



2024-2025 **Adopted Budget Book**

WICHITA PUBLIC SCHOOLS | USD259.ORG

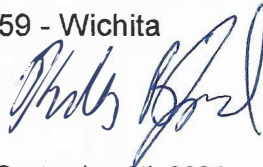


Budget Certificate 2024-2025 School Year

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: 259 - Wichita

Superintendent:



Date: September 9th, 2024



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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)
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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.)
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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
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Code 16	Capital Outlay – Revenue [local, county, federal (impact aid construction)] Capital Outlay – Expenditures – equipment and furnishings, buses, property, repair and remodeling, etc.
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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
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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.

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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 Taxes Levied 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

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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.

District Profile

EVERY STUDENT • FUTURE READY



2024-2025

USD Budget Profile



Wichita Public Schools USD 259



School Finance
Kansas State Department of Education
Landon State Office Building
900 SW Jackson Street, Suite 356
Topeka, Kansas 66612-1212

www.ksde.org

Order of Contents

- Budget General Information (characteristics of district)
- Supplemental Information for Tables in *Summary of Expenditures*
- KSDE Website Information Available
- Summary of Expenditures (Sumexpen.xlsx)

2024-2025 Budget – General Information

USD #: 259

Introduction

Unified School District (USD) No.259 is located in Sedgwick County of south-central Kansas. The major city within the school district is Wichita with the population of more than 389,000. Approximately 100 schools and other administrative or attendance centers. The school district covers more than 151 square miles and serves more than 47,000 students. The district consists of just under 100 schools and other administrative or non-attendance centers.

USD No. 259 is the largest school district in the state of Kansas. The district provides a full range of school programs and services authorized by Kansas statutes. These services include educational programs for kindergarten through twelfth grades, special education, Title I, pre-kindergarten, career and post-secondary education, transportation, nutrition services, health services, support services, and professional development activities for educators. USD No. 259 also supervises the use of facilities to ensure that individuals and community groups may use those facilities.

USD No. 259 was established on July 1, 1965. The district is governed by a seven-member elected School Board. Board of Education members are elected by the public, have policy-setting authority, and have primary responsibility for fiscal matters. Most district funding comes from the State of Kansas. The district also receives funds from local and federal government sources and must comply with the accompanying requirements of those entities. However, USD No. 259 is not included in any other governmental “reporting entity” as defined by the Governmental Accounting Standards Board.

The Board of Education holds its regular meetings at the North High School Lecture Hall, 1437 Rochester, in the historic midtown of Wichita. The meeting calendar is available at <https://www.usd259.org> A member of the public may register to speak and address the Board as provided by guidelines in the BOE Agenda.

The community has held strong support of the education opportunities made available through Wichita Public Schools. This support is enhanced by the quality and enthusiasm of the professionals who work in the school system. Continued cooperation between local citizens and professional educators will maximize future educational opportunities to ensure that all students learn the skills and acquire the knowledge necessary for becoming lifelong learners and future ready citizens of the greater community.

Board Members

District 1: Diane Albert, 547. N Yale Ave, Wichita, KS 67208 (Term Expires 1/10/2026)

District 2: Julie Hedrick, 2526 N. Greenleaf Court, Wichita, KS 67226 (Term Expires 1/10/2026)

District 3: Ngoc Vuong, 5328 E. Countryside St, Wichita, KS 67219 (Term Expires 1/22/2028)

District 4: Stan Reeser, 2551 S. Hiram Ave, Wichita, KS 67217 (Term Expires 1/22/2028)

District 5: Kathy Bond, 1223 N. Denmark Ave, Wichita, KS 67212 (Term Expires 1/10/2026)

District 6: Hazel Stabler, 1711 N. Market St, Wichita, KS 67214 (Term Expires 1/10/2026)

At-Large: Melody McCray-Miller, 5121 Lakewood Hills Blvd., Park City, KS 67219 (Term Expires 1/22/2028)

Key Staff

Superintendent of Schools

Deputy Superintendent of Schools

Assistant Superintendent of Elementary Schools

Assistant Superintendent of Secondary Schools

Assistant Superintendent of Student Support Services

Chief Financial Officer

Chief Human Resources Officer

Chief Information Officer

Chief Legal Counsel

Division Director of Facilities

Division Director of Operations

Division Director of Safety & Environmental Services

Division Director of Strategic Communications

Clerk of the Board

Executive Director of Equity, Diversity and Accountability

Kelly Bielefeld

Gil Alvarez

Michele Ingenthron

Dr. Loren Hatfield

Dr. Vince Evans

Susan Willis

Sean Hudspeth

Rob Dickson

Dan Lawrence

Luke Newman

Fabian Armendariz

Terri Moses

Wendy Johnson

Patrick Greene

Dr. William Polite

Other Key Staff

Director of Budgeting

Controller/Assistant Treasurer

Addi Lowell

Nancy Iverson

The District's Accomplishments and Challenges

Accomplishments:

- WPS successfully welcomed 1,600 students from across the district over two days. The event featured comprehensive translation services for Spanish-speaking families, ensuring smooth registration and fostering a sense of community and belonging.
- The district has established the Wichita Public Schools Foundation, governed by an independent board of trustees, to enhance community support and secure additional funding. Focusing on four key pillars—Promoting Student Success, Investing in Staff, Classroom Innovation, and Creating a Legacy—the foundation aims to directly impact student outcomes, empower educators, and build a lasting legacy.
- WPS has developed a new strategic plan to guide the district's work, outlining priorities, aligning resources with goals, and setting clear expectations. This plan is instrumental in navigating financial challenges while maintaining the vision of being the premier district of choice and inspiring all students and staff.
- 1,400 elementary teachers have completed the LETRS certification in the science of reading and writing. The district is sustaining this initiative through a train-the-trainer model, empowering certified teachers to share their expertise and continuously integrate best practices into classrooms, enhancing literacy instruction and supporting long-term student success.
- WPS continues to honor its commitment to investing in staff through compensation. With a two-year base salary increase of 9.85% and a two-year average salary increase of 13.4%, the Board of Education reinforced the district's dedication to recognizing and rewarding staff, fostering a positive work environment, and attracting and retaining high-quality educators and support staff.
- Listening to the needs of the community, WPS and WSU Tech partnered to open the second Future Ready Center, with its focus on healthcare. This state-of-the-art facility joins the Future Ready Manufacturing Center and the 21 WPS CTE pathway programs in helping students earn industry-recognized credentials and college credits while exploring career opportunities through industry expert mentoring and hands-on learning experiences.

Transform 2024:

- As historic pandemic relief ended, WPS faced a \$42 million budget shortfall as enrollment continued to decline but student social emotional needs remained a high priority. WPS had complex decisions to make and sought community, parent, staff and student feedback to guide the decision-making process. Using Restorative Practices as a foundation, 469 group responses were collected and analyzed along with community, parent and student survey responses. Priorities lifted out included maintaining essential

mental health and behavior supports, preserving paraeducators in classrooms, ensuring reasonable class sizes and workloads for staff, keeping a certified teacher in every classroom, protecting wages and fostering student and family engagement. This collaborative approach not only reflected the district's commitment to transparency and inclusion but also helped align budgetary decisions with the community's most pressing needs.

- With ongoing declining enrollment causing excess building capacity, deferred building maintenance needs and staffing shortages in addition to critical budget reductions needed, WPS made the heart-wrenching decision to close two middle schools and four elementary schools for the 2024-25 school year. While undoubtedly difficult, especially for those school communities directly impacted, the solution aligns with the stakeholder feedback and brings some positive outcomes. By consolidating resources, WPS is starting the year with unprecedentedly low vacancies for both certified teachers and paraeducators. This strategic move not only maximizes the district's ability to provide qualified instruction but also enhances small group support for students, ensuring that every child receives the appropriate education supports necessary to meet grade level standards.

Staff and School Recognitions:

- Best Communities for Music Education by the NAMM Foundation
- Kansas State Department of Education 2023 Kansas Horizon Award
- Kansas Teacher of the Year Region 4 finalist for the 24-25 school year
- Wichita Business Journal Best Place to Work
- Wichita Business Journal's HR Professionals Hall honoree
- Wichita Crime Commission Garvey Citizen Activist of the Year
- 2023 Kansas Association of School Librarian President distinguished Library Media Specialist
- Wichita Arts Council 2023 Arts Educator of the Year
- Excellence in Public Service Award

Twelve Wichita Public Schools were named 2023 Challenge Award winners. The award recognizes schools that are making a notable difference in student achievement.

Coleman Environmental Magnet Middle School became the newest magnet school in Wichita Public Schools.

Allison, Hyde and Mayberry were each named National Magnet Schools of Excellence by Magnet Schools of America. Brooks, Earhart and McLean, were named Schools of Distinction.

East High School celebrated their 100th anniversary with a huge celebration including parades, building tours and a home football game.

Scholarships and Student Recognitions:

The Wichita Public Schools Class of 2024 had more than 2,700 graduates who were offered more than \$55.6 million in scholarships; among them are:

- National Merit Scholars
- Wichita State University Koch Scholar
- Wichita State University McGregor Scholar
- Wichita State University Wallace Scholars
- Wichita State University Rudd Scholar
- Naval Reserve Training Corps scholar

Mayberry Cultural and Fine Arts Middle Magnet started a Mariachi class to provide students a new opportunity to learn music.

WPS hosted the inaugural Wichita Regional of the National Civics Bee. Students from Robinson, Coleman, Hamilton, Mayberry and Wilbur competed, with students from Robinson moving on to the state-level.

Eighth grade student from Mayberry Cultural and Fine Arts Magnet Middle School, creates the winning design for Sedgwick County's first "I Voted" sticker contest.

Challenges:

- The district faces a \$1.2 billion backlog in deferred maintenance, with only a \$40 million annual capital outlay budget, far below the \$150 million needed annually to catch up. The last major capital bond campaign was in 2008, leaving aging facilities requiring substantial investment. Though \$82 million from ESSER funds provided some relief, it falls short of meeting long-term demands, necessitating difficult prioritization of critical repairs to maintain safe, effective learning environments.
- Declining enrollment, exacerbated by COVID-19 and now new open enrollment legislation, impacts revenue. The end of ESSER funds in 2024-25 adds pressure, as these one-time federal funds will no longer buffer against revenue fluctuations. This situation likely necessitates periodic consolidation of services and buildings to maintain a healthy budget and continue providing quality education.
- Legislative audits have imposed stricter requirements on spending At-Risk funds, requiring proof of evidence-based strategies approved by the Kansas Department of Education. Additionally, a shift to the Medicaid Direct Certification System for free meal eligibility could reduce funding as some families lose certification due to expiring COVID-19 regulations, complicating efforts to support At-Risk students.

- In 2024-25, the district must implement a DOJ settlement agreement to eliminate seclusion, restrict physical restraint, and establish an Office of Behavior Management Support and Oversight for students with disabilities. Enhancements to Positive Behavior Support programs, a new Code of Conduct, and limited law enforcement involvement in disciplinary matters are required. Regular review of discipline data for nondiscriminatory practices and reporting progress to the DOJ, with full compliance by 2027-28, necessitates significant policy, staffing, and practice adjustments, prioritizing financial investment in equitable practices district wide.

Supplemental Information for the Following Tables

1. Summary of Total Expenditures by Function (All Funds)

- District-wide, 78% of the total budget is spent on students for instruction, student, and instructional support (librarians, counselors, nurses, etc.), school principals, student meals, and student transportation, no net change from FY24.
- The district is budgeting over \$55 million more in instruction for FY25 over FY24 actual expenditures. Direct instruction of students accounts for 47% of all budgeted expenditures for all funds, maintaining the same percentage from FY24.
- Student meals under Food Services increased 19%, or roughly \$6.5 million dollars from FY24 actuals due to an estimated increase in food costs related to supply chain concerns.
- Debt Service will decrease 4% in FY25, or under \$2 million. Bond and interest payments will decrease slightly each year as the district meets its principal and interest payments from Bond Debt Service.
- Transportation expenditures increased over FY24 actual expenditures by over \$3 million as the district recognizes a 2.5% contract increase with the transportation service provider. When comparing the FY25 budget to FY24 actuals, the increase reflects 9% due to lower than anticipated expenditures in FY24 due to the inability to fill bus driver vacancies to cover budgeted routes.
- Total budgeted expenditures for FY25 increased over \$106 million compared to FY24 actual expenditures, an increase of 12%. When compared to FY24 budgeted expenditures, FY25 decreased by \$260 thousand, or less than 1% decrease in budgeted expenditures. This slight decrease in budgeted expenditures is accounted by the expiration of federal ESSER III funds, offset by an increase in the statutory base aid per pupil from \$5,088 to \$5,378.

2. Summary of Supplemental General Fund Expenditures by Function

- Although Instruction shows an increase of 821% when comparing FY24 actuals to FY25 budget, there was a 43% increase when comparing FY24 budget

expenditures to FY25 budgeted expenditures due to planned flexibility required for enrollment audits.

- Budgeted amounts for transportation increased 6% as the result of a contractual increase on services by the district's transportation providers.
- While Operations & Maintenance increased 30% when comparing FY24 actuals to the FY25 budget, budgeted amounts increased by 6% due to an expected increase to natural gas and electric utilities for FY25.

3. Summary of General and Supplemental General Fund Expenditures by Function

- Percentages for Instruction and Instructional Support increased by 44% and 2%, respectively, compared to FY24.
- Budgeted amounts for Transportation increased by 9% in FY24.

4. Summary of General and Supplemental General Fund Expenditures by Function

- Percentages for Instruction and Instructional Support increased by 44% and 2%, respectively, compared to FY24.
- Budgeted amounts for Transportation increased by 9% in FY24.

5. Summary of Special Education Fund by Function

- Increase in Budget - The budgeted amount for Instruction shows a 9% increase from FY24. This increase is primarily due to salaries that were previously funded by ESSER funds in FY24 being moved back into their original funding sources pre-ESSER.
- Increase in Budget - Budgeted amounts related to transportation expenditures have increased by 9%, or \$1.6 million. This increase is due to a 3% contractual rise with the district's transportation provider.
- Definition - Indirect costs refer to expenditures that the Special Education Fund does not pay directly but are necessary for running the Special Education Program, such as payroll and accounts payable. In FY24, the indirect cost rate was 2.50%. For FY25, the rate is 2.41%. This slight decrease will have minimal impact on Administration & Support for FY25.
- The amount spent per pupil has increased by 10%. This is largely attributed to the growing special education student population and planned increases in salaries, and a reallocation of salaries from federal funds for paraeducators to the special education fund.

As a general note, for all remaining comments on functional expenditures: Most functions in each fund reflect increases due to negotiate salary agreements and benefit cost changes for FY25. The average compensation package percent per employee was substantial, coming in around 6.7%. Reallocations between funds within function codes occurred for the FY25 budget as ESSER III funds became fully obligated as of June 30, 2024, and some expenditures that were being maintained utilizing one-time federal funds were budgeted in the most appropriate

operating fund based on allowability. Due to the ESSER liquidation, budgeted expenditures in Federal Funds have drastically decreased. As the district prepared for a \$42 million budget deficit in FY25, budget reductions were made across all functions as well totaling \$27.6 million at the start of the fiscal year. The district's cash reserves in weighted funds were budgeted to allow for flexibility to allow for enrollment audit adjustments, as well as to cover the remaining amount of the budget deficit while action steps are taken through the remainder of FY25.

6. Instruction Expenditures (1000)

- The Virtual Education budget for FY25 has increased by 23% compared to the FY24 budget. This increase is primarily due to the expansion of virtual capacity at the high schools.
- The decrease in the At-Risk (K-12) fund is due to continued alignment in expenditures to the At-Risk guidelines. The district is aligning At-Risk expenditures to appropriately capture them in the At-Risk fund. There are offsetting increases in the General fund.
- A reallocation of budgeted expenditures from the At Risk and Federal Funds to the General fund account for the 40% increase in budgeted expenditures over FY24 actuals for instruction.

7. Student Support Expenditures (2100)

- The FY25 decrease in expenditures in Federal Funds by approximately \$5.7 million compared to the FY24 actuals for student support are a result of the discontinuance of ESSER funding.
- FY25 budgeted Capital Outlay funds have increased over FY24 actuals. This increase is due to anticipated plans to complete the implementation of instructional technology distribution, including interactive flat panels and other instructional technology replacements.
- Also known as Latchkey provides before school, after school and all-day summer care at designated school buildings. An increase in expenditures is anticipated for FY25 due to planned salary increases and changes in requirements that now allow for classified employees to serve as director or assistant director of the building site program. Programs will also use cash reserves built up by one-time American Rescue Plan funds to support program improvements.

8. Instructional Support Expenditures (2200)

- Federal Funds budgeted expenditures for instruction support remain steady as the district plans to maintain investments in professional development through Title allocations as well as trainings.
- Professional Development fund & Special Education fund instructional support expenditures increased as a result of planned trainings related to the continuing

implementation LETRS and training for special education teachers and paraeducators.

- An increase in Bilingual Education is anticipated as the district expands programs at the elementary level.

9. General Administration Expenditures (2300)

- Although the general administration expenditures in the Supplemental General fund increased by 30% when comparing FY24 Actuals to FY25 Budget, there was actually a 22% decrease when comparing budget to budget due to budget reduction measures.
- When comparing Special Liability Expense Fund FY25 budget to FY24 budget, there was a 17% decrease. These funds have restricted uses and are planned out to cover potential insurance, judgement claims, and settlements.

10. School Administration Expenditures (2400)

- School Administration Expenditures have remained consistent with FY24 budget.
- A reallocation of budgeted expenditures from the At Risk and Federal Funds to the General fund account for the 7% increase in budgeted expenditures over FY24 actuals for School Administration

11. Central Services Expenditures (2500)

- While the General fund increased 54% when comparing FY25 budgeted expenditures to FY24 actuals, budgeted amounts increased by 8%.
- The decrease in Supplemental General is the budgeted indirect cost, compared to actual expenditures for FY24. When compared to the FY24 budget amount, the increase in total budget is due to the reduction in the indirect cost rate applicable for this fund for FY25.

12. Operations and Maintenance Expenditures (2600)

- Food Service expenditures decreased by 66% as the district wrapped up plans in FY24 to use some of the funds made available from the USDA's legislation: Free Meals for All Kids. The district invested in equipment and facilities improvements to ensure sustainable operations under post-pandemic expectations.
- The Supplemental General fund increased by 30% when comparing FY24 actuals to FY25 budget. Most of this increase can be contributed to the anticipated utilities increase for FY25.
- The Capital Outlay fund FY25 budget increased by 30% compared to FY24 expenditures. Capital Outlay is used for planned repairs and maintenance and the addition or upgrades to safety equipment.

13. Transportation Expenditures (2700)

- The Transportation Expenditures budget for FY25 has increased by 5% compared to the FY24 budget. This rise is primarily attributed to the ongoing bus driver shortage experienced by our vendor. As a result, the district has had to secure alternative transportation options, including additional vehicles from a secondary vendor and the use of public transportation services such as city buses.
- Both the Supplemental General fund and the Special Education fund increased due to the scheduled 2.5% contract increase for transportation services.
- Career and Postsecondary Education increased in anticipation of additional routes to the Future Ready Center and other work-based learning opportunities.

14. Other Support Services Expenditures (2900)

- There are no significant findings or changes to the budget for Other Support Services expenditures for FY25.

15. Food Service Expenditures (3100)

- Food Service budgets remained fairly consistent with FY24 budget. The USDA predicts a minimal increase on the CPI of food (2%). This prediction allowed us to actually decrease the budget by 2% for FY25 when comparing to FY24 budget.

16. Community Services Operations (3300)

- There is a slight budget increase for FY25 due to the contractual agreement the district holds with the Greater Wichita YMCA that supports the childcare development centers at each high school.

17. Capital Improvements (4000)

- Capital improvements are planned to remain consistent with FY24 as the district budgeted Capital Outlay funds with budget flexibility to support aging facility needs.
- Capital reserves were also budgeted to support developing plans for extraordinary facilities needs and school safety initiative.

18. Debt Services (5100)

- The district made its last of four technology lease payments from Capital Outlay in FY24 for student hardware purchased at the start of the pandemic.
- Bond and Interest expense will increase for FY25 due to the Principal payment for Series 2017-A.

19. Miscellaneous Information – Transfers (5200)

- Transfers were budgeted using prior year actuals as a guideline. Enrollment and weighting counts heavily impact how much the General and Supplemental General funds must transfer.
- Mandatory transfers from both the General Fund and the Supplemental General Fund increased this year as the district receives additional Special education state aid, and a mandatory LOB transfer was established through SB367.

20. Miscellaneous Information Unencumbered Cash Balance by Fund

- The unencumbered cash balance for federal funds ended at a negative \$5 million, a large increase from the negative \$44 million cash balance at the beginning of the year. As the district actualized expenditures related to large ESSER III projects that had been previously encumbered, draw downs of federal funds were completed to reimburse the district for its federal fund expenditures.
- Capital Outlay, Bond and Interest, and the district's health reserves in the Special Reserve Fund account for over 67% of the district's unencumbered cash.
- The FY25 beginning operating cash balance has increased by 11% compared to the FY24 beginning cash balance. However, the operating cash as a percentage of the operating budget has seen an increase of a little over half a percentage point.

21. Reserve Funds Unencumbered Cash Balance

- The district has increased the Special Reserve Fund by 2% to cover the growing costs of the Special Reserve Fund's health plan.
- The district has maintained its reserves for workers' compensation within Special Reserve Funds in FY24 to fully fund the present value of existing claims.

22. Other Information – Enrollment Information

- After recognizing a dramatic enrollment decline from the 2020-21 school year, enrollment estimates are expected to continue the pre-pandemic protectory. The district anticipates slight enrollment decline as projections continue to come to fruition.
- The headcount of students qualifying for free and reduced meals increased in the 2022-23 to the inclusion of Medicaid Free (MED-F) Direct Certification. A decrease in this enrollment is anticipated for the 2024-25, as the MED-F Direct Certification will no longer be applicable.
- The district anticipates an increase in bilingual contact hours because of a comprehensive review of the bilingual program. This enhancement will allow the district to extend these services to additional locations.

23. Miscellaneous Information Mill Rates by Fund

- The Bond and Interest mill levy will slightly decrease as the district approaches an appropriate cash reserve for anticipated Bond and Interest payments scheduled for FY25 through FY29.
- The Supplemental General fund mill levy decreased by 0.419 mills. Following the enrollment audit adjustments for FY24, which resulted in a decrease in the General fund, the district utilized all of the levied funds in the Supplemental General fund to support the original adopted budget. This action reduced the unencumbered cash balance used in the mill levy calculation for FY25.
- By using one-time funds transferred from the Contingency Reserve, we were able to reduce the mills needed for the Supplemental General fund.
- Increased assessed valuations and the maximization of the Supplemental General fund at 33% will enable the district to optimize its revenue streams.

24. Other Information – Assessed Valuation and Bonded Indebtedness

- Assessed property values in the Sedgwick County boundaries for Wichita increased 7.6%.
- The district will continue to pay down its debt requirements at a rate of 15.2% in the upcoming year.

25. Other Information – Assessed Valuation and Bonded Indebtedness

- Assessed property values in the Sedgwick County boundaries for Wichita increased 7.6%.
- The district will continue to pay down its debt requirements at a rate of 15.2% in the upcoming year.

Note: FTE is the audited enrollment 9/20 and 2/20 (if applicable) and estimated for the budget year, which includes preschool-aged at-risk and virtual enrollment. Enrollment does not include non-funded preschool. Beginning 2017-2018, full-day Kindergarten is 1.0 FTE. Beginning 2021-2022, three year-old at-risk students were funded. This information is used for calculating Amount Per Pupil for Sumexpen.xlsx and Budget At A Glance (BAG).

KSDE Website Information Available

K-12 Statistics (Building, District or State Totals) Report Generator:

https://datacentral.ksde.org/report_gen.aspx

- Attendance / Enrollment Reports
- Staff Reports
- Graduates / Dropouts Reports
- Crime / Violence Reports

School Finance Reports (Data Central) website below:

<https://datacentral.ksde.org/default.aspx>

- Assessed Valuation
- Cash Balances
- Headcount Enrollment
- Mill Levies
- Personnel (Certified/Non-Certified)
- Salary Reports

Kansas Building Report Card website below:

<http://ksreportcard.ksde.org/>

- Attendance Rate
- Graduation Rate
- Dropout Rate
- School Violence
- Assessments
 - Reading
 - Mathematics
 - Writing
- Graduates Passing Adv. Science Courses
- Graduates Passing Adv. Math Courses

Accountability Reports website below:

<https://datacentral.ksde.org/accountability.aspx>

- Performance Accountability Reports
- Financial Accountability Reports
- Longitudinal Achievement Reports

KSDE Summary of Expenditures

EVERY STUDENT • FUTURE READY



Summary of Total Expenditures by Function (All Funds)

	2022-2023 Actual	% of Total	2023-2024 Actual	% of Total	% Change	2024-2025 Budget	% of Total	% Change
Instruction	\$395,743,097	47%	\$396,702,013	46%	0%	\$451,786,901	47%	14%
Student Support Services	\$80,948,210	10%	\$81,373,439	9%	1%	\$87,372,074	9%	7%
Instructional Support Services	\$40,114,804	5%	\$42,319,342	5%	5%	\$45,873,375	5%	8%
Administration & Support	\$82,356,190	10%	\$85,458,478	10%	4%	\$88,047,465	9%	3%
Operations & Maintenance	\$73,691,100	9%	\$79,876,869	9%	8%	\$83,899,098	9%	5%
Transportation	\$36,768,998	4%	\$37,231,613	4%	1%	\$40,557,478	4%	9%
Food Services	\$34,967,397	4%	\$34,468,754	4%	-1%	\$41,013,230	4%	19%
Capital Improvements	\$70,267,755	8%	\$52,841,008	6%	-25%	\$80,750,387	8%	53%
Debt Services	\$25,704,245	3%	\$48,874,125	6%	90%	\$46,808,450	5%	-4%
Other Costs	\$340,383	<1%	\$362,673	<1%	7%	\$372,952	<1%	3%
Total Expenditures	840,902,179	100%	\$859,508,314	100%	2%	\$966,481,410	100%	12%
Amount per Pupil	\$18,782		\$19,304		3%	\$21,556		12%
Current Expenditures	\$731,754,956	100%	\$739,205,941	100%	1%	\$804,667,196	100%	9%
Amount per Pupil	\$16,344		\$16,602		2%	\$17,947		8%

Percent of Expenditures for Instruction,,

Total Expenditures	\$388,476,023	46%	\$388,125,408	45%	-1%	\$433,413,518	45%	0%
Current Expenditures	\$388,476,023	53%	\$388,125,408	53%	0%	\$433,413,518	54%	1%

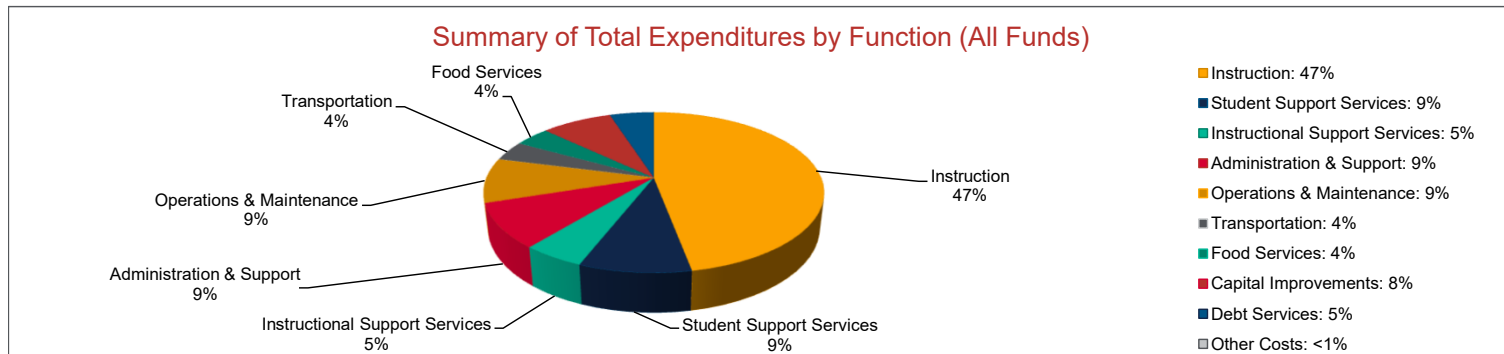
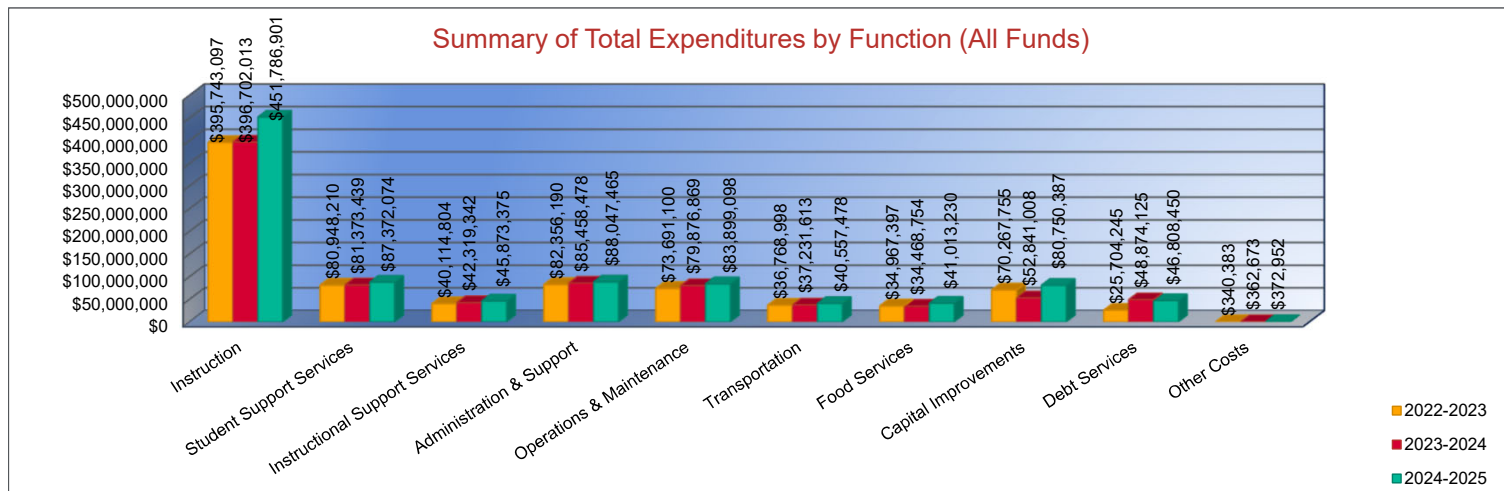
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At-Risk Education Fund, (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School Program, (26) Professional Development, (28) Parent Education, (29) Summer School, (30) Special Education, (34) Career and Postsecondary Education, (35) Gifts & Grants, (42) Special Liability Expense, (44) School Retirement, (51) KPERS Special Retirement Contribution, (53) Contingency Reserve, (55) Textbook & Student Material Revolving, (56) Activity Fund, (62) Bond & Interest #1, (63) Bond & Interest #2, (66) No-Fund Warrant, (67) Special Assessment, and (78) Special Education Coop Fund.

Note: The Budgeted Total Expenditures may not match Code 99 due to budgeted transfers from (06) General and (08) Supplemental General to (53) Contingency Reserve and (55) Textbook & Student Material Revolving, which are not budgeted funds.

2. Current Expenditures excludes Capital Outlay (Code 16) and Bond Debt expenditures (Code 62 & 63)

3. Instruction excludes Capital Outlay (Code 16) and Bond Debt expenditures (Code 62 & 63)

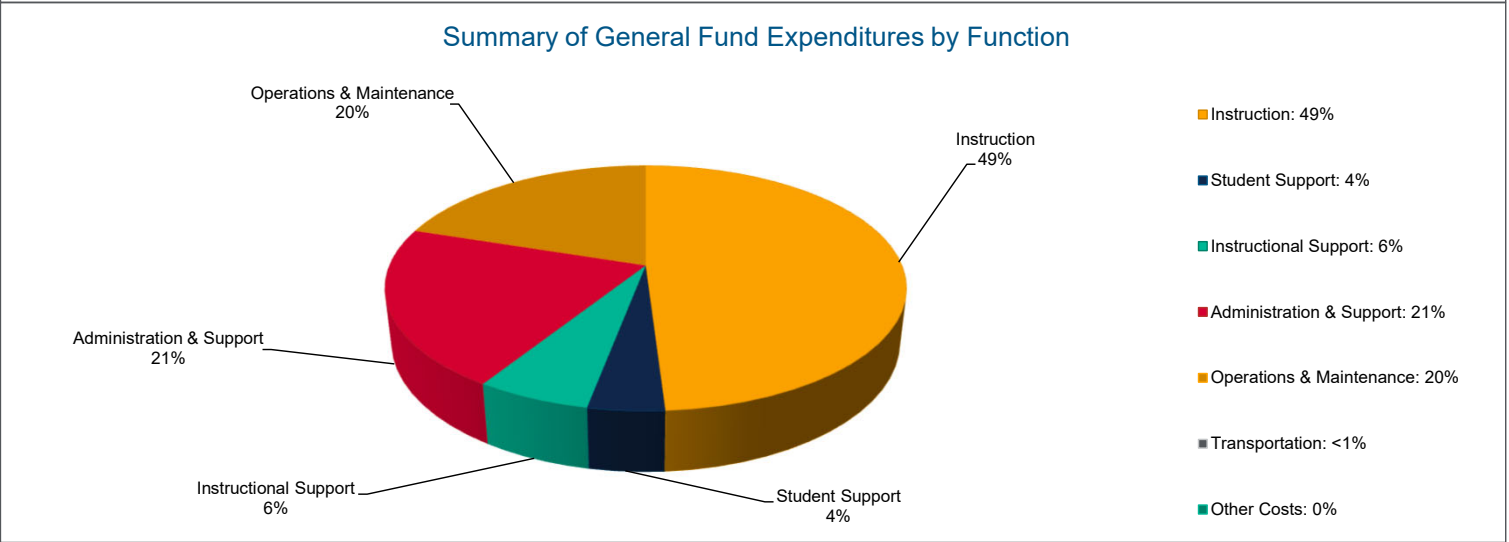
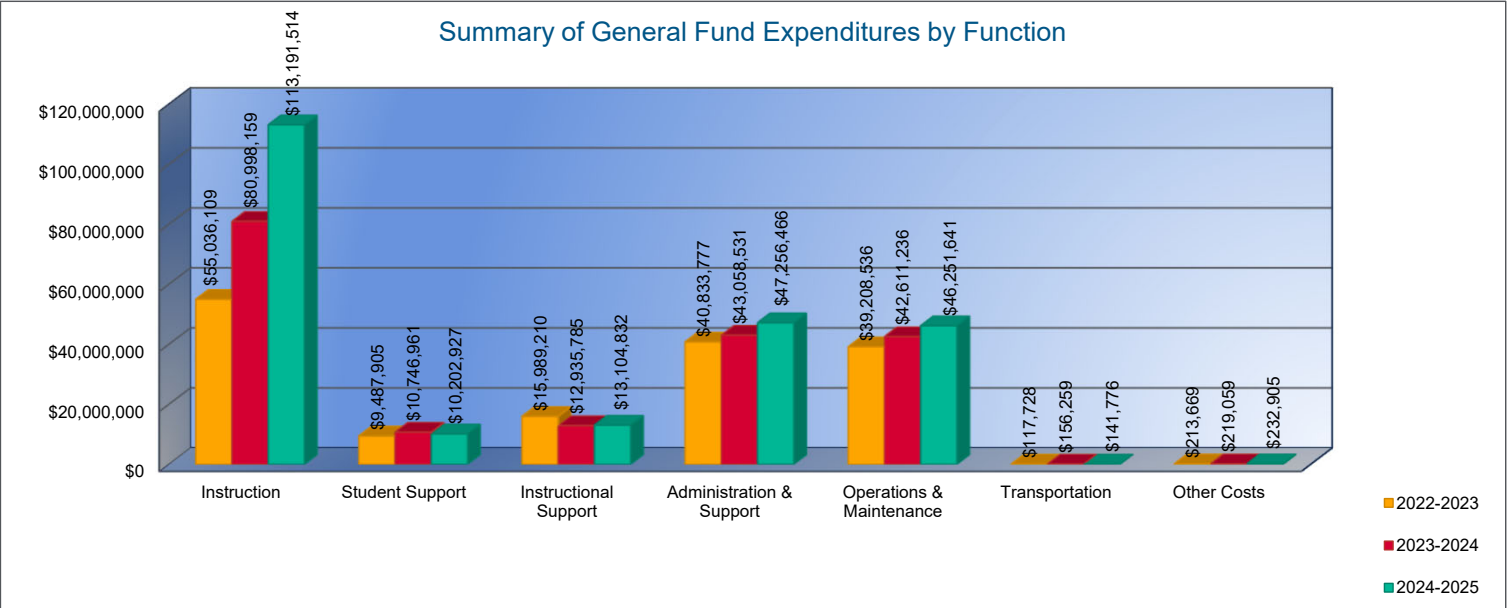
Functions Included: Instruction (1000), Student Support Services (2100), Instructional Support Services (2200), Administration & Support (2300, 2400, 2500), Operations & Maintenance (2600), Transportation (2700), Food Service (3100), Other Costs (2900, 3300), Capital Improvements (4000), Debt Services (5100) and Transfers (5200)



Summary of General Fund Expenditures
by Function*

	2022-2023 Actual	% of Total	2023-2024 Actual	% of Total	% Change	2024-2025 Budget	% of Total	% Change
Instruction	\$55,036,109	34%	\$80,998,159	42%	47%	\$113,191,514	49%	40%
Student Support	\$9,487,905	6%	\$10,746,961	6%	13%	\$10,202,927	4%	-5%
Instructional Support	\$15,989,210	10%	\$12,935,785	7%	-19%	\$13,104,832	6%	1%
Administration & Support	\$40,833,777	25%	\$43,058,531	23%	5%	\$47,256,466	21%	10%
Operations & Maintenance	\$39,208,536	24%	\$42,611,236	22%	9%	\$46,251,641	20%	9%
Transportation	\$117,728	<1%	\$156,259	<1%	33%	\$141,776	<1%	-9%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$213,669	0%	\$219,059	0%	3%	\$232,905	0%	6%
Total Expenditures	\$160,886,934	100%	\$190,725,990	100%	19%	\$230,382,061	100%	21%
Amount per Pupil	\$3,594		\$4,284		19%	\$5,138		20%

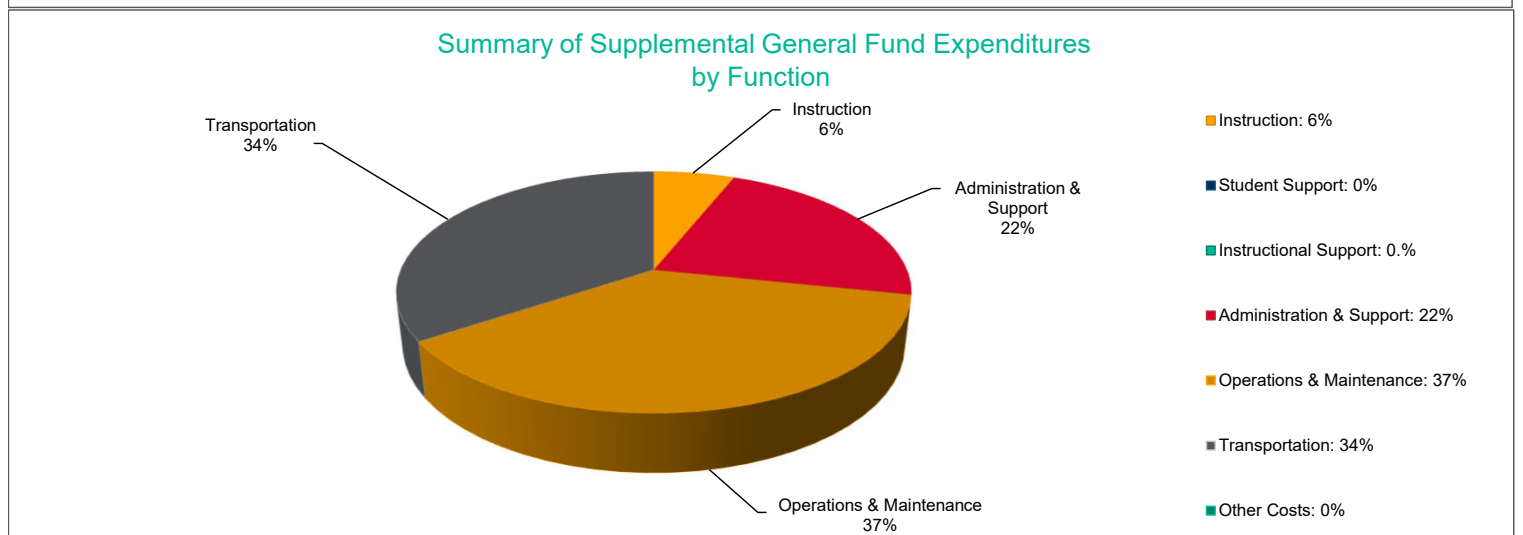
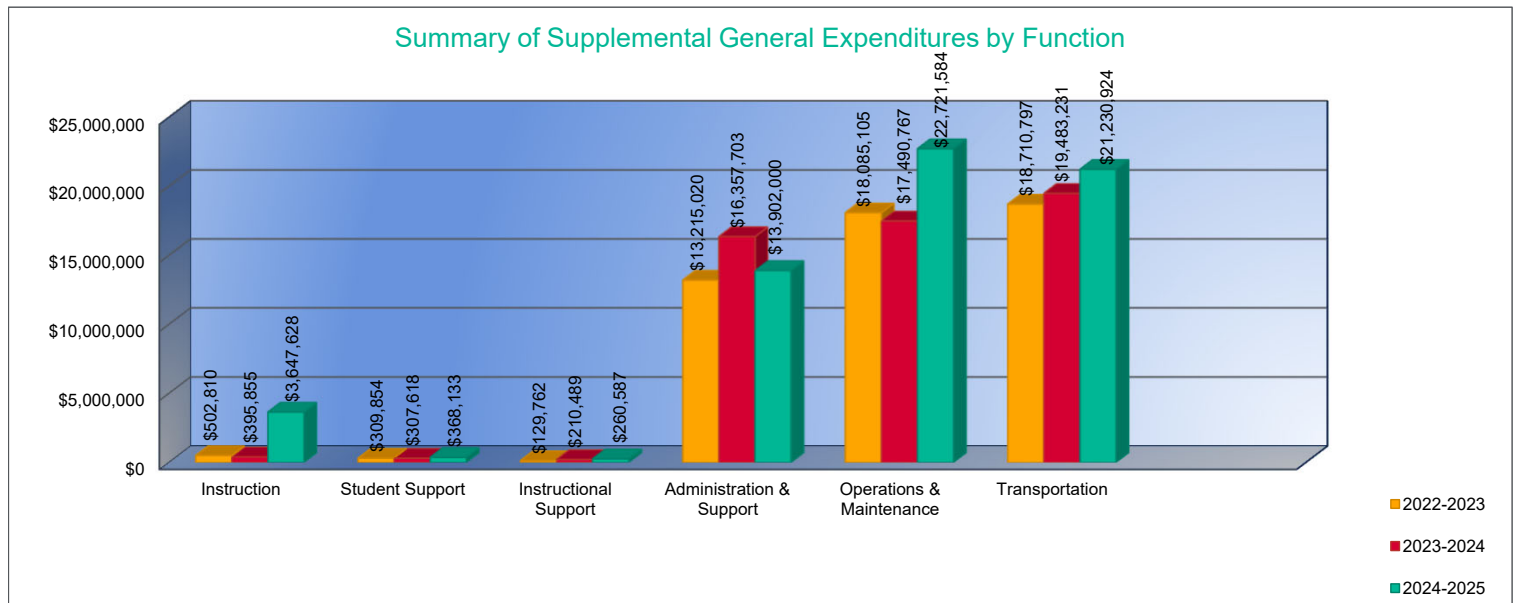
*The Summary of General Fund Expenditures by Function comes from pages 6-13 and only uses the "General Fund" line items.



Summary of Supplemental General Fund Expenditures by Function*

	2022-2023 Actual	% of Total	2023-2024 Actual	% of Total	% Change	2024-2025 Budget	% of Total	% Change
Instruction	\$502,810	1%	\$395,855	1%	-21%	\$3,647,628	6%	821%
Student Support	\$309,854	1%	\$307,618	1%	-1%	\$368,133	1%	20%
Instructional Support	\$129,762	0%	\$210,489	0%	62%	\$260,587	0%	24%
Administration & Support	\$13,215,020	26%	\$16,357,703	30%	24%	\$13,902,000	22%	-15%
Operations & Maintenance	\$18,085,105	35%	\$17,490,767	32%	-3%	\$22,721,584	37%	30%
Transportation	\$18,710,797	37%	\$19,483,231	36%	4%	\$21,230,924	34%	9%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$0	0%	\$0	0%	0%	\$0	0%	0%
Total Expenditures	\$50,953,348	100%	\$54,245,663	100%	6%	\$62,130,856	100%	15%
Amount per Pupil	\$1,138		\$1,218		7%	\$1,386		14%

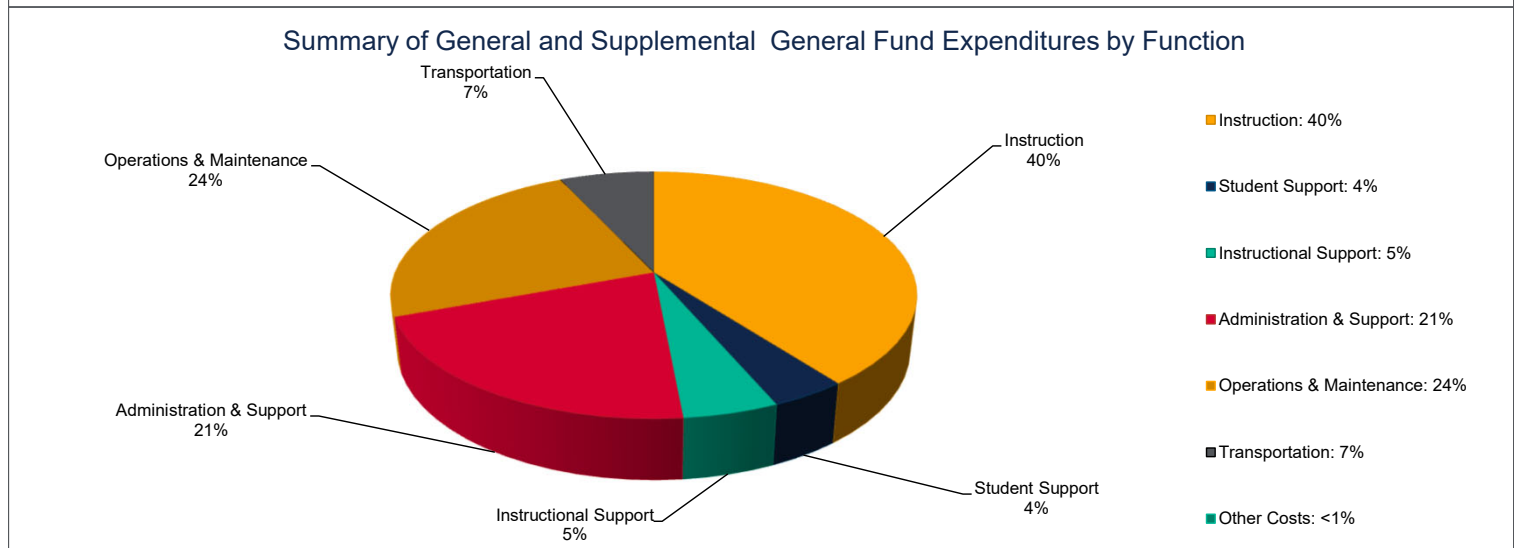
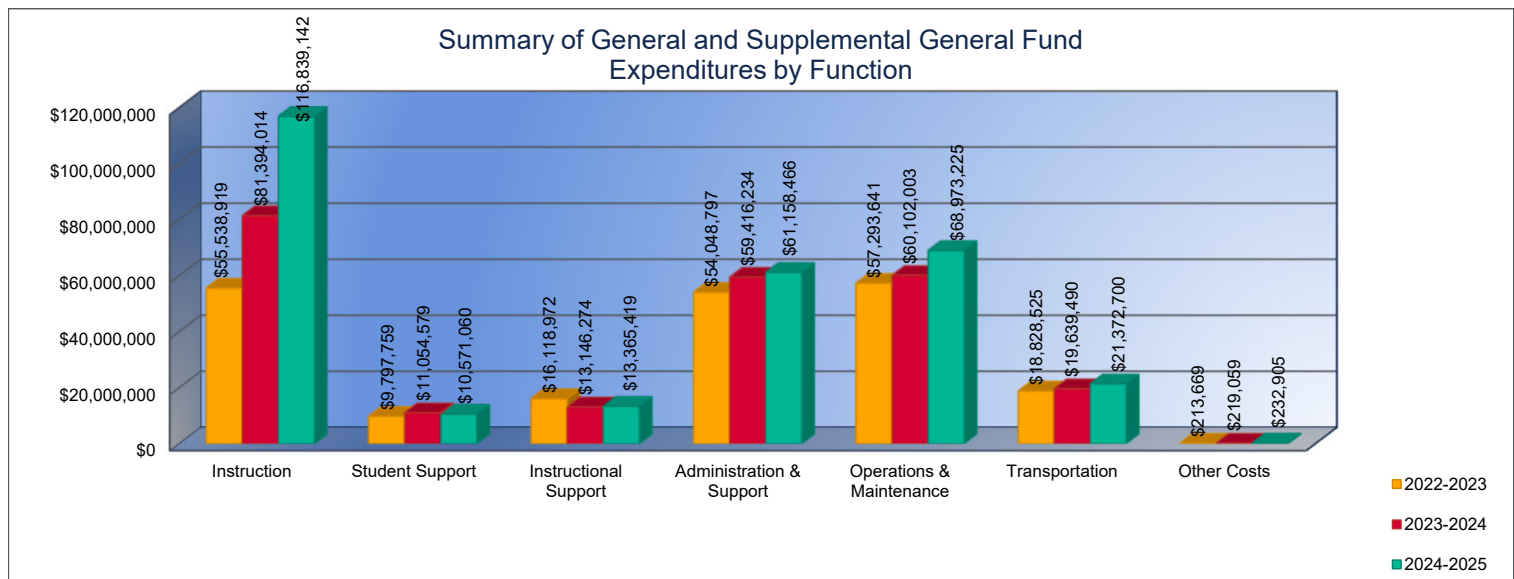
*The Summary of Supplemental General Fund Expenditures by Function comes from pages 6-13 and only uses the "Supplemental General Fund" line items.



Summary of General and Supplemental General Fund Expenditures by Function*

	2022-2023 Actual	% of Total	2023-2024 Actual	% of Total	% Change	2024-2025 Budget	% of Total	% Change
Instruction	\$55,538,919	26%	\$81,394,014	33%	47%	\$116,839,142	40%	44%
Student Support	\$9,797,759	5%	\$11,054,579	5%	13%	\$10,571,060	4%	-4%
Instructional Support	\$16,118,972	8%	\$13,146,274	5%	-18%	\$13,365,419	5%	2%
Administration & Support	\$54,048,797	26%	\$59,416,234	24%	10%	\$61,158,466	21%	3%
Operations & Maintenance	\$57,293,641	27%	\$60,102,003	25%	5%	\$68,973,225	24%	15%
Transportation	\$18,828,525	9%	\$19,639,490	8%	4%	\$21,372,700	7%	9%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$213,669	0%	\$219,059	<1%	3%	\$232,905	<1%	6%
Total Expenditures	\$211,840,282	100%	\$244,971,653	100%	16%	\$292,512,917	100%	19%
Amount per Pupil	\$4,732		\$5,502		16%	\$6,524		19%

*The Summary of General and Supplemental General Fund Expenditures by Function comes from pages 6-13 and is the sum of the "General Fund" and "Supplemental General Fund" line items.

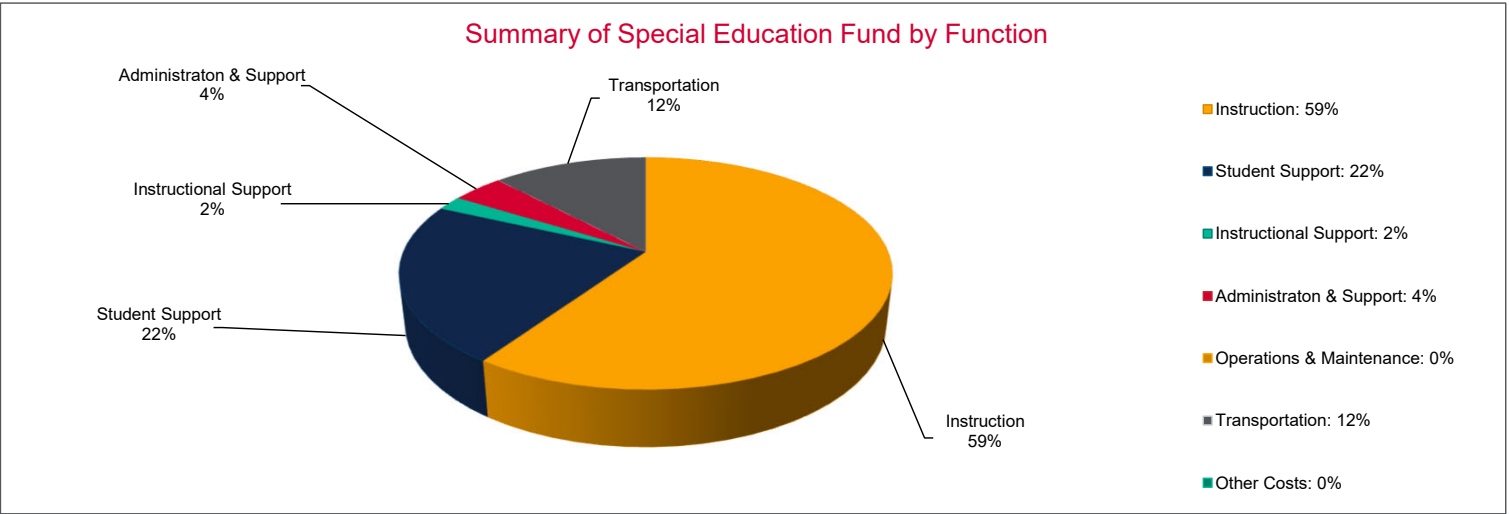
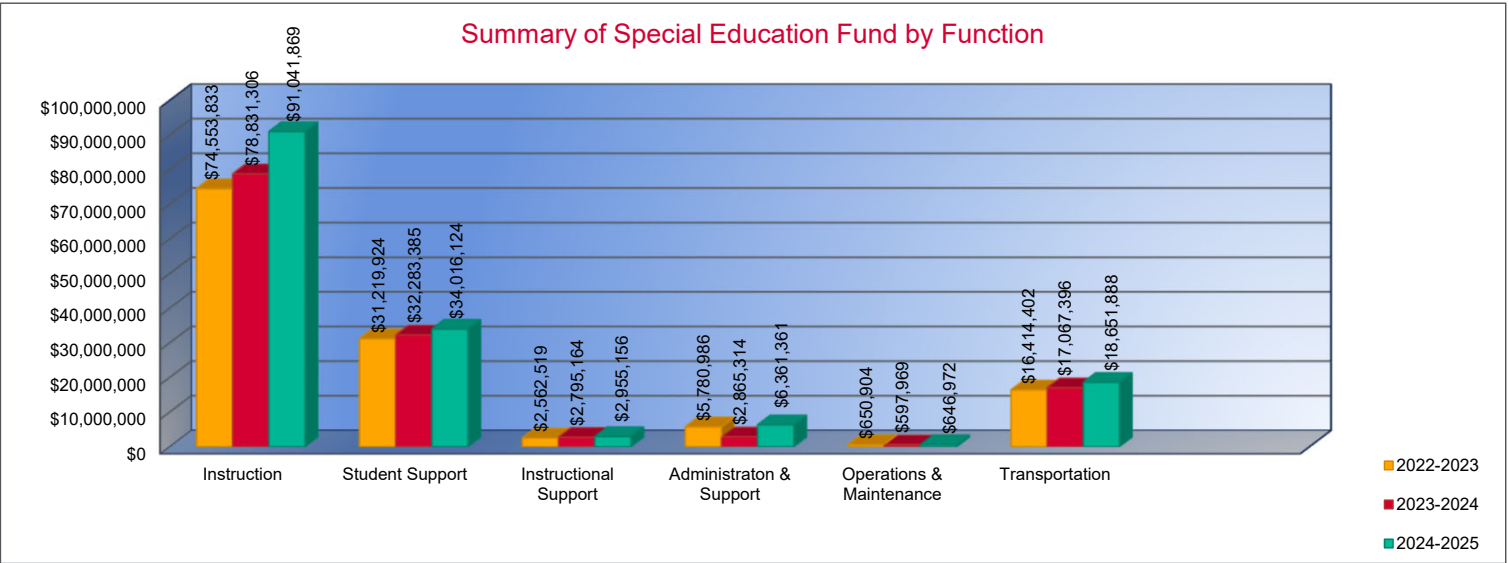


Summary of Special Education Fund
by Function*

	2022-2023 Actual	% of Total	2023-2024 Actual	% of Total	% Change	2024-2025 Budget	% of Total	% Change
Instruction	\$74,553,833	57%	\$78,831,306	59%	6%	\$91,041,869	59%	15%
Student Support	\$31,219,924	24%	\$32,283,385	24%	3%	\$34,016,124	22%	5%
Instructional Support	\$2,562,519	2%	\$2,795,164	2%	9%	\$2,955,156	2%	6%
Administraton & Support	\$5,780,986	4%	\$2,865,314	2%	-50%	\$6,361,361	4%	122%
Operations & Maintenance	\$650,904	0%	\$597,969	0%	-8%	\$646,972	0%	8%
Transportation	\$16,414,402	13%	\$17,067,396	13%	4%	\$18,651,888	12%	9%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$0	0%	\$0	0%	0%	\$0	0%	0%
Total Expenditures^	\$131,182,568	100%	\$134,440,534	100%	2%	\$153,673,370	100%	14%
Amount per Pupil	\$2,930		\$3,020		3%	\$3,427		13%

*The Summary of Special Education Fund Expenditures by Function comes from pages 6-13 and only uses the "Special Education Fund" line items.

1. Total expenditures excludes the Special Ed Coop fund because it would include expenditures for all schools participating in the Coop.



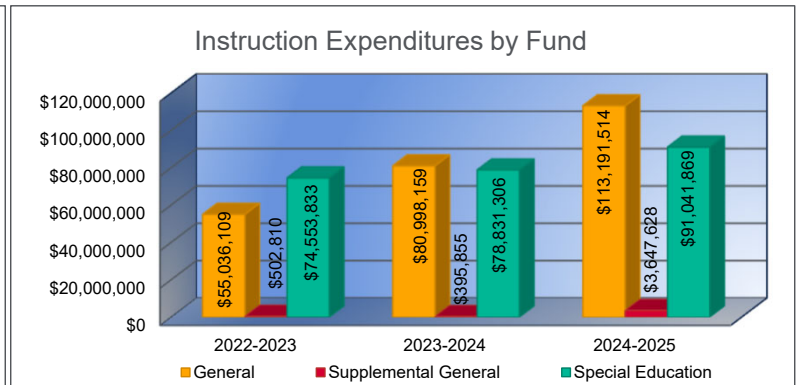
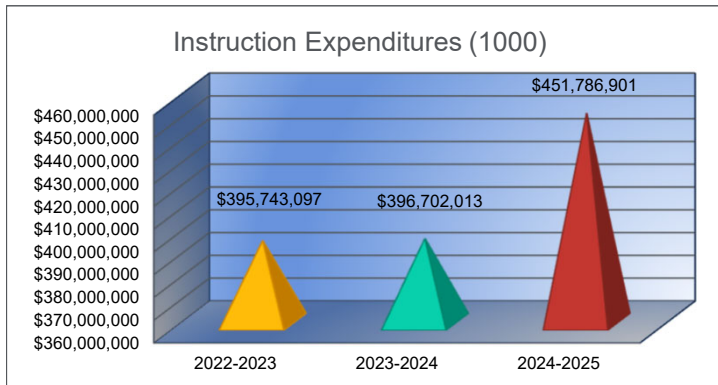
Instruction Expenditures (1000)

	2022-2023 Actual
General	\$55,036,109
Federal Funds	\$68,270,007
Supplemental General	\$502,810
Preschool-Aged At-Risk	\$7,138,501
At-Risk Education Fund	\$120,329,016
Bilingual Education	\$11,221,783
Virtual Education	\$1,306,199
Capital Outlay	\$7,267,074
Driver Education	\$0
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$74,553,833
Cost of Living	\$0
Career and Postsecondary Ed.	\$9,438,216
Gifts & Grants ¹	\$1,196,781
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$35,699,068
Contingency Reserve	\$0
Text Book & Student Material	\$2,656,945
Activity Fund	\$1,126,755
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$395,743,097
Enrollment (FTE) ²	44,771.2
Amount per Pupil ³	\$8,839
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$395,743,097

	2023-2024 Actual	% Change
General	\$80,998,159	47%
Federal Funds	\$36,005,575	-47%
Supplemental General	\$395,855	-21%
Preschool-Aged At-Risk	\$7,888,099	11%
At-Risk Education Fund	\$114,904,585	-5%
Bilingual Education	\$12,402,579	11%
Virtual Education	\$1,606,212	23%
Capital Outlay	\$8,576,605	18%
Driver Education	\$0	0%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$78,831,306	6%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$10,317,144	9%
Gifts & Grants ¹	\$1,384,691	16%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$34,706,458	-3%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$8,234,177	210%
Activity Fund	\$450,568	-60%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$396,702,013	0%
Enrollment (FTE) ²	44,524.1	-1%
Amount per Pupil ³	\$8,910	1%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$396,702,013	0%

	2024-2025 Budget	% Change
General	\$113,191,514	40%
Federal Funds	\$20,955,251	-42%
Supplemental General	\$3,647,628	821%
Preschool-Aged At-Risk	\$9,487,019	20%
At-Risk Education Fund	\$116,687,473	2%
Bilingual Education	\$16,094,607	30%
Virtual Education	\$4,155,450	159%
Capital Outlay	\$18,373,383	114%
Driver Education	\$0	0%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$323,261	0%
Special Education	\$91,041,869	15%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$13,154,841	28%
Gifts & Grants ¹	\$7,365,163	432%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$37,309,442	7%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$0	0%
Activity Fund	\$0	0%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$451,786,901	14%
Enrollment (FTE) ²	44,836.5	1%
Amount per Pupil ³	\$10,076	13%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$451,786,901	14%

1. Gifts & Grants includes private grants and grants from non-federal sources.
2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.
3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (3 and 4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.



Student Support Expenditures (2100)

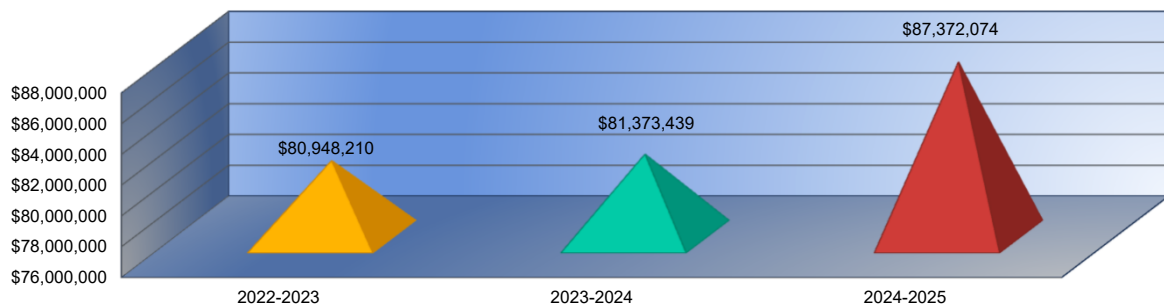
	2022-2023 Actual
General	\$9,487,905
Federal Funds	\$14,651,537
Supplemental General	\$309,854
Preschool-Aged At-Risk	\$62,129
At-Risk Education Fund	\$12,032,618
Bilingual Education	\$514,590
Virtual Education	\$260,463
Capital Outlay	\$0
Driver Training	\$0
Declining Enrollment	\$0
Extraordinary School Program	\$2,395,282
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$443,743
Summer School	\$0
Special Education	\$31,219,924
Cost of Living	\$0
Career and Postsecondary Ed.	\$0
Gifts & Grants	\$2,747,271
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$6,822,894
Contingency Reserve	\$0
Text Book & Student Material	\$0
Activity Fund	\$0
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$80,948,210
Enrollment (FTE)	44,771.2
Amount per Pupil	\$1,808
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$80,948,210

	2023-2024 Actual	% Change
	\$10,746,961	13%
	\$12,322,088	-16%
	\$307,618	-1%
	\$99,796	61%
	\$12,295,423	2%
	\$564,503	10%
	\$274,213	5%
	\$1,675	0%
	\$0	0%
	\$0	0%
	\$2,810,890	17%
	\$0	0%
	\$0	0%
	\$490,871	11%
	\$0	0%
	\$32,283,385	3%
	\$0	0%
	\$0	0%
	\$2,481,111	-10%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$6,694,905	-2%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$81,373,439	1%
	44,524.1	-1%
	\$1,828	1%
	\$0	0%
	\$0	0%
	\$0	0%
	\$81,373,439	1%

	2024-2025 Budget	% Change
	\$10,202,927	-5%
	\$6,588,230	-47%
	\$368,133	20%
	\$142,524	43%
	\$13,460,935	9%
	\$620,968	10%
	\$341,196	24%
	\$2,275,000	135721%
	\$0	0%
	\$0	0%
	\$8,144,627	190%
	\$0	0%
	\$0	0%
	\$1,039,786	112%
	\$2,171	0%
	\$34,016,124	5%
	\$0	0%
	\$0	0%
	\$2,972,430	20%
	\$0	0%
	\$0	0%
	\$0	0%
	\$7,197,023	8%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$87,372,074	7%
	44,836.5	1%
	\$1,949	7%
	\$0	0%
	\$0	0%
	\$87,372,074	7%

1. Gifts & Grants includes private grants and grants from non-federal sources.
2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.
3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (3 and 4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.

Student Support Expenditures (2100)



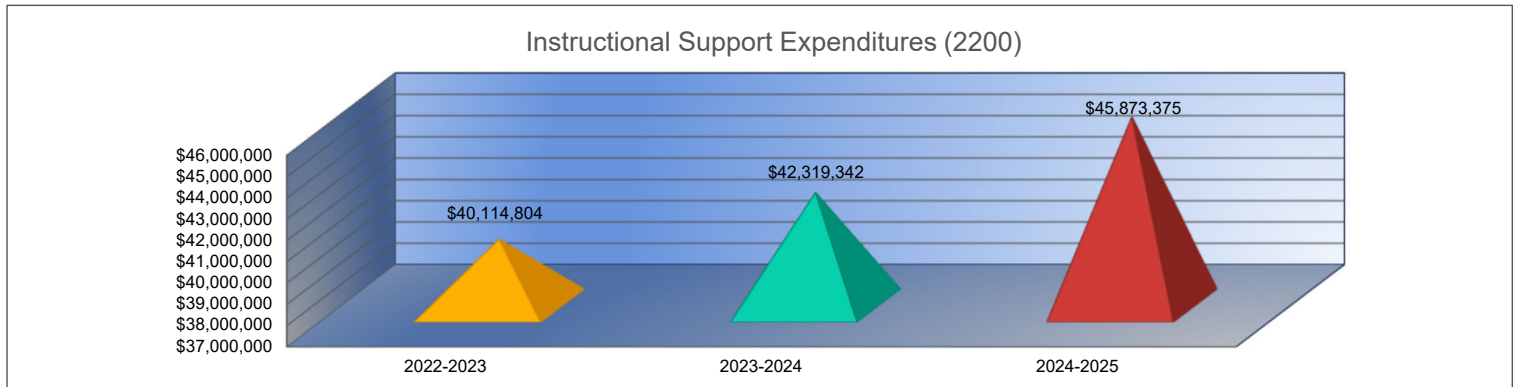
Instructional Support Expenditures (2200)

	2022-2023 Actual
General	\$15,989,210
Federal Funds	\$15,338,789
Supplemental General	\$129,762
Preschool-Aged At-Risk	\$40,861
At-Risk Education Fund	\$793,449
Bilingual Education	\$78,652
Virtual Education	\$138,035
Capital Outlay	\$31,591
Driver Training	\$0
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$1,195,716
Parent Education Program	\$0
Summer School	\$0
Special Education	\$2,562,519
Cost of Living	\$0
Career and Postsecondary Ed.	\$53,936
Gifts & Grants	\$552,526
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$3,197,540
Contingency Reserve	\$0
Text Book & Student Material	\$12,218
Activity Fund	\$0
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$40,114,804
Enrollment (FTE),	44,771.2
Amount per Pupil,	\$896
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$40,114,804

	2023-2024 Actual	% Change
	\$12,935,785	-19%
	\$16,793,163	9%
	\$210,489	62%
	\$54,647	34%
	\$4,226,704	433%
	\$89,433	14%
	\$132,448	-4%
	\$21,392	-32%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$1,299,719	9%
	\$0	0%
	\$0	0%
	\$2,795,164	9%
	\$0	0%
	\$159,461	196%
	\$421,070	-24%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$3,167,641	-1%
	\$0	0%
	\$12,226	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$42,319,342	5%
	44,524.1	-1%
	\$950	6%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$45,873,375	8%

	2024-2025 Budget	% Change
	\$13,104,832	1%
	\$15,813,208	-6%
	\$260,587	24%
	\$78,190	43%
	\$4,205,520	-1%
	\$494,577	453%
	\$189,278	43%
	\$23,200	8%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$5,157,432	297%
	\$0	0%
	\$9,834	0%
	\$2,955,156	6%
	\$0	0%
	\$56,904	-64%
	\$119,443	-72%
	\$0	0%
	\$0	0%
	\$0	0%
	\$3,405,214	7%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$45,873,375	8%
	44,836.5	1%
	\$1,023	8%
	\$0	0%
	\$0	0%
	\$45,873,375	8%

1. Gifts & Grants includes private grants and grants from non-federal sources.
2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.
3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (3 and 4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.



General Administration Expenditures (2300)

	2022-2023 Actual
General	\$2,842,273
Federal Funds	\$1,185,727
Supplemental General	\$1,276,863
Preschool-Aged At-Risk	\$0
At-Risk Education Fund	\$0
Bilingual Education	\$0
Virtual Education	\$0
Capital Outlay	\$0
Driver Training	\$0
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$1,919,117
Cost of Living	\$0
Career and Postsecondary Ed.	\$0
Gifts & Grants ¹	\$78,614
Special Liability Expense	\$566,536
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$737,492
Contingency Reserve	\$0
Text Book & Student Material	\$0
Activity Fund	\$0
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$8,606,622
Enrollment (FTE) ²	44,771.2
Amount per Pupil ³	\$192
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$8,606,622

	2023-2024 Actual	% Change
General	\$3,127,832	10%
Federal Funds	\$1,349,379	14%
Supplemental General	\$927,258	-27%
Preschool-Aged At-Risk	\$0	0%
At-Risk Education Fund	\$0	0%
Bilingual Education	\$0	0%
Virtual Education	\$0	0%
Capital Outlay	\$0	0%
Driver Training	\$0	0%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$1,987,242	4%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$0	0%
Gifts & Grants ¹	\$30,236	-62%
Special Liability Expense	\$1,480,250	161%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$729,346	-1%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$0	0%
Activity Fund	\$0	0%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$9,631,543	12%
Enrollment (FTE) ²	44,524.1	-1%
Amount per Pupil ³	\$216	13%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$9,631,543	12%

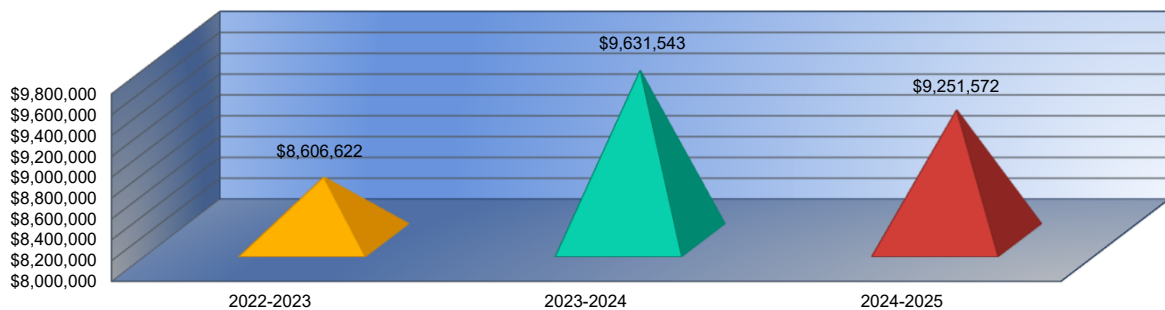
	2024-2025 Budget	% Change
General	\$3,705,069	18%
Federal Funds	\$848,721	-37%
Supplemental General	\$1,204,037	30%
Preschool-Aged At-Risk	\$0	0%
At-Risk Education Fund	\$0	0%
Bilingual Education	\$0	0%
Virtual Education	\$0	0%
Capital Outlay	\$0	0%
Driver Training	\$0	0%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$2,055,892	3%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$0	0%
Gifts & Grants ¹	\$51,806	71%
Special Liability Expense	\$602,000	-59%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$784,047	8%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$0	0%
Activity Fund	\$0	0%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$9,251,572	-4%
Enrollment (FTE) ²	44,836.5	1%
Amount per Pupil ³	\$206	-5%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$9,251,572	-4%

1. Gifts & Grants includes private grants and grants from non-federal sources.

2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.

3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (3 and 4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.

General Administration Expenditures (2300)



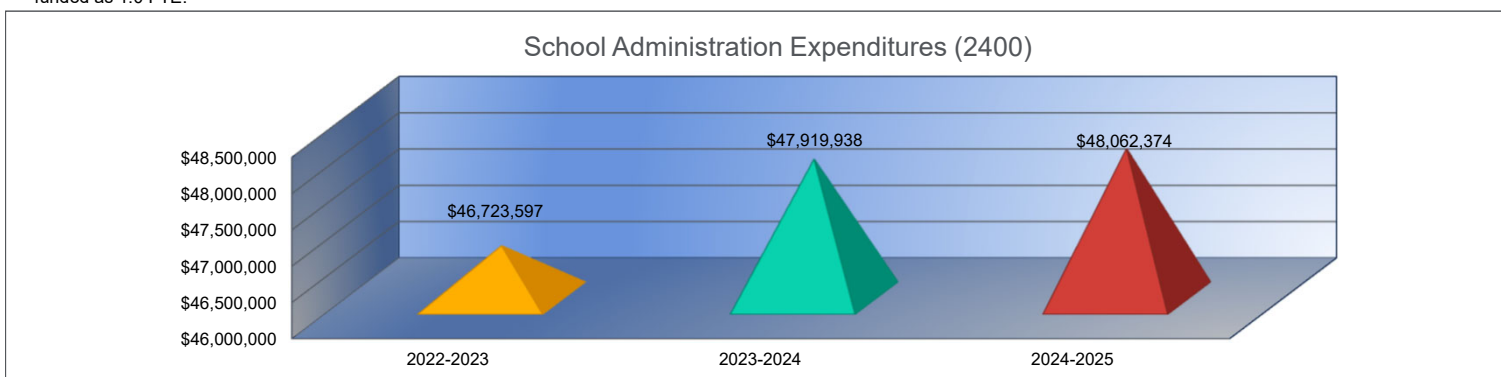
School Administration Expenditures (2400)

	2022-2023 Actual
General	\$35,858,212
Federal Funds	\$3,995,393
Supplemental General	\$0
Preschool-Aged At-Risk	\$980
At-Risk Education Fund	\$95,676
Bilingual Education	\$598,237
Virtual Education	\$232,302
Capital Outlay	\$6,947
Driver Training	\$0
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$786,674
Cost of Living	\$0
Career and Postsecondary Ed.	\$700,217
Gifts & Grants	\$11,419
Special Liability Expense	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$4,437,540
Contingency Reserve	\$0
Text Book & Student Material	\$0
Activity Fund	\$0
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$46,723,597
Enrollment (FTE),	44,771.2
Amount per Pupil,	\$1,044
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$46,723,597

	2023-2024 Actual	% Change
General	\$37,785,330	5%
Federal Funds	\$3,051,569	-24%
Supplemental General	\$0	0%
Preschool-Aged At-Risk	\$22,898	2237%
At-Risk Education Fund	\$29,908	-69%
Bilingual Education	\$675,940	13%
Virtual Education	\$281,764	21%
Capital Outlay	\$0	-100%
Driver Training	\$0	0%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$878,024	12%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$727,349	4%
Gifts & Grants	\$12,969	14%
Special Liability Expense	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$4,454,187	0%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$0	0%
Activity Fund	\$0	0%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$47,919,938	3%
Enrollment (FTE),	44,524.1	-1%
Amount per Pupil,	\$1,076	3%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$47,919,938	3%

	2024-2025 Budget	% Change
General	\$40,245,332	7%
Federal Funds	\$234,783	-92%
Supplemental General	\$0	0%
Preschool-Aged At-Risk	\$12,407	-46%
At-Risk Education Fund	\$17,055	-43%
Bilingual Education	\$705,749	4%
Virtual Education	\$396,129	41%
Capital Outlay	\$5,100	0%
Driver Training	\$0	0%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$6,637	0%
Special Education	\$688,996	-22%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$940,135	29%
Gifts & Grants	\$21,800	68%
Special Liability Expense	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$4,788,251	7%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$0	0%
Activity Fund	\$0	0%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$48,062,374	0%
Enrollment (FTE),	44,836.5	1%
Amount per Pupil,	\$1,072	0%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$48,062,374	0%

1. Gifts & Grants includes private grants and grants from non-federal sources.
2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.
3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (3 and 4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.



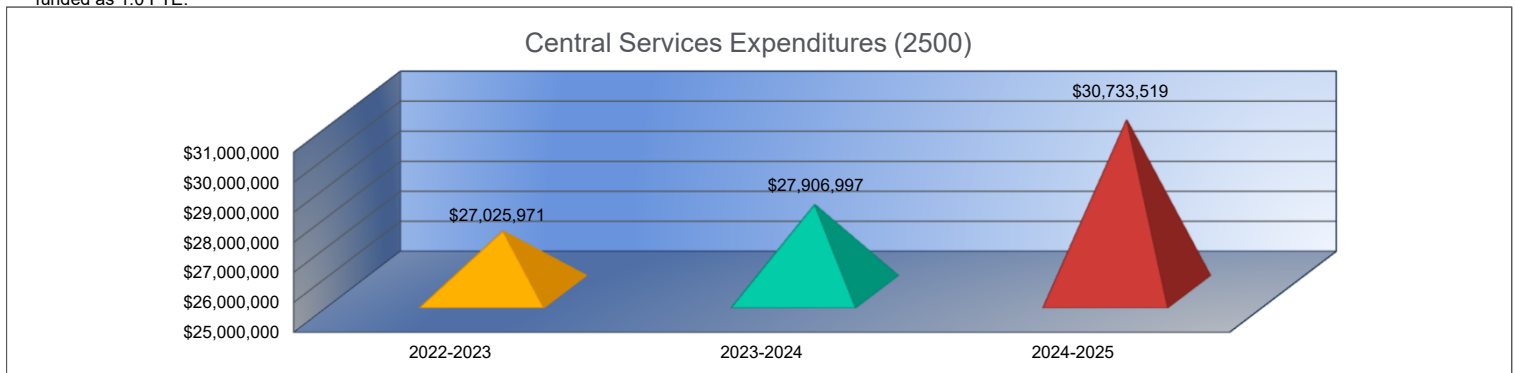
Central Services Expenditures (2500)

	2022-2023 Actual
General	\$2,133,292
Federal Funds	\$1,728,242
Supplemental General	\$11,938,157
Preschool-Aged At-Risk	\$66,319
At-Risk Education Fund	\$0
Bilingual Education	\$0
Virtual Education	\$0
Capital Outlay	\$5,859,902
Driver Training	\$0
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$3,075,195
Cost of Living	\$0
Career and Postsecondary Ed.	\$92,925
Gifts & Grants	\$373,889
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$1,758,050
Contingency Reserve	\$0
Text Book & Student Material	\$0
Activity Fund	\$0
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$27,025,971
Enrollment (FTE),	44,771.2
Amount per Pupil,	\$604
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$27,025,971

	2023-2024 Actual	% Change
General	\$2,145,369	1%
Federal Funds	\$2,014,747	17%
Supplemental General	\$15,430,445	29%
Preschool-Aged At-Risk	\$79,832	20%
At-Risk Education Fund	\$0	0%
Bilingual Education	\$0	0%
Virtual Education	\$0	0%
Capital Outlay	\$6,047,454	3%
Driver Training	\$0	0%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$48	-100%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$93,273	0%
Gifts & Grants	\$335,231	-10%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$1,760,598	0%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$0	0%
Activity Fund	\$0	0%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$27,906,997	3%
Enrollment (FTE),	44,524.1	-1%
Amount per Pupil,	\$627	4%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$27,906,997	3%

	2024-2025 Budget	% Change
General	\$3,306,065	54%
Federal Funds	\$151,737	-92%
Supplemental General	\$12,697,963	-18%
Preschool-Aged At-Risk	\$88,038	10%
At-Risk Education Fund	\$0	0%
Bilingual Education	\$0	0%
Virtual Education	\$0	0%
Capital Outlay	\$8,132,431	34%
Driver Training	\$0	0%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$13,009	0%
Summer School	\$0	0%
Special Education	\$3,616,473	7534219%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$95,327	2%
Gifts & Grants	\$739,833	121%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$1,892,643	8%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$0	0%
Activity Fund	\$0	0%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$30,733,519	10%
Enrollment (FTE),	44,836.5	1%
Amount per Pupil,	\$685	9%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$30,733,519	10%

1. Gifts & Grants includes private grants and grants from non-federal sources.
2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.
3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (3 and 4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.



Operations and Maintenance Expenditures (2600)

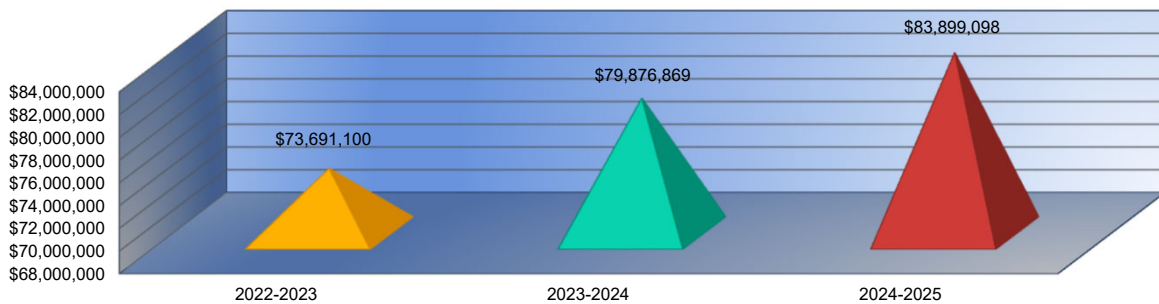
	2022-2023 Actual
General	\$39,208,536
Federal Funds	\$4,048,568
Supplemental General	\$18,085,105
Preschool-Aged At-Risk	\$0
At-Risk Education Fund	\$0
Bilingual Education	\$694
Virtual Education	\$55,629
Capital Outlay	\$5,465,455
Driver Training	\$0
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$1,867,243
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$650,904
Cost of Living	\$0
Career and Postsecondary Ed.	\$15,275
Gifts & Grants	\$202,163
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$4,091,528
Contingency Reserve	\$0
Text Book & Student Material	\$0
Activity Fund	\$0
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$73,691,100
Enrollment (FTE)	44,771.2
Amount per Pupil	\$1,646
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$73,691,100

	2023-2024 Actual	% Change
General	\$42,611,236	9%
Federal Funds	\$3,874,191	-4%
Supplemental General	\$17,490,767	-3%
Preschool-Aged At-Risk	\$74,977	0%
At-Risk Education Fund	\$0	0%
Bilingual Education	\$269	-61%
Virtual Education	\$53,080	-5%
Capital Outlay	\$5,051,922	-8%
Driver Training	\$0	0%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$5,235,535	180%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$597,969	-8%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$0	-100%
Gifts & Grants	\$818,894	305%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$4,068,029	-1%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$0	0%
Activity Fund	\$0	0%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$79,876,869	8%
Enrollment (FTE)	44,524.1	-1%
Amount per Pupil	\$1,794	9%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$79,876,869	8%

	2024-2025 Budget	% Change
General	\$46,251,641	9%
Federal Funds	\$191,421	-95%
Supplemental General	\$22,721,584	30%
Preschool-Aged At-Risk	\$0	-100%
At-Risk Education Fund	\$0	0%
Bilingual Education	\$2,290	751%
Virtual Education	\$54,482	3%
Capital Outlay	\$6,604,127	31%
Driver Training	\$0	0%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$1,785,884	-66%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$5,428	0%
Special Education	\$646,972	8%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$0	0%
Gifts & Grants	\$1,262,138	54%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$4,373,131	7%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$0	0%
Activity Fund	\$0	0%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$83,899,098	5%
Enrollment (FTE)	44,836.5	1%
Amount per Pupil	\$1,871	4%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$83,899,098	5%

1. Gifts & Grants includes private grants and grants from non-federal sources.
2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.
3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (3 and 4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.

Operations and Maintenance Expenditures (2600)



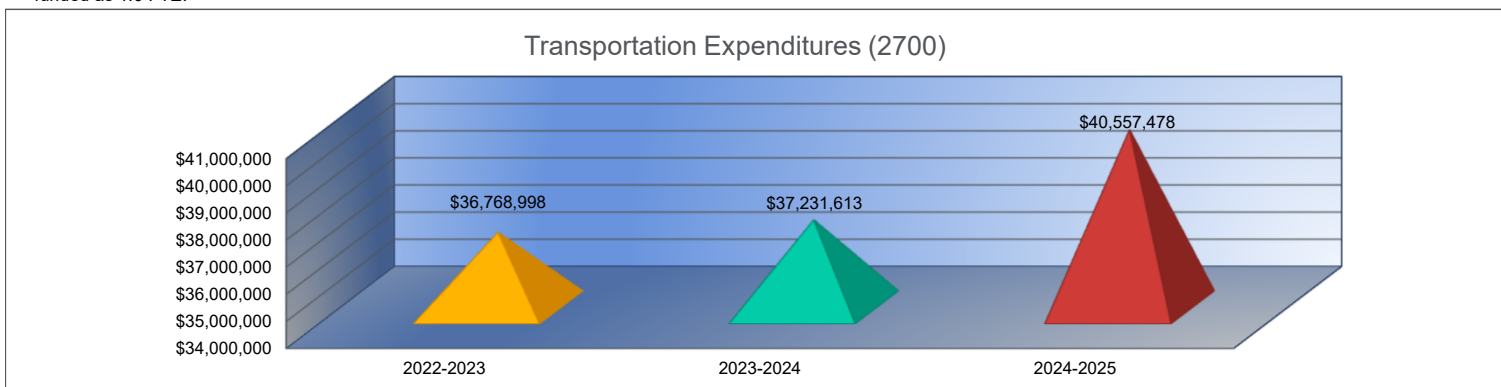
Transportation Expenditures (2700)

	2022-2023 Actual
General	\$117,728
Federal Funds	\$937,833
Supplemental General	\$18,710,797
Preschool-Aged At-Risk	\$0
At-Risk Education Fund	\$0
Bilingual Education	\$0
Virtual Education	\$0
Capital Outlay	\$0
Driver Training	\$0
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$16,414,402
Cost of Living	\$0
Career and Postsecondary Ed.	\$296,984
Gifts & Grants	\$0
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$112,482
Contingency Reserve	\$0
Text Book & Student Material	\$0
Activity Fund	\$178,772
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$36,768,998
Enrollment (FTE),	44,771.2
Amount per Pupil ,	\$821
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$36,768,998

2023-2024 Actual	% Change
\$156,259	33%
\$89,091	-91%
\$19,483,231	4%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$17,067,396	4%
\$0	0%
\$323,593	9%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$112,018	0%
\$0	0%
\$0	0%
\$25	-100%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$37,231,613	1%
44,524.1	-1%
\$836	2%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$37,231,613	1%

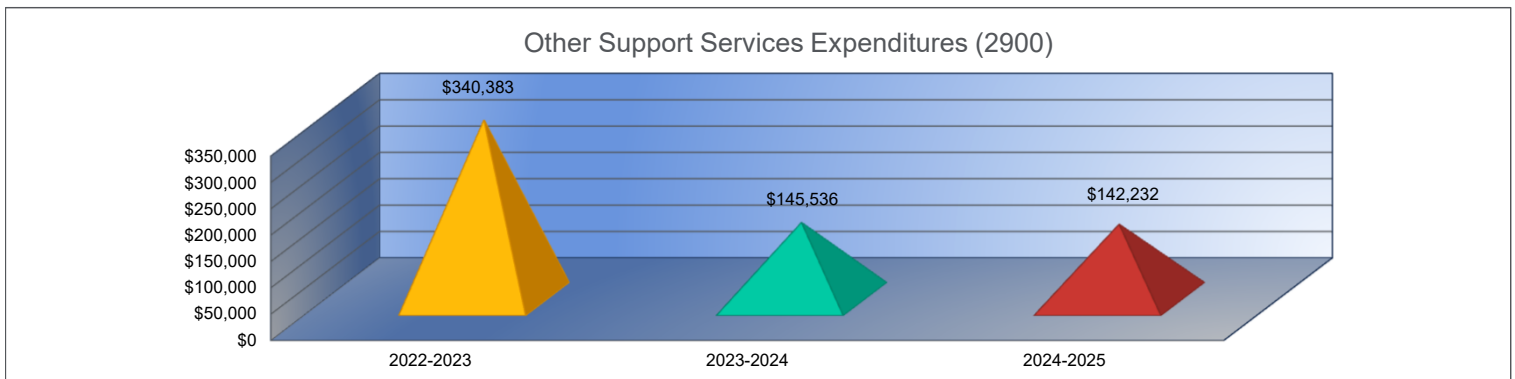
2024-2025 Budget	% Change
\$141,776	-9%
\$11,271	-87%
\$21,230,924	9%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$18,651,888	9%
\$0	0%
\$400,900	24%
\$300	0%
\$0	0%
\$0	0%
\$0	0%
\$120,419	7%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$40,557,478	9%
44,836.5	1%
\$905	8%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$40,557,478	9%

1. Gifts & Grants includes private grants and grants from non-federal sources.
2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.
3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (3 and 4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.



	2022-2023 Actual	2023-2024 Actual	% Change	2024-2025 Budget	% Change
General	\$213,669	\$1,922	-99%	\$2,185	14%
Federal Funds	\$4,103	\$0	-100%	\$0	0%
Supplemental General	\$0	\$0	0%	\$0	0%
Preschool-Aged At-Risk	\$0	\$0	0%	\$0	0%
At-Risk Education Fund	\$0	\$0	0%	\$0	0%
Bilingual Education	\$0	\$0	0%	\$0	0%
Virtual Education	\$0	\$0	0%	\$0	0%
Capital Outlay	\$0	\$0	0%	\$0	0%
Driver Training	\$0	\$0	0%	\$0	0%
Declining Enrollment	\$0	\$0	0%	\$0	0%
Extraordinary School Program	\$0	\$0	0%	\$0	0%
Food Service	\$0	\$0	0%	\$0	0%
Professional Development	\$0	\$0	0%	\$0	0%
Parent Education Program	\$0	\$0	0%	\$0	0%
Summer School	\$0	\$0	0%	\$0	0%
Special Education	\$0	\$0	0%	\$0	0%
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$0	\$0	0%	\$0	0%
Gifts & Grants`	\$114,683	\$136,127	19%	\$131,998	-3%
Special Liability	\$0	\$0	0%	\$0	0%
School Retirement	\$0	\$0	0%	\$0	0%
Extraordinary Growth Facilities	\$0	\$0	0%	\$0	0%
Special Reserve	\$0	\$0	0%		
KPERS Spec. Ret. Contribution	\$7,928	\$7,487	-6%	\$8,049	8%
Contingency Reserve	\$0	\$0	0%		
Text Book & Student Material	\$0	\$0	0%		
Activity Fund	\$0	\$0	0%		
Bond and Interest #1	\$0	\$0	0%	\$0	0%
Bond and Interest #2	\$0	\$0	0%	\$0	0%
No-Fund Warrant	\$0	\$0	0%	\$0	0%
Special Assessment	\$0	\$0	0%	\$0	0%
Temporary Note	\$0	\$0	0%	\$0	0%
SUBTOTAL	\$340,383	\$145,536	-57%	\$142,232	-2%
Enrollment (FTE),	44,771.2	44,524.1	-1%	44,836.5	1%
Amount per Pupil,	\$8	\$3	-63%	\$3	0%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$340,383	\$145,536	-57%	\$142,232	-2%

1. Gifts & Grants includes private grants and grants from non-federal sources.
2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.
3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (3 and 4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.



Food Service Expenditures (3100)

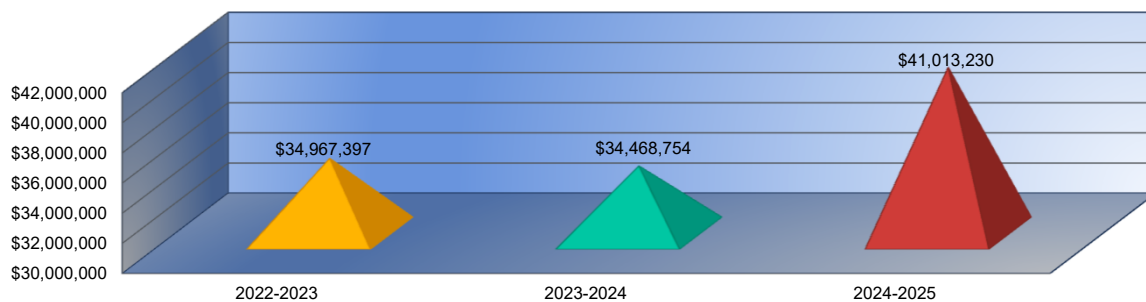
	2022-2023 Actual
General	\$0
Federal Funds	\$536,990
Supplemental General	\$0
Preschool-Aged At-Risk	\$0
At-Risk Education Fund	\$0
Bilingual Education	\$0
Virtual Education	\$0
Capital Outlay	\$0
Driver Training	\$0
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$32,948,578
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$0
Cost of Living	\$0
Career and Postsecondary Ed.	\$0
Gifts & Grants	\$193,471
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$1,288,358
Contingency Reserve	\$0
Text Book & Student Material	\$0
Activity Fund	\$0
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$34,967,397
Enrollment (FTE),	44,771.2
Amount per Pupil,	\$781
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$34,967,397

	2023-2024 Actual	% Change
General	\$0	0%
Federal Funds	\$36,597	-93%
Supplemental General	\$0	0%
Preschool-Aged At-Risk	\$0	0%
At-Risk Education Fund	\$0	0%
Bilingual Education	\$0	0%
Virtual Education	\$0	0%
Capital Outlay	\$0	0%
Driver Training	\$0	0%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$32,987,229	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$0	0%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$0	0%
Gifts & Grants	\$152,752	-21%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$1,292,176	0%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$0	0%
Activity Fund	\$0	0%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$34,468,754	-1%
Enrollment (FTE),	44,524.1	-1%
Amount per Pupil,	\$774	-1%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$34,468,754	-1%

	2024-2025 Budget	% Change
General	\$0	0%
Federal Funds	\$36,500	0%
Supplemental General	\$0	0%
Preschool-Aged At-Risk	\$0	0%
At-Risk Education Fund	\$0	0%
Bilingual Education	\$0	0%
Virtual Education	\$0	0%
Capital Outlay	\$0	0%
Driver Training	\$0	0%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$39,563,841	20%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$0	0%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$0	0%
Gifts & Grants	\$23,800	-84%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$1,389,089	7%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$0	0%
Activity Fund	\$0	0%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$41,013,230	19%
Enrollment (FTE),	44,836.5	1%
Amount per Pupil,	\$915	18%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$41,013,230	19%

1. Gifts & Grants includes private grants and grants from non-federal sources.
2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.
3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (3 and 4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.

Food Service Expenditures (3100)



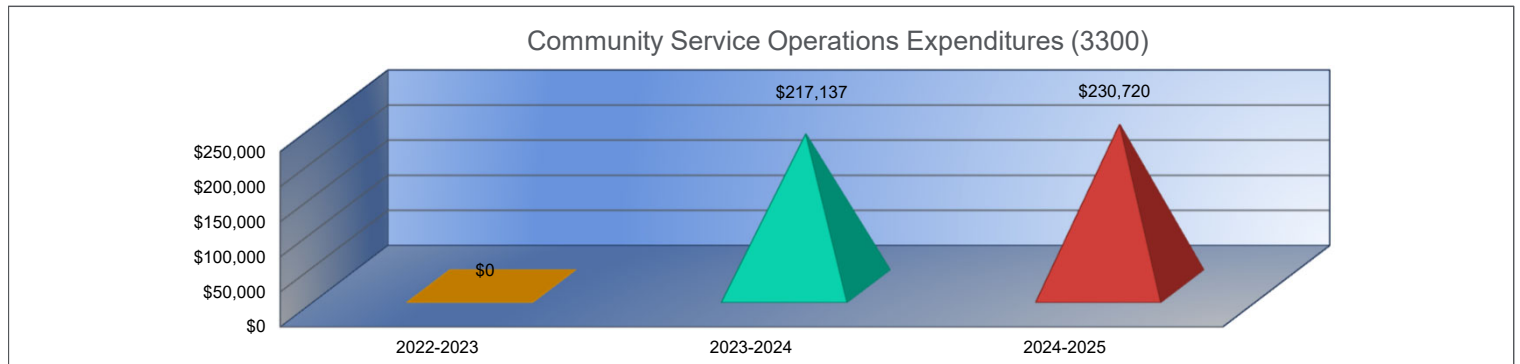
Community Service Operations Expenditures (3300)

	2022-2023 Actual	2023-2024 Actual	% Change	2024-2025 Budget	% Change
General	\$0	\$217,137	0%	\$230,720	6%
Federal Funds	\$0	\$0	0%	\$0	0%
Supplemental General	\$0	\$0	0%	\$0	0%
Preschool-Aged At-Risk	\$0	\$0	0%	\$0	0%
At-Risk Education Fund	\$0	\$0	0%	\$0	0%
Bilingual Education	\$0	\$0	0%	\$0	0%
Virtual Education	\$0	\$0	0%	\$0	0%
Capital Outlay	\$0	\$0	0%	\$0	0%
Driver Training	\$0	\$0	0%	\$0	0%
Declining Enrollment	\$0	\$0	0%	\$0	0%
Extraordinary School Program	\$0	\$0	0%	\$0	0%
Food Service	\$0	\$0	0%	\$0	0%
Professional Development	\$0	\$0	0%	\$0	0%
Parent Education Program	\$0	\$0	0%	\$0	0%
Summer School	\$0	\$0	0%	\$0	0%
Special Education	\$0	\$0	0%	\$0	0%
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$0	\$0	0%	\$0	0%
Gifts & Grants `	\$0	\$0	0%	\$0	0%
Special Liability	\$0	\$0	0%	\$0	0%
School Retirement	\$0	\$0	0%	\$0	0%
Extraordinary Growth Facilities	\$0	\$0	0%	\$0	0%
Special Reserve	\$0	\$0	0%		
KPERS Spec. Ret. Contribution	\$0	\$0	0%	\$0	0%
Contingency Reserve	\$0	\$0	0%		
Text Book & Student Material	\$0	\$0	0%		
Activity Fund	\$0	\$0	0%		
Bond and Interest #1	\$0	\$0	0%	\$0	0%
Bond and Interest #2	\$0	\$0	0%	\$0	0%
No-Fund Warrant	\$0	\$0	0%	\$0	0%
Special Assessment	\$0	\$0	0%	\$0	0%
Temporary Note	\$0	\$0	0%	\$0	0%
SUBTOTAL	\$0	\$217,137	0%	\$230,720	6%
Enrollment (FTE),	44,771.2	44,524.1	-1%	44,836.5	1%
Amount per Pupil ,	\$0	\$5	0%	\$5	0%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$0	\$217,137	0%	\$230,720	6%

1. Gifts & Grants includes private grants and grants from non-federal sources.

2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.

3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (3 and 4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.



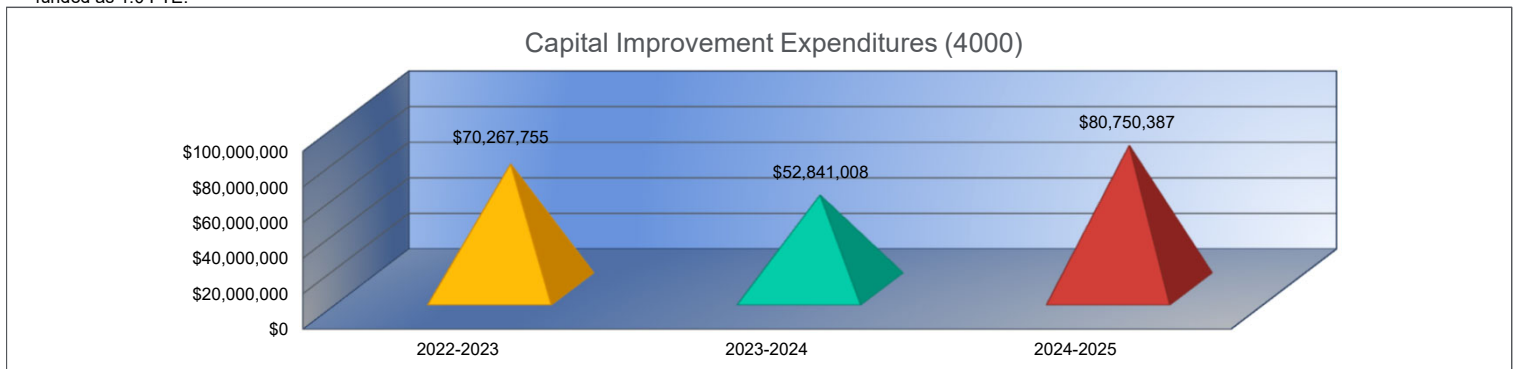
Capital Improvement Expenditures (4000)

	2022-2023 Actual
General	\$0
Federal Funds	\$4,572,125
Supplemental General	\$0
Preschool-Aged At-Risk	\$0
At-Risk Education Fund	\$0
Bilingual Education	\$0
Virtual Education	\$0
Capital Outlay	\$64,812,009
Driver Training	\$0
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$0
Cost of Living	\$0
Career and Postsecondary Ed.	\$0
Gifts & Grants	\$815,649
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$0
Contingency Reserve	\$0
Text Book & Student Material	\$0
Activity Fund	\$0
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$67,972
Temporary Note	\$0
SUBTOTAL	\$70,267,755
Enrollment (FTE),	44,771.2
Amount per Pupil,	\$1,569
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$70,267,755

	2023-2024 Actual	% Change
General	\$0	0%
Federal Funds	\$275,048	-94%
Supplemental General	\$0	0%
Preschool-Aged At-Risk	\$0	0%
At-Risk Education Fund	\$0	0%
Bilingual Education	\$0	0%
Virtual Education	\$0	0%
Capital Outlay	\$51,729,200	-20%
Driver Training	\$0	0%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$0	0%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$0	0%
Gifts & Grants	\$669,002	-18%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$0	0%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$0	0%
Activity Fund	\$0	0%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$167,758	147%
Temporary Note	\$0	0%
SUBTOTAL	\$52,841,008	-25%
Enrollment (FTE),	44,524.1	-1%
Amount per Pupil,	\$1,187	-24%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$52,841,008	-25%

	2024-2025 Budget	% Change
General	\$0	0%
Federal Funds	\$7,961	-97%
Supplemental General	\$0	0%
Preschool-Aged At-Risk	\$0	0%
At-Risk Education Fund	\$0	0%
Bilingual Education	\$0	0%
Virtual Education	\$0	0%
Capital Outlay	\$79,592,523	54%
Driver Training	\$0	0%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$0	0%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$0	0%
Gifts & Grants	\$1,149,900	72%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$0	0%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$0	0%
Activity Fund	\$0	0%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$3	-100%
Temporary Note	\$0	0%
SUBTOTAL	\$80,750,387	53%
Enrollment (FTE),	44,836.5	1%
Amount per Pupil,	\$1,801	52%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$80,750,387	53%

1. Gifts & Grants includes private grants and grants from non-federal sources.
2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.
3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (3 and 4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.



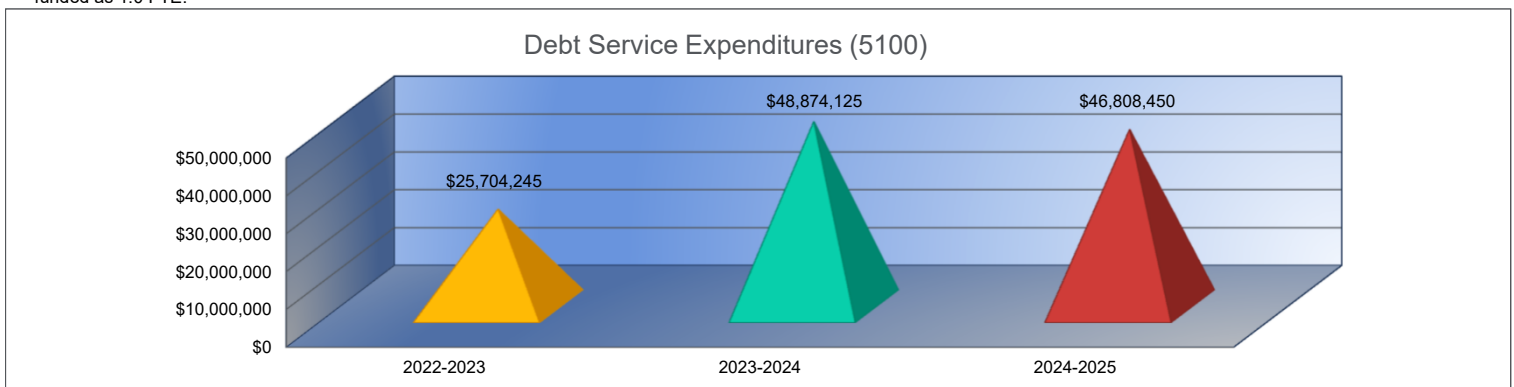
Debt Service Expenditures (5100)

	2022-2023 Actual
General	\$0
Federal Funds	\$0
Supplemental General	\$0
Preschool-Aged At-Risk	\$0
At-Risk Education Fund	\$0
Bilingual Education	\$0
Virtual Education	\$0
Capital Outlay	\$2,767,332
Driver Training	\$0
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$0
Cost of Living	\$0
Career and Postsecondary Ed.	\$0
Gifts & Grants	\$0
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$0
Contingency Reserve	\$0
Text Book & Student Material	\$0
Activity Fund	\$0
Bond and Interest #1	\$22,936,913
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$25,704,245
Enrollment (FTE),	44,771.2
Amount per Pupil,	\$574
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$25,704,245

	2023-2024 Actual	% Change
General	\$0	0%
Federal Funds	\$0	0%
Supplemental General	\$0	0%
Preschool-Aged At-Risk	\$0	0%
At-Risk Education Fund	\$0	0%
Bilingual Education	\$0	0%
Virtual Education	\$0	0%
Capital Outlay	\$2,763,852	0%
Driver Training	\$0	0%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$0	0%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$0	0%
Gifts & Grants	\$0	0%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$0	0%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$0	0%
Activity Fund	\$0	0%
Bond and Interest #1	\$46,110,273	101%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$48,874,125	90%
Enrollment (FTE),	44,524.1	-1%
Amount per Pupil,	\$1,098	91%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$48,874,125	90%

	2024-2025 Budget	% Change
General	\$0	0%
Federal Funds	\$0	0%
Supplemental General	\$0	0%
Preschool-Aged At-Risk	\$0	0%
At-Risk Education Fund	\$0	0%
Bilingual Education	\$0	0%
Virtual Education	\$0	0%
Capital Outlay	\$0	-100%
Driver Training	\$0	0%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$0	0%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$0	0%
Gifts & Grants	\$0	0%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$0	0%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$0	0%
Activity Fund	\$0	0%
Bond and Interest #1	\$46,808,450	2%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$46,808,450	-4%
Enrollment (FTE),	44,836.5	1%
Amount per Pupil,	\$1,044	-5%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$46,808,450	-4%

1. Gifts & Grants includes private grants and grants from non-federal sources.
2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.
3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (3 and 4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.



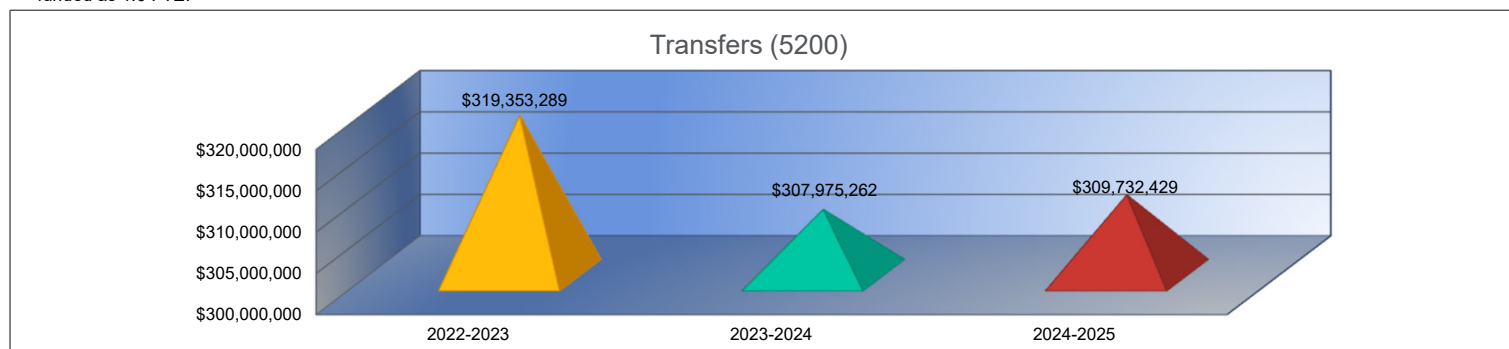
Transfers (5200)

	2022-2023 Actual
General	\$239,769,752
Federal Funds	\$0
Supplemental General	\$78,583,537
Preschool-Aged At-Risk	\$0
At-Risk Education Fund	\$0
Bilingual Education	\$0
Virtual Education	\$0
Capital Outlay	\$0
Driver Training	\$0
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$0
Cost of Living	\$0
Career and Postsecondary Ed.	\$0
Gifts & Grants`	\$0
Special Liability	\$1,000,000
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$0
Contingency Reserve	\$0
Text Book & Student Material	\$0
Activity Fund	\$0
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$319,353,289
Enrollment (FTE),,,	44,771.2
Amount per Pupil ,	\$7,133
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$319,353,289

2023-2024 Actual	% Change
\$224,546,830	-6%
\$0	0%
\$83,428,432	6%
\$0	0%
\$0	n/a
\$0	n/a
\$0	n/a
\$0	n/a
\$0	n/a
\$0	0%
\$0	0%
\$0	0%
\$0	n/a
\$0	n/a
\$0	n/a
\$0	n/a
\$0	0%
\$0	n/a
\$0	0%
\$0	-100%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	n/a
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$307,975,262	-4%
44,524.1	-1%
\$6,917	-3%
\$0	0%
\$0	0%
\$0	0%
\$307,975,262	-4%

2024-2025 Budget	% Change
\$216,240,655	-4%
\$0	0%
\$85,685,539	3%
\$0	0%
\$0	n/a
\$0	n/a
\$0	n/a
\$0	n/a
\$0	n/a
\$0	0%
\$0	0%
\$0	0%
\$0	n/a
\$0	n/a
\$0	n/a
\$0	n/a
\$0	0%
\$0	n/a
\$0	0%
\$1,000,000	0%
\$0	0%
\$0	0%
\$0	0%
\$6,806,235	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$309,732,429	1%
44,836.5	1%
\$6,908	0%
\$0	0%
\$0	0%
\$0	0%
\$309,732,429	1%

1. Gifts & Grants includes private grants and grants from non-federal sources.
2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.
3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (3 and 4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.



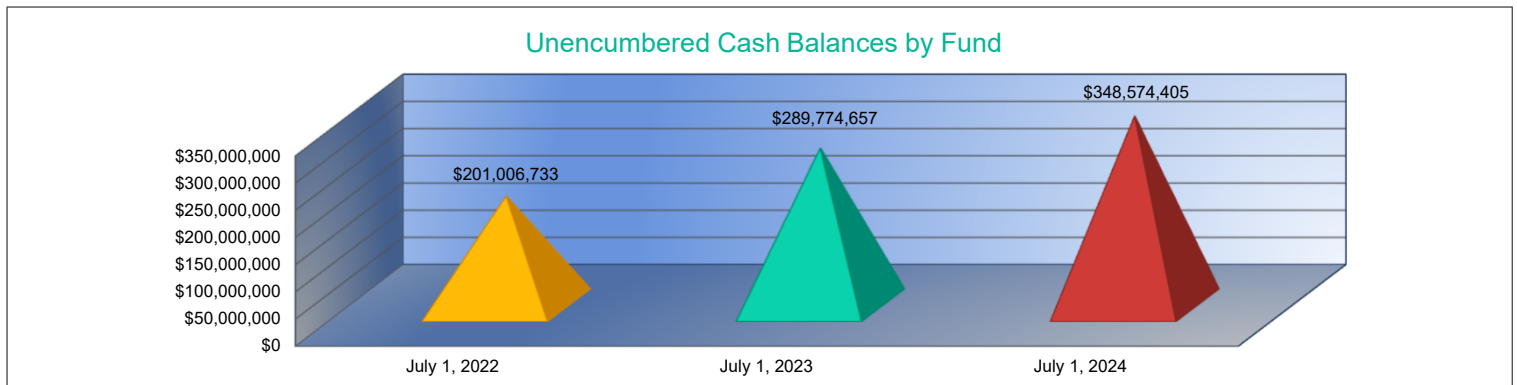
Unencumbered Cash Balances by Fund

	July 1, 2022
General	\$0
Federal Funds	-\$100,758,781
Supplemental General	\$6,325,363
Preschool-Aged At-Risk	\$750,000
At-Risk Education Fund	\$2,773,000
Bilingual Education	\$1,088,971
Virtual Education	\$386,205
Capital Outlay	\$71,075,536
Driver Training	\$0
Declining Enrollment	\$0
Extraordinary School Program	\$3,537,131
Food Service	\$12,653,864
Professional Development	\$1,500,000
Parent Education Program	\$450,000
Summer School	\$108,940
Special Education	\$19,500,000
Cost of Living	\$0
Career and Post-Secondary Ed.	\$1,200,000
Gifts & Grants	\$5,443,808
Special Liability	\$893,442
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$62,367,528
KPERS Spec. Ret. Contribution	\$0
Contingency Reserve	\$31,643,198
Text Book & Student Material	\$20,419,230
Activity Fund	\$2,748,797
Bond and Interest #1	\$56,664,876
Bond and Interest #2	\$0
No Fund Warrant	\$0
Special Assessment	\$235,625
Temporary Note	\$0
SUBTOTAL	\$201,006,733
Enrollment (FTE),	44,771.2
Amount per Pupil,	\$4,490
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$201,006,733

	July 1, 2023
General	\$0
Federal Funds	-\$43,808,757
Supplemental General	\$2,150,422
Preschool-Aged At-Risk	\$750,000
At-Risk Education Fund	\$8,000,000
Bilingual Education	\$1,000,000
Virtual Education	\$761,116
Capital Outlay	\$77,258,516
Driver Training	\$0
Declining Enrollment	\$0
Extraordinary School Program	\$4,095,499
Food Service	\$13,089,396
Professional Development	\$1,500,000
Parent Education Program	\$450,000
Summer School	\$253,762
Special Education	\$19,954,206
Cost of Living	\$0
Career and Post-Secondary Ed.	\$1,200,000
Gifts & Grants	\$4,370,109
Special Liability	\$2,445,040
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$65,310,395
KPERS Spec. Ret. Contribution	\$0
Contingency Reserve	\$31,643,198
Text Book & Student Material	\$23,251,408
Activity Fund	\$1,941,215
Bond and Interest #1	\$73,991,374
Bond and Interest #2	\$0
No Fund Warrant	\$0
Special Assessment	\$167,758
Temporary Note	\$0
SUBTOTAL	\$289,774,657
Enrollment (FTE),	44,524.1
Amount per Pupil,	\$6,508
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$289,774,657

	July 1, 2024
General	\$0
Federal Funds	-\$5,278,495
Supplemental General	\$0
Preschool-Aged At-Risk	\$1,500,000
At-Risk Education Fund	\$1,662,910
Bilingual Education	\$2,000,000
Virtual Education	\$1,285,635
Capital Outlay	\$84,094,747
Driver Training	\$0
Declining Enrollment	\$0
Extraordinary School Program	\$4,709,873
Food Service	\$6,952,611
Professional Development	\$4,000,000
Parent Education Program	\$500,000
Summer School	\$316,591
Special Education	\$23,000,000
Cost of Living	\$0
Career and Post-Secondary Ed.	\$2,500,000
Gifts & Grants	\$5,591,238
Special Liability	\$1,807,306
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$66,617,658
KPERS Spec. Ret. Contribution	\$0
Contingency Reserve	\$41,000,000
Text Book & Student Material	\$20,986,963
Activity Fund	\$2,257,955
Bond and Interest #1	\$83,069,410
Bond and Interest #2	\$0
No Fund Warrant	\$0
Special Assessment	\$3
Temporary Note	\$0
SUBTOTAL	\$348,574,405
Enrollment (FTE),	44,836.5
Amount per Pupil,	\$7,774
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$348,574,405

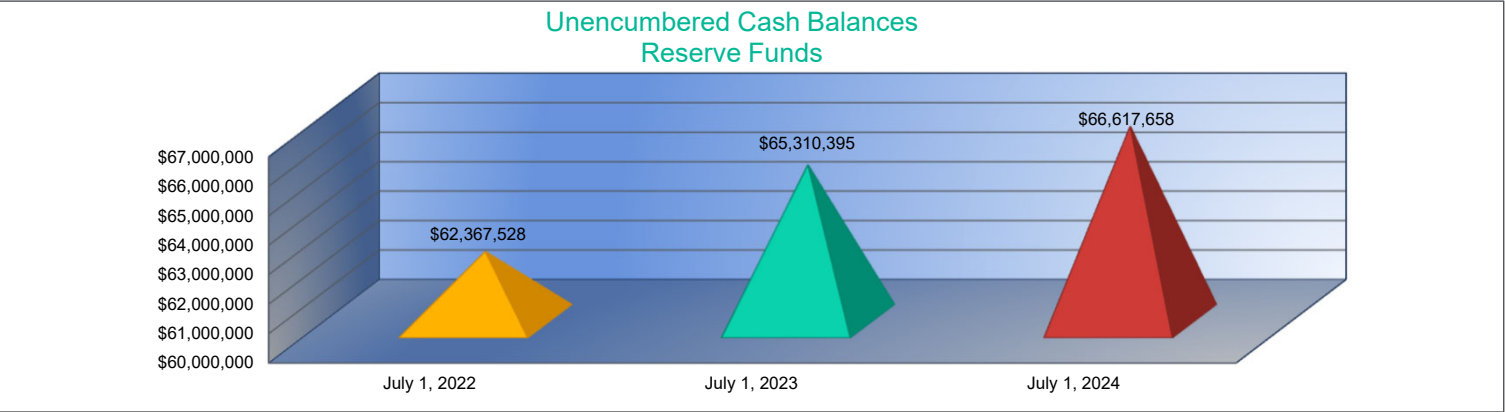
1. Gifts & Grants includes private grants and grants from non-federal sources.
2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.
3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (3 and 4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.



Unencumbered Cash Balances
Reserve Funds

	July 1, 2022	July 1, 2023	July 1, 2024
Special Reserve	\$62,367,528	\$65,310,395	\$66,617,658
Amount per Pupil	\$1,393	\$1,467	\$1,486

School districts are authorized by law to self insure rather than purchase insurance for the following categories: Worker's Comp, Health Insurance, Life Insurance, Property and Casualty (Risk Management) and Disability Income Insurance. Monies are placed in the Self Insured Fund to pay for claims which may arise from the categories listed above.

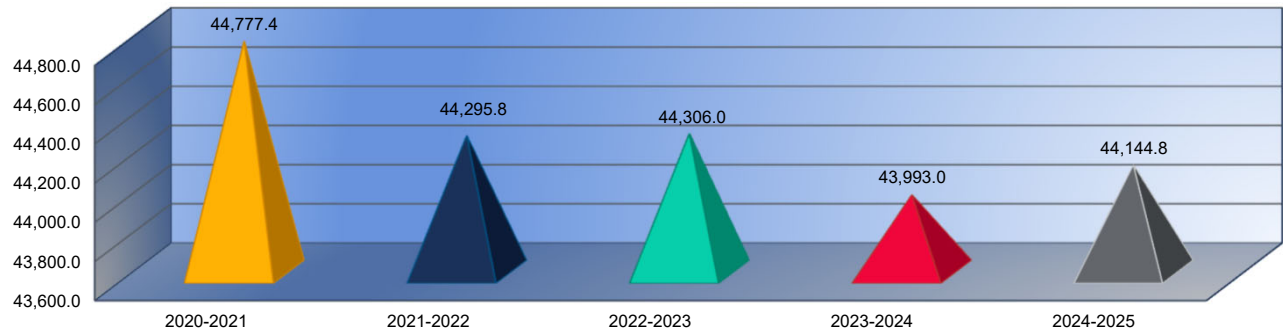


Enrollment Information

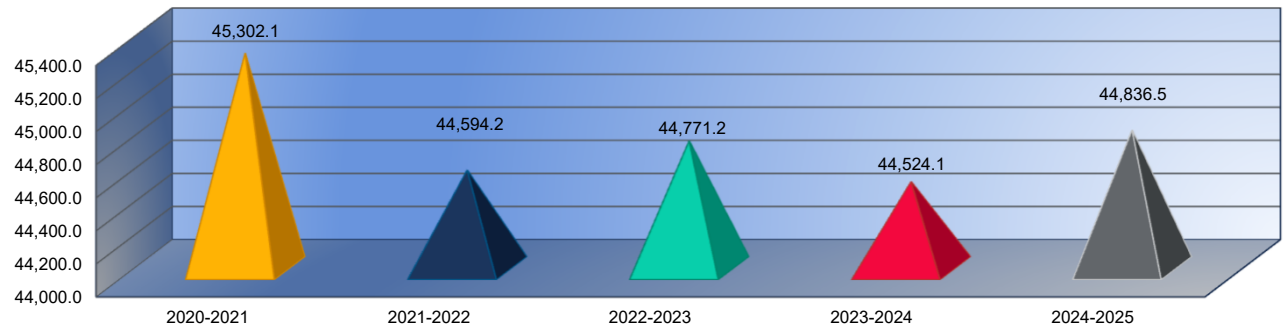
	2020-2021 Actual	2021-2022 Actual	% Change	2022-2023 Actual	% Change	2023-2024 Actual	% Change	2024-2025 Budget	% Change
FTE Enrollment (excl. Virtual)*	44,777.4	44,295.8	-1%	44,306.0	0%	43,993.0	-1%	44,144.8	0%
FTE Enrollment (incl. Virtual)*	45,302.1	44,594.2	-2%	44,771.2	0%	44,524.1	-1%	44,836.5	1%
Free Meal Student Headcount	30,517	28,701	-6%	32,518	13%	32,685	1%	32,800	0%
Reduced Meal Student Headcount	4,346	4,830	11%	3,714	-23%	3,613	-3%	4,000	11%

1. FTE Enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year olds). Beginning in the 2017-2018 school year, full-day Kindergarten is funded as 1.0 FTE. KAMS FTE is excluded.

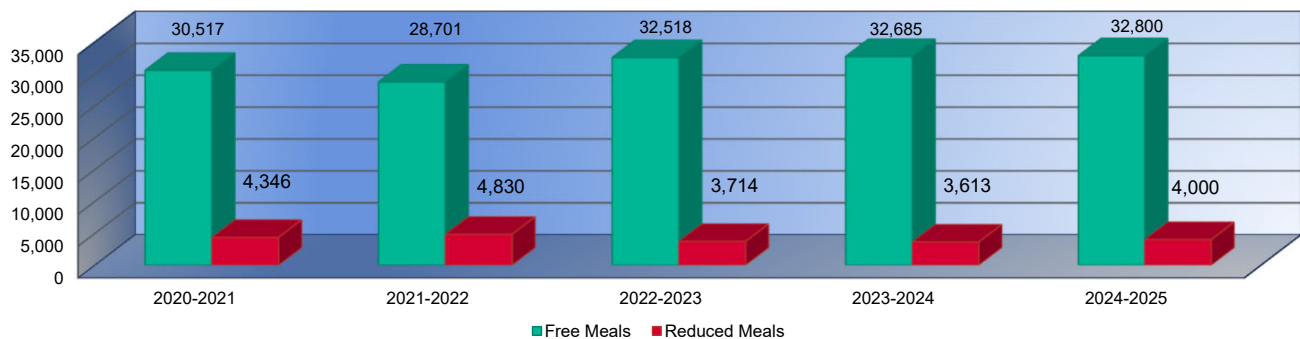
FTE Enrollment for Computing State Foundation Aid
(excludes Virtual)



FTE Enrollment for Calculating "Amount per Pupil"
(includes Virtual)



Low Income Students



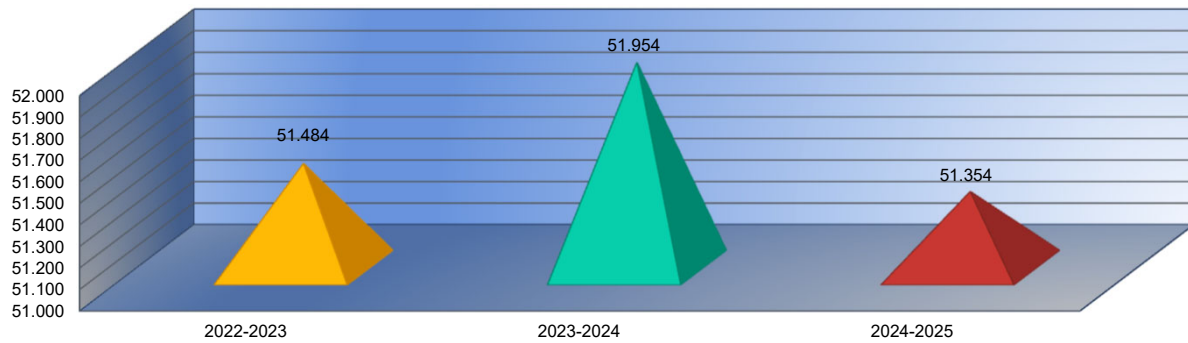
Mill Rates by Fund

	2022-2023 Actual
General	20.000
Supplemental General	14.840
Adult Education	0.000
Capital Outlay	8.000
Declining Enrollment	0.000
Cost of Living	0.000
Special Liability	0.962
School Retirement	0.000
Extraordinary Growth Facilities	0.000
Bond and Interest #1	7.682
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	51.484
Historical Museum	0.000
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	0.000
Rec Comm Employee Bnfts	0.000
TOTAL OTHER	0.000

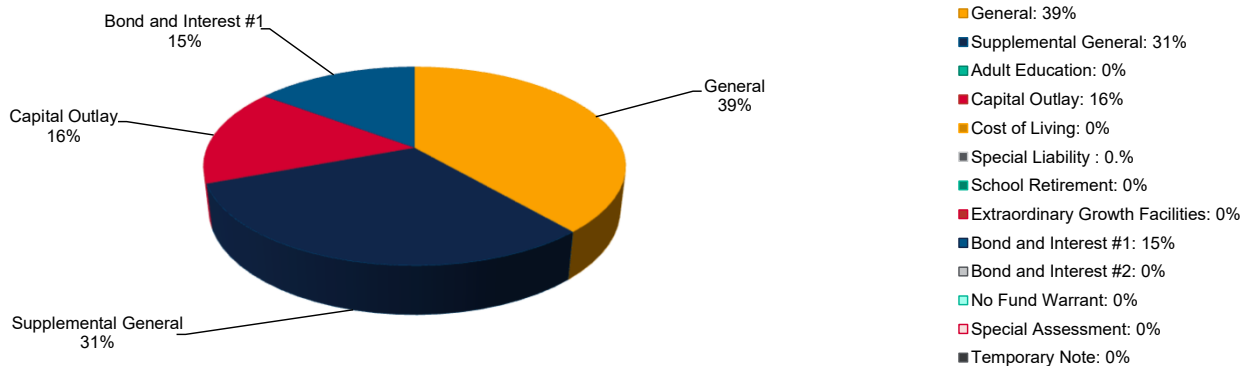
	2023-2024 Actual
General	20.000
Supplemental General	16.173
Adult Education	0.000
Capital Outlay	7.999
Declining Enrollment	0.000
Cost of Living	0.000
Special Liability	0.100
School Retirement	0.000
Extraordinary Growth Facilities	0.000
Bond and Interest #1	7.682
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	51.954
Historical Museum	0.000
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	0.000
Rec Comm Employee Bnfts	0.000
TOTAL OTHER	0.000

	2024-2025 Budget
General	20.000
Supplemental General	15.754
Adult Education	0.000
Capital Outlay	8.000
Declining Enrollment	0.000
Cost of Living	0.000
Special Liability	0.100
School Retirement	0.000
Extraordinary Growth Facilities	0.000
Bond and Interest #1	7.500
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	51.354
Historical Museum	0.000
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	0.000
Rec Comm Employee Bnfts	0.000
TOTAL OTHER	0.000

Total USD Mill Rate

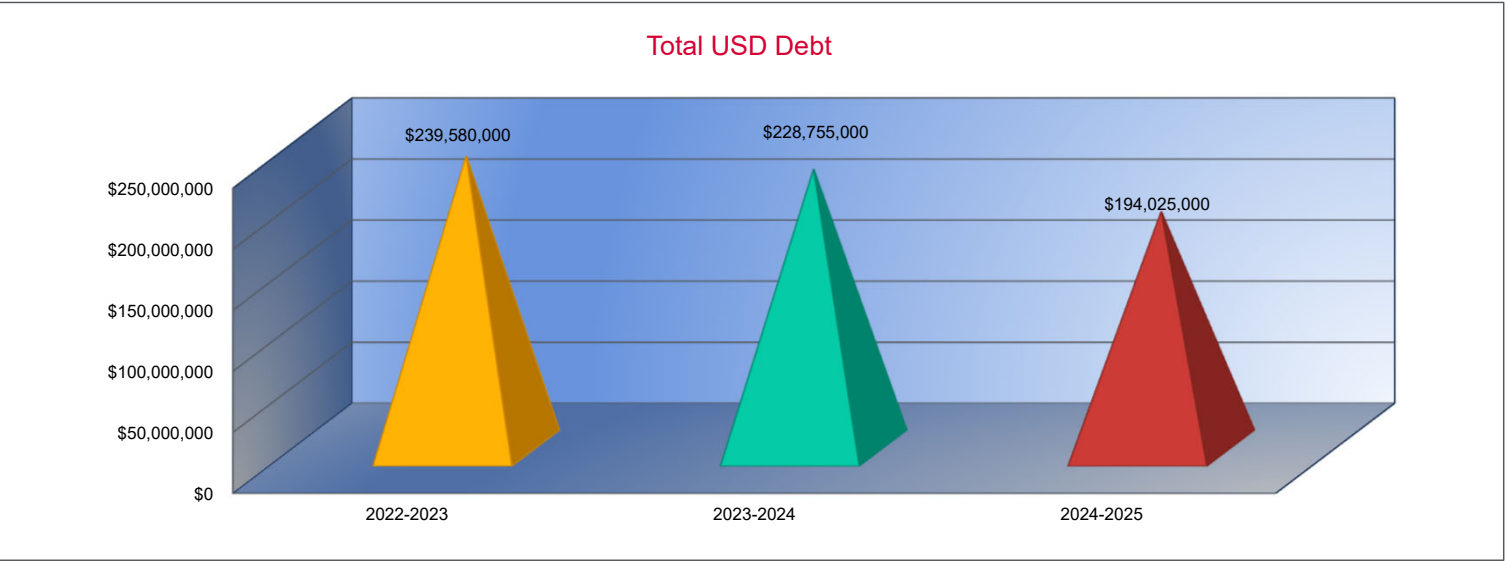
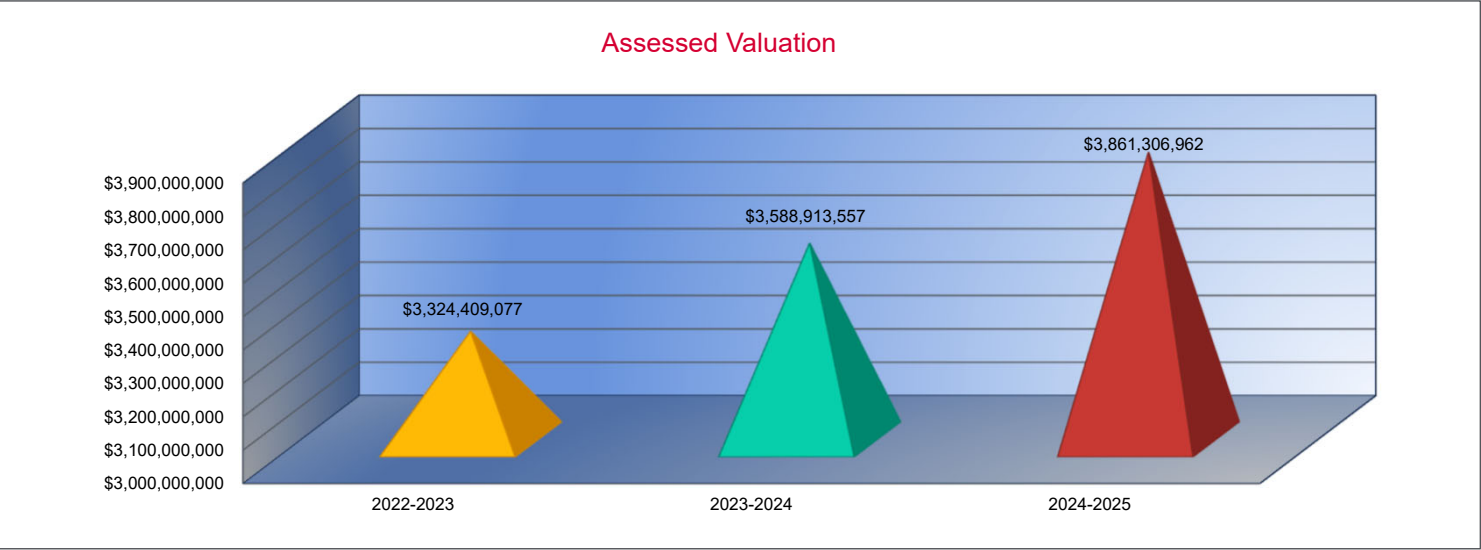


USD Mill Rates by Fund



Other Information

	2022-2023 Actual	2023-2024 Actual	2024-2025 Budget
Assessed Valuation	\$3,324,409,077	\$3,588,913,557	\$3,861,306,962
Total USD Debt	\$239,580,000	\$228,755,000	\$194,025,000



EVERY STUDENT • FUTURE READY



Budget at a Glance

259 - Wichita

2024-2025



Kansas leads the world in the success of each student.

Budget at a Glance

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Summary of Total Expenditures by Function (All Funds)

	2022-2023 Actual	% of Total	2023-2024 Actual	% of Total	% Change	2024-2025 Budget	% of Total	% Change
Instruction	\$395,743,097	47%	\$396,702,013	46%	0%	\$451,786,901	47%	14%
Student Support Services	\$80,948,210	10%	\$81,373,439	9%	1%	\$87,372,074	9%	7%
Instructional Support Services	\$40,114,804	5%	\$42,319,342	5%	5%	\$45,873,375	5%	8%
Administration & Support	\$82,356,190	10%	\$85,458,478	10%	4%	\$88,047,465	9%	3%
Operations & Maintenance	\$73,691,100	9%	\$79,876,869	9%	8%	\$83,899,098	9%	5%
Transportation	\$36,768,998	4%	\$37,231,613	4%	1%	\$40,557,478	4%	9%
Food Services	\$34,967,397	4%	\$34,468,754	4%	-1%	\$41,013,230	4%	19%
Capital Improvements	\$70,267,755	8%	\$52,841,008	6%	-25%	\$80,750,387	8%	53%
Debt Services	\$25,704,245	3%	\$48,874,125	6%	90%	\$46,808,450	5%	-4%
Other Costs	\$340,383	<1%	\$362,673	<1%	7%	\$372,952	<1%	3%
Total Expenditures¹	840,902,179	100%	\$859,508,314	100%	2%	\$966,481,410	100%	12%
Amount per Pupil	\$18,782		\$19,304		3%	\$21,556		12%
Current Expenditures²	\$731,754,956	100%	\$739,205,941	100%	1%	\$804,667,196	100%	9%
Amount per Pupil	\$16,344		\$16,602		2%	\$17,947		8%

Percent of Expenditures for Instruction³

Total Expenditures	\$388,476,023	46%	\$388,125,408	45%	-1%	\$433,413,518	45%	0%
Current Expenditures	\$388,476,023	53%	\$388,125,408	53%	0%	\$433,413,518	54%	1%

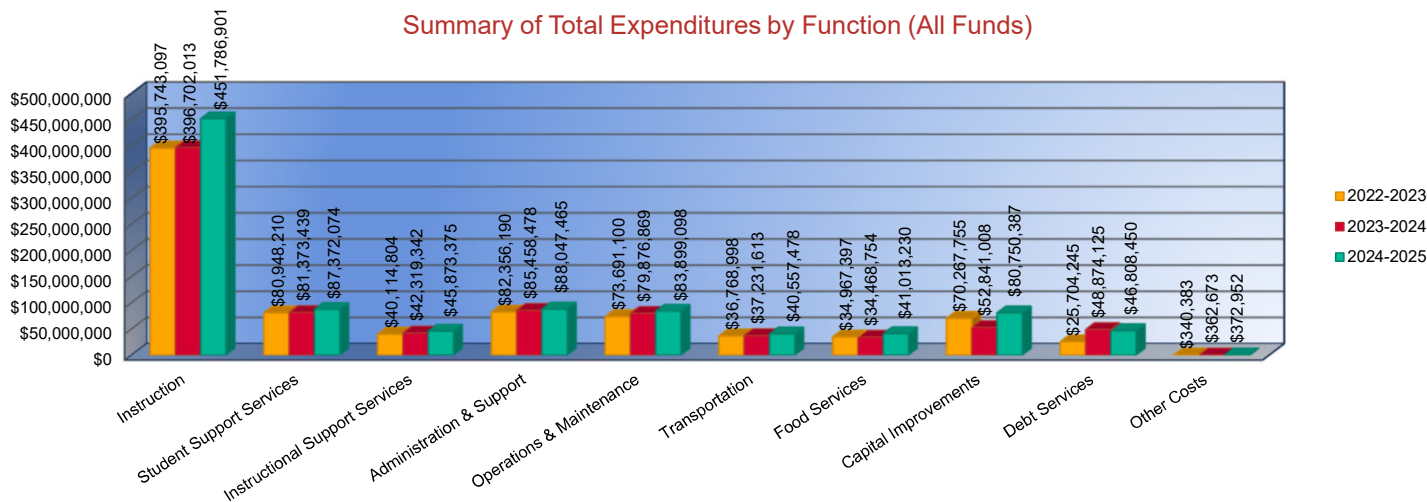
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At-Risk Education Fund, (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School Program, (26) Professional Development, (28) Parent Education, (29) Summer School, (30) Special Education, (34) Career and Postsecondary Education, (35) Gifts & Grants, (42) Special Liability Expense, (44) School Retirement, (51) KPERs Special Retirement Contribution, (53) Contingency Reserve, (55) Textbook & Student Material Revolving, (56) Activity Fund, (62) Bond & Interest #1, (63) Bond & Interest #2, (66) No-Fund Warrant, (67) Special Assessment, and (78) Special Education Coop Fund.

Note: The Budgeted Total Expenditures may not match Code 99 due to budgeted transfers from (06) General and (08) Supplemental General to (53) Contingency Reserve and (55) Textbook & Student Material Revolving, which are not budgeted funds.

2. Current Expenditures excludes Capital Outlay (Code 16) and Bond Debt expenditures (Code 62 & 63)

3. Instruction excludes Capital Outlay (Code 16) and Bond Debt expenditures (Code 62 & 63)

Functions Included: Instruction (1000), Student Support Services (2100), Instructional Support Services (2200), Administration & Support (2300, 2400, 2500), Operations & Maintenance (2600), Transportation (2700), Food Service (3100), Other Costs (2900, 3300), Capital Improvements (4000), Debt Services (5100) and Transfers (5200)

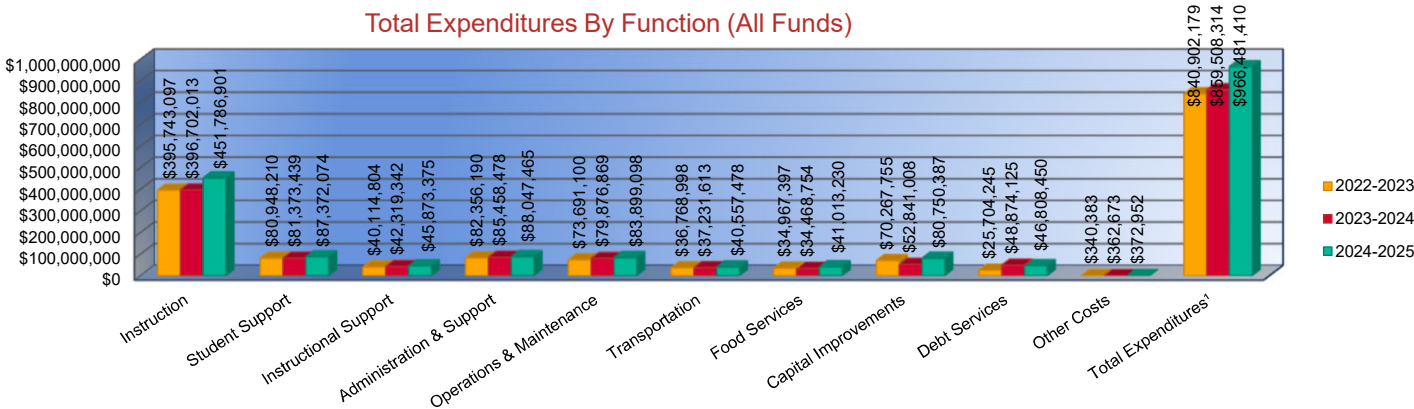


Total Expenditures By Function (All Funds)

	2022-2023 Actual	2023-2024 Actual	2024-2025 Budget
Instruction	\$395,743,097	\$396,702,013	\$451,786,901
Student Support	\$80,948,210	\$81,373,439	\$87,372,074
Instructional Support	\$40,114,804	\$42,319,342	\$45,873,375
Administration & Support	\$82,356,190	\$85,458,478	\$88,047,465
Operations & Maintenance	\$73,691,100	\$79,876,869	\$83,899,098
Transportation	\$36,768,998	\$37,231,613	\$40,557,478
Food Services	\$34,967,397	\$34,468,754	\$41,013,230
Capital Improvements	\$70,267,755	\$52,841,008	\$80,750,387
Debt Services	\$25,704,245	\$48,874,125	\$46,808,450
Other Costs	\$340,383	\$362,673	\$372,952
Total Expenditures¹	\$840,902,179	\$859,508,314	\$966,481,410

1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At-Risk Education Fund, (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School Program, (26) Professional Development, (28) Parent Education, (29) Summer School, (30) Special Education, (34) Career and Postsecondary Education, (35) Gifts & Grants, (42) Special Liability Expense, (44) School Retirement, (51) KPERs Special Retirement Contribution, (53) Contingency Reserve, (55) Textbook & Student Material Revolving, (56) Activity Fund, (62) Bond & Interest #1, (63) Bond & Interest #2, (66) No-Fund Warrant, (67) Special Assessment, and (78) Special Education Coop Fund.

Note: The Budgeted Total Expenditures may not match Code 99 due to budgeted transfers from (06) General and (08) Supplemental General to (53) Contingency Reserve and (55) Textbook & Student Material Revolving, which are not budgeted funds.



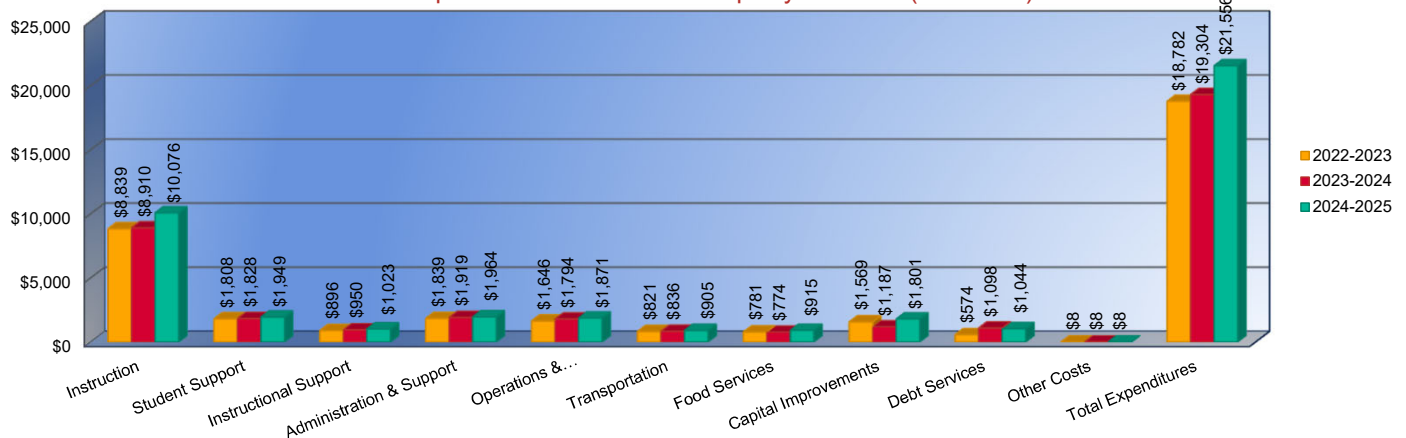
Total Expenditures Amount Per Pupil by Function (All Funds)

	2022-2023 Actual	2023-2024 Actual	2024-2025 Budget
Instruction	\$8,839	\$8,910	\$10,076
Student Support	\$1,808	\$1,828	\$1,949
Instructional Support	\$896	\$950	\$1,023
Administration & Support	\$1,839	\$1,919	\$1,964
Operations & Maintenance	\$1,646	\$1,794	\$1,871
Transportation	\$821	\$836	\$905
Food Services	\$781	\$774	\$915
Capital Improvements	\$1,569	\$1,187	\$1,801
Debt Services	\$574	\$1,098	\$1,044
Other Costs	\$8	\$8	\$8
Total Expenditures ^	\$18,782	\$19,304	\$21,556
Enrollment (FTE),	44,771.2	44,524.1	44,836.5

1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At-Risk Education Fund, (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School Program, (26) Professional Development, (28) Parent Education, (29) Summer School, (30) Special Education, (34) Career and Postsecondary Education, (35) Gifts & Grants, (42) Special Liability Expense, (44) School Retirement, (51) KPERs Special Retirement Contribution, (53) Contingency Reserve, (55) Textbook & Student Material Revolving, (56) Activity Fund, (62) Bond & Interest #1, (63) Bond & Interest #2, (66) No-Fund Warrant, (67) Special Assessment, and (78) Special Education Coop Fund.

Note: The Budgeted Total Expenditures may not match Code 99 due to budgeted transfers from (06) General and (08) Supplemental General to (53) Contingency Reserve and (55) Textbook & Student Material Revolving, which are not budgeted funds.

Total Expenditures Amount Per Pupil by Function (All Funds)

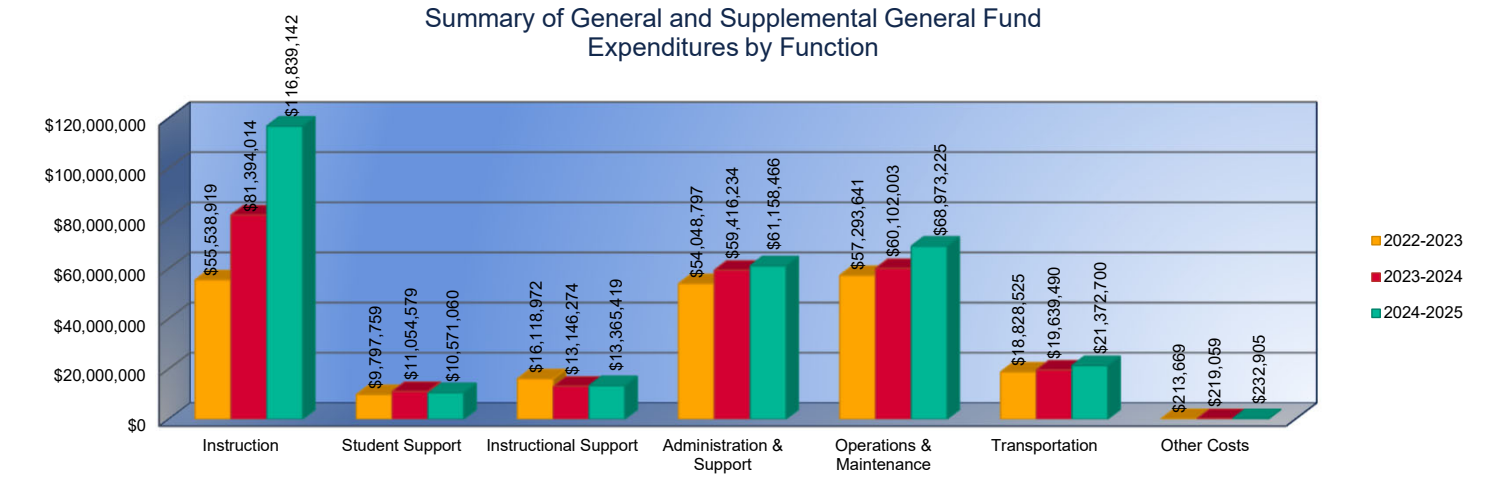


Summary of General and Supplemental General Fund Expenditures by Function*

	2022-2023 Actual	% of Total	2023-2024 Actual	% of Total	% Change	2024-2025 Budget	% of Total	% Change
Instruction	\$55,538,919	26%	\$81,394,014	33%	47%	\$116,839,142	40%	44%
Student Support	\$9,797,759	5%	\$11,054,579	5%	13%	\$10,571,060	4%	-4%
Instructional Support	\$16,118,972	8%	\$13,146,274	5%	-18%	\$13,365,419	5%	2%
Administration & Support	\$54,048,797	26%	\$59,416,234	24%	10%	\$61,158,466	21%	3%
Operations & Maintenance	\$57,293,641	27%	\$60,102,003	25%	5%	\$68,973,225	24%	15%
Transportation	\$18,828,525	9%	\$19,639,490	8%	4%	\$21,372,700	7%	9%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$213,669	\$0	\$219,059	<1%	3%	\$232,905	<1%	6%
Total Expenditures	\$211,840,282	100%	\$244,971,653	100%	16%	\$292,512,917	100%	19%
Amount per Pupil	\$4,732		\$5,502		16%	\$6,524		19%

*The Summary of General and Supplemental General Fund Expenditures by Function comes from pages 6-13 and is the sum of the "General Fund" and "Supplemental General Fund" line items.

Summary of General and Supplemental General Fund Expenditures by Function



Instruction Expenditures (1000)

	2022-2023 Actual
General	\$55,036,109
Federal Funds	\$68,270,007
Supplemental General	\$502,810
Preschool-Aged At-Risk	\$7,138,501
At-Risk Education Fund	\$120,329,016
Bilingual Education	\$11,221,783
Virtual Education	\$1,306,199
Capital Outlay	\$7,267,074
Driver Education	\$0
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$74,553,833
Cost of Living	\$0
Career and Postsecondary Ed.	\$9,438,216
Gifts & Grants¹	\$1,196,781
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$35,699,068
Contingency Reserve	\$0
Text Book & Student Material	\$2,656,945
Activity Fund	\$1,126,755
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$395,743,097
Enrollment (FTE)³	44,771.2
Amount per Pupil²	\$8,839
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$395,743,097

2023-2024 Actual	% Change
\$80,998,159	47%
\$36,005,575	-47%
\$395,855	-21%
\$7,888,099	11%
\$114,904,585	-5%
\$12,402,579	11%
\$1,606,212	23%
\$8,576,605	18%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$78,831,306	6%
\$0	0%
\$10,317,144	9%
\$1,384,691	16%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$34,706,458	-3%
\$0	0%
\$8,234,177	210%
\$450,568	-60%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$396,702,013	0%
44,524.1	-1%
\$8,910	1%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$396,702,013	0%

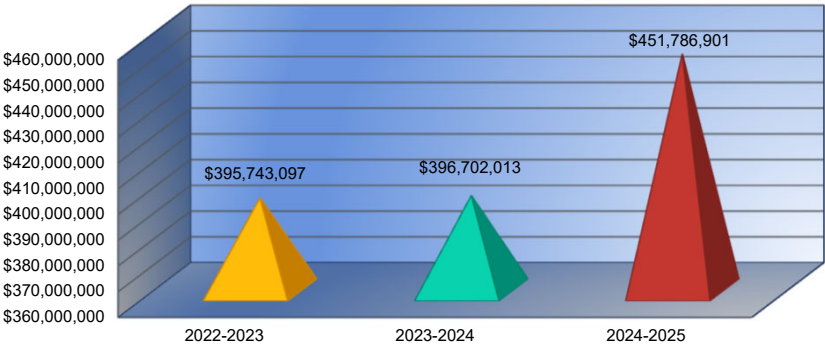
2024-2025 Budget	% Change
\$113,191,514	40%
\$20,955,251	-42%
\$3,647,628	821%
\$9,487,019	20%
\$116,687,473	2%
\$16,094,607	30%
\$4,155,450	159%
\$18,373,383	114%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$323,261	0%
\$91,041,869	15%
\$0	0%
\$13,154,841	28%
\$7,365,163	432%
\$0	0%
\$0	0%
\$0	0%
\$37,309,442	7%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$451,786,901	14%
44,836.5	1%
\$10,076	13%
\$0	0%
\$0	0%
\$0	0%
\$451,786,901	14%

1. Gifts & Grants includes private grants and grants from non-federal sources.

2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.

3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (3 and 4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.

Instruction Expenditures (1000)



Sources of Revenue and Proposed Budget for 2024-2025

Fund	2024-2025 Amount Budgeted	July 1, 2024 Cash Balance	Estimated Sources of Revenue - 2024-2025					Estimated July 1, 2025 Cash Balance
			State	Federal	Local			
					Interest	Transfers	Other	
General	\$446,622,716	\$0	\$446,622,716	\$0			\$0	\$0
Supplemental General	\$147,816,395	\$0	\$77,234,066			\$6,806,235	\$63,776,094	
Adult Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Preschool-Aged At-Risk (3 and 4 yr Old)	\$9,808,178	\$1,500,000		\$0	\$0	\$8,308,178	\$0	\$0
Adult Supplemental Education	\$0	\$0			\$0	\$0	\$0	\$0
At-Risk Education Fund	\$134,370,983	\$1,662,910		\$0	\$0	\$132,708,073	\$0	\$0
Bilingual Education	\$17,918,191	\$2,000,000		\$0	\$0	\$15,918,191	\$0	\$0
Virtual Education	\$5,136,535	\$1,285,635			\$0	\$3,850,900	\$0	\$0
Capital Outlay	\$115,005,764	\$84,094,747	\$16,366,081	\$0	\$9,000,000	\$0	\$35,544,936	\$30,000,000
Driver Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Declining Enrollment	\$0	\$0				\$0	\$0	\$0
Extraordinary School Program	\$8,144,627	\$4,709,873		\$1,143,055	\$0	\$0	\$2,291,699	\$0
Food Service	\$41,349,725	\$6,952,611	\$188,219	\$30,012,744	\$685,272	\$0	\$3,510,879	\$0
Professional Development	\$5,157,432	\$4,000,000	\$343,053	\$0	\$0	\$814,379	\$0	\$0
Parent Education Program	\$1,052,795	\$500,000	\$246,690	\$0	\$0	\$306,105	\$0	\$0
Summer School	\$347,331	\$316,591		\$0	\$0	\$0	\$30,740	\$0
Special Education	\$153,673,370	\$23,000,000	\$0	\$28,947,377	\$0	\$124,725,993	\$0	\$23,000,000
Career and Postsecondary Education	\$14,648,107	\$2,500,000	\$30,595	\$0	\$0	\$12,117,512	\$0	\$0
Special Liability Expense Fund	\$1,602,000	\$1,807,306			\$0	\$0	\$637,300	\$842,606
Special Reserve Fund		\$66,617,658						
Gifts and Grants	\$13,838,611	\$5,591,238	\$3,295,736	\$0			\$4,951,637	\$0
Textbook & Student Materials Revolving		\$20,986,963						
School Retirement	\$0	\$0			\$0		\$0	\$0
Extraordinary Growth Facilities	\$0	\$0				\$0	\$0	
KPERS Special Retirement Contribution	\$61,267,308	\$0	\$61,267,308					
Contingency Reserve		\$41,000,000						
Activity Funds		\$2,257,955						
Bond and Interest #1	\$46,808,450	\$83,069,410	\$23,366,822	\$2,720,107	\$0		\$31,237,949	\$93,585,838
Bond and Interest #2	\$0	\$0	\$0	\$0	\$0		\$0	\$0
No Fund Warrant	\$0	\$0					\$0	\$0
Special Assessment	\$3	\$3					\$0	\$0
Temporary Note	\$0	\$0			\$0		\$0	\$0
Coop Special Education	\$0	\$0	\$0	\$0	\$0		\$0	\$0
Federal Funds	\$44,839,083	-\$5,278,495		\$50,117,578				\$0
Cost of Living	\$0	\$0				\$0	\$0	
SUBTOTAL	\$1,269,407,604	\$348,574,405	\$628,961,286	\$112,940,861	\$9,685,272	\$305,555,566	\$141,981,234	\$147,428,444
Less Transfers	\$298,749,331							
TOTAL Budget Expenditures	\$970,658,273							

Sources of Revenue

	2022-2023	2023-2024	2024-2025
State Revenues	553,883,238	585,401,645	628,961,286
Federal Revenues	233,604,614	175,242,740	112,940,861
Local Revenues ¹	143,779,718	170,875,774	151,666,506
Total Revenues	931,267,570	931,520,159	893,568,653
Revenues Per Pupil	20,801	20,922	19,929

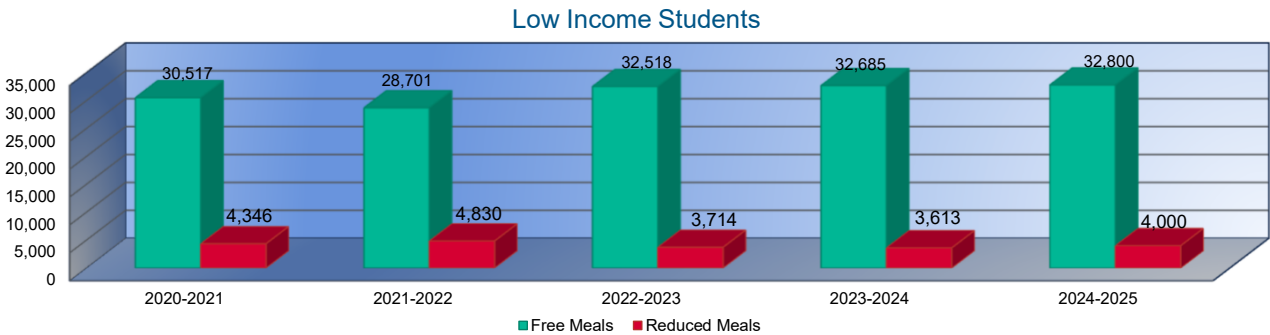
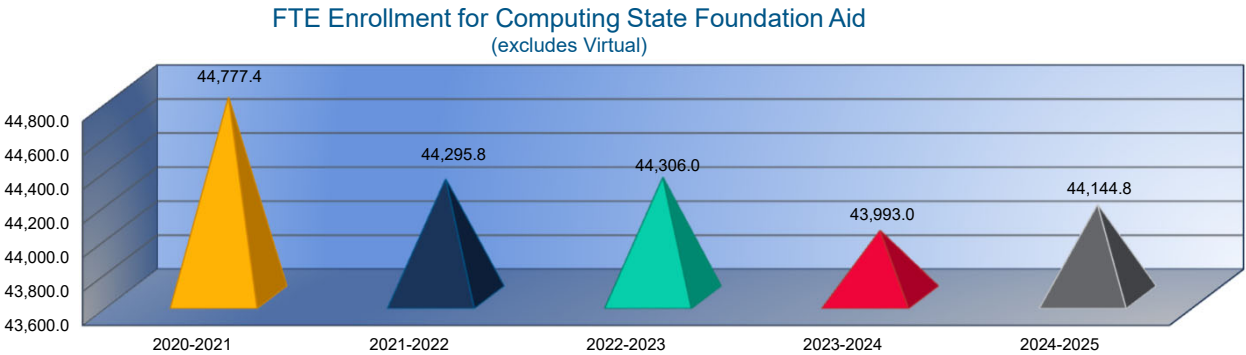
1. Excludes "Transfers" to avoid duplication of revenue.

Note: Effective July 1, 2014 (2014-2015 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as State Foundation (General State) Aid.

Enrollment Information

	2020-2021 Actual	2021-2022 Actual	% Change	2022-2023 Actual	% Change	2023-2024 Actual	% Change	2024-2025 Budget	% Change
FTE Enrollment (excl. Virtual) ¹	44,777.4	44,295.8	-1%	44,306.0	0%	43,993.0	-1%	44,144.8	0%
Free Meal Student Headcount	30,517	28,701	-6%	32,518	13%	32,685	1%	32,800	0%
Reduced Meal Student Headcount	4,346	4,830	11%	3,714	-23%	3,613	-3%	4,000	11%

1. FTE Enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year olds). Beginning in the 2017-2018 school year, full-day Kindergarten is funded as 1.0 FTE. KAMS FTE is excluded.

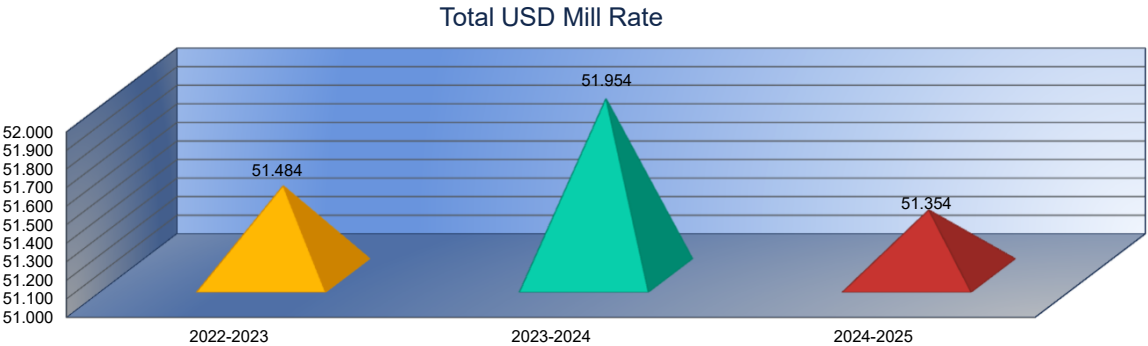


Mill Rates by Fund

	2022-2023 Actual
General	20.000
Supplemental General	14.840
Adult Education	0.000
Capital Outlay	8.000
Declining Enrollment	0.000
Cost of Living	0.000
Special Liability	0.962
School Retirement	0.000
Extraordinary Growth Facilities	0.000
Bond and Interest #1	7.682
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	51.484
Historical Museum	0.000
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	0.000
Rec Comm Employee Bnfts	0.000
TOTAL OTHER	0.000

	2023-2024 Actual
	20.000
	16.173
	0.000
	7.999
	0.000
	0.000
	0.100
	0.000
	0.000
	7.682
	0.000
	0.000
	0.000
	0.000
	0.000
	0.000
	51.954
	0.000
	0.000
	0.000
	0.000
	0.000
	0.000
	0.000
	0.000

	2024-2025 Budget
	20.000
	15.754
	0.000
	8.000
	0.000
	0.000
	0.100
	0.000
	0.000
	7.500
	0.000
	0.000
	0.000
	0.000
	0.000
	51.354
	0.000
	0.000
	0.000
	0.000
	0.000
	0.000
	0.000



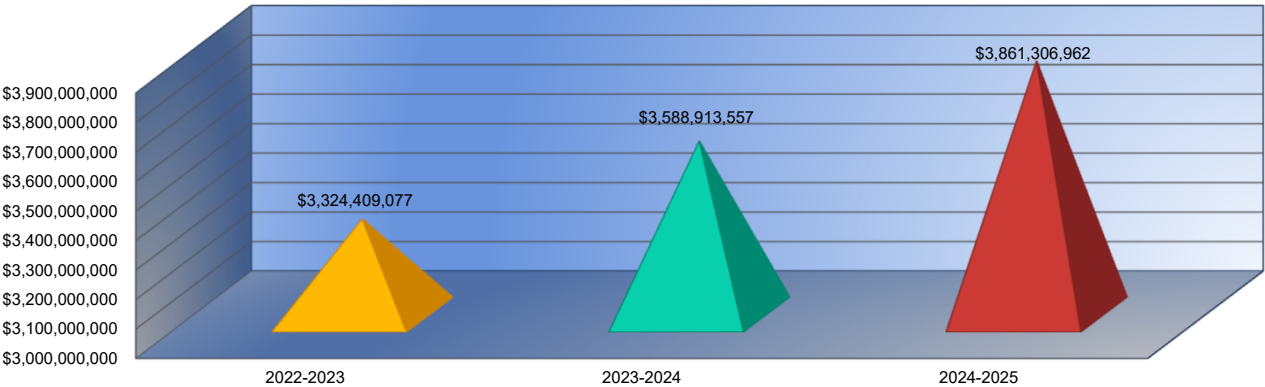
Other Information

	2022-2023 Actual
Assessed Valuation	\$3,324,409,077
Total USD Debt	\$239,580,000

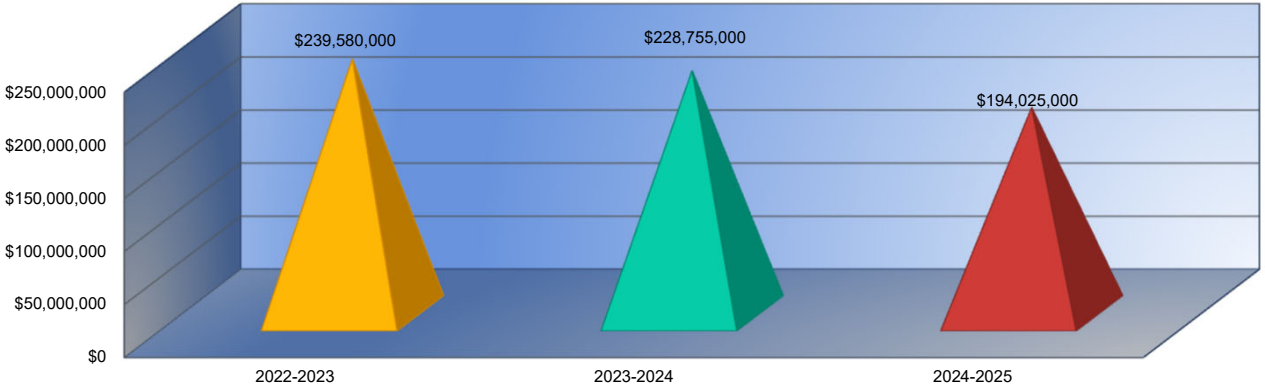
	2023-2024 Actual
	\$3,588,913,557
	\$228,755,000

	2024-2025 Budget
	\$3,861,306,962
	\$194,025,000

Assessed Valuation



Total USD Debt



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)	234.5	\$28,713,823	\$122,447	240.0	\$29,335,660	\$122,232	237.0	\$30,906,685	\$130,408
Teachers (Full Time)	3,418.4	\$232,351,229	\$67,971	3,328.3	\$230,184,793	\$69,160	3,146.9	\$245,224,987	\$77,926
Other Licensed Personnel	873.0	\$75,822,021	\$86,852	895.5	\$77,574,899	\$86,627	825.8	\$77,751,011	\$94,152
Classified Personnel	2,876.1	\$130,980,643	\$45,541	2,928.9	\$132,126,141	\$45,111	2,780.8	\$143,395,880	\$51,566
Substitutes/Temporary Help		\$23,600,655			\$16,893,827			\$20,072,172	

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.

Administrators: ** 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)****.

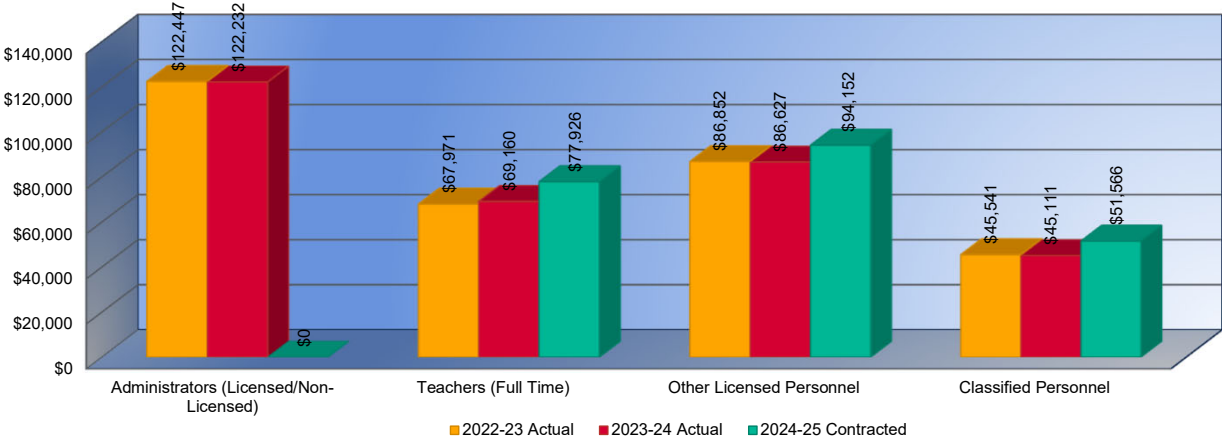
*FTE for Licensed Administrators, Teachers and Other Licensed Personnel is defined by the local school board. Generally FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12 month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

Average Salaries



Public School District Reports

KSDE's Data Central

Kansas K-12 Reports

- Attendance & Enrollment
- Inclement Weather & In-Service Date
- Graduate & Dropout
- Crime
- Building
- Personnel (Certified & Non-Certified)
- Suspension & Expulsion
- Transportation

School Finance Reports

Warehouse

- Assessed Valuation
- Cash Balance
- Headcount Enrollment
- Mill Levies
- Personnel (Certified & Non-Certified)
- Salary
- Bond
- State Foundation Aid & LOB
- Expenditure
- Kindergarten Formats
- Meal Pricing
- Expenditure
- Pupil to Teacher Ratio
- Transportation

Comparative Performance & Fiscal System (CPFS)

Budget Reports by Fund, Function and Object Code.

Budgets

Budget, At a Glance, Profile, Form 150, and Summary.

CPA Reports

School District Funding Report

Kansas State Building Report Card

- Attendance Rate
- IDEA Performance Plan
- Performance Level
- School Violence
- Assessments (NAEP)
 - Reading
 - Mathematics
- Enrollment
- ACT Scores
- Similar Schools
- Grade Range
- Title I status
- Website & Contact info
- Post-Secondary Progress
- Dropout and Graduation Rate & Post-Secondary Progress
- Teacher Quality
- Demographic

State Budget Codes

EVERY STUDENT • FUTURE READY



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		0	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			
1985 State Aid Reimbursements	65	522,535	456,872	
1990 Miscellaneous	67	10,905	471	
3000 State Sources				
3110 State Foundation Aid	95	342,231,445	357,336,330	379,387,233
3130 Mineral Production Tax	115	284	229	
3205 Special Education Aid	120	57,891,517	57,478,918	67,235,483
RESOURCES AVAILABLE	170	400,656,686	415,272,820	446,622,716
Total Expenditures & Transfers	175	400,656,686	415,272,820	446,622,716
Unencumbered Cash Balance (June 30)	190	0	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	34,193,529	55,490,572	87,312,377
120 Non-Certified	215	1,680,172	1,487,150	1,158,393
200 Employee Benefits				
210 Insurance (employee)	220	9,189,119	7,944,616	8,566,659
220 Social Security	225	2,699,914	4,332,752	6,768,017
290 Other	230	2,906,471	3,416,434	2,116,533
300 Purchased Professional & Tech Serv	235	2,080,381	2,454,905	2,313,262
400 Purchased Property Services	237	41,910	145,136	126,589
500 Other Purchased Services				
560 Tuition				
561 Tuition/Other State LEA's	240	5,515	5,745	10,280
562 Tuition/Other Out-of-State LEA's	245			
563 Tuition/Private Sources	250			
590 Other	255	486,359	766,343	874,952
600 Supplies				
610 General Supplemental (teaching)	260	1,216,722	4,335,414	3,063,023
644 Textbooks	265			
650 Supplies (technology related)	267	128,889	100,765	172,713
680 Miscellaneous Supplies	270	254,387	249,415	292,110

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)	275	121,378	148,693	366,824
800 Other	280	31,363	120,219	49,782
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	6,335,695	7,178,666	6,981,994
120 Non-Certified	290	779,376	874,277	1,106,419
200 Employee Benefits				
210 Insurance (employee)	295	882,303	887,580	715,066
220 Social Security	300	532,614	603,655	618,767
290 Other	305	562,385	479,586	150,716
300 Purchased Professional & Tech Serv	310	112,369	123,246	126,561
400 Purchased Property Services	313	16,053	19,403	22,679
500 Other Purchased Services	315	135,845	94,739	145,955
600 Supplies	320	117,286	466,091	288,848
700 Property (equipment & furnishings)	325	12,760	15,707	29,359
800 Other	330	1,219	4,011	16,563
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	10,711,705	8,180,409	8,575,886
120 Non-Certified	340	1,276,790	1,385,908	1,601,409
200 Employee Benefits				
210 Insurance (employee)	345	1,339,358	1,155,724	897,497
220 Social Security	350	903,034	724,949	778,563
290 Other	355	953,717	572,464	240,524
300 Purchased Professional & Tech Serv	360	86,362	97,776	164,385
400 Purchased Property Services	363	5,926	2,307	2,334
500 Other Purchased Services	365	186,798	265,582	226,546
600 Supplies				
640 Books (not textbooks) & Periodicals	370	206,922	207,151	243,524
650 Technology Supplies	375	10,398	53,561	26,482
680 Miscellaneous Supplies	380	220,599	221,420	260,150
700 Property (equipment & furnishings)	385	75,819	35,605	47,560
800 Other	390	11,782	32,929	39,972
2300 General Administration				
100 Salaries				
110 Certified	395	1,557,901	1,725,961	2,051,571
120 Non-Certified	400	457,060	507,790	622,053
200 Employee Benefits				
210 Insurance (employee)	405	146,928	176,855	168,498
220 Social Security	410	138,250	160,845	204,532
290 Other	415	187,751	160,768	208,579
300 Purchased Professional & Tech Serv	420	77,130	173,546	196,996
400 Purchased Property Services	425		494	2,000
500 Other Purchased Services				
520 Insurance	430			
530 Communications (telephone, postage, etc.)	435	5,181	4,691	5,979
590 Other	440	99,975	102,076	79,886
600 Supplies	445	64,942	46,461	76,070
700 Property (equipment & furnishings)	450	20,261	14,161	26,620
800 Other	455	86,894	54,184	62,285
2400 School Administration				
100 Salaries				
110 Certified	460	18,242,983	19,033,560	21,126,620
120 Non-Certified	465	9,074,171	9,594,622	10,544,161
200 Employee Benefits				
210 Insurance (employee)	470	3,500,419	4,144,213	3,519,000
220 Social Security	475	2,046,229	2,146,589	2,422,816
290 Other	480	2,178,547	1,718,132	1,781,857

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
300 Purchased Professional & Tech Serv	485	933	10,682	2,716
400 Purchased Property Services	490	39,740	43,908	48,854
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495	18,796	12,013	14,922
590 Other	500	53,534	63,239	84,277
600 Supplies	505	678,413	988,369	678,276
700 Property (equipment & furnishings)	510	21,143	25,102	19,464
800 Other	515	3,304	4,901	2,369
2500 Central Services				
100 Salaries				
110 Certified	730	220,035	296,114	763,924
120 Non-Certified	735	1,264,634	1,207,436	1,880,029
200 Employee Benefits				
210 Insurance	740	188,941	207,550	187,128
220 Social Security	745	110,423	119,523	202,263
290 Other	750	121,794	94,324	77,744
300 Purchased Professional & Tech Serv	755	41,740	57,877	51,000
400 Purchased Property Services	760	172	25	550
500 Other Purchased Services	765	91,266	100,457	95,369
600 Supplies	770	56,528	47,036	27,517
700 Property (equipment & furnishings)	775	27,676	7,449	13,954
800 Other	780	10,083	7,578	6,587
2600 Operations & Maintenance				
100 Salaries				
120 Non-Certified	520	24,447,012	25,331,456	30,202,325
200 Employee Benefits				
210 Insurance (employee)	525	4,250,265	5,196,862	4,754,790
220 Social Security	530	1,826,539	1,890,322	2,310,478
290 Other	535	1,960,543	1,531,475	782,556
300 Purchased Professional & Tech Serv	540	493,182	1,097,599	1,124,486
400 Purchased Property Services				
411 Water/Sewer	545			
420 Cleaning	550	36,242	39,642	43,500
430 Repairs & Maintenance	555	1,220,072	2,696,557	1,229,523
440 Rentals	560			900
460 Repair of Buildings	565			
490 Other	570	391,338	404,066	922,000
500 Other Purchased Services				
520 Insurance	575			
590 Other	580	44,463	35,788	54,816
600 Supplies				
610 General Supplies	585	3,882,874	3,685,721	3,910,406
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not school bus)	600	446,599	432,744	640,000
629 Other	605			
680 Miscellaneous Supplies	610	55,610	58,900	44,554
700 Property (equipment & furnishings)	615	146,238	189,448	217,982
800 Other	620	7,559	20,656	13,325
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			

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 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			
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 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			
519 Mileage in Lieu of Trans	678	117,728	156,259	141,776
520 Insurance	680			
626 Motor Fuel	682			
730 Equipment (including buses)	684			
800 Other	686			
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			
500 Other Purchased Services	700			
600 Supplies	702			
730 Equipment	704			
800 Other	706			
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			

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
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	212,880		
400 Purchased Property Services	925		230	475
500 Other Purchased Services	930			
600 Supplies	935		25	475
700 Property (equipment & furnishings)	940	789	1,667	1,235
800 Other	945			
3300 Community Services Operations	785		217,137	230,720
4300 Architectural & Engineering Services	790			
5200 Transfers				
932 Adult Education	795			
934 Adult Supplemental Education	800			
936 Bilingual Education	805	9,528,620	9,505,909	12,355,816
937 Virtual Education	807	2,354,118	2,869,187	3,850,900
938 Capital Outlay	810	35,000,000	16,940,690	
940 Driver Training	815			
943 Extraordinary School Program	823			
944 Food Service	825			
946 Professional Development	830	1,090,340	3,646,748	814,379
948 Parent Education Program	835			
949 Summer School	837			
950 Special Education	840	63,656,925	64,692,581	76,354,374
954 Career & Postsecondary Education	850	3,770,188	7,003,377	7,481,487
960 Special Reserve Fund	853			
963 Special Liability Expense Fund	855			
972 Contingency Reserve	885		9,356,802	
974 Textbook & Student Materials Revolving Fund	889	3,700,420	3,610,244	3,176,863
976 Preschool-Aged At-Risk	891	7,308,676	8,970,169	8,308,178
978 At-Risk Education Fund	893	113,360,465	97,951,123	103,898,658
TOTAL EXPENDITURES*	~~~	400,656,686	415,272,820	446,622,716

*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	-100,758,781	-43,808,757	-5,278,495
Cancellation of Prior Year Encumbrances	03	2,603,811	1,398,143	
REVENUES				
4000 FEDERAL SOURCES - GRANTS				
4591 Title I	10	23,643,884	31,753,294	35,552,203
4593 Title II	15	4,129,658	4,596,189	6,695,983
4602 Title IV Part A	22	781,550	652,634	873,806
4604 Title IV Part B	27			
4601 Title III (English Language Acquisition)	60	887,632	855,829	1,384,741
4595 ESSER I (CARES Act)	67	291,017		
4605 ESSER II (CRRSA)	68	40,780,214	1,132,680	
4606 ESSER III (ARP)	70	96,468,560	72,520,331	3,660,000
4599 Other	75	2,633,012	1,432,610	1,950,845
RESOURCES AVAILABLE	170	71,460,557	70,532,953	44,839,083
TOTAL EXPENDITURES	175	115,269,314	75,811,448	44,839,083
UNENCUMBERED CASH BALANCE JUNE 30	190	-43,808,757	-5,278,495	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	35,302,268	14,319,074	7,981,448
120 NonCertified	215	9,471,070	7,716,888	5,802,545
200 Employee Benefits				
210 Insurance (Employee)	220	5,639,754	4,762,702	1,789,473
220 Social Security	225	3,594,030	1,872,286	1,054,474
290 Other	230	1,482,010	855,182	359,411
300 Purchased Professional & Technical Serv	235	2,529,871	1,559,155	860,000
400 Purchased Property Services	237	6,880	3,320	200
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	1,155	3,260	4,100
590 Other	255	394,110	317,153	463,700

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				
600 Supplies				
610 General Supplemental (Teaching)	260	3,735,199	1,066,947	1,466,100
644 Textbooks	265	117,800		
650 Supplies (Technology Related)	267	859,401	177,634	232,600
680 Miscellaneous Supplies	270	1,251,070	317,670	449,700
700 Property (Equipment & Furnishings)	275	3,872,907	3,034,254	491,500
800 Other	280	12,482	50	
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	7,055,881	4,269,377	3,644,251
120 NonCertified	290	2,604,140	2,241,739	1,211,290
200 Employee Benefits				
210 Insurance (Employee)	295	698,341	757,053	473,202
220 Social Security	300	736,929	465,773	371,449
290 Other	305	273,834	206,852	117,838
300 Purchased Professional & Technical Serv	310	1,775,994	4,010,982	409,400
400 Purchased Property Services	313	2,979	3,142	
500 Other Purchased Services	315	96,109	62,573	24,700
600 Supplies	320	1,071,555	295,121	329,500
700 Property (Equipment & Furnishings)	325	331,675	9,228	6,600
800 Other	330	4,100	248	
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	10,770,296	12,232,054	10,203,142
120 NonCertified	340	220,049	146,768	100
200 Employee Benefits				
210 Insurance (Employee)	345	940,884	918,699	822,204
220 Social Security	350	828,383	930,714	780,542
290 Other	355	428,286	434,613	273,920
300 Purchased Professional & Technical Serv	360	842,797	885,983	1,672,900
400 Purchased Property Services	363	1,040	640	3,700
500 Other Purchased Services	365	725,850	518,737	1,830,800
600 Supplies				
640 Books (not textbooks) & Periodicals	370	379,146	656,791	103,100
650 Technology Supplies	375	35,902	4,379	700
680 Miscellaneous Supplies	380	121,163	36,341	44,800
700 Property (Equipment & Furnishings)	385	44,013	14,387	21,400
800 Other	390	980	13,057	55,900
2300 General Administration				
100 Salaries				
110 Certified	395	386,733	286,339	281,878
120 NonCertified	400	574,355	863,922	413,500
200 Employee Benefits				
210 Insurance (Employee)	405	74,175	73,140	57,960
220 Social Security	410	70,604	62,659	53,196
290 Other	415	45,522	38,287	27,987
300 Purchased Professional & Technical Serv	420	7,561	150	
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (telephone, postage, etc.)	435		560	800
590 Other	440	16,074	18,253	3,600

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				
600 Supplies	445	7,141	4,204	7,000
700 Property (Equipment & Furnishings)	450	3,562	1,865	2,800
800 Other	455			
2400 School Administration				
100 Salaries				
110 Certified	460	1,896,738	1,622,805	70,400
120 NonCertified	465	1,362,553	872,022	137,062
200 Employee Benefits				
210 Insurance (Employee)	470	212,891	261,510	8,280
220 Social Security	475	246,827	199,690	15,871
290 Other	480	127,271	93,732	2,670
300 Purchased Professional & Technical Serv	485	998		
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495			
590 Other	500	128,610		
600 Supplies	505	19,505	1,810	500
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Certified	680	14,968		
120 NonCertified	685	1,576,036	1,942,115	122,901
200 Employee Benefits				
210 Insurance	690	18,761	23,829	15,732
220 Social Security	695	56,514	34,913	9,402
290 Other	700	34,546	10,973	3,602
300 Purchased Professional & Technical Serv	705			
400 Purchased Property Services	710			
500 Other Purchased Services	715	5,463	2,886	100
600 Supplies	720	4,225	31	
700 Property (Equipment & Furnishings)	725	17,729		
800 Other	730			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	520	2,882,972	2,641,548	125,400
200 Employee Benefits				
210 Insurance (Employee)	525	246,914	153,923	
220 Social Security	530	216,560	199,343	9,593
290 Other	535	102,378	52,014	1,128
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	468,997	771,277	51,600
500 Other Purchased Services				
520 Insurance	575	7,763		
590 Other	580	459	232	

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				
600 Supplies				
610 General Supplies	585	41,852		
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not school bus)	600			
629 Other	605			
680 Miscellaneous Supplies	610	78,370	55,854	3,700
700 Property (Equipment & Furnishings)	615	2,303		
800 Other	620			
2700 Student Transportation Services				
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	625	49,491	28,487	2,000
200 Employee Benefits				
210 Insurance	630			
220 Social Security	635	3,786	2,179	153
290 Other	640	1,752	293	18
442 Rent of Vehicles (lease)	645			
500 Other Purchased Services				
513 Contracting of Bus Services	650	867,493	53,741	9,000
519 Mileage in Lieu of Trans	655	13,898	4,336	100
520 Insurance	660			
626 Motor Fuel	665			
730 Equipment (including buses)	670			
800 Other	675	1,413	55	
2900 Other Support Services				
100 Salaries				
110 Certified	805	3,688		
120 NonCertified	810			
200 Employee Benefits				
210 Insurance	815			
220 Social Security	820	282		
290 Other	825	133		
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	445,183		
200 Employee Benefits				
210 Insurance	745	34,057		
220 Social Security	750	14,211		
290 Other	755			
500 Other Purchased Services				
520 Insurance	760			

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				
570 Food Service Management	765			
590 Other Purchased Services	770	252		
600 Supplies				
630 Food & Milk	775	40,420		36,500
680 Miscellaneous Supplies	780	2,867	36,597	
700 Property (Equipment & Furnishings)	785			
800 Other	790			
3300 Community Services Operations	795			
4300 Architectural & Engineering Services	800	690,049	108,387	7,200
4500 New Building Acquisition & Construction	865			
4700 Building Improvements				
100 Salaries				
120 NonCertified	870	60,554	165,852	700
200 Fringe Benefits				
210 Insurance	875			
220 Social Security	880	4,632	711	54
290 Other	885	2,811	98	7
400 Outside Contractors	890	3,814,079		
4900 Other	900			
TOTAL EXPENDITURES*	~~~	115,269,314	75,811,448	44,839,083

*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	6,325,363	2,150,422	0
Cancellation of Prior Year Encumbrances	03	928,153	983,127	
REVENUES				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2021 \$	10	1,506,764		
2022 \$	15	45,560,887	1,861,207	
2023 \$	20		53,205,467	3,134,102
1140 Delinquent Tax	25	799,821	499,225	769,461
1410 Transportation Fees	47			
1980 Reimbursements	60			
1990 Miscellaneous	65			
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (Includes 16/20M Tax)	70	6,289,474	5,948,752	5,510,123
2450 Recreational Vehicle Tax	75	46,538	42,658	42,788
2460 Commercial Vehicle Tax	77	388,881	373,538	358,039
2800 In Lieu of Taxes IRBs/Rental Excise	85	8,091	381	0
3000 STATE SOURCES				
3140 Supplemental State Aid	95	69,833,335	72,609,318	77,234,066
5000 OTHER				
5253 Transfer From Contingency Reserve	145	0	0	6,806,235
RESOURCES AVAILABLE	170	131,687,307	137,674,095	93,854,814
TOTAL EXPENDITURES & TRANSFERS	175	129,536,885	137,674,095	147,816,395
TAX REQUIRED (175 minus 170)	195			53,961,581
PERCENT OF COLLECTION	196			91.200 %
TOTAL 2024 TAX REQUIRED (195+196)	197			59,168,400
Delinquent Tax	200			1,662,632
AMOUNT OF 2024 TAX TO BE LEVIED (Line 197 + Line 200)	205			60,831,032
UNENCUMBERED CASH BALANCE JUNE 30	207	2,150,422	0	~~~~~

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	34,273	130,426	2,791,605
120 NonCertified	215		31	57
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			213,562
290 Other	230	257	283	25,124
300 Purchased Professional & Technical Serv	235	2,309	971	2,280
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	372,009	199,711	600,000

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				
600 Supplies				
610 General Supplemental (Teaching)	260	93,962	60,553	15,000
644 Textbooks	265			
650 Supplies (Technology Related)	267		870	
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275		3,010	
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285			
120 Non-Certified	290	138,807	130,926	143,306
200 Employee Benefits				
210 Insurance (Employee)	295	24,840	29,928	24,840
220 Social Security	300	10,269	9,703	10,963
290 Other	305	8,363	7,836	4,024
300 Purchased Professional & Technical Serv	310	51,021	54,752	75,000
400 Purchased Property Services	313			
500 Other Purchased Services	315		202	
600 Supplies	320	201	426	
700 Property (Equipment & Furnishings)	325	0		
800 Other	330	76,353	73,845	110,000
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	94,501	108,100	113,644
120 NonCertified	340			
200 Employee Benefits				
210 Insurance (Employee)	345	8,280	9,976	8,280
220 Social Security	350	6,821	7,850	8,693
290 Other	355	5,177	5,218	2,925
300 Purchased Professional & Technical Serv	360	13,133	78,869	76,220
400 Purchased Property Services	363			
500 Other Purchased Services	365		361	3,325
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380	1,850	115	
700 Property (Equipment & Furnishings)	385			47,500
800 Other	390			
2300 General Administration				
100 Salaries				
110 Certified	395	122,730	130,065	
120 NonCertified	400	760,470	357,973	608,312
200 Employee Benefits				
210 Insurance (Employee)	405	56,580	69,449	33,120
220 Social Security	410	59,682	55,754	46,536
290 Other	415	70,215	66,794	30,199
300 Purchased Professional & Technical Serv	420	109,770	185,695	410,195
400 Purchased Property Services	425			500
500 Other Purchased Services				
520 Insurance	430			
530 Communications (telephone, postage, etc.)	435	21		75
590 Other	440	19,209	1,996	1,600
600 Supplies	445	19,564	9,096	11,000
700 Property (Equipment & Furnishings)	450	4,645		2,500

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				
800 Other	455	53,977	50,436	60,000
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	170,286	151,116	187,791
120 NonCertified	735	4,011,162	6,655,987	4,204,003
200 Employee Benefits				
210 Insurance	740	1,145,887	1,368,949	1,156,716
220 Social Security	745	725,071	737,316	853,182
290 Other	750	800,152	709,451	393,160
300 Purchased Professional & Technical Serv	755	1,136,784	778,196	445,774
400 Purchased Property Services	760	504,981	425,533	600,780
500 Other Purchased Services	765	2,968	105,792	960,120
600 Supplies	770	1,896,882	2,274,349	1,910,870
700 Property (Equipment & Furnishings)	775	1,021,175	665,704	1,460,756
800 Other	780	522,809	1,558,052	524,811
2600 Operations & Maintenance				
100 Salaries				
120 Non-Certified	520	326,302	312,502	366,565
200 Employee Benefits				
210 Insurance (Employee)	525	33,120	35,747	33,120
220 Social Security	530	24,085	23,102	28,042
290 Other	535	28,277	21,571	12,647
300 Purchased Professional & Technical Serv	540	13,506	10,800	20,000
400 Purchased Property Services				
411 Water/Sewer	545	1,027,149	987,439	1,179,218
420 Cleaning	550			
430 Repairs & Maintenance	555	54,053	42,944	60,000
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570		99,000	
500 Other Purchased Services				
520 Insurance	575	3,809,229	4,434,548	5,777,273
590 Other	580	7,744	1,896	12,378
600 Supplies				
610 General Supplies	585	924,187	712,527	336,041
620 Energy				
621 Heating	590	2,646,776	1,836,154	3,952,300
622 Electricity	595	9,160,473	8,878,046	10,778,600
626 Motor Fuel (not school bus)	600		5,441	60,000
629 Other	605			
680 Miscellaneous Supplies	610	29,664	48,607	40,400

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				
700 Property (Equipment & Furnishings)	615	150	27,042	50,000
800 Other	620	390	13,401	15,000
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	434,347	438,852	501,116
200 Employee Benefits				
210 Insurance	654	51,803	63,312	52,495
220 Social Security	656	31,749	32,302	38,335
290 Other	658	35,891	32,806	18,729
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	16,383,881	17,040,871	18,410,600
519 Mileage in Lieu of Trans	678		1,732	513
520 Insurance	680			
626 Motor Fuel	682	1,745,935	1,848,000	2,171,780
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			

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				
400 Purchased Property Services	698			
500 Other Purchased Services	700			
600 Supplies	702			
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	9,666	11,356	10,206
600 Supplies	722	8,838	12,082	20,750
730 Equipment	724	8,687	1,918	6,400
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			
936 Bilingual Education	805	2,785,043	5,214,997	3,562,375
937 Virtual Education	810			
940 Driver Training	815			
943 Extraordinary School Program	823			
944 Food Service	825			
946 Professional Development	830			
948 Parent Education Program	835	234,727	294,230	306,105
949 Summer School	837			
950 Special Education	840	44,178,439	45,176,774	48,371,619
954 Career and Postsecondary Education	850	6,268,126	5,579,332	4,636,025
960 Special Reserve	853			
963 Special Liability Expense Fund	855			
974 Textbook & Student Materials Revolving	880			
976 Preschool-Aged At-Risk	885			
978 At-Risk Education Fund	890	25,117,202	27,163,099	28,809,415
TOTAL EXPENDITURES & TRANSFERS*	~~~	129,536,885	137,674,095	147,816,395

*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	750,000	750,000	1,500,000
Cancellation of Prior Year Encumbrances	03	114	80	
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			
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	7,308,676	8,970,169	8,308,178
5208 Transfer From Supplemental General	140	0	0	0
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	8,058,790	9,720,249	9,808,178
TOTAL EXPENDITURES & TRANSFERS	175	7,308,790	8,220,249	9,808,178
UNENCUMBERED CASH BALANCE JUNE 30	190	750,000	1,500,000	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	2,383,707	2,663,244	4,474,310
120 NonCertified	215	2,450,979	2,654,302	2,803,005
200 Employee Benefits				
210 Insurance (Employee)	220	1,086,379	1,360,852	1,150,920
220 Social Security	225	359,735	397,275	556,717
290 Other	230	308,432	306,464	193,254
300 Purchased Professional & Technical Serv	235	387,681	368,178	35,000
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	7,426	4,514	3,063
600 Supplies				
610 General Supplemental (Teaching)	255	71,235	79,535	142,500
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265	10,619	41,194	14,250
700 Property (Equipment & Furnishings)	270	72,308	12,541	114,000
800 Other	275			

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				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	280	25,704	28,816	30,440
120 NonCertified	285			45,348
200 Employee Benefits				
210 Insurance (Employee)	290	3,312	3,991	11,592
220 Social Security	295	1,932	2,141	5,798
290 Other	300	1,737	2,102	2,264
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310	1,866	1,084	1,957
600 Supplies	315	18,701	50,586	19,950
700 Property (Equipment & Furnishings)	320	8,877	11,076	25,175
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Certified	330	15,477	17,630	28,500
120 NonCertified	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345	1,176	1,347	2,180
290 Other	350	142	160	258
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357	3,652	8,645	
500 Other Purchased Services	360	11,459	22,537	31,102
600 Supplies				
640 Books (not textbooks) & Periodicals	365	282		475
650 Technology Supplies	370			
680 Miscellaneous Supplies	375	7,165	3,981	10,925
700 Property (Equipment & Furnishings)	380	1,408	347	4,750
800 Other	385	100		
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		3,500	
500 Other Purchased Services	420	325	3,093	4,332
600 Supplies	425	655	15,009	6,650
700 Property (Equipment & Furnishings)	430		1,296	1,425
800 Other	435			
2500 Central Services				
100 Salaries				
110 Certified	535			
120 NonCertified	540	49,221	57,792	68,499
200 Employee Benefits				
210 Insurance	545	10,828	14,964	12,420
220 Social Security	550	3,303	3,942	5,240
290 Other	555	2,967	3,134	1,879
300 Purchased Professional & Technical Serv	560			
400 Purchased Property Services	565			
500 Other Purchased Services	570			
600 Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	440			

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				
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		3,260	
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		71,717	
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*	~~~	7,308,790	8,220,249	9,808,178

*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	2,773,000	8,000,000	1,662,910
Cancellation of Prior Year Encumbrances	03	92	5,308	
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			
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	113,360,465	97,951,123	103,898,658
5208 Transfer From Supplemental General	140	25,117,202	27,163,099	28,809,415
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	141,250,759	133,119,530	134,370,983
TOTAL EXPENDITURES & TRANSFERS	175	133,250,759	131,456,620	134,370,983
UNENCUMBERED CASH BALANCE JUNE 30	190	8,000,000	1,662,910	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	96,863,295	86,109,212	93,862,175
120 NonCertified	215	1,086,585	1,717,046	2,711,487
200 Employee Benefits				
210 Insurance (Employee)	220	9,984,353	14,508,800	10,377,104
220 Social Security	225	7,395,122	6,606,262	6,421,797
290 Other	230	4,927,206	5,241,130	2,661,160
300 Purchased Professional & Technical Serv	235	56,100	56,100	503,750
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	541		

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				
600 Supplies				
610 General Supplemental (Teaching)	255	15,814		
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265		666,035	150,000
700 Property (Equipment & Furnishings)	270			
800 Other	275			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	280	8,453,800	9,487,736	10,519,075
120 NonCertified	285	759,931	102,029	454,295
200 Employee Benefits				
210 Insurance (Employee)	290	1,363,614	1,423,325	1,299,853
220 Social Security	295	766,440	719,877	839,464
290 Other	300	688,822	562,456	348,248
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310	11		
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Certified	330	602,831	3,377,369	3,350,733
120 NonCertified	335	82,342	0	107,638
200 Employee Benefits				
210 Insurance (Employee)	340	40,710	426,637	375,139
220 Social Security	345	51,540	245,911	264,565
290 Other	350	15,946	176,787	107,445
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	80		
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Certified	390	47,994	25,416	
120 NonCertified	395	14,098	1,005	15,713
200 Employee Benefits				
210 Insurance (Employee)	400	25,477		
220 Social Security	405	4,593	1,583	1,202
290 Other	410	3,053	1,904	140

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				
300 Purchased Professional & Technical Serv	415			
500 Other Purchased Services	420	396		
600 Supplies	425	65		
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			
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			
626 Motor Fuel	590			
800 Other	533			
2900 Other Support Services				
100 Salaries				
110 Certified	600			
120 NonCertified	605			

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				
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*	~~~	133,250,759	131,456,620	134,370,983

*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	1,088,971	1,000,000	2,000,000
Cancellation of Prior Year Encumbrances	03	498	44	
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15	10,824	11,774	
4000 FEDERAL SOURCES				
4520 Bilingual Aid	35			
4590 Other Federal Aid	40			
5000 OTHER				
5206 Transfer From General	45	9,528,620	9,505,909	12,355,816
5208 Transfer From Supplemental General	50	2,785,043	5,214,997	3,562,375
5253 Transfer From Contingency Reserve	55	0	0	~~~~~
RESOURCES AVAILABLE	170	13,413,956	15,732,724	17,918,191
TOTAL EXPENDITURES & TRANSFERS	175	12,413,956	13,732,724	17,918,191
UNENCUMBERED CASH BALANCE JUNE 30	190	1,000,000	2,000,000	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	6,905,127	7,628,187	11,010,199
120 NonCertified	215	1,579,321	1,672,923	2,224,924
200 Employee Benefits				
210 Insurance (Employee)	220	1,297,894	1,617,458	1,459,846
220 Social Security	225	635,162	697,367	1,012,484
290 Other	230	547,857	528,946	359,629
300 Purchased Professional & Technical Serv	235	208,679	200,014	
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	130		
563 Tuition/Private Sources	245			
564 Payment to Bilingual Education Coop	250			
590 Other	255	780	3,006	1,900
600 Supplies				
610 General Supplemental (Teaching)	260	21,167	25,584	8,450
644 Textbooks	265			
650 Supplies (Technology Related)	267		8,627	5,000
680 Miscellaneous Supplies	270	8,922	19,892	10,225
700 Property (Equipment & Furnishings)	275	16,744	575	1,950
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	14,222	15,400	51,828
120 NonCertified	290	268,532	286,510	311,623

BILINGUAL EDUCATION	Code 14 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance (Employee)	295	48,220	59,856	49,680
220 Social Security	300	21,279	22,757	27,804
290 Other	305	17,126	16,897	9,310
300 Purchased Professional & Technical Serv	310	129,161	133,003	147,000
400 Purchased Property Services	313		310	
500 Other Purchased Services	315	2,196	7,414	2,823
600 Supplies	320	11,122	14,979	6,650
700 Property (Equipment & Furnishings)	325	2,732	7,159	14,250
800 Other	330		218	
2200 Instructional Support Staff				
100 Salaries				
110 Certified	335	54,718	63,871	66,417
120 NonCertified	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350	4,157	4,855	5,081
290 Other	355	448	671	597
300 Purchased Professional & Technical Serv	360	822	150	384,593
400 Purchased Property Services	363		75	
500 Other Purchased Services	365	10,381	12,233	12,714
600 Supplies				
640 Books (not textbooks) & Periodicals	370	459	38	
650 Technology Supplies	375		77	4,750
680 Miscellaneous Supplies	380	4,096	5,768	950
700 Property (Equipment & Furnishings)	385	3,571	1,695	19,475
800 Other	390			
2400 School Administration				
100 Salaries				
110 Certified	395			
120 NonCertified	400	416,638	468,388	511,364
200 Employee Benefits				
210 Insurance (Employee)	405	83,533	102,918	90,252
220 Social Security	410	31,303	35,225	39,119
290 Other	415	28,687	27,030	15,316
300 Purchased Professional & Technical Serv	420		12,499	
500 Other Purchased Services	425	4,362	9,047	5,383
600 Supplies	430	21,186	20,597	24,725
700 Property (Equipment & Furnishings)	435	12,528	76	19,590
800 Other	440		160	
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.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	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	532		390
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	162	269	1,900
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*	~~~	12,413,956	13,732,724	17,918,191

*Goes to Budget Line 175.

VIRTUAL EDUCATION	Code 15 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	386,205	761,116	1,285,635
Cancellation of Prior Year Encumbrances	03	13,421	1,049	
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1311 Individuals	05			
1320 Other School District/Govt Sources (in-state)	25			
1510 Interest on Idle Funds	35			
1900 Other Revenue From Local Source				
1990 Miscellaneous	75		2,000	
5000 OTHER				
5206 Transfer From General	135	2,354,118	2,869,187	3,850,900
5208 Transfer From Supplemental General	140	0	0	0
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	2,753,744	3,633,352	5,136,535
TOTAL EXPENDITURES & TRANSFERS	175	1,992,628	2,347,717	5,136,535
UNENCUMBERED CASH BALANCE JUNE 30	190	761,116	1,285,635	0

VIRTUAL EDUCATION	Code 15 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	804,144	997,713	3,266,770
120 NonCertified	215	35,596	37,211	73,093
200 Employee Benefits				
210 Insurance (Employee)	220	104,534	133,843	144,900
220 Social Security	225	63,020	77,938	255,500
290 Other	230	65,142	59,530	60,142
300 Purchased Professional & Technical Serv	235	2,000		950
400 Purchased Property Services	237			475
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
564 Payment to Virtual Education Coop	245			
590 Other	250	8,287	5,460	35,530
600 Supplies				
610 General Supplemental (Teaching)	255	61,750	25,981	55,232
644 Textbooks	260		1,558	
650 Supplies (Technology Related)	263	90,185	142,462	80,000
680 Miscellaneous Supplies	265	595	124,516	11,600
700 Property (Equipment & Furnishings)	270	70,814		171,258
800 Other	275	132		

VIRTUAL EDUCATION	Code 15 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	280	178,655	189,961	212,674
120 NonCertified	285	24,395	25,824	64,291
200 Employee Benefits				
210 Insurance (Employee)	290	28,911	29,429	34,776
220 Social Security	295	15,382	16,131	21,188
290 Other	300	12,605	11,962	8,267
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310	307		
600 Supplies	315	208	906	
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Certified	330	92,779	92,994	121,431
120 NonCertified	335			
200 Employee Benefits				
210 Insurance (Employee)	340	8,280	9,976	8,280
220 Social Security	345	7,176	7,389	9,290
290 Other	350	4,918	5,046	2,927
300 Purchased Professional & Technical Serv	355	11,650		26,750
400 Purchased Property Services	357			
500 Other Purchased Services	360	7,570	1,732	11,850
600 Supplies				
640 Books (not textbooks) and Periodicals	365	140		
650 Technology Supplies	370			
680 Miscellaneous Supplies	375	5,522	1,071	2,850
700 Property (Equipment & Furnishings)	380			4,000
800 Other	385		14,240	1,900
2400 School Administration				
100 Salaries				
110 Certified	445	99,203	111,138	131,446
120 NonCertified	450	76,651	69,957	133,767
200 Employee Benefits				
210 Insurance (Employee)	455	14,862	19,952	24,840
220 Social Security	460	13,217	13,531	20,289
290 Other	465	12,082	13,127	9,757
300 Purchased Professional & Technical Serv	470	100	18,700	
500 Other Purchased Services	475	4,498	28,863	61,330
600 Supplies	480	11,689	6,496	14,700
700 Property (Equipment & Furnishings)	485			
800 Other	490			
2500 Central Services				
100 Salaries				
110 Certified	590			
120 NonCertified	595			

VIRTUAL EDUCATION	Code 15 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
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			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	495	44,186	39,981	39,851
200 Employee Benefits				
210 Insurance (Employee)	500	5,361	7,482	6,210
220 Social Security	505	3,376	3,129	3,048
290 Other	510	2,706	2,488	1,098
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			475
600 Supplies				
610 General Supplies	550			3,800
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*	~~~	1,992,628	2,347,717	5,136,535

*Goes to Budget Line 175.

		12 mo.	12 mo.	12 mo.	18 mo.
CAPITAL OUTLAY	Code 16 Line	2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	71,075,536	77,258,516	84,094,747	84,094,747
Cancellation of Prior Year Encumbrances	03	3,306,818	1,169,403		
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2021 \$	05	769,626			
2022 \$	10	24,755,341	1,011,737		
2023 \$	15		26,670,926	1,606,418	1,606,418
2024 \$	20			28,703,588	31,473,232
1140 Delinquent Tax	25	388,066	248,079	386,183	578,985
1510 Interest on Idle Funds	30	6,062,571	12,291,569	9,000,000	9,000,000
July - December Estimate	35				
1900 Other Revenue From Local Source	40	1,538,636	1,936,390	1,725,000	1,725,000
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	3,005,186	3,069,236	2,911,922	2,911,922
July - December Estimate	60				1,455,961
2450 Recreational Vehicle Tax	65	22,295	20,116	22,612	22,612
July - December Estimate	66				11,306
2460 Commercial Vehicle Tax	67	193,055	198,557	189,213	189,213
July - December Estimate	68				94,607
2600 Other County Revenue	70				0
July - December Estimate	75				
2800 In Lieu of Taxes IRBs/Rental Excise	80	4,351		0	0
July - December Estimate	82				0
3000 STATE SOURCES					
3223 Capital Outlay State Aid	87	12,118,986	14,648,826	16,366,081	16,366,081
4000 FEDERAL SOURCES					
4390 Impact Aid Construction	90				0
July - December Estimate	95				
4590 Other Federal Aid	97	5,228,359	2,822,802		0
5000 OTHER					
5206 Transfer From General	100	35,000,000	16,940,690	0	0
RESOURCES AVAILABLE	170	163,468,826	158,286,847	145,005,764	149,530,084
TOTAL EXPENDITURES & TRANSFERS	175	86,210,310	74,192,100	115,005,764	115,005,764
July - December Estimate	180	~~~~~	~~~~~	~~~~~	34,524,320
TOTAL OPERATION EXPENDITURE (18 MO)	185	~~~~~	~~~~~	~~~~~	149,530,084
UNENCUMBERED CASH BALANCE JUNE 30	190	77,258,516	84,094,747	30,000,000	~~~~~

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	1,338	1,006,207	301,000
650 Supplies - Technology Software	207	716,271	1,720,073	2,314,100
700 Property (Equipment & Furnishings)	210	6,549,465	5,850,325	15,758,283
2000 Support Services				
2100 Student Support Services				
650 Supplies - Technology Software	213			
700 Property (Equipment & Furnishings)	215		1,675	2,275,000
2200 Instructional Support Staff				
650 Supplies - Technology Software	217			
700 Property (Equipment & Furnishings)	220	31,591	21,392	23,200
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	6,947		5,100
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	5,123,634	5,953,469	7,593,231
700 Property (Equipment & Furnishings)	235	736,268	93,985	539,200
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	310	279,328	273,343	307,385
200 Employee Benefits				
210 Insurance (Employee)	315	33,120	33,120	33,120
220 Social Security	320	20,432	20,085	23,515
290 Other	325	13,898	13,351	10,847
300 Purchased Professional & Technical Serv	330	189,454	150,324	342,900
400 Purchased Property Services				
420 Cleaning	335			
430 Repairs & Maintenance	340		795	2,000
440 Rentals	345	600,000	1,608,303	1,300,000
460 Repair of Buildings	350			
490 Other	355	1,226,989	1,464,000	2,043,100
500 Other Purchased Services	360	13,122	16,288	20,500
600 Supplies				
610 General Supplies	363	44,090	20,265	36,900
650 Supplies - Technology Software	365	358,606	344,302	506,700
700 Property (Equipment & Furnishings)	240	2,686,416	1,107,746	1,977,160
2700 Transportation				
650 Supplies - Technology Software	370			
700 Property (Equipment & Buses)	243			
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 NonCertified	375			
200 Employee Benefits				
210 Insurance	380			
220 Social Security	385			
290 Other	390			

CAPITAL OUTLAY	Code 16 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
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			
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		351,228	
4200 Land Improvement	260	3,480,981	1,274,440	2,318,139
4300 Architectural & Engineering Services	265	5,263,128	2,353,048	2,628,804
4500 New Building Acquisition & Construction	275			
4600 Site Improvement	280			
4700 Building Improvements				
100 Salaries				
120 NonCertified	286	1,240,422	1,076,191	1,397,496
200 Fringe Benefits				
210 Insurance	287	140,017	138,159	149,040
220 Social Security	288	89,071	91,212	106,908
290 Other	289	57,662	56,168	50,964
400 Outside Contractors	290	54,518,689	46,369,066	72,807,072
4900 Other	291	22,039	19,688	134,100
5100 Debt Service				
Capital Outlay Bond				
832 Interest	295	67,332	33,852	
890 Commission & Postage	300			
831 Principal	305	2,700,000	2,730,000	
TOTAL EXPENDITURES*	~~~	86,210,310	74,192,100	115,005,764

*Goes to Budget Line 175.

EXTRAORDINARY SCHOOL PROGRAM	Code 22 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	3,537,131	4,095,499	4,709,873
Cancellation of Prior Year Encumbrances	03	901	14,088	
REVENUES				
1000 LOCAL SOURCES				
1310 Tuition Individual-Class Fees	05			
1510 Interest on Idle Funds	10			
1900 Other Revenue From Local Source	15	2,352,512	2,266,700	2,291,699
4000 FEDERAL SOURCES				
4590 Other Federal Aid	40	600,237	1,144,476	1,143,055
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	6,490,781	7,520,763	8,144,627
TOTAL EXPENDITURES & TRANSFERS	175	2,395,282	2,810,890	8,144,627
UNENCUMBERED CASH BALANCE JUNE 30	190	4,095,499	4,709,873	0

EXTRAORDINARY SCHOOL PROGRAM	Code 22 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 & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/LEA's Out of 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			

EXTRAORDINARY SCHOOL PROGRAM	Code 22 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	964,396	1,054,260	1,033,477
120 NonCertified	290	940,535	1,213,844	4,722,403
200 Employee Benefits				
210 Insurance (Employee)	295	8,986	8,280	8,280
220 Social Security	300	142,756	170,971	440,329
290 Other	305	23,012	25,819	54,198
300 Purchased Professional & Technical Serv	310	90	90	
400 Supplies (Technology Related)	313	1,093	9,624	
500 Other Purchased Services	315	75,655	74,462	1,300
600 Supplies	320	210,982	215,652	1,864,640
700 Property (Equipment & Furnishings)	325	13,231	6,308	
800 Other	330	14,546	31,580	20,000
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	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	595			
120 NonCertified	600			

EXTRAORDINARY SCHOOL PROGRAM	Code 22 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance	605			
220 Social Security	610			
290 Other	615			
300 Purchased Professional & Technical Serv	620			
400 Purchased Property Services	625			
500 Other Purchased Services	630			
600 Supplies	635			
700 Property (Equipment & Furnishings)	640			
800 Other	645			
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 Serv				
411 Water/Sewer	525			
420 Cleaning	530			
430 Repairs & Maintenance	535			
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			
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*	~~~	2,395,282	2,810,890	8,144,627

*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	12,653,864	13,089,396	6,952,611
Cancellation of Prior Year Encumbrances	03	513,143	540,514	
REVENUES				
1000 LOCAL SOURCES*				
1510 Interest on Idle Funds	05	520,008	850,535	685,272
1600 Food Service				
1611 Student Sales (Lunch)	15	1,988,204	1,988,204	2,124,367
1612 Student Sales (Breakfast)	25			75,117
1613 Student Sales (Spec Milk)	35			0
1614 Student Sales (Snacks/Supper)	40			0
1620 Adult & Student Sales (Non-Reimbursable Prog)	45	277,451	336,083	1,311,395
1990 Miscellaneous	55			
3000 STATE SOURCES				
3203 School Food Assistance	65	243,854	224,009	188,219
4000 FEDERAL SOURCES				
4550 Child Nutrition Programs	75	29,822,051	26,647,390	29,573,149
4590 Other Federal Aid	80	1,886,642	1,499,244	439,595
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	47,905,217	45,175,375	41,349,725
TOTAL EXPENDITURES & TRANSFERS	175	34,815,821	38,222,764	41,349,725
UNENCUMBERED CASH BALANCE JUNE 30	190	13,089,396	6,952,611	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	8,906	23,493	10,547
490 Other	235	1,592,166	5,032,486	1,550,215
500 Other Purchased Services	240	4,524		3,725

FOOD SERVICE	Code 24 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
600 Supplies				
610 General Supplies	245	102,946	52,196	50,000
620 Energy				
621 Heating	250	35,549	23,996	51,700
622 Electricity	255	37,346	36,460	42,697
626 Motor Fuel (not school bus)	260	85,806	65,999	75,000
629 Other	265			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275		905	2,000
800 Other	280			
3000 Operation of NonInstructional Services				
3100 Food Service Operation				
100 Salaries				
110 Certified	285			
120 NonCertified	290	10,657,982	11,234,156	15,197,154
200 Employee Benefits				
210 Insurance	295	1,329,067	1,360,892	1,531,800
220 Social Security	300	686,566	724,420	852,122
290 Other	305	535,825	347,955	308,765
500 Other Purchased Services				
520 Insurance	310			
570 Food Service Management	315			
590 Other Purchased Services	320	147,059	161,180	158,000
600 Supplies				
630 Food & Milk	325	17,157,913	16,480,746	18,000,000
680 Miscellaneous Supplies	330	1,489,586	1,738,162	2,039,500
700 Property (Equipment & Furnishings)	335	887,295	884,832	1,418,500
800 Other	340	57,285	54,886	58,000
TOTAL EXPENDITURES*	~~~	34,815,821	38,222,764	41,349,725

*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	1,500,000	1,500,000	4,000,000
Cancellation of Prior Year Encumbrances	03	3,925	22,125	
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15			
3000 STATE SOURCES				
3204 Professional Development Aid	25	101,451	130,846	343,053
4000 FEDERAL SOURCES				
4500 Aid	40			
5000 OTHER				
5206 Transfer From General	45	1,090,340	3,646,748	814,379
5208 Transfer From Supplemental General	50	0	0	0
5253 Transfer From Contingency Reserve	55	0	0	~~~~~
RESOURCES AVAILABLE	170	2,695,716	5,299,719	5,157,432

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	590,465	632,820	3,646,878
120 NonCertified	215	49,655	52,238	125,264
200 Employee Benefits				
210 Insurance (Employee)	220	13,248	15,961	21,528
220 Social Security	225	48,290	58,754	288,568
290 Other	230	12,888	15,008	40,345
300 Purchased Professional & Technical Serv	235	239,707	309,420	451,686
400 Purchased Property Services	237			
500 Other Purchased Services	240	130,364	97,890	199,057
600 Supplies				
640 Books (not textbooks) & Periodicals	245	50,493	24,358	266,625
650 Technology Supplies	250	2,113	726	5,700
680 Miscellaneous Supplies	255	35,915	31,030	57,386
700 Property (Equipment & Furnishings)	260	12,264	49,111	39,250
800 Other	265	10,314	12,403	15,145
2500 Central Services				
100 Salaries				
110 Certified	270			
120 NonCertified	275			
200 Employee Benefits				
210 Insurance	280			
220 Social Security	285			
290 Other	290			

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
300 Purchased Professional & Technical Serv	295			
400 Purchased Property Services	300			
500 Other Purchased Services	305			
600 Supplies	310			
700 Property (Equipment & Furnishings)	315			
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			
TOTAL EXPENDITURES	175	1,195,716	1,299,719	5,157,432
UNENCUMBERED CASH BALANCE JUNE 30	190	1,500,000	4,000,000	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	450,000	450,000	500,000
Cancellation of Prior Year Encumbrances	03		521	
REVENUES				
1000 LOCAL SOURCES				
1320 Payment from Other school district	05			
1510 Interest on Idle Funds	15			
1900 Other Revenue From Local Source	25			
3000 STATE SOURCES				
3216 Parent Education Aid	35	209,016	246,120	246,690
4000 FEDERAL SOURCES				
4500 Aid	45			
5000 OTHER				
5206 Transfer From General	55	0	0	0
5208 Transfer From Supplemental General	50	234,727	294,230	306,105
5253 Transfer From Contingency Reserve	60	0	0	~~~~~
RESOURCES AVAILABLE	170	893,743	990,871	1,052,795
TOTAL EXPENDITURES & TRANSFERS	175	443,743	490,871	1,052,795
UNENCUMBERED CASH BALANCE JUNE 30	190	450,000	500,000	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			
120 NonCertified	215	321,367	356,236	875,566
200 Employee Benefits				
210 Insurance (Employee)	220	43,056	54,369	51,336
220 Social Security	225	22,608	26,183	66,928
290 Other	230	28,952	26,409	19,361
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237		945	
500 Other Purchased Services				
561 Payment to Other School District	240			
564 Payment to Coops/Interlocal	245			
590 Other	250	12,680	15,852	15,670
600 Supplies				
640 Books (not textbooks) & Periodicals	255	2,836	1,997	1,425
650 Technology Supplies	260			
680 Miscellaneous Supplies	265	11,683	5,000	4,275
700 Property (Equipment & Furnishings)	270	336		475
800 Other	275	225	3,880	4,750

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				
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			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2500 Central Services				
100 Salaries				
110 Certified	330			
120 Non-Certified	335			13,009
200 Employee Benefits				
210 Insurance	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	360			
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*	~~~	443,743	490,871	1,052,795

*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	108,940	253,762	316,591
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1315 Individual (Summer School)	05	3,079	58,400	30,740
1316 Individuals (Out-of-District)	10			
1320 Other School District in State	15			
1510 Interest on Idle Funds	20			
1990 Miscellaneous	25			
4000 FEDERAL SOURCES				
4590 Other Federal Aid	30	141,743	4,429	
4599 Summer School Aid	35			
5000 OTHER				
5206 Transfer from General	40	0	0	0
5208 Transfer From Supplemental General	45	0	0	0
5253 Transfer From Contingency Reserve	50	0	0	~~~~~
RESOURCES AVAILABLE	170	253,762	316,591	347,331
TOTAL EXPENDITURES & TRANSFERS	175	0	0	347,331
UNENCUMBERED CASH BALANCE JUNE 30	190	253,762	316,591	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			296,310
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			22,668
290 Other	230			2,668
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			1,500
600 Supplies				
610 General Supplemental (Teaching)	260			115
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.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285			2,000
120 NonCertified	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			153
290 Other	305			18
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			9,059
120 NonCertified	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			693
290 Other	355			82
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			6,114
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475			468
290 Other	480			55
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			5,000
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530			383
290 Other	535			45

SUMMER SCHOOL	Code 29 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
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 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*	~~~	0	0	347,331

*Goes to Budget Line 175.

SPECIAL EDUCATION	Code 30 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	19,500,000	19,954,206	23,000,000
Cancellation of Prior Year Encumbrances	03	753,901	172,044	
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15	1,800	7,682	
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	12,390,829	17,522,260	19,447,377
4570 Medicaid	60	8,767,710	9,914,987	9,500,000
4590 Other Reserve Grants in Aid	65			
4595 ESSER I	67			
4605 ESSER II	68	1,887,170		
5000 OTHER				
5206 Transfer From General	75	63,656,925	64,692,581	76,354,374
5208 Transfer From Supplemental General	80	44,178,439	45,176,774	48,371,619
5253 Transfer From Contingency Reserve	85	0	0	~~~~~
RESOURCES AVAILABLE	170	151,136,774	157,440,534	176,673,370
TOTAL EXPENDITURES & TRANSFERS	175	131,182,568	134,440,534	153,673,370
UNENCUMBERED CASH BALANCE JUNE 30	190	19,954,206	23,000,000	23,000,000

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

SPECIAL EDUCATION	Code 30 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	34,196,522	35,989,213	39,605,323
120 NonCertified	215	21,857,590	22,517,235	29,629,903
200 Employee Benefits				
210 Insurance (Employee)	220	10,232,773	12,261,012	13,031,389
220 Social Security	225	3,988,624	4,125,656	5,296,491
290 Other	230	3,335,130	3,121,437	2,123,804
300 Purchased Professional & Technical Serv	235	204,926	357,588	664,332
400 Purchased Property Services	237	588	1,709	620
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			7,134
563 Tuition/Private Sources	245			
564 Payment to Spec Education Coop/Interlocal (Assessments)	250			
565 Payment to Spec Education Coop/Interlocal (Flowthrough)	251			
590 Other	255	297,207	45,498	102,471
600 Supplies				
610 General Supplemental (Teaching)	260	277,097	244,383	283,562
644 Textbooks	265			
650 Supplies (Technology Related)	267	28,864	32,602	44,768
680 Miscellaneous Supplies	270	86,653	44,376	82,152
700 Property (Equipment & Furnishings)	275	47,859	90,597	169,525
800 Other	280			395
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	22,176,192	22,186,356	24,109,006
120 NonCertified	290	2,187,650	2,507,562	3,147,536
200 Employee Benefits				
210 Insurance (Employee)	295	3,050,825	3,710,251	3,233,437
220 Social Security	300	1,740,915	1,828,841	2,085,116
290 Other	305	1,517,036	1,418,627	859,396
300 Purchased Professional & Technical Serv	310	101,140	157,660	94,465
400 Purchased Property Services	313	9,910	5,483	19,625
500 Other Purchased Services	315	102,862	126,727	118,557
600 Supplies	320	211,600	285,421	237,609
700 Property (Equipment & Furnishings)	325	115,318	56,457	109,482
800 Other	330	6,476		1,895
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	1,912,118	1,985,729	2,106,732
120 NonCertified	340			
200 Employee Benefits				
210 Insurance (Employee)	345	165,600	189,543	182,160
220 Social Security	350	143,654	147,838	161,166
290 Other	355	99,200	89,620	58,829
300 Purchased Professional & Technical Serv	360	131,570	294,559	317,962
400 Purchased Property Services	363			
500 Other Purchased Services	365	90,682	48,811	75,725
600 Supplies				
640 Books (not textbooks) & Periodicals	370		2,251	2,212
650 Technology Supplies	375			
680 Miscellaneous Supplies	380	1,959	36,676	32,741

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	385	588	80	129
800 Other	390	17,148	57	17,500
2300 General Administration				
2330 Special Area Admin Services				
100 Salaries				
110 Certified	395	788,083	823,338	916,182
120 NonCertified	400	549,649	574,026	697,154
200 Employee Benefits				
210 Insurance (Employee)	405	131,302	157,620	141,174
220 Social Security	410	99,424	104,960	123,420
290 Other	415	117,131	110,909	72,797
300 Purchased Professional & Technical Serv	420	115,726	29,048	11,100
400 Purchased Property Services	425			
500 Other Purchased Services	430	36,917	46,252	21,746
600 Supplies	435	63,226	109,944	42,715
700 Property (Equipment & Furnishings)	440	12,900	30,183	26,963
800 Other	445	4,759	962	2,641
2400 School Administration				
100 Salaries				
110 Certified	450	338,927	441,168	271,794
120 NonCertified	455	210,779	199,446	203,375
200 Employee Benefits				
210 Insurance (Employee)	460	58,098	62,989	49,680
220 Social Security	465	41,501	36,034	36,351
290 Other	470	41,414	34,569	18,891
300 Purchased Professional & Technical Serv	475		350	
500 Other Purchased Services	480	6,743	14,684	13,668
600 Supplies	485	82,629	84,645	83,426
700 Property (Equipment & Furnishings)	490	5,810	3,439	10,263
800 Other	495	773	700	1,548
2500 Central Services				
100 Salaries				
110 Certified	800			
120 Non-Certified	805	3,075,000		3,616,373
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	195		
600 Supplies	840		48	100
700 Property (Equipment & Furnishings)	845			
800 Other	850			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	500	223,294	244,271	234,098
200 Employee Benefits				
210 Insurance (Employee)	505	36,092	45,723	41,400
220 Social Security	510	16,528	17,873	17,909
290 Other	515	13,252	13,743	6,350
300 Purchased Professional & Technical Serv	520	25,230	14,638	15,100

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
400 Purchased Property Services				
411 Water/Sewer	525	17,922	21,438	22,700
420 Cleaning	530			
430 Repairs & Maintenance	535	1,945	1,177	2,351
440 Rentals	540			60
490 Other	545			
500 Other Purchased Services	550	40,655		40,076
600 Supplies				
610 General Supplies	555	29,836	31,661	12,617
620 Energy				
621 Heating	560	54,895	42,824	66,836
622 Electricity	565	187,751	163,652	185,209
626 Motor Fuel (not school bus)	570	60	125	
629 Other	575			
680 Miscellaneous Supplies	580		64	10
700 Property (Equipment & Furnishings)	585	3,444	780	2,256
800 Other	590			
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 NonCertified	595	335,465	355,274	379,789
200 Employee Benefits				
210 Insurance	600	40,063	49,417	41,069
220 Social Security	605	24,603	26,230	29,053
290 Other	610	27,707	25,061	13,907
400 Purchased Property Services	615			
600 Supplies	620			
700 Property (Equipment & Furnishings)	625		1,918	1,800
800 Other	630			
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	635			
200 Employee Benefits				
210 Insurance	640			
220 Social Security	645			
290 Other	650			
400 Purchased Property Services				
442 Rent of Vehicles (lease)	655			
490 Other	660			
500 Other Purchased Services				
513 Contracting of Bus Services	665	14,413,018	14,801,616	16,193,658
519 Mileage in Lieu of Trans	670			
520 Insurance	675			
590 Other Purchased Services	680			5,139
600 Supplies				
626 Motor Fuel	685	1,359,629	1,454,683	1,740,000
680 Miscellaneous Supplies	690			2,063
730 Equip (including buses)	695			
800 Other	700			

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
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	207,092	353,197	245,410
400 Purchased Property Services	730			
500 Other Purchased Services	735			
700 Property (Equipment & Furnishings)	740	6,825		
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*	~~~	131,182,568	134,440,534	153,673,370

*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	1,200,000	1,200,000	2,500,000
Cancellation of Prior Year Encumbrances	03	8,643	2,582	
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			
1700 Student Activities (reimbursement)	45	502,944	314,445	
1900 Other Revenue From Local Source				
1910 User Charges	55			
1940 Sale & Rent of Textbook	65			
1990 Miscellaneous	75			
3000 STATE SOURCES				
3225 CTE Transportation State Aid	80	47,652	21,084	30,595
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			
5000 OTHER				
5206 Transfer From General	135	3,770,188	7,003,377	7,481,487
5208 Transfer From Supplemental General	140	6,268,126	5,579,332	4,636,025
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	11,797,553	14,120,820	14,648,107
TOTAL EXPENDITURES & TRANSFERS	175	10,597,553	11,620,820	14,648,107
UNENCUMBERED CASH BALANCE JUNE 30	190	1,200,000	2,500,000	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	7,251,950	7,844,443	10,975,581
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220	940,748	1,182,316	985,072
220 Social Security	225	541,963	588,548	648,382
290 Other	230	474,013	459,234	267,420
300 Purchased Professional & Technical Serv	235	1,899		
400 Purchased Property Services	237	16,635	13,536	30,189
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
564 Payment to Vocational Education Coop	245			
590 Other	250	21,056	24,580	27,181

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				
600 Supplies				
610 General Supplemental (Teaching)	255	113,284	138,419	103,507
644 Textbooks	260			570
650 Supplies (Technology Related)	263	675	1,760	9,478
680 Miscellaneous Supplies	265	25,624	28,166	33,400
700 Property (Equipment & Furnishings)	270	49,643	35,996	74,061
800 Other	275	726	146	
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			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Certified	330	49,744	124,854	52,423
120 NonCertified	335			
200 Employee Benefits				
210 Insurance (Employee)	340		5,548	
220 Social Security	345	3,782	9,693	4,010
290 Other	350	304	2,491	471
300 Purchased Professional & Technical Serv	355		14,000	
400 Purchased Property Services	357			
500 Other Purchased Services	360	106	2,682	
600 Supplies				
640 Books (not textbooks) & Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385		193	
2400 School Administration				
100 Salaries				
110 Certified	445	452,104	464,029	642,041
120 NonCertified	450	84,948	97,352	109,052
200 Employee Benefits				
210 Insurance (Employee)	455	57,960	68,169	66,240
220 Social Security	460	40,661	42,460	57,458
290 Other	465	36,918	35,638	29,409
300 Purchased Professional & Technical Serv	470	900		
500 Other Purchased Services	475	10,299	4,602	8,075
600 Supplies	480	14,883	14,076	16,935
700 Property (Equipment & Furnishings)	485	199	6	9,500
800 Other	490	1,345	1,017	1,425
2500 Central Services				
100 Salaries				
110 Certified	590			
120 Non-Certified	595	72,377	73,876	78,218

		12 mo.	12 mo.	12 mo.
		2022-2023	2023-2024	2024-2025
		Actual	Actual	Budget
		(1)	(2)	(3)
CAREER & POSTSECONDARY EDUCATION				
Code				
34				
Line				
EXPENDITURES				
200 Employee Benefits				
210 Insurance	600	8,280	9,976	8,280
220 Social Security	605	5,307	5,370	5,984
290 Other	610	6,733	3,379	2,845
300 Purchased Professional & Technical Serv	615			
400 Purchased Property Services	620			
500 Other Purchased Services	625	228	527	
600 Supplies	630			
700 Property (Equipment & Furnishings)	635			
800 Other	640		145	
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	15,275		
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			
800 Other	585			
2700 Student Transportation Services				
120 NonCertified	586			
200 Employee Benefits	587			
500 Other Purchased Services				
513 Contracting of Bus Services	596		323,593	
520 Insurance	597			
626 Motor Fuel	588			
730 Equipment (including buses)	598			
800 Other	589	296,984		400,900
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			

CAREER & POSTSECONDARY EDUCATION		12 mo.	12 mo.	12 mo.
		2022-2023	2023-2024	2024-2025
Code		Actual	Actual	Budget
34		(1)	(2)	(3)
Line				
EXPENDITURES				
500 Other Purchased Services	685			
600 Supplies	690			
700 Property (Equipment & Furnishings)	695			
800 Other	700			
TOTAL EXPENDITURES*	~~~	10,597,553	11,620,820	14,648,107

*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	5,443,808	4,370,109	5,591,238
Cancellation of Prior Year Encumbrances	03	20,865	9,471	
REVENUES				
1700 Student Activities*				
1710 Admissions	10			
1790 Other Student Activity Income	20			
1900 Other Revenue From Local Sources*				
1920 Contributions & Donations	30	243,795	1,141,748	1,327,243
1930 City/County Sales Tax	32			
1990 Miscellaneous	35	1,397,188	3,361,760	3,624,394
3000 STATE SOURCES				
3227 Mental Health (School Liaison)	40	1,686,241	1,615,623	1,782,959
3228 Mental Health (Community Mental Health)	45	1,049,031	865,605	865,605
3230 Safe & Secure Schools Grant	55	815,647	669,005	647,172
3231 Pre-K Pilot Grant (CIF)	60			
3240 Other State Grant	70			
4000 FEDERAL SOURCES				
4585 Pre-K Pilot Grant (TANF)	80			
4587 Pre-K Pilot Grant (GEER)	85			
4589 Safe & Secure Schools Grant	87			
RESOURCES AVAILABLE	170	10,656,575	12,033,321	13,838,611
TOTAL EXPENDITURES	175	6,286,466	6,442,083	13,838,611
UNENCUMBERED CASH BALANCE JUNE 30	190	4,370,109	5,591,238	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	73,494	252,662	5,179,975
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	5,622	19,151	396,268
290 Other	230	642	9,569	46,620

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				
300 Purchased Professional & Technical Serv	235	99,169	140,940	241,700
400 Purchased Property Services	237	18,956	21,690	36,500
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	120,831	108,431	88,200
600 Supplies				
610 General Supplemental (Teaching)	260	591,863	443,372	719,500
644 Textbooks	265		2,475	
650 Supplies (Technology Related)	267	35,107	150,472	258,600
680 Miscellaneous Supplies	270	127,172	184,196	312,300
700 Property (Equipment & Furnishings)	275	122,202	47,205	79,800
800 Other	280	1,723	4,528	5,700
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	1,231,642	1,152,998	1,032,037
120 NonCertified	290	91,935	101,135	98,381
200 Employee Benefits				
210 Insurance (Employee)	295	180,395	167,525	143,166
220 Social Security	300	98,579	93,811	86,476
290 Other	305	50,434	48,893	37,270
300 Purchased Professional & Technical Serv	310	1,049,031	865,605	1,487,800
400 Purchased Property Services	313	3,430	2,300	4,000
500 Other Purchased Services	315	1,224	5,876	10,100
600 Supplies	320	35,806	42,592	72,600
700 Property (Equipment & Furnishings)	325	3,829	376	600
800 Other	330	966		
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	414,549	343,959	66,000
120 NonCertified	340			
200 Employee Benefits				
210 Insurance (Employee)	345	44,615	22,356	
220 Social Security	350	30,844	19,507	5,049
290 Other	355	13,636	7,434	594
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363	489	778	1,300
500 Other Purchased Services	365	8	5,056	8,700
600 Supplies				
640 Books (not textbooks) and Periodicals	370	10,709	33	100
650 Technology Supplies	375			
680 Miscellaneous Supplies	380	37,676	20,268	34,900
700 Property (Equipment & Furnishings)	385		620	1,100
800 Other	390		1,059	1,700
2300 General Administration				
100 Salaries				
110 Certified	395			
120 NonCertified	400			
200 Employee Benefits				
210 Insurance (Employee)	405			

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				
220 Social Security	410			
290 Other	415			
300 Purchased Professional & Technical Serv	420		10,182	17,500
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (Telephone, postage, etc.)	435			
590 Other	440	28,526	3,000	5,200
600 Supplies	445	46,870	16,890	28,806
700 Property (Equipment & Furnishings)	450	218	39	100
800 Other	455	3,000	125	200
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	11,419	12,969	21,800
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Certified	680			
120 Non-Certified	685	91,276	91,730	95,969
200 Employee Benefits				
210 Insurance	690	12,420	12,420	12,420
220 Social Security	695	6,545	6,830	7,342
290 Other	700	4,085	3,975	3,281
300 Purchased Professional & Technical Serv	705	63,606	103,043	158,000
400 Purchased Property Services	710	31,694	20,907	36,538
500 Other Purchased Services	715	68,934	56,583	281,983
600 Supplies	720	84,189	25,928	83,263
700 Property (Equipment & Furnishings)	725	6,140	13,244	22,800
800 Other	730	5,000	571	38,237
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	520	89,898	66,842	11,808
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530	6,539	5,108	904
290 Other	535	880	730	105
300 Purchased Professional & Technical Serv	540			
400 Purchased Property Services				
411 Water/Sewer	545			
420 Cleaning	550			

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				
430 Repairs & Maintenance	555	10,499		
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570	22,622	333	600
500 Other Purchased Services				
520 Insurance	575	120		62
590 Other	580	116		
600 Supplies				
610 General Supplies	585	57,641	476,135	775,125
620 Energy				
621 Heating	590			
622 Electricity	595	13,144		9,885
626 Motor Fuel (not schoolbus)	600			
629 Other	605			
680 Miscellaneous Supplies	610		61	
700 Property (Equipment & Furnishings)	615	106	269,487	463,200
800 Other	620	598	198	449
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			300
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	96,509	115,289	111,303
120 NonCertified	810			
200 Employee Benefits				
210 Insurance	815	8,501	9,274	9,274
220 Social Security	820	6,965	8,239	8,515
290 Other	825	2,708	3,325	2,906
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			

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				
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	14,334	12,884	21,900
680 Miscellaneous Supplies	780	179,137	139,868	1,900
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			
200 Fringe Benefits				
210 Insurance	865			
220 Social Security	870			
290 Other	875			
400 Outside Contractors	880	815,649	669,002	1,149,900
4900 Other	885			
TOTAL EXPENDITURES*	~~~	6,286,466	6,442,083	13,838,611

*Goes to Budget Line 175.

SPECIAL LIABILITY EXPENSE	Code 42 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	893,442	2,445,040	1,807,306	1,807,306
Cancellation of Prior Year Encumbrances	03	210	2,622		
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2021 \$	05	24,133			
2022 \$	10	2,952,719	120,644		
2023 \$	15		330,425	17,930	17,930
2024 \$	20			351,314	
1140 Delinquent Tax	25	8,492	6,816	4,758	7,133
1510 Interest on Idle Funds	27	73,841	191,164		0
1900 Other Revenue From Local Source	30				0
July - December Estimate	35				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	40	52,657	169,639	245,444	245,444
July - December Estimate	45				122,722
2450 Recreational Vehicle Tax	50	397	1,207	1,906	1,906
July - December Estimate	55				953
2460 Commercial Vehicle Tax	56	5,160	19,997	15,948	15,948
July - December Estimate	57				7,974
2800 In Lieu of Taxes IRBs/Rental Excise	60	525	2	0	0
July - December Estimate	65				0
5000 OTHER					
5206 Transfer From General	70	0	0	0	0
July - December Estimate	75				
5208 Transfer From Supplemental General	80	0	0	0	0
July - December Estimate	85				
5253 Transfer From Contingency Reserve	90	0	0	~~~~~	~~~~~
RESOURCES AVAILABLE	100	4,011,576	3,287,556	2,444,606	2,227,316
EXPENDITURES					
2300 General Administration					
2310 Board of Education Services					
520 Insurance	105	124,006	415,092	417,000	
820 Judgments	110	442,530	1,065,158	185,000	
890 Other	115				
5200 TRANSFER TO:					
960 Special Reserve Fund	120	1,000,000	0	1,000,000	
TOTAL EXPENDITURES & TRANSFERS	175	1,566,536	1,480,250	1,602,000	1,602,000
July December Estimate	180	~~~~~	~~~~~	~~~~~	1,000,000
TOTAL OPERATING EXPENDITURE (18 MO)	185	~~~~~	~~~~~	~~~~~	2,602,000
UNENCUMBERED CASH BALANCE JUNE 30	190	2,445,040	1,807,306	842,606	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 100)			374,684
	200	Delinquent Tax			10,529
	205	Amount of 2024 Tax to be Levied			385,213

SPECIAL RESERVE	Code 47 Line	12 mo.	12 mo.	2024-2025 Actual (3)
		2022-2023 Actual (1)	2023-2024 Actual (2)	
UNENCUMBERED CASH BALANCE JULY 1	01	62,367,528	65,310,395	66,617,658
Cancellation of Prior Year Encumbrances	03	135,343	92,290	
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05	2,143,030	4,058,747	
1900 Other Revenue From Local Sources	07	3,321,533	11,766,466	
1961 Revenue From General	10	22,544,547	20,656,496	
1962 Revenue From Supplemental General	12	1,560,534	1,660,441	
1963 Revenue From Adult Education	15			
1964 Revenue From Adult Supplemental Education	20			
1965 Revenue From Bilingual Education	25	1,661,965	1,849,024	
1966 Revenue From Driver Training	30			
1967 Revenue From Extraordinary School	37	25,752	28,433	
1968 Revenue From Food Service	40	1,549,354	1,429,850	
1969 Revenue From Professional Development	45	20,015	22,661	
1970 Revenue From Parent Education	50	50,322	56,841	
1971 Revenue From Summer School	52			
1972 Revenue From Special Education	55	15,879,470	17,023,680	
1975 Revenue From Career and Postsecondary	65	1,182,326	1,327,999	
1977 Revenue From Federal Funds	71	9,321,464	7,315,736	
1978 Revenue From Contingency Reserve	72			
1979 Revenue From Special Liability Expense	75	1,000,000	0	
1980 Revenue From Preschool-Aged At-Risk	77	1,261,143	1,410,800	
1981 Revenue From At Risk (K-12)	78	13,561,903	17,064,993	
1982 Revenue From Virtual Education	79	190,833	212,319	
5000 OTHER				
5206 Transfer from General	80	0	0	
5208 Transfer from Supplemental General	81	0	0	
RESOURCES AVAILABLE	82	137,777,062	151,287,171	
EXPENDITURES				
210 Health Care Services	85	66,049,071	77,339,081	
211 Disability Income Benefits	90	1,631,704	1,612,267	
212 Group Life Insurance	95			
260 School Workers' Compensation	100	2,523,116	2,962,349	
520 Risk Management Insurance	105	2,262,776	2,755,816	
TOTAL EXPENDITURES & TRANSFERS	175	72,466,667	84,669,513	
UNENCUMBERED CASH BALANCE JUNE 30	190	65,310,395	66,617,658	

KPRS SPECIAL RETIREMENT CONTRIBUTION	Code 51 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	~~~~~	~~~~~	~~~~~
Cancellation of Prior Year Encumbrances	03	~~~~~	~~~~~	~~~~~
REVENUES				
3000 STATE SOURCES				
3221 KPRS	05	58,152,880	56,992,845	61,267,308
RESOURCES AVAILABLE	70	58,152,880	56,992,845	61,267,308
EXPENDITURES				
1000 Instruction				
200 Employee Benefits	75	35,699,068	34,706,458	37,309,442
2100 Student Support				
200 Employee Benefits	80	6,822,894	6,694,905	7,197,023
2200 Instructional Support				
200 Employee Benefits	85	3,197,540	3,167,641	3,405,214
2300 General Administration				
200 Employee Benefits	90	737,492	729,346	784,047
2400 School Administration				
200 Employee Benefits	95	4,437,540	4,454,187	4,788,251
2500 Central Services				
200 Employee Benefits	100	1,758,050	1,760,598	1,892,643
2600 Operations & Maintenance				
200 Employee Benefits	105	4,091,528	4,068,029	4,373,131
2700 Student Transportation Services				
200 Employee Benefits	110	112,482	112,018	120,419
2900 Other Support Services				
200 Employee Benefits	113	7,928	7,487	8,049
3000 Food Service				
200 Employee Benefits	115	1,288,358	1,292,176	1,389,089
TOTAL EXPENDITURES	175	58,152,880	56,992,845	61,267,308
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	31,643,198	31,643,198	41,000,000
Cancellation of Prior Year Encumbrances	03			
REVENUES				
5000 OTHER				
5206 Transfer From General	05	0	9,356,802	
RESOURCES AVAILABLE	170	31,643,198	41,000,000	
TOTAL EXPENDITURES & TRANSFERS	175	0	0	
UNENCUMBERED CASH BALANCE JUNE 30	190	31,643,198	41,000,000	

CONTINGENCY RESERVE	Code	12 mo.	12 mo.	12 mo.
	53 Line	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 & 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			

CONTINGENCY RESERVE	Code 53 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	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			
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			
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			

CONTINGENCY RESERVE	Code	12 mo.	12 mo.	12 mo.
	53 Line	2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
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			
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			

CONTINGENCY RESERVE	Code 53 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
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				
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			

CONTINGENCY RESERVE	Code 53 Line	12 mo.	12 mo.	12 mo.	
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)	
EXPENDITURES					
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				
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*	~~~	0	0		6,806,235

*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	20,419,230	23,251,408	20,986,963
Cancellation of Prior Year Encumbrances	03	29,137	24,206	
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	04			
1740 Fees (Rental)	05	59,935	61,122	
1911 Fines	10	33,118	28,647	
1942 Rental Fees & Books	15	372,840	370,637	
1990 Miscellaneous	20	1,305,891	1,887,102	
4000 FEDERAL SOURCES				
4590 Other Federal Aid	22			
5000 OTHER				
5206 Transfer From General	25	3,700,420	3,610,244	
5208 Transfer From Supplemental General	30	0	0	
5253 Transfer From Contingency Reserve	35	0	0	
RESOURCES AVAILABLE	40	25,920,571	29,233,366	
EXPENDITURES				
1000 Instruction				
600 Supplies				
644 Textbooks	75	517,120	5,034,726	
645 Workbooks	80			
646 Repairing Textbooks	85			
649 Other Materials & Supplies	90	2,132,073	3,197,771	
650 Supplies (Technology Related)	93	7,752	1,680	
2200 Support Services				
680 Miscellaneous Supplies				
681 Special Clothing & Towels	95			
682 Musical Instruments	100			
683 Other Material & Supplies	105	12,218	12,226	
684 Other	110			
TOTAL EXPENDITURES & TRANSFERS	175	2,669,163	8,246,403	
UNENCUMBERED CASH BALANCE JUNE 30	190	23,251,408	20,986,963	

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	2,748,797	1,941,215	2,257,955
Cancellation of Prior Year Encumbrances	03	3,175	697	
REVENUES				
1000 LOCAL SOURCES				
1710 Admissions/Gate Receipts	50	346,781	581,078	
1730 Student Organization Membership Dues	15			
1790 Other Student Activity Income	55	147,989	185,558	
1900 Other Revenue From Local Source				
1980 Reimbursements	60			
RESOURCES AVAILABLE	170	3,246,742	2,708,548	
TOTAL EXPENDITURES	175	1,305,527	450,593	
UNENCUMBERED CASH BALANCE JUNE 30	190	1,941,215	2,257,955	~~~~~

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	120,732		
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	9,043		
290 Other	230	1,066		
300 Purchased Professional and Tech Services	232	429,531	94,742	
600 Supplies	235	460,663	192,298	
700 Property (Equipment & Furnishings)	240	37,567	94,094	
800 Other	245	68,153	69,434	
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	178,772	25	
TOTAL EXPENDITURES*	~~~	1,305,527	450,593	~~~~~

*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	56,664,876	73,991,374	83,069,410	83,069,410
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2021 \$	05	809,716			
2022 \$	10	23,585,076	963,464		
2023 \$	15		25,272,048	1,488,638	1,488,638
2024 \$	20			26,411,338	
1140 Delinquent Tax	25	409,690	261,258	365,486	547,955
1510 Interest on Idle Funds	30				0
July - December Estimate	35				
1900 Other Revenue From Local Source	40				0
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	3,009,665	3,167,094	2,770,920	2,770,920
July - December Estimate	60				1,385,460
2450 Recreational Vehicle Tax	65	22,325	22,715	21,517	21,517
July - December Estimate	66				10,759
2460 Commercial Vehicle Tax	67	200,744	195,077	180,050	180,050
July - December Estimate	68				90,025
2800 In Lieu of Taxes IRBs/Rental Excise	70	4,189	181	0	0
July - December Estimate	72				0
3000 STATE SOURCES					
3217 State Aid (prior July 1, 2015)	76	9,501,899	22,562,887	23,366,822	23,366,822
July - December Estimate*	77				
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			0	0
July - December Estimate*	87				
5000 OTHER FINANCING SOURCES					
5140 Federal Tax Credit	80	2,720,107	2,743,585	2,720,107	2,720,107
July - December Estimate*	81				
RESOURCES AVAILABLE	82	96,928,287	129,179,683	140,394,288	115,651,663
EXPENDITURES					
5100 DEBT SERVICE					
832 Interest	85	12,111,913	11,380,273	10,088,450	
890 Bond Fees	90				
831 Principal	95	10,825,000	34,730,000	36,720,000	
TOTAL EXPENDITURES	100	22,936,913	46,110,273	46,808,450	46,808,450
832 Interest Due July-December	105				4,701,862
890 Bond Fees July-December	110				
831 Principal Due July-December	115				39,155,000
990 Cash Basis Reserve	120				53,154,623
TOTAL OPERATING EXPENDITURE (18 MO)	185				143,819,935
UNENCUMBERED CASH BALANCE JUNE 30	190	73,991,374	83,069,410	93,585,838	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 82)			28,168,272
	200	Delinquent Tax			791,528
	205	Amount of 2024 Tax to be Levied			28,959,800

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 ASSESSMENT	Code 67 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	235,625	167,758	3	3
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2021 \$	05				
2022 \$	10				
2023 \$	15		0	0	0
2024 \$	20			0	
1140 Delinquent Tax	25	103	3	0	0
1900 Other Revenue From Local Source	30				0
July - December Estimate	35				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45			0	0
July - December Estimate	50				0
2450 Recreational Vehicle Tax	55			0	0
July - December Estimate	56				0
2460 Commercial Vehicle Tax	57	2		0	0
July - December Estimate	58				0
2800 In Lieu of Taxes IRBs/Rental Excise	60			0	0
July - December Estimate	65				0
RESOURCES AVAILABLE	70	235,730	167,761	3	3
EXPENDITURES					
4000 FACILITIES ACQUISITION					
4200 Site Improvement Services	75	67,972	167,758	3	
TOTAL EXPENDITURES	175	67,972	167,758	3	3
July - December Estimate	180				0
TOTAL OPERATING EXPENDITURE (18 MO)	185				3
UNENCUMBERED CASH BALANCE JUNE 30	190	167,758	3	0	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 70)			0
	200	Delinquent Tax			0
	205	Amount of 2024 Tax to be Levied			0

State Budget Forms

EVERY STUDENT • FUTURE READY



Notice of Hearing 2024-2025 Budget

The governing body of Unified School District 259 will meet on the 9th day of September 2024 at 6:00 PM at 1437 N. Rochester St., Wichita, KS 67203 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 903 S. Edgemoor St. Wichita, KS 67218 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.

		2022-2023 Actual		2023-2024 Actual		2024-2025 Proposed Budget		
	Code 99 Line	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	400,656,686	20.000	415,272,820	20.000	446,622,716	59,847,421	20.000
Supplemental General (LOB)	08	129,536,885	14.840	137,674,095	16.173	147,816,395	60,831,032	15.754
SPECIAL REVENUE								
Federal Funds	07	115,269,314		75,811,448		44,839,083		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	7,308,790		8,220,249		9,808,178		
Adult Supplemental Education	12	0		0		0		
At-Risk Education Fund	13	133,250,759		131,456,620		134,370,983		
Bilingual Education	14	12,413,956		13,732,724		17,918,191		
Virtual Education	15	1,992,628		2,347,717		5,136,535		
Capital Outlay	16	86,210,310	8.000	74,192,100	7.999	115,005,764	31,473,232	8.000
Driver Training	18	0		0		0		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	2,395,282		2,810,890		8,144,627		
Food Service	24	34,815,821		38,222,764		41,349,725		
Professional Development	26	1,195,716		1,299,719		5,157,432		
Parent Education Program	28	443,743		490,871		1,052,795		
Summer School	29	0		0		347,331		
Special Education	30	131,182,568		134,440,534		153,673,370		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	10,597,553		11,620,820		14,648,107		
Gifts and Grants	35	6,286,466		6,442,083		13,838,611		
Special Liability Expense Fund	42	1,566,536	0.962	1,480,250	0.100	1,602,000	385,213	0.100
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	72,466,667		84,669,513				
KPERS Special Retirement Contribution	51	58,152,880		56,992,845		61,267,308		
Contingency Reserve	53	0		0				
Textbook & Student Material Revolving	55	2,669,163		8,246,403				
Activity Fund	56	1,305,527		450,593				
DEBT SERVICE								
Bond and Interest #1	62	22,936,913	7.682	46,110,273	7.682	46,808,450	28,959,800	7.500
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	67,972	0.000	167,758	0.000	3	0	0.000
Temporary Note	68	0	0.000	0	0.000	0	0	0.000
COOPERATIVES¹								
Special Education	78	0		0		0		
TOTAL USD EXPENDITURES	100	1,232,722,135	51.484	1,252,153,089	51.954	1,269,407,604	181,496,698	51.354
Less: Transfers	105	391,819,956		392,644,775		298,749,331		
NET USD EXPENDITURES	110	840,902,179		859,508,314		970,658,273		
TOTAL USD TAXES LEVIED	115	161,680,927		176,686,823		181,496,698		

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	0	0.000	0	0.000	0	0	0.000
Rec Comm Emp Benefits & Spec Liab	86	0	0.000	0	0.000	0	0	0.000
TOTAL OTHER	120	0	0.000	0	0.000	0	0	0.000
TOTAL TAXES LEVIED	125	\$161,680,927		\$176,686,823		\$181,496,698		
Assessed Valuation - General Fund	128	\$2,842,529,366		\$3,079,154,127		\$2,992,371,054		
Assessed Valuation - All Other Funds	130	\$3,324,409,077		\$3,588,913,557		\$3,861,306,962		
Assessed Valuation - Capital Outlay	129	\$3,293,202,806		\$3,590,847,384		\$3,934,154,062		
Outstanding Indebtedness, July 1		2022		2023		2024		
General Obligation Bonds	135	239,580,000		228,755,000		194,025,000		
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		0		0		
TOTAL USD DEBT	155	239,580,000		228,755,000		194,025,000		

*Tax Rates are expressed in Mills

John Pearson
Board President

John Pearson
Clerk of the Board

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

The governing body of Unified School District 259 will meet on the 9th day of September 2024 at 1437 N. Rochester St., Wichita, KS 67203 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 903 S. Edgemoor St. Wichita, KS 67218 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		20.000		\$59,847,421	20.000
Capital Outlay	\$29,131,316	7.999		\$31,473,232	8.000
Bond and Interest #2	\$0	0.000		\$0	0.000
ALL OTHER FUNDS					
Supplemental General (LOB)	\$58,043,499	16.173		\$60,831,032	15.754
Adult Education	\$0	0.000		\$0	0.000
Cost of Living	\$0	0.000		\$0	0.000
Special Liability Expense Fund	\$358,891	0.100		\$385,213	0.100
Extraordinary Growth Facilities	\$0	0.000		\$0	0.000
Bond and Interest #1	\$27,570,034	7.682		\$28,959,800	7.500
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	\$85,972,424	23.955		\$90,176,045	23.354

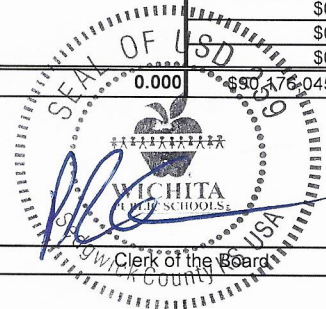
Board President

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

The governing body of Unified School District 259 will meet on the 26th day of August 2024 at 1437 N. Rochester St., Wichita, KS 67203 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 903 S. Edgemoor St. Wichita, KS 67218 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	\$0	20.000	0.000	\$59,847,421	20.000
Capital Outlay	\$29,131,316	7.999	0.000	\$31,473,232	8.000
Bond and Interest #2	\$0	0.000	0.000	\$0	0.000
ALL OTHER FUNDS					
Supplemental General (LOB)	\$58,043,499	16.173		\$60,831,032	15.754
Adult Education	\$0	0.000		\$0	0.000
Cost of Living	\$0	0.000		\$0	0.000
Special Liability Expense Fund	\$358,891	0.100		\$385,213	0.100
Extraordinary Growth Facilities	\$0	0.000		\$0	0.000
Bond and Interest #1	\$27,570,034	7.682		\$28,959,800	7.500
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	\$85,972,424	23.955	0.000	\$50,176,045	23.354


Board President



AFFIDAVIT OF PUBLICATION

The Derby Informer
219 E. Madison Ave., Derby, KS 67037
(316) 788-4006

I, Emily Gillihan, of lawful age, being duly sworn upon oath, deposes and says that I am the Legal Manager of The Derby Informer, a publication that is a "legal newspaper" as that phrase is defined for the city of Derby, for county of Sedgwick, in the state of Kansas, that this affidavit is 1 of 3 with the full text of the sworn-to notice set forth on the page(s) that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

Publication Dates:

- Aug 28, 2024

Notice ID: WHLQdKKdMQ2DskyoTeRg

Notice Name: 259 FY25 Notice of Hearing Budget

Publication Fee: \$268.42



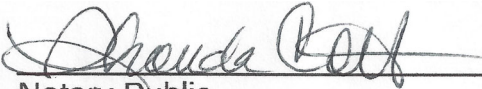
Legal Manager

VERIFICATION

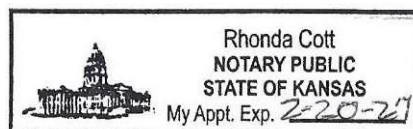
STATE OF KANSAS
COUNTY OF SEDGWICK

Signed or attested before me on this

28th day of August, A.D. 2024.



Notary Public



Notice of Hearing 2024-2025 Budget

The governing body of Unified School District 259 will meet on the 9th day of September 2024 at 6:00 PM at 1437 N. Rochester St., Wichita, KS 67203 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 903 S. Edgemoor St. Wichita, KS 67218 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	06 400,656,686	20.000	415,272,820	20.000	446,622,716	59,847,421	20.000
Supplemental General (LOB)	08 129,536,865	14.840	137,674,095	16.173	147,816,395	80,831,032	15.754
SPECIAL REVENUE							
Federal Funds	07 115,269,314		75,811,448		44,839,083		
Adult Education	10 0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11 7,308,790		8,220,249		9,808,178		
Adult Supplemental Education	12 0		0		0		
At-Risk Education Fund	13 133,250,759		131,456,620		134,370,983		
Bilingual Education	14 12,413,956		13,732,724		17,918,191		
Virtual Education	15 1,992,828		2,347,717		5,136,535		
Capital Outlay	16 86,210,310	8.000	74,192,100	7.999	115,005,764	31,473,232	8.000
Driver Training	18 0		0		0		
Declining Enrollment	19 0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22 2,395,282		2,810,890		8,144,627		
Food Service	24 34,815,821		38,222,764		41,349,725		
Professional Development	26 1,195,716		1,299,719		5,157,432		
Parent Education Program	28 443,743		490,871		1,052,795		
Summer School	29 0		0		347,331		
Special Education	30 131,182,568		134,440,534		153,673,370		
Cost of Living	33 0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34 10,597,553		11,620,820		14,648,107		
Gifts and Grants	35 6,286,466		6,442,083		13,838,611		
Special Liability Expense Fund	42 1,566,538	0.962	1,480,250	0.100	1,602,000	385,213	0.100
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 72,466,667		84,669,513				
KPEIRS Special Retirement Contribution	51 58,152,880		56,992,845		61,267,308		
Contingency Reserve	53 0		0		0		
Textbook & Student Material Revolving	55 2,669,163		8,246,403				
Activity Fund	56 1,305,527		450,593				
DEBT SERVICE							
Bond and Interest #1	62 22,936,913	7.682	46,110,273	7.682	46,808,450	28,959,800	7.500
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 67,972	0.000	187,758	0.000	3	0	0.000
Temporary Note	68 0	0.000	0	0.000	0	0	0.000
COOPERATIVES							
Special Education	78 0		0		0		
TOTAL USD EXPENDITURES	100 1,232,722,135	51.484	1,252,153,089	51.954	1,269,407,604	181,496,698	51.354
Less: Transfers	105 391,819,956		392,644,775		298,749,331		
NET USD EXPENDITURES	110 840,902,179		859,508,314		970,658,273		
TOTAL USD TAXES LEVIED	115 161,680,927		176,686,823		181,496,698		

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 0	0.000	0	0.000	0	0	0.000
Rec Comm Emp Benefits & Spec Lab	86 0	0.000	0	0.000	0	0	0.000
TOTAL OTHER	120 0	0.000	0	0.000	0	0	0.000
TOTAL TAXES LEVIED	125 \$161,680,927		\$176,686,823		\$181,496,698		
Assessed Valuation - General Fund	128 \$2,842,529,366		\$3,079,154,127		\$2,992,371,054		
Assessed Valuation - All Other Funds	130 \$3,324,409,077		\$3,588,913,557		\$3,861,306,962		
Assessed Valuation - Capital Outlay	129 \$3,293,202,806		\$3,590,847,364		\$3,934,154,062		
Outstanding Indebtedness, July 1							
General Obligation Bonds	135 239,580,000		228,755,000		194,025,000		
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		0		0		
TOTAL USD DEBT	155 239,580,000		228,755,000		194,025,000		

*Tax Rates are expressed in Mills

Shirley Pearson
Board President

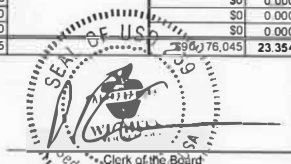


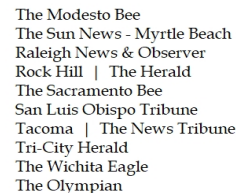
Exceeding the Revenue Neutral Tax Rate for the 2024-2025 School Year

The governing body of Unified School District 259 will meet on the 9th day of September 2024 at 6PM at 1437 N. Rochester St., Wichita, KS 67203 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 903 S. Edgemoor St. Wichita, KS 67218 and will be available at this hearing.

	2023-2024			2024-2025	
	Actual Tax Levied	Actual Tax Rate	Neutral Tax Rate	Estimated Tax Levied	Est Tax Rate
General		20.000		\$59,847,421	20.000
Capital Outlay	\$29,131,316	7.999		\$31,473,232	8.000
Bond and Interest #2	\$0	0.000		\$0	0.000
ALL OTHER FUNDS					
Supplemental General (LOB)	\$58,043,499	16.173		\$60,831,032	15.754
Adult Education	\$0	0.000		\$0	0.000
Cost of Living	\$0	0.000		\$0	0.000
Special Liability Expense Fund	\$358,891	0.100		\$385,213	0.100
Extraordinary Growth Facilities	\$0	0.000		\$0	0.000
Bond and Interest #1	\$27,570,034	7.682		\$28,959,800	7.500
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	\$85,972,424	23.955		\$89,76,045	23.354

Shirley Pearson
Board President





CERTIFICATE
TO THE CLERK of Sedgwick County, State of Kansas
We, the undersigned, duly elected, qualified and acting officers of
Unified School District 259

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	446,622,716	59,847,421	20.000 ²
Federal Funds	12-1663	07	44,839,083		
Supplemental General (LOB) ³	72-5147	08	147,816,395	60,831,032	
Adult Education	74-32,259	10	0	0	
Preschool-Aged At-Risk	72-5154	11	9,808,178		
Adult Supplemental Education	74-32,261	12	0		
At Risk Education Fund	72-5153	13	134,370,983		
Bilingual Education	72-3613	14	17,918,191		
Virtual Education	72-3715	15	5,136,535		
Capital Outlay	72-53, 113	16	115,005,764	31,473,232	
Driver Training	72-5163	18	0		
Declining Enrollment	72-5160	19	0		
Extraordinary School Program	72-3239	22	8,144,627		
Food Service	72-5164	24	41,349,725		
Professional Development	72-2552	26	5,157,432		
Parent Education Program	72-4165	28	1,052,795		
Summer School	72-3238	29	347,331		
Special Education	72-3422	30	153,673,370		
Cost of Living ⁴	72-5159	33	0	0	
Career and Postsecondary Education	72-5162	34	14,648,107		
Gifts and Grants	72-1142	35	13,838,611		
Special Liability Expense Fund	72-1179	42	1,602,000	385,213	
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	61,267,308		
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	46,808,450	28,959,800	
Bond and Interest #2	10-113	63	0	0	
No Fund Warrant ⁵	79-2939	66	0	0	
Special Assessment	12-6a10	67	3	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 _____ 2/25/2019 _____ authorizing _____ 33.00% expires _____ 9999


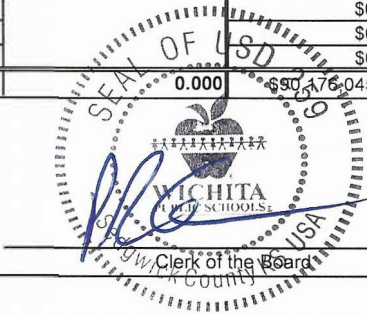
4. Date the Board adopted Cost of Living Resolution authorized by 72-5159 _____

5. See K.S.A. 79-2939, order # _____ dated _____ / _____ / _____

Code 01

Board of Education Minutes
Wichita Public Schools · USD 259
Wichita, Kansas
September 9, 2024

Roll Call	<p>The Board of Education of Unified School District No. 259, Sedgwick County, Kansas, met in regular session in the Wichita High School North Lecture Hall, 1437 Rochester, Wichita, Kansas, at approximately 6 p.m., on September 9, 2024, with President Stan Reeser presiding. Present: Diane Albert, Julie Hedrick, Ngoc Vuong, Melody McCray-Miller, Stan Reeser, Hazel Stabler, and Kathy Bond.</p>
Public Hearing on 2024-25 Proposed Budget	<p>State statute requires the Board to hold a public hearing on the proposed 2024-25 Budget. The purpose of the hearing is to hear and answer objections of taxpayers relating to the proposed budget and for purposes of considering amendments to the proposed budget. The proposed budget documents and the Budget at a Glance are available for review online and at the Alvin E. Morris Administrative Center at 903 S. Edgemoor in Wichita.</p> <p><u>Budget Public Hearing speakers:</u> None.</p> <p>Mr. Reeser (Mrs. Bond) moved to close the public hearing.</p> <p>The motion passed 7-0.</p>
2024-25 Budget Adoption Appendix 1	<p>On August 26, 2024, the Board of Education approved publication of a Notice of Hearing establishing the maximum amounts for the 2024-25 Budget. The Notice was published in <i>The Derby Informer</i> (Sedgwick County's official newspaper of record) on August 28, 2024, with the public hearing scheduled at the beginning of this meeting.</p> <p>Chief Financial Officer Susan Willis made a brief and final presentation of the proposed 2024-25 budget, including information relating to the annual Needs Assessment and State Assessment evaluation and use in the budget approval process. Base aid is \$5,378 per student. The district will maximize its Local Option Budget (LOB) authority at 33% of the General fund. The 2024-25 proposed maximum budget authority is \$970,658,273. The estimated mill levy will be 51.354 mills.</p> <p>The complete presentation is included in the archival copies of this BOE Agenda and Minutes.</p> <p>Ms. Hedrick (Mr. Reeser) moved the Board adopt Resolution 2024-06, authorizing the Local Option Percentage in an amount of 33% for the 2024-25 school year and approve the 2024-25 budget.</p> <p>As a part of this process it is noted the Board was included in the state assessments review, documenting answers to the three state assessments requirements, and needs assessments review as follows:</p> <p>The needs assessments for each attendance center were provided to the Board the last week of February 2024,</p> <p>The needs assessments were evaluated by the Board throughout the monthly budget meetings and its workshop on May 20, 20024, and</p> <p>The Board used the needs assessments as part of the process to approve the 2024-2025 budget, which included budget action taken to improve compensation, support student social emotional needs, support facility needs and address chronic absenteeism.</p> <p>The motion passed 7-0.</p> <p>Following the Board's adoption, the 2024-25 Budget will be sent to Sedgwick County and the Kansas State Department of Education.</p>
Adjournment	<p>Mr. Reeser (Mrs. Bond) moved the meeting adjourn.</p> <p>The motion passed 7-0.</p> <p>At approximately 9:04 p.m., the meeting adjourned.</p>

Exceeding the Revenue Neutral Tax Rate for the 2024-2025 School Year					
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Revenue Neutral Tax Rate					
	2023-2024			2024-2025	
	Actual Tax Levied	Actual Tax Rate	Neutral Tax Rate	Estimated Tax Levied	Est. Tax Rate
General	\$0	20.000	0.000	\$59,847,421	20.000
Capital Outlay	\$29,131,316	7.999	0.000	\$31,473,232	8.000
Bond and Interest #2	\$0	0.000	0.000	\$0	0.000
ALL OTHER FUNDS					
Supplemental General (LOB)	\$58,043,499	16.173		\$60,831,032	15.754
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Cost of Living	\$0	0.000		\$0	0.000
Special Liability Expense Fund	\$358,891	0.100		\$385,213	0.100
Extraordinary Growth Facilities	\$0	0.000		\$0	0.000
Bond and Interest #1	\$27,570,034	7.682		\$28,959,800	7.500
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	\$85,972,424	23.955	0.000	\$90,176,045	23.354
<div><div> Board President</div><div> Clerk of the Board</div></div>					

**WICHITA PUBLIC SCHOOLS
UNIFIED SCHOOL DISTRICT NO. 259
WICHITA, KANSAS**

RESOLUTION 2024-05
UNIFIED SCHOOL DISTRICT NO. 259, SEDGWICK COUNTY, KANSAS
August 26, 2024

A resolution expressing the property taxation policy of USD 259 (Wichita) Sedgwick County, Kansas ("USD 259"), with respect to the Revenue Neutral Tax Rate for financing the annual budget for 2024-2025

K.S.A. 79-2988, provides that a levy of property taxes to finance the 2024-2025 budget of USD 259 exceeds the Revenue Neutral Tax Rate to finance the 2024-2025 budget of USD 259, be authorized by resolution.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Education of USD 259, that a levy of property taxes exceeding the Revenue Neutral Tax Rates calculated for 2024-2025, as adjusted pursuant to K.S.A. 79-2988 is hereby authorized for the 2024-2025 budget.

Adopted this 26th day of August 2024.



Patrick Greene, Clerk of the Board

UNIFIED SCHOOL DISTRICT NO. 259,
SEDGWICK COUNTY, KANSAS

By Stan Reeser
Stan Reeser, President of the Board

Board Member Name	Vote	
	Yes	No
1. Diane Albert	X	
2. Julie Hedrick	X	
3. Ngoc Vuong	X	
4. Stan Reeser	X	

Board Member Name	Vote	
	Yes	No
5. Kathy Bond	X	
6. Hazel Stabler	X	
7. Melody McCray-Miller	X	

**WICHITA PUBLIC SCHOOLS
UNIFIED SCHOOL DISTRICT NO. 259
WICHITA, KANSAS**

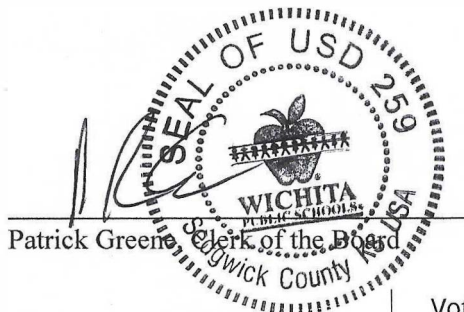
RESOLUTION 2024-06
UNIFIED SCHOOL DISTRICT NO. 259, SEDGWICK COUNTY, KANSAS
September 9, 2024

Resolution to Adopt LOB Percentage

Be It Resolved that:

The above-named school board shall be authorized to make a Local Option Percentage in an amount of 33 percent for the 2024-2025 school year.

Adopted this 9th day of September, 2024.



UNIFIED SCHOOL DISTRICT NO. 259,
SEDGWICK COUNTY, KANSAS

By Stan Reeser
Stan Reeser, President of the Board

Board Member Name	Vote	
	Yes	No
1. melody McCray-Miller	✓	
2. Diane Albert	✓	
3. Julie Hedrick	✓	
4. Ngoc Vuong	✓	

Board Member Name	Vote	
	Yes	No
5. Stan Reeser	✓	
6. Kathy Bond	✓	
7. Hazel Stabler	✓	

Resolutions of Levy Limits for Tax Funds

1. Capital Outlay

Resolution dated 6/9/2014 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 _____ authorizing _____ 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	1	2	3	4	Fiscal Year 2024-2025					
		Actual 2023 Tax Levy	Less 2.65 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	58,043,499	1,538,153	53,205,467	165,777	3,134,102	5,510,123	42,788	358,039	60,831,032	55,477,901
Adult Education	05	0	0	0	0	0	0	0	0	0	0
Capital Outlay	10	29,131,316	771,980	26,670,926	81,992	1,606,418	2,911,922	22,612	189,213	31,473,232	28,703,588
Special Assessment	25	0	0	0	0	0	0	0	0	0	0
Spec Liability Expense	30	358,891	9,511	330,425	1,025	17,930	245,444	1,906	15,948	385,213	351,314
Bond and Interest #1	40	27,570,034	730,606	25,272,048	78,742	1,488,638	2,770,920	21,517	180,050	28,959,800	26,411,338
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	0	0	0	0	0	0	0	0	0	0
Rec Comm Emp Bnfts & Spec Liab	65	0	0	0	0	0	0	0	0	0	0
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	115,103,740	3,050,250	105,478,866	327,536	6,247,088	11,438,409	88,823	743,250	121,649,277	110,944,141

Adult Education Computation	<u>\$3,861,306,962</u> Assessed Valuation	x	<u>0.000</u> Adult Education Mill Levy	=	<u>\$0</u> Taxes to be Levied
Capital Outlay Computation	<u>\$3,934,154,062</u> Assessed Valuation	x	<u>8.000</u> Capital Outlay Mill Levy	=	<u>\$31,473,232</u> Taxes to be Levied
Tax Collection Ratio for 2023	<u>91.638 %</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		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	Series 2009B		5/27/2009		6.22%	132,500,000	132,500,000	Oct/Apr	Oct	8,241,500	0	4,120,750	17,350,000
	Series 2009C		12/15/2009		1.35%	32,000,000	8,000,000	Sep/Dec/Mar/Ap	Sep	432,000	2,000,000	216,000	3,000,000
	Series 2017A		12/28/2017		3.16%	95,080,000	53,525,000	Oct/Apr	Oct	1,414,950	34,720,000	365,112	18,805,000
	Total						194,025,000			10,088,450	36,720,000	4,701,862	39,155,000
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													
	Total						0			0	0	0	0
Grand Total							194,025,000			10,088,450	36,720,000	4,701,862	39,155,000

DISTRICT NAME Wichita
USD # 259 (TYPE USD NUMBER ONLY)
HOME COUNTY Sedgwick

2024-2025

The following red error messages will disappear when item is completed:

*Salaries page incomplete.

3,324,409,077	Final 2022 Assessed Valuation (All funds except General)
2,842,529,366	Final 2022 General Fund Assessed Valuation
3,293,202,806	Final 2022 Capital Outlay Assessed Valuation
3,588,913,557	Final 2023 Assessed Valuation (All funds except General)
3,079,154,127	Final 2023 General Fund Assessed Valuation
3,590,847,384	Final 2023 Capital Outlay Assessed Valuation
3,861,306,962	2024 Assessed Valuation (All funds except General)
2,992,371,054	2024 General Fund Assessed Valuation
3,934,154,062	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 (official levies from County Clerk)	2023-24 Mill Rates	2022 Taxes Levied (From 2023-2024 Budget Form 110, Line 2)
General	20.000	20.000	56,850,587
Supplemental General	14.840	16.173	49,334,231
Adult Education	0.000	0.000	
Capital Outlay	8.000	7.999	26,759,916
Special Liability Expense	0.962	0.100	3,198,082
Bond and Interest #1	7.682	7.682	25,538,111
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	0.000	0.000	
Rec Comm Employee Benefits	0.000	0.000	
Extraordinary Growth Facilities	0.000	0.000	
Cost of Living	0.000	0.000	

Enrollment Data for Form 150 (Exclude Virtual)

43,451.8	9/20/21 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
43,397.0	9/20/22 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
43,142.5	9/20/23 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
46,500	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])
43,269.8	Note: Out of state students counted as HALF of regular FTE. Exclude FHSU Math & Science Academy.
875.0	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
32,800	EXCLUDE part-time students in grades 1-12 and students 20 years of age and over, unless they are on an IEP
10,000.0	9/20/24 Est. Career and Tech Ed total clock hours of students enrolled and attending in approved courses
29,800.0	9/20/24 Est. Bilingual Education total clock hours of students enrolled and attending
9,200	9/20/24 Est. Bilingual headcount of students enrolled and attending
15,300.0	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
2.0	9/20/24 Est. FTE of students enrolled in your district and attending Fort Hays State University (FHSU) Math & Science Academy. [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.]

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 [3yr 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)

625.0	9/20/24 Est. FTE Virtual Students (Full-Time Students)
50.0	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)
100.00	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)

151.0	Area of district in square miles 9/20/2024
	Amount (Ancillary Facilities Weighting) approved by Board of Tax Appeals (Transfers to F150, Line 10)
No	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)

2/25/2019	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)

6/9/2014	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.

2.810	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	\$239,580,000	\$228,755,000	\$194,025,000
Capital Outlay Bonds			
Temporary Note			
No-Fund Warrant			
Lease Purchase Principal			

11,420,773	*Estimated Motor Vehicle Property Tax - 7/1/2024 to 6/30/2025
88,824	*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
17,636	*Estimated 16/20M Tax - 7/1/2024 to 6/30/2025
743,250	*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.)
0.000	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.

45,302.1	9/20/2020 FTE Enrollment (Includes 2/20/21 military count)
44,594.2	9/20/2021 FTE Enrollment (Includes 2/20/22 military count)
44,771.2	9/20/2022 FTE Enrollment (Includes 2/20/23 military count)
44,524.1	9/20/2023 FTE Enrollment (Includes 2/20/24 military count)
44,836.5	9/20/2024 Est. FTE Enrollment (Includes 2/20/25 military count estimate)

4,000	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*	\$58,043,499	\$29,131,316	\$27,570,034	\$0
3. Less: percent of delinquent taxes (3a) <u>2.650</u>	\$1,538,153	\$771,980	\$730,606	\$0
4. Less: Jan. 20, 2024 Ad Valorem Taxes received**	\$29,962,122	\$15,041,034	\$14,231,470	\$0
5. Less: Mar. 20, 2024 Ad Valorem Taxes received**	\$3,344,665	\$1,666,044	\$1,588,719	\$0
6. Less: June 5, 2024 Ad Valorem Taxes received**	\$19,898,680	\$9,963,848	\$9,451,859	\$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)	\$165,777	\$81,992	\$78,742	\$0
10. Total Deductions (add Lines 3+4+5+6+7+8+9)	\$54,909,397	\$27,524,898	\$26,081,396	\$0
11. 2023 taxes receivable (taxes in process of collection 6/30/2024) (Line 2 less Line 10)	\$3,134,102	\$1,606,418	\$1,488,638	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2024 to 12-31-2025) (Line 3 x 75%)	\$1,153,615	\$578,985	\$547,955	\$0
Tax Collection Ratio (Jan, Mar, June)	91.665 %	91.554 %	91.665 %	0.000 %

TABLE I

1. Estimated percent of distribution of 2024 tax dollars:	=	Jan. 20, 2025	52.400	Sept. 20, 2025	8.800
		Mar. 20, 2025	6.000	Oct. 31, 2025	0.000
		June 5, 2025	32.800		
2. Estimated percent of distribution (Jan., Mar., June)	=		91.200		
3. 2024 General Fund Assessed Valuation	=		\$2,992,371,054	TOTAL	100.000
4. 2024-2025 Tax Levied (20 mills x 2024 General Fund Assessed Valuation)	=		\$59,847,421		(Must total 100%)
5. 2024-2025 Est. Tax Levy to be received 1-1-2025 to 6-30-2025 (Line 2 x Line 4)	=		\$54,580,848		

*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	\$358,891	\$0
3. Less: percent of delinquent taxes <u>2.650</u>	\$0	\$9,511	\$0
4. Less: Jan. 20, 2024 Ad Valorem Taxes received**	\$0	\$186,303	\$0
5. Less: Mar. 20, 2024 Ad Valorem Taxes received**	\$0	\$20,805	\$0
6. Less: June 5, 2024 Ad Valorem Taxes received**	\$0	\$123,317	\$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	\$1,025	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$340,961	\$0
11. 2023 taxes receivable (taxes in process of collection 6/30/2024) (Line 2 less Line 10)	\$0	\$17,930	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2024 to 12-31-2025) (Line 3 x 75%)	\$0	\$7,133	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	92.068 %	0.000 %
Estimated Motor Vehicle Property Tax* 7/1/2024 to 6/30/2025		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
(13) <u>\$11,420,773</u>	(14) <u>\$88,824</u>	(15) <u>\$0</u>	
Estimated 16/20M Tax* 7/1/2024 to 6/30/2025		Estimated Commercial Vehicle Tax* 7/1/2024 to 6/30/2025	
(16) <u>\$17,636</u>	(17) <u>\$743,250</u>		
(18) 2022 DELINQUENT TAX PERCENTAGE			
Percent Uncollected* = <u>2.6500</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>2.650</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*	\$0	\$0	\$0	\$0
3. Less: percent of delinquent taxes <u>2.650</u>	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2024 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0
5. Less: Mar. 20, 2024 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0
6. Less: June 5, 2024 Ad Valorem Taxes received**	\$0	\$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)	\$0	\$0	\$0	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$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
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
Tax Collection Ratio (Jan, Mar, June)	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.

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*)	940.0
2. Estimated (FTE*)Special Education Paraprofessionals <u>1,050.0</u> times .4 =	420.0
3. Total number of Special Education Teachers (Line 1 + Line 2)	1,360.0
4. Estimated State Aid due from 7-1-2024 to 6-30-2025 (Line 3 x \$30,800)	\$41,888,000

**Full-time equivalency*

TRANSPORTATION COSTS FOR SPECIAL EDUCATION

5. Salaries of Bus Drivers and Transportation Aides (includes social security and fringe benefits)	
6. Contractual Services (includes mileage paid to parents)	\$16,153,800
7. Insurance	
8. Maintenance in Lieu of Transportation (limited to \$750 per child)	
9. Other Expense (gasoline, oil, vehicle maintenance, etc.)	\$1,740,000
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.)	
12. Teacher travel (in-district)	
13. Total of Lines 5 through 12	\$17,893,800
14. Less: Transportation reimbursement (include cash sale of buses, EXCLUDE State Aid)	
15. Net Transportation Cost (Line 13 minus Line 14)	\$17,893,800
16. Total Estimated Transportation Aid (7-1-2024 to 6-30-2025) (Line 15 x 80%)	\$14,315,040
17. Estimated Catastrophic State Aid (7-1-2024 to 6-30-2025)	
18. Estimated Medicaid Replacement State Aid	\$1,400,000
19. Estimated Special Education State Aid on behalf of Cooperative/Interlocal (Form 120) (7-1-2024 to 6-30-2025)	
20. Estimated Local Contribution Special Education State Aid (2024 House Sub for SB 387)	\$9,632,443
21. Total Estimated Special Education Aid (7-1-2024 to 6-30-2025) (Line 4+16+17+18+19+20)	\$67,235,483

Form 148
2024-2025 Estimated State Foundation Aid

1. 2024-25 General Fund Budget (Form 150, Line 16)	=	<u>\$446,622,716</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>\$67,235,483</u>
3. TOTAL (2a + 2b + 2c + 2d + 2e)	=	<u>\$67,235,483</u>
4. 2024-25 Estimated State Foundation Aid (Line 1 minus Line 3)	=	<u>\$379,387,233</u>

EVERY STUDENT • FUTURE READY

A large, light gray decorative swoosh graphic that starts as a thick, curved line on the left and tapers into a thin, sharp point on the right, passing behind the text.

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>43,269.8</u>
2. Estimated 2024-25 Preschool-Aged At-Risk (3 yr and 4 yr Old) FTE enrollment (see Footnote(e)) (Count as .5 FTE)				=	<u>875.0</u>
	9/20/24	<u>875.0</u>	+	2/20/25	<u>0.0</u>
3. 2024-25 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2)				=	<u>44,144.8</u>
4. Estimated 2024-25 weighted low enrollment and high enrollment.					
(from line 3)	<u>44,144.8</u>	x	<u>0.035040</u>	factor (from Table II)	= <u>1,546.8</u>
5. Estimated 2024-25 Bilingual Weighting (see Footnotes (a) and (b))				=	<u>1,961.8</u>
A. (9/20/24 Contact Hrs	<u>29,800.0</u>	+ 2/20/25 Contact Hrs	<u>0.0</u>) / 6 x 0.395	= <u>1,961.8</u>
B. (9/20/24 ELL Headcount	<u>9,200</u>	+ 2/20/25 ELL Hdct	<u>0</u>) x .185	= <u>1,702.0</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>10,000.0</u>	+ 2/20/25 contact hrs	<u>0.0</u>) / 6 x 0.5	= <u>833.3</u>
7. Estimated 2024-25 At-Risk Student Weighting					
9/20/24 Free Lunch	<u>32,800</u>	+ 2/20/25 Free Lunch	<u>0</u>	x 0.484	= <u>15,875.2</u>
8. Estimated 2024-25 High-Density At-Risk Student Weighting (from Table V, Line 2)				=	<u>3,444.0</u>
9. Estimated 2024-25 Transportation Weighting (Table III, Line 6)		<u>10,865,448</u>	÷	\$5,378	= <u>2,020.4</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>67,235,483</u>	÷	\$5,378	= <u>12,501.9</u>
12. Estimated FHSU Math & Science Academy FTE enrollment				=	<u>2.0</u>
13. Estimated 2024-25 Virtual State Aid (Table IV, Line 4)				=	<u>\$3,850,900</u>
14. Estimated 2024-25 operating budget excludes COLA. (Lines 3 thru 12 times BASE + Line 13)		<u>82,330.2</u>	x	\$5,378 + 3850900	= <u>\$446,622,716</u>
15. Estimated Cost of Living weighting (Must have 31% LOB)		<u>\$0</u>	÷	\$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>82,330.2</u>	x	\$5,378 + 3850900	= <u>\$446,622,716</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>\$447,928,471</u>
(Lines 3 through 10 + 15) = 69826.3 x \$5452 = \$380692988 + <u>67,235,483</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>43,451.8</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>43,397.0</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>43,142.5</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>43,269.8</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>43,451.8</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>43,397.0</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>43,142.5</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>43,269.8</u>
14. 3 Prior Years' Average FTE*: <div style="display: flex; justify-content: space-between; align-items: flex-start;"> <div style="text-align: center;"> <u>43,451.8</u> (line 10) <u>43,142.5</u> (line 12) </div> <div style="text-align: center;"> +) ÷ 3 = </div> <div style="text-align: center;"> <u>43,397.0</u> (line 11) <u>43,330.4</u> (goes to line 14) </div> <div style="text-align: center;"> + ÷ 2 = </div> <div style="text-align: center;"> 2 Prior Years' AVG FTE <u>43,269.8</u> (goes to line 14) </div> </div>		= <u>43,269.8</u>
* 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>43,269.8</u>
16. Total FTE adjusted enrollment. (Goes to page 1, line 1)		= <u>43,269.8</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.			=	151.0
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)	15,300.0	+ 2-20-25	0.0	= 15,300.0
3. Index of density = Line 2	15,300.0	divided by Line 1	151.0	= 101.325
4. Using index of density (Line 3), determine Per Capita Allowance.				= \$550
		Factor A [BASE Change]		1.2912
		Factor B [Transported Students times Per Capita Allowance]		\$8,415,000
		Factor C [Factor B times Constant]		\$8,415,000
		Factor D [Factor C times Factor A]		\$10,865,448
6. 2024-25 Trans. State Aid =	10,865,448	(to Line 9, Page 1)		= 10,865,448

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.	625.0 X	\$5,600	=	3,500,000
2. Estimated 9/20/24 FTE enrollment for part-time students enrolled in virtual programs.	50.0 X	\$5,600	=	280,000
3. Estimated Virtual Credits* (20 years and older as of 9/20/24)	0.00 X	\$709	=	0
4. Estimated Virtual Credits* (dropouts aged 19 and under as of 9/20/24)	100.00 X	\$709	=	70,900
5. Estimated Virtual State Aid (Lines 1 plus 2 plus 3 plus 4)			=	\$3,850,900

*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)			=	70.54 %
A. 9/20/24 + 2/20/25 Headcount (from Open page)			=	46,500
B. 9/20/24 + 2/20/25 Free Lunch Headcount (from Open page)			=	32,800
2. Estimated 2024-25 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8)			=	3,444.0
A. USD Level (i or ii)			=	3,444.0
i. High-Density At-Risk >= 50% (1B times 10.5%)	=	3,444.0		
ii. High-Density At-Risk >= 35% and < 50% (1B times (#1 minus 35%) times .7)	=	0.0		
B. SCHOOL Level Do NOT need to enter information by building			=	0.0

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] =	15,875.2		
2. Estimated 2024-25 At-Risk (High Density) Weighted FTE [Form 150 Line 8] =	3,444.0		
3. Estimated 2024-25 At-Risk State Foundation Aid [(Line 1 + Line 2) X \$5378] =	19,319.2 X	\$5,378	= \$103,898,658

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 29,800.0 ÷ 6 x 0.395 = 1961.8333 [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 9,200 x 0.185 = 1702.0000 [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 10,000.0 ÷ 6 = 1666.6667 [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? | = | <u>NO</u> |
| 2. Did the district have a military dependent student enrolled during the 2023-2024 school year? | = | <u>YES</u> |
| 3. Did the district decline in enrollment for 2023-2024 school year compared to the 2022-2023 school year? | = | <u>YES</u> |

Qualifying for Military Provision for 2/20 weightings

Is the 2/20/25 Est. FTE Enrollment <u>0.0</u>	>=25 or 1% of the 9/20/24 Est. FTE Enrollment	<u>43,269.8</u>	=	<u>NO</u>
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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>447,928,471</u> X Lower of Line 4 or Line 5	\$	<u>147,816,395</u>
7. ADOPTED LOB FOR 2024-2025	\$	<u>147,816,395</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>19.49</u> %
Amount required to transfer from Supplemental General Fund to K-12 At-Risk Fund:	<u>\$28,809,415</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>2.41</u> %
Amount required to transfer from Supplemental General Fund to Bilingual Fund:	<u>\$3,562,375</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>15.35</u> %
Amount required to transfer from Supplemental General Fund to Special Education Fund:	<u>\$22,689,817</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
				RATE	Reimbursement	RATE	Reimbursement	PRICE	REVENUE	7-1-24 to 6-30-25
SCHOOL NUTRITION PROGRAMS										
LUNCH										
Paid	Elem	1.	306,208	.7750	\$237,311	.0400	\$12,248	2.75	\$842,072	\$1,091,631
	Jr. High	2.	215,774	.7750	\$167,225	.0400	\$8,631	2.90	\$625,745	\$801,601
	Sr. High	3.	170,440	.7750	\$132,091	.0400	\$6,818	3.05	\$519,842	\$658,751
Free		4.	3,671,267	4.6250	\$16,979,610	.0400	\$146,851			\$17,126,461
Reduced		5.	341,771	4.2250	\$1,443,982	.0400	\$13,671	0.40	\$136,708	\$1,594,361
Adult		6.	18,854					4.90	\$92,385	\$92,385
TOTAL		7.	4,724,314		\$18,960,219		\$188,219		\$2,216,752	\$21,365,190
BREAKFAST										
Paid	Elem	8.	278,697	.3800	\$105,905				\$0	\$105,905
	Jr. High	9.	127,129	.3800	\$48,309				\$0	\$48,309
	Sr. High	10.	151,155	.3800	\$57,439				\$0	\$57,439
Free		11.	2,653,094	2.7300	\$7,242,947					\$7,242,947
Reduced		12.	250,389	2.4300	\$608,445			0.30	\$75,117	\$683,562
Adult		13.	3,218					2.80	\$9,010	\$9,010
TOTAL		14.	3,463,682		\$8,063,045				\$84,127	\$8,147,172
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	\$0
Free-Avg Dealer Cost		23.			\$0					\$0
TOTAL		24.	0		\$0				\$0	\$0
CHILD & ADULT CARE FOOD PROGRAM										
BREAKFAST										
Paid	Elem	25.	2,803	.3800	\$1,065				\$0	\$1,065
	Jr. High	26.		.3800	\$0				\$0	\$0
	Sr. High	27.	5,598	.3800	\$2,127				\$0	\$2,127
Free		28.	21,395	2.2800	\$48,781					\$48,781
Reduced		29.	2,045	1.9800	\$4,049					\$4,049
Adult		30.							\$0	\$0
TOTAL		31.	31,841		\$56,022				\$0	\$56,022
LUNCH										
Paid	Elem	32.	2,195	.6950	\$1,526				\$0	\$1,526
	Jr. High	33.		.6950	\$0				\$0	\$0
	Sr. High	34.	6,042	.6950	\$4,199				\$0	\$4,199
Free		35.	20,493	4.5450	\$93,141					\$93,141
Reduced		36.	1,942	4.1450	\$8,050					\$8,050
Adult		37.							\$0	\$0
TOTAL		38.	30,672		\$106,916				\$0	\$106,916
SNACKS										
Paid	Elem	39.	90,542	.1000	\$9,054				\$0	\$9,054
	Jr. High	40.		.1000	\$0				\$0	\$0
	Sr. High	41.	5,477	.1000	\$548				\$0	\$548
Free		42.	247,941	1.1700	\$290,091					\$290,091
Reduced		43.	23,359	.5800	\$13,548					\$13,548
Adult		44.							\$0	\$0
TOTAL		45.	367,319		\$313,241				\$0	\$313,241
SUPPER										
Paid	Elem	46.		.6950	\$0				\$0	\$0
	Jr. High	47.		.6950	\$0				\$0	\$0
	Sr. High	48.		.6950	\$0				\$0	\$0
Free		49.	290,261	4.5450	\$1,319,236					\$1,319,236
Reduced		50.		4.1450	\$0					\$0
Adult		51.							\$0	\$0
TOTAL		52.	290,261		\$1,319,236				\$0	\$1,319,236

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.	72,055	2.9375	\$211,662					\$211,662
Adult (if charge)	54.					3.00	\$0		\$0
TOTAL	55.	72,055		\$211,662				\$0	\$211,662
LUNCH									
Free	56.	105,502	5.1450	\$542,808	\$0				\$542,808
Adult (if charge)	57.					5.25	\$0		\$0
TOTAL	58.	105,502		\$542,808				\$0	\$542,808
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.	xxxxxxxxx		xxxxxxxxx			xxxxxx	\$1,210,000	\$1,210,000
12 Months									
Total Income	66.	xxxxxxxxx		\$29,573,149		\$188,219		\$3,510,879	\$33,272,247

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	35.16%	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2. Supplemental Gen. Fund	\$49,334,231	47.06%	\$3,600,993	30.51%	\$28,006	\$0	\$5,561	\$234,348
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
4. Capital Outlay	\$26,759,916	25.53%	\$1,953,535	16.55%	\$15,193	\$0	\$3,017	\$127,134
5. Special Assessment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
6. Bond and Interest #1	\$25,538,111	24.36%	\$1,864,007	15.80%	\$14,497	\$0	\$2,878	\$121,307
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	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
10. Rec Comm Employee Bnfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
11. No Fund Warrant	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
13. Special Liability Expense	\$3,198,082	3.05%	\$233,383	1.98%	\$1,815	\$0	\$360	\$15,188
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	\$104,830,340	100.00% (c)	\$7,651,918 (e)	100.00% (c)	\$59,512 (e)	\$0 (e)	\$11,816 (e)	\$497,978 (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) 2023 Taxes Levied (Dollars)(a)	(2) Percent of Total Taxes Levied (b)	(3) Motor Vehicle Property Tax (d)	(4) Percent of Total Taxes Levied (f)	(5) Recreational Vehicle Property Tax (d)	(6) In Lieu of Taxes in Ind. Rev. Bonds (g)	(7) 16/20M Tax (d)	(8) Commercial Vehicle Tax (d)
1. General (No MVPT or RVPT)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	34.85%	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2. Supplemental Gen. Fund	\$58,043,499	50.43%	\$1,900,634	32.85%	\$14,782	\$0	\$2,935	\$123,691
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
4. Capital Outlay	\$29,131,316	25.31%	\$953,897	16.49%	\$7,419	\$0	\$1,473	\$62,079
5. Special Assessment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
6. Bond and Interest #1	\$27,570,034	23.95%	\$902,641	15.60%	\$7,020	\$0	\$1,394	\$58,743
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	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
10. Rec Comm Employee Bnfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
11. No Fund Warrant	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
13. Special Liability Expense	\$358,891	0.31%	\$11,683	0.20%	\$91	\$0	\$18	\$760
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	\$115,103,740	100.00% (c)	\$3,768,855 (e)	100.00% (c)	\$29,312 (e)	\$0 (e)	\$5,820 (e)	\$245,273 (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 = _____ \$56,992,845

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 _____ 7.50 %) = _____ \$4,274,463

4. Est. KPERS State Aid for 2024-25 (Line 1 + Line 2 + Line 3) = _____ \$61,267,308

D. Professional Development Aid (Approved Programs Only)

1. Total estimated 2024-25 expenditures approved professional development program = _____ 2,287,022

2. Total potential state aid (Line 1 X 0.5) = _____ 1,143,511

3. Multiply Legal Maximum General Fund Budget X 0.005 = _____ 2,233,114

4. Estimated State Aid (lower of Lines 2 or 3) = _____ 1,143,511

5. Estimated Prorated State Aid (Line 4 X 0.3) to be paid on June 20, 2025 = _____ 343,053

Form 196
Career and Technical Education

**2024-2025 State Aid for Transportation to
Community Colleges/Technical Colleges**

Transportation for 11th and 12th grade pupils attending Career & Technical
programs/courses at community colleges/technical colleges

School Bus - Types C & D

Total number of miles to and from community college/technical college
21,100.0 times amount per mile (\$1.45 per mile)

= \$30,595

School Bus - Type A

Total number of miles to and from community college/technical college
 times amount per mile (\$1.15 per mile)

= \$0

Passenger Vehicles*

Total number of miles to and from community college/technical college
 times amount per mile (\$.90 per mile)

= \$0

TOTAL = \$30,595

*This applies to transportation provided by school districts. Do not include mileage for
students that choose to drive their own vehicle.

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>\$147,816,395</u> |
| 2. Estimated Supplemental General State Aid | | |
| Line 1 <u>147,816,395</u> x factor <u>0.5225</u> | = | <u>\$77,234,066</u> |
| 3. Less Prior Year Overpayment | - | <u> </u> |
| 4. Net Estimated Supplemental General State Aid (Line 2 - Line 3) | = | <u>\$77,234,066</u> |
-

FORM 243

2024-2025 ESTIMATED CAPITAL OUTLAY STATE AID

- | | | |
|---|---------------|-----------------------|
| 1. Estimated 2024 Taxes Levied in the Capital Outlay Fund | = | <u>\$31,473,232</u> |
| 2. Estimated Capital Outlay State Aid (Line 1 x Factor) | <u>0.5200</u> | = <u>\$16,366,081</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>\$46,808,450</u>
2. Estimated Federal Tax Credit (Build America Bonds)		=	<u>\$2,720,107</u>
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	<u>0.5300</u>	=	<u>\$23,366,822</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>\$23,366,822</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>0.0000</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)			=	
		ProRation		
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	<u>0.0000</u>	x	<u>100</u>	= <u>\$0</u>
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)			=	<u>\$0</u>

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			=	
2. Estimated Federal Tax Credit (Build America Bonds)			=	
		ProRation		
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	<u>0.0200</u>	x	<u>100</u>	= <u>\$0</u>
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)			=	<u>\$0</u>

FORM 242-A
BOND AND INTEREST FUND #2
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 | = | _____ |
| 2. Estimated Federal Tax Credit (Build America Bonds) | = | _____ |
| 3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor | | <u>0.5300</u> |
| | = | _____ \$0 |
| 4. Less prior year overpayment | - | _____ |
| 5. Estimated bond and interest fund state aid (Goes to Code 63) | = | _____ \$0 |
| (July 1, 2024 through June 30, 2025) (Line 3 - Line 4) | | |

FORM 244-A
BOND AND INTEREST FUND #2
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 | = | _____ |
| 2. Estimated Federal Tax Credit (Build America Bonds) | = | _____ |
| 3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor | | <u>0.0000</u> |
| | = | _____ \$0 |
| 4. Less prior year overpayment | - | _____ |
| 5. Estimated bond and interest fund state aid (Goes to Code 63) | = | _____ \$0 |
| (July 1, 2024 through June 30, 2025) (Line 3 - Line 4) | | |

FORM 246-A
BOND AND INTEREST FUND #2
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 | <div style="display: inline-block; text-align: center; width: 150px;"><div style="border-bottom: 1px solid black; width: 100px; margin-bottom: 2px;">0.0000</div><div style="display: inline-block; vertical-align: middle;">x</div><div style="border-bottom: 1px solid black; width: 50px; margin-bottom: 2px;">100</div></div> | = |
| | <div style="display: inline-block; text-align: center; width: 150px;"><div style="border-bottom: 1px solid black; width: 100px; margin-bottom: 2px;"></div><div style="display: inline-block; vertical-align: middle;">ProRation</div><div style="border-bottom: 1px solid black; width: 50px; margin-bottom: 2px;"></div></div> | = |
| | <div style="display: inline-block; text-align: center; width: 150px;"><div style="border-bottom: 1px solid black; width: 100px; margin-bottom: 2px;"></div><div style="display: inline-block; vertical-align: middle;">100</div><div style="border-bottom: 1px solid black; width: 50px; margin-bottom: 2px;"></div></div> | = |
| | | \$0 |
| 4. Less prior year overpayment | - | |
| 5. Estimated bond and interest fund state aid (Goes to Code 63) | = | |
| (July 1, 2024 through June 30, 2025) (Line 3 - Line 4) | | \$0 |

FORM 248-A
BOND AND INTEREST FUND #2
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 | = | |
| 2. Estimated Federal Tax Credit (Build America Bonds) | = | |
| 3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor | <div style="display: inline-block; text-align: center; width: 150px;"><div style="border-bottom: 1px solid black; width: 100px; margin-bottom: 2px;">0.0200</div><div style="display: inline-block; vertical-align: middle;">x</div><div style="border-bottom: 1px solid black; width: 50px; margin-bottom: 2px;">100</div></div> | = |
| | <div style="display: inline-block; text-align: center; width: 150px;"><div style="border-bottom: 1px solid black; width: 100px; margin-bottom: 2px;"></div><div style="display: inline-block; vertical-align: middle;">ProRation</div><div style="border-bottom: 1px solid black; width: 50px; margin-bottom: 2px;"></div></div> | = |
| | <div style="display: inline-block; text-align: center; width: 150px;"><div style="border-bottom: 1px solid black; width: 100px; margin-bottom: 2px;"></div><div style="display: inline-block; vertical-align: middle;">100</div><div style="border-bottom: 1px solid black; width: 50px; margin-bottom: 2px;"></div></div> | = |
| | | \$0 |
| 4. Less prior year overpayment | - | |
| 5. Estimated bond and interest fund state aid (Goes to Code 63) | = | |
| (July 1, 2024 through June 30, 2025) (Line 3 - Line 4) | | \$0 |

Unencumbered Cash Balance by Fund

	Fund	July 1, 2022	July 1, 2023	July 1, 2024
General	06	0	0	0
Federal Funds	07	-100,758,781	-43,808,757	-5,278,495
Supplemental General	08	6,325,363	2,150,422	0
Adult Education	10	0	0	0
Preschool-Aged At-Risk*	11	750,000	750,000	1,500,000
Adult Supplemental Education	12	0	0	0
At-Risk Education Fund*	13	2,773,000	8,000,000	1,662,910
Bilingual Education*	14	1,088,971	1,000,000	2,000,000
Virtual Education*	15	386,205	761,116	1,285,635
Capital Outlay	16	71,075,536	77,258,516	84,094,747
Driver Training*	18	0	0	0
Declining Enrollment	19	0	0	0
Extraordinary School Program*	22	3,537,131	4,095,499	4,709,873
Food Service	24	12,653,864	13,089,396	6,952,611
Professional Development*	26	1,500,000	1,500,000	4,000,000
Parent Education Program*	28	450,000	450,000	500,000
Summer School*	29	108,940	253,762	316,591
Special Education*	30	19,500,000	19,954,206	23,000,000
Cost of Living	33	0	0	0
Career and Postsecondary Education*	34	1,200,000	1,200,000	2,500,000
Gifts/Grants	35	5,443,808	4,370,109	5,591,238
Special Liability	42	893,442	2,445,040	1,807,306
School Retirement	44	0	0	0
Extraordinary Growth Facilities	45	0	0	0
Special Reserve	47	62,367,528	65,310,395	66,617,658
KPERS Spec. Ret. Contribution	51	0	0	0
Contingency Reserve*	53	31,643,198	31,643,198	41,000,000
Text Book & Student Material*	55	20,419,230	23,251,408	20,986,963
Activity Fund	56	2,748,797	1,941,215	2,257,955
Bond and Interest #1	62	56,664,876	73,991,374	83,069,410
Bond and Interest #2	63	0	0	0
No Fund Warrant	66	0	0	0
Special Assessment	67	235,625	167,758	3
Temporary Note	68	0	0	0
Special Education Coop	78	0	0	0
USD TOTAL		201,006,733	289,774,657	348,574,405
Enrollment (FTE) ¹		44,771.2	44,524.1	44,836.5
Amount per Pupil ²		4,490	6,508	7,774
Historical Museum	80	0	0	0
Public Library	82	0	0	0
Public Library Emp. Benefits	83	0	0	0
Recreation Commission	84	0	0	0
Recreation Commission Emp. Benefits	86	0	0	0
OTHER TOTAL		0	0	0

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.



The Wichita Public Schools is committed to ensuring an environment that is free of discrimination and to fostering a climate in which all employees and students may participate, contribute and grow to their fullest potential.

Harassment and disparate treatment will not be permitted or condoned in Wichita Public Schools.

The Wichita Public Schools does not discriminate on the basis of race, color, national origin, religion, sex, gender identity, sexual orientation, disability, age, veteran status or other legally protected classifications in its programs and activities.

All Wichita Public Schools employees have the responsibility to support this statement.

The following persons have been designated to handle inquiries regarding the non-discrimination statement:

Section 504 Coordinator for Adults and
Title IX Coordinator for Adults and Students
903 South Edgemoor
Wichita, KS 67218
(316) 973-4420

Section 504 Coordinator for Students
903 South Edgemoor
Wichita, KS 67218
(316) 973-4475