



DISTRICT BUDGET

2024-2025

USD 373

Harvey County

Table of Contents

District Budget

- Code 01 Certificate Page – shows adopted budget, expenditures and tax to be levied, and computation of delinquency
- Code 02 Resolutions for levy limits for tax funds (capital outlay, adult ed, historical museum, recreation commission)
- Code 04 Worksheet showing tax levy (motor vehicle, recreational vehicle, delinquency, estimates)
- Code 05 Statement of Indebtedness (bond and interest – bonds issued, interest and principle)
- Code 05a Statement of conditional lease, lease purchase and certificate of participation (payments and int.)
- Code 06 General Fund – Unencumbered cash balance; Revenue (local, county, state and federal)
General Fund – Expenditures such as salaries, benefits, textbooks, supplies, operations and maintenance, etc.
- Code 07 Federal Funds – Unencumbered cash balance; Revenue - federal grants such as Title I, II, and IV
Federal Funds – Expenditures such as salaries, benefits, textbooks, supplies, purchased services, etc.
- Code 08 Supplemental General (Local Option Budget) Revenue (local, county, state); tax levied
Supplemental General (Local Option Budget) Expenditures such as salaries, supplies, equipment, repairs and maintenance, communication services, and transfers to other funds
- Code 11 Preschool-Aged At-Risk – Revenue (local, federal)
Preschool-Aged At-Risk – Expenditures such as salaries, benefits, textbooks and supplies
- Code 13 At-Risk Education Fund – Revenue (local, federal)
At-Risk Education Fund – Expenditures such as salaries, benefits, textbooks, and supplies
- Code 14 Bilingual Education – Revenue (local, federal)
Bilingual Education – Expenditures such as salaries, purchased services, and supplies
- Code 15 Virtual Education – Revenue (local)
Virtual Education – Expenditures such as salaries, benefits, textbooks, supplies, operations and maintenance, etc.
- Code 16 Capital Outlay – Revenue [local, county, federal (impact aid construction)]
Capital Outlay – Expenditures – equipment and furnishings, buses, property, repair and remodeling, etc.
- Code 18 Driver Training – Revenue (local, state)
Driver Training – Expenditures such as salaries, supplies, equipment, etc.
- Code 22 Extraordinary School Program – Revenue (local, federal)
Extraordinary School Program - Expenditures such as salaries, purchased services, and supplies, etc.
- Code 24 Food Service – Revenue (local, state, federal), and expenditures for salaries, supplies, equipment, etc.
- Code 26 Professional Development – Revenue (local, state, federal), and expenditures for support services, salaries, supplies, equipment, etc.
- Code 28 Parents Education – Revenue (local, state, federal), and expenditures for support services, salaries, supplies, equipment, etc.
- Code 29 Summer School – Revenue (local, federal)
Summer School – instruction, salaries, supplies, equipment, energy, etc.
- Code 30 Special Education – Revenue (local, state, federal)
Special Education – Expenditures such as salaries, purchased services, property, supplies, equipment, student transportation, etc.
- Code 34 Career and Postsecondary Education – Revenue (local, federal)
Career and Postsecondary Education – Expenditures such as salaries, purchased services, supplies, and equipment
- Code 35 Gifts and Grants – Revenue (local, state), and expenditures for miscellaneous grants and donations
- Code 42 Special Liability Expense – Revenue (local, county) and expenditures
- Code 47 Special Reserve Fund – Revenue (local) and expenditures for health care services, life insurance, etc.
- Code 51 KPERs – Revenue (state); Expenditures such as employee benefits
- Code 53 Contingency Reserve – Revenue (transfer from general)
Contingency Reserve – Expenditures such as salaries, supplies, equipment, property services, etc.
- Code 55 Textbook & Student Material Revolving – Revenue (local) and expenditures for textbooks, musical equipment, materials and supplies, etc.

Table of Contents con't

Code 56	Activity Fund – Revenue (local) and expenditures for activities in which pupils may participate directly or indirectly. This <u>does not</u> include student organizations or clubs.
Code 62	Bond and Interest (USD) #1 – Revenue (local, county, state) and expenditures for principal and interest
Code 63	Bond and Interest (USD) #2 – Revenue (local, county, state) and expenditures for principal and interest
Code 99	Notice of Hearing (published in newspaper) is a summary showing operating funds and total expenditures, special education cooperative, total taxes levied and estimated tax rate. Other line items include library board, recreation commission, assessed valuation, lease purchase principle, and total USD debt.
Revenue Neutral....	This “Revenue Neutral Tax Rate” form is required to be published in the local paper if <i>Taxes Levied</i> for the budget year exceed the revenue neutral rate.
Average Salary	This page provides FTE and average salaries for administrators, teachers, licensed personnel, and substitutes.

Budget Profile

Page 1	Budget general information: general information about the community, contact information for board members, names of key staff (administrators, business office and board clerk), and district accomplishments and challenges
Page 2	Supplemental information for tables in Summary of Expenditures
Page 4	KSDE DATA CENTRAL – Kansas Education Data Reporting Services <ul style="list-style-type: none">• Kansas State Building Report Card – Aggregate performance and demographic data related to district and buildings within the State. (Postsecondary, graduation, dropout, attendance, ACT scores, etc.)• Kansas K-12 Reports – Information on counties, districts, and schools in the State. (Building, district or state totals for attendance, enrollment, staff, graduates/dropouts, suspension/expulsion, etc.)• School Finance Reports – Budget documents, Comparative Performance and Fiscal System [CPFS], School Finance Reports Warehouse. (Certified personnel, enrollment, dropouts, graduates, salary reports)

Summary of expenditures (Sumexpen.xlsx) – Tables and graphs illustrate a 3-year comparison of expenditures by function, FTE enrollment, low-income students, mill rates by fund, assessed valuation and bonded indebtedness.

Budget At A Glance

Page 2	Summary of Total Expenditures by function (all funds)
Page 3	Total Expenditures by Function (all funds)
Page 4	Total Expenditures Amount Per Pupil by Function (all funds)
Page 5	Summary of General and Supplemental General Fund Expenditures
Page 6	Instruction Expenditures
Page 7	Sources of Revenue (state, federal and local) and proposed budget for current year
Page 8	Enrollment and Low-Income Students
Page 9	Mill Rates by Fund
Page 10	Assessed Valuation and Bonded Indebtedness
Page 11	Average Salary - This page provides FTE and average salaries for administrators, teachers, licensed personnel, and substitutes.
Page 12	KSDE DATA CENTRAL – Kansas Education Data Reporting Services <ul style="list-style-type: none">• Kansas State Building Report Card – Aggregate performance and demographic data related to district and buildings within the State. (Postsecondary, graduation, dropout, attendance, ACT scores, etc.)• Kansas K-12 Reports – Information on counties, districts, and schools in the State. (Building, district or state totals for attendance, enrollment, staff, graduates/dropouts, suspension/expulsion, etc.)• School Finance Reports – Budget documents, Comparative Performance and Fiscal System [CPFS], School Finance Reports Warehouse. (Certified personnel, enrollment, dropouts, graduates, salary reports)

One-Page Summary

This provides a summary of charts combined on one page.

Coding Expenditures in the Budget Document

(Definitions for Functions, Sub-functions, Objects)

Funds in the USD budget document have a general definition as currently used under Kansas law, which would include such funds as general, career and postsecondary education, special education, etc. Within each fund will be a breakdown by function, sub-function, object and sub-object. This document will explain what expenditures should be charged under which code.

Additional information can be found in the [Accounting Handbook](http://www.ksde.org/Default.aspx?tabid=429) which is available on the KSDE School Finance website (located under Guidelines). Link: <http://www.ksde.org/Default.aspx?tabid=429>

This handbook explains in detail how functions, sub-functions and objects are used to breakdown expenditures in each of the funds, and includes a section with Guidelines for Activity Funds.

Coding the USD Budget Document

Funds will have the general definition as currently used under Kansas law, which would include such funds as general, career and postsecondary education, special education, etc. Within each fund is a breakdown of five major functions performed by school personnel or activity. These five major functions include instruction, support services, operation of non-instructional services, facilities acquisition and construction services, and other outlays such as debt service and fund transfers.

Functions are further broken down into sub-functions, service areas and areas of responsibility. The major sub-functions fall under the support services. The services include student support, instructional support, general administration, school administration, operations and maintenance, and other support services. Each of these levels consists of activities that have somewhat the same general operational objectives. Furthermore, categories of activities comprising each of these divisions and subdivisions are grouped according to the principle that the activities can be combined, compared, and are related.

For example:

Function	2000	Support Services
Sub-function	2300	General Administration
Service area	2310	Board of Education Services
Area of responsibility services	2313	Board Treasurer

An effort has been made to group together functions in relation to the magnitude of expenditures typically found in the LEA. This grouping corresponds to the categories most frequently requested in reporting to external authorities, especially the federal government. The numbering code for functions are always in even thousands, such as 1000; 2000; 3000; etc.

Within each function or sub-function will be a breakdown of expenditures that will be **object** codes. Examples of object codes would be salaries, employee benefits, purchased professional and technical services, purchased property services, other purchased services, supplies and equipment. The object codes may have a further breakdown by different types of expenditures under each object code. For example, salaries could be further broken down into salaries for teachers and other salaries for instruction.

Below are definitions taken from the KSDE [Accounting Handbook](http://www.ksde.org/Default.aspx?tabid=429) explaining what expenditures should be charged under which code. Link: <http://www.ksde.org/Default.aspx?tabid=429>

FUNCTION DEFINITIONS**EXPENDITURES**

Code**1000 Instruction**

Instruction includes the activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. This includes expenditures formerly reported under 3400 Student Activities. Teaching may also be provided through some other approved medium such as two-way interactive video, television, radio, telephone, and correspondence. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching machines, etc.) which assist in the instructional process.

Include only regular and part-time teachers, teacher aides or assistants, homebound teachers, hospital-based teachers, substitute teachers, and teachers on sabbatical leave. If proration of expenditures is not possible for department chairpersons who also teach, include department chairpersons who also teach in instruction. Full-time department chairperson's expenditures should be included only in 2490.

2000 Support Services

Support services provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. These services exist to fulfill the objectives of instruction, community services and enterprise programs, rather than as entities within themselves.

The sub-function of this function includes: Student Support Services, Instructional Staff Support Services, General Administration, School Administration, Business, Operation and Maintenance of Plant Services, Student Transportation, Central Support, and Other Support.

3000 Operation of Non-Instructional Services

Activities concerned with providing non-instructional services to students, staff or the community. This would include such activities as food service operations, enterprise operations (such as LEA bookstores) and community services (such as recreation, public library, and historical museum).

4000 Facilities Acquisition and Construction Service

Activities concerned with acquiring land and buildings; remodeling buildings; constructing buildings and additions to buildings; initially installing or extending service systems and other built-in equipment; and improving sites.

5000 Debt Service

A number of outlays of governmental funds are not properly classified as expenditures, but still require budgetary or accounting control. These are classified under Debt Service. Activities related to servicing the long-term debt of the school district, including payments of both principal and interest. This function should be used to account for bond interest payments, retirement of bonded debt, capital lease payments and other long-term notes. Interest on short-term notes or loans is charged to function 2513.

SUBFUNCTION DEFINITIONS**EXPENDITURES**

Definition - A sub-function is the next level of accounting breakdown under the functions.

Example: For 2000 – Support Services function this would look as follows:

Code**2000 Support Services**

- 2100 Student Support Services
- 2200 Instructional Staff Support Services
- 2300 General Administration
- 2400 School Administration
- 2500 Central Services
- 2600 Operation and Maintenance of Plant Services
- 2700 Student Transportation Services
- 2900 Other Support Services

The numbering code for the main sub-functions is hundreds in the last 3 digits such as 2100, 2200, etc.; 3100, 3200, etc. Further breakdown below the main sub-functions will continue such as:

2110
2111
2112

There are no sub-functions for 1000 - Instruction function category.

OBJECT DEFINITIONS

EXPENDITURES

The final breakdown of expenditures is called object codes. The object codes include such expenditures as salaries, employee benefits, purchased services, supplies and equipment. A detailed breakdown of object codes is provided for those schools that would like a further breakdown.

You will notice in the budget document there will be numerous breakdowns of the major object codes. Whenever there is a breakdown of the major codes, we will list an "Other" expenditure category. All other expenditures which do not fall into one of the categories listed on the budget document should be placed in the OTHER category. For example, in the General Fund for 1000 - Instruction, the 600-object code for supplies has a breakdown: 610 - General Supplies, 644 - Textbooks and 680 - Miscellaneous Supplies. All other expenditures under the 600 series such as 620, 630, 640, 650, 660 and 670 will be listed under the category 680 - Miscellaneous Supplies. This same concept will hold true for other object codes.

Listed below are the nine major object codes and their definitions:

Code

- 100 Personal Services - Salaries** - Amounts paid to all employees of the district. This includes gross salary for personal services rendered while in the payroll of the district and insurance payments reduced under section 125 plan.
- 200 Employee Benefits** - Amounts paid by the district in behalf of employees; these amounts are not included in the gross salary, but are in addition to that amount. Such payments are fringe payments and, while not paid directly to employees, nevertheless are part of the cost of personal services. *Used with all functions except 5000 - Debt Service.*
- 300 Purchased Professional and Technical Services** - Services which by their nature can be performed only by persons or firms with specialized skills and knowledge. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, etc.
- 400 Purchased Property Services** - Services purchased to operate, repair, maintain, and rent property owned or used by the district. *These services are performed by persons other than district employees.*
- 500 Other Purchased Services** - Amounts paid for services rendered by organizations or personnel not on the payroll of the district (separate from Professional and Technical Services or Property Services). While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.
- 600 Supplies and Materials** - Amounts paid for items that are consumed, worn out, or deteriorated through use.
- 700 Property** - Expenditures for acquiring fixed assets, including land or existing buildings; improvements of grounds; initial equipment; additional equipment; and replacement of equipment.
- 800 Debt Service & Miscellaneous** - Amounts paid for goods and services not otherwise classified above.
- 900 Other Uses of Funds (Appropriated Funds Only)** - This series of codes is used to classify transactions which are not properly recorded as expenditures to the LEA but require budgetary or accounting control. These include redemption of principal and interest on long-term debt and fund transfers. *Used with governmental funds only.*

FUNDS

Description

- **General Fund, Supplemental General Fund** (*i.e. Local Option Budget or LOB*)
Accounts for all financial resources of the LEA except those required to be accounted for in another fund.
- **Special Revenue Funds** (*Includes: Adult Education, Special Liability Expense, Adult Supplemental Education, Bilingual Education, Virtual Education, Driver Training, Professional Development, Parent Education Program, Summer School, Special Education, Career and Postsecondary Education, Textbook & Student Materials Revolving Fund, Capital Outlay Fund, Extraordinary School Program, Food Service, Extraordinary Growth Facility, Coop Special Education, Federal Funds, Preschool-Aged At-Risk, At-Risk Education Fund, KPERS, and Cost of Living*).

Account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes. Special revenue funds may include: restricted state or federal grants-in-aid; restricted tax levies.

A separate fund may be used for each restricted source, or one fund may be used supplemented by the dimension Project/Reporting code.

- **Capital Project Funds**
Account for bond proceeds used to acquire or construct major capital facilities.
- **Debt Service Funds** (*Includes: Bond & Interest, Special Assessment, No-Fund Warrants and Temporary Notes*)
Account for the accumulation of resources for, and the payment of general debt, principal and interest.
- **Trust and Agency Funds** (*Includes: Recreation Commission, Recreation Commission Employees Benefit, Library Board, Library Board Employees Benefit, Historical Museum, School Retirement, Special Reserve Fund, Contingency Reserve Fund, and Gifts and Grants.*)

ACCOUNT GROUPS

The following are not funds, and therefore, do not report operations like the general fund or a special reserve fund:

General Fixed Asset Accounts

All of a governmental unit's fixed assets which are not recorded in an enterprise, internal service, or trust fund, should be recorded in the General Fixed Assets Account Group. It is essential that a list of the district's fixed assets be maintained to help ensure accountability.

General Long-Term Debt Account Group

All of a governmental unit's long-term debt that is not recorded in an enterprise, internal service, or trust fund, should be recorded in the General Long-Term Debt Account Group. It is essentially a list of the district's debt that has not matured (*i.e.* general obligation bonds, temporary notes, and no-fund warrants). It would also include liabilities for certain compensated absences (*i.e.* vacation and sick leave) and other claims and judgments against the district.

On the [School Finance website](#) (*Guidelines and Manuals screen*), download the [Activity Fund Guidelines handbook](#) for guidance to establish and maintain control over activity funds. Three types of activity funds are listed below:

- **Student Activity Funds:** Student Activity Funds consist of those activities that revolve around a student organization (FFA, FHA, Debate, Marching Band, etc.).
- **District Activity Funds:** District Activity Funds consist of co-curricular activities that have student participation in the activity, but are administered by the district (*i.e.*, athletic events, music concerts, plays, book fair, etc.).
- **Non-Activity Funds:** Non-Activity Funds are collected at the building level and include fee funds, sales tax moneys, revolving funds, and petty cash.

189,689,672	Final 2022 Assessed Valuation (All funds except General)
154,423,887	Final 2022 General Fund Assessed Valuation
189,347,168	Final 2022 Capital Outlay Assessed Valuation
203,387,668	Final 2023 Assessed Valuation (All funds except General)
166,093,807	Final 2023 General Fund Assessed Valuation
203,049,786	Final 2023 Capital Outlay Assessed Valuation
224,836,489	2024 Assessed Valuation (All funds except General)
161,192,169	2024 General Fund Assessed Valuation
226,022,924	2024 Capital Outlay Assessed Valuation if Different than All Other Funds
	2024 Assessed Valuation for Bond and Interest #2 (Only use if you have a different assessed valuation for the bond and interest #2 fund.)
	LEAVE BLANK

	2022-23 Mill Rates <small>(official levies from County Clerk)</small>	2023-24 Mill Rates <small>(official levies from County Clerk)</small>	2022 Taxes Levied <small>(From 2023-2024 Budget Form 110, Line 2)</small>
General	20.000	20.000	3,088,478
Supplemental General	13.179	15.320	2,468,105
Adult Education	0.000	0.000	
Capital Outlay	8.000	8.000	1,506,569
Special Liability Expense	0.000	0.000	
Bond and Interest #1	11.805	9.911	2,210,573
Bond and Interest #2	0.000	0.000	
No Fund Warrant	0.000	0.000	
Special Assessment	0.000	0.000	
Temporary Note	0.000	0.000	
Historical Museum	0.000	0.000	
Public Library Board	0.000	0.000	
Public Library Brd - Emp Bnfts	0.000	0.000	
Recreation Commission	7.561	6.554	1,434,040
Rec Comm Employee Benefits	2.299	2.347	436,043
Extraordinary Growth Facilities	0.000	0.000	
Cost of Living	0.000	0.000	

Enrollment Data for Form 150 (Exclude Virtual)

3,031.6	9/20/21 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
2,978.4	9/20/22 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
2,884.8	9/20/23 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
3,149	9/20/24 Est. Funded Headcount for PK-12 (Include Preschool-Aged At-Risk [3 yr and 4 yr Old])
	9/20/24 Est. FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
2,927.2	Note: Out of state students counted as HALF of regular FTE. Exclude FHSU Math & Science Academy.
63.0	9/20/24 Est. Preschool-Aged At-Risk [3 yr and 4 yr Old] FTE Enrollment (count each student as .5 FTE)
	9/20/24 Est. Number of eligible students that qualify for free meals
1,565	EXCLUDE part-time students in grades 1-12 and students 20 years of age and over, unless they are on an IEP
739.8	9/20/24 Est. Career and Tech Ed total clock hours of students enrolled and attending in approved courses
250.0	9/20/24 Est. Bilingual Education total clock hours of students enrolled and attending
119	9/20/24 Est. Bilingual headcount of students enrolled and attending
700.0	9/20/24 Est. Public pupils transported or for whom transportation is being made available who reside in the district 2.5 miles or more
	9/20/24 Est. FTE of students enrolled in your district and attending Fort Hays State University (FHSU) Math & Science Academy. <i>[Cannot be used to generate general fund weightings other than BASE and cannot be used for LOB authority. Districts must send BASE to FHSU for students enrolled in their district and attending FHSU Math & Science Academy.]</i>

Military Provision for Form 150 - New Students of Military Families Not Enrolled on 9/20 (Exclude Virtual)

0.0	2/20/22 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
0.0	2/20/23 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
0.0	2/20/24 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
	2/20/25 Est. Funded Headcount for PK-12 (Include Preschool-Aged At-Risk [3 yr and 4 yr Old])
	2/20/25 Est. FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
	Note: Out of state students counted as HALF of regular FTE.
	2/20/25 Est. Preschool-Aged At-Risk [3 yr and 4 yr Old] FTE Enrollment (count each student as .5 FTE)
	2/20/25 Est. number of eligible students that qualify for free meals
	EXCLUDE part-time students in grades 1-12 and students 20 years of age and over, unless they are on an IEP
	2/20/25 Est. Career and Tech Ed total clock hours of students enrolled and attending in approved courses
	2/20/25 Est. Bilingual Education total clock hours of students enrolled and attending
	2/20/25 Est. Bilingual headcount of students enrolled and attending
	2/20/25 Est. Public pupils transported for whom transportation is being made available who reside in the district 2.5 miles or more

Virtual State Aid (KSA 72-3715)

17.0	9/20/24 Est. FTE Virtual Students (Full-Time Students)
1.0	9/20/24 Est. FTE Virtual Students (Part-Time Students)
	Total Credits Earned (20 yrs and older as of 9/20/24) (No student shall be counted for more than 6 credits between July 1, 2024 and June 30, 2025)
	Total Credits Earned (Dropouts aged 19 and under as of 9/20/24) (No student shall be counted for more than 6 credits between July 1, 2024 and June 30, 2025)

133.5	Area of district in square miles 9/20/2024
	Amount (Ancillary Facilities Weighting) approved by Board of Tax Appeals (Transfers to F150, Line 10) Your district does NOT qualify for Cost of Living. Please skip this section.
	Will the Board levy a tax for Cost of Living weighting?
	If yes, will the Board adopt at least a 31% Local Option Budget?
	Date the Board adopted Resolution as authorized by 72-5159.
	Date the ELECTION was held to increase LOB authority. (Goes to Code 01.)
	Percent authorized. (Cannot Exceed 33%) (Goes to Form 155, Line 2)
	Expires (Enter year it expires or 9999 for continuous and permanent.) (Goes to Form 155)

3/14/2022	Date the Board Adopted LOB Resolution as authorized by 72-5143.
33.00	Percent authorized (cannot exceed 33%) (Goes to Form 155, Line 3)
9999	Expires (Enter year it expires or 9999 for continuous and permanent.) (Goes to Form 155)

5/12/2014	Date the Capital Outlay was authorized. (Goes to Code 02.)
8.000	Number of mills. (Cannot exceed 8 mills.)
9999	Number of years authorized. (Enter 9999 for continuous and permanent.)

	Date the Adult Education was authorized. (Goes to Code 02.)
	Number of mills.
	Number of years authorized.

4.000	Delinquent tax rate to be used for the 2024-2025 budget. (Goes to Code 01.)
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Bonded Indebtedness (Total Principal Outstanding)	7/1/2022	7/1/2023	7/1/2024
General Obligation Bonds	\$18,270,000	\$22,380,000	\$17,675,000
Capital Outlay Bonds			
Temporary Note			
No-Fund Warrant			
Lease Purchase Principal		\$588,165	\$6,985,406

897,241	*Estimated Motor Vehicle Property Tax - 7/1/2024 to 6/30/2025
13,352	*Estimated Recreational Vehicle Property Tax - 7/1/2024 to 6/30/2025
	*Estimated In Lieu of Taxes on Industrial Bonds - 7/1/2024 to 6/30/2025
28,663	*Estimated 16/20M Tax - 7/1/2024 to 6/30/2025
38,382	*Estimated Commercial Vehicle Tax - 7/1/2024 to 6/30/2025

*Amounts are available from the County Treasurer and are for all levy funds.

8.000	2024-25 Capital Outlay Mill Levy Rate to be used in this budget (Goes to Code 04.)
	2024-25 Adult Ed. Mill Levy Rate to be used in this budget (Goes to Code 04.)

FTE Enrollment for All Students (Used only for Sumexpense and Budget At A Glance Charts Only)**
****FTE Enrollment includes Preschool-Aged At-Risk (3yr & 4yr old) and Virtual.**
Beginning 2017-2018, full-day Kindergarten was funded as 1.0 FTE.

3,110.2	9/20/2020 FTE Enrollment (Includes 2/20/21 military count)
3,070.1	9/20/2021 FTE Enrollment (Includes 2/20/22 military count)
3,021.7	9/20/2022 FTE Enrollment (Includes 2/20/23 military count)
2,963.2	9/20/2023 FTE Enrollment (Includes 2/20/24 military count)
3,008.2	9/20/2024 Est. FTE Enrollment (Includes 2/20/25 military count estimate)

500	9/20/2024 Estimated Headcount Eligible for Reduced Priced Meals (Used for Sumexpense and Budet At A Glance Charts Only)
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2024-2025
 TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
 FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS
 FORM 110

	Supplemental General Fund	Capital Outlay Fund	Bond and Interest Fund #1	Recreation Fund
1. County Treasurer Balance 6/30/2024 *	\$0	\$0	\$0	\$0
2. 2023 Actual Taxes Levied*	\$3,123,907	\$1,640,674	\$2,021,317	\$1,335,934
3. Less: percent of delinquent taxes (3a) <u>4.000</u>	\$124,956	\$65,627	\$80,853	\$53,437
4. Less: Jan. 20, 2024 Ad Valorem Taxes received**	\$1,709,819	\$899,515	\$1,106,139	\$731,471
5. Less: Mar. 20, 2024 Ad Valorem Taxes received**	\$85,290	\$44,541	\$55,188	\$36,493
6. Less: June 5, 2024 Ad Valorem Taxes received**	\$1,078,172	\$565,638	\$696,505	\$461,249
7. Less: County Taxes received**	\$0	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0	\$0
9. Less: Taxes refunded/abated (NRA / TIF)	\$15,131	\$8,234	\$10,765	\$11,236
10. Total Deductions (add Lines 3+4+5+6+7+8+9)	\$3,013,368	\$1,583,555	\$1,949,450	\$1,293,886
11. 2023 taxes receivable (taxes in process of collection 6/30/2024) (Line 2 less Line 10)	\$110,539	\$57,119	\$71,867	\$42,048
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2024 to 12-31-2025) (Line 3 x 75%)	\$93,717	\$49,220	\$60,640	\$40,078
Tax Collection Ratio (Jan, Mar, June)	91.977 %	92.017 %	91.912 %	92.012 %

TABLE I

1. Estimated percent of distribution of 2024 tax dollars:	=	Jan. 20, 2025	55.000	Sept. 20, 2025	6.000
		Mar. 20, 2025	22.000	Oct. 31, 2025	6.000
		June 5, 2025	11.000		
2. Estimated percent of distribution (Jan., Mar., June)	=		88.000		
3. 2024 General Fund Assessed Valuation	=		\$161,192,169	TOTAL	100.000
4. 2024-2025 Tax Levied (20 mills x 2024 General Fund Assessed Valuation)	=		\$3,223,843		(Must total 100%)
5. 2024-2025 Est. Tax Levy to be received 1-1-2025 to 6-30-2025 (Line 2 x Line 4)	=		\$2,836,982		

*Amounts are available from the County Treasurer. **The January, March, and June, 2024 amounts are available from the County Treasurer. and SHOULD NOT include Motor Vehicle or Delinquent. Include Watercraft Tax if USD received payment direct from county.

2024-2025
 TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
 FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS
FORM 110

	Adult Education	Special Liability	Bond & Interest #2
1. County Treasurer Balance 6/30/2024 *	\$0	\$0	\$0
2. 2023 Actual Taxes Levied*	\$0	\$0	\$0
3. Less: percent of delinquent taxes <u>4.000</u>	\$0	\$0	\$0
4. Less: Jan. 20, 2024 Ad Valorem Taxes received**	\$0	\$0	\$0
5. Less: Mar. 20, 2024 Ad Valorem Taxes received**	\$0	\$0	\$0
6. Less: June 5, 2024 Ad Valorem Taxes received**	\$0	\$0	\$0
7. Less: County Taxes received**	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0
9. Less: Taxes refunded/abated (NRA / TIF)	\$0	\$0	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0
11. 2023 taxes receivable (taxes in process of collection 6/30/2024) (Line 2 less Line 10)	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2024 to 12-31-2025) (Line 3 x 75%)	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %
Estimated Motor Vehicle Property Tax* 7/1/2024 to 6/30/2025	(13) <u>\$897,241</u>	Estimated Recreational Vehicle Property Tax* 7/1/2024 to 6/30/2025	Estimated In Lieu of Taxes on Industrial Revenue Bonds* 7/1/2024 to 6/30/2025
	(14) <u>\$13,352</u>	(15) <u>\$0</u>	
Estimated 16/20M Tax* 7/1/2024 to 6/30/2025	(16) <u>\$28,663</u>	Estimated Commercial Vehicle Tax* 7/1/2024 to 6/30/2025	
	(17) <u>\$38,382</u>		
(18) 2022 DELINQUENT TAX PERCENTAGE			
Percent Uncollected*	= <u>4.0000</u> %		

*Amounts are available from the County Treasurer. **The January, March, and June, 2024 amounts are available from the County Treasurer. and SHOULD NOT include Motor Vehicle or Delinquent. Include Watercraft Tax if USD received payment direct from county.

2024-2025
 TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
 FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS
FORM 110

	No Fund Warrant	Special Assessment	Temporary Note	Historical Museum	Public Library
1. County Treasurer Balance 6/30/2024 *	\$0	\$0	\$0	\$0	\$0
2. 2023 Actual Taxes Levied*	\$0	\$0	\$0	\$0	\$0
3. Less: percent of delinquent taxes <u>4.000</u>	\$0	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2024 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0	\$0
5. Less: Mar. 20, 2024 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0	\$0
6. Less: June 5, 2024 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0	\$0
7. Less: County Taxes received**	\$0	\$0	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0	\$0	\$0
9. Less: Taxes refunded/abated (NRA / TIF)	\$0	\$0	\$0	\$0	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0	\$0
11. 2023 taxes receivable (taxes in process of collection 6/30/2024) (Line 2 less Line 10)	\$0	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2024 to 12-31-2025) (Line 3 x 75%)	\$0	\$0	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	0.000 %	0.000 %

*Amounts are available from the County Treasurer. **The January, March, and June, 2024 amounts are available from the County Treasurer.
 and SHOULD NOT include Motor Vehicle or Delinquent. Include Watercraft Tax if USD received payment direct from county.

2024-2025
 TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
 FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS
FORM 110

	Rec. Comm Emp Benef & Spec Liab	Extraordinary Growth Facilities	Public Library Board Emp Benefits	Cost of Living
1. County Treasurer Balance 6/30/2024 *	\$0	\$0	\$0	\$0
2. 2023 Actual Taxes Levied*	\$478,389	\$0	\$0	\$0
3. Less: percent of delinquent taxes <u>4.000</u>	\$19,136	\$0	\$0	\$0
4. Less: Jan. 20, 2024 Ad Valorem Taxes received**	\$261,940	\$0	\$0	\$0
5. Less: Mar. 20, 2024 Ad Valorem Taxes received**	\$13,067	\$0	\$0	\$0
6. Less: June 5, 2024 Ad Valorem Taxes received**	\$165,174	\$0	\$0	\$0
7. Less: County Taxes received**	\$0	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0	\$0
9. Less: Taxes refunded/abated (NRA / TIF)	\$3,558	\$0	\$0	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$462,875	\$0	\$0	\$0
11. 2023 taxes receivable (taxes in process of collection 6/30/2024) (Line 2 less Line 10)	\$15,514	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2024 to 12-31-2025) (Line 3 x 75%)	\$14,352	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	92.013 %	0.000 %	0.000 %	0.000 %

*Amounts are available from the County Treasurer. **The January, March, and June, 2024 amounts are available from the County Treasurer.
 and SHOULD NOT include Motor Vehicle or Delinquent. Include Watercraft Tax if USD received payment direct from county.

FORM 118
2024-2025 ESTIMATED SPECIAL EDUCATION STATE AID
FOR GENERAL FUND PURPOSES

(This form should be included with the budget document and filed with the State Board of Education)

1. Estimated number of Special Education Teachers (FTE*)	_____	
2. Estimated (FTE*)Special Education Paraprofessionals _____ times .4 =		0.0
3. Total number of Special Education Teachers (Line 1 + Line 2)		0.0
4. Estimated State Aid due from 7-1-2024 to 6-30-2025 (Line 3 x \$30,800)		\$0

*Full-time equivalency

TRANSPORTATION COSTS FOR SPECIAL EDUCATION

5. Salaries of Bus Drivers and Transportation Aides (includes social security and fringe benefits)	_____	\$300,000
6. Contractual Services (includes mileage paid to parents)	_____	
7. Insurance	_____	\$8,000
8. Maintenance in Lieu of Transportation (limited to \$750 per child)	_____	
9. Other Expense (gasoline, oil, vehicle maintenance, etc.)	_____	\$30,000
10. Capital Outlay Fund—Equipment (exclude bus purchases)	_____	
11. Depreciation (Includes only those vehicles which are not depreciated in the regular transportation formula. See depreciation schedule for prior year.)	_____	\$30,180
12. Teacher travel (in-district)	_____	\$35,000
13. Total of Lines 5 through 12	_____	\$403,180
14. Less: Transportation reimbursement (include cash sale of buses, EXCLUDE State Aid)	_____	
15. Net Transportation Cost (Line 13 minus Line 14)	_____	\$403,180
16. Total Estimated Transportation Aid (7-1-2024 to 6-30-2025) (Line 15 x 80%)	_____	\$322,544
17. Estimated Catastrophic State Aid (7-1-2024 to 6-30-2025)	_____	\$0
18. Estimated Medicaid Replacement State Aid	_____	\$30,000
19. Estimated Special Education State Aid on behalf of Cooperative/Interlocal (Form 120) (7-1-2024 to 6-30-2025)	_____	\$3,254,519
20. Estimated Local Contribution Special Education State Aid (2024 House Sub for SB 387)	_____	\$400,000
21. Total Estimated Special Education Aid (7-1-2024 to 6-30-2025) (Line 4+16+17+18+19+20)	_____	\$4,007,063

Form 148
2024-2025 Estimated State Foundation Aid

1. 2024-25 General Fund Budget (Form 150, Line 16)	=	<u>\$26,808,486</u>
2. Estimated Local Effort		
a. 6-30-2024 Unencumbered Cash Balance (General Fund)	=	<u>\$0</u>
b. 2024-25 Pupil Tuition (General Fund Only)	=	<u>\$0</u>
c. 2024-25 Miscellaneous Revenue/Tax Collections (General Fund)	=	<u>\$0</u>
d. 2024-25 Mineral Production Tax (General Fund)	=	<u>\$0</u>
e. 2024-25 Special Education State Aid	=	<u>\$4,007,063</u>
3. TOTAL (2a + 2b + 2c + 2d + 2e)	=	<u>\$4,007,063</u>
4. 2024-25 Estimated State Foundation Aid (Line 1 minus Line 3)	=	<u>\$22,801,423</u>

**Form 150
2024-2025
ESTIMATED LEGAL MAXIMUM GENERAL FUND BUDGET**

General Fund Budget – Lines 1 through 18

1.	2024-25 Adjusted FTE enrollment (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old).) (from Table I)			=	<u>2,931.6</u>	
2.	Estimated 2024-25 Preschool-Aged At-Risk (3 yr and 4 yr Old) FTE enrollment (see Footnote(e)) (Count as .5 FTE)					
	9/20/24 <u>63.0</u> + 2/20/25 <u>0.0</u>			=	<u>63.0</u>	
3.	2024-25 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2)			=	<u>2,994.6</u>	
4.	Estimated 2024-25 weighted low enrollment and high enrollment.					
	(from line 3) <u>2,994.6</u> x <u>0.035040</u> factor (from Table II)			=	<u>104.9</u>	
5.	Estimated 2024-25 Bilingual Weighting (see Footnotes (a) and (b))			=	<u>22.0</u>	
	A. (9/20/24 Contact Hrs <u>250.0</u> + 2/20/25 Contact Hrs <u>0.0</u>) / 6 x 0.395			=	<u>16.5</u>	
	B. (9/20/24 ELL Headcount <u>119</u> + 2/20/25 ELL Hdct <u>0</u>) x .185			=	<u>22.0</u>	
	<i>Note: Bilingual weighting is based on the higher of contact hours or headcount.</i>					
6.	Estimated 2024-25 Career Technical Education (CTE) weighting (see Footnote (c))					
	(9/20/24 CTE contact hrs <u>739.8</u> + 2/20/25 contact hrs <u>0.0</u>) / 6 x 0.5			=	<u>61.7</u>	
7.	Estimated 2024-25 At-Risk Student Weighting					
	9/20/24 Free Lunch <u>1,565</u> + 2/20/25 Free Lunch <u>0</u> x 0.484			=	<u>757.5</u>	
8.	Estimated 2024-25 High-Density At-Risk Student Weighting (from Table V, Line 2)			=	<u>161.0</u>	
9.	Estimated 2024-25 Transportation Weighting (Table III, Line 6)	<u>641,726</u> ÷	\$5,378	=	<u>119.3</u>	
10.	Estimated 2024-25 Ancillary School Facilities Weighting. Amt approved by Board of Tax Appeals.	<u>0</u> ÷	\$5,378	=	<u>0.0</u>	
11.	Estimated Special Education Weighting. Amount of Sp. Ed. Funding (see Footnote(f))	<u>4,007,063</u> ÷	\$5,378	=	<u>745.1</u>	
12.	Estimated FHSU Math & Science Academy FTE enrollment			=	<u>0.0</u>	
13.	Estimated 2024-25 Virtual State Aid (Table IV, Line 4)			=	<u>\$100,800</u>	
14.	Estimated 2024-25 operating budget excludes COLA. (Lines 3 thru 12 times BASE + Line 13)	<u>4,966.1</u> x	\$5,378 + 100800	=	<u>\$26,808,486</u>	
15.	Estimated Cost of Living weighting (Must have 31% LOB)	\$0	÷	\$5,378	=	<u>0.0</u>
	(maximum allowed for this district) (Amt district will use, up to the maximum)					
16.	Total General Fund Budget Authority including Cost of Living.	<u>4,966.1</u> x	\$5,378 + 100800	=	<u>\$26,808,486</u>	

Local Option Budget -- See Form 155

17.	Estimated 2024-25 LOB General Fund budget (excludes Virtual & FHSU weighting) & includes higher of 2008-09 Spec Ed or current yr Spec Ed)			=	<u>\$27,019,955</u>
	(Lines 3 through 10 + 15) = 4221 x \$5452 = \$23012892 + <u>4,007,063</u> (Spec Ed)				

TABLE I - KSA 72-5132

1. Does the district qualify for the 3 yr Average? (Due to military dependent children.)	<u>NO</u>																					
2. 9/20/21 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>3,031.6</u>																				
3. 2/20/22 Audited FTE of new students of military families, not enrolled on 9/20/21. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 2. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>	= <u>0.0</u>																				
4. 9/20/22 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>2,978.4</u>																				
5. Estimated 2/20/23 Audited FTE of new students of military families, not enrolled on 9/20/22. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 4. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>	= <u>0.0</u>																				
6. 9/20/23 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>2,884.8</u>																				
7. 2/20/24 Audited FTE of new students of military families, not enrolled on 9/20/23. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 6. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>	= <u>0.0</u>																				
8. 9/20/24 Estimated FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>2,927.2</u>																				
9. 2/20/25 Estimated FTE of new students of military families, not enrolled on 9/20/24. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 6. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>	= <u>0.0</u>																				
10. Sept. 20, 2021, FTE enrollment plus 2/20/22 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		= <u>3,031.6</u>																				
11. Sept. 20, 2022, FTE enrollment plus 2/20/23 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		= <u>2,978.4</u>																				
12. Sept. 20, 2023, FTE enrollment plus 2/20/24 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		= <u>2,884.8</u>																				
13. Sept. 20, 2024, FTE enrollment plus 2/20/25 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		= <u>2,927.2</u>																				
14. 3 Prior Years' Average FTE*:	<table border="0" style="margin-left: auto; margin-right: auto;"> <tr> <td style="text-align: center;"><u>3,031.6</u></td> <td style="text-align: center;">+</td> <td style="text-align: center;"><u>2,978.4</u></td> <td style="text-align: center;">+</td> <td></td> </tr> <tr> <td style="text-align: center;">(line 10)</td> <td></td> <td style="text-align: center;">(line 11)</td> <td></td> <td style="text-align: center;">2 Prior Years' AVG FTE</td> </tr> <tr> <td style="text-align: center;"><u>2,884.8</u></td> <td style="text-align: center;">) ÷ 3 =</td> <td style="text-align: center;"><u>2,964.9</u></td> <td style="text-align: center;">÷ 2 =</td> <td style="text-align: center;"><u>2,931.6</u></td> </tr> <tr> <td style="text-align: center;">(line 12)</td> <td></td> <td style="text-align: center;">(goes to line 14)</td> <td></td> <td style="text-align: center;">(goes to line 14)</td> </tr> </table>	<u>3,031.6</u>	+	<u>2,978.4</u>	+		(line 10)		(line 11)		2 Prior Years' AVG FTE	<u>2,884.8</u>) ÷ 3 =	<u>2,964.9</u>	÷ 2 =	<u>2,931.6</u>	(line 12)		(goes to line 14)		(goes to line 14)	= <u>2,931.6</u>
<u>3,031.6</u>	+	<u>2,978.4</u>	+																			
(line 10)		(line 11)		2 Prior Years' AVG FTE																		
<u>2,884.8</u>) ÷ 3 =	<u>2,964.9</u>	÷ 2 =	<u>2,931.6</u>																		
(line 12)		(goes to line 14)		(goes to line 14)																		
* Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual; but includes 2/20 military students if they qualify for the Military Provision that year.																						
15. 2024-25 FTE adjusted enrollment for budget purposes (higher of line 12, 13, or line 14 (2YR AVG or 3YR AVG if qualified for Military Provision).		= <u>2,931.6</u>																				
16. Total FTE adjusted enrollment. (Goes to page 1, line 1)		= <u>2,931.6</u>																				

TABLE II - Low and High Enrollment Weighting (KSA 72-5149)

Enrollment of District	Factor
0 - 99.9	1.014331
100 - 299.9	{[7337 - 9.655 (E - 100)]+3642.4} -1
300 - 1,621.9	{[5406 - 1.237500 (E - 300)]+3642.4} -1
1622 and over	0.03504

E is the Adjusted FTE Enrollment (from Page 1, line 3)

EXAMPLE: (FTE of 954.0)

{[5406 - 1.237500 (954.0 - 300)]+3642.4} -1
 {[5406 - 1.237500 (654.0)]+3642.4} -1
 {[5406 - 809.325]+3642.4} -1
 {4597.675+3642.4} -1
 1.261991-1
 0.261991

TABLE III - Transportation Weighting (KSA 72-5148)

1. Area of district in square miles 9-20-2024.			=	<u>133.5</u>
2. All public pupils transported or for whom transportation is being made available 9-20-2024 who reside in the district 2.5 miles or more (Estimated)	<u>700.0</u>	+ 2-20-25		<u>0.0</u>
			=	<u>700.0</u>
3. Index of density = Line 2	<u>700.0</u>	divided by Line 1		<u>133.5</u>
			=	<u>5.243</u>
4. Using index of density (Line 3), determine Per Capita Allowance.			=	<u>\$710</u>
		Factor A [BASE Change]		1.2912
		Factor B [Transported Students times Per Capita Allowance]		\$497,000
		Factor C [Factor B times Constant]		\$497,000
		Factor D [Factor C times Factor A]		\$641,726
6. 2024-25 Trans. State Aid =	<u>641,726</u>	(to Line 9, Page 1)	=	<u>641,726</u>

In no event shall the transportation weighting of the school district result in the portion of such school district's state foundation aid attributable to the transportation weighting being in excess of 110% of such school district's total expenditures from all funds for transporting students for the immediately preceding school year.

**TABLE IV
Virtual State Aid (KSA 72-3715)**

1. Estimated 9/20/24 FTE enrollment for full-time students enrolled in virtual programs.	<u>17.0</u>	X	\$5,600	=	<u>95,200</u>
2. Estimated 9/20/24 FTE enrollment for part-time students enrolled in virtual programs.	<u>1.0</u>	X	\$5,600	=	<u>5,600</u>
3. Estimated Virtual Credits* (20 years and older as of 9/20/24)	<u>0.00</u>	X	\$709	=	<u>0</u>
4. Estimated Virtual Credits* (dropouts aged 19 and under as of 9/20/24)	<u>0.00</u>	X	\$709	=	<u>0</u>
5. Estimated Virtual State Aid (Lines 1 plus 2 plus 3 plus 4)				=	<u>\$100,800</u>

*No student shall be counted for more than 6 credits per year.

"Virtual School" means any school or educational program that: (1) is offered for credit; (2) uses distance-learning technologies which predominately use internet-based methods to deliver instruction; (3) involves instruction that occurs asynchronously with the teacher and pupil in separate locations; (4) requires the pupil to make academic progress toward the next grade level and matriculation from kindergarten through high school graduation; (5) requires the pupil to demonstrate competence in subject matter for each class or subject in which the pupil is enrolled as part of the virtual school; and (6) requires age-appropriate pupils to complete state assessment tests.

**TABLE V
High At-Risk Weighting Calculation (KSA 72-5151)**

1. Estimated 2024-25 Free Lunch Percentage (1B divided by 1A)			=	<u>49.70</u>
A. 9/20/24 + 2/20/25 Headcount (from Open page)			=	<u>3,149</u>
B. 9/20/24 + 2/20/25 Free Lunch Headcount (from Open page)			=	<u>1,565</u>
2. Estimated 2024-25 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8)			=	<u>161.0</u>
A. USD Level (i or ii)			=	<u>161.0</u>
i. High-Density At-Risk >= 50% (1B times 10.5%)	=	<u>0.0</u>		
ii. High-Density At-Risk >= 35% and < 50% (1B times (#1 minus 35%) times .7)	=	<u>161.0</u>		
B. SCHOOL Level ***Enter building enrollment on HD-AR_BLDG worksheet***			=	<u>0.0</u>

**TABLE VI
At-Risk and High Density At-Risk State Foundation Aid - Required Transfer
From General Fund to At-Risk K-12 Fund (K.S.A. 72-5151)**

1. Estimated 2024-25 At-Risk (Free Meals) Weighted FTE [Form 150 Line 7] =	<u>757.5</u>			
2. Estimated 2024-25 At-Risk (High Density) Weighted FTE [Form 150 Line 8] =	<u>161.0</u>			
3. Estimated 2024-25 At-Risk State Foundation Aid [(Line 1 + Line 2) X \$5378] =	<u>918.5</u>	X	\$5,378	= <u>\$4,939,693</u>

Page 1 Footnotes:

- (a) Weighted FTE enrollment is computed by taking the total clock hours of bilingual students who are enrolled and attending in an approved bilingual class on 9-20-2024 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours 250.0 ÷ 6 x 0.395 = 16.4583 [Form 150 Line 5]
- (b) FTE is computed by taking the total headcount of bilingual students who are enrolled and attending in an approved bilingual class on 9-20-2024 and multiplying by factor of 0.185. Total headcount 119 x 0.185 = 22.0150 [Form 150 Line 5]
- (c) FTE is computed by taking the total clock hours of career and technical education students who are enrolled and attending in an approved vocational class on 9-20-2024 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours 739.8 ÷ 6 = 123.3000 [Form 150 Line 6]
- (e) Preschool-Aged At-Risk (3 yr and 4 yr Old) students are counted as .5 FTE. USD must be approved by the Kansas State Department of Education.
- (f) Comes from form 118 (line 20).

(NOTE: If September 20 falls on a weekend, the following Monday will be the official count date.)

Qualifying for the 3yr Average (Goes to Table I)

- 1. Did the district receive Federal Impact Aid? = NO
- 2. Did the district have a military dependent student enrolled during the 2023-2024 school year? = YES
- 3. Did the district decline in enrollment for 2023-2024 school year compared to the 2022-2023 school year? = YES

Qualifying for Military Provision for 2/20 weightings

Is the 2/20/25 Est. FTE Enrollment 0.0 >=25 or 1% of the 9/20/24 Est. FTE Enrollment 2,927.2 = NO

**FORM 155
2024-2025 LOCAL OPTION BUDGET**

1. Authorized percent for 2024-25 school year (Max 32.00%)	=	<u>32.00</u> %
2. Authorized percent due to Election to increase LOB authority (Max 33%)	Expires _____ =	<u>0.00</u> %
3. As authorized by KSA 72-5143, the Board adopted a resolution with no protest to increase LOB authority. (Max 33%)	School year it expires _____ Expires <u>9999</u>	<u>33.00</u> %
4. Max LOB percent authority (Max of Lines 1, 2 or 3) (Max 33%)	=	<u>33.00</u> %
5. Percent certified on April as provided by KSA 72-5143	=	<u>33.00</u> %
6. COMPUTED LOB FOR 2024-2025 (2024-25 LOB Base General Fund \$ <u>27,019,955</u> X Lower of Line 4 or Line 5		\$ <u>8,916,585</u>
7. ADOPTED LOB FOR 2024-2025		\$ <u>8,471,482</u>

Note: Minimum adopted LOB must be 15% of LOB Base General Fund.

KSA 72-5143

(2)(A) The amount that is proportional to that amount of such school district's total foundation aid attributable to the at-risk weighting as compared to such district's total foundation aid shall be transferred from the supplemental general fund to the K-12 At-Risk fund of such school district.

Percent of at-risk weighting to total adjusted (weighted) enrollment:	<u>15.45</u> %
Amount required to transfer from Supplemental General Fund to K-12 At-Risk Fund:	<u>\$1,308,844</u>

(2)(B) The amount that is proportional to that amount of such school district's total foundation aid attributable to the bilingual weighting as compared to such district's total foundation aid shall be transferred from the supplemental general fund to the bilingual education fund of such school district.

Percent of bilingual weighting to total adjusted (weighted) enrollment:	<u>0.45</u> %
Amount required to transfer from Supplemental General Fund to Bilingual Fund:	<u>\$38,122</u>

2024 House Sub for Senate Bill 387 (New)

(2)(C) The amount that is proportional to that amount of such school district's total foundation aid attributable to the special education weighting as compared to such district's total foundation aid shall be transferred from the supplemental general fund to the special education fund of such school district.

Percent of special education weighting to total adjusted (weighted) enrollment:	<u>15.20</u> %
Amount required to transfer from Supplemental General Fund to Special Education Fund:	<u>\$1,287,665</u>

Form 162
2024-2025 ESTIMATED FOOD SERVICE REVENUE

(This form should be included with the budget document and filed with the State Department of Education)

			TOTAL ANNUAL MEALS	FEDERAL		STATE		DISTRICT LOCAL		TOTAL 7-1-24 to 6-30-25
				RATE	Reimbursement	RATE	Reimbursement	PRICE	REVENUE	
SCHOOL NUTRITION PROGRAMS										
LUNCH										
Paid	Elem	1.	32,807	.7750	\$25,425	.0400	\$1,312	3.45	\$113,184	\$139,921
	Jr. High	2.	38,637	.7750	\$29,944	.0400	\$1,545	3.55	\$137,161	\$168,650
	Sr. High	3.	27,272	.7750	\$21,136	.0400	\$1,091	3.65	\$99,543	\$121,770
Free		4.	175,460	4.6250	\$811,503	.0400	\$7,018			\$818,521
Reduced		5.	22,664	4.2250	\$95,755	.0400	\$907	0.40	\$9,066	\$105,728
Adult		6.	6,611					4.75	\$31,402	\$31,402
	TOTAL	7.	303,451		\$983,763		\$11,873		\$390,356	\$1,385,992
BREAKFAST										
Paid	Elem	8.	13,169	.3800	\$5,004			2.15	\$28,313	\$33,317
	Jr. High	9.	4,580	.3800	\$1,740			2.40	\$10,992	\$12,732
	Sr. High	10.	2,383	.3800	\$906			2.65	\$6,315	\$7,221
Free		11.	81,382	2.7300	\$222,173					\$222,173
Reduced		12.	10,042	2.4300	\$24,402			0.30	\$3,013	\$27,415
Adult		13.	4,835					2.95	\$14,263	\$14,263
	TOTAL	14.	116,391		\$254,225				\$62,896	\$317,121
SNACKS										
Paid	Elem	15.		.1000	\$0				\$0	\$0
	Jr. High	16.		.1000	\$0				\$0	\$0
	Sr. High	17.		.1000	\$0				\$0	\$0
Free		18.		1.1700	\$0					\$0
Reduced		19.		.5800	\$0			0.15	\$0	\$0
Adult		20.							\$0	\$0
	TOTAL	21.	0		\$0				\$0	\$0
SPECIAL MILK PROGRAM										
MILK										
Paid		22.		.2625	\$0			0.65	\$0	\$0
Free-Avg Dealer Cost		23.			\$0					\$0
	TOTAL	24.	0		\$0				\$0	\$0
CHILD & ADULT CARE FOOD PROGRAM										
BREAKFAST										
Paid	Elem	25.		.3800	\$0				\$0	\$0
	Jr. High	26.		.3800	\$0				\$0	\$0
	Sr. High	27.		.3800	\$0				\$0	\$0
Free		28.		2.2800	\$0					\$0
Reduced		29.		1.9800	\$0					\$0
Adult		30.							\$0	\$0
	TOTAL	31.	0		\$0				\$0	\$0
LUNCH										
Paid	Elem	32.		.6950	\$0				\$0	\$0
	Jr. High	33.		.6950	\$0				\$0	\$0
	Sr. High	34.		.6950	\$0				\$0	\$0
Free		35.		4.5450	\$0					\$0
Reduced		36.		4.1450	\$0					\$0
Adult		37.							\$0	\$0
	TOTAL	38.	0		\$0				\$0	\$0
SNACKS										
Paid	Elem	39.		.1000	\$0				\$0	\$0
	Jr. High	40.		.1000	\$0				\$0	\$0
	Sr. High	41.		.1000	\$0				\$0	\$0
Free		42.		1.1700	\$0					\$0
Reduced		43.		.5800	\$0					\$0
Adult		44.							\$0	\$0
	TOTAL	45.	0		\$0				\$0	\$0
SUPPER										
Paid	Elem	46.		.6950	\$0				\$0	\$0
	Jr. High	47.		.6950	\$0				\$0	\$0
	Sr. High	48.		.6950	\$0				\$0	\$0
Free		49.		4.5450	\$0					\$0
Reduced		50.		4.1450	\$0					\$0
Adult		51.							\$0	\$0
	TOTAL	52.	0		\$0				\$0	\$0

Form 162
2024-2025 ESTIMATED FOOD SERVICE REVENUE

(This form should be included with the budget document and filed with the State Department of Education)

SUMMER FOOD SERVICE PROGRAM	TOTAL ANNUAL MEALS	FEDERAL		STATE		DISTRICT LOCAL		TOTAL 7-1-24 to 6-30-25
		RATE	Reimbursement	RATE	Reimbursement	PRICE	REVENUE	
BREAKFAST								
Free	53.	1,572	2.9375	\$4,618				\$4,618
Adult (if charge)	54.	1				3.25	\$3	\$3
TOTAL	55.	1,573		\$4,618			\$3	\$4,621
LUNCH								
Free	56.	4,127	5.1450	\$21,233	\$0			\$21,233
Adult (if charge)	57.	234				4.75	\$1,112	\$1,112
TOTAL	58.	4,361		\$21,233			\$1,112	\$22,345
SNACKS								
Free	59.		1.2200	\$0				\$0
Adult (if charge)	60.						\$0	\$0
TOTAL	61.	0		\$0			\$0	\$0
SUPPER								
Free	62.		5.1450	\$0				\$0
Adult (if charge)	63.						\$0	\$0
TOTAL	64.	0		\$0			\$0	\$0
OTHER CASH								
Sales/Income	65.	xxxxxxxx		xxxxxxxx		xxxxxxx		\$0
12 Months								
Total Income	66.	xxxxxxxx		\$1,263,839		\$11,873		\$454,367
								\$1,730,079

**2024-2025
FORM 194
Proration of Estimated Motor Vehicle Property Tax, Recreational Vehicle Property Tax,
and In Lieu of Taxes on Industrial Revenue Bonds for July 1, 2024 to December 31, 2024**

Do Not Anticipate Revenues from Motor Vehicle Property Tax, Recreational Vehicle Property Tax and In Lieu of Taxes on Ind. Rev. Bonds
For New Levies Made in 2023-2024 School Year Until March, 2025. For new levies made in 2024-2025
revenues will not be received until March, 2026

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	2022 Taxes Levied (Dollars)(a)	Percent of Total Taxes Levied (b)	Motor Vehicle Property Tax (d)	Percent of Total Taxes Levied (f)	Recreational Vehicle Property Tax (d)	In Lieu of Taxes in Ind. Rev. Bonds (g)	16/20M Tax (d)	Commercial Vehicle Tax (d)
1. General (No MVPT or RVPT)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	27.71%	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2. Supplemental Gen. Fund	\$2,468,105	30.64%	\$184,193	22.15%	\$2,741	\$0	\$5,884	\$7,879
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
4. Capital Outlay	\$1,506,569	18.70%	\$112,415	13.52%	\$1,673	\$0	\$3,591	\$4,809
5. Special Assessment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
6. Bond and Interest #1	\$2,210,573	27.44%	\$164,956	19.84%	\$2,455	\$0	\$5,270	\$7,056
7. Bond and Interest #2	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
8. Temporary Notes	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
9. Recreation Commission	\$1,434,040	17.80%	\$107,005	12.87%	\$1,592	\$0	\$3,418	\$4,577
10. Rec Comm Employee Bnfts	\$436,043	5.41%	\$32,522	3.91%	\$484	\$0	\$1,039	\$1,391
11. No Fund Warrant	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
13. Special Liability Expense	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
14. School Retirement	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
15. Historical Museum	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
16. Extraordinary Growth Facilities	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
17. Public Library Board	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
18. Public Library Board Emp Bnfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
19. Declining Enrollment	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
20. Cost of Living	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
21. TOTAL	\$8,055,330	100.00% (c)	\$601,151 (e)	100.00% (c)	\$8,946 (e)	\$0 (e)	\$19,204 (e)	\$25,716 (e)

- (a) Do not include taxes levied for any funds in which a budget will not be made in 2024-2025.
- (b) Divide each fund's tax levy by total tax dollars levied.
- (c) Should equal 100 percent.
- (d) Take the amount on line 21 times the calculated percentage for each fund from column 2.
- (e) Take the amount on Form 110, Page 2, Lines 13, 14, 15, 16 and 17 and multiply by .67.
- (f) Includes the total 2022 General Fund taxes levied.
- (g) Take the amount on line 21 times the calculated percentage for each fund from column 2.

**2024-2025
FORM 194-A
Proration of Estimated Motor Vehicle Property Tax, Recreational Vehicle Property Tax
and In Lieu of Taxes on Industrial Revenue Bonds for January 1, 2025, to June 30, 2025**

Do Not Anticipate Revenues from Motor Vehicle Property Tax, Recreational Vehicle Property Tax and In Lieu of Taxes on Ind. Rev. Bonds
For New Levies Made in 2023-2024 School Year Until March, 2025. For new levies made in 2024-2025
revenues will not be received until March, 2026

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	2023 Taxes Levied (Dollars)(a)	Percent of Total Taxes Levied (b)	Motor Vehicle Property Tax (d)	Percent of Total Taxes Levied (f)	Recreational Vehicle Property Tax (d)	In Lieu of Taxes in Ind. Rev. Bonds (g)	16/20M Tax (d)	Commercial Vehicle Tax (d)
1. General (No MVPT or RVPT)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	27.86%	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2. Supplemental Gen. Fund	\$3,123,907	36.32%	\$107,540	26.20%	\$1,600	\$0	\$3,436	\$4,600
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
4. Capital Outlay	\$1,640,674	19.08%	\$56,494	13.76%	\$841	\$0	\$1,805	\$2,417
5. Special Assessment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
6. Bond and Interest #1	\$2,021,317	23.50%	\$69,581	16.95%	\$1,035	\$0	\$2,223	\$2,977
7. Bond and Interest #2	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
8. Temporary Notes	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
9. Recreation Commission	\$1,335,934	15.53%	\$45,983	11.21%	\$684	\$0	\$1,469	\$1,967
10. Rec Comm Employee Bnfts	\$478,389	5.56%	\$16,463	4.01%	\$245	\$0	\$526	\$704
11. No Fund Warrant	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
13. Special Liability Expense	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
14. School Retirement	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
15. Historical Museum	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
16. Extraordinary Growth Facilities	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
17. Public Library Board	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
18. Public Library Board Emp Bnfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
19. Declining Enrollment	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
20. Cost of Living	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
21. TOTAL	\$8,600,221	100.00% (c)	\$296,090 (e)	100.00% (c)	\$4,406 (e)	\$0 (e)	\$9,459 (e)	\$12,666 (e)

- (a) Do not include taxes levied for any funds in which a budget will not be made in 2024-2025.
- (b) Divide each fund's tax levy by total tax dollars levied.
- (c) Should equal 100 percent.
- (d) Take the amount on line 21 times the calculated percentage for each fund from column 2.
- (e) Take the amount on Form 110, Page 2, lines 13, 14, 15, 16 and 17 and multiply by .33.
- (f) Includes the total 2023 General Fund taxes levied.
- (g) Take the amount on line 21 times the calculated percentage for each fund from column 2.

FORM 195
2024-2025 Estimated State Aid

A. Driver Education Aid (Approved Programs Only)

1. Estimated aid 7/1/2024 to 6/30/2025 (12 mo.) (Number of Driver Ed pupils completing program) _____ x \$135) = _____ \$0

B. Motorcycle Safety Aid (Approved Programs Only)

1. Estimated aid 7/1/2024 to 6/30/2025 (12 mo.) (Number of Motorcycle Safety pupils completing program) _____ x \$85) = _____ \$0

C. Estimated KPERS

1. KPERS State Aid for 2023-2024 School Year = _____ \$3,786,765

2. Est. increase due to KPERS rate = _____ \$0

3. Est. KPERS State Aid due to salary increases and added staff
((Line 1 + Line 2) X % of salary increase and added staff _____ 8.00 %) = _____ \$302,941

4. Est. KPERS State Aid for 2024-25 (Line 1 + Line 2 + Line 3) = _____ \$4,089,706

D. Professional Development Aid (Approved Programs Only)

1. Total estimated 2024-25 expenditures approved professional development program = _____ 85,000

2. Total potential state aid (Line 1 X 0.5) = _____ 42,500

3. Multiply Legal Maximum General Fund Budget X 0.005 = _____ 134,042

4. Estimated State Aid (lower of Lines 2 or 3) = _____ 42,500

5. Estimated Prorated State Aid (Line 4 X 0.3) to be paid on June 20, 2025 = _____ 12,750

FORM 239

2024-2025 ESTIMATED SUPPLEMENTAL GENERAL (LOB) STATE AID

(This form should be included with the budget document and filed with the State Department of Education)

1. 2024-25 Adopted Supplemental General Fund Budget (cannot exceed Line 6 of Form 155)	=	<u>\$8,471,482</u>
2. Estimated Supplemental General State Aid		
Line 1 <u>8,471,482</u> x factor <u>0.5963</u>	=	<u>\$5,051,545</u>
3. Less Prior Year Overpayment	-	<u> </u>
4. Net Estimated Supplemental General State Aid (Line 2 - Line 3)	=	<u>\$5,051,545</u>

FORM 243

2024-2025 ESTIMATED CAPITAL OUTLAY STATE AID

1. Estimated 2024 Taxes Levied in the Capital Outlay Fund	=	<u>\$1,808,183</u>
2. Estimated Capital Outlay State Aid (Line 1 x Factor) <u>0.6400</u>	=	<u>\$1,157,237</u>

FORM 242
BOND AND INTEREST FUND #1
2024-2025 ESTIMATED BOND AND INTEREST STATE AID
(Bond Elections Prior July 1, 2015)

Does not include asbestos bonds and capital outlay bonds. State aid applies only to general obligation bonds passed in a referendum.

1. Estimated 2024-2025 bond and interest fund payments		=	<u>\$4,523,900</u>
2. Estimated Federal Tax Credit (Build America Bonds)		=	<u> </u>
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	<u>0.6400</u>	=	<u>\$2,895,296</u>
4. Less prior year overpayment		-	<u> </u>
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2024 through June 30, 2025) (Line 3 - Line 4)		=	<u>\$2,895,296</u>

FORM 244
BOND AND INTEREST FUND #1
2024-2025 ESTIMATED BOND AND INTEREST STATE AID
(Bond Elections After July 1, 2015 and Before June 30, 2017)

Does not include asbestos bonds and capital outlay bonds. State aid applies only to general obligation bonds passed in a referendum.

1. Estimated 2024-2025 bond and interest fund payments		=	<u> </u>
2. Estimated Federal Tax Credit (Build America Bonds)		=	<u> </u>
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	<u>0.0800</u>	=	<u>\$0</u>
4. Less prior year overpayment		-	<u> </u>
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2024 through June 30, 2025) (Line 3 - Line 4)		=	<u>\$0</u>

FORM 246
BOND AND INTEREST FUND #1
2024-2025 ESTIMATED BOND AND INTEREST STATE AID
(Bond Elections After July 1, 2017 and Before June 30, 2022)

Does not include asbestos bonds and capital outlay bonds. State aid applies only to general obligation bonds passed in a referendum.

1. Estimated 2024-2025 bond and interest fund payments		=	_____
2. Estimated Federal Tax Credit (Build America Bonds)		=	_____
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	<u>0.0800</u> x	ProRation _____ 100	= _____ \$0
4. Less prior year overpayment		-	_____
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2024 through June 30, 2025) (Line 3 - Line 4)		=	_____ \$0

FORM 248
BOND AND INTEREST FUND #1
2024-2025 ESTIMATED BOND AND INTEREST STATE AID
(Bond Elections After July 1, 2022)

Does not include asbestos bonds and capital outlay bonds. State aid applies only to general obligation bonds passed in a referendum.

1. Estimated 2024-2025 bond and interest fund payments		=	_____ \$662,175
2. Estimated Federal Tax Credit (Build America Bonds)		=	_____
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	<u>0.1300</u> x	ProRation _____ 100	= _____ \$86,083
4. Less prior year overpayment		-	_____
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2024 through June 30, 2025) (Line 3 - Line 4)		=	_____ \$86,083

CERTIFICATE
TO THE CLERK of Harvey County, State of Kansas
We, the undersigned, duly elected, qualified and acting officers of
Unified School District 373

certify that: (1) the hearing mentioned in the attached proof of publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2024-2025; and (3) the Amount(s) of 2024 Tax to be Levied are within statutory limitations.

TABLE OF CONTENTS	K.S.A.	Code 01 Line	2024-2025 Adopted Budget		
			1 Expenditures	2 2024 Tax to be Levied	3 County Clerk's Use Certified Mill Rate
General ¹	72-5142	06	26,808,486	3,223,843	20.000 ²
Federal Funds	12-1663	07	1,715,614		
Supplemental General (LOB) ³	72-5147	08	8,471,482	3,141,987	
Adult Education	74-32,259	10	0	0	
Preschool-Aged At-Risk	72-5154	11	258,067		
Adult Supplemental Education	74-32,261	12	45,750		
At Risk Education Fund	72-5153	13	6,690,210		
Bilingual Education	72-3613	14	306,178		
Virtual Education	72-3715	15	135,272		
Capital Outlay	72-53, 113	16	6,033,980	1,808,183	
Driver Training	72-5163	18	31,011		
Declining Enrollment	72-5160	19	0		
Extraordinary School Program	72-3239	22	0		
Food Service	72-5164	24	2,626,032		
Professional Development	72-2552	26	609,194		
Parent Education Program	72-4165	28	255,607		
Summer School	72-3238	29	45,307		
Special Education	72-3422	30	7,682,491		
Cost of Living ⁴	72-5159	33	0	0	
Career and Postsecondary Education	72-5162	34	1,912,480		
Gifts and Grants	72-1142	35	880,747		
Special Liability Expense Fund	72-1179	42	0	0	
School Retirement	72-2661	44	0	0	
Extraordinary Growth Facility	72-5158	45	0	0	
Special Reserve Fund	72-1180	47			
KPERS Special Retirement Contribution	74-4939a	51	4,089,706		
Contingency Reserve	72-5165	53			
Textbook & Student Material Revolving	72-3355	55			
Activity Funds	72-1178	56			
DEBT SERVICE					
Bond and Interest #1	10-113	62	5,186,075	2,185,584	
Bond and Interest #2	10-113	63	0	0	
No Fund Warrant ⁵	79-2939	66	0	0	
Special Assessment	12-6a10	67	0	0	
Temporary Note	72-5457	68	0	0	

1. The amount computed on Form 150 is the limit of the 2024-2025 General Fund Expenditures.
2. The General Fund levy must be 20 mills. County clerks can't change this levy.
3. Date election was held to exceed 31% _____ authorizing _____ 0.00% expires _____
Date the Board adopted resolution 3/14/2022 authorizing _____ 33.00% expires 9999
4. Date the Board adopted Cost of Living Resolution authorized by 72-5159 _____
5. See K.S.A. 79-2939, order # _____ dated _____ / _____ / _____.

TABLE OF CONTENTS	K.S.A.	Code 01 Line	2024-2025 Adopted Budget		3 County Clerk's Use Certified Mill Rate
			1 Expenditures	2 2024 Tax to be Levied	
COOPERATIVES					
Special Education	72-3412	78	10,717,334		
Total USD		100	84,501,023	10,359,597	
OTHER					
Historical Museum	12-1684	80	0	0	
Public Library Board	72-1420	82	0	0	
Public Library Board Emp Bnfts	12-16,102	83	0	0	
Recreation Commission	12-1927	84	1,818,000	1,466,449	
Rec Comm Emp Bnfts & Spec Liab	12-1928/75-6110	86	575,000	507,686	
Total Other		105	2,393,000	1,974,135	

Municipal Accounting Use Only	
Received _____	
Reviewed by _____	
Follow-up: Yes _____ No _____	

Assisted by:

Board President

Attest: _____, 2024

County Clerk

Clerk of the Board

FINAL VALUATION
(County Clerk's Use Only)

County	Final Assessed Valuation		Bond and Interest	
	General Fund ¹	Other Funds	#1	#2
		\$		
		\$		
		\$		
		\$		
		\$		
TOTAL	\$0	\$0	\$0	\$0

1. General Fund Assessed Valuation excludes \$40,000 of appraised value on residential property.

Computation of Delinquency

2022 Delinquent Tax Percentage 4.000 % Rate Used in
this Budget for
2024-2025 4.000 %

Resolutions of Levy Limits for Tax Funds

1. Capital Outlay

Resolution dated 5/12/2014 authorizing 8.000 mills for 9999 years.

Note: For any new resolutions dated 7-1-2005 and after, the mill rate may not exceed 8 mills in total.

2. Adult Education

Resolution dated _____ authorizing 0.000 mills for 0 years.
(limit 5 years)

3. Historical Museum:

Tax Rate authorized by a petition dated _____ authorizing _____ mills.

4. Public Library:

Resolution dated _____ authorizing _____ mills.

5. Recreation Commission:

Resolution dated 2/24/2016 authorizing 8.000 mills.

Note: The USD must have a copy of the separate recreation commission budget before making this levy.

WORKSHEET I
(Columns 1 through 5 must match Form 110)

Code	Code 04 Line	Fiscal Year 2024-2025									
		1	2	3	4	5	6	7	8	9	10
		Actual 2023 Tax Levy	Less 4 Allowance for Delinquency	Less 2023 Tax Received in 2023-24	Less Tax Refunded in 2023-24	2023 Tax in Process	Motor Vehicle Tax (includes 16/20M Tax)	Recreational Vehicle Tax	Commercial Vehicle	Amount of 2024 Tax to be Levied	Estimate of 2024 Taxes (1/1/2025 - 6/30/2025)
Supplemental General	03	3,123,907	124,956	2,873,281	15,131	110,539	301,053	4,341	12,479	3,141,987	2,764,949
Adult Education	05	0	0	0	0	0	0	0	0	0	0
Capital Outlay	10	1,640,674	65,627	1,509,694	8,234	57,119	174,305	2,514	7,226	1,808,183	1,591,201
Special Assessment	25	0	0	0	0	0	0	0	0	0	0
Spec Liability Expense	30	0	0	0	0	0	0	0	0	0	0
Bond and Interest #1	40	2,021,317	80,853	1,857,832	10,765	71,867	242,030	3,490	10,033	2,185,584	1,923,314
Bond and Interest #2	45	0	0	0	0	0	0	0	0	0	0
Temporary Note	50	0	0	0	0	0	0	0	0	0	0
No-fund Warrant	55	0	0	0	0	0	0	0	0	0	0
Extraordinary Growth Facility	57	0	0	0	0	0	0	0	0	0	0
Recreation Commission	60	1,335,934	53,437	1,229,213	11,236	42,048	157,875	2,276	6,544	1,466,449	1,290,475
Rec Comm Emp Bnfts & Spec Liab	65	478,389	19,136	440,181	3,558	15,514	50,550	729	2,095	507,686	446,764
Public Library Board	70	0	0	0	0	0	0	0	0	0	0
Public Lib Brd Emp Bnfts	71	0	0	0	0	0	0	0	0	0	0
Historical Museum	75	0	0	0	0	0	0	0	0	0	0
Cost of Living	78	0	0	0	0	0	0	0	0	0	0
TOTAL	80	8,600,221	344,009	7,910,201	48,924	297,087	925,813	13,350	38,377	9,109,889	8,016,703

Adult Education Computation	<u>\$224,836,489</u> Assessed Valuation	x	<u>0.000</u> Adult Education Mill Levy	=	<u>\$0</u> Taxes to be Levied
Capital Outlay Computation	<u>\$226,022,924</u> Assessed Valuation	x	<u>8.000</u> Capital Outlay Mill Levy	=	<u>\$1,808,183</u> Taxes to be Levied
Tax Collection Ratio for 2023	<u>91.977 %</u>				

STATEMENT OF INDEBTEDNESS

Note: If Bond and Interest levies are based on different assessed valuations due to territory changes, show such bond issues as a separate group. Use Bond and Interest #2 (C063) for these bond issues.

Bond Elections	Purpose of Debt	1	2	3	4	5	6	7	8	9	10	11	12	
		Date of Election	Date of Issue	Date Refunded/ Refinanced	Interest Rate	Amount of Bonds Issued	Principal Outstanding 7/1/2024	Date Due		Due in 2024-2025		Due July-Dec. 2025		
								Interest	Principal	Interest	Principal	Interest	Principal	
prior to July 1, 2015	GO Bond Refunding		12/1/2012		2.00%	9,885,000	8,085,000	9/1/2024	9/1/2024	80,850	2,575,000	55,100	4,715,000	
								3/1/2024		55,100				
	GO Bond Refunding		6/1/213		2.00%	9,845,000	1,795,000	9/1/2024	9/1/2024	17,950	1,795,000			
		Total					9,880,000				153,900	4,370,000	55,100	4,715,000
	after July 1, 2015 & prior to June 30, 2017													
		Total					0			0	0	0	0	
after July 1, 2017 & prior to June 30, 2022														
		Total					0			0	0	0	0	
after July 1, 2022	GO Bond Refunding		1/12/2023		5.00%	10,660,607	7,795,000	9/1/2024	9/1/2024	177,525	315,000	169,650	230,000	
								3/1/2024			169,650			
		Total					7,795,000			177,525	484,650	169,650	230,000	
	Grand Total					17,675,000			331,425	4,854,650	224,750	4,945,000		

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01		13	0
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 Local Sources				
1300 Tuition				
1312 Individuals (out of district)	30			
1320 Other School District/Govt Sources (in-state)	40			
1330 Other School District/Govt Sources	45			
1410 Transportation Fees (reimbursement)	47			
1700 Student Activities (reimbursement)	50			
1900 Other Revenue from Local Source				
1910 User Charges (reimbursement)	55			
1980 Reimbursements	60	817,924	848,343	
1985 State Aid Reimbursements	65			
1990 Miscellaneous	67			
3000 State Sources				
3110 State Foundation Aid	95	20,910,042	21,888,709	22,801,423
3130 Mineral Production Tax	115	13		
3205 Special Education Aid	120	3,438,934	3,346,842	4,007,063
RESOURCES AVAILABLE	170	25,166,913	26,083,907	26,808,486
Total Expenditures & Transfers	175	25,166,900	26,083,907	26,808,486
Unencumbered Cash Balance (June 30)	190	13	0	

Budget Line 190: Line 170 minus Line 175

Budget Line 65: Include Psychiatric Residential Treatment Centers (PRTF)/Juvenile Detention Centers (JDC)/Flint Hills Job Corps payments, Teacher Mentoring Program payments, National Board Certified Teacher payments, and Career & Technical Education state aid (for students earning an industry recognized credential in a high-need occupation).

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	5,132,754	4,776,675	5,215,509
120 Non-Certified	215	374,868	429,476	470,950
200 Employee Benefits				
210 Insurance (employee)	220	391,473	366,119	394,425
220 Social Security	225	401,891	378,477	397,401
290 Other	230	409,113	391,064	410,617
300 Purchased Professional & Tech Serv	235	22,344	35,801	500,000
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/Other State LEA's	240			
562 Tuition/Other Out-of-State LEA's	245			
563 Tuition/Private Sources	250			
590 Other	255	307,338	255,439	350,000

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
600 Supplies				
610 General Supplemental (teaching)	260	149,598	134,084	250,000
644 Textbooks	265			
650 Supplies (technology related)	267			
680 Miscellaneous Supplies	270			
700 Property (equipment & furnishings)	275	13,018	7,188	20,000
800 Other	280	101,990	93,729	150,000
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	1,024,002	1,033,791	1,385,481
120 Non-Certified	290	43,876	50,841	73,383
200 Employee Benefits				
210 Insurance (employee)	295	84,073	69,498	89,973
220 Social Security	300	85,321	79,214	83,175
290 Other	305	5,614	4,439	4,661
300 Purchased Professional & Tech Serv	310	800	800	5,000
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320	9,865	9,439	20,000
700 Property (equipment & furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	388,910	446,661	668,994
120 Non-Certified	340	80,936	83,507	97,682
200 Employee Benefits				
210 Insurance (employee)	345	38,311	35,125	36,881
220 Social Security	350	35,737	42,436	44,558
290 Other	355	2,257	2,451	2,574
300 Purchased Professional & Tech Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365	7,406	1,699	20,000
600 Supplies				
640 Books (not textbooks) & Periodicals	370	23,723	17,339	50,000
650 Technology Supplies	375			
680 Miscellaneous Supplies	380	66,880	59,078	160,000
700 Property (equipment & furnishings)	385			
800 Other	390			
2300 General Administration				
100 Salaries				
110 Certified	395	115,947	128,075	144,479
120 Non-Certified	400	112,003	127,175	133,534
200 Employee Benefits				
210 Insurance (employee)	405	12,783	14,705	15,440
220 Social Security	410	17,198	19,279	20,243
290 Other	415	999	1,172	1,231
300 Purchased Professional & Tech Serv	420	11,186	12,012	14,000
400 Purchased Property Services	425	921		
500 Other Purchased Services				
520 Insurance	430	478		
530 Communications (phone, postage, etc.)	435	7,144	11,233	20,000
590 Other	440	6,758	11,278	15,000
600 Supplies	445	7,913	8,510	20,000
700 Property (equipment & furnishings)	450	947		
800 Other	455	26,084	38,030	41,395
2400 School Administration				
100 Salaries				

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
110 Certified	460	1,312,732	1,303,871	1,369,065
120 Non-Certified	465	614,472	575,390	604,160
200 Employee Benefits				
210 Insurance (employee)	470	116,568	110,583	116,112
220 Social Security	475	139,917	136,411	143,232
290 Other	480	41,821	33,288	34,952
300 Purchased Professional & Tech Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (phone, postage, etc.)	495	4,435	6,207	7,000
590 Other	500			
600 Supplies	505	63,138	44,977	50,000
700 Property (equipment & furnishings)	510	7,694	4,221	10,000
800 Other	515			
2500 Central Services				
100 Salaries				
110 Certified	730			
120 Non-Certified	735	39,660	37,743	39,630
200 Employee Benefits				
210 Insurance	740	5,743		5,280
220 Social Security	745	2,942	7,712	8,098
290 Other	750	171	179	188
300 Purchased Professional & Tech Serv	755			
400 Purchased Property Services	760			
500 Other Purchased Services	765	10,094	10,178	15,000
600 Supplies	770			
700 Property (equipment & furnishings)	775			
800 Other	780			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Certified	520	1,460,070	1,482,739	1,545,846
200 Employee Benefits				
210 Insurance (employee)	525	154,135	165,293	173,558
220 Social Security	530	104,754	109,017	114,468
290 Other	535	35,933	45,881	48,175
300 Purchased Professional & Tech Serv	540			
400 Purchased Property Services				
411 Water/Sewer	545			
420 Cleaning	550			
430 Repairs & Maintenance	555	91,895	151,416	200,000
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575	9,198	11,418	12,500
590 Other	580	729	775	1,200
600 Supplies				
610 General Supplies	585	540,345	437,643	600,000
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not school bus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
700 Property (equipment & furnishings)	615	3,419	86	10,000
800 Other	620	4		
2601 Operations & Maintenance (transportation)				
100 Salaries				
120 Non-Certified	622			
200 Employee Benefits				
210 Insurance (employee)	623			
220 Social Security	626			
290 Other	628			
300 Purchased Professional & Tech Serv	630			
400 Purchased Property Services	632			
500 Other Purchased Services	634			
600 Supplies				
610 General Supplies	636			
620 Energy				
621 Heating	638			
622 Electricity	640			
626 Motor Fuel (not school bus)	642			
629 Other	644			
680 Miscellaneous Supplies	646			
700 Property (equipment & furnishings)	648			
800 Other	650			
2700 Student Transportation Services				
2720 Supervision				
100 Salaries				
120 Non-Certified	652	386,614	341,398	358,468
200 Employee Benefits				
210 Insurance	654	12,550	11,076	11,630
220 Social Security	656	28,908	25,635	26,917
290 Other	658	9,980	9,151	9,609
600 Supplies	660	79,475	73,422	80,000
730 Equipment	662			
800 Other	664	1,511	1,734	2,000
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Certified	666			
200 Employee Benefits				
210 Insurance	668			
220 Social Security	670			
290 Other	672			
442 Rent of Vehicles (lease)	674			
500 Other Purchased Services				
513 Contracting of Bus Services	676	2,227	566	2,500
519 Mileage in Lieu of Trans	678			
520 Insurance	680	16,716	20,751	25,000
626 Motor Fuel	682			
730 Equipment (including buses)	684			
800 Other	686	4,617	4,516	7,000
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 Non-Certified	688			
200 Employee Benefits				
210 Insurance	690			
220 Social Security	692			
290 Other	694			
300 Purchased Professional & Tech Serv	696			
400 Purchased Property Services	698			

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
500 Other Purchased Services	700	103,656	74,180	150,000
600 Supplies	702	93,122	67,688	75,000
730 Equipment	704			
800 Other	706	753	386	500
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Certified	708			
200 Employee Benefits				
210 Insurance	710			
220 Social Security	712			
290 Other	714			
300 Purchased Professional & Tech Serv	716			
400 Purchased Property Services	718			
500 Other Purchased Services	720			
600 Supplies	722			
730 Equipment	724			
800 Other	726			
2900 Other Support Services				
100 Salaries				
110 Certified	895			
120 Non-Certified	900			
200 Employee Benefits				
210 Insurance	905			
220 Social Security	910			
290 Other	915			
300 Purchased Professional & Tech Serv	920			
400 Purchased Property Services	925			
500 Other Purchased Services	930			
600 Supplies	935			
700 Property (equipment & furnishings)	940			
800 Other	945	123,245		
3300 Community Services Operations	785	370		
4300 Architectural & Engineering Services	790			
5200 Transfers				
932 Adult Education	795			
934 Adult Supplemental Education	800			
936 Bilingual Education	805	100,000		68,056
937 Virtual Education	807	45,700	40,000	40,000
938 Capital Outlay	810	188,625	1,579,785	150,000
940 Driver Training	815			
943 Extraordinary School Program	823			
944 Food Service	825			
946 Professional Development	830	135,235		
948 Parent Education Program	835	13,670		20,000
949 Summer School	837	6,000		
950 Special Education	840	3,912,064	5,063,089	4,007,063
954 Career & Postsecondary Education	850	658,177	248,604	300,000
960 Special Reserve Fund	853			
963 Special Liability Expense Fund	855			
972 Contingency Reserve	885	305,000	100,000	100,000
974 Textbook & Student Materials Revolving Fund	889	15,118		
976 Preschool-Aged At-Risk	891	293,634		
978 At-Risk Education Fund	893	4,347,605	4,571,059	4,939,693
TOTAL EXPENDITURES*	~~~	25,166,900	26,083,907	26,808,486

*Goes to Budget Line 175.

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	-228,713	-2,076,449	-5,606,275
Cancellation of Prior Year Encumbrances	03			
REVENUES				
4000 FEDERAL SOURCES - GRANTS				
4591 Title I	10	755,471	638,342	607,094
4593 Title II	15	120,407	39,110	102,066
4602 Title IV Part A	22	17,237	30,364	40,477
4604 Title IV Part B	27			
4601 Title III (English Language Acquisition)	60	21,835		14,145
4595 ESSER I (CARES Act)	67			
4605 ESSER II (CRRSA)	68		1,465,421	
4606 ESSER III (ARP)	70			5,143,506
4599 Other	75	1,052,435	1,194,883	1,414,601
RESOURCES AVAILABLE	170	1,738,672	1,291,671	1,715,614
TOTAL EXPENDITURES	175	3,815,121	6,897,946	1,715,614
UNENCUMBERED CASH BALANCE JUNE 30	190	-2,076,449	-5,606,275	0

Budget Line 10: Includes programs such as, but not limited to, Migrant and/or Neglected/Delinquent as well as regular allocations.

Budget Line 15: Includes programs such as, but not limited to, Title II-A Supporting Effective Instruction and/or Title II-D Education Technology as well as regular allocations.

Budget Line 22 and 27: Historically Title IV included Part A and Part B. Beginning with 2024-2025 Budget, please separate all three columns accordingly if applicable to your district.

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	1,748,156	1,566,792	554,048
120 NonCertified	215	397,185	361,201	250,000
200 Employee Benefits				
210 Insurance (Employee)	220	139,104	144,513	100,000
220 Social Security	225	148,953	139,399	58,000
290 Other	230	10,406	9,333	5,800
300 Purchased Professional & Technical Serv	235		18,493	20,000
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside the State	245			
563 Tuition/Private Sources	250			
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260	161,050	136,076	
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	161,099	207,252	217,615
120 NonCertified	290	320,975	289,191	303,651
200 Employee Benefits				
210 Insurance (Employee)	295	26,567	36,781	38,620
220 Social Security	300	34,444	35,854	37,647
290 Other	305	4,601	4,667	233
300 Purchased Professional & Technical Serv	310	37,902	10,628	15,000
400 Purchased Property Services	313			
500 Other Purchased Services	315	26,100	68,178	70,000
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330	4,352	4,940	5,000
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	475		
120 NonCertified	340		4,200	
200 Employee Benefits				
210 Insurance (Employee)	345		74	
220 Social Security	350	36	1,127	
290 Other	355	2	98	
300 Purchased Professional & Technical Serv	360	5,554	39,909	
400 Purchased Property Services	363			
500 Other Purchased Services	365	245,369	344,381	
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375	54,312	63,341	
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration				
100 Salaries				
110 Certified	395			
120 NonCertified	400			
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410			
290 Other	415			
300 Purchased Professional & Technical Serv	420			
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (telephone, postage, etc.)	435			
590 Other	440			
600 Supplies	445			
700 Property (Equipment & Furnishings)	450			
800 Other	455			
2400 School Administration				
100 Salaries				
110 Certified	460	59,886	62,247	
120 NonCertified	465	35,529	24,057	
200 Employee Benefits				
210 Insurance (Employee)	470	7,887	4,676	
220 Social Security	475	7,227	6,537	
290 Other	480	441	388	
300 Purchased Professional & Technical Serv	485	5,104	6,275	

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495			
590 Other	500	2,435	2,404	
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515	4,014	4,110	
2500 Central Services				
100 Salaries				
110 Certified	680			
120 NonCertified	685	22,917	24,406	
200 Employee Benefits				
210 Insurance	690	3,040	3,139	
220 Social Security	695	1,802	1,786	
290 Other	700		115	
300 Purchased Professional & Technical Serv	705			
400 Purchased Property Services	710			
500 Other Purchased Services	715			
600 Supplies	720			
700 Property (Equipment & Furnishings)	725			
800 Other	730			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	520			
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530			
290 Other	535			
300 Purchased Professional & Technical Serv	540			
400 Purchased Property Services				
411 Water/Sewer	545			
420 Cleaning	550			
430 Repairs & Maintenance	555			
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575			
590 Other	580			
600 Supplies				
610 General Supplies	585			
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not school bus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			
700 Property (Equipment & Furnishings)	615			
800 Other	620			
2700 Student Transportation Services				
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	625	12,477	24,936	

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance	630	1,920		
220 Social Security	635	841	1,898	
290 Other	640	484	1,010	
442 Rent of Vehicles (lease)	645			
500 Other Purchased Services				
513 Contracting of Bus Services	650			
519 Mileage in Lieu of Trans	655			
520 Insurance	660			
626 Motor Fuel	665	3,542	3,320	
730 Equipment (including buses)	670	358	147,058	
800 Other	675			
2900 Other Support Services				
100 Salaries				
110 Certified	805			
120 NonCertified	810			
200 Employee Benefits				
210 Insurance	815			
220 Social Security	820			
290 Other	825			
300 Purchased Professional & Technical Serv	830			
400 Purchased Property Services	835			
500 Other Purchased Services	840			
600 Supplies	845			
700 Property (Equipment & Furnishings)	850			
800 Other	855			
3000 Operation of Non-Instructional Services				
3100 Food Service Operation				
100 Salaries				
110 Certified	735			
120 NonCertified	740	15,165	15,874	
200 Employee Benefits				
210 Insurance	745	4,800	4,956	
220 Social Security	750	1,081	1,152	
290 Other	755	462	496	
500 Other Purchased Services				
520 Insurance	760			
570 Food Service Management	765			
590 Other Purchased Services	770			
600 Supplies				
630 Food & Milk	775	27,617	32,185	40,000
680 Miscellaneous Supplies	780			
700 Property (Equipment & Furnishings)	785			
800 Other	790			
3300 Community Services Operations	795			
4300 Architectural & Engineering Services	800			
4500 New Building Acquisition & Construction	865	69,450	3,038,493	
4700 Building Improvements				
100 Salaries				
120 NonCertified	870			
200 Fringe Benefits				
210 Insurance	875			
220 Social Security	880			
290 Other	885			
400 Outside Contractors	890			
4900 Other	900			
TOTAL EXPENDITURES*	~~~	3,815,121	6,897,946	1,715,614

*Goes to Budget Line 175.

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	324,688	109,605	270,511
Cancellation of Prior Year Encumbrances	03	3,175		
REVENUES				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2021 \$	10	96,047		
2022 \$	15	2,256,148	106,316	
2023 \$	20		2,873,281	110,539
1140 Delinquent Tax	25	38,714	78,253	62,509
1410 Transportation Fees	47			
1980 Reimbursements	60			
1990 Miscellaneous	65			
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (Includes 16/20M Tax)	70	298,323	289,724	301,053
2450 Recreational Vehicle Tax	75	4,135	4,045	4,341
2460 Commercial Vehicle Tax	77			12,479
2800 In Lieu of Taxes IRBs/Rental Excise	85	1,154	950	0
3000 STATE SOURCES				
3140 Supplemental State Aid	95	4,670,607	4,859,960	5,051,545
5000 OTHER				
5253 Transfer From Contingency Reserve	145	0	0	0
RESOURCES AVAILABLE	170	7,692,991	8,322,134	5,812,977
TOTAL EXPENDITURES & TRANSFERS	175	7,583,386	8,051,623	8,471,482
TAX REQUIRED (175 minus 170)	195			2,658,505
PERCENT OF COLLECTION	196			88.000 %
TOTAL 2024 TAX REQUIRED (195+196)	197			3,021,028
Delinquent Tax	200			120,841
AMOUNT OF 2024 TAX TO BE LEVIED (Line 197 + Line 200)	205			3,141,869
UNENCUMBERED CASH BALANCE JUNE 30	207	109,605	270,511	~~~~~

Budget Line 196: pulls from Form 110, Table I, Line 2.

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	13,787		15,000
120 NonCertified	215	10,840	3,830	15,000
200 Employee Benefits				
210 Insurance (Employee)	220		10,497	15,000
220 Social Security	225	1,055	293	300
290 Other	230	63	20	50
300 Purchased Professional & Technical Serv	235	69,247	73,810	149,862
400 Purchased Property Services				
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside the State	245			
563 Tuition/Private Sources	250			
590 Other	255			
600 Supplies				

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
610 General Supplemental (Teaching)	260			
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275	2,007	969	5,000
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285			
120 Non-Certified	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			
300 Purchased Professional & Technical Serv	310	500		500
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Certified	335			
120 NonCertified	340	398,009	387,627	507,008
200 Employee Benefits				
210 Insurance (Employee)	345	38,158	33,043	45,695
220 Social Security	350	27,512	26,752	28,090
290 Other	355	8,750	11,138	11,694
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365	7,692	267	20,000
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration				
100 Salaries				
110 Certified	395	161,175	168,675	197,109
120 NonCertified	400			
200 Employee Benefits				
210 Insurance (Employee)	405	5,700	5,900	6,195
220 Social Security	410	11,528	12,167	12,775
290 Other	415	690	784	823
300 Purchased Professional & Technical Serv	420	105,632	90,084	145,688
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430	93,411	146,075	161,419
530 Communications (telephone, postage, etc.)	435			
590 Other	440			
600 Supplies	445			
700 Property (Equipment & Furnishings)	450			

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
800 Other	455	720	745	10,000
2400 School Administration				
100 Salaries				
110 Certified	460			
120 Non-Certified	465			
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475			
290 Other	480			
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Certified	730			
120 NonCertified	735	490,287	444,148	486,355
200 Employee Benefits				
210 Insurance	740	36,571	34,654	36,387
220 Social Security	745	35,441	32,590	34,220
290 Other	750	3,373	3,771	3,960
300 Purchased Professional & Technical Serv	755	3,815	551	2,000
400 Purchased Property Services	760			
500 Other Purchased Services	765			
600 Supplies	770	17,749	8,367	20,917
700 Property (Equipment & Furnishings)	775			
800 Other	780	27,288	26,794	50,000
2600 Operations & Maintenance				
100 Salaries				
120 Non-Certified	520	3,293	3,076	3,230
200 Employee Benefits				
210 Insurance (Employee)	525	600	368	386
220 Social Security	530	234	223	234
290 Other	535	15	15	16
300 Purchased Professional & Technical Serv	540	75,000	94,339	140,000
400 Purchased Property Services				
411 Water/Sewer	545	190,564	165,112	250,000
420 Cleaning	550			
430 Repairs & Maintenance	555	19,000	19,000	19,000
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575	319,638	396,795	450,000
590 Other	580	47,005	44,875	85,000
600 Supplies				
610 General Supplies	585	439	735	10,000
620 Energy				
621 Heating	590	209,307	207,773	386,016
622 Electricity	595	632,896	605,360	800,000
626 Motor Fuel (not school bus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			
700 Property (Equipment & Furnishings)	615	2,756		

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
800 Other	620			
2601 Operations & Maintenance (Transportation)				
100 Salaries				
120 NonCertified	622			
200 Employee Benefits				
210 Insurance (Employee)	623			
220 Social Security	626			
290 Other	628			
300 Purchased Professional & Technical Serv	630			
400 Purchased Property Services	632			
500 Other Purchased Services	634			
600 Supplies				
610 General Supplies	636			
620 Energy				
621 Heating	638			
622 Electricity	640			
626 Motor Fuel (not school bus)	642			
629 Other	644			
680 Miscellaneous Supplies	646			
700 Property (Equipment & Furnishings)	648			
800 Other	650			
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 NonCertified	652			
200 Employee Benefits				
210 Insurance	654			
220 Social Security	656			
290 Other	658			
600 Supplies	660			
730 Equipment	662			
800 Other	664			
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	666			
200 Employee Benefits				
210 Insurance	668			
220 Social Security	670			
290 Other	672			
442 Rent of Vehicles (lease)	674			
500 Other Purchased Services				
513 Contracting of Bus Services	676			
519 Mileage in Lieu of Trans	678			
520 Insurance	680			
626 Motor Fuel	682			
730 Equipment (including buses)	684			
800 Other	686			
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 NonCertified	688			
200 Employee Benefits				
210 Insurance	690			
220 Social Security	692			
290 Other	694			
300 Purchased Professional & Technical Serv	696			
400 Purchased Property Services	698			
500 Other Purchased Services	700			
600 Supplies	702			

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
730 Equipment	704			
800 Other	706			
2790 Other Student Transportation Services				
100 Salaries				
120 NonCertified	708			
200 Employee Benefits				
210 Insurance	710			
220 Social Security	712			
290 Other	714			
300 Purchased Professional & Technical Serv	716			
400 Purchased Property Services	718			
500 Other Purchased Services	720			
600 Supplies	722			
730 Equipment	724			
800 Other	726			
2900 Other Support Services				
100 Salaries				
110 Certified	895			
120 NonCertified	900			
200 Employee Benefits				
210 Insurance	905			
220 Social Security	910			
290 Other	915			
300 Purchased Professional & Technical Serv	920			
400 Purchased Property Services	925			
500 Other Purchased Services	930			
600 Supplies	935			
700 Property (Equipment & Furnishings)	940			
800 Other	945			
3300 Community Services Operations	785			
4300 Architectural & Engineering Services	790			
5200 TRANSFER TO:				
930 General (not ending balance)	792			
932 Adult Education	795			
934 Adult Suppl Education	800	19,250	20,000	20,000
936 Bilingual Education	805	133,988	285,234	38,122
937 Virtual Education	810			
940 Driver Training	815			
943 Extraordinary School Program	823			
944 Food Service	825			
946 Professional Development	830	93,570	200,000	200,000
948 Parent Education Program	835	54,082	69,223	41,935
949 Summer School	837			
950 Special Education	840	1,868,965	1,534,928	1,510,500
954 Career and Postsecondary Education	850	1,035,387	1,253,143	1,000,000
960 Special Reserve	853			
963 Special Liability Expense Fund	855			
974 Textbook & Student Materials Revolving	880	106,356	200,000	200,000
976 Preschool-Aged At-Risk	885	40,969	200,000	200,000
978 At-Risk Education Fund	890	1,159,072	1,227,873	1,335,996
TOTAL EXPENDITURES & TRANSFERS*	~~~	7,583,386	8,051,623	8,471,482

*Goes to Budget Line 175.

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	100,000	200,000	208,067
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05			
1315 Individual (Summer School)	15			
1320 Other School District/Govt Sources (in-state)	25			
1510 Interest on Idle Funds	35			50,000
1700 Student Activities(Reimbursement)	45			
1900 Other Revenue From Local Source				
1990 Miscellaneous	75			
4000 FEDERAL SOURCES				
4590 Other Federal Aid	115			
5000 OTHER				
5206 Transfer From General	135	293,634	0	0
5208 Transfer From Supplemental General	140	40,969	200,000	0
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	434,603	400,000	258,067
TOTAL EXPENDITURES & TRANSFERS	175	234,603	191,933	258,067
UNENCUMBERED CASH BALANCE JUNE 30	190	200,000	208,067	0

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	95,839	69,308	77,773
120 NonCertified	215	53,903	43,680	45,864
200 Employee Benefits				
210 Insurance (Employee)	220	17,060	9,022	9,473
220 Social Security	225	10,992	8,602	9,032
290 Other	230	716	492	517
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
590 Other	250			
600 Supplies				
610 General Supplemental (Teaching)	255	8,804	23,528	25,740
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			50,000

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	280	7,087	7,401	7,771
120 NonCertified	285		250	500
200 Employee Benefits				
210 Insurance (Employee)	290		90	100
220 Social Security	295	543	591	800
290 Other	300	35	32	50
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Certified	330			
120 NonCertified	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books (not textbooks) & Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Certified	390	20,550	11,969	12,567
120 NonCertified	395	9,637	6,108	6,413
200 Employee Benefits				
210 Insurance (Employee)	400	1,148	683	717
220 Social Security	405	2,308	1,373	1,442
290 Other	410	137	82	150
300 Purchased Professional & Technical Serv	415			
500 Other Purchased Services	420			
600 Supplies	425			
700 Property (Equipment & Furnishings)	430			
800 Other	435			
2500 Central Services				
100 Salaries				
110 Certified	535			
120 NonCertified	540	4,825	7,223	7,584
200 Employee Benefits				
210 Insurance	545	640	937	984
220 Social Security	550	355	528	554
290 Other	555	24	34	36
300 Purchased Professional & Technical Serv	560			
400 Purchased Property Services	565			
500 Other Purchased Services	570			
600 Supplies	575			
700 Property (Equipment & Furnishings)	580			

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
800 Other	585			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	440			
200 Employee Benefits				
210 Insurance (Employee)	445			
220 Social Security	450			
290 Other	455			
300 Purchased Professional & Technical Serv	460			
400 Purchased Property Services				
411 Water/Sewer	465			
420 Cleaning	470			
430 Repairs & Maintenance	475			
440 Rentals	480			
490 Other	485			
500 Other Purchased Services	490			
600 Supplies				
610 General Supplies	495			
620 Energy				
621 Heating	500			
622 Electricity	505			
626 Motor Fuel (not schoolbus)	510			
629 Other	515			
680 Miscellaneous Supplies	520			
700 Property (Equipment & Furnishings)	525			
800 Other	530			
2700 Student Transportation Services				
120 NonCertified Salaries	531			
200 Employee Benefits	532			
800 Other	533			
2900 Other Support Services				
100 Salaries				
110 Certified	600			
120 NonCertified	605			
200 Employee Benefits				
210 Insurance	610			
220 Social Security	615			
290 Other	620			
300 Purchased Professional & Technical Serv	625			
400 Purchased Property Services	630			
500 Other Purchased Services	635			
600 Supplies	640			
700 Property (Equipment & Furnishings)	645			
800 Other	650			
TOTAL EXPENDITURES*	~~~	234,603	191,933	258,067

*Goes to Budget Line 175.

	Code 12 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
ADULT SUPPLEMENTARY EDUCATION				
UNENCUMBERED CASH BALANCE JULY 1	01	25,000	25,000	25,750
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1310 Individuals-Class Fees	05			
1510 Interest on Idle Funds	15			
1900 Other Revenue From Local Source				
1940 Sale & Rent of Textbook	25			
1990 Miscellaneous	35			
5000 OTHER				
5206 Transfer From General	45	0	0	0
5208 Transfer From Supplemental General	50	19,250	20,000	20,000
5253 Transfer From Contingency Reserve	55	0	0	~~~~~
RESOURCES AVAILABLE	170	44,250	45,000	45,750
TOTAL EXPENDITURES & TRANSFERS	175	19,250	19,250	45,750
UNENCUMBERED CASH BALANCE JUNE 30	190	25,000	25,750	0

	Code 12 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
ADULT SUPPLEMENTARY EDUCATION				
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210			
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition	240	19,250	19,250	45,750
590 Other	245			
600 Supplies				
610 General Supplemental (Teaching)	250			
640 Books (not textbooks) & Periodicals	255			
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	280			
120 NonCertified	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			
300 Purchased Professional & Technical Serv	305			

ADULT SUPPLEMENTARY EDUCATION	Code 12 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instructional Support Staff				
100 Salaries				
110 Certified	330			
120 NonCertified	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies	365			
700 Property (Equipment & Furnishings)	370			
800 Other	375			
2400 School Administration				
100 Salaries				
110 Certified	425			
120 NonCertified	430			
200 Employee Benefits				
210 Insurance (Employee)	435			
220 Social Security	440			
290 Other	445			
300 Purchased Professional & Technical Serv	450			
500 Other Purchased Services	455			
600 Supplies	460			
700 Property (Equipment & Furnishings)	465			
800 Other	470			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	475			
200 Employee Benefits				
210 Insurance (Employee)	480			
220 Social Security	485			
290 Other	490			
300 Purchased Professional & Technical Serv	495			
400 Purchased Property Services	500			
500 Other Purchased Services	505			
600 Supplies				
610 General Supplies	510			
620 Energy				
621 Heating	515			
622 Electricity	520			
626 Motor Fuel (not school bus)	525			
629 Other	530			
680 Miscellaneous Supplies	535			
700 Property (Equipment & Furnishings)	540			
800 Other	545			
TOTAL EXPENDITURES*	~~~	19,250	19,250	45,750

*Goes to Budget Line 175.

AT-RISK EDUCATION FUND	Code 13 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	250,000	300,000	314,521
Cancellation of Prior Year Encumbrances	03		16	
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05			
1315 Individual (Summer School)	15			
1320 Other School District/Govt Sources (in-state)	25			
1510 Interest on Idle Funds	35			100,000
1700 Student Activities(Reimbursement)	45			
1900 Other Revenue From Local Source				
1990 Miscellaneous	75	3,635	4,014	
4000 FEDERAL SOURCES				
4590 Other Federal Aid	115			
5000 OTHER				
5206 Transfer From General	135	4,347,605	4,571,059	4,939,693
5208 Transfer From Supplemental General	140	1,159,072	1,227,873	1,335,996
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	5,760,312	6,102,962	6,690,210
TOTAL EXPENDITURES & TRANSFERS	175	5,460,312	5,788,441	6,690,210
UNENCUMBERED CASH BALANCE JUNE 30	190	300,000	314,521	0

AT-RISK EDUCATION FUND	Code 13 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	4,219,541	4,498,131	4,923,038
120 NonCertified	215	37,214	52,037	74,639
200 Employee Benefits				
210 Insurance (Employee)	220	359,802	359,567	387,545
220 Social Security	225	311,473	324,716	350,952
290 Other	230	25,697	29,848	32,340
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245	194,066	198,120	400,000
590 Other	250			
600 Supplies				
610 General Supplemental (Teaching)	255	55,950	59,736	118,550
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			100,000

AT-RISK EDUCATION FUND	Code 13 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	280	102,763	111,651	120,234
120 NonCertified	285			
200 Employee Benefits				
210 Insurance (Employee)	290	9,392	4,392	5,512
220 Social Security	295	7,642	8,075	9,479
290 Other	300	502	442	525
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			10,000
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Certified	330			
120 NonCertified	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books (not textbooks) & Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Certified	390	92,504	97,129	101,985
120 NonCertified	395	26,567	23,975	25,174
200 Employee Benefits				
210 Insurance (Employee)	400	4,800	9,630	10,112
220 Social Security	405	8,971	9,109	9,564
290 Other	410	548	534	561
300 Purchased Professional & Technical Serv	415			
500 Other Purchased Services	420			
600 Supplies	425	2,880	942	10,000
700 Property (Equipment & Furnishings)	430			
800 Other	435			
2500 Central Services				
100 Salaries				
110 Certified	535			
120 NonCertified	540			
200 Employee Benefits				
210 Insurance	545			
220 Social Security	550			
290 Other	555			
300 Purchased Professional & Technical Serv	560			
400 Purchased Property Services	565			
500 Other Purchased Services	570			
600 Supplies	575			
700 Property (Equipment & Furnishings)	580			

AT-RISK EDUCATION FUND	Code 13 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
800 Other	585			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	440			
200 Employee Benefits				
210 Insurance (Employee)	445			
220 Social Security	450			
290 Other	455			
300 Purchased Professional & Technical Serv	460			
400 Purchased Property Services				
411 Water/Sewer	465			
420 Cleaning	470			
430 Repairs & Maintenance	475			
440 Rentals	480			
490 Other	485			
500 Other Purchased Services	490			
600 Supplies				
610 General Supplies	495			
620 Energy				
621 Heating	500			
622 Electricity	505			
626 Motor Fuel (not schoolbus)	510			
629 Other	515			
680 Miscellaneous Supplies	520			
700 Property (Equipment & Furnishings)	525			
800 Other	530			
2700 Student Transportation Services				
120 NonCertified Salaries	531		378	
200 Employee Benefits	532		29	
626 Motor Fuel	590			
800 Other	533			
2900 Other Support Services				
100 Salaries				
110 Certified	600			
120 NonCertified	605			
200 Employee Benefits				
210 Insurance	610			
220 Social Security	615			
290 Other	620			
300 Purchased Professional & Technical Serv	625			
400 Purchased Property Services	630			
500 Other Purchased Services	635			
600 Supplies	640			
700 Property (Equipment & Furnishings)	645			
800 Other	650			
TOTAL EXPENDITURES*	~~~	5,460,312	5,788,441	6,690,210

*Goes to Budget Line 175.

BILINGUAL EDUCATION	Code 14 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	100,000	100,000	100,000
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			100,000
1900 Other Revenue From Local Source	15			
4000 FEDERAL SOURCES				
4520 Bilingual Aid	35			
4590 Other Federal Aid	40			
5000 OTHER				
5206 Transfer From General	45	100,000	0	68,056
5208 Transfer From Supplemental General	50	133,988	285,234	38,122
5253 Transfer From Contingency Reserve	55	0	0	~~~~~
RESOURCES AVAILABLE	170	333,988	385,234	306,178
TOTAL EXPENDITURES & TRANSFERS	175	233,988	285,234	306,178
UNENCUMBERED CASH BALANCE JUNE 30	190	100,000	100,000	0

BILINGUAL EDUCATION	Code 14 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	104,705	131,111	76,515
120 NonCertified	215	100,809	120,707	100,000
200 Employee Benefits				
210 Insurance (Employee)	220	12,000	12,992	12,138
220 Social Security	225	15,330	18,823	16,000
290 Other	230	1,004	1,138	1,145
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
564 Payment to Bilingual Education Coop	250			
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260	140	179	180
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280		284	200
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285			
120 NonCertified	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			

BILINGUAL EDUCATION	Code 14 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			100,000
2200 Instructional Support Staff				
100 Salaries				
110 Certified	335			
120 NonCertified	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2400 School Administration				
100 Salaries				
110 Certified	395			
120 NonCertified	400			
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410			
290 Other	415			
300 Purchased Professional & Technical Serv	420			
500 Other Purchased Services	425			
600 Supplies	430			
700 Property (Equipment & Furnishings)	435			
800 Other	440			
2500 Central Services				
100 Salaries				
110 Certified	540			
120 NonCertified	545			
200 Employee Benefits				
210 Insurance	550			
220 Social Security	555			
290 Other	560			
300 Purchased Professional & Technical Serv	565			
400 Purchased Property Services	570			
500 Other Purchased Services	575			
600 Supplies	580			
700 Property (Equipment & Furnishings)	585			
800 Other	590			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	445			

BILINGUAL EDUCATION	Code 14 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance (Employee)	450			
220 Social Security	455			
290 Other	460			
300 Purchased Professional & Technical Serv	465			
400 Purchased Property Services				
411 Water/Sewer	470			
420 Cleaning	475			
430 Repairs & Maintenance	480			
440 Rentals	485			
490 Other	490			
500 Other Purchased Services	495			
600 Supplies				
610 General Supplies	500			
620 Energy				
621 Heating	505			
622 Electricity	510			
626 Motor Fuel (not school bus)	515			
629 Other	520			
680 Miscellaneous Supplies	525			
700 Property (Equipment & Furnishings)	530			
800 Other	535			
2700 Student Transportation Services				
120 NonCertified Salaries	536			
200 Employee Benefits	537			
800 Other	538			
2900 Other Support Services				
100 Salaries				
110 Certified	600			
120 NonCertified	605			
200 Employee Benefits				
210 Insurance	610			
220 Social Security	615			
290 Other	620			
300 Purchased Professional & Technical Serv	625			
400 Purchased Property Services	630			
500 Other Purchased Services	635			
600 Supplies	640			
700 Property (Equipment & Furnishings)	645			
800 Other	650			
TOTAL EXPENDITURES*	~~~	233,988	285,234	306,178

*Goes to Budget Line 175.

VIRTUAL EDUCATION	Code 15 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	35,000	40,350	45,272
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1311 Individuals	05			
1320 Other School District/Govt Sources (in-state)	25			
1510 Interest on Idle Funds	35			50,000
1900 Other Revenue From Local Source				
1990 Miscellaneous	75			
5000 OTHER				
5206 Transfer From General	135	45,700	40,000	40,000
5208 Transfer From Supplemental General	140	0	0	0
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	80,700	80,350	135,272
TOTAL EXPENDITURES & TRANSFERS	175	40,350	35,078	135,272
UNENCUMBERED CASH BALANCE JUNE 30	190	40,350	45,272	0

VIRTUAL EDUCATION	Code 15 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	8,999		10,000
120 NonCertified	215	25,365	28,499	56,772
200 Employee Benefits				
210 Insurance (Employee)	220			10,000
220 Social Security	225	2,493	2,050	3,000
290 Other	230	3,493	4,529	5,500
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
564 Payment to Virtual Education Coop	245			
590 Other	250			
600 Supplies				
610 General Supplemental (Teaching)	255			
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			50,000
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	280			
120 NonCertified	285			

VIRTUAL EDUCATION	Code 15 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Certified	330			
120 NonCertified	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books (not textbooks) and Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Certified	445			
120 NonCertified	450			
200 Employee Benefits				
210 Insurance (Employee)	455			
220 Social Security	460			
290 Other	465			
300 Purchased Professional & Technical Serv	470			
500 Other Purchased Services	475			
600 Supplies	480			
700 Property (Equipment & Furnishings)	485			
800 Other	490			
2500 Central Services				
100 Salaries				
110 Certified	590			
120 NonCertified	595			
200 Employee Benefits				
210 Insurance	600			
220 Social Security	605			
290 Other	610			
300 Purchased Professional & Technical Serv	615			
400 Purchased Property Services	620			
500 Other Purchased Services	625			
600 Supplies	630			
700 Property (Equipment & Furnishings)	635			
800 Other	640			

VIRTUAL EDUCATION	Code 15 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	495			
200 Employee Benefits				
210 Insurance (Employee)	500			
220 Social Security	505			
290 Other	510			
300 Purchased Professional & Technical Serv	515			
400 Purchased Property Services				
411 Water/Sewer	520			
420 Cleaning	525			
430 Repairs & Maintenance	530			
440 Rentals	535			
490 Other	540			
500 Other Purchased Services	545			
600 Supplies				
610 General Supplies	550			
620 Energy				
621 Heating	555			
622 Electricity	560			
626 Motor Fuel (not school bus)	565			
629 Other	570			
680 Miscellaneous Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2900 Other Support Services				
100 Salaries				
110 Certified	650			
120 NonCertified	655			
200 Employee Benefits				
210 Insurance	660			
220 Social Security	665			
290 Other	670			
300 Purchased Professional & Technical Serv	675			
400 Purchased Property Services	680			
500 Other Purchased Services	685			
600 Supplies	690			
700 Property (Equipment & Furnishings)	695			
800 Other	700			
TOTAL EXPENDITURES*	~~~	40,350	35,078	135,272

*Goes to Budget Line 175.

CAPITAL OUTLAY	Code 16 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	1,175,854	1,821,124	2,236,548	2,236,548
Cancellation of Prior Year Encumbrances	03		22,691		
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2021 \$	05	58,166			
2022 \$	10	1,377,930	61,544		
2023 \$	15		1,509,694	57,119	57,119
2024 \$	20			1,591,201	1,808,183
1140 Delinquent Tax	25	22,197	46,825	32,830	49,220
1510 Interest on Idle Funds	30	325,796	509,224	500,000	500,000
July - December Estimate	35				
1900 Other Revenue From Local Source	40	100,844	170,235	125,000	125,000
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	176,201	172,971	174,305	174,305
July - December Estimate	60				87,153
2450 Recreational Vehicle Tax	65	2,442	2,413	2,514	2,514
July - December Estimate	66				1,257
2460 Commercial Vehicle Tax	67			7,226	7,226
July - December Estimate	68				3,613
2600 Other County Revenue	70				0
July - December Estimate	75				
2800 In Lieu of Taxes IRBs/Rental Excise	80			0	0
July - December Estimate	82				0
3000 STATE SOURCES					
3223 Capital Outlay State Aid	87	881,101	1,004,379	1,157,237	1,157,237
4000 FEDERAL SOURCES					
4390 Impact Aid Construction	90				0
July - December Estimate	95				
4590 Other Federal Aid	97				0
5000 OTHER					
5206 Transfer From General	100	188,625	1,579,785	150,000	150,000
RESOURCES AVAILABLE	170	4,309,156	6,900,885	6,033,980	6,359,375
TOTAL EXPENDITURES & TRANSFERS	175	2,488,032	4,664,337	6,033,980	6,033,980
July - December Estimate	180	~~~~~	~~~~~	~~~~~	325,395
TOTAL OPERATION EXPENDITURE (18 MO)	185	~~~~~	~~~~~	~~~~~	6,359,375
UNENCUMBERED CASH BALANCE JUNE 30	190	1,821,124	2,236,548	0	~~~~~

CAPITAL OUTLAY	Code 16 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
1000 Instruction				
600 Supplies - Performance Uniforms	205			
650 Supplies - Technology Software	207	145,495	222,543	250,000
700 Property (Equipment & Furnishings)	210	617,545	827,212	1,000,000
2000 Support Services				
2100 Student Support Services				
650 Supplies - Technology Software	213	26,312	76,835	80,000
700 Property (Equipment & Furnishings)	215			
2200 Instructional Support Staff				
650 Supplies - Technology Software	217	172,749	271,834	280,000
700 Property (Equipment & Furnishings)	220			
2300 General Administration				
650 Supplies - Technology Software	223			
700 Property (Equipment & Furnishings)	225			
2400 School Administration				
650 Supplies - Technology Software	227			
700 Property (Equipment & Furnishings)	230	270,339	250,173	666,380
2500 Central Services				
100 Salaries				
120 NonCertified	236			
200 Employee Benefits				
210 Insurance (Employee)	237			
220 Social Security	238			
290 Other	239			
650 Supplies - Technology Software	233	230,265	299,188	476,600
700 Property (Equipment & Furnishings)	235	124,948	76,222	150,000
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	310			
200 Employee Benefits				
210 Insurance (Employee)	315			
220 Social Security	320			
290 Other	325			
300 Purchased Professional & Technical Serv	330		800	1,000
400 Purchased Property Services				
420 Cleaning	335			
430 Repairs & Maintenance	340			
440 Rentals	345			
460 Repair of Buildings	350			
490 Other	355			
500 Other Purchased Services	360			
600 Supplies				
610 General Supplies	363			
650 Supplies - Technology Software	365			
700 Property (Equipment & Furnishings)	240	185,142	123,340	300,000
2700 Transportation				
650 Supplies - Technology Software	370			
700 Property (Equipment & Buses)	243	140,148	305,660	330,000
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 NonCertified	375			
200 Employee Benefits				
210 Insurance	380			
220 Social Security	385			
290 Other	390			
300 Purchased Professional & Technical Serv	395			
400 Purchased Property Services	400			
500 Other Purchased Services	405			
600 Supplies	410			
650 Supplies - Technology Software	415			
700 Property (Equipment & Furnishings)	420			

CAPITAL OUTLAY	Code 16 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
800 Other	425			
2900 Other Support Services				
650 Supplies - Technology Software	430			
700 Property (Equipment & Furnishings)	250			
4000 Facility Acquisition & Construction Serv				
4100 Land Acquisition	255			
4200 Land Improvement	260	32,128	862,685	1,000,000
4300 Architectural & Engineering Services	265			
4500 New Building Acquisition & Construction	275			
4600 Site Improvement	280			
4700 Building Improvements				
100 Salaries				
120 NonCertified	286			
200 Fringe Benefits				
210 Insurance	287			
220 Social Security	288			
290 Other	289			
400 Outside Contractors	290	542,961	1,347,845	1,500,000
4900 Other	291			
5100 Debt Service				
Capital Outlay Bond				
832 Interest	295			
890 Commission & Postage	300			
831 Principal	305			
TOTAL EXPENDITURES*	~~~	2,488,032	4,664,337	6,033,980

*Goes to Budget Line 175.

DRIVER TRAINING	Code 18 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	41,105	36,602	31,011
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15			
3000 STATE SOURCES				
3208 State Safety Aid	25			0
3209 Motorcycle Safety Aid	35			0
4000 FEDERAL SOURCES				
4590 Other Federal Aid	40			
5000 OTHER				
5206 Transfer From General	45	0	0	0
5208 Transfer From Supplemental General	50	0	0	0
5253 Transfer from Contingency Reserve	55	0	0	~~~~~
RESOURCES AVAILABLE	170	41,105	36,602	31,011
TOTAL EXPENDITURES & TRANSFERS	175	4,503	5,591	31,011
UNENCUMBERED CASH BALANCE JUNE 30	190	36,602	31,011	0

DRIVER TRAINING	Code 18 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210			25,011
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
590 Other	250			
600 Supplies				
610 General Supplemental (Teaching)	255			
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	280			
120 NonCertified	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			

DRIVER TRAINING	Code 18 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instructional Support Staff				
100 Salaries				
110 Certified	330			
120 NonCertified	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books (not textbooks) & Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Certified	390			
120 NonCertified	395			
200 Employee Benefits				
210 Insurance (Employee)	400			
220 Social Security	405			
290 Other	410			
300 Purchased Professional & Technical Serv	415			
500 Other Purchased Services	420			
600 Supplies	425			
700 Property (Equipment & Furnishings)	430			
800 Other	435			
2500 Central Services				
100 Salaries				
110 Certified	565			
120 NonCertified	570			
200 Employee Benefits				
210 Insurance	575			
220 Social Security	580			
290 Other	585			
300 Purchased Professional & Technical Serv	590			
400 Purchased Property Services	595			
500 Other Purchased Services	600			
600 Supplies	605			
700 Property (Equipment & Furnishings)	610			
800 Other	615			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	440			

DRIVER TRAINING	Code 18 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance (Employee)	445			
220 Social Security	450			
290 Other	455			
300 Purchased Professional & Technical Serv	460			
400 Purchased Property Services	465			
500 Other Purchased Services	470	4,503	5,591	6,000
600 Supplies				
610 General Supplies	475			
620 Energy				
621 Heating	480			
622 Electricity	485			
626 Motor Fuel-not schoolbus	490			
629 Other	495			
680 Miscellaneous Supplies	500			
700 Property (Equipment & Furnishings)	505			
800 Other	510			
2650 Vehicle Operations & Maintenance Serv (Not Student Transportation)				
100 Salaries				
120 NonCertified	515			
200 Employee Benefits				
210 Insurance	520			
220 Social Security	525			
290 Other	530			
300 Purchased Professional & Technical Serv	535			
442 Rental of Vehicles	540			
520 Insurance	545			
626 Motor Fuel (not school bus)	550			
700 Property (Equipment & Furnishings)	555			
800 Other	560			
2900 Other Support Services				
100 Salaries				
110 Certified	630			
120 Non-Certified	635			
200 Employee Benefits				
210 Insurance	640			
220 Social Security	645			
290 Other	650			
300 Purchased Professional & Technical Serv	655			
400 Purchased Property Services	660			
500 Other Purchased Services	665			
600 Supplies	670			
700 Property (Equipment & Furnishings)	675			
800 Other	680			
TOTAL EXPENDITURES*	~~~	4,503	5,591	31,011

*Goes to Budget Line 175.

FOOD SERVICE	Code 24 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	635,709	484,290	395,953
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES*				
1510 Interest on Idle Funds	05			500,000
1600 Food Service				
1611 Student Sales (Lunch)	15	259,009	256,924	358,954
1612 Student Sales (Breakfast)	25	23,197	20,002	48,633
1613 Student Sales (Spec Milk)	35	2,970	1,594	0
1614 Student Sales (Snacks/Supper)	40			0
1620 Adult & Student Sales (Non-Reimbursable Prog)	45	216,817	209,687	46,780
1990 Miscellaneous	55	48,976	65,163	
3000 STATE SOURCES				
3203 School Food Assistance	65	12,151	159,761	11,873
4000 FEDERAL SOURCES				
4550 Child Nutrition Programs	75	1,320,592	1,125,999	1,263,839
4590 Other Federal Aid	80	94,043	73,394	
5000 Other				
5206 Transfer From General	85	0	0	0
5208 Transfer From Supplemental General	90	0	0	0
5253 Transfer From Contingency Reserve	95	0	0	~~~~~
RESOURCES AVAILABLE	170	2,613,464	2,396,814	2,626,032
TOTAL EXPENDITURES & TRANSFERS	175	2,129,174	2,000,861	2,626,032
UNENCUMBERED CASH BALANCE JUNE 30	190	484,290	395,953	0

*All local resources should be accurately recorded in columns 1, 2, and 3.

FOOD SERVICE	Code 24 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	210			
200 Employee Benefits				
210 Insurance (Employee)	215			
220 Social Security	220			
290 Other	225			
400 Purchased Property Services				
411 Water/Sewer	230			
490 Other	235	1,712	15,803	15,000
500 Other Purchased Services	240			
600 Supplies				
610 General Supplies	245	54,529	35,723	40,000
620 Energy				
621 Heating	250			
622 Electricity	255			
626 Motor Fuel (not school bus)	260			
629 Other	265			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			

FOOD SERVICE	Code 24 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
800 Other	280			500,000
3000 Operation of NonInstructional Services				
3100 Food Service Operation				
100 Salaries				
110 Certified	285			
120 NonCertified	290	712,339	741,642	778,724
200 Employee Benefits				
210 Insurance	295	92,770	91,565	96,143
220 Social Security	300	51,876	53,548	56,225
290 Other	305	21,630	27,020	28,371
500 Other Purchased Services				
520 Insurance	310			
570 Food Service Management	315			
590 Other Purchased Services	320	8,307	2,006	5,000
600 Supplies				
630 Food & Milk	325	846,083	851,990	900,000
680 Miscellaneous Supplies	330	126,225	155,238	176,069
700 Property (Equipment & Furnishings)	335	188,165	143	500
800 Other	340	25,538	26,183	30,000
TOTAL EXPENDITURES*	~~~	2,129,174	2,000,861	2,626,032

*Goes to Budget Line 175.

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	121,516	236,751	346,444
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			50,000
1900 Other Revenue From Local Source	15			
3000 STATE SOURCES				
3204 Professional Development Aid	25	13,218	6,546	12,750
4000 FEDERAL SOURCES				
4500 Aid	40			
5000 OTHER				
5206 Transfer From General	45	135,235	0	0
5208 Transfer From Supplemental General	50	93,570	200,000	200,000
5253 Transfer From Contingency Reserve	55	0	0	~~~~~
RESOURCES AVAILABLE	170	363,539	443,297	609,194

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
2000 Support Services				
2200 Instr Support Staff				
100 Salaries				
110 Certified	210	37,588	19,004	95,000
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220		172	250
220 Social Security	225	3,461	1,546	2,200
290 Other	230	224	100	180
300 Purchased Professional & Technical Serv	235	38,180	14,450	100,000
400 Purchased Property Services	237			
500 Other Purchased Services	240	22,276	39,222	61,564
600 Supplies				
640 Books (not textbooks) & Periodicals	245	1,719	1,534	50,000
650 Technology Supplies	250			
680 Miscellaneous Supplies	255			
700 Property (Equipment & Furnishings)	260			
800 Other	265	23,340	20,825	100,000
2500 Central Services				
100 Salaries				
110 Certified	270			
120 NonCertified	275			
200 Employee Benefits				
210 Insurance	280			
220 Social Security	285			
290 Other	290			
300 Purchased Professional & Technical Serv	295			
400 Purchased Property Services	300			
500 Other Purchased Services	305			
600 Supplies	310			
700 Property (Equipment & Furnishings)	315			

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
800 Other	320			
2900 Other Support Services				
100 Salaries				
110 Certified	327			
120 NonCertified	330			
200 Employee Benefits				
210 Insurance	335			
220 Social Security	340			
290 Other	345			
300 Purchased Professional & Technical Serv	350			
400 Purchased Property Services	355			
500 Other Purchased Services	360			
600 Supplies	365			
700 Property (Equipment & Furnishings)	370			
800 Other	375			200,000
TOTAL EXPENDITURES	175	126,788	96,853	609,194
UNENCUMBERED CASH BALANCE JUNE 30	190	236,751	346,444	0

PARENT EDUCATION PROGRAM	Code 28 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	28,967	54,082	74,652
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1320 Payment from Other school district	05	22,275	17,325	
1510 Interest on Idle Funds	15			
1900 Other Revenue From Local Source	25	35,437	23,225	
3000 STATE SOURCES				
3216 Parent Education Aid	35	83,737	98,610	119,020
4000 FEDERAL SOURCES				
4500 Aid	45			
5000 OTHER				
5206 Transfer From General	55	13,670	0	20,000
5208 Transfer From Supplemental General	50	54,082	69,223	41,935
5253 Transfer From Contingency Reserve	60	0	0	~~~~~
RESOURCES AVAILABLE	170	238,168	262,465	255,607
TOTAL EXPENDITURES & TRANSFERS	175	184,086	187,813	255,607
UNENCUMBERED CASH BALANCE JUNE 30	190	54,082	74,652	0

PARENT EDUCATION PROGRAM	Code 28 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Support Services Student				
100 Salaries				
110 Certified	210	5,000	3,000	3,000
120 NonCertified	215	137,405	141,796	148,886
200 Employee Benefits				
210 Insurance (Employee)	220	18,800	19,686	22,760
220 Social Security	225	9,463	9,787	10,276
290 Other	230	619	624	655
300 Purchased Professional & Technical Serv	235	1,875	1,750	3,030
400 Purchased Property Services	237			
500 Other Purchased Services				
561 Payment to Other School District	240			
564 Payment to Coops/Interlocal	245			
590 Other	250	1,368	1,577	10,000
600 Supplies				
640 Books (not textbooks) & Periodicals	255			
650 Technology Supplies	260			
680 Miscellaneous Supplies	265	2,684	4,194	
700 Property (Equipment & Furnishings)	270			
800 Other	275			50,000
2200 Instr Support Staff				
100 Salaries				
110 Certified	280			
120 NonCertified	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			
300 Purchased Professional & Technical Serv	305			

PARENT EDUCATION PROGRAM	Code 28 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
400 Purchased Property Services	307			
500 Other Purchased Services	310	4,872	3,399	5,000
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2500 Central Services				
100 Salaries				
110 Certified	330			
120 Non-Certified	335			
200 Employee Benefits				
210 Insurance	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	360	2,000	2,000	2,000
500 Other Purchased Services	365			
600 Supplies	370			
700 Property (Equipment & Furnishings)	375			
800 Other	380			
2900 Other Support Services				
100 Salaries				
110 Certified	390			
120 NonCertified	395			
200 Employee Benefits				
210 Insurance	400			
220 Social Security	405			
290 Other	410			
300 Purchased Professional & Technical Serv	415			
400 Purchased Property Services	420			
500 Other Purchased Services	425			
600 Supplies	430			
700 Property (Equipment & Furnishings)	435			
800 Other	440			
TOTAL EXPENDITURES*	~~~	184,086	187,813	255,607

*Goes to Budget Line 175.

SUMMER SCHOOL	Code 29 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	10,391	21,912	25,307
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1315 Individual (Summer School)	05	10,785	6,950	20,000
1316 Individuals (Out-of-District)	10	25		
1320 Other School District in State	15			
1510 Interest on Idle Funds	20			
1990 Miscellaneous	25			
4000 FEDERAL SOURCES				
4590 Other Federal Aid	30			
4599 Summer School Aid	35			
5000 OTHER				
5206 Transfer from General	40	6,000	0	0
5208 Transfer From Supplemental General	45	0	0	0
5253 Transfer From Contingency Reserve	50	0	0	~~~~~
RESOURCES AVAILABLE	170	27,201	28,862	45,307
TOTAL EXPENDITURES & TRANSFERS	175	5,289	3,555	45,307
UNENCUMBERED CASH BALANCE JUNE 30	190	21,912	25,307	0

SUMMER SCHOOL	Code 29 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	4,929	3,318	30,000
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	346	223	10,000
290 Other	230	14	14	5,307
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside State	245			
563 Tuition/Private Sources	250			
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260			
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			

SUMMER SCHOOL	Code 29 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285			
120 NonCertified	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Certified	335			
120 NonCertified	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2400 School Administration				
100 Salaries				
110 Certified	460			
120 NonCertified	465			
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475			
290 Other	480			
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Serv	490			
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	520			
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530			
290 Other	535			
300 Purchased Professional & Technical Serv	540			
400 Purchased Property Services				
411 Water/Sewer	545			

SUMMER SCHOOL	Code 29 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
420 Cleaning	550			
430 Repairs & Maintenance	555			
440 Rentals	560			
460 Repair of Building	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575			
590 Other	580			
600 Supplies				
610 General Supplies	585			
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not school bus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			
700 Property (Equipment & Furnishings)	615			
800 Other	620			
2500 Central Services				
100 Salaries				
110 Certified	625			
120 NonCertified	630			
200 Employee Benefits				
210 Insurance	635			
220 Social Security	640			
290 Other	645			
300 Purchased Professional & Technical Serv	650			
400 Purchased Property Services	655			
500 Other Purchased Services	660			
600 Supplies	665			
700 Property (Equipment & Furnishings)	670			
800 Other	675			
2900 Other Support Services				
100 Salaries				
110 Certified	690			
120 NonCertified	695			
200 Employee Benefits				
210 Insurance	700			
220 Social Security	705			
290 Other	710			
300 Purchased Professional & Technical Serv	715			
400 Purchased Property Services	720			
500 Other Purchased Services	725			
600 Supplies	730			
700 Property (Equipment & Furnishings)	735			
800 Other	740			
3300 Community Services Operations	680			
TOTAL EXPENDITURES*	~~~	5,289	3,555	45,307

*Goes to Budget Line 175.

SPECIAL EDUCATION	Code 30 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	577,862	814,527	1,764,928
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			200,000
1900 Other Revenue From Local Source	15			
1980 Reimbursements	20			
3000 STATE SOURCES				
3211 Deaf/Blind	35			
4000 FEDERAL SOURCES				
4310 PL 382 Special Ed (formerly PL:874)	45			
4560 Aid Regular*	55			
4570 Medicaid	60	171,441	158,756	200,000
4590 Other Reserve Grants in Aid	65			
4595 ESSER I	67			
4605 ESSER II	68			
5000 OTHER				
5206 Transfer From General	75	3,912,064	5,063,089	4,007,063
5208 Transfer From Supplemental General	80	1,868,965	1,534,928	1,510,500
5253 Transfer From Contingency Reserve	85	0	0	~~~~~
RESOURCES AVAILABLE	170	6,530,332	7,571,300	7,682,491
TOTAL EXPENDITURES & TRANSFERS	175	5,715,805	5,806,372	7,682,491
UNENCUMBERED CASH BALANCE JUNE 30	190	814,527	1,764,928	0

Budget Line 55: Includes IDEA Title VI-B allocations.

SPECIAL EDUCATION	Code 30 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210			
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
564 Payment to Spec Education Coop/Interlocal (Assessments)	250	2,253,400	2,395,000	1,868,996
565 Payment to Spec Education Coop/Interlocal (Flowthrough)	251	3,176,724	3,088,848	3,500,000
590 Other	255			200,000
600 Supplies				
610 General Supplemental (Teaching)	260	53	31	100
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			1,091,484
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285			
120 NonCertified	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Certified	335			
120 NonCertified	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			

SPECIAL EDUCATION	Code 30 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration				
2330 Special Area Admin Services				
100 Salaries				
110 Certified	395			
120 NonCertified	400			
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410			
290 Other	415			
300 Purchased Professional & Technical Serv	420			
400 Purchased Property Services	425			
500 Other Purchased Services	430			
600 Supplies	435			
700 Property (Equipment & Furnishings)	440			
800 Other	445			
2400 School Administration				
100 Salaries				
110 Certified	450			
120 NonCertified	455			
200 Employee Benefits				
210 Insurance (Employee)	460			
220 Social Security	465			
290 Other	470			
300 Purchased Professional & Technical Serv	475			
500 Other Purchased Services	480			
600 Supplies	485			
700 Property (Equipment & Furnishings)	490			
800 Other	495			
2500 Central Services				
100 Salaries				
110 Certified	800			
120 Non-Certified	805			
200 Employee Benefits				
210 Insurance	810			
220 Social Security	815			
290 Other	820			
300 Purchased Professional & Technical Serv	825			
400 Purchased Property Services	830			
500 Other Purchased Services	835			
600 Supplies	840			
700 Property (Equipment & Furnishings)	845			
800 Other	850			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	500			
200 Employee Benefits				
210 Insurance (Employee)	505			
220 Social Security	510			
290 Other	515			
300 Purchased Professional & Technical Serv	520			
400 Purchased Property Services				
411 Water/Sewer	525			
420 Cleaning	530			
430 Repairs & Maintenance	535			

SPECIAL EDUCATION	Code 30 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
440 Rentals	540			
490 Other	545			
500 Other Purchased Services	550			
600 Supplies				
610 General Supplies	555			
620 Energy				
621 Heating	560			
622 Electricity	565			
626 Motor Fuel (not school bus)	570			
629 Other	575			
680 Miscellaneous Supplies	580			
700 Property (Equipment & Furnishings)	585			
800 Other	590			
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 NonCertified	595			
200 Employee Benefits				
210 Insurance	600			
220 Social Security	605			
290 Other	610			
400 Purchased Property Services	615			
600 Supplies	620			
700 Property (Equipment & Furnishings)	625			
800 Other	630			
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	635	211,503	249,439	361,911
200 Employee Benefits				
210 Insurance	640	14,192	15,453	30,000
220 Social Security	645	15,967	18,448	25,000
290 Other	650	7,436	9,607	15,000
400 Purchased Property Services				
442 Rent of Vehicles (lease)	655			
490 Other	660			
500 Other Purchased Services				
513 Contracting of Bus Services	665	3,569		30,000
519 Mileage in Lieu of Trans	670			
520 Insurance	675	6,142	7,649	20,000
590 Other Purchased Services	680			
600 Supplies				
626 Motor Fuel	685	26,819	21,897	40,000
680 Miscellaneous Supplies	690			
730 Equip (including buses)	695			
800 Other	700			500,000
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 NonCertified	705			
200 Employee Benefits				
210 Insurance	710			
220 Social Security	715			
290 Other	720			
300 Purchased Professional & Technical Serv	725			
400 Purchased Property Services	730			
500 Other Purchased Services	735			
700 Property (Equipment & Furnishings)	740			

SPECIAL EDUCATION	Code 30 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
800 Other	745			
2790 Other Student Transportation Services				
100 Salaries				
120 NonCertified	750			
200 Employee Benefits				
210 Insurance	755			
220 Social Security	760			
290 Other	765			
300 Purchased Professional & Technical Serv	770			
400 Purchased Property Services	775			
500 Other Purchased Services	780			
600 Supplies	785			
700 Property (Equipment & Furnishings)	790			
800 Other	795			
2900 Other Support Services				
100 Salaries				
110 Certified	860			
120 NonCertified	865			
200 Employee Benefits				
210 Insurance	870			
220 Social Security	873			
290 Other	880			
300 Purchased Professional & Technical Serv	885			
400 Purchased Property Services	890			
500 Other Purchased Services	895			
600 Supplies	900			
700 Property (Equipment & Furnishings)	905			
800 Other	910			
TOTAL EXPENDITURES*	~~~	5,715,805	5,806,372	7,682,491

*Goes to Budget Line 175.

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	142,688	306,268	312,480
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05			
1315 Individual (Summer School)	15			
1320 Other School District/Govt Sources (in-state)	25	56,715	103,925	
1510 Interest on Idle Funds	35			300,000
1700 Student Activities (reimbursement)	45			
1900 Other Revenue From Local Source				
1910 User Charges	55			
1940 Sale & Rent of Textbook	65			
1990 Miscellaneous	75	577	419	
3000 STATE SOURCES				
3225 CTE Transportation State Aid	80	0	0	0
3240 Other State Grant	90			
4000 FEDERAL SOURCES				
4530 Vocational Aid				
4531 Regular Aid	115			
4532 Special Project Aid	125			
4590 Other Federal Aid	130	54,913	3,579	
5000 OTHER				
5206 Transfer From General	135	658,177	248,604	300,000
5208 Transfer From Supplemental General	140	1,035,387	1,253,143	1,000,000
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	1,948,457	1,915,938	1,912,480
TOTAL EXPENDITURES & TRANSFERS	175	1,642,189	1,603,458	1,912,480
UNENCUMBERED CASH BALANCE JUNE 30	190	306,268	312,480	0

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	1,085,818	1,064,058	1,117,262
120 NonCertified	215	17,524	18,814	19,755
200 Employee Benefits				
210 Insurance (Employee)	220	87,067	76,529	80,355
220 Social Security	225	80,153	79,385	3,969
290 Other	230	5,357	4,351	4,569
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
564 Payment to Vocational Education Coop	245			
590 Other	250	29,196	14,232	22,358
600 Supplies				
610 General Supplemental (Teaching)	255	92,842	115,542	118,000
644 Textbooks	260			

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270	44,995	26,531	30,000
800 Other	275			300,000
2100 Student Support Services				
100 Salaries				
110 Certified	280			
120 NonCertified	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315	2,275	3,191	3,200
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Certified	330			
120 NonCertified	335	30,588	26,812	28,153
200 Employee Benefits				
210 Insurance (Employee)	340	4,320		5,000
220 Social Security	345	2,212	1,978	2,077
290 Other	350	135	125	131
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360	23,864	38,377	40,000
600 Supplies				
640 Books (not textbooks) & Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385	391	370	40
2400 School Administration				
100 Salaries				
110 Certified	445	81,100	87,818	92,209
120 NonCertified	450	1,365	138	145
200 Employee Benefits				
210 Insurance (Employee)	455			
220 Social Security	460	6,315	6,742	7,079
290 Other	465	382	383	402
300 Purchased Professional & Technical Serv	470			
500 Other Purchased Services	475	658	203	300
600 Supplies	480	2,614	1,077	1,200
700 Property (Equipment & Furnishings)	485			
800 Other	490			
2500 Central Services				
100 Salaries				
110 Certified	590			
120 Non-Certified	595	6,411	6,677	7,011
200 Employee Benefits				
210 Insurance	600	960	985	1,034
220 Social Security	605	468	492	517
290 Other	610	27	31	33
300 Purchased Professional & Technical Serv	615			
400 Purchased Property Services	620			

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
500 Other Purchased Services	625			
600 Supplies	630			
700 Property (Equipment & Furnishings)	635			
800 Other	640			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	495			
200 Employee Benefits				
210 Insurance (Employee)	500			
220 Social Security	505			
290 Other	510			
300 Purchased Professional & Technical Serv	515			
400 Purchased Property Services				
411 Water/Sewer	520			
420 Cleaning	525			
430 Repairs & Maintenance	530			
440 Rentals	535			
490 Other	540			
500 Other Purchased Services	545			
600 Supplies				
610 General Supplies	550			
620 Energy				
621 Heating	555			
622 Electricity	560			
626 Motor Fuel (not schoolbus)	565			
629 Other	570			
680 Miscellaneous Supplies	575			
700 Property (Equipment & Furnishings)	580	35,152	28,617	27,681
800 Other	585			
2700 Student Transportation Services				
120 NonCertified	586			
200 Employee Benefits	587			
500 Other Purchased Services				
513 Contracting of Bus Services	596			
520 Insurance	597			
626 Motor Fuel	588			
730 Equipment (including buses)	598			
800 Other	589			
2900 Other Support Services				
100 Salaries				
110 Certified	650			
120 NonCertified	655			
200 Employee Benefits				
210 Insurance	660			
220 Social Security	665			
290 Other	670			
300 Purchased Professional & Technical Serv	675			
400 Purchased Property Services	680			
500 Other Purchased Services	685			
600 Supplies	690			
700 Property (Equipment & Furnishings)	695			
800 Other	700			
TOTAL EXPENDITURES*	~~~	1,642,189	1,603,458	1,912,480

*Goes to Budget Line 175.

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	190,293	816,061	435,453
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1700 Student Activities*				
1710 Admissions	10			
1790 Other Student Activity Income	20			
1900 Other Revenue From Local Sources*				
1920 Contributions & Donations	30	233,386	134,551	150,000
1930 City/County Sales Tax	32			
1990 Miscellaneous	35			
3000 STATE SOURCES				
3227 Mental Health (School Liaison)	40	36,014	45,150	41,726
3228 Mental Health (Community Mental Health)	45	15,455	15,050	22,468
3230 Safe & Secure Schools Grant	55		39,987	
3231 Pre-K Pilot Grant (CIF)	60	109,698	10,345	115,550
3240 Other State Grant	70	576,422	855,800	
4000 FEDERAL SOURCES				
4585 Pre-K Pilot Grant (TANF)	80	5,836	96,569	115,550
4587 Pre-K Pilot Grant (GEER)	85			
4589 Safe & Secure Schools Grant	87		207,485	
RESOURCES AVAILABLE	170	1,167,104	2,220,998	880,747
TOTAL EXPENDITURES	175	351,043	1,785,545	880,747
UNENCUMBERED CASH BALANCE JUNE 30	190	816,061	435,453	0

Note: The only monies reported on this form are funds administered at the district level.

**Include monetary gifts, private grants, and state grants that are administered by the Central Office. Exclude activity funds administered at the building level or federal grants received by the school districts.*

Examples of funds to include:

- Drug prevention grants from cities or counties
- Gifts from booster clubs
- Gifts from individuals
- Gifts from foundations
- Gifts from businesses (includes money from pop sales)
- Gifts/grants from other governmental units not included in the budget.

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	110,200	66,876	110,000
120 NonCertified	215		38,359	65,000
200 Employee Benefits				
210 Insurance (Employee)	220		7,665	9,500
220 Social Security	225	6,389	7,558	8,500
290 Other	230	3,352	467	1,000
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside the State	245			
563 Tuition/Private Sources	250			
590 Other	255			
600 Supplies				

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
610 General Supplemental (Teaching)	260			
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270		51,425	80,000
700 Property (Equipment & Furnishings)	275		4,567	10,000
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285			
120 NonCertified	290		45,150	41,726
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			
300 Purchased Professional & Technical Serv	310		15,050	22,468
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320	231,102	98,032	250,000
700 Property (Equipment & Furnishings)	325			
800 Other	330		19	
2200 Instr Support Staff				
100 Salaries				
110 Certified	335			
120 NonCertified	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) and Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration				
100 Salaries				
110 Certified	395			
120 NonCertified	400			
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410			
290 Other	415			
300 Purchased Professional & Technical Serv	420			
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (Telephone, postage, etc.)	435			
590 Other	440			
600 Supplies	445			
700 Property (Equipment & Furnishings)	450			
800 Other	455			

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
2400 School Administration				
100 Salaries				
110 Certified	460		915	2,500
120 NonCertified	465		4,398	10,000
200 Employee Benefits				
210 Insurance (Employee)	470		526	700
220 Social Security	475		1,029	1,200
290 Other	480		59	80
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Certified	680		6,513	7,000
120 Non-Certified	685		851	900
200 Employee Benefits				
210 Insurance	690		475	500
220 Social Security	695		30	40
290 Other	700			
300 Purchased Professional & Technical Serv	705			
400 Purchased Property Services	710			
500 Other Purchased Services	715			
600 Supplies	720			
700 Property (Equipment & Furnishings)	725			
800 Other	730			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	520			
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530			
290 Other	535			
300 Purchased Professional & Technical Serv	540			
400 Purchased Property Services				
411 Water/Sewer	545			
420 Cleaning	550			
430 Repairs & Maintenance	555		1,435,581	259,633
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575			
590 Other	580			
600 Supplies				
610 General Supplies	585			
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not schoolbus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	615			
800 Other	620			
2700 Student Transportation Services				
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	625			
200 Employee Benefits				
210 Insurance	630			
220 Social Security	635			
290 Other	640			
442 Rent of Vehicles (lease)	645			
500 Other Purchased Services				
513 Contracting of Bus Services	650			
519 Mileage in Lieu of Trans	655			
520 Insurance	660			
626 Motor Fuel	665			
730 Equipment (including buses)	670			
800 Other	675			
2900 Other Support Services				
100 Salaries				
110 Certified	805			
120 NonCertified	810			
200 Employee Benefits				
210 Insurance	815			
220 Social Security	820			
290 Other	825			
300 Purchased Professional & Technical Serv	830			
400 Purchased Property Services	835			
500 Other Purchased Services	840			
600 Supplies	845			
700 Property (Equipment & Furnishings)	850			
800 Other	855			
3000 Operation of Noninstructional Services				
3100 Food Service Operation				
100 Salaries				
110 Certified	735			
120 NonCertified	740			
200 Employee Benefits				
210 Insurance	745			
220 Social Security	750			
290 Other	755			
500 Other Purchased Services				
520 Insurance	760			
570 Food Service Management	765			
590 Other Purchased Services	770			
600 Supplies				
630 Food & Milk	775			
680 Miscellaneous Supplies	780			
700 Property (Equipment & Furnishings)	785			
800 Other	790			
3300 Community Services Operations	795			
4300 Architectural & Engineering Services	800			
4700 Building Improvements				
100 Salaries				
120 NonCertified	860			

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
200 Fringe Benefits				
210 Insurance	865			
220 Social Security	870			
290 Other	875			
400 Outside Contractors	880			
4900 Other	885			
TOTAL EXPENDITURES*	~~~	351,043	1,785,545	880,747

*Goes to Budget Line 175.

KPERs SPECIAL RETIREMENT CONTRIBUTION		Code	12 mo.	12 mo.	12 mo.
		51 Line	2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1		01	~~~~~	~~~~~	~~~~~
Cancellation of Prior Year Encumbrances		03	~~~~~	~~~~~	~~~~~
REVENUES					
3000 STATE SOURCES					
3221 KPERs		05	3,974,287	3,786,765	4,089,706
RESOURCES AVAILABLE		70	3,974,287	3,786,765	4,089,706
EXPENDITURES					
1000 Instruction					
200 Employee Benefits		75	2,581,966	2,488,887	2,726,933
2100 Student Support					
200 Employee Benefits		80	399,844	327,856	344,249
2200 Instructional Support					
200 Employee Benefits		85	131,755	151,340	158,907
2300 General Administration					
200 Employee Benefits		90	94,629	69,033	72,485
2400 School Administration					
200 Employee Benefits		95	292,796	269,301	282,766
2500 Central Services					
200 Employee Benefits		100	84,446	76,702	80,537
2600 Operations & Maintenance					
200 Employee Benefits		105	196,216	207,401	217,771
2700 Student Transportation Services					
200 Employee Benefits		110	83,966	81,772	85,861
2900 Other Support Services					
200 Employee Benefits		113			
3000 Food Service					
200 Employee Benefits		115	108,669	114,473	120,197
TOTAL EXPENDITURES		175	3,974,287	3,786,765	4,089,706
UNENCUMBERED CASH BALANCE JUNE 30		190	~~~~~	~~~~~	~~~~~

CONTINGENCY RESERVE	Code 53 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	868,396	1,052,004	1,062,308
Cancellation of Prior Year Encumbrances	03			
REVENUES				
5000 OTHER				
5206 Transfer From General	05	305,000	100,000	
RESOURCES AVAILABLE	170	1,173,396	1,152,004	
TOTAL EXPENDITURES & TRANSFERS	175	121,392	89,696	
UNENCUMBERED CASH BALANCE JUNE 30	190	1,052,004	1,062,308	

CONTINGENCY RESERVE	Code 53 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210			
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
230 Other	230			
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside the State	245			
563 Tuition/Private Sources	250			
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260			
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285			
120 NonCertified	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				

CONTINGENCY RESERVE	Code 53 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
110 Certified	335			
120 NonCertified	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) and Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390	121,392	89,696	
2300 General Administration				
100 Salaries				
110 Certified	395			
120 NonCertified	400			
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410			
290 Other	415			
300 Purchased Professional & Technical Serv	420			
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (Telephone, postage, etc.)	435			
590 Other	440			
600 Supplies	445			
700 Property (Equipment & Furnishings)	450			
800 Other	455			
2400 School Administration				
100 Salaries				
110 Certified	460			
120 NonCertified	465			
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475			
290 Other	480			
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Certified	625			
120 Non-Certified	630			

CONTINGENCY RESERVE	Code 53 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance	635			
220 Social Security	640			
290 Other	645			
300 Purchased Professional & Technical Serv	650			
400 Purchased Property Services	655			
500 Other Purchased Services	660			
600 Supplies	665			
700 Property (Equipment & Furnishings)	670			
800 Other	675			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	520			
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530			
290 Other	535			
300 Purchased Professional & Technical Serv	540			
400 Purchased Property Services				
411 Water/Sewer	545			
420 Cleaning	550			
430 Repairs & Maintenance	555			
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575			
590 Other	580			
600 Supplies				
610 General Supplies	585			
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not schoolbus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			
700 Property (Equipment & Furnishings)	615			
800 Other	620			
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 NonCertified	880			
200 Employee Benefits				
210 Insurance	882			
220 Social Security	884			
290 Other	886			
600 Supplies	888			
730 Equipment	890			
800 Other	892			
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	894			
200 Employee Benefits				
210 Insurance	896			
220 Social Security	898			
290 Other	900			
442 Rent of Vehicles (lease)	902			
500 Other Purchased Services				

CONTINGENCY RESERVE	Code 53 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
513 Contracting of Bus Services	904			
519 Mileage in Lieu of Trans	906			
520 Insurance	908			
626 Motor Fuel	910			
730 Equipment (Including Buses)	912			
800 Other	914			
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 NonCertified	916			
200 Employee Benefits				
210 Insurance	918			
220 Social Security	920			
290 Other	922			
300 Purchased Professional & Technical Serv	924			
400 Purchased Property Services	926			
500 Other Purchased Services	928			
600 Supplies	930			
730 Equipment	932			
800 Other	934			
2790 Other Student Transportation Services				
100 Salaries				
120 NonCertified	936			
200 Employee Benefits				
210 Insurance	938			
220 Social Security	940			
290 Other	942			
300 Purchased Professional & Technical Serv	944			
400 Purchased Property Services	946			
500 Other Purchased Services	948			
600 Supplies	950			
730 Equipment	952			
800 Other	954			
2900 Other Support Services				
100 Salaries				
110 Certified	825			
120 NonCertified	830			
200 Employee Benefits				
210 Insurance	835			
220 Social Security	840			
290 Other	845			
300 Purchased Professional & Technical Serv	850			
400 Purchased Property Services	855			
500 Other Purchased Services	860			
600 Supplies	865			
700 Property (Equipment & Furnishings)	870			
800 Other	875			
3300 Community Services Operations	680			
5200 TRANSFER TO:				
932 Adult Education	730			
934 Adult Suppl Education	735			
936 Bilingual Education	740			
937 Virtual Education	745			
940 Driver Training	750			
943 Extraordinary School Prog	757			
944 Food Service	760			
946 Professional Development	765			
948 Parent Education Program	770			
949 Summer School	773			

CONTINGENCY RESERVE	Code 53 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
950 Special Education	775			
954 Career and Postsecondary Education	790			
963 Special Liability Expense Fund	800			
974 Textbook & Student Material Revolving	805			
976 Preschool-Aged At-Risk	810			
978 At-Risk Education Fund	815			
980 Supplemental General Fund	820			
TOTAL EXPENDITURES & TRANSFERS*	~~~	121,392	89,696	0

*Goes to Budget Line 175.

TEXTBOOK & STUDENT MATERIAL REVOLVING	Code 55 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	209,899	316,410	344,260
Cancellation of Prior Year Encumbrances	03	72		
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	04			
1740 Fees (Rental)	05			
1911 Fines	10			
1942 Rental Fees & Books	15	109,936	104,622	
1990 Miscellaneous	20			
4000 FEDERAL SOURCES				
4590 Other Federal Aid	22			
5000 OTHER				
5206 Transfer From General	25	15,118	0	
5208 Transfer From Supplemental General	30	106,356	200,000	
5253 Transfer From Contingency Reserve	35	0	0	
RESOURCES AVAILABLE	40	441,381	621,032	
EXPENDITURES				
1000 Instruction				
600 Supplies				
644 Textbooks	75	124,971	276,772	
645 Workbooks	80			
646 Repairing Textbooks	85			
649 Other Materials & Supplies	90			
650 Supplies (Technology Related)	93			
2200 Support Services				
680 Miscellaneous Supplies				
681 Special Clothing & Towels	95			
682 Musical Instruments	100			
683 Other Material & Supplies	105			
684 Other	110			
TOTAL EXPENDITURES & TRANSFERS	175	124,971	276,772	
UNENCUMBERED CASH BALANCE JUNE 30	190	316,410	344,260	

ACTIVITY FUND	Code 56 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	303,205	282,739	301,001
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1710 Admissions/Gate Receipts	50	173,316	179,811	
1730 Student Organization Membership Dues	15	3,553	13,262	
1790 Other Student Activity Income	55	168,613	241,474	
1900 Other Revenue From Local Source				
1980 Reimbursements	60	186,929	90,194	
RESOURCES AVAILABLE	170	835,616	807,480	
TOTAL EXPENDITURES	175	552,877	506,479	
UNENCUMBERED CASH BALANCE JUNE 30	190	282,739	301,001	~~~~~

In accordance with 72-1178, all monies received from the sale of admissions to activities which the school district sponsors shall be credited to school activity funds in accordance with policies and procedures adopted by the board of education. Such monies shall not be considered to be monies of the school district for the purposes of K.S.A. 72-1136, and amendments thereto.

The term "activities" means activities, events, and competitions in such fields as athletics, music, forensics, and dramatics, and other interschool or intraschool extracurricular activities in which pupils may participate directly or indirectly.

This does not include student organizations or clubs.

ACTIVITY FUND	Code 56 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210			
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional and Tech Services	232			
600 Supplies	235	358,624	341,593	
700 Property (Equipment & Furnishings)	240			
800 Other	245	194,253	164,886	
2700 Student Transportation Serv				
100 Salaries				
120 NonCertified	250			
200 Employee Benefits				
210 Insurance	255			
220 Social Security	260			
290 Other	265			
600 Supplies	270			
730 Equipment	275			
800 Other	280			
TOTAL EXPENDITURES*	~~~	552,877	506,479	~~~~~

*Goes to Budget Line 175.

BOND & INTEREST #1	Code 62 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	5,226,560	5,947,114	5,932,267	5,932,267
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2021 \$	05	86,226			
2022 \$	10	2,020,805	87,455		
2023 \$	15		1,857,832	71,867	71,867
2024 \$	20			1,923,314	
1140 Delinquent Tax	25	32,671	68,431	40,447	60,640
1510 Interest on Idle Funds	30				0
July - December Estimate	35				
1900 Other Revenue From Local Source	40	961	487		0
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	253,488	256,424	242,030	242,030
July - December Estimate	60				121,015
2450 Recreational Vehicle Tax	65	3,513	3,932	3,490	3,490
July - December Estimate	66				1,745
2460 Commercial Vehicle Tax	67			10,033	10,033
July - December Estimate	68				5,017
2800 In Lieu of Taxes IRBs/Rental Excise	70			0	0
July - December Estimate	72				0
3000 STATE SOURCES					
3217 State Aid (prior July 1, 2015)	76	2,509,890	3,072,340	2,895,296	2,895,296
July - December Estimate*	77				3,052,864
3217 State Aid (after 7/1/15 and prior 6/30/17)	78			0	0
July - December Estimate*	79				
3217 State Aid (after 7/1/17 and before 6/30/22)	83			0	0
July - December Estimate*	84				
3217 State Aid (after 7/1/22)	86			86,083	86,083
July - December Estimate*	87				51,955
5000 OTHER FINANCING SOURCES					
5140 Federal Tax Credit	80			0	0
July - December Estimate*	81				
RESOURCES AVAILABLE	82	10,134,114	11,294,015	11,204,827	12,534,302
EXPENDITURES					
5100 DEBT SERVICE					
832 Interest	85	342,000	656,748	331,425	
890 Bond Fees	90				
831 Principal	95	3,845,000	4,705,000	4,854,650	
TOTAL EXPENDITURES	100	4,187,000	5,361,748	5,186,075	5,186,075
832 Interest Due July-December	105				224,750
890 Bond Fees July-December	110				
831 Principal Due July-December	115				4,945,000
990 Cash Basis Reserve	120				4,280,000
TOTAL OPERATING EXPENDITURE (18 MO)	185				14,635,825
UNENCUMBERED CASH BALANCE JUNE 30	190	5,947,114	5,932,267	6,018,752	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 82)			2,101,523
	200	Delinquent Tax			84,061
	205	Amount of 2024 Tax to be Levied			2,185,584

Budget Line 30: Interest on Bond Proceeds only. Interest earned from the ad valorem must be deposited to any categorical fund.

*July - December estimate must be entered manually.

SPECIAL EDUCATION COOP (sponsoring district only)	Code 78 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	2,076,749	1,686,450	1,385,540
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1320 Payment from Other Districts/Govt Sources	05	7,699,096	7,676,393	7,635,616
1510 Interest on Idle Funds	15			300,000
1900 Other Revenue From Local Source	25	880	900	
3000 STATE SOURCES				
3211 Deaf/Blind	45			
4000 FEDERAL SOURCES				
4560 Aid Regular*	55	517,070	649,052	1,196,178
4570 Medicaid	60	36,153	106,952	200,000
4590 Other Reserve Grants in Aid	65	227,016	539,307	
RESOURCES AVAILABLE	170	10,556,964	10,659,054	10,717,334
TOTAL EXPENDITURES	175	8,870,514	9,273,514	10,717,334
UNENCUMBERED CASH BALANCE JUNE 30	190	1,686,450	1,385,540	0

Budget Line 55: Includes IDEA Title VI-B allocations.

SPECIAL EDUCATION COOP (sponsoring district only)	Code 78 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	3,129,489	3,338,388	3,605,307
120 NonCertified	215	2,070,740	2,227,306	2,438,671
200 Employee Benefits				
210 Insurance (Employee)	220	531,469	501,760	527,848
220 Social Security	225	370,131	401,115	421,171
290 Other	230	133,930	163,620	171,801
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245	339,098	214,736	300,000
590 Other	250	34,307	37,563	60,000
600 Supplies				
610 General Supplemental (Teaching)	255	51,009	78,003	100,000
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270	3,047	1,837	10,000
800 Other	275			300,000
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	280	1,423,565	1,357,168	1,541,277
120 NonCertified	285	77,569	66,308	69,623

SPECIAL EDUCATION COOP (sponsoring district only)	Code 78 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance (Employee)	290	104,291	103,222	108,383
220 Social Security	295	108,650	104,234	109,446
290 Other	300	7,740	5,783	6,072
300 Purchased Professional & Technical Serv	305	1,066	1,715	2,000
400 Purchased Property Services	307			
500 Other Purchased Services	310	8,871	34,414	80,000
600 Supplies	315	22,180	108,098	150,000
700 Property (Equipment & Furnishings)	320		38,698	50,000
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Certified	330			
120 NonCertified	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355	19,943	20,358	40,000
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books (not textbooks) and Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375	3,609	6,271	20,000
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2300 General Administration				
2330 Special Area Admin Services				
100 Salaries				
110 Certified	390	177,908	193,885	253,579
120 NonCertified	395	111,064	131,199	138,759
200 Employee Benefits				
210 Insurance (Employee)	400	22,790	22,575	23,704
220 Social Security	405	20,831	23,858	25,051
290 Other	410	1,270	1,502	1,577
300 Purchased Professional & Technical Serv	415			
400 Purchased Property Services	420			
500 Other Purchased Services	425	3,274	3,369	10,000
600 Supplies	430	5,666	1,261	10,000
700 Property (Equipment & Furnishings)	435			
800 Other	440			
2400 School Administration				
100 Salaries				
110 Certified	445	20,550	21,122	25,000
120 NonCertified	450			
200 Employee Benefits				
210 Insurance (Employee)	455	1,148	1,209	1,269
220 Social Security	460	1,574	1,618	1,699
290 Other	465	94	92	97
300 Purchased Professional & Technical Serv	470			
500 Other Purchased Services	475			
600 Supplies	480			
700 Property (Equipment & Furnishings)	485			
800 Other	490			

SPECIAL EDUCATION COOP (sponsoring district only)	Code 78 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
2500 Central Services				
100 Salaries				
110 Certified	795			
120 Non-Certified	800			
200 Employee Benefits				
210 Insurance	805			
220 Social Security	810			
290 Other	815			
300 Purchased Professional & Technical Serv	820	25,000	25,709	50,000
400 Purchased Property Services	825			
500 Other Purchased Services	830			
600 Supplies	835			
700 Property (Equipment & Furnishings)	840			
800 Other	845			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	495			
200 Employee Benefits				
210 Insurance (Employee)	500			
220 Social Security	505			
290 Other	510			
300 Purchased Professional & Technical Serv	515			
400 Purchased Property Services				
411 Water/Sewer	520	5,344	1,972	5,000
420 Cleaning	525			
430 Repairs & Maintenance	530			
440 Rentals	535			
490 Other	540			
500 Other Purchased Services	545		12,000	20,000
600 Supplies				
610 General Supplies	550			
620 Energy				
621 Heating	555	4,291	3,697	5,000
622 Electricity	560	10,327	10,366	15,000
626 Motor Fuel (not school bus)	565			
629 Other	570			
680 Miscellaneous Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 NonCertified	590			
200 Employee Benefits				
210 Insurance	595			
220 Social Security	600			
290 Other	605			
400 Purchased Property Services	610			
600 Supplies	615			
700 Property (Equipment & Furnishings)	620			
800 Other	625			
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	630			
200 Employee Benefits				
210 Insurance	635			

SPECIAL EDUCATION COOP (sponsoring district only)	Code 78 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
220 Social Security	640			
290 Other	645			
400 Purchased Property Services				
442 Rent of Vehicles (lease)	650			
490 Other	655			
500 Other Purchased Services				
513 Contracting of Bus Services	660			
519 Mileage in Lieu of Trans	665			
520 Insurance	670			
590 Other Purchased Services	675			
600 Supplies				
626 Motor Fuel	680			
680 Miscellaneous Supplies	685			
730 Equip (Including Buses)	690			
800 Other	695			
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 NonCertified	700			
200 Employee Benefits				
210 Insurance	705			
220 Social Security	710			
290 Other	715			
300 Purchased Professional & Technical Serv	720			
400 Purchased Property Services	725			
500 Other Purchased Services	730			
700 Property (Equipment & Furnishings)	735			
800 Other	740			
2790 Other Student Transportation Services				
100 Salaries				
120 NonCertified	745			
200 Employee Benefits				
210 Insurance	750			
220 Social Security	755			
290 Other	760			
300 Purchased Professional and Technical Serv	765			
400 Purchased Property Services	770			
500 Other Purchased Services	775	18,679	7,483	20,000
600 Supplies	780			
700 Property (Equipment & Furnishings)	785			
800 Other	790			
2900 Other Support Services				
100 Salaries				
110 Certified	850			
120 NonCertified	855			
200 Employee Benefits				
210 Insurance	860			
220 Social Security	865			
290 Other	870			
300 Purchased Professional & Technical Serv	875			
400 Purchased Property Services	880			
500 Other Purchased Services	885			
600 Supplies	890			
700 Property (Equipment & Furnishings)	895			
800 Other	900			
TOTAL EXPENDITURES*	~~~	8,870,514	9,273,514	10,717,334

*Goes to Budget Line 175.

RECREATION COMMISSION		12 mo.		12 mo.		18 mo.	
		Code 84 Line	2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)	Financing Required (4)	
UNENCUMBERED CASH BALANCE JULY 1		01	93,113	144,854	92,059	92,059	
Cancellation of Prior Year Encumbrances		03					
REVENUES							
1000 LOCAL SOURCES							
1110 Ad Valorem Tax Levied							
2021 \$		05	52,928				
2022 \$		10	1,297,957	51,659			
2023 \$		15		1,229,213	42,048	42,048	
2024 \$		20			1,290,475		
1140 Delinquent Tax		25	19,595	42,683	26,732	40,078	
1900 Other Revenue From Local Source		30	533	522	200,000	200,000	
July - December Estimate		35					
2000 COUNTY SOURCES							
2400 Motor Vehicle Tax (Includes 16/20M Tax)		45	145,709	158,914	157,875	157,875	
July - December Estimate		50				78,938	
2450 Recreational Vehicle Tax		55	2,019	2,214	2,276	2,276	
July - December Estimate		56				1,138	
2460 Commercial Vehicle Tax		57			6,544	6,544	
July - December Estimate		58				3,272	
2800 In Lieu of Taxes IRBs/Rental Excise		60			0	0	
July - December Estimate		65				0	
RESOURCES AVAILABLE		70	1,611,854	1,630,059	1,818,009	624,228	
EXPENDITURES							
3300 Community Service Operations		75	1,467,000	1,538,000	1,818,000		
TOTAL EXPENDITURES		175	1,467,000	1,538,000	1,818,000	1,818,000	
July - December Estimate		180				216,275	
TOTAL OPERATING EXPENDITURE (18 MO)		185				2,034,275	
UNENCUMBERED CASH BALANCE JUNE 30		190	144,854	92,059	9	~~~~~	
Budget Line 20: If the USD levies for a Recreation Commission you must have a copy of the adopted Recreation Commission budget.		195	TAX REQUIRED (Line 185 minus Line 70)			1,410,047	
		200	Delinquent Tax			56,402	
		205	Amount of 2024 Tax to be Levied			1,466,449	

RECREATION COMMISSION EMPLOYEE BENEFITS & SPECIAL LIABILITY	Code 86 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	26,871	13,947	-88	-88
Cancellation of Prior Year Encumbrances	03				
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2021 \$	05	9,390			
2022 \$	10	400,964	16,641		
2023 \$	15		440,181	15,514	15,514
2024 \$	20			446,764	
1140 Delinquent Tax	25	5,615	13,008	9,573	14,352
1900 Other Revenue From Local Source	30	172	155	50,000	50,000
July - December Estimate	35				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45	45,307	47,217	50,550	50,550
July - December Estimate	50				25,275
2450 Recreational Vehicle Tax	55	628	657	729	729
July - December Estimate	56				365
2460 Commerical Vehicle Tax	57			2,095	2,095
July - December Estimate	58				1,048
2800 In Lieu of Taxes IRBs/Rental Excise	60			0	0
July - December Estimate	65				0
RESOURCES AVAILABLE	70	488,947	531,806	575,137	159,840
EXPENDITURES					
3300 Community Service Operations	75	475,000	531,894	575,000	
TOTAL EXPENDITURES	175	475,000	531,894	575,000	575,000
July - December Estimate	180				73,000
TOTAL OPERATING EXPEND (18 MO)	185				648,000
UNENCUMBERED CASH BALANCE JUNE 30	190	13,947	-88	137	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 70)			488,160
	200	Delinquent Tax			19,526
	205	Amount of 2024 Tax to be Levied			507,686

Budget Line 20: If the USD levies for a Recreation Commission you must have a copy of the adopted Recreation Commission budget.

Notice of Hearing 2024-2025 Budget

The governing body of Unified School District 373 will meet on the 9th day of September 2024 at 7:05 PM at 308 E 1st St., Newton, KS 67114 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information, including budget profile, building needs assessment and Board state assessments review is available at McKinley Administrative Center on the district website and will be available at this hearing.

The Amount of 2024 Tax to be Levied and Expenditures (published below) establish the maximum limits of the 2024-2025 Budget. The 'Est. Tax Rate' (column 7), shown for comparative purposes, is subject to slight change depending on final assessed valuation.

	Code 99 Line	2022-2023 Actual		2023-2024 Actual		2024-2025 Proposed Budget		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2024 Tax to be Levied (6)	Est. Tax Rate* (7)
OPERATING								
General	06	25,166,900	20.000	26,083,907	20.000	26,808,486	3,223,843	20.000
Supplemental General (LOB)	08	7,583,386	13.179	8,051,623	15.320	8,471,482	3,141,987	13.975
SPECIAL REVENUE								
Federal Funds	07	3,815,121		6,897,946		1,715,614		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	234,603		191,933		258,067		
Adult Supplemental Education	12	19,250		19,250		45,750		
At-Risk Education Fund	13	5,460,312		5,788,441		6,690,210		
Bilingual Education	14	233,988		285,234		306,178		
Virtual Education	15	40,350		35,078		135,272		
Capital Outlay	16	2,488,032	8.000	4,664,337	8.000	6,033,980	1,808,183	8.000
Driver Training	18	4,503		5,591		31,011		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	2,129,174		2,000,861		2,626,032		
Professional Development	26	126,788		96,853		609,194		
Parent Education Program	28	184,086		187,813		255,607		
Summer School	29	5,289		3,555		45,307		
Special Education	30	5,715,805		5,806,372		7,682,491		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	1,642,189		1,603,458		1,912,480		
Gifts and Grants	35	351,043		1,785,545		880,747		
Special Liability Expense Fund	42	0	0.000	0	0.000	0	0	0.000
School Retirement	44	0	0.000	0	0.000	0	0	0.000
Extraordinary Growth Facilities	45	0	0.000	0	0.000	0	0	0.000
Special Reserve Fund	47	0		0				
KPERs Special Retirement Contribution	51	3,974,287		3,786,765		4,089,706		
Contingency Reserve	53	121,392		89,696				
Textbook & Student Material Revolving	55	124,971		276,772				
Activity Fund	56	552,877		506,479				
DEBT SERVICE								
Bond and Interest #1	62	4,187,000	11.805	5,361,748	9.911	5,186,075	2,185,584	9.721
Bond and Interest #2	63	0	0.000	0	0.000	0	0	0.000
No-Fund Warrant	66	0	0.000	0	0.000	0	0	0.000
Special Assessment	67	0	0.000	0	0.000	0	0	0.000
Temporary Note	68	0	0.000	0	0.000	0	0	0.000
COOPERATIVES¹								
Special Education	78	8,870,514		9,273,514		10,717,334		
TOTAL USD EXPENDITURES	100	73,031,860	52.984	82,802,771	53.231	84,501,023	10,359,597	51.696
Less: Transfers	105	14,532,467		16,592,938		13,671,365		
NET USD EXPENDITURES	110	58,499,393		66,209,833		70,829,658		
TOTAL USD TAXES LEVIED	115	9,273,725		10,107,774		10,359,597		

1. Sponsoring District Only

*Tax Rates are expressed in Mills

Notice of Hearing 2024-2025 Budget

	Code 99 Line	2022-2023 Actual		2023-2024 Actual		2024-2025 Proposed Budget		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2024 Tax to be Levied (6)	Est. Tax Rate* (7)
OTHER								
Historical Museum	80	0	0.000	0	0.000	0	0	0.000
Public Library Board	82	0	0.000	0	0.000	0	0	0.000
Public Library Board Employee Benefits	83	0	0.000	0	0.000	0	0	0.000
Recreation Commission	84	1,467,000	7.561	1,538,000	6.554	1,818,000	1,466,449	6.522
Rec Comm Emp Benefits & Spec Liab	86	475,000	2.299	531,894	2.347	575,000	507,686	2.258
TOTAL OTHER	120	1,942,000	9.860	2,069,894	8.901	2,393,000	1,974,135	8.780
TOTAL TAXES LEVIED	125	\$11,143,808		\$11,922,097		\$12,333,732		
Assessed Valuation - General Fund	128	\$154,423,887		\$166,093,807		\$161,192,169		
Assessed Valuation - All Other Funds	130	\$189,689,672		\$203,387,668		\$224,836,489		
Assessed Valuation - Capital Outlay	129	\$189,347,168		\$203,049,786		\$226,022,924		
Outstanding Indebtedness, July 1		2022		2023		2024		
General Obligation Bonds	135	18,270,000		22,380,000		17,675,000		
Capital Outlay Bonds	140	0		0		0		
Temporary Note	145	0		0		0		
No-Fund Warrant	150	0		0		0		
Lease Purchase Principal	153	0		588,165		6,985,406		
TOTAL USD DEBT	155	18,270,000		22,968,165		24,660,406		
<i>*Tax Rates are expressed in Mills</i>								
_____ Board President					_____ Clerk of the Board			

Exceeding the Revenue Neutral Tax Rate for the 2024-2025 School Year

The governing body of Unified School District 373 will meet on the 9th day of September 2024 at 7:00 PM at 308 E 1st St., Newton, KS 67114 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information, including budget profile, is available at McKinley Administrative Center and will be available at this hearing.

Revenue Neutral Tax Rate

	2023-2024			2024-2025	
	Actual Tax Levied	Actual Tax Rate	Neutral Tax Rate	Estimated Tax Levied	Est. Tax Rate
General	\$3,328,422	20.000	20.594	\$3,223,843	20.000
Capital Outlay	\$1,640,674	8.000	7.236	\$1,808,183	8.000
Bond and Interest #2	\$0	0.000	0.000	\$0	0.000
ALL OTHER FUNDS					
Supplemental General (LOB)	\$3,123,907	15.320		\$3,141,987	13.975
Adult Education	\$0	0.000		\$0	0.000
Cost of Living	\$0	0.000		\$0	0.000
Special Liability Expense Fund	\$0	0.000		\$0	0.000
Extraordinary Growth Facilities	\$0	0.000		\$0	0.000
Bond and Interest #1	\$2,021,317	9.911		\$2,185,584	9.721
No-Fund Warrant	\$0	0.000		\$0	0.000
Special Assessment	\$0	0.000		\$0	0.000
Temporary Note	\$0	0.000		\$0	0.000
Historical Museum	\$0	0.000		\$0	0.000
Public Library Board	\$0	0.000		\$0	0.000
Public Library Board Employee Benefits	\$0	0.000		\$0	0.000
Sub Total - All Other Funds	\$5,145,224	25.231	22.810	\$5,327,571	23.696
_____ Board President					_____ Clerk of the Board

Unencumbered Cash Balance by Fund

	Fund	July 1, 2022	July 1, 2023	July 1, 2024
General	06	0	13	0
Federal Funds	07	-228,713	-2,076,449	-5,606,275
Supplemental General	08	324,688	109,506	270,412
Adult Education	10	0	0	0
Preschool-Aged At-Risk*	11	100,000	200,000	208,067
Adult Supplemental Education	12	25,000	25,000	25,750
At-Risk Education Fund*	13	250,000	300,000	314,521
Bilingual Education*	14	100,000	100,000	100,000
Virtual Education*	15	35,000	40,350	45,272
Capital Outlay	16	1,175,854	1,821,124	2,236,548
Driver Training*	18	41,105	36,602	31,011
Declining Enrollment	19	0	0	0
Extraordinary School Program*	22	0	0	0
Food Service	24	635,709	484,290	395,953
Professional Development*	26	121,516	236,751	346,444
Parent Education Program*	28	28,967	54,082	74,652
Summer School*	29	10,391	21,912	25,307
Special Education*	30	577,862	814,527	1,764,928
Cost of Living	33	0	0	0
Career and Postsecondary Education*	34	142,688	306,268	312,480
Gifts/Grants	35	190,293	816,061	435,453
Special Liability	42	0	0	0
School Retirement	44	0	0	0
Extraordinary Growth Facilities	45	0	0	0
Special Reserve	47	0	0	0
KPERS Spec. Ret. Contribution	51	0	0	0
Contingency Reserve*	53	868,396	1,052,004	1,062,308
Text Book & Student Material*	55	209,899	316,410	344,260
Activity Fund	56	303,205	282,739	301,001
Bond and Interest #1	62	5,226,560	5,947,114	5,932,267
Bond and Interest #2	63	0	0	0
No Fund Warrant	66	0	0	0
Special Assessment	67	0	0	0
Temporary Note	68	0	0	0
Special Education Coop	78	2,076,749	1,686,450	1,385,540
USD TOTAL		12,215,169	12,574,754	10,005,899
Enrollment (FTE) ¹		3,021.7	2,963.2	3,008.2
Amount per Pupil ²		4,042	4,244	3,326
Historical Museum	80	0	0	0
Public Library	82	0	0	0
Public Library Emp. Benefits	83	0	0	0
Recreation Commission	84	93,113	144,854	92,059
Recreation Commission Emp. Benefits	86	26,871	13,947	-88
OTHER TOTAL		119,984	158,801	91,971

Fund 35: Includes private grants and grants from non-federal sources.

1. FTE Enrollment is based on 9/20 and 2/20; including Preschool-Aged At-Risk and Virtual.

2. Amount per pupil excludes the following funds: Historical Museum, Public Library, Public Library Emp. Benefits, Recreation Commission and Recreation Commission Emp. Benefits.

	July 1, 2022	July 1, 2023	July 1, 2024
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July 1 Beginning Balances of Highlighted Funds*			
TOTAL	2,485,824	3,478,906	4,629,250

Total Expenditures (including Transfers) for General Fund and Supplemental General (LOB) Fund			
General	25,166,900	26,083,907	26,808,486
LOB	7,583,386	8,051,623	8,471,482
Total	32,750,286	34,135,530	35,279,968

CASH BALANCE			
Percentage	7.59%	10.19%	13.12%



Budget Certificate 2024-2025 School Year

I hereby certify that the budget amounts and expenditures within this document are in compliance with the Kansas Accounting Handbook to the best of my knowledge.

USD# and Name: 373 - Newton

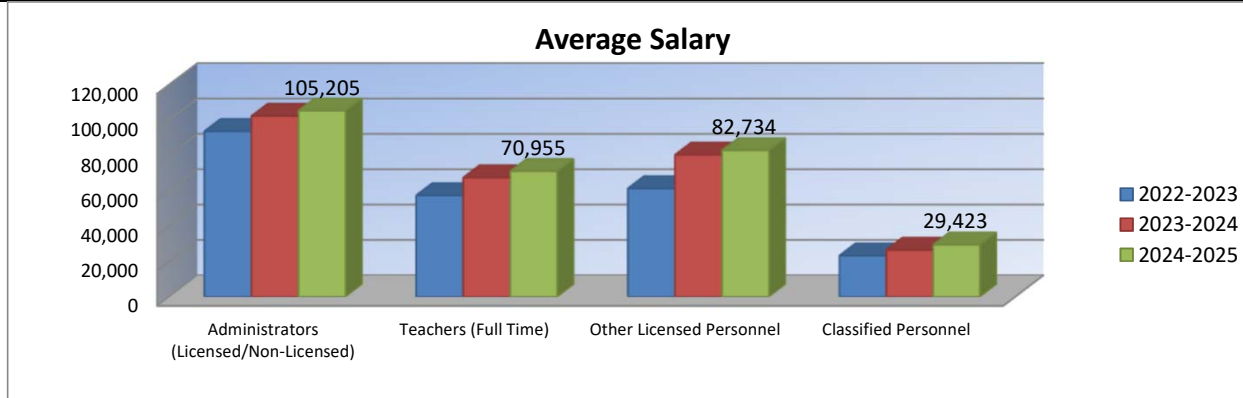
Superintendent:

Date:



Average Salaries

	2022-23 Actual			2023-24 Actual			2024-25 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Licensed/Non-Licensed)	27.6	2,581,953	93,549	25.5	2,604,612	102,142	25.5	2,682,721	105,205
Teachers (Full Time)	256.0	14,669,312	57,302	233.2	15,705,775	67,349	228.0	16,177,819	70,955
Other Licensed Personnel	55.6	3,405,883	61,257	40.6	3,256,661	80,213	40.6	3,358,996	82,734
Classified Personnel	380.0	8,829,070	23,234	340.0	8,994,049	26,453	330.0	9,709,635	29,423
Substitutes/Temporary Help	~~~~~	990,614	~~~~~	~~~~~	871,249	~~~~~	~~~~~	897,386	~~~~~



DEFINITIONS

Administrators:	*Licensed Personnel - Superintendent; Assistant Superintendent; Administrative Assistants; Principals/ Assistant Principals; Directors/Supervisors Special Education; Directors/Supervisors of Health; Directors/Supervisors of VocEd; Instructional Coordinators/Supervisors; All Other Directors/Supervisors. ** Non-Licensed Personnel - Assistant Superintendents; Business Managers; Business Services (Directors/Coordinators/Supervisors); Food Service (Directors/Coordinators/Supervisors); Transportation (Directors/Coordinators/Supervisors); Custodial Maintenance (Directors/Coordinators/Supervisors); Other (Directors/Coordinators/Supervisors).
Teachers (Full Time Only):	*Practical Arts/Vocational Teachers; Special Education Teachers; Prekindergarten Teachers; Kindergarten Teachers; Reading Specialists/Teachers; All Other Teachers.
Other Certified (Licensed) Personnel:	Part-Time Teachers; Library Media Specialists; School Counselors; Clinical or School Psychologists; Speech Pathologists; Audiologists; Nurses (RN); Social Workers.
Classified Personnel:	**Attendance Services Staff; Library Media Aides; Security Officers; Regular Education Teacher Aides; Secretarial/Clerical; Special Education Paraprofessionals; Nurses (LPN); Food Service Workers; Custodians; Bus Drivers.
Substitutes/Temporary:	**Substitute Teachers, Rule 10 Coaches, Coaching Assistants and other short term temporary help.
Total Salary:	Report total salary including employee reduction plans***, supplemental, extra pay for summer school, and board paid fringe benefits (employer paid)****.

*FTE for Licensed Administrators, Teachers and Other Licensed Personnel is defined by the local school board. *Generally* FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12 month contract should be reported as 1.0.

**FTE of 1.0 for Non-Licensed Administrators, Classified Personnel and Substitutes/Temporary should be based upon 2,080 hours.

***Employee reduction plans include benefits received by employees under a Section 125 Salary Reduction Agreement. Does not include social security, workers' compensation, and unemployment insurance.

****Board paid fringe benefits (employer paid) include group life, group health, disability income, accidental death and dismemberment, and hospital surgical, and/or medical expense insurance. Does not include social security, workers' compensation, and unemployment insurance.