HAYSVILLE

DISTRICT BUDGET 2024-2025

USD 261

Sedgwick County

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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.
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- 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.

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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 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 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.

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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: 261 - Haysville

Superintendent:

Date: September 4, 2024



DISTRICT NAME Haysville
USD # 261 (TYPE USD NUMBER ONLY)
HOME COUNTY Sedgwick

2024-2025

186,066,343	Final 2022 Assessed Valuation (All funds except General)
148,756,795	Final 2022 General Fund Assessed Valuation
186,066,343	Final 2022 Capital Outlay Assessed Valuation
205,748,474	Final 2023 Assessed Valuation (All funds except General)
165,990,320	Final 2023 General Fund Assessed Valuation
205,748,474	Final 2023 Capital Outlay Assessed Valuation
224,108,770	2024 Assessed Valuation (All funds except General)
154,930,208	2024 General Fund Assessed Valuation
228,380,381	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 (official levies from County Clerk)	2022 Taxes Levied (From 2023-2024 Budget Form 110, Line 2)
General	20.000	20.000	2,975,136
Supplemental General	13.711	14.776	2,557,776
Adult Education	0.000	0.000	
Capital Outlay	7.990	7.996	1,489,798
Special Liability Expense	0.000	0.000	
Bond and Interest #1	15.075	13.984	2,812,297
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)

5,441.1	9/20/21 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
5,477.4	9/20/22 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
5,186.0	9/20/23 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
5,345	9/20/24 Est. Funded Headcount for PK-12 (Include Preschool-Aged At-Risk [3 yr and 4 yr Old])
5,345.0	9/20/24 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. Exclude FHSU Math & Science Academy.
95.0	9/20/24 Est. Preschool-Aged At-Risk [3 yr and 4 yr Old] FTE Enrollment (count each student as .5 FTE)
2,800	9/20/24 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
1,200.0	9/20/24 Est. Career and Tech Ed total clock hours of students enrolled and attending in approved courses
775.0	9/20/24 Est. Bilingual Education total clock hours of students enrolled and attending
52	9/20/24 Est. Bilingual headcount of students enrolled and attending
2,320.0	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
1.0	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])
0	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)

100.0	9/20/24 Est. FTE Virtual Students (Full-Time Students)
	9/20/24 Est. FTE Virtual Students (Part-Time Students)
	Total Credits Earned (20 yrs and older as of 9/20/24) (No student shall be counted for more than 6 credits between July 1, 2024 and June 30, 2025)
	Total Credits Earned (Dropouts aged 19 and under as of 9/20/24) (No student shall be counted for more than 6 credits between July 1, 2024 and June 30, 2025)
36.0	Area of district in square miles 9/20/2024
	Amount (Ancillary Facilities Weighting) approved by Board of Tax Appeals (Transfers to F150, Line 10)
	Your district does NOT qualify for Cost of Living. Please skip this section.
No	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.
1/10/2019	Date the ELECTION was held to increase LOB authority. **(Goes to Code 01.)**
33.00	Percent authorized. (Cannot Exceed 33%) **(Goes to Form 155, Line 2)**
9999	Expires (Enter **year** it expires or 9999 for continuous and permanent.) **(Goes to Form 155)**
1/10/2019	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)**
7/21/2014	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.
5.000	**Delinquent tax rate to be used for the 2024-2025 budget. (Goes to Code 01.)**

Bonded Indebtedness (Total Principal Outstanding)	**7/1/2022**	**7/1/2023**	**7/1/2024**
General Obligation Bonds	$86,125,000	$81,360,000	$76,410,000
Capital Outlay Bonds			
Temporary Note			
No-Fund Warrant			
Lease Purchase Principal	$1,435,000	$1,230,000	$1,025,000

974,292	*Estimated Motor Vehicle Property Tax - 7/1/2024 to 6/30/2025
20,828	*Estimated Recreational Vehicle Property Tax - 7/1/2024 to 6/30/2025
0	*Estimated In Lieu of Taxes on Industrial Bonds - 7/1/2024 to 6/30/2025
3,070	*Estimated 16/20M Tax - 7/1/2024 to 6/30/2025
56,429	*Estimated Commercial Vehicle Tax - 7/1/2024 to 6/30/2025

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

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

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

5,548.6	9/20/2020 FTE Enrollment (Includes 2/20/21 military count)
5,556.6	9/20/2021 FTE Enrollment (Includes 2/20/22 military count)
5,614.9	9/20/2022 FTE Enrollment (Includes 2/20/23 military count)
5,367.0	9/20/2023 FTE Enrollment (Includes 2/20/24 military count)
5,540.0	9/20/2024 Est. FTE Enrollment (Includes 2/20/25 military count estimate)
2,750	9/20/2024 Estimated Headcount Eligible for Reduced Priced Meals (Used for Sumexpense and Budet At A Glance Charts Only)

CERTIFICATE

TO THE CLERK of Sedgwick County, State of Kansas

We, the undersigned, duly elected, qualified and acting officers of

Unified School District 261

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.

			2024-2025 Adopted Budget		
TABLE OF CONTENTS	K.S.A.	Code 01 Line	1 Expenditures	2 2024 Tax to be Levied	3 County Clerk's Use Certified Mill Rate
General[1]	72-5142	06	50,248,955	3,098,604	20.000[2]
Federal Funds	12-1663	07	1,675,149		
Supplemental General (LOB)[3]	72-5147	08	16,584,485	3,361,489	
Adult Education	74-32,259	10	0	0	
Preschool-Aged At-Risk	72-5154	11	450,000		
Adult Supplemental Education	74-32,261	12	0		
At Risk Education Fund	72-5153	13	11,328,750		
Bilingual Education	72-3613	14	205,000		
Virtual Education	72-3715	15	120,000		
Capital Outlay	72-53, 113	16	5,350,000	1,827,043	
Driver Training	72-5163	18	86,950		
Declining Enrollment	72-5160	19	0		
Extraordinary School Program	72-3239	22	0		
Food Service	72-5164	24	4,377,000		
Professional Development	72-2552	26	260,514		
Parent Education Program	72-4165	28	495,000		
Summer School	72-3238	29	0		
Special Education	72-3422	30	15,086,430		
Cost of Living[4]	72-5159	33	0	0	
Career and Postsecondary Education	72-5162	34	664,715		
Gifts and Grants	72-1142	35	0		
Special Liability Expense Fund	72-1179	42	0	0	
School Retirement	72-2661	44	0	0	
Extraordinary Growth Facility	72-5158	45	0	0	
Special Reserve Fund	72-1180	47			
KPERS Special Retirement Contribution	74-4939a	51	6,899,595		
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	7,569,689	3,073,383	
Bond and Interest #2	10-113	63	0	0	
No Fund Warrant[5]	79-2939	66	0	0	
Special Assessment	12-6a10	67	0	0	
Temporary Note	72-5457	68	0	0	

1. The amount computed on Form 150 is the limit of the 2024-2025 General Fund Expenditures.
2. The General Fund levy must be 20 mills. County clerks can't change this levy.
3. Date election was held to exceed 31% 1/10/2019 authorizing 33.00% expires 9999
   Date the Board adopted resolution 1/10/2019 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 ____/____/____.

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
COOPERATIVES					
Special Education	72-3412	78	0		
Total USD		100	121,402,232	11,360,519	
OTHER					
Historical Museum	12-1684	80	0	0	
Public Library Board	72-1420	82	0	0	
Public Library Board Emp Bnfts	12-16,102	83	0	0	
Recreation Commission	12-1927	84	0	0	
Rec Comm Emp Bnfts & Spec Liab	12-1928/75-6110	86	0	0	
Total Other		105	0	0	

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

Assisted by:
_____
_____
_____

Attest: _____, 2024

_____
Board President

_____
County Clerk

_____
Clerk of the Board

FINAL VALUATION
(County Clerk's Use Only)

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

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

Computation of Delinquency

2022 Delinquent Tax Percentage 5.000 %

Rate Used in this Budget for 2024-2025 5.000 %

Resolutions of Levy Limits for Tax Funds

1. Capital Outlay
   Resolution dated 7/21/2014 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)

		1	2	3	4	Fiscal Year 2024-2025 5	6	7	8	9	10
Code	Code 04 Line	Actual 2023 Tax Levy	Less 5 Allowance for Delinquency	Less 2023 Tax Received in 2023-24	Less Tax Refunded in 2023-24	2023 Tax in Process	Motor Vehicle Tax (includes 16/20M Tax)	Recreational Vehicle Tax	Commercial Vehicle	Amount of 2024 Tax to be Levied	Estimate of 2024 Taxes (1/1/2025 - 6/30/2025)
Supplemental General	03	3,057,444	152,872	2,842,568	0	62,004	373,779	7,966	21,580	3,361,489	3,058,955
Adult Education	05	0	0	0	0	0	0	0	0	0	0
Capital Outlay	10	1,657,426	82,871	1,538,249	0	36,306	212,477	4,528	12,268	1,827,043	1,662,609
Special Assessment	25	0	0	0	0	0	0	0	0	0	0
Spec Liability Expense	30	0	0	0	0	0	0	0	0	0	0
Bond and Interest #1	40	2,894,163	144,708	2,690,204	0	59,251	391,171	8,336	22,585	3,073,383	2,796,779
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 Gowth 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	7,609,033	380,451	7,071,021	0	157,561	977,427	20,830	56,433	8,261,915	7,518,343

Adult Education Computation: $224,108,770 (Assessed Valuation) x 0.000 (Adult Education Mill Levy) = $0 (Taxes to be Levied)

Capital Outlay Computation: $228,380,381 (Assessed Valuation) x 8.000 (Capital Outlay Mill Levy) = $1,827,043 (Taxes to be Levied)

Tax Collection Ratio for 2023: 92.929 %

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.

		1	2	3	4	5	6	7	8	9	10	11	12
								Date Due		Due in 2024-2025		Due July-Dec. 2025	
Bond Elections	Purpose of Debt	Date of Election	Date of Issue	Date Refunded/ Refinanced	Interest Rate	Amount of Bonds Issued	Principal Oustanding 7/1/2024	Interest	Principal	Interest	Principal	Interest	Principal
prior to July 1, 2015	Series 2013 - Refund		2/1/2013		2.13%	9,060,000	7,285,000	11/1/2024		78,410	1,765,000		
								5/1/2025		60,760			
								11/1/2025				60,760	1,800,000
	Series 2015 - Refund		2/1/2015		3.99%	21,540,000	18,010,000	11/1/2024		360,200	1,275,000		
								5/1/2025		334,700			
								11/1/2025				334,700	1,325,000
	Series 2015-2 - Refund		8/9/2015		3.45%	25,935,000	23,895,000	11/1/2024		414,647	695,000		
								5/1/2025		397,272			
								11/1/2025				397,272	740,000
	Series 2016		5/3/2016		3.20%	24,540,000	20,750,000	11/1/2024		299,850	1,385,000		
								5/1/2025		286,000			
								11/1/2025				286,000	1,450,000
	Series 2020		12/1/2020		2.00%	6,555,000	6,470,000	11/1/2024		96,550	25,000		
								5/1/2025		96,300			
								11/1/2025				96,300	25,000
						Total	76,410,000			2,424,689	5,145,000	1,175,032	5,340,000
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	76,410,000			**2,424,689**	**5,145,000**	**1,175,032**	**5,340,000**

STATEMENT OF CONDITIONAL LEASE, LEASE–PURCHASE & CERTIFICATE OF PARTICIPATION

Note: If you are merely leasing/renting with no intent to purchase, do not list as those types of transactions as they are not considered lease-purchases.

	1	2	3	4	5	6	7	8	9
Item/Service Purchased	Date of Contract	Term of Contract (Months)	Interest Rate %	Total Outright Purchase Price	Other Charges in Contract	Total Amount Financed (Beginning Principal)	Principal Balance on 7/1/2024	Payments Due in 2024-2025	Payments due July - Dec 2025
QZAB JC Contract 2011	11/1/2011	204	0.00%	1,600,000		1,600,000	1,025,000	205,000	205,000
			TOTAL	$1,600,000	$0	$1,600,000	$1,025,000	$205,000	$205,000

Unencumbered Cash Balance by Fund

	Fund	July 1, 2022	July 1, 2023	July 1, 2024
General	06	0	0	0
Federal Funds	07	-1,615,784	-311,468	-294,851
Supplemental General	08	312,425	211,738	273,542
Adult Education	10	0	0	0
Preschool-Aged At-Risk*	11	0	7,824	7,862
Adult Supplemental Education	12	0	0	0
At-Risk Education Fund*	13	0	712,339	4,314
Bilingual Education*	14	0	0	0
Virtual Education*	15	0	0	0
Capital Outlay	16	807,236	1,755,181	3,520,491
Driver Training*	18	177,513	155,181	118,160
Declining Enrollment	19	0	0	0
Extraordinary School Program*	22	0	0	0
Food Service	24	3,431,530	3,480,538	3,007,515
Professional Development*	26	0	0	28,312
Parent Education Program*	28	0	0	0
Summer School*	29	0	0	0
Special Education*	30	1,585,585	2,657,597	3,564,731
Cost of Living	33	0	0	0
Career and Postsecondary Education*	34	0	0	25,115
Gifts/Grants	35	0	0	0
Special Liability	42	0	0	0
School Retirement	44	0	0	0
Extraordinary Growth Facilities	45	0	0	0
Special Reserve	47	0	0	0
KPERS Spec. Ret. Contribution	51	0	0	0
Contingency Reserve*	53	1,055,703	0	500,000
Text Book & Student Material*	55	680,656	630,341	2,252,719
Activity Fund	56	68,655	533,797	582,759
Bond and Interest #1	62	10,006,816	12,129,522	14,771,262
Bond and Interest #2	63	0	0	0
No Fund Warrant	66	0	0	0
Special Assessment	67	0	0	0
Temporary Note	68	0	0	0
Special Education Coop	78	0	0	0
USD TOTAL		16,510,335	21,962,590	28,361,931
Enrollment (FTE)[1]		5,614.9	5,367.0	5,540.0
Amount per Pupil[2]		2,940	4,092	5,119
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
Recreaction 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.

	July 1, 2022	July 1, 2023	July 1, 2024
July 1 Beginning Balances of Highlighted Funds*			
TOTAL	3,499,457	4,163,282	6,501,213
Total Expenditures (including Transfers) for General Fund and Supplemental General (LOB) Fund			
General	44,549,176	46,631,552	50,248,955
LOB	14,556,383	15,404,150	16,584,485
Total	59,105,559	62,035,702	66,833,440
CASH BALANCE			
Percentage	5.92%	6.71%	9.73%

GENERAL FUND	Code 06 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	0	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			
1990 Miscellaneous	67			
3000 State Sources				
3110 State Foundation Aid	95	38,145,510	40,407,309	42,176,155
3130 Mineral Production Tax	115	538	228	
3205 Special Education Aid	120	6,403,128	6,224,015	8,072,800
RESOURCES AVAILABLE	**170**	**44,549,176**	**46,631,552**	**50,248,955**
Total Expenditures & Transfers	175	44,549,176	46,631,552	50,248,955
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).

State of Kansas
Budget Form USD-E

USD #261
2024-2025

GENERAL FUND	Code 06 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	10,925,662	9,937,773	10,000,000
120 Non-Certified	215	157,762	158,123	160,000
200 Employee Benefits				
210 Insurance (employee)	220	1,691,368	1,547,028	1,550,000
220 Social Security	225	1,371,487	1,382,980	1,400,000
290 Other	230	90,716	67,769	50,000
300 Purchased Professional & Tech Serv	235	34,112	303,173	300,000
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/Other State LEA's	240			
562 Tuition/Other Out-of-State LEA's	245			
563 Tuition/Private Sources	250			
590 Other	255	576,411	522,641	620,000

GENERAL FUND	Code 06 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
600 Supplies				
610 General Supplemental (teaching)	260	235,823	212,220	434,056
644 Textbooks	265			
650 Supplies (technology related)	267			
680 Miscellaneous Supplies	270	164,030	178,320	265,000
700 Property (equipment & furnishings)	275	46,383	37,961	40,000
800 Other	280	13,730	6,822	10,000
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	1,703,713	1,616,073	1,650,000
120 Non-Certified	290		180,795	185,000
200 Employee Benefits				
210 Insurance (employee)	295	175,482	145,715	150,000
220 Social Security	300	143,034	160,697	160,000
290 Other	305	5,702	4,955	5,000
300 Purchased Professional & Tech Serv	310	133,861	76,710	100,000
400 Purchased Property Services	313	15,239	11,950	20,000
500 Other Purchased Services	315	3,708	6,607	6,000
600 Supplies	320	14,018	11,715	30,000
700 Property (equipment & furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	1,282,919	1,085,058	1,100,000
120 Non-Certified	340	1,181,480	1,327,685	1,400,000
200 Employee Benefits				
210 Insurance (employee)	345	263,341	255,720	260,000
220 Social Security	350	180,686	171,877	175,000
290 Other	355	34,178	30,385	32,000
300 Purchased Professional & Tech Serv	360	36,974	44,230	45,000
400 Purchased Property Services	363			
500 Other Purchased Services	365	9,156	13,856	50,000
600 Supplies				
640 Books (not textbooks) & Periodicals	370	71,381	53,066	150,000
650 Technology Supplies	375	44,623	85,303	150,000
680 Miscellaneous Supplies	380			20,000
700 Property (equipment & furnishings)	385	3,899		50,000
800 Other	390	17,089	23,786	50,000
2300 General Administration				
100 Salaries				
110 Certified	395	183,000	191,190	192,000
120 Non-Certified	400	76,739	92,876	95,000
200 Employee Benefits				
210 Insurance (employee)	405	16,164	20,078	20,000
220 Social Security	410	17,749	20,228	20,000
290 Other	415	554	431	500
300 Purchased Professional & Tech Serv	420	31,039	126,243	150,000
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (telephone, postage, etc.)	435	27,172	28,722	29,000
590 Other	440	8,565	19,296	19,000
600 Supplies	445	12,607	14,491	100,000
700 Property (equipment & furnishings)	450			
800 Other	455	135,398	91,630	150,000
2400 School Administration				

GENERAL FUND	Code 06 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
100 Salaries				
110 Certified	460	1,713,219	1,998,054	2,194,901
120 Non-Certified	465	980,599	1,076,585	1,100,000
200 Employee Benefits				
210 Insurance (employee)	470	252,362	223,134	225,000
220 Social Security	475	193,571	223,682	225,000
290 Other	480	12,655	8,156	10,000
300 Purchased Professional & Tech Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495	6,720	8,435	8,500
590 Other	500	13,742	18,873	19,000
600 Supplies	505	25,756	5,058	200,000
700 Property (equipment & furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Certified	730	436,323	314,251	325,000
120 Non-Certified	735	602,880	628,666	630,000
200 Employee Benefits				
210 Insurance	740	90,585	84,143	85,000
220 Social Security	745	76,339	68,414	70,000
290 Other	750	18,545	3,372	5,000
300 Purchased Professional & Tech Serv	755	33,557	20,639	25,000
400 Purchased Property Services	760			
500 Other Purchased Services	765	18,357	14,185	15,000
600 Supplies	770	186,842	175,172	300,000
700 Property (equipment & furnishings)	775			
800 Other	780	16,489	22,535	50,000
2600 Operations & Maintenance				
100 Salaries				
120 Non-Certified	520	994,465	1,051,794	1,100,000
200 Employee Benefits				
210 Insurance (employee)	525	345,147	274,367	285,000
220 Social Security	530	180,697	184,459	185,000
290 Other	535	10,346	7,025	8,000
300 Purchased Professional & Tech Serv	540			
400 Purchased Property Services				
411 Water/Sewer	545	117,560	103,907	120,000
420 Cleaning	550	158,087	149,412	175,000
430 Repairs & Maintenance	555	6,676	9,965	10,000
440 Rentals	560			
460 Repair of Buildings	565	69,519	73,103	75,000
490 Other	570	11,315	11,311	11,500
500 Other Purchased Services				
520 Insurance	575			
590 Other	580	126,206	108,221	150,000
600 Supplies				
610 General Supplies	585	478,784	652,159	850,000
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not school bus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			

GENERAL FUND	Code 06 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
700 Property (equipment & furnishings)	615	67,400	98,919	125,000
800 Other	620			
2601 Operations & Maintenance (transportation)				
100 Salaries				
120 Non-Certified	622			
200 Employee Benefits				
210 Insurance (employee)	623			
220 Social Security	626			
290 Other	628			
300 Purchased Professional & Tech Serv	630			
400 Purchased Property Services	632			
500 Other Purchased Services	634			
600 Supplies				
610 General Supplies	636			
620 Energy				
621 Heating	638			
622 Electricity	640			
626 Motor Fuel (not school bus)	642			
629 Other	644			
680 Miscellaneous Supplies	646			
700 Property (equipment & furnishings)	648			
800 Other	650			
2700 Student Transportation Services				
2720 Supervision				
100 Salaries				
120 Non-Certified	652			
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	891,426	1,182,587	1,235,000
200 Employee Benefits				
210 Insurance	668	161,836	146,973	150,400
220 Social Security	670	63,476	84,346	86,200
290 Other	672	15,421	16,230	16,275
442 Rent of Vehicles (lease)	674			
500 Other Purchased Services				
513 Contracting of Bus Services	676			
519 Mileage in Lieu of Trans	678			
520 Insurance	680	2,571	6,080	5,000
626 Motor Fuel	682	240,526	216,182	300,000
730 Equipment (including buses)	684	41,334		750,000
800 Other	686			
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 Non-Certified	688	236,576	264,334	270,000
200 Employee Benefits				
210 Insurance	690	18,595	12,848	15,000
220 Social Security	692	17,997	19,725	19,000
290 Other	694	8,035	802	5,000
300 Purchased Professional & Tech Serv	696			
400 Purchased Property Services	698	93,319	28,155	120,000

GENERAL FUND	Code 06 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
500 Other Purchased Services	700			
600 Supplies	702	27,668	67,825	150,000
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	123	294	300
600 Supplies	722	106	123	125
730 Equipment	724			
800 Other	726			
2900 Other Support Services 100 Salaries 110 Certified	895			
120 Non-Certified	900			
200 Employee Benefits 210 Insurance	905			
220 Social Security	910			
290 Other	915			
300 Purchased Professional & Tech Serv	920			
400 Purchased Property Services	925			
500 Other Purchased Services	930			
600 Supplies	935			
700 Property (equipment & furnishings)	940			
800 Other	945			
3300 Community Services Operations	785			
4300 Architectural & Engineering Services	790			
5200 Transfers 932 Adult Education	795			
934 Adult Supplemental Education	800			
936 Bilingual Education	805			
937 Virtual Education	807			
938 Capital Outlay	810			
940 Driver Training	815			
943 Extraordinary School Program	823			
944 Food Service	825			
946 Professional Development	830			
948 Parent Education Program	835	100,000	100,000	100,000
949 Summer School	837			
950 Special Education	840	6,404,128	6,650,800	8,072,800
954 Career & Postsecondary Education	850			
960 Special Reserve Fund	853			
963 Special Liability Expense Fund	855			
972 Contingency Reserve	885		500,000	
974 Textbook & Student Materials Revolving Fund	889		758,023	
976 Preschool-Aged At-Risk	891	154,342	112,164	110,000
978 At-Risk Education Fund	893	7,690,000	8,579,887	8,869,398
TOTAL EXPENDITURES*	~~~	44,549,176	46,631,552	50,248,955

**Goes to Budget Line 175.*

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	-1,615,784	-311,468	-294,851
Cancellation of Prior Year Encumbrances	03			
REVENUES				
4000 FEDERAL SOURCES - GRANTS				
4591 Title I	10	860,045	853,800	900,000
4593 Title II	15	167,486	154,135	175,000
4602 Title IV Part A	22	44,538	55,266	65,000
4604 Title IV Part B	**27**			
4601 Title III (English Language Acquisition)	60	21,770	25,386	30,000
4595 ESSER I (CARES Act)	67			
4605 ESSER II (CRRSA)	68			
4606 ESSER III (ARP)	70	4,790,684		
4599 Other	75	643,895	587,951	800,000
RESOURCES AVAILABLE	170	4,912,634	1,365,070	1,675,149
TOTAL EXPENDITURES	175	5,224,102	1,659,921	1,675,149
UNENCUMBERED CASH BALANCE JUNE 30	190	-311,468	-294,851	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.

USD# 261

STATE OF KANSAS
Budget Form USD-E
2024-2025

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	820,657	664,966	665,000
120 NonCertified	215	96,118	91,937	92,000
200 Employee Benefits				
210 Insurance (Employee)	220	68,527	57,229	58,000
220 Social Security	225	62,113	48,989	49,000
290 Other	230	5,381	4,870	5,000
300 Purchased Professional & Technical Serv	235	333,016	4,671	4,700
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	2,893	11,379	12,000
600 Supplies				
610 General Supplemental (Teaching)	260	1,855,794	49,110	57,509
644 Textbooks	265			
650 Supplies (Technology Related)	267	1,015	14,073	14,000
680 Miscellaneous Supplies	270	19,235	390	500
700 Property (Equipment & Furnishings)	275	1,035,715	8,000	8,000
800 Other	280	16,243	12,463	12,500

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	257,441	116,039	116,000
120 NonCertified	290	31,034		
200 Employee Benefits				
210 Insurance (Employee)	295	41,440	13,395	13,500
220 Social Security	300	20,627	7,772	8,000
290 Other	305			
300 Purchased Professional & Technical Serv	310	56,250	52,017	53,000
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325	101,857	21,405	21,500
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	38,706	51,117	52,000
120 NonCertified	340	53,736	27,620	28,000
200 Employee Benefits				
210 Insurance (Employee)	345	21	131	150
220 Social Security	350	8,424	6,597	7,000
290 Other	355	5,219	1,880	2,000
300 Purchased Professional & Technical Serv	360	98,668	283,413	284,000
400 Purchased Property Services	363			
500 Other Purchased Services	365	119,317	51,267	52,000
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380	23,138	30,794	31,000
700 Property (Equipment & Furnishings)	385			
800 Other	390	615	56	60
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			

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services 530 Communications (telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services 100 Salaries 110 Certified	680			
120 NonCertified	685			
200 Employee Benefits 210 Insurance	690			
220 Social Security	695			
290 Other	700			
300 Purchased Professional & Technical Serv	705			
400 Purchased Property Services	710			
500 Other Purchased Services	715			
600 Supplies	720			
700 Property (Equipment & Furnishings)	725			
800 Other	730	25,981		
2600 Operations & Maintenance 100 Salaries 120 NonCertified	520			
200 Employee Benefits 210 Insurance (Employee)	525			
220 Social Security	530			
290 Other	535			
300 Purchased Professional & Technical Serv	540			
400 Purchased Property Services 411 Water/Sewer	545			
420 Cleaning	550			
430 Repairs & Maintenance	555			
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services 520 Insurance	575			
590 Other	580			
600 Supplies 610 General Supplies	585			
620 Energy 621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not school bus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			
700 Property (Equipment & Furnishings)	615			
800 Other	620			
2700 Student Transportation Services 2710 Vehicle Operating Services 100 Salaries 120 NonCertified	625	23,028	26,693	27,000

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance	630	282	252	250
220 Social Security	635	1,584	1,324	1,400
290 Other	640	27	72	80
442 Rent of Vehicles (lease)	645			
500 Other Purchased Services				
513 Contracting of Bus Services	650			
519 Mileage in Lieu of Trans	655			
520 Insurance	660			
626 Motor Fuel	665			
730 Equipment (including buses)	670			
800 Other	675			
2900 Other Support Services				
100 Salaries				
110 Certified	805			
120 NonCertified	810			
200 Employee Benefits				
210 Insurance	815			
220 Social Security	820			
290 Other	825			
300 Purchased Professional & Technical Serv	830			
400 Purchased Property Services	835			
500 Other Purchased Services	840			
600 Supplies	845			
700 Property (Equipment & Furnishings)	850			
800 Other	855			
3000 Operation of Non-Instructional Services				
3100 Food Service Operation				
100 Salaries				
110 Certified	735			
120 NonCertified	740			
200 Employee Benefits				
210 Insurance	745			
220 Social Security	750			
290 Other	755			
500 Other Purchased Services				
520 Insurance	760			
570 Food Service Management	765			
590 Other Purchased Services	770			
600 Supplies				
630 Food & Milk	775			
680 Miscellaneous Supplies	780			
700 Property (Equipment & Furnishings)	785			
800 Other	790			
3300 Community Services Operations	795			
4300 Architectural & Engineering Services	800			
4500 New Building Acquisition & Construction	865			
4700 Building Improvements				
100 Salaries				
120 NonCertified	870			
200 Fringe Benefits				
210 Insurance	875			
220 Social Security	880			
290 Other	885			
400 Outside Contractors	890			
4900 Other	900			
TOTAL EXPENDITURES*	~~~	5,224,102	1,659,921	1,675,149

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				

**Goes to Budget Line 175.*

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)	
UNENCUMBERED CASH BALANCE JULY 1	01	312,425	211,738	273,542	
Cancellation of Prior Year Encumbrances	03				
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2021 $	10	52,756			
2022 $	15	2,415,658	55,230		
2023 $	20		2,842,568	62,004	
1140 Delinquent Tax	25	67,322	63,681	76,474	
1410 Transportation Fees	47				
1980 Reimbursements	60				
1990 Miscellaneous	65				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	70	386,937	381,409	373,779	
2450 Recreational Vehicle Tax	75			7,966	
2460 Commercial Vehicle Tax	77			21,580	
2800 In Lieu of Taxes IRBs/Rental Excise	85			0	
3000 STATE SOURCES					
3140 Supplemental State Aid	95	11,533,023	12,123,066	12,855,850	
5000 OTHER					
5253 Transfer From Contingency Reserve	145	0	0	0	
RESOURCES AVAILABLE	170	14,768,121	15,677,692	13,671,195	
TOTAL EXPENDITURES & TRANSFERS	175	14,556,383	15,404,150	16,584,485	
TAX REQUIRED (175 minus 170)	195			2,913,290	
PERCENT OF COLLECTION	196			91.000	%
TOTAL 2024 TAX REQUIRED (195÷196)	197			3,201,418	
Delinquent Tax	200			160,071	
AMOUNT OF 2024 TAX TO BE LEVIED (Line 197 + Line 200)	205			3,361,489	
UNENCUMBERED CASH BALANCE JUNE 30	207	211,738	273,542	~~~~~~~~~~	

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

USD # 261

STATE OF KANSAS
Budget Form USD-E
2024-2025

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	180,666		400,000
120 NonCertified	215		244,013	400,000
200 Employee Benefits				
210 Insurance (Employee)	220			14,775
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			

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
600 Supplies				
610 General Supplemental (Teaching)	260			
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275	652,649	1,426,973	2,550,000
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	39,928	39,612	45,000
120 Non-Certified	290	51,323	60,321	62,000
200 Employee Benefits				
210 Insurance (Employee)	295	12,463	12,201	12,500
220 Social Security	300	7,614	7,377	7,500
290 Other	305	330	132	200
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320	10,853	23,624	50,000
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	119,290	129,038	150,000
120 NonCertified	340	32,631	30,272	62,000
200 Employee Benefits				
210 Insurance (Employee)	345	8,163	13,289	13,500
220 Social Security	350	11,593	12,030	12,500
290 Other	355	524	434	500
300 Purchased Professional & Technical Serv	360	15,400	11,875	20,000
400 Purchased Property Services	363			
500 Other Purchased Services	365	233	313	300
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380	10,617	7,941	20,000
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration				
100 Salaries				
110 Certified	395			
120 NonCertified	400	79,086	83,119	150,000
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410	6,084	6,397	6,500
290 Other	415	122	79	100
300 Purchased Professional & Technical Serv	420	7,358	6,021	6,500
400 Purchased Property Services	425	5,215	26,338	30,000
500 Other Purchased Services				
520 Insurance	430	698,263	942,661	1,000,000
530 Communications (telephone, postage, etc.)	435	385	420	1,000
590 Other	440	3,005	1,146	10,000
600 Supplies	445	1,792	1,367	50,000
700 Property (Equipment & Furnishings)	450	578	1,800	50,000

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
800 Other	455			
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	58,983	56,441	200,000
800 Other	515			
2500 Central Services				
100 Salaries				
110 Certified	730			
120 NonCertified	735			
200 Employee Benefits				
210 Insurance	740			
220 Social Security	745			
290 Other	750	245,335	261,670	300,000
300 Purchased Professional & Technical Serv	755	94,551	95,877	150,000
400 Purchased Property Services	760			
500 Other Purchased Services	765			
600 Supplies	770	14,260	13,414	50,000
700 Property (Equipment & Furnishings)	775			
800 Other	780			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Certified	520	176,763	181,801	220,000
200 Employee Benefits				
210 Insurance (Employee)	525	35,484	19,918	20,000
220 Social Security	530	12,922	13,502	13,500
290 Other	535	535	538	550
300 Purchased Professional & Technical Serv	540	167,021	195,543	300,000
400 Purchased Property Services				
411 Water/Sewer	545	4,799	5,293	10,000
420 Cleaning	550	6,464	6,481	10,000
430 Repairs & Maintenance	555	982	949	10,000
440 Rentals	560			
460 Repair of Buildings	565	281	4,761	30,000
490 Other	570	9,000	12,774	30,000
500 Other Purchased Services				
520 Insurance	575			
590 Other	580	967	3,977	20,000
600 Supplies				
610 General Supplies	585	15,852	35,496	120,000
620 Energy				
621 Heating	590	211,599	179,008	300,000
622 Electricity	595	658,116	566,074	850,000
626 Motor Fuel (not school bus)	600			
629 Other	605	2,991	2,747	50,000
680 Miscellaneous Supplies	610			

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	615			
800 Other	620			
2601 Operations & Maintenance (Transportation) 100 Salaries 120 NonCertified	622			
200 Employee Benefits 210 Insurance (Employee)	623			
220 Social Security	626			
290 Other	628			
300 Purchased Professional & Technical Serv	630			
400 Purchased Property Services	632			
500 Other Purchased Services	634			
600 Supplies 610 General Supplies	636			
620 Energy 621 Heating	638			
622 Electricity	640			
626 Motor Fuel (not school bus)	642			
629 Other	644			
680 Miscellaneous Supplies	646			
700 Property (Equipment & Furnishings)	648			
800 Other	650			
2700 Student Transportation Serv 2720 Supervision 100 Salaries 120 NonCertified	652			
200 Employee Benefits 210 Insurance	654			
220 Social Security	656			
290 Other	658			
600 Supplies	660			
730 Equipment	662			
800 Other	664			
2710 Vehicle Operating Services 100 Salaries 120 NonCertified	666			
200 Employee Benefits 210 Insurance	668			
220 Social Security	670			
290 Other	672			
442 Rent of Vehicles (lease)	674			
500 Other Purchased Services 513 Contracting of Bus Services	676			
519 Mileage in Lieu of Trans	678			
520 Insurance	680			
626 Motor Fuel	682			
730 Equipment (including buses)	684			
800 Other	686			
2730 Vehicle Services& Maintenance Services 100 Salaries 120 NonCertified	688			
200 Employee Benefits 210 Insurance	690			
220 Social Security	692			
290 Other	694			
300 Purchased Professional & Technical Serv	696			
400 Purchased Property Services	698			

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
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			
600 Supplies	722			
730 Equipment	724			
800 Other	726			
2900 Other Support Services 100 Salaries 110 Certified	895			
120 NonCertified	900			
200 Employee Benefits 210 Insurance	905			
220 Social Security	910			
290 Other	915			
300 Purchased Professional & Technical Serv	920			
400 Purchased Property Services	925			
500 Other Purchased Services	930			
600 Supplies	935			
700 Property (Equipment & Furnishings)	940			
800 Other	945			
3300 Community Services Operations	785			
4300 Architectural & Engineering Services	790			1,000,000
5200 TRANSFER TO: 930 General (not ending balance)	792			
932 Adult Education	795			
934 Adult Suppl Education	800			
936 Bilingual Education	805	221,894	205,000	205,000
937 Virtual Education	810	100,394	120,000	120,000
940 Driver Training	815			
943 Extraordinary School Program	823			
944 Food Service	825			
946 Professional Development	830	177,260	141,122	400,000
948 Parent Education Program	835	227,499	209,200	210,000
949 Summer School	837			
950 Special Education	840	6,478,131	6,050,000	2,723,172
954 Career and Postsecondary Education	850	543,243	588,789	600,000
960 Special Reserve	853			
963 Special Liability Expense Fund	855			
974 Textbook & Student Materials Revolving	880		699,408	719,567
976 Preschool-Aged At-Risk	885	387,825	336,492	340,000
978 At-Risk Education Fund	890	2,747,067	2,309,082	2,457,821
TOTAL EXPENDITURES & TRANSFERS*	~~~	14,556,383	15,404,150	16,584,485

**Goes to Budget Line 175.*

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	0	7,824	7,862
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES 1300 Tuition 1312 Individuals	05			
1315 Individual (Summer School)	15			
1320 Other School District/Govt Sources (in-state)	25			
1510 Interest on Idle Funds	35			
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	154,342	112,164	110,000
5208 Transfer From Supplemental General	140	387,825	336,492	340,000
5253 Transfer From Contingency Reserve	145	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	**170**	542,167	456,480	457,862
TOTAL EXPENDITURES & TRANSFERS	175	534,343	448,618	450,000
UNENCUMBERED CASH BALANCE JUNE 30	190	7,824	7,862	7,862

USD# 261

STATE OF KANSAS
Budget Form USD-E
2024-2025

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
1000 Instruction 100 Salaries 110 Certified	210	277,268	175,572	176,000
120 NonCertified	215	128,256	187,670	188,000
200 Employee Benefits 210 Insurance (Employee)	220	56,833	33,597	33,600
220 Social Security	225	27,435	25,014	25,000
290 Other	230	1,530	1,555	1,600
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services 560 Tuition 561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245	44		
590 Other	250			
600 Supplies 610 General Supplemental (Teaching)	255	7,741	7,676	8,000
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270	745		800
800 Other	275			

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	280			
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			
120 NonCertified	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books (not textbooks) & Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Certified	390	14,658	14,575	15,000
120 NonCertified	395	16,915	875	900
200 Employee Benefits				
210 Insurance (Employee)	400	164		
220 Social Security	405	2,367	1,182	1,000
290 Other	410	100	23	100
300 Purchased Professional & Technical Serv	415			
500 Other Purchased Services	420			
600 Supplies	425			
700 Property (Equipment & Furnishings)	430			
800 Other	435			
2500 Central Services				
100 Salaries				
110 Certified	535			
120 NonCertified	540			
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			

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
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		574	
500 Other Purchased Services	490			
600 Supplies 610 General Supplies	495	287	305	
620 Energy 621 Heating	500			
622 Electricity	505			
626 Motor Fuel (not schoolbus)	510			
629 Other	515			
680 Miscellaneous Supplies	520			
700 Property (Equipment & Furnishings)	525			
800 Other	530			
2700 Student Transportation Services 120 NonCertified Salaries	531			
200 Employee Benefits	532			
800 Other	533			
2900 Other Support Services 100 Salaries 110 Certified	600			
120 NonCertified	605			
200 Employee Benefits 210 Insurance	610			
220 Social Security	615			
290 Other	620			
300 Purchased Professional & Technical Serv	625			
400 Purchased Property Services	630			
500 Other Purchased Services	635			
600 Supplies	640			
700 Property (Equipment & Furnishings)	645			
800 Other	650			
TOTAL EXPENDITURES*	~~~	534,343	448,618	450,000

**Goes to Budget Line 175.*

AT-RISK EDUCATION FUND	Code 13 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	0	712,339	4,314
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05			
1315 Individual (Summer School)	15	8,058	6,635	
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	7,690,000	8,579,887	8,869,398
5208 Transfer From Supplemental General	140	2,747,067	2,309,082	2,457,821
5253 Transfer From Contingency Reserve	145	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	**170**	10,445,125	11,607,943	11,331,533
TOTAL EXPENDITURES & TRANSFERS	175	9,732,786	11,603,629	11,328,750
UNENCUMBERED CASH BALANCE JUNE 30	190	712,339	4,314	2,783

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AT-RISK EDUCATION FUND	Code 13 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	8,772,175	10,771,740	10,490,000
120 NonCertified	215	88,845	113,067	115,000
200 Employee Benefits				
210 Insurance (Employee)	220	65,336	79,095	80,000
220 Social Security	225	81,650	113,397	114,000
290 Other	230	27,650	4,475	4,500
300 Purchased Professional & Technical Serv	235	3,500		
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	18,536	2,465	2,500
600 Supplies				
610 General Supplemental (Teaching)	255	9,178	7,289	7,300
644 Textbooks	260	140,000		
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265	166	492	500
700 Property (Equipment & Furnishings)	270	2,397	771	800
800 Other	275			

AT-RISK EDUCATION FUND	Code 13 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	280	39,928	36,612	37,000
120 NonCertified	285			
200 Employee Benefits				
210 Insurance (Employee)	290	5,267	5,267	5,300
220 Social Security	295	2,694	2,495	2,500
290 Other	300	91	77	100
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315	185	502	500
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Certified	330	204,819	211,391	212,000
120 NonCertified	335	6,372	9,836	10,000
200 Employee Benefits				
210 Insurance (Employee)	340	22,576	16,632	17,000
220 Social Security	345	15,088	16,265	16,500
290 Other	350	884	608	700
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books (not textbooks) & Periodicals	365	709	866	900
650 Technology Supplies	370			
680 Miscellaneous Supplies	375	487	603	600
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Certified	390	129,160	111,260	112,000
120 NonCertified	395	53,245	60,563	61,000
200 Employee Benefits				
210 Insurance (Employee)	400	23,889	24,401	24,500
220 Social Security	405	12,993	11,444	11,500
290 Other	410	514	422	500
300 Purchased Professional & Technical Serv	415			
500 Other Purchased Services	420	1,170	306	300
600 Supplies	425	2,221	418	400
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			

AT-RISK EDUCATION FUND	Code 13 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
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	543	763	750
200 Employee Benefits	532	31	47	50
626 Motor Fuel	590	487	60	50
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*	~~~	9,732,786	11,603,629	11,328,750

**Goes to Budget Line 175.*

BILINGUAL EDUCATION	Code 14 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15			
4000 FEDERAL SOURCES				
4520 Bilingual Aid	35			
4590 Other Federal Aid	40			
5000 OTHER				
5206 Transfer From General	45	0	0	0
5208 Transfer From Supplemental General	50	221,894	205,000	205,000
5253 Transfer From Contingency Reserve	55	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	**170**	221,894	205,000	205,000
TOTAL EXPENDITURES & TRANSFERS	175	221,894	205,000	205,000
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0

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BILINGUAL EDUCATION	Code 14 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	161,648	127,211	127,000
120 NonCertified	215	20,313	16,376	16,435
200 Employee Benefits				
210 Insurance (Employee)	220	24,388	30,751	31,000
220 Social Security	225	12,696	23,626	23,515
290 Other	230	517	781	800
300 Purchased Professional & Technical Serv	235	651	4,301	4,300
400 Purchased Property Services	237		22	
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
564 Payment to Bilingual Education Coop	250			
590 Other	255	906	752	750
600 Supplies				
610 General Supplemental (Teaching)	260	775	1,180	1,200
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			

BILINGUAL EDUCATION	Code 14 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
290 Other	305			
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instructional Support Staff 100 Salaries 110 Certified	335			
120 NonCertified	340			
200 Employee Benefits 210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies 640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2400 School Administration 100 Salaries 110 Certified	395			
120 NonCertified	400			
200 Employee Benefits 210 Insurance (Employee)	405			
220 Social Security	410			
290 Other	415			
300 Purchased Professional & Technical Serv	420			
500 Other Purchased Services	425			
600 Supplies	430			
700 Property (Equipment & Furnishings)	435			
800 Other	440			
2500 Central Services 100 Salaries 110 Certified	540			
120 NonCertified	545			
200 Employee Benefits 210 Insurance	550			
220 Social Security	555			
290 Other	560			
300 Purchased Professional & Technical Serv	565			
400 Purchased Property Services	570			
500 Other Purchased Services	575			
600 Supplies	580			
700 Property (Equipment & Furnishings)	585			
800 Other	590			
2600 Operations & Maintenance 100 Salaries 120 NonCertified	445			

BILINGUAL EDUCATION	Code 14 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance (Employee)	450			
220 Social Security	455			
290 Other	460			
300 Purchased Professional & Technical Serv	465			
400 Purchased Property Services				
411 Water/Sewer	470			
420 Cleaning	475			
430 Repairs & Maintenance	480			
440 Rentals	485			
490 Other	490			
500 Other Purchased Services	495			
600 Supplies				
610 General Supplies	500			
620 Energy				
621 Heating	505			
622 Electricity	510			
626 Motor Fuel (not school bus)	515			
629 Other	520			
680 Miscellaneous Supplies	525			
700 Property (Equipment & Furnishings)	530			
800 Other	535			
2700 Student Transportation Services				
120 NonCertified Salaries	536			
200 Employee Benefits	537			
800 Other	538			
2900 Other Support Services				
100 Salaries				
110 Certified	600			
120 NonCertified	605			
200 Employee Benefits				
210 Insurance	610			
220 Social Security	615			
290 Other	620			
300 Purchased Professional & Technical Serv	625			
400 Purchased Property Services	630			
500 Other Purchased Services	635			
600 Supplies	640			
700 Property (Equipment & Furnishings)	645			
800 Other	650			
TOTAL EXPENDITURES*	~~~	221,894	205,000	205,000

**Goes to Budget Line 175.*

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VIRTUAL EDUCATION	Code 15 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	0	0	0
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1311 Individuals	05			
1320 Other School District/Govt Sources (in-state)	25			
1510 Interest on Idle Funds	35			
1900 Other Revenue From Local Source				
1990 Miscellaneous	75			
5000 OTHER				
5206 Transfer From General	135	0	0	0
5208 Transfer From Supplemental General	140	100,394	120,000	120,000
5253 Transfer From Contingency Reserve	145	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	**170**	100,394	120,000	120,000
TOTAL EXPENDITURES & TRANSFERS	175	100,394	120,000	120,000
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0

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VIRTUAL EDUCATION	Code 15 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210			
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional & Technical Serv	235	100,394	120,000	120,000
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
564 Payment to Virtual Education Coop	245			
590 Other	250			
600 Supplies				
610 General Supplemental (Teaching)	255			
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	280			
120 NonCertified	285			

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

VIRTUAL EDUCATION	Code 15 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	495			
200 Employee Benefits				
210 Insurance (Employee)	500			
220 Social Security	505			
290 Other	510			
300 Purchased Professional & Technical Serv	515			
400 Purchased Property Services				
411 Water/Sewer	520			
420 Cleaning	525			
430 Repairs & Maintenance	530			
440 Rentals	535			
490 Other	540			
500 Other Purchased Services	545			
600 Supplies				
610 General Supplies	550			
620 Energy				
621 Heating	555			
622 Electricity	560			
626 Motor Fuel (not school bus)	565			
629 Other	570			
680 Miscellaneous Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2900 Other Support Services				
100 Salaries				
110 Certified	650			
120 NonCertified	655			
200 Employee Benefits				
210 Insurance	660			
220 Social Security	665			
290 Other	670			
300 Purchased Professional & Technical Serv	675			
400 Purchased Property Services	680			
500 Other Purchased Services	685			
600 Supplies	690			
700 Property (Equipment & Furnishings)	695			
800 Other	700			
TOTAL EXPENDITURES*	~~~	100,394	120,000	120,000

**Goes to Budget Line 175.*

CAPITAL OUTLAY	Code 16 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)	18 mo. Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	807,236	1,755,181	3,520,491	3,520,491
Cancellation of Prior Year Encumbrances	03				
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2021 $	05	28,706			
2022 $	10	1,407,710	32,185		
2023 $	15		1,538,249	36,306	36,306
2024 $	20			1,662,609	1,827,043
1140 Delinquent Tax	25	38,543	40,354	41,456	62,153
1510 Interest on Idle Funds	30	595,555	1,137,616	700,000	700,000
July - December Estimate	35				
1900 Other Revenue From Local Source	40	861,280	350,776	200,000	200,000
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	216,665	224,428	212,477	212,477
July - December Estimate	60				106,239
2450 Recreational Vehicle Tax	65			4,528	4,528
July - December Estimate	66				2,264
2460 Commercial Vehicle Tax	67			12,268	12,268
July - December Estimate	68				6,134
2600 Other County Revenue	70				0
July - December Estimate	75				
2800 In Lieu of Taxes IRBs/Rental Excise	80			0	0
July - December Estimate	82				0
3000 STATE SOURCES					
3223 Capital Outlay State Aid	87	1,263,615	1,513,470	1,735,691	1,735,691
4000 FEDERAL SOURCES					
4390 Impact Aid Construction	90				0
July - December Estimate	95				
4590 Other Federal Aid	97				0
5000 OTHER					
5206 Transfer From General	100	0	0	0	0
RESOURCES AVAILABLE	**170**	5,219,310	6,592,259	8,125,826	8,425,594
TOTAL EXPENDITURES & TRANSFERS	175	3,464,129	3,071,768	5,350,000	5,350,000
July - December Estimate	180	~~~~~~~~~~	~~~~~~~~~~	~~~~~~~~~~	3,075,594
TOTAL OPERATION EXPENDITURE (18 MO)	**185**	~~~~~~~~~~	~~~~~~~~~~	~~~~~~~~~~	8,425,594
UNENCUMBERED CASH BALANCE JUNE 30	190	1,755,181	3,520,491	2,775,826	~~~~~~~~~~

CAPITAL OUTLAY	Code 16 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
1000 Instruction				
600 Supplies - Performance Uniforms	205			
650 Supplies - Technology Software	207			
700 Property (Equipment & Furnishings)	210	182,729	174,250	250,000
2000 Support Services				
2100 Student Support Services				
650 Supplies - Technology Software	213			
700 Property (Equipment & Furnishings)	215	609,362	643,773	750,000
2200 Instructional Support Staff				
650 Supplies - Technology Software	217			
700 Property (Equipment & Furnishings)	220			
2300 General Administration				
650 Supplies - Technology Software	223			
700 Property (Equipment & Furnishings)	225	26,311	22,101	550,000
2400 School Administration				
650 Supplies - Technology Software	227			
700 Property (Equipment & Furnishings)	230			
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			
700 Property (Equipment & Furnishings)	235			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	310	1,500,000	1,500,000	1,500,000
200 Employee Benefits				
210 Insurance (Employee)	315			
220 Social Security	320			
290 Other	325			
300 Purchased Professional & Technical Serv	330			
400 Purchased Property Services				
420 Cleaning	335			
430 Repairs & Maintenance	340			
440 Rentals	345			
460 Repair of Buildings	350			
490 Other	355			
500 Other Purchased Services	360			
600 Supplies				
610 General Supplies	363			
650 Supplies - Technology Software	365			
700 Property (Equipment & Furnishings)	240	78,433	80,333	880,000
2700 Transportation				
650 Supplies - Technology Software	370			
700 Property (Equipment & Buses)	243	583,109	327,041	850,000
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 NonCertified	375			
200 Employee Benefits				
210 Insurance	380			
220 Social Security	385			
290 Other	390			
300 Purchased Professional & Technical Serv	395			
400 Purchased Property Services	400			
500 Other Purchased Services	405			
600 Supplies	410			
650 Supplies - Technology Software	415			
700 Property (Equipment & Furnishings)	420			

CAPITAL OUTLAY	Code 16 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
800 Other	425			
2900 Other Support Services 650 Supplies - Technology Software	430			
700 Property (Equipment & Furnishings)	250			
4000 Facility Acquisition & Construction Serv 4100 Land Acquisition	255			
4200 Land Improvement	260			
4300 Architectural & Engineering Services	265			
4500 New Building Acquisition & Construction	275			
4600 Site Improvement	280			
4700 Building Improvements 100 Salaries 120 NonCertified	286			
200 Fringe Benefits 210 Insurance	287			
220 Social Security	288			
290 Other	289			
400 Outside Contractors	290	259,561	62,885	300,000
4900 Other	291			
5100 Debt Service Capital Outlay Bond 832 Interest	295	15,202	55,924	60,000
890 Commission & Postage	300	6,509	1,650	5,000
831 Principal	305	202,913	203,811	205,000
TOTAL EXPENDITURES*	~~~	3,464,129	3,071,768	5,350,000

**Goes to Budget Line 175.*

DRIVER TRAINING	Code 18 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	177,513	155,181	118,160
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15	24,180	22,965	23,000
3000 STATE SOURCES 3208 State Safety Aid	25	19,320	15,515	40,500
3209 Motorcycle Safety Aid	35			0
4000 FEDERAL SOURCES 4590 Other Federal Aid	40			
5000 OTHER 5206 Transfer From General	45	0	0	0
5208 Transfer From Supplemental General	50	0	0	0
5253 Transfer from Contingency Reserve	55	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	**170**	221,013	193,661	181,660
TOTAL EXPENDITURES & TRANSFERS	175	65,832	75,501	86,950
UNENCUMBERED CASH BALANCE JUNE 30	190	155,181	118,160	94,710

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DRIVER TRAINING	Code 18 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
1000 Instruction 100 Salaries 110 Certified	210	41,592	40,656	42,000
120 NonCertified	215	11,702		
200 Employee Benefits 210 Insurance (Employee)	220			
220 Social Security	225	4,088	3,120	4,100
290 Other	230	119	40	150
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services 560 Tuition 561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
590 Other	250			
600 Supplies 610 General Supplemental (Teaching)	255	3,318	1,113	3,500
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265	171	2,160	2,200
700 Property (Equipment & Furnishings)	270			
800 Other	275	620	1,175	1,500
2000 Support Services 2100 Student Support Services 100 Salaries 110 Certified	280			
120 NonCertified	285			
200 Employee Benefits 210 Insurance (Employee)	290			
220 Social Security	295			

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

DRIVER TRAINING	Code 18 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance (Employee)	445			
220 Social Security	450			
290 Other	455			
300 Purchased Professional & Technical Serv	460			
400 Purchased Property Services	465			
500 Other Purchased Services	470			
600 Supplies				
610 General Supplies	475			
620 Energy				
621 Heating	480			
622 Electricity	485			
626 Motor Fuel-not schoolbus	490			
629 Other	495			
680 Miscellaneous Supplies	500			
700 Property (Equipment & Furnishings)	505			
800 Other	510			
2650 Vehicle Operations & Maintenance Serv (Not Student Transportation)				
100 Salaries				
120 NonCertified	515			
200 Employee Benefits				
210 Insurance	520			
220 Social Security	525			
290 Other	530			
300 Purchased Professional & Technical Serv	535			
442 Rental of Vehicles	540			
520 Insurance	545	2,722	3,361	3,500
626 Motor Fuel (not school bus)	550	1,500	23,876	30,000
700 Property (Equipment & Furnishings)	555			
800 Other	560			
2900 Other Support Services				
100 Salaries				
110 Certified	630			
120 Non-Certified	635			
200 Employee Benefits				
210 Insurance	640			
220 Social Security	645			
290 Other	650			
300 Purchased Professional & Technical Serv	655			
400 Purchased Property Services	660			
500 Other Purchased Services	665			
600 Supplies	670			
700 Property (Equipment & Furnishings)	675			
800 Other	680			
TOTAL EXPENDITURES*	~~~	65,832	75,501	86,950

**Goes to Budget Line 175.*

FOOD SERVICE	Code 24 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	3,431,530	3,480,538	3,007,515
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES*				
1510 Interest on Idle Funds	05			
1600 Food Service				
1611 Student Sales (Lunch)	15	795,307	807,676	615,750
1612 Student Sales (Breakfast)	25	2,091	376	0
1613 Student Sales (Spec Milk)	35			0
1614 Student Sales (Snacks/Supper)	40			0
1620 Adult & Student Sales (Non-Reimbursable Prog)	45	69,037	63,009	3,500
1990 Miscellaneous	55	19,032	16,032	19,000
3000 STATE SOURCES				
3203 School Food Assistance	65	29,269	28,270	23,400
4000 FEDERAL SOURCES				
4550 Child Nutrition Programs	75	2,736,031	2,442,591	2,468,013
4590 Other Federal Aid	80			512,000
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	7,082,297	6,838,492	6,649,178
TOTAL EXPENDITURES & TRANSFERS	175	3,601,759	3,830,977	4,377,000
UNENCUMBERED CASH BALANCE JUNE 30	190	3,480,538	3,007,515	2,272,178

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

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

FOOD SERVICE	Code 24 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
800 Other	280			
3000 Operation of NonInstructional Services 3100 Food Service Operation 100 Salaries 110 Certified	285			
120 NonCertified	290	1,256,677	1,416,997	1,600,000
200 Employee Benefits 210 Insurance	295	194,982	176,097	200,000
220 Social Security	300	89,415	100,636	150,000
290 Other	305	9,881	9,385	12,000
500 Other Purchased Services 520 Insurance	310		29,239	35,000
570 Food Service Management	315	5,120	2,989	5,000
590 Other Purchased Services	320	66,543	62,033	75,000
600 Supplies 630 Food & Milk	325	1,715,628	1,772,458	2,000,000
680 Miscellaneous Supplies	330	35,199	34,438	40,000
700 Property (Equipment & Furnishings)	335	52,794	41,317	60,000
800 Other	340	175,520	185,388	200,000
TOTAL EXPENDITURES*	~~~	3,601,759	3,830,977	4,377,000

**Goes to Budget Line 175.*

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	0	0	28,312
Cancellation of Prior Year Encumbrances	03			
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	33,819	19,439	32,250
4000 FEDERAL SOURCES				
4500 Aid	40			
5000 OTHER				
5206 Transfer From General	45	0	0	0
5208 Transfer From Supplemental General	50	177,260	141,122	400,000
5253 Transfer From Contingency Reserve	55	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	170	211,079	160,561	460,562

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PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
2000 Support Services				
2200 Instr Support Staff				
100 Salaries				
110 Certified	210	83,991	77,506	80,000
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220	1,732	1,733	1,750
220 Social Security	225	400	1,174	1,200
290 Other	230	76	38	50
300 Purchased Professional & Technical Serv	235	52,085	14,050	60,000
400 Purchased Property Services	237			
500 Other Purchased Services	240	46,936	9,853	60,000
600 Supplies				
640 Books (not textbooks) & Periodicals	245			
650 Technology Supplies	250			
680 Miscellaneous Supplies	255	25,859	27,895	57,514
700 Property (Equipment & Furnishings)	260			
800 Other	265			
2500 Central Services				
100 Salaries				
110 Certified	270			
120 NonCertified	275			
200 Employee Benefits				
210 Insurance	280			
220 Social Security	285			
290 Other	290			
300 Purchased Professional & Technical Serv	295			
400 Purchased Property Services	300			
500 Other Purchased Services	305			
600 Supplies	310			
700 Property (Equipment & Furnishings)	315			

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
800 Other	320			
2900 Other Support Services 100 Salaries 110 Certified	327			
120 NonCertified	330			
200 Employee Benefits 210 Insurance	335			
220 Social Security	340			
290 Other	345			
300 Purchased Professional & Technical Serv	350			
400 Purchased Property Services	355			
500 Other Purchased Services	360			
600 Supplies	365			
700 Property (Equipment & Furnishings)	370			
800 Other	375			
TOTAL EXPENDITURES	175	211,079	132,249	260,514
UNENCUMBERED CASH BALANCE JUNE 30	190	0	28,312	200,048

PARENT EDUCATION PROGRAM	Code 28 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	0	0	0
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1320 Payment from Other school district	05			
1510 Interest on Idle Funds	15			
1900 Other Revenue From Local Source	25	5,000		
3000 STATE SOURCES				
3216 Parent Education Aid	35	153,541	180,800	185,000
4000 FEDERAL SOURCES				
4500 Aid	45			
5000 OTHER				
5206 Transfer From General	55	100,000	100,000	100,000
5208 Transfer From Supplemental General	50	227,499	209,200	210,000
5253 Transfer From Contingency Reserve	60	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	170	486,040	490,000	495,000
TOTAL EXPENDITURES & TRANSFERS	175	486,040	490,000	495,000
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0

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PARENT EDUCATION PROGRAM	Code 28 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Support Services Student				
100 Salaries				
110 Certified	210	391,087	386,019	390,000
120 NonCertified	215	23,859	28,140	28,000
200 Employee Benefits				
210 Insurance (Employee)	220	19,731	19,830	20,000
220 Social Security	225	31,405	37,880	38,000
290 Other	230	1,697	2,085	2,000
300 Purchased Professional & Technical Serv	235	2,053	2,236	2,300
400 Purchased Property Services	237			
500 Other Purchased Services				
561 Payment to Other School District	240			
564 Payment to Coops/Interlocal	245			
590 Other	250	7,060	8,584	9,000
600 Supplies				
640 Books (not textbooks) & Periodicals	255			
650 Technology Supplies	260			
680 Miscellaneous Supplies	265	9,103	5,226	5,700
700 Property (Equipment & Furnishings)	270	45		
800 Other	275			
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			

PARENT EDUCATION PROGRAM	Code 28 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
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			
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*	~~~	486,040	490,000	495,000

**Goes to Budget Line 175.*

SPECIAL EDUCATION	Code 30 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	1,585,585	2,657,597	3,564,731
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES 1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15	211,164	364,366	300,000
1980 Reimbursements	20			
3000 STATE SOURCES 3211 Deaf/Blind	35			
4000 FEDERAL SOURCES 4310 PL 382 Special Ed (formerly PL:874)	45			
4560 Aid Regular*	55			
4570 Medicaid	60	209,108	511,512	400,000
4590 Other Reserve Grants in Aid	65	1,284,181	1,307,551	1,300,000
4595 ESSER I	67			
4605 ESSER II	68	573,392		
5000 OTHER 5206 Transfer From General	75	6,404,128	6,650,800	8,072,800
5208 Transfer From Supplemental General	80	6,478,131	6,050,000	2,723,172
5253 Transfer From Contingency Reserve	85	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	**170**	16,745,689	17,541,826	16,360,703
TOTAL EXPENDITURES & TRANSFERS	175	14,088,092	13,977,095	15,086,430
UNENCUMBERED CASH BALANCEJUNE 30	190	2,657,597	3,564,731	1,274,273

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

SPECIAL EDUCATION	Code 30 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	3,904,382	4,023,948	4,100,000
120 NonCertified	215	3,278,421	3,365,962	3,900,000
200 Employee Benefits				
210 Insurance (Employee)	220	1,082,451	864,682	900,000
220 Social Security	225	505,809	523,253	525,000
290 Other	230	33,836	44,488	44,500
300 Purchased Professional & Technical Serv	235	24,033	30,388	32,000
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
564 Payment to Spec Education Coop/Interlocal (Assessments)	250			
565 Payment to Spec Education Coop/Interlocal (Flowthrough)	251			
590 Other	255	23,900	5,607	25,000
600 Supplies				
610 General Supplemental (Teaching)	260	28,644	14,275	40,000
644 Textbooks	265	179	1,571	1,500
650 Supplies (Technology Related)	267	467	8,953	10,000
680 Miscellaneous Supplies	270	1,504	630	2,000
700 Property (Equipment & Furnishings)	275	31,815	6,948	35,000
800 Other	280	825	1,009	1,000
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	2,469,673	2,327,377	2,400,000
120 NonCertified	290	316,983	419,711	430,000
200 Employee Benefits				
210 Insurance (Employee)	295	280,746	218,153	220,000
220 Social Security	300	198,649	196,099	196,500
290 Other	305	7,909	6,314	6,300
300 Purchased Professional & Technical Serv	310	203,047	185,536	250,000
400 Purchased Property Services	313			
500 Other Purchased Services	315	15,108	14,576	20,000
600 Supplies	320	26,102	19,268	30,000
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	313,299	407,356	408,000
120 NonCertified	340	6,372	9,836	10,000
200 Employee Benefits				
210 Insurance (Employee)	345	8,378	131	200
220 Social Security	350	6,201	753	800
290 Other	355	252	32	30
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	6,107	1,946	20,000

SPECIAL EDUCATION	Code 30 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration				
2330 Special Area Admin Services				
100 Salaries				
110 Certified	395	222,874	234,216	234,000
120 NonCertified	400	48,027	38,237	38,000
200 Employee Benefits				
210 Insurance (Employee)	405	23,531	12,083	12,000
220 Social Security	410	19,585	20,000	20,000
290 Other	415	872	624	600
300 Purchased Professional & Technical Serv	420			
400 Purchased Property Services	425			
500 Other Purchased Services	430	4,479	13,019	20,000
600 Supplies	435	4,056	3,372	5,000
700 Property (Equipment & Furnishings)	440			
800 Other	445			
2400 School Administration				
100 Salaries				
110 Certified	450			
120 NonCertified	455			
200 Employee Benefits				
210 Insurance (Employee)	460			
220 Social Security	465			
290 Other	470			
300 Purchased Professional & Technical Serv	475			
500 Other Purchased Services	480			
600 Supplies	485			
700 Property (Equipment & Furnishings)	490			
800 Other	495			
2500 Central Services				
100 Salaries				
110 Certified	800			
120 Non-Certified	805			
200 Employee Benefits				
210 Insurance	810			
220 Social Security	815			
290 Other	820			
300 Purchased Professional & Technical Serv	825			
400 Purchased Property Services	830			
500 Other Purchased Services	835			
600 Supplies	840			
700 Property (Equipment & Furnishings)	845			
800 Other	850			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	500			
200 Employee Benefits				
210 Insurance (Employee)	505			
220 Social Security	510			
290 Other	515			
300 Purchased Professional & Technical Serv	520			
400 Purchased Property Services				
411 Water/Sewer	525	1,945	1,759	3,000
420 Cleaning	530	745	363	1,000
430 Repairs & Maintenance	535			

SPECIAL EDUCATION	Code 30 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
440 Rentals	540			
490 Other	545			
500 Other Purchased Services	550			
600 Supplies 610 General Supplies	555	1,089		75,000
620 Energy 621 Heating	560			
622 Electricity	565	38,672	36,012	50,000
626 Motor Fuel (not school bus)	570			
629 Other	575			
680 Miscellaneous Supplies	580			
700 Property (Equipment & Furnishings)	585			
800 Other	590			
2700 Student Transportation Serv 2720 Supervision 100 Salaries 120 NonCertified	595			
200 Employee Benefits 210 Insurance	600			
220 Social Security	605			
290 Other	610			
400 Purchased Property Services	615			
600 Supplies	620			
700 Property (Equipment & Furnishings)	625			
800 Other	630			
2710 Vehicle Operating Services 100 Salaries 120 NonCertified	635	697,011	719,142	750,000
200 Employee Benefits 210 Insurance	640	114,353	90,781	91,000
220 Social Security	645	49,041	50,166	50,000
290 Other	650	14,319	13,906	14,000
400 Purchased Property Services 442 Rent of Vehicles (lease)	655			
490 Other	660	1,872	23,618	40,000
500 Other Purchased Services 513 Contracting of Bus Services	665			
519 Mileage in Lieu of Trans	670			
520 Insurance	675	23,004		
590 Other Purchased Services	680			
600 Supplies 626 Motor Fuel	685			
680 Miscellaneous Supplies	690	47,525	20,995	75,000
730 Equip (including buses)	695			
800 Other	700			
2730 Vehicle Services & Maintenance Services 100 Salaries 120 NonCertified	705			
200 Employee Benefits 210 Insurance	710			
220 Social Security	715			
290 Other	720			
300 Purchased Professional & Technical Serv	725			
400 Purchased Property Services	730			
500 Other Purchased Services	735			
700 Property (Equipment & Furnishings)	740			

SPECIAL EDUCATION	Code 30 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
800 Other	745			
2790 Other Student Transportation Services				
100 Salaries				
120 NonCertified	750			
200 Employee Benefits				
210 Insurance	755			
220 Social Security	760			
290 Other	765			
300 Purchased Professional & Technical Serv	770			
400 Purchased Property Services	775			
500 Other Purchased Services	780			
600 Supplies	785			
700 Property (Equipment & Furnishings)	790			
800 Other	795			
2900 Other Support Services				
100 Salaries				
110 Certified	860			
120 NonCertified	865			
200 Employee Benefits				
210 Insurance	870			
220 Social Security	873			
290 Other	880			
300 Purchased Professional & Technical Serv	885			
400 Purchased Property Services	890			
500 Other Purchased Services	895			
600 Supplies	900			
700 Property (Equipment & Furnishings)	905			
800 Other	910			
TOTAL EXPENDITURES*	~~~	14,088,092	13,977,095	15,086,430

**Goes to Budget Line 175.*

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	0	0	25,115
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05			
1315 Individual (Summer School)	15			
1320 Other School District/Govt Sources (in-state)	25			
1510 Interest on Idle Funds	35			
1700 Student Activities (reimbursement)	45			
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	28,541	23,956	39,600
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	0	0	0
5208 Transfer From Supplemental General	140	543,243	588,789	600,000
5253 Transfer From Contingency Reserve	145	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	**170**	571,784	612,745	664,715
TOTAL EXPENDITURES & TRANSFERS	175	571,784	587,630	664,715
UNENCUMBERED CASH BALANCE JUNE 30	190	0	25,115	0

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CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	406,138	400,073	407,000
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220	39,286	43,728	45,000
220 Social Security	225	29,772	29,477	30,000
290 Other	230	1,466	991	1,000
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
564 Payment to Vocational Education Coop	245			
590 Other	250	5,705	11,772	20,215
600 Supplies				
610 General Supplemental (Teaching)	255	47,707	65,064	85,000

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
644 Textbooks	260	600	606	1,500
650 Supplies (Technology Related)	263	1,528	2,959	10,000
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270	39,582	32,960	65,000
800 Other	275			
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			
120 NonCertified	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books (not textbooks) & Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Certified	445			
120 NonCertified	450			
200 Employee Benefits				
210 Insurance (Employee)	455			
220 Social Security	460			
290 Other	465			
300 Purchased Professional & Technical Serv	470			
500 Other Purchased Services	475			
600 Supplies	480			
700 Property (Equipment & Furnishings)	485			
800 Other	490			
2500 Central Services				
100 Salaries				
110 Certified	590			
120 Non-Certified	595			
200 Employee Benefits				
210 Insurance	600			
220 Social Security	605			
290 Other	610			

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
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			
200 Employee Benefits 210 Insurance (Employee)	500			
220 Social Security	505			
290 Other	510			
300 Purchased Professional & Technical Serv	515			
400 Purchased Property Services 411 Water/Sewer	520			
420 Cleaning	525			
430 Repairs & Maintenance	530			
440 Rentals	535			
490 Other	540			
500 Other Purchased Services	545			
600 Supplies 610 General Supplies	550			
620 Energy 621 Heating	555			
622 Electricity	560			
626 Motor Fuel (not schoolbus)	565			
629 Other	570			
680 Miscellaneous Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2700 Student Transportation Services 120 NonCertified	586			
200 Employee Benefits	587			
500 Other Purchased Services 513 Contracting of Bus Services	596			
520 Insurance	597			
626 Motor Fuel	588			
730 Equipment (including buses)	598			
800 Other	589			
2900 Other Support Services 100 Salaries 110 Certified	650			
120 NonCertified	655			
200 Employee Benefits 210 Insurance	660			
220 Social Security	665			
290 Other	670			
300 Purchased Professional & Technical Serv	675			
400 Purchased Property Services	680			
500 Other Purchased Services	685			
600 Supplies	690			
700 Property (Equipment & Furnishings)	695			
800 Other	700			
TOTAL EXPENDITURES*	~~~	571,784	587,630	664,715

**Goes to Budget Line 175.*

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				

KPERS SPECIAL RETIREMENT CONTRIBUTION	Code 51 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	~~~~~~~~~~	~~~~~~~~~~	~~~~~~~~~~
Cancellation of Prior Year Encumbrances	03	~~~~~~~~~~	~~~~~~~~~~	~~~~~~~~~~
REVENUES				
3000 STATE SOURCES 3221 KPERS	05	6,328,763	6,272,359	6,899,595
RESOURCES AVAILABLE	**70**	6,328,763	6,272,359	6,899,595
EXPENDITURES				
1000 Instruction 200 Employee Benefits	75	3,018,151	4,027,482	4,400,000
2100 Student Support 200 Employee Benefits	80	429,003	506,807	554,595
2200 Instructional Support 200 Employee Benefits	85	348,210	312,991	350,000
2300 General Administration 200 Employee Benefits	90	97,168	88,440	100,000
2400 School Administration 200 Employee Benefits	95	446,811	442,829	475,000
2500 Central Services 200 Employee Benefits	100	111,048	117,920	125,000
2600 Operations & Maintenance 200 Employee Benefits	105	404,913	433,420	470,000
2700 Student Transportation Services 200 Employee Benefits	110	284,882	200,715	275,000
2900 Other Support Services 200 Employee Benefits	113			
3000 Food Service 200 Employee Benefits	115	1,188,577	141,755	150,000
TOTAL EXPENDITURES	175	6,328,763	6,272,359	6,899,595
UNENCUMBERED CASH BALANCE JUNE 30	190	~~~~~~~~~~	~~~~~~~~~~	~~~~~~~~~~

USD # 261

STATE OF KANSAS
Budget Form USD-E
2024-2025

CONTINGENCY RESERVE	Code 53 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	1,055,703	0	500,000
Cancellation of Prior Year Encumbrances	03			
REVENUES				
5000 OTHER				
5206 Transfer From General	05	0	500,000	
RESOURCES AVAILABLE	170	1,055,703	500,000	
TOTAL EXPENDITURES & TRANSFERS	175	1,055,703	0	
UNENCUMBERED CASH BALANCE JUNE 30	190	0	500,000	

USD # 261

STATE OF KANSAS
Budget Form USD-E
2024-2025

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

CONTINGENCY RESERVE	Code 53 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
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			
500 Other Purchased Services 530 Communications (Telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services 100 Salaries 110 Certified	625			
120 Non-Certified	630			

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

CONTINGENCY RESERVE	Code 53 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
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			
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	1,055,703		
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			

CONTINGENCY RESERVE	Code 53 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
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*	~~~	1,055,703	0	0

**Goes to Budget Line 175.*

TEXTBOOK & STUDENT MATERIAL REVOLVING	Code 55 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	680,656	630,341	2,252,719
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	04			
1740 Fees (Rental)	05	70,184	74,210	
1911 Fines	10	23,734	23,222	
1942 Rental Fees & Books	15	311,034	315,833	
1990 Miscellaneous	20	2,870	6,108	
4000 FEDERAL SOURCES				
4590 Other Federal Aid	22			
5000 OTHER				
5206 Transfer From General	25	0	758,023	
5208 Transfer From Supplemental General	30	0	699,408	
5253 Transfer From Contingency Reserve	35	0	0	
RESOURCES AVAILABLE	40	1,088,478	2,507,145	
EXPENDITURES				
1000 Instruction				
600 Supplies				
644 Textbooks	75	288,351	147,454	
645 Workbooks	80			
646 Repairing Textbooks	85			
649 Other Materials & Supplies	90			
650 Supplies (Technology Related)	93	4,555	1,575	
2200 Support Services				
680 Miscellaneous Supplies				
681 Special Clothing & Towels	95	165,010	81,185	
682 Musical Instruments	100			
683 Other Material & Supplies	105	221	3,707	
684 Other	110		20,505	
TOTAL EXPENDITURES & TRANSFERS	175	458,137	254,426	
UNENCUMBERED CASH BALANCE JUNE 30	190	630,341	2,252,719	

ACTIVITY FUND	Code 56 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	68,655	533,797	582,759
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1710 Admissions/Gate Receipts	50	193,947	173,658	
1730 Student Organization Membership Dues	15	100,000	40,392	
1790 Other Student Activity Income	55	600,000	603,391	
1900 Other Revenue From Local Source				
1980 Reimbursements	60	103,000	110,369	
RESOURCES AVAILABLE	170	1,065,602	1,461,607	
TOTAL EXPENDITURES	175	531,805	878,848	
UNENCUMBERED CASH BALANCE JUNE 30	190	533,797	582,759	~~~~~~~~~~

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.

USD # 261

STATE OF KANSAS
Budget Form USD-E
2024-2025

ACTIVITY FUND	Code 56 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210			
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional and Tech Services	232	73,894		
600 Supplies	235	100,837		
700 Property (Equipment & Furnishings)	240			
800 Other	245	357,074	878,848	
2700 Student Transportation Serv				
100 Salaries				
120 NonCertified	250			
200 Employee Benefits				
210 Insurance	255			
220 Social Security	260			
290 Other	265			
600 Supplies	270			
730 Equipment	275			
800 Other	280			
TOTAL EXPENDITURES*	~~~	531,805	878,848	~~~~~~~~~~

**Goes to Budget Line 175.*

BOND & INTEREST #1	Code 62 Line	12 mo. 2022-2023 Actual (1)	12 mo. 2023-2024 Actual (2)	12 mo. 2024-2025 Budget (3)	18 mo. Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	10,006,816	12,129,522	14,771,262	14,771,262
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2021 $	05	59,212			
2022 $	10	2,655,974	60,725		
2023 $	15		2,690,204	59,251	59,251
2024 $	20			2,796,779	
1140 Delinquent Tax	25	72,878	68,271	72,390	108,531
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	410,553	425,893	391,171	391,171
July - December Estimate	60				195,586
2450 Recreational Vehicle Tax	65			8,336	8,336
July - December Estimate	66				4,168
2460 Commercial Vehicle Tax	67			22,585	22,585
July - December Estimate	68				11,293
2800 In Lieu of Taxes IRBs/Rental Excise	70			0	0
July - December Estimate	72				0
3000 STATE SOURCES					
3217 State Aid (prior July 1, 2015)	76	6,469,878	6,938,560	7,115,507	7,115,507
July - December Estimate*	77				3,855,000
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			0	0
July - December Estimate*	81				
RESOURCES AVAILABLE	82	19,675,311	22,313,175	25,237,281	26,542,690
EXPENDITURES					
5100 DEBT SERVICE					
832 Interest	85	2,780,789	2,591,913	2,424,689	
890 Bond Fees	90				
831 Principal	95	4,765,000	4,950,000	5,145,000	
TOTAL EXPENDITURES	100	7,545,789	7,541,913	7,569,689	7,569,689
832 Interest Due July-December	105				1,175,032
890 Bond Fees July-December	110				
831 Principal Due July-December	115				5,340,000
990 Cash Basis Reserve	120				15,385,000
TOTAL OPERATING EXPENDITURE (18 MO)	185				29,469,721
UNENCUMBERED CASH BALANCE JUNE 30	190	12,129,522	14,771,262	17,667,592	~~~~~~~~~~
	195	TAX REQUIRED (Line 185 minus Line 82)			2,927,031
	200	Delinquent Tax			146,352
	205	Amount of 2024 Tax to be Levied			3,073,383

***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.*

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*)	100.0
2. Estimated (FTE*)Special Education Paraprofessionals 190.0 times .4 =	76.0
3. Total number of Special Education Teachers (Line 1 + Line 2)	176.0
4. Estimated State Aid due from 7-1-2024 to 6-30-2025 (Line 3 x $30,800)	$5,420,800

**Full-time equivalency*

TRANSPORTATION COSTS FOR SPECIAL EDUCATION

5. Salaries of Bus Drivers and Transportation Aides (includes social security and fringe benefits)	$1,400,000
6. Contractual Services (includes mileage paid to parents)	$25,000
7. Insurance	$35,000
8. Maintenance in Lieu of Transportation (limited to $750 per child)	$0
9. Other Expense (gasoline, oil, vehicle maintenance, etc.)	$185,000
10. Capital Outlay Fund—Equipment (exclude bus purchases)	$0
11. Depreciation (Includes only those vehicles which are not depreciated in the regular transportation formula. See depreciation schedule for prior year.)	$75,000
12. Teacher travel (in-district)	$20,000
13. Total of Lines 5 through 12	$1,740,000
14. Less: Transportation reimbursement (include cash sale of buses, EXCLUDE State Aid)	$0
15. Net Transportation Cost (Line 13 minus Line 14)	$1,740,000
16. Total Estimated Transportation Aid (7-1-2024 to 6-30-2025) (Line 15 x 80%)	$1,392,000
17. Estimated Catastrophic State Aid (7-1-2024 to 6-30-2025)	
18. Estimated Medicaid Replacement State Aid	$100,000
19. Estimated Special Education State Aid on behalf of Cooperative/Interlocal (Form 120) (7-1-2024 to 6-30-2025)	$0
20. Estimated Local Contribution Special Education State Aid (2024 House Sub for SB 387)	$1,160,000
21. Total Estimated Special Education Aid (7-1-2024 to 6-30-2025) (Line 4+16+17+18+19+20)	**$8,072,800**

Form 148
2024-2025 Estimated State Foundation Aid

1. 2024-25 General Fund Budget (Form 150, Line 16)	=	$50,248,955
2. Estimated Local Effort		
a. 6-30-2024 Unencumbered Cash Balance (General Fund)	=	$0
b. 2024-25 Pupil Tuition (General Fund Only)	=	$0
c. 2024-25 Miscellaneous Revenue/Tax Collections (General Fund)	=	$0
d. 2024-25 Mineral Production Tax (General Fund)	=	$0
e. 2024-25 Special Education State Aid	=	$8,072,800
3. TOTAL (2a + 2b + 2c + 2d + 2e)	=	$8,072,800
4. 2024-25 Estimated State Foundation Aid (Line 1 minus Line 3)	=	$42,176,155

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) = 5,345.0

2. Estimated 2024-25 Preschool-Aged At-Risk (3 yr and 4 yr Old) FTE enrollment (see Footnote(e)) (Count as .5 FTE)
   9/20/24 95.0 + 2/20/25 0.0 = 95.0

3. 2024-25 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2) = 5,440.0

4. Estimated 2024-25 weighted low enrollment and high enrollment.
   (from line 3) 5,440.0 x 0.035040 factor (from Table II) = 190.6

5. Estimated 2024-25 Bilingual Weighting (see Footnotes (a) and (b)) = 51.0
   A. (9/20/24 Contact Hrs 775.0 + 2/20/25 Contact Hrs 0.0) / 6 x 0.395 = 51.0
   B. (9/20/24 ELL Headcount 52 + 2/20/25 ELL Hdct 0) x .185 = 9.6
   Note: Bilingual weighting is based on the higher of contact hours or headcount.

6. Estimated 2024-25 Career Technical Education (CTE) weighting (see Footnote (c))
   (9/20/24 CTE contact hrs 1,200.0 + 2/20/25 contact hrs 0.0) / 6 x 0.5 = 100.0

7. Estimated 2024-25 At-Risk Student Weighting
   9/20/24 Free Lunch 2,800 + 2/20/25 Free Lunch 0 x 0.484 = 1,355.2

8. Estimated 2024-25 High-Density At-Risk Student Weighting (from Table V, Line 2) = 294.0

9. Estimated 2024-25 Transportation Weighting (Table III, Line 6) 1,647,571 ÷ $5,378 = 306.4

10. Estimated 2024-25 Ancillary School Facilities Weighting. Amt approved by Board of Tax Appeals. 0 ÷ $5,378 = 0.0

11. Estimated Special Education Weighting. Amount of Sp. Ed. Funding (see Footnote(f)) 8,072,800 ÷ $5,378 = 1,501.1

12. Estimated FHSU Math & Science Academy FTE enrollment = 1.0

13. Estimated 2024-25 Virtual State Aid (Table IV, Line 4) = $560,000

14. Estimated 2024-25 operating budget excludes COLA. (Lines 3 thru 12 times BASE + Line 13) 9,239.3 x $5,378 + 560000 = $50,248,955

15. Estimated Cost of Living weighting (Must have 31% LOB) $0 (maximum allowed for this district) $0 ÷ $5,378 (Amt district will use, up to the maximum) = 0.0

16. Total General Fund Budget Authority including Cost of Living. 9,239.3 x $5,378 + 560000 = $50,248,955

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)
    (Lines 3 through 10 + 15) = 7737.2 x $5452 = $42183214 + 8,072,800 (Spec Ed) = $50,256,014

TABLE I - KSA 72-5132

1. Does the district qualify for the 3 yr Average? (Due to military dependent children.) **NO**

2. 9/20/21 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual) = 5,441.1

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.) 0.0 = 0.0

4. 9/20/22 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual) = 5,477.4

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.) 0.0 = 0.0

6. 9/20/23 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual) = 5,186.0

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.) 0.0 = 0.0

8. 9/20/24 Estimated FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual) = 5,345.0

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.) 0.0 = 0.0

10. Sept. 20, 2021, FTE enrollment plus 2/20/22 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.) = 5,441.1

11. Sept. 20, 2022, FTE enrollment plus 2/20/23 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.) = 5,477.4

12. Sept. 20, 2023, FTE enrollment plus 2/20/24 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.) = 5,186.0

13. Sept. 20, 2024, FTE enrollment plus 2/20/25 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.) = 5,345.0

14. 3 Prior Years' Average FTE*:

5,441.1 (line 10)	+	5,477.4 (line 11)	+		
5,186.0 (line 12)	) ÷ 3 =	5,368.2 (goes to line 14)	÷ 2 =	2 Prior Years' AVG FTE 5,331.7 (goes to line 14)	= 5,331.7

* 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). = 5,345.0

16. Total FTE adjusted enrollment. (Goes to page 1, line 1) = 5,345.0

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.					=	36.0
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)	2,320.0	+	2-20-25	0.0	=	2,320.0
3. Index of density = Line 2	2,320.0	divided by Line 1		36.0	=	64.444
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]		$1,276,000
				Factor C [Factor B times Constant]		$1,276,000
				Factor D [Factor C times Factor A]		$1,647,571
6. 2024-25 Trans. State Aid = 1,647,571				(to Line 9, Page 1)	=	1,647,571

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.	100.0	X	$5,600	= 560,000
2. Estimated 9/20/24 FTE enrollment for part-time students enrolled in virtual programs.	0.0	X	$5,600	= 0
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)	0.00	X	$709	= 0
5. **Estimated Virtual State Aid (Lines 1 plus 2 plus 3 plus 4)**				= **$560,000**

*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)			= 52.39 %
A. 9/20/24 + 2/20/25 Headcount (from Open page)		= 5,345	
B. 9/20/24 + 2/20/25 Free Lunch Headcount (from Open page)		= 2,800	
2. Estimated 2024-25 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8)			= 294.0
A. USD Level (i or ii)		= 294.0	
i. High-Density At-Risk >= 50% (1B times 10.5%)	= 294.0		
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] =	1,355.2			
2. Estimated 2024-25 At-Risk (High Density) Weighted FTE [Form 150 Line 8] =	294.0			
3. Estimated 2024-25 At-Risk State Foundation Aid [(Line 1 + Line 2) X $5378] =	1,649.2	X	$5,378	= $8,869,398

(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 775.0 ÷ 6 x 0.395 = 51.0208 [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 52 x 0.185 = 9.6200 [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 1,200.0 ÷ 6 = 200.0000 [Form 150 Line 6]

(e) Preschool-Aged At-Risk (3 yr and 4 yr Old) students are counted as .5 FTE. USD must be approved by the Kansas State Department of Education.

(f) Comes from form 118 (line 20).

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

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

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

Qualifying for Military Provision for 2/20 weightings

Is the 2/20/25 Est. FTE Enrollment 0.0 >=25 or 1% of the 9/20/24 Est. FTE Enrollment 5,345.0 = NO

FORM 155
2024-2025 LOCAL OPTION BUDGET

1. Authorized percent for 2024-25 school year (Max 32.00%) = 32.00 %

2. Authorized percent due to Election to increase LOB authority (Max 33%)
Expires 9999 = 33.00 %

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 9999 33.00 %

4. Max LOB percent authority (Max of Lines 1, 2 or 3) (Max 33%) = 33.00 %

5. Percent certified on April as provided by KSA 72-5143 = 33.00 %

6. COMPUTED LOB FOR 2024-2025
(2024-25 LOB Base General Fund $ 50,256,014 X Lower of Line 4 or Line 5 ..... $ 16,584,485

7. ADOPTED LOB FOR 2024-2025 ..... $

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: 14.82 %
Amount required to transfer from Supplemental General Fund to K-12 At-Risk Fund: $2,457,821

(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: 0.56 %
Amount required to transfer from Supplemental General Fund to Bilingual Fund: $92,873

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: 16.42 %
Amount required to transfer from Supplemental General Fund to Special Education Fund: $2,723,172

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)

SCHOOL NUTRITION PROGRAMS		TOTAL ANNUAL MEALS	FEDERAL RATE	FEDERAL Reimbursement	STATE RATE	STATE Reimbursement	DISTRICT LOCAL PRICE	DISTRICT LOCAL REVENUE	TOTAL 7-1-24 to 6-30-25
LUNCH									
Paid Elem	1.	90,000	.7750	$69,750	.0400	$3,600	2.60	$234,000	$307,350
Jr. High	2.	60,000	.7750	$46,500	.0400	$2,400	2.80	$168,000	$216,900
Sr. High	3.	65,000	.7750	$50,375	.0400	$2,600	2.95	$191,750	$244,725
Free	4.	315,000	4.6250	$1,456,875	.0400	$12,600			$1,469,475
Reduced	5.	55,000	4.2250	$232,375	.0400	$2,200	0.40	$22,000	$256,575
Adult	6.	1,000					3.50	$3,500	$3,500
TOTAL	7.	586,000		$1,855,875		$23,400		$619,250	$2,498,525
BREAKFAST									
Paid Elem	8.		.3800	$0				$0	$0
Jr. High	9.		.3800	$0				$0	$0
Sr. High	10.		.3800	$0				$0	$0
Free	11.	200,000	2.7300	$546,000					$546,000
Reduced	12.		2.4300	$0			0.30	$0	$0
Adult	13.							$0	$0
TOTAL	14.	200,000		$546,000				$0	$546,000
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.		.3800	$0				$0	$0
Jr. High	26.		.3800	$0				$0	$0
Sr. High	27.		.3800	$0				$0	$0
Free	28.		2.2800	$0					$0
Reduced	29.		1.9800	$0					$0
Adult	30.							$0	$0
TOTAL	31.	0		$0				$0	$0
LUNCH									
Paid Elem	32.		.6950	$0				$0	$0
Jr. High	33.		.6950	$0				$0	$0
Sr. High	34.		.6950	$0				$0	$0
Free	35.		4.5450	$0					$0
Reduced	36.		4.1450	$0					$0
Adult	37.							$0	$0
TOTAL	38.	0		$0				$0	$0
SNACKS									
Paid Elem	39.		.1000	$0				$0	$0
Jr. High	40.		.1000	$0				$0	$0
Sr. High	41.		.1000	$0				$0	$0
Free	42.		1.1700	$0					$0
Reduced	43.		.5800	$0					$0
Adult	44.							$0	$0
TOTAL	45.	0		$0				$0	$0
SUPPER									
Paid Elem	46.		.6950	$0				$0	$0
Jr. High	47.		.6950	$0				$0	$0
Sr. High	48.		.6950	$0				$0	$0
Free	49.		4.5450	$0					$0
Reduced	50.		4.1450	$0					$0
Adult	51.							$0	$0
TOTAL	52.	0		$0				$0	$0

Form 162

2024-2025 ESTIMATED FOOD SERVICE REVENUE

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

SUMMER FOOD SERVICE PROGRAM		TOTAL ANNUAL MEALS	FEDERAL RATE	FEDERAL Reimbursement	STATE RATE	STATE Reimbursement	DISTRICT LOCAL PRICE	DISTRICT LOCAL REVENUE	TOTAL 7-1-24 to 6-30-25
BREAKFAST									
Free	53.	5,000	2.9375	$14,688					$14,688
Adult (if charge)	54.	0					2.15	$0	$0
TOTAL	55.	5,000		$14,688				$0	$14,688
LUNCH									
Free	56.	10,000	5.1450	$51,450		$0			$51,450
Adult (if charge)	57.	0					4.00	$0	$0
TOTAL	58.	10,000		$51,450				$0	$51,450
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		$0
12 Months Total Income	66.	xxxxxxxxx		$2,468,013		$23,400		$619,250	$3,110,663

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) 2022 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	30.25%	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2. Supplemental Gen. Fund	$2,557,776	37.29%	$243,420	26.01%	$5,204	$0	$767	$14,098
3. Adult Education	$0	0.00%	$0	0.00%	$0	$0	$0	$0
4. Capital Outlay	$1,489,798	21.72%	$141,783	15.15%	$3,031	$0	$447	$8,212
5. Special Assessment	$0	0.00%	$0	0.00%	$0	$0	$0	$0
6. Bond and Interest #1	$2,812,297	41.00%	$267,638	28.59%	$5,722	$0	$843	$15,501
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	$0	0.00%	$0	0.00%	$0	$0	$0	$0
14. School Retirement	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
15. Historical Museum	$0	0.00%	$0	0.00%	$0	$0	$0	$0
16. Extraordinary Growth Facilities	$0	0.00%	$0	0.00%	$0	$0	$0	$0
17. Public Library Board	$0	0.00%	$0	0.00%	$0	$0	$0	$0
18. Public Library Board Emp Bnfts	$0	0.00%	$0	0.00%	$0	$0	$0	$0
19. Declining Enrollment	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
20. Cost of Living	$0	0.00%	$0	0.00%	$0	$0	$0	$0
21. TOTAL	$6,859,871	100.00% (c)	$652,776 (e)	100.00% (c)	$13,955 (e)	$0 (e)	$2,057 (e)	$37,807 (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	30.38%	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2. Supplemental Gen. Fund	$3,057,444	40.18%	$129,185	27.98%	$2,762	$0	$407	$7,482
3. Adult Education	$0	0.00%	$0	0.00%	$0	$0	$0	$0
4. Capital Outlay	$1,657,426	21.78%	$70,026	15.17%	$1,497	$0	$221	$4,056
5. Special Assessment	$0	0.00%	$0	0.00%	$0	$0	$0	$0
6. Bond and Interest #1	$2,894,163	38.04%	$122,305	26.48%	$2,614	$0	$385	$7,084
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	$0	0.00%	$0	0.00%	$0	$0	$0	$0
14. School Retirement	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
15. Historical Museum	$0	0.00%	$0	0.00%	$0	$0	$0	$0
16. Extraordinary Growth Facilities	$0	0.00%	$0	0.00%	$0	$0	$0	$0
17. Public Library Board	$0	0.00%	$0	0.00%	$0	$0	$0	$0
18. Public Library Board Emp Bnfts	$0	0.00%	$0	0.00%	$0	$0	$0	$0
19. Declining Enrollment	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
20. Cost of Living	$0	0.00%	$0	0.00%	$0	$0	$0	$0
21. TOTAL	$7,609,033	100.00% (c)	$321,516 (e)	100.00% (c)	$6,873 (e)	$0 (e)	$1,013 (e)	$18,622 (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) 300 x $135) = $40,500

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) 0 x $85) = $0

C. Estimated KPERS

1. KPERS State Aid for 2023-2024 School Year = $6,272,359
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 10.00 %) = $627,236
4. Est. KPERS State Aid for 2024-25 (Line 1 + Line 2 + Line 3) = $6,899,595

D. Professional Development Aid (Approved Programs Only)

1. Total estimated 2024-25 expenditures approved professional development program = 215,000
2. Total potential state aid (Line 1 X 0.5) = 107,500
3. Multiply Legal Maximum General Fund Budget X 0.005 = 251,245
4. Estimated State Aid (lower of Lines 2 or 3) = 107,500
5. Estimated Prorated State Aid (Line 4 X 0.3) to be paid on June 20, 2025 = 32,250

USD# 261

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
_____ times amount per mile ($1.45 per mile) = $0

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
44,000.0 times amount per mile ($.90 per mile) = $39,600

TOTAL = $39,600

*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)					=	$16,584,485
2. Estimated Supplemental General State Aid Line 1	16,584,485	x	factor	0.7789	=	$12,917,655
3. Less Prior Year Overpayment					-	$61,805
4. Net Estimated Supplemental General State Aid (Line 2 - Line 3)					=	$12,855,850

FORM 243
2024-2025 ESTIMATED CAPITAL OUTLAY STATE AID

1. Estimated 2024 Taxes Levied in the Capital Outlay Fund		=	$1,827,043
2. Estimated Capital Outlay State Aid (Line 1 x Factor)	0.9500	=	$1,735,691

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		=	$7,569,688
2. Estimated Federal Tax Credit (Build America Bonds)		=	$0
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	0.9400	=	$7,115,507
4. Less prior year overpayment		-	$0
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2024 through June 30, 2025) (Line 3 - Line 4)		=	$7,115,507

Kansas Department of Education
Form 0-135-242

USD #261
6/2024

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		=	
2. Estimated Federal Tax Credit (Build America Bonds)		=	
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	0.3800	=	$0
4. Less prior year overpayment		-	
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2024 through June 30, 2025) (Line 3 - Line 4)		=	$0

FORM 246

BOND AND INTEREST FUND #1

2024-2025 ESTIMATED BOND AND INTEREST STATE AID

(Bond Elections After July 1, 2017 and Before June 30, 2022)

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

1. Estimated 2024-2025 bond and interest fund payments				=	
2. Estimated Federal Tax Credit (Build America Bonds)				=	
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	0.3800	x	ProRation 100	=	$0
4. Less prior year overpayment				-	
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2024 through June 30, 2025) (Line 3 - Line 4)				=	$0

Kansas Department of Education
Form 0-135-242

USD #261
6/2024

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)				=	
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	0.4300	x	ProRation 100	=	$0
4. Less prior year overpayment				-	
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2024 through June 30, 2025) (Line 3 - Line 4)				=	$0

Notice of Hearing 2024-2025 Budget

The governing body of Unified School District 204 will meet on the 4th day of September 2024 at 6:30 P.M. at 1110 W. Grand Ave, Haysville, KS 67060 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 District Office 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	44,549,176	20.000	46,631,552	20.000	50,248,955	3,098,604	20.000
Supplemental General (LOB)	08	14,556,383	13.711	15,404,150	14.776	16,584,485	3,361,489	14.999
SPECIAL REVENUE								
Federal Funds	07	5,224,102		1,659,921		1,675,149		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	534,343		448,618		450,000		
Adult Supplemental Education	12	0		0		0		
At-Risk Education Fund	13	9,732,786		11,603,629		11,328,750		
Bilingual Education	14	221,894		205,000		205,000		
Virtual Education	15	100,394		120,000		120,000		
Capital Outlay	16	3,464,129	7.990	3,071,768	7.996	5,350,000	1,827,043	8.000
Driver Training	18	65,832		75,501		86,950		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	3,601,759		3,830,977		4,377,000		
Professional Development	26	211,079		132,249		260,514		
Parent Education Program	28	486,040		490,000		495,000		
Summer School	29	0		0		0		
Special Education	30	14,088,092		13,977,095		15,086,430		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	571,784		587,630		664,715		
Gifts and Grants	35	0		0		0		
Special Liability Expense Fund	42	0	0.000	0	0.000	0	0	0.000
School Retirement	44	0	0.000	0	0.000	0	0	0.000
Extraordinary Growth Facilities	45	0	0.000	0	0.000	0	0	0.000
Special Reserve Fund	47	0		0				
KPERS Special Retirement Contribution	51	6,328,763		6,272,359		6,899,595		
Contingency Reserve	53	1,055,703		0				
Textbook & Student Material Revolving	55	458,137		254,426				
Activity Fund	56	531,805		878,848				
DEBT SERVICE								
Bond and Interest #1	62	7,545,789	15.075	7,541,913	13.984	7,569,689	3,073,383	13.714
Bond and Interest #2	63	0	0.000	0	0.000	0	0	0.000
No-Fund Warrant	66	0	0.000	0	0.000	0	0	0.000
Special Assessment	67	0	0.000	0	0.000	0	0	0.000
Temporary Note	68	0	0.000	0	0.000	0	0	0.000
COOPERATIVES1								
Special Education	78	0		0		0		
TOTAL USD EXPENDITURES	100	113,327,990	56.776	113,185,636	56.756	121,402,232	11,360,519	56.713
Less: Transfers	105	25,231,783		27,359,967		24,208,191		
NET USD EXPENDITURES	110	88,096,207		85,825,669		97,194,041		
TOTAL USD TAXES LEVIED	115	9,835,007		10,928,839		11,360,519		

1. Sponsoring District Only

**Tax Rates are expressed in Mills*

		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)
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	$9,835,007		$10,928,839		$11,360,519		
Assessed Valuation - General Fund	128	$148,756,795		$165,990,320		$154,930,208		
Assessed Valuation - All Other Funds	130	$186,066,343		$205,748,474		$224,108,770		
Assessed Valuation - Capital Outlay	129	$186,066,343		$205,748,474		$228,380,381		
Outstanding Indebtedness, July 1		2022		2023		2024		
General Obligation Bonds	135	86,125,000		81,360,000		76,410,000		
Capital Outlay Bonds	140	0		0		0		
Temporary Note	145	0		0		0		
No-Fund Warrant	150	0		0		0		
Lease Purchase Principal	153	1,435,000		1,230,000		1,025,000		
TOTAL USD DEBT	155	87,560,000		82,590,000		77,435,000		

**Tax Rates are expressed in Mills*

Jennifer Bain
Board President

Debbie Coleman
Clerk of the Board

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

The governing body of Unified School District 261 will meet on the 9th day of September 2024 at 6:15 PM at 1745 W. Grand Ave, Haysville, KS 67060 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

Revenue Neutral Tax Rate

	2023-2024			2024-2025	
	Actual Tax Levied	Actual Tax Rate	Neutral Tax Rate	Estimated Tax	Est. Tax
General	$3,319,806	20.000	**21.428**	$3,098,604	**20.000**
Capital Outlay	$1,657,426	7.996	**7.204**	$1,827,043	**8.000**
Bond and Interest #2	$0	0.000		$0	**0.000**
OTHER FUNDS					
Supplemental General (LOB)	$3,057,444	14.776		$3,361,489	14.999
Adult Education	$0	0.000		$0	0.000
Cost of Living	$0	0.000		$0	0.000
Special Liability Expense Fund	$0	0.000		$0	0.000
Extraordinary Growth Facilities	$0	0.000		$0	0.000
Bond and Interest #1	$2,894,163	13.984		$3,073,383	13.714
No-Fund Warrant	$0	0.000		$0	0.000
Special Assessment	$0	0.000		$0	0.000
Temporary Note	$0	0.000		$0	0.000
Historical Museum	$0	0.000		$0	0.000
Public Library Board	$0	0.000		$0	0.000
Public Library Board Employee Benefits	$0	0.000		$0	0.000
Sub Total - All Other Funds	$5,951,607	28.760	**26.404**	$6,434,872	**28.713**

Jennifer Bain
Board President

Debbie Coleman
Clerk of the Board

PUBLIC NOTICE

First Published in TSnews August 22, 2024 (1t)

State of Kansas
Budget Form USD-A

USD #261
2024-2025

Notice of Hearing 2024-2025 Budget

The governing body of Unified School District 261 will meet on the 9th day of September 2024 at 6:30 PM at 1745 W. Grand Ave, Haysville, KS 67060 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 District Office 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	44,649,176	20.000	48,631,552	20.000	50,248,955	3,068,604	20.000
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SPECIAL REVENUE								
Federal Funds	07	5,224,102		1,659,921		1,675,149		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	534,343		448,618		460,000		
Adult Supplemental Education	12	0		0		0		
At-Risk Education Fund	13	9,732,760		11,603,628		11,339,760		
Bilingual Education	14	221,694		208,000		205,000		
Virtual Education	15	100,394		120,000		120,000		
Capital Outlay	16	3,464,120	7.980	3,071,768	7.986	5,359,000	1,827,043	8.000
Driver Training	18	65,832		75,501		66,950		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	3,601,759		3,630,877		4,377,000		
Professional Development	26	211,079		132,240		260,514		
Parent Education Program	28	488,040		490,000		495,000		
Summer School	29	0		0		0		
Special Education	30	14,068,092		13,977,095		15,058,430		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	571,764		597,630		664,716		
Gifts and Grants	35	0		0		0		
Special Liability Expense Fund	42	0	0.000	0	0.000	0	0	0.000
School Retirement	44	0	0.000	0	0.000	0	0	0.000
Extraordinary Growth Facilities	45	0	0.000	0	0.000	0	0	0.000
Special Reserve Fund	47	0		0				
KPERS Special Retirement Contribution	51	6,328,763		6,272,359		6,639,695		
Contingency Reserve	53	1,055,703		0				
Textbook & Student Material Revolving	55	456,137		254,426				
Activity Fund	58	531,895		678,848				
DEBT SERVICE								
Bond and Interest #1	62	7,645,789	15.075	7,541,913	13.984	7,650,888	3,073,393	13.714
Bond and Interest #2	63	0	0.000	0	0.000	0	0	0.000
No-Fund Warrant	66	0	0.000	0	0.000	0	0	0.000
Special Assessment	67	0	0.000	0	0.000	0	0	0.000
Temporary Note	68	0	0.000	0	0.000	0	0	0.000
COOPERATIVES*								
Special Education	78	0		0		0		
TOTAL USD EXPENDITURES	100	113,927,990	56.776	119,185,636	56.746	121,402,252	11,360,519	56.713
Less: Transfers	105	25,231,783		27,359,887		24,205,191		
NET USD EXPENDITURES	110	88,696,207		91,825,699		97,194,061		
TOTAL USD TAXES LEVIED	115	9,835,007		10,028,839		11,360,519		

1. Sponsoring District Only
*Tax Rates are expressed in Mills

		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)
OTHER								
Historical Museum	90	0	0.000	0	0.000	0	0	0.000
Public Library Board	92	0	0.000	0	0.000	0	0	0.000
Public Library Board Employee Benefits	93	0	0.000	0	0.000	0	0	0.000
Recreation Commission	94	0	0.000	0	0.000	0	0	0.000
Rec Comm Emp Benefits & Spec Liab	96	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	59,835,007		610,028,838		611,360,519		
Assessed Valuation - General Fund	126	$148,758,735		$165,890,320		$154,930,206		
Assessed Valuation - All Other Funds	130	$166,099,345		$205,748,474		$224,109,770		
Assessed Valuation - Capital Outlay	129	$166,099,343		$205,748,474		$229,380,361		
Outstanding Indebtedness, July 1		2022		2023		2024		
General Obligation Bonds	135	85,125,000		81,360,000		76,410,000		
Capital Outlay Bonds	140	0		0		0		
Temporary Note	145	0		0		0		
No-Fund Warrant	150	0		0		0		
Lease Purchase Principal	153	1,435,000		1,230,000		1,025,000		
TOTAL USD DEBT	155	87,560,000		82,590,000		77,435,000		

*Tax Rates are expressed in Mills

Board President

Clerk of the Board

State of Kansas
Revenue Neutral (County Certification)

USD #261
2024-2025

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

The governing body of Unified School District 261 will meet on the 9th day of September 2024 at 6:15 PM at 1745 W. Grand Ave, Haysville, KS 67060 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 District Office and will be available at this hearing.

	Revenue Neutral Tax Rate				
	2023-2024			2024-2025	
	Actual Tax Levied	Actual Tax Rate	Neutral Tax Rate	Estimated Tax Levied	Est. Tax Rate
General	$3,319,508	20.000	21.435	$3,068,604	20.000
Capital Outlay	$1,057,428	7.986	7.264	$1,827,043	8.000
Bond and Interest #2	$0	0.000	0.000	$0	0.000
ALL OTHER FUNDS					
Supplemental General (LOB)	$3,057,444	14.776		$3,361,456	14.999
Adult Education	$0	0.000		$0	0.000
Cost of Living	$0	0.000		$0	0.000
Special Liability Expense Fund	$0	0.000		$0	0.000
Extraordinary Growth Facilities	$0	0.000		$0	0.000
Bond and Interest #1	$2,594,163	13.984		$3,073,393	13.714

State of Kansas
Revenue Neutral (County Certification)

USD #261
2024-2025

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

The governing body of Unified School District 261 will meet on the 9th day of September 2024 at 6:15 PM at 1745 W. Grand Ave, Haysville, KS 67060 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 District Office and will be available at this hearing.

Revenue Neutral Tax Rate

	2023-2024			2024-2025	
	Actual Tax Levied	Actual Tax Rate	Neutral Tax Rate	Estimated Tax Levied	Est. Tax Rate
General	$3,319,806	20.000	21.428	$3,098,604	20.000
Capital Outlay	$1,057,428	7.998	7.204	$1,827,043	8.000
Bond and Interest #2	$0	0.000	0.000	$0	0.000
ALL OTHER FUNDS					
Supplemental General (LOB)	$3,057,444	14.778		$3,361,459	14.999
Adult Education	$0	0.000		$0	0.000
Cost of Living	$0	0.000		$0	0.000
Special Liability Expense Fund	$0	0.000		$0	0.000
Extraordinary Growth Facilities	$0	0.000		$0	0.000
Bond and Interest #1	$2,894,163	13.984		$3,073,363	13.714
No-Fund Warrant	$0	0.000		$0	0.000
Special Assessment	$0	0.000		$0	0.000
Temporary Note	$0	0.000		$0	0.000
Historical Museum	$0	0.000		$0	0.000
Public Library Board	$0	0.000		$0	0.000
Public Library Board Employee Benefits	$0	0.000		$0	0.000
Sub Total - All Other Funds	$5,951,607	28.760	28.404	$6,434,822	28.713

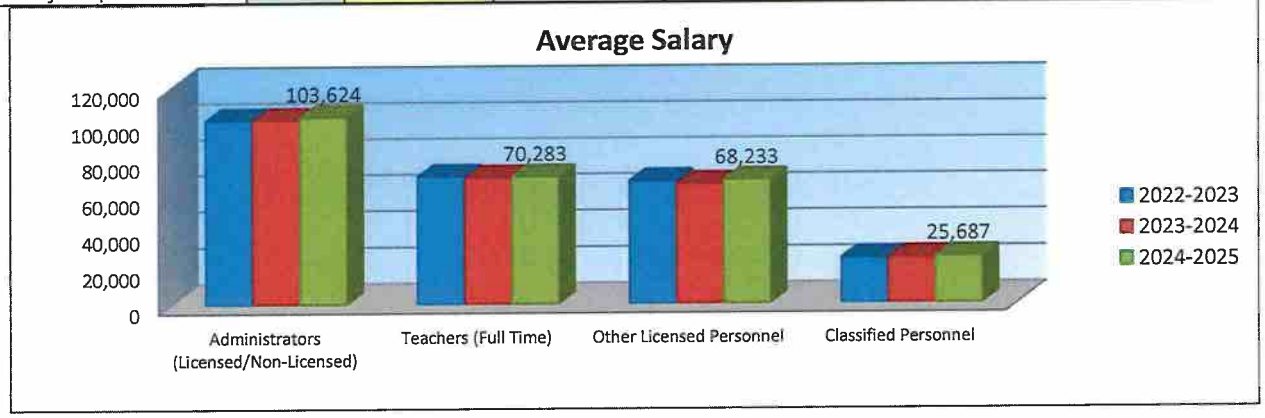
Board President

Clerk of the Board

USD # 261

Average Salaries

	2022-23 Actual			2023-24 Actual			2024-25 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Licensed/Non-Licensed)	28.0	2,856,657	102,023	31.0	3,164,537	102,082	31.0	3,212,355	103,624
Teachers (Full Time)	380.0	26,780,613	70,475	364.0	25,452,653	69,925	350.0	24,598,917	70,283
Other Licensed Personnel	73.0	4,951,272	67,826	93.0	6,146,243	66,089	93.0	6,345,623	68,233
Classified Personnel	529.0	13,293,377	25,129	539.0	13,637,906	25,302	544.0	13,973,930	25,687
Substitutes/Temporary Help	~~~~~~	3,675,169	~~~~~~	~~~~~~	2,365,919	~~~~~~	~~~~~~	2,817,340	~~~~~~



DEFINITIONS

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

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

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

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

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

2024-2025

USD 261 Budget Profile

HAYSVILLE
SCHOOLS
USD 261

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 #: 261

Introduction

Haysville School District has worked hard to uphold the Strategic Plan and ensure resources are available to students to create a successful learning environment.

Board Members

Member	Telephone	E-mail Address
Jennifer Bain	(316) 305-0000	jbain@usd261.com
Kelly Ramseyer	(620) 200-3767	kellyramseyer@usd261.com
Jeremy Bennett	(316) 250-9728	jbennett@usd261.com
Greg Fenster	(316) 523-3048	gfenster@usd261.com
Barb Walters	(316) 524-7875	bwalters@usd261.com
Tosha White	(316) 524-7636	twhite@usd261.com
Courtney Williams	(316) 393-8960	courtneywilliams@usd261.com

Key Staff

Superintendent	Mr. Jeff Hersh
Assistant Superintendent for Personnel & Chief Quality Officer	Mrs. Gillian Macias
Assistant Superintendent for Learning Services	Mrs. Jennifer Reed
Associate Superintendent of Finance and Business Operations	Mr. Craig Ryan
Director of Special Services	Dr. Angie Karraker
Director of Technology Services	Mr. Jason Soupene
Director of the Learning Center & Grant Writing	Ms. Penny Schuckman
Director of Communications	Mrs. Adia Ludwig
Executive Director of Operations	Mr. B. J. Knudson
Director of Transportation	Mr. Justin Bloomer
Director of Food Service	Mrs. Gina Lee
Clerk of the Board / Administrative Assistant	Mrs. Debbie Coleman

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

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	$44,064,330	50%	$43,599,965	51%	-1%	$45,728,805	47%	5%
Student Support Services	$7,916,704	9%	$7,641,679	9%	-3%	$8,092,995	8%	6%
Instructional Support Services	$4,988,085	6%	$4,975,925	6%	0%	$5,524,254	6%	11%
Administration & Support	$7,690,684	9%	$8,213,599	10%	7%	$10,073,801	10%	23%
Operations & Maintenance	$5,900,284	7%	$6,033,507	7%	2%	$8,091,050	8%	34%
Transportation	$3,660,107	4%	$3,522,079	4%	-4%	$5,296,880	5%	50%
Food Services	$4,790,336	5%	$3,972,732	5%	-17%	$4,527,000	5%	14%
Capital Improvements	$259,561	0%	$62,885	<1%	-76%	$1,300,000	1%	1967%
Debt Services	$7,770,413	9%	$7,803,298	9%	0%	$7,839,689	8%	0%
Other Costs	$1,055,703	1%	$0	0%	-100%	$0	0%	0%
Total Expenditures	88,096,207	100%	$85,825,669	100%	-3%	$96,474,474	100%	12%
Amount per Pupil	$15,690		$15,991		2%	$17,414		9%
Current Expenditures[2]	$77,086,289	100%	$75,211,988	100%	-2%	$83,554,785	100%	11%
Amount per Pupil	$13,729		$14,014		2%	$15,082		8%

Percent of Expenditures for Instruction[3]

Total Expenditures	$43,881,601	50%	$43,425,715	51%	1%	$45,478,805	47%	-4%
Current Expenditures	$43,881,601	57%	$43,425,715	58%	1%	$45,478,805	54%	-4%

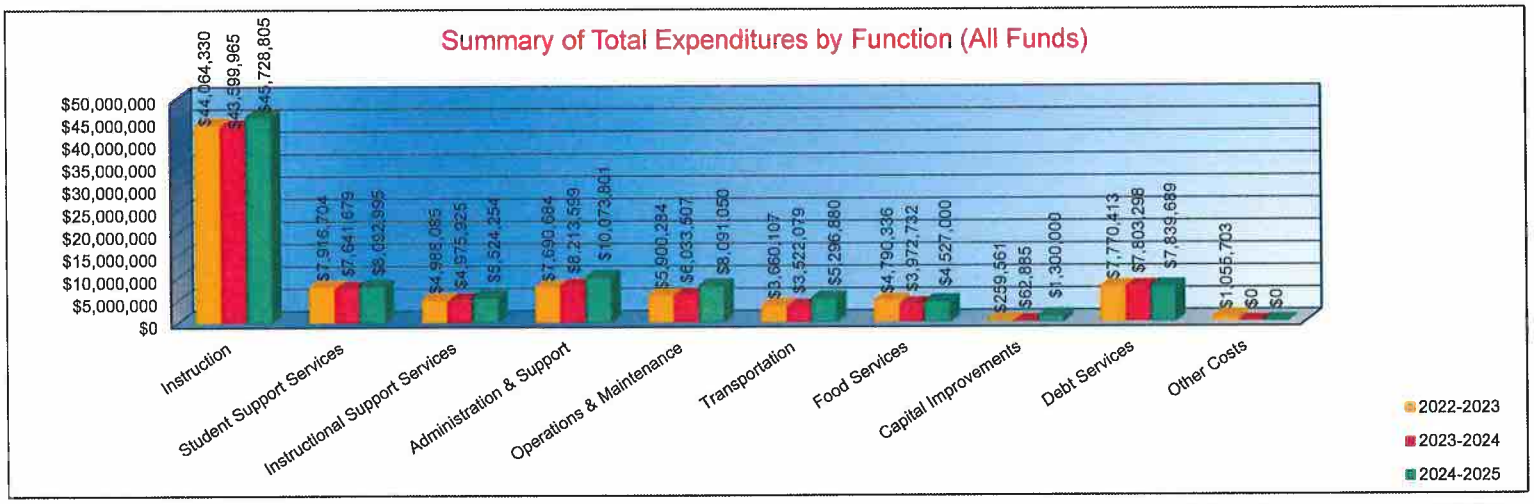
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At-Risk Education Fund, (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary 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.

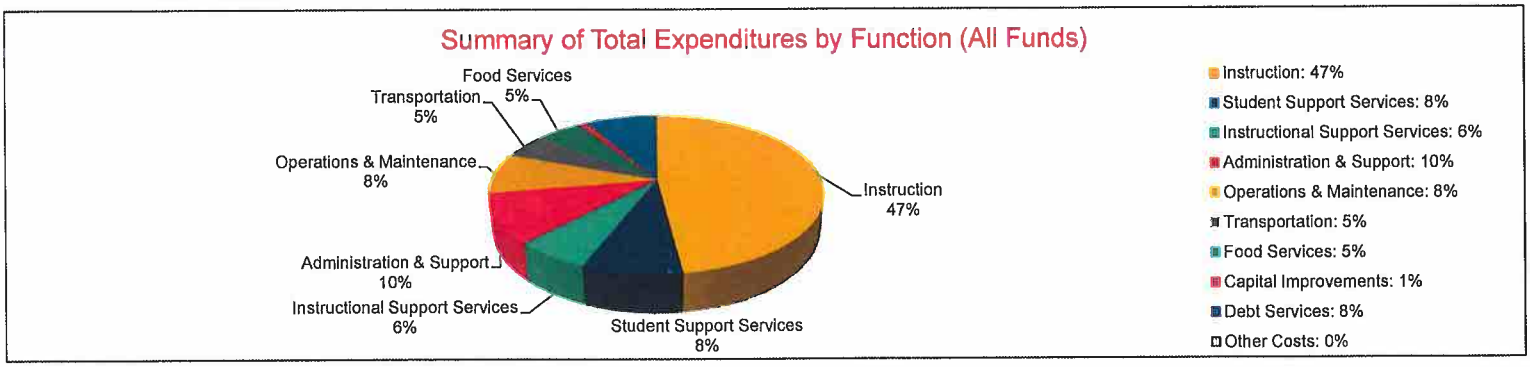
   Note: The Budgeted Total Expenditures may not match Code 99 due to budgeted transfers from (06) General and (08) Supplemental General to (53) Contingency Reserve and (55) Textbook & Student Material Revolving, which are not budgeted funds.

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)



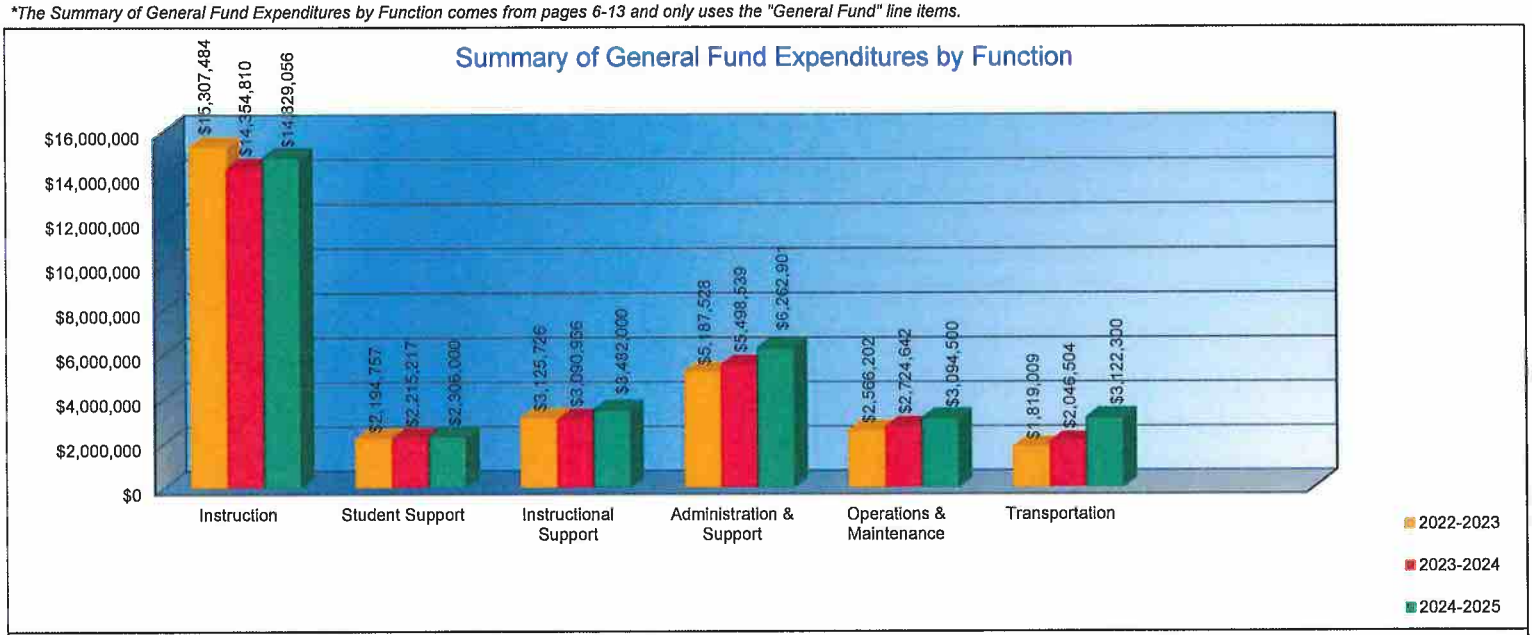


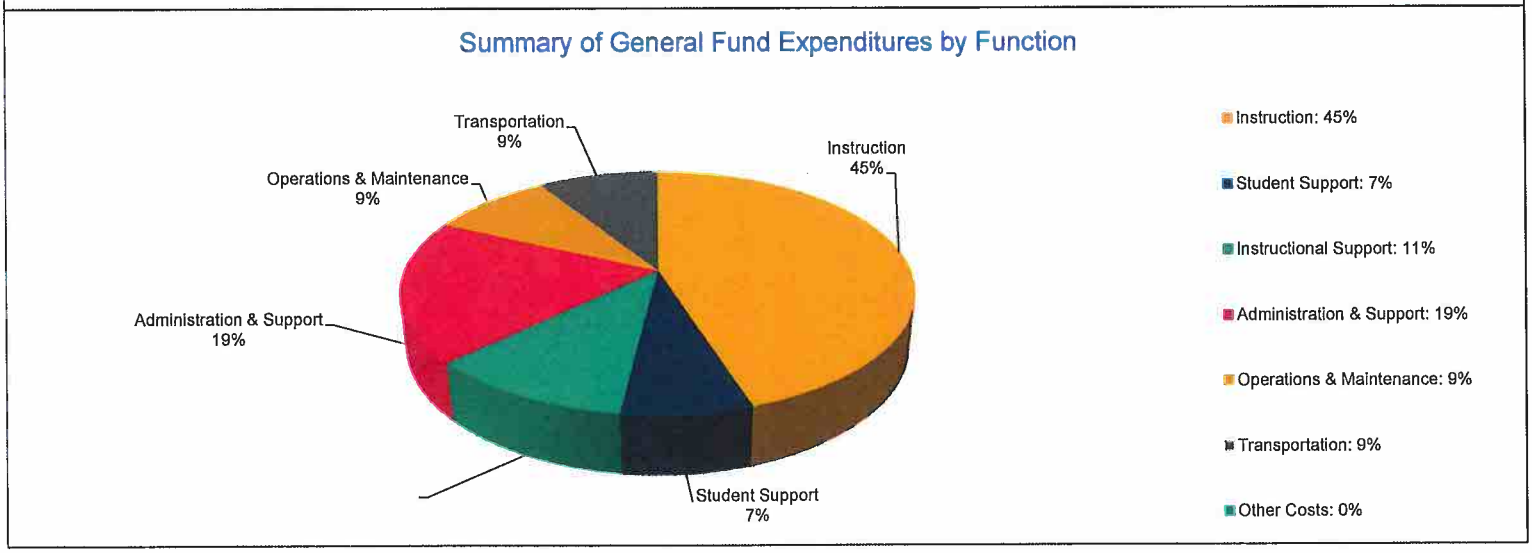
Note: Numbers on charts are within 1% due to rounding.

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	$15,307,484	51%	$14,354,810	48%	-6%	$14,829,056	45%	3%
Student Support	$2,194,757	7%	$2,215,217	7%	1%	$2,306,000	7%	4%
Instructional Support	$3,125,726	10%	$3,090,966	10%	-1%	$3,482,000	11%	13%
Administration & Support	$5,187,528	17%	$5,498,539	18%	6%	$6,262,901	19%	14%
Operations & Maintenance	$2,566,202	8%	$2,724,642	9%	6%	$3,094,500	9%	14%
Transportation	$1,819,009	6%	$2,046,504	7%	13%	$3,122,300	9%	53%
Capital Improvements	$0	0%	$0	0%	0%	$0	0%	0%
Other Costs	$0	0%	$0	0%	0%	$0	0%	0%
Total Expenditures	$30,200,706	100%	$29,930,678	100%	-1%	$33,096,757	100%	11%
Amount per Pupil	$5,379		$5,577		4%	$5,974		7%

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



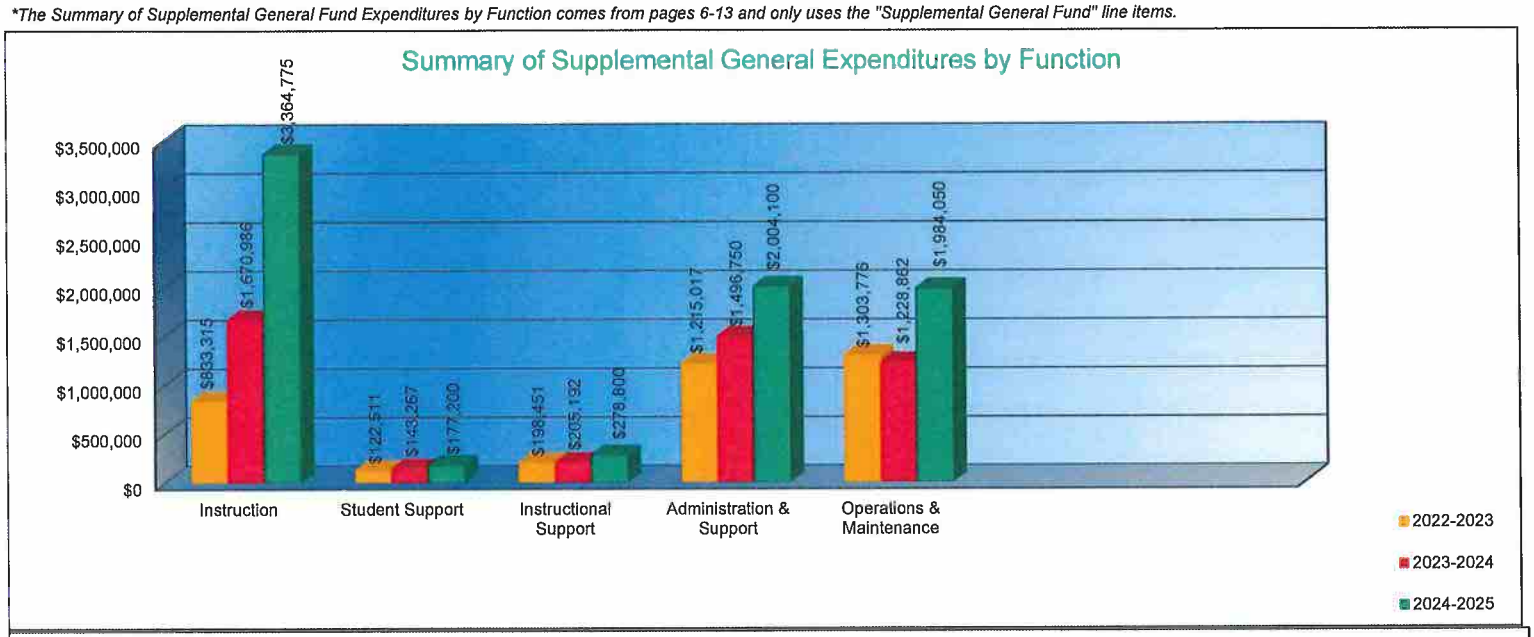


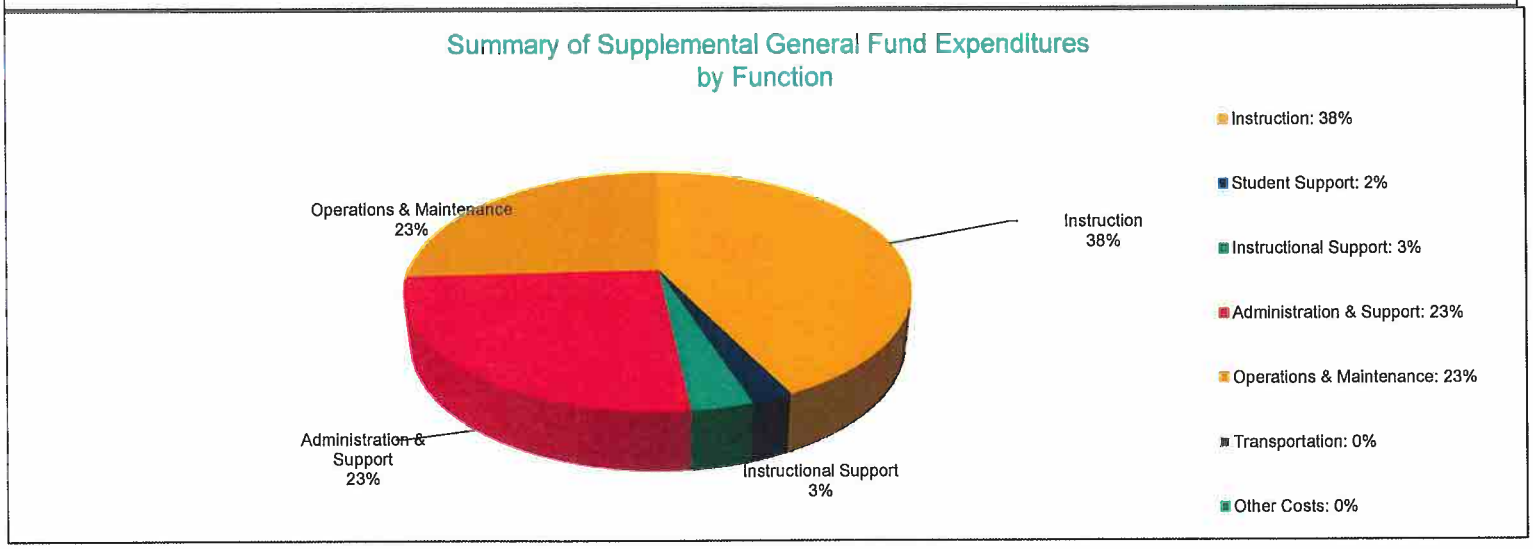
Note: Numbers on charts are within 1% due to rounding.

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	$833,315	23%	$1,670,986	35%	101%	$3,364,775	38%	101%
Student Support	$122,511	3%	$143,267	3%	17%	$177,200	2%	24%
Instructional Support	$198,451	5%	$205,192	4%	3%	$278,800	3%	36%
Administration & Support	$1,215,017	33%	$1,496,750	32%	23%	$2,004,100	23%	34%
Operations & Maintenance	$1,303,776	35%	$1,228,862	26%	-6%	$1,984,050	23%	61%
Transportation	$0	0%	$0	0%	0%	$0	0%	0%
Capital Improvements	$0	0%	$0	0%	0%	$1,000,000	11%	0%
Other Costs	$0	0%	$0	0%	0%	$0	0%	0%
Total Expenditures	$3,673,070	100%	$4,745,057	100%	29%	$8,808,925	100%	86%
Amount per Pupil	$654		$884		35%	$1,590		80%

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



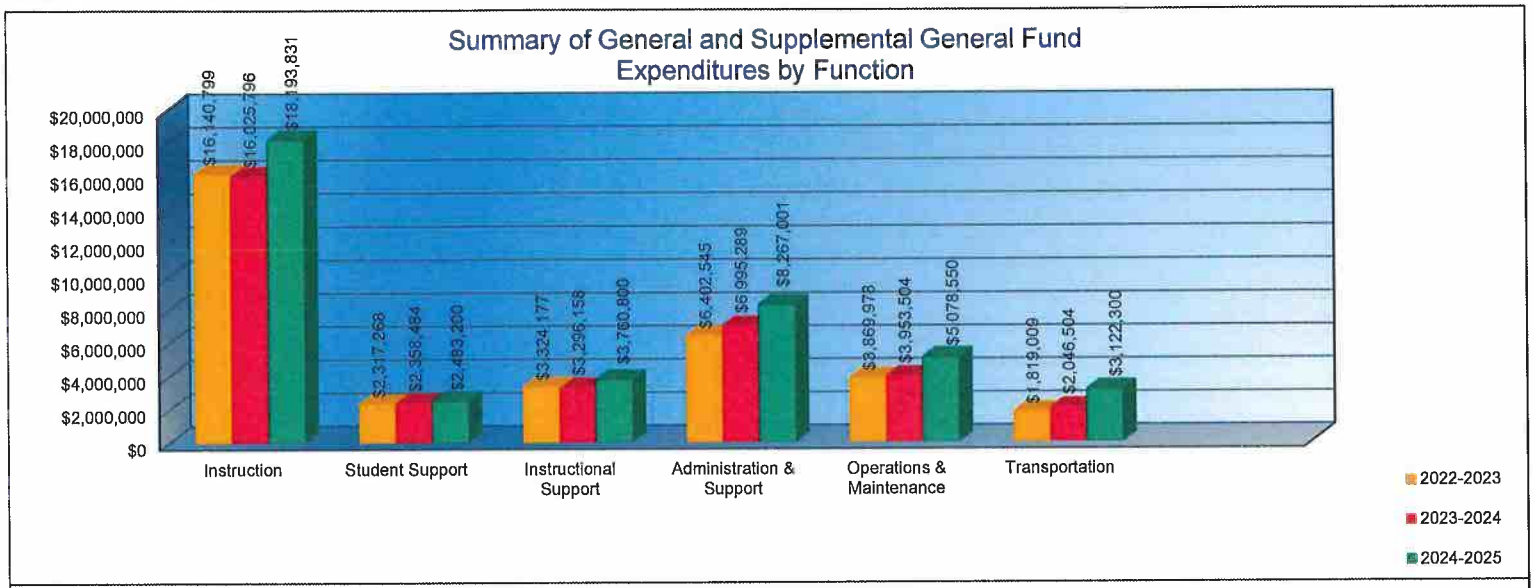


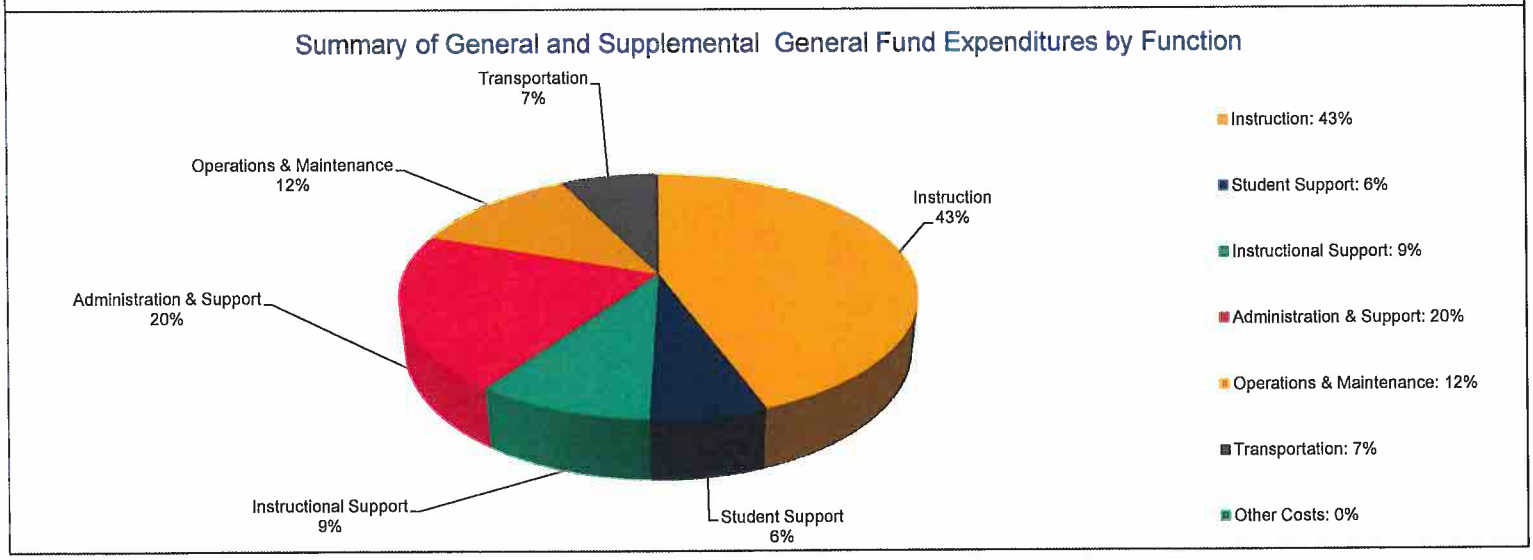
Note: Numbers on charts are within 1% due to rounding.

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	$16,140,799	48%	$16,025,796	46%	-1%	$18,193,831	43%	14%
Student Support	$2,317,268	7%	$2,358,484	7%	2%	$2,483,200	6%	5%
Instructional Support	$3,324,177	10%	$3,296,158	10%	-1%	$3,760,800	9%	14%
Administration & Support	$6,402,545	19%	$6,995,289	20%	9%	$8,267,001	20%	18%
Operations & Maintenance	$3,869,978	11%	$3,953,504	11%	2%	$5,078,550	12%	28%
Transportation	$1,819,009	5%	$2,046,504	6%	13%	$3,122,300	7%	53%
Capital Improvements	$0	0%	$0	0%	0%	$1,000,000	2%	0%
Other Costs	$0	$0	$0	$0	0%	$0	0%	0%
Total Expenditures	$33,873,776	100%	$34,675,735	100%	2%	$41,905,682	100%	21%
Amount per Pupil	$6,033		$6,461		7%	$7,564		17%

*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.





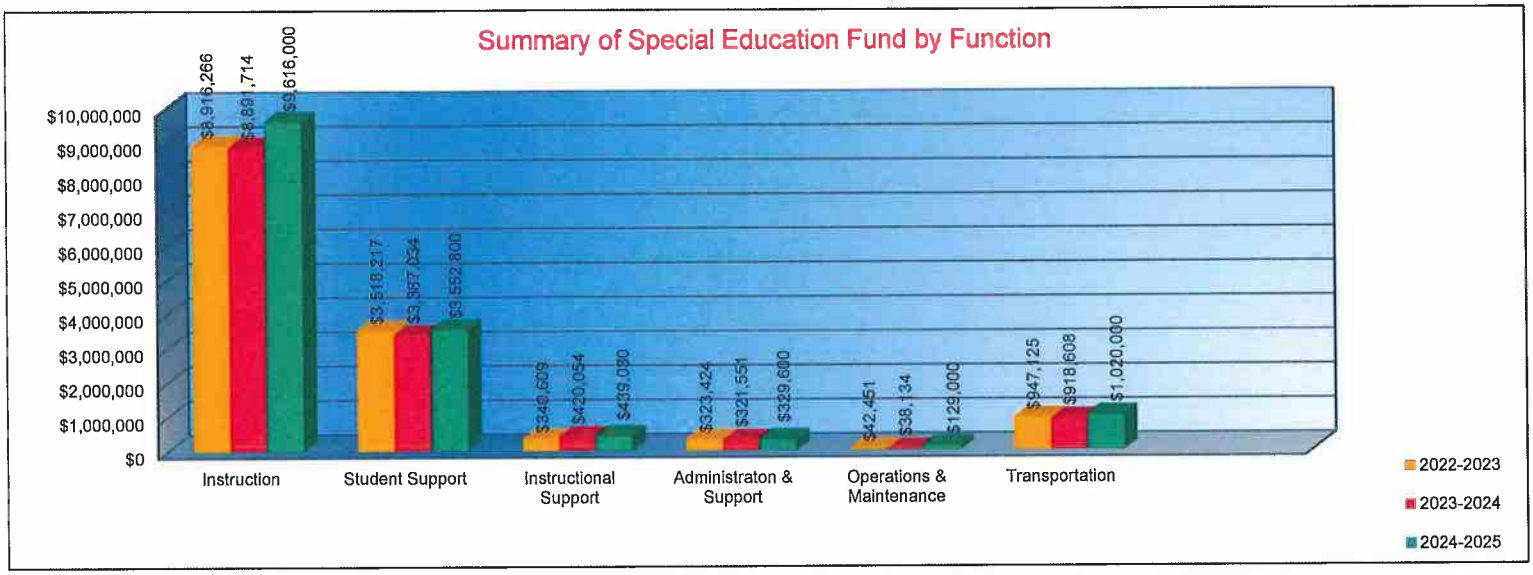
Note: Numbers on charts are within 1% due to rounding.

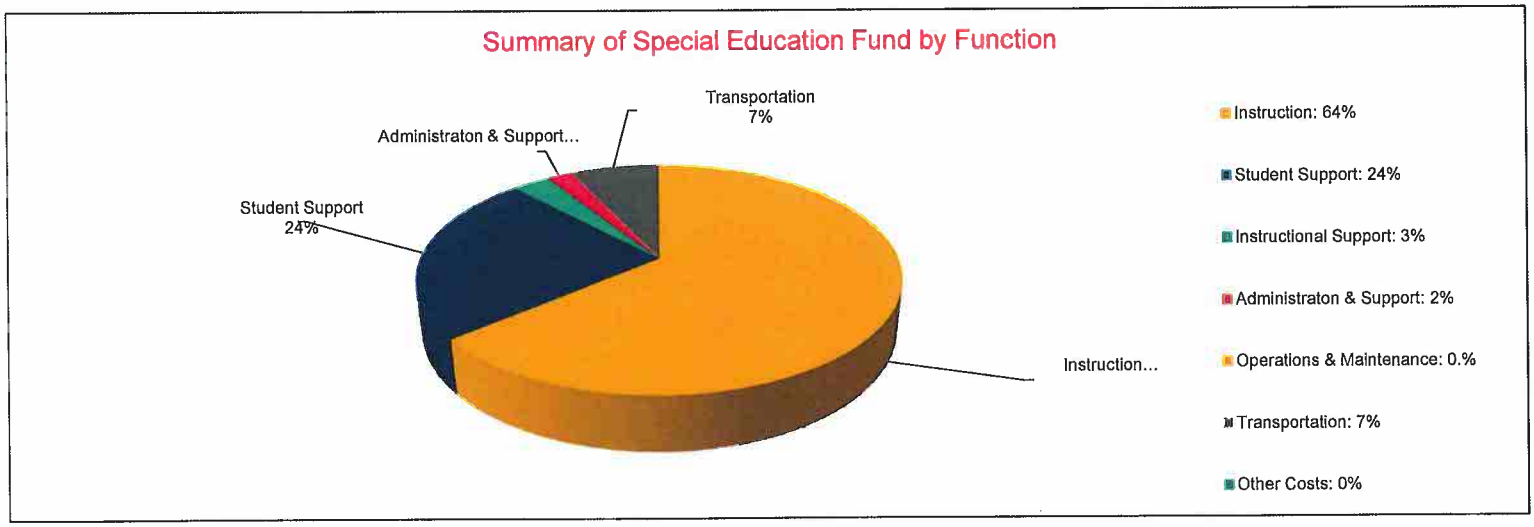
Summary of Special Education Fund by Function*

	2022-2023 Actual	% of Total	2023-2024 Actual	% of Total	% Change	2024-2025 Budget	% of Total	% Change
Instruction	$8,916,266	63%	$8,891,714	64%	0%	$9,616,000	64%	8%
Student Support	$3,518,217	25%	$3,387,034	24%	-4%	$3,552,800	24%	5%
Instructional Support	$340,609	2%	$420,054	3%	23%	$439,030	3%	5%
Administraton & Support	$323,424	2%	$321,551	2%	-1%	$329,600	2%	3%
Operations & Maintenance	$42,451	0%	$38,134	0%	-10%	$129,000	1%	238%
Transportation	$947,125	7%	$918,608	7%	-3%	$1,020,000	7%	11%
Capital Improvements	$0	0%	$0	0%	0%	$0	0%	0%
Other Costs	$0	0%	$0	0%	0%	$0	0%	0%
Total Expenditures[1]	$14,088,092	100%	$13,977,095	100%	-1%	$15,086,430	100%	8%
Amount per Pupil	$2,509		$2,604		4%	$2,723		5%

**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.



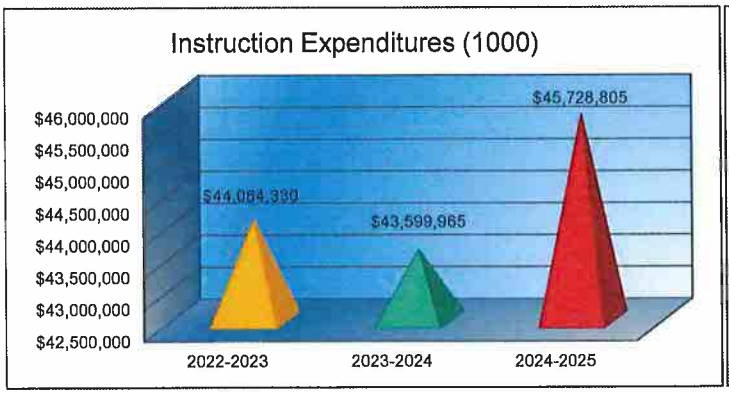


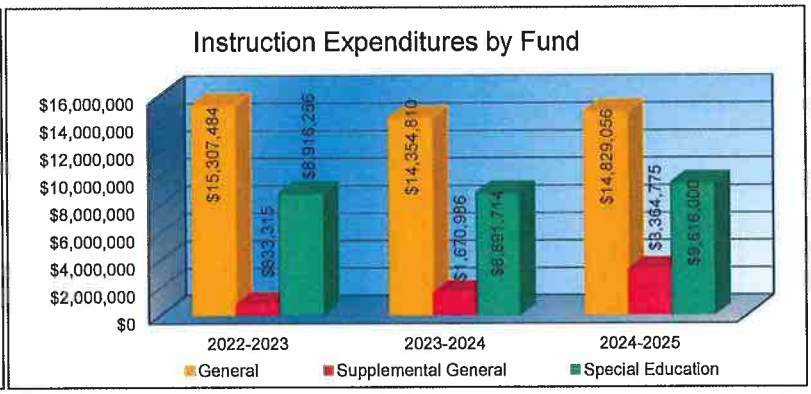
Note: Numbers on charts are within 1% due to rounding.

Instruction Expenditures (1000)

	2022-2023 Actual	2023-2024 Actual	% Change	2024-2025 Budget	% Change
General	$15,307,484	$14,354,810	-6%	$14,829,056	3%
Federal Funds	$4,316,707	$968,077	-78%	$978,209	1%
Supplemental General	$833,315	$1,670,986	101%	$3,364,775	101%
Preschool-Aged At-Risk	$499,852	$431,084	-14%	$433,000	0%
At-Risk Education Fund	$9,209,433	$11,092,791	20%	$10,814,600	-3%
Bilingual Education	$221,894	$205,000	-8%	$205,000	0%
Virtual Education	$100,394	$120,000	20%	$120,000	0%
Capital Outlay	$182,729	$174,250	-5%	$250,000	43%
Driver Education	$61,610	$48,264	-22%	$53,450	11%
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	$8,916,266	$8,891,714	0%	$9,616,000	8%
Cost of Living	$0	$0	0%	$0	0%
Career and Postsecondary Ed.	$571,784	$587,630	3%	$664,715	13%
Gifts & Grants[1]	$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	$3,018,151	$4,027,482	33%	$4,400,000	9%
Contingency Reserve	$0	$0	0%		
Text Book & Student Material	$292,906	$149,029	-49%		
Activity Fund	$531,805	$878,848	65%		
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	$44,064,330	$43,599,965	-1%	$45,728,805	5%
Enrollment (FTE)[3]	5,614.9	5,367.0	-4%	5,540.0	3%
Amount per Pupil[2]	$7,848	$8,124	4%	$8,254	2%
Adult Education	$0	$0	0%	$0	0%
Adult Supplemental Education	$0	$0	0%	$0	0%
Special Education Coop	$0	$0	0%	$0	0%
TOTAL	$44,064,330	$43,599,965	-1%	$45,728,805	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.



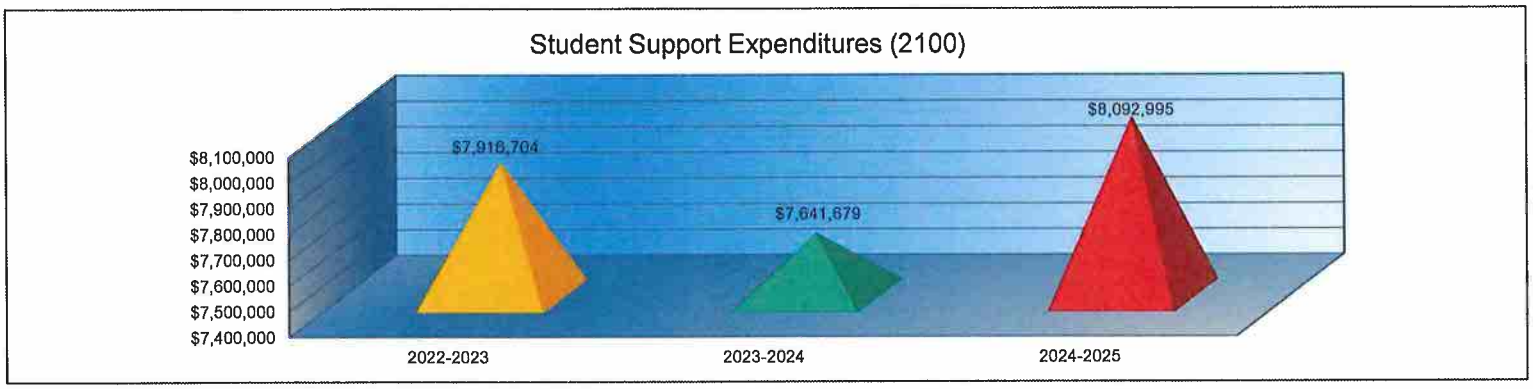


Note: Numbers on charts are within 1% due to rounding.

Student Support Expenditures (2100)

	2022-2023 Actual	2023-2024 Actual	% Change	2024-2025 Budget	% Change
General	$2,194,757	$2,215,217	1%	$2,306,000	4%
Federal Funds	$508,649	$210,628	-59%	$212,000	1%
Supplemental General	$122,511	$143,267	17%	$177,200	24%
Preschool-Aged At-Risk	$0	$0	0%	$0	0%
At-Risk Education Fund	$48,165	$44,953	-7%	$45,400	1%
Bilingual Education	$0	$0	0%	$0	0%
Virtual Education	$0	$0	0%	$0	0%
Capital Outlay	$609,362	$643,773	6%	$750,000	17%
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	$486,040	$490,000	1%	$495,000	1%
Summer School	$0	$0	0%	$0	0%
Special Education	$3,518,217	$3,387,034	-4%	$3,552,800	5%
Cost of Living	$0	$0	0%	$0	0%
Career and Postsecondary Ed.	$0	$0	0%	$0	0%
Gifts & Grants[1]	$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	$429,003	$506,807	18%	$554,595	9%
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	$7,916,704	$7,641,679	-3%	$8,092,995	6%
Enrollment (FTE)[3]	5,614.9	5,367.0	-4%	5,540.0	3%
Amount per Pupil[2]	$1,410	$1,424	1%	$1,461	3%
Adult Education	$0	$0	0%	$0	0%
Adult Supplemental Education	$0	$0	0%	$0	0%
Special Education Coop	$0	$0	0%	$0	0%
TOTAL	$7,916,704	$7,641,679	-3%	$8,092,995	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.

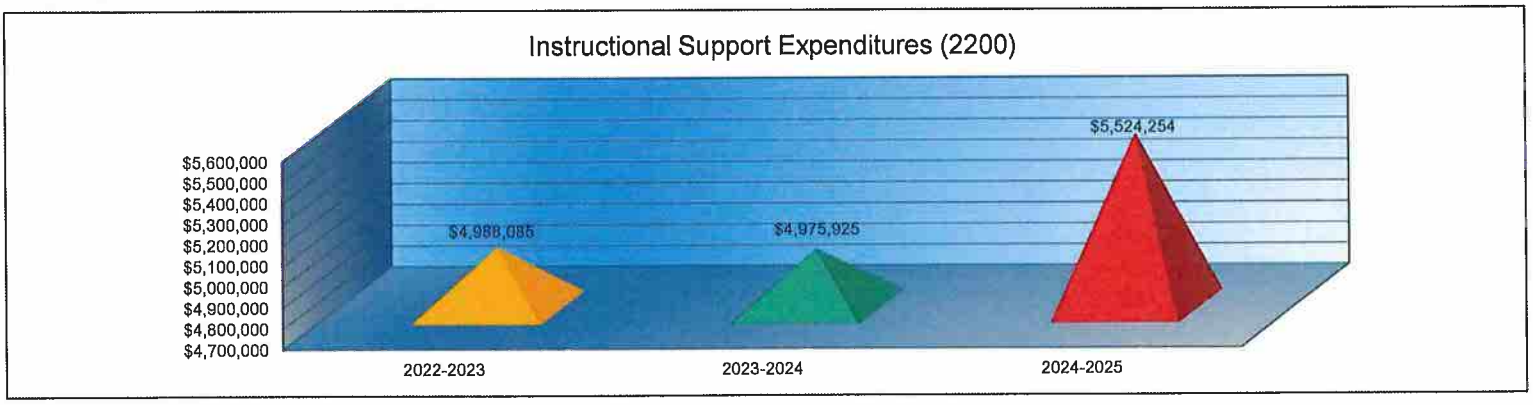


Note: Numbers on charts are within 1% due to rounding.

Instructional Support Expenditures (2200)

	2022-2023 Actual	2023-2024 Actual	% Change	2024-2025 Budget	% Change
General	$3,125,726	$3,090,966	-1%	$3,482,000	13%
Federal Funds	$347,844	$452,875	30%	$456,210	1%
Supplemental General	$198,451	$205,192	3%	$278,800	36%
Preschool-Aged At-Risk	$0	$0	0%	$0	0%
At-Risk Education Fund	$250,935	$256,201	2%	$257,700	1%
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	$211,079	$132,249	-37%	$260,514	97%
Parent Education Program	$0	$0	0%	$0	0%
Summer School	$0	$0	0%	$0	0%
Special Education	$340,609	$420,054	23%	$439,030	5%
Cost of Living	$0	$0	0%	$0	0%
Career and Postsecondary Ed.	$0	$0	0%	$0	0%
Gifts & Grants[1]	$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%	$0	0%
KPERS Spec. Ret. Contribution	$348,210	$312,991	-10%	$350,000	12%
Contingency Reserve	$0	$0	0%		
Text Book & Student Material	$165,231	$105,397	-36%		
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	$4,988,085	$4,975,925	0%	$5,524,254	11%
Enrollment (FTE)[3]	5,614.9	5,367.0	-4%	5,540.0	3%
Amount per Pupil[2]	$888	$927	4%	$997	8%
Adult Education	$0	$0	0%	$0	0%
Adult Supplemental Education	$0	$0	0%	$0	0%
Special Education Coop	$0	$0	0%	$0	0%
TOTAL	$4,988,085	$4,975,925	0%	$5,524,254	11%

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.

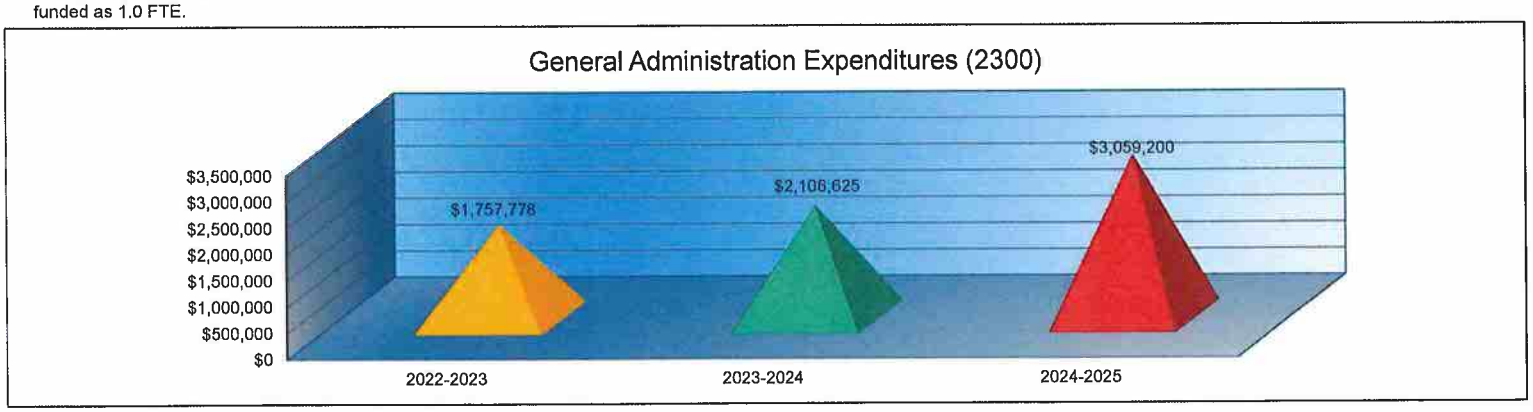


Note: Numbers on charts are within 1% due to rounding.

General Administration Expenditures (2300)

	2022-2023 Actual	2023-2024 Actual	% Change	2024-2025 Budget	% Change
General	$508,987	$605,185	19%	$775,500	28%
Federal Funds	$0	$0	0%	$0	0%
Supplemental General	$801,888	$1,069,348	33%	$1,304,100	22%
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	$26,311	$22,101	-16%	$550,000	2389%
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	$323,424	$321,551	-1%	$329,600	3%
Cost of Living	$0	$0	0%	$0	0%
Career and Postsecondary Ed.	$0	$0	0%	$0	0%
Gifts & Grants[1]	$0	$0	0%	$0	0%
Special Liability Expense	$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	$97,168	$88,440	-9%	$100,000	13%
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	$1,757,778	$2,106,625	20%	$3,059,200	45%
Enrollment (FTE)[3]	5,614.9	5,367.0	-4%	5,540.0	3%
Amount per Pupil[2]	$313	$393	26%	$552	40%
Adult Education	$0	$0	0%	$0	0%
Adult Supplemental Education	$0	$0	0%	$0	0%
Special Education Coop	$0	$0	0%	$0	0%
TOTAL	$1,757,778	$2,106,625	20%	$3,059,200	45%

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.

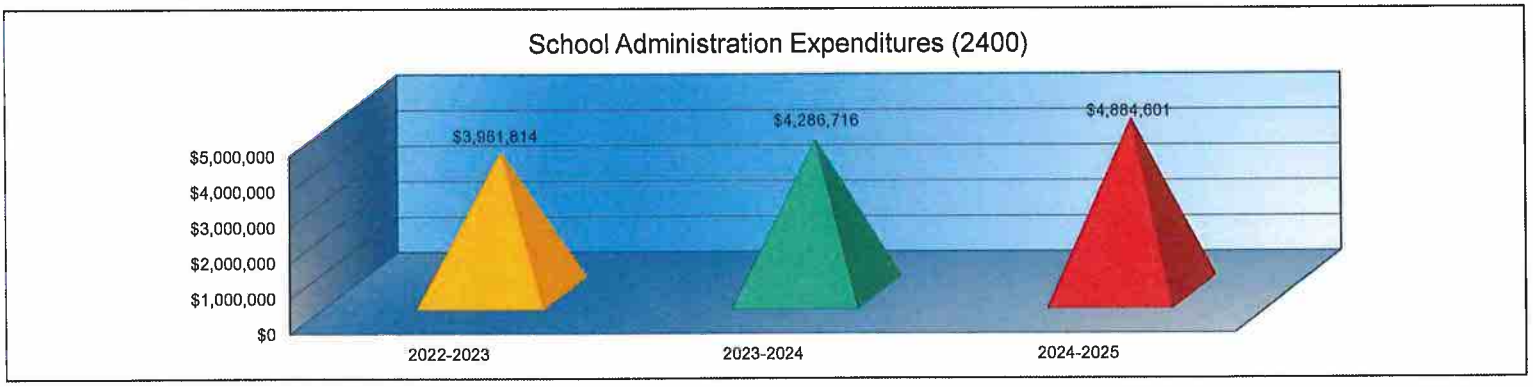


Note: Numbers on charts are within 1% due to rounding.

School Administration Expenditures (2400)

	2022-2023 Actual	2023-2024 Actual	% Change	2024-2025 Budget	% Change
General	$3,198,624	$3,561,977	11%	$3,982,401	12%
Federal Funds	$0	$0	0%	$0	0%
Supplemental General	$58,983	$56,441	-4%	$200,000	254%
Preschool-Aged At-Risk	$34,204	$16,655	-51%	$17,000	2%
At-Risk Education Fund	$223,192	$208,814	-6%	$210,200	1%
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[1]	$0	$0	0%	$0	0%
Special Liability Expense	$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	$446,811	$442,829	-1%	$475,000	7%
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	$3,961,814	$4,286,716	8%	$4,884,601	14%
Enrollment (FTE)[3]	5,614.9	5,367.0	-4%	5,540.0	3%
Amount per Pupil[2]	$706	$799	13%	$882	10%
Adult Education	$0	$0	0%	$0	0%
Adult Supplemental Education	$0	$0	0%	$0	0%
Special Education Coop	$0	$0	0%	$0	0%
TOTAL	$3,961,814	$4,286,716	8%	$4,884,601	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.

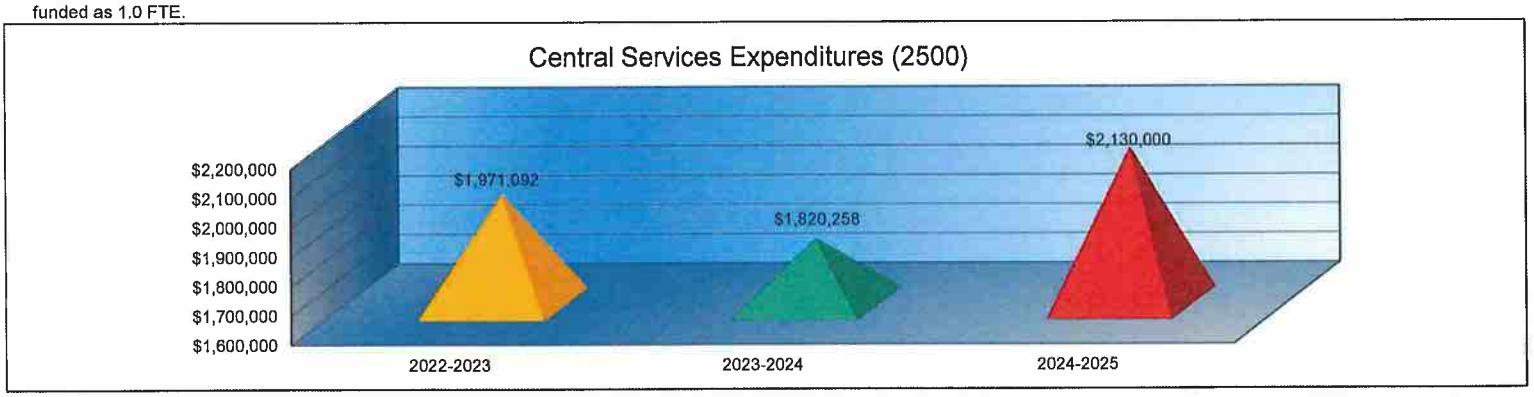


Note: Numbers on charts are within 1% due to rounding.

Central Services Expenditures (2500)

	2022-2023 Actual	2023-2024 Actual	% Change	2024-2025 Budget	% Change
General	$1,479,917	$1,331,377	-10%	$1,505,000	13%
Federal Funds	$25,981	$0	-100%	$0	0%
Supplemental General	$354,146	$370,961	5%	$500,000	35%
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[1]	$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	$111,048	$117,920	6%	$125,000	6%
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	$1,971,092	$1,820,258	-8%	$2,130,000	17%
Enrollment (FTE)[3]	5,614.9	5,367.0	-4%	5,540.0	3%
Amount per Pupil[2]	$351	$339	-3%	$384	13%
Adult Education	$0	$0	0%	$0	0%
Adult Supplemental Education	$0	$0	0%	$0	0%
Special Education Coop	$0	$0	0%	$0	0%
TOTAL	$1,971,092	$1,820,258	-8%	$2,130,000	17%

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.

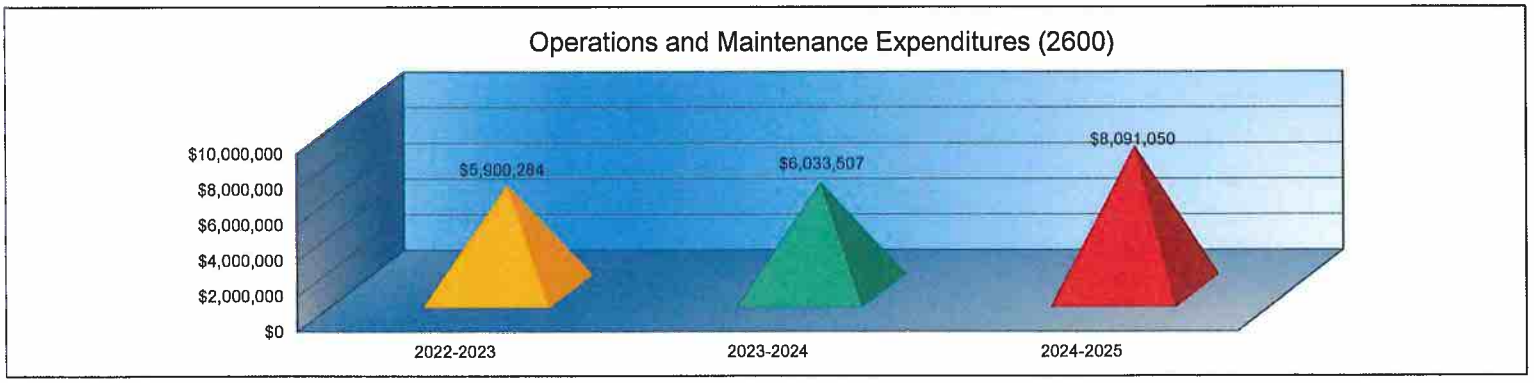


Note: Numbers on charts are within 1% due to rounding.

Operations and Maintenance Expenditures (2600)

	2022-2023 Actual	2023-2024 Actual	% Change	2024-2025 Budget	% Change
General	$2,566,202	$2,724,642	6%	$3,094,500	14%
Federal Funds	$0	$0	0%	$0	0%
Supplemental General	$1,303,776	$1,228,862	-6%	$1,984,050	61%
Preschool-Aged At-Risk	$287	$879	206%	$0	-100%
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	$1,578,433	$1,580,333	0%	$2,380,000	51%
Driver Training	$4,222	$27,237	545%	$33,500	23%
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	$42,451	$38,134	-10%	$129,000	238%
Cost of Living	$0	$0	0%	$0	0%
Career and Postsecondary Ed.	$0	$0	0%	$0	0%
Gifts & Grants[1]	$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	$404,913	$433,420	7%	$470,000	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	$5,900,284	$6,033,507	2%	$8,091,050	34%
Enrollment (FTE)[3]	5,614.9	5,367.0	-4%	5,540.0	3%
Amount per Pupil[2]	$1,051	$1,124	7%	$1,460	30%
Adult Education	$0	$0	0%	$0	0%
Adult Supplemental Education	$0	$0	0%	$0	0%
Special Education Coop	$0	$0	0%	$0	0%
TOTAL	$5,900,284	$6,033,507	2%	$8,091,050	34%

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.

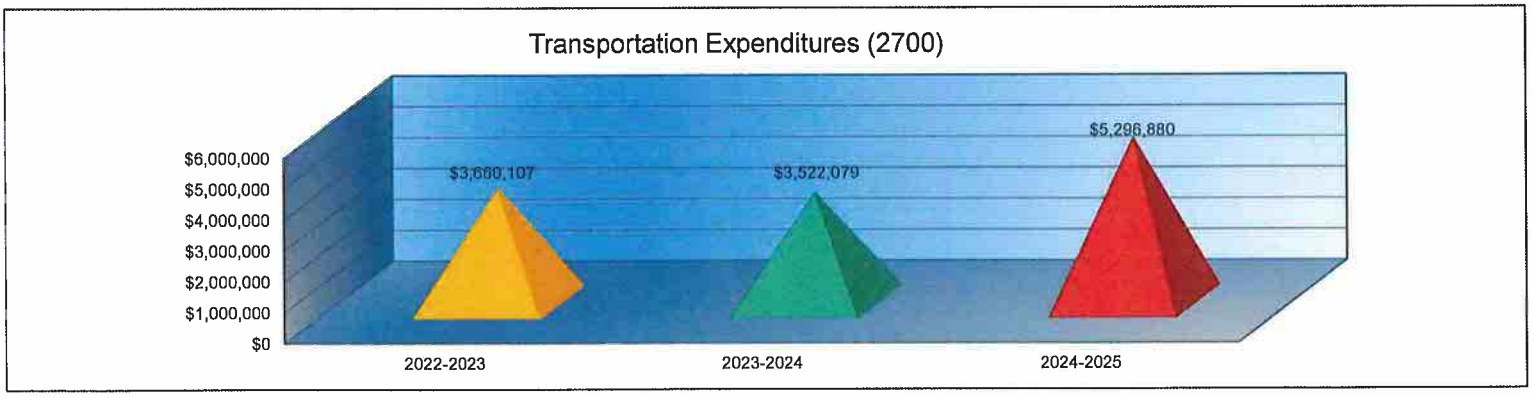


Note: Numbers on charts are within 1% due to rounding.

Transportation Expenditures (2700)

	2022-2023 Actual	2023-2024 Actual	% Change	2024-2025 Budget	% Change
General	$1,819,009	$2,046,504	13%	$3,122,300	53%
Federal Funds	$24,921	$28,341	14%	$28,730	1%
Supplemental General	$0	$0	0%	$0	0%
Preschool-Aged At-Risk	$0	$0	0%	$0	0%
At-Risk Education Fund	$1,061	$870	-18%	$850	-2%
Bilingual Education	$0	$0	0%	$0	0%
Virtual Education	$0	$0	0%	$0	0%
Capital Outlay	$583,109	$327,041	-44%	$850,000	160%
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	$947,125	$918,608	-3%	$1,020,000	11%
Cost of Living	$0	$0	0%	$0	0%
Career and Postsecondary Ed.	$0	$0	0%	$0	0%
Gifts & Grants[1]	$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	$284,882	$200,715	-30%	$275,000	37%
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	$3,660,107	$3,522,079	-4%	$5,296,880	50%
Enrollment (FTE)[3]	5,614.9	5,367.0	-4%	5,540.0	3%
Amount per Pupil[2]	$652	$656	1%	$956	46%
Adult Education	$0	$0	0%	$0	0%
Adult Supplemental Education	$0	$0	0%	$0	0%
Special Education Coop	$0	$0	0%	$0	0%
TOTAL	$3,660,107	$3,522,079	-4%	$5,296,880	50%

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.

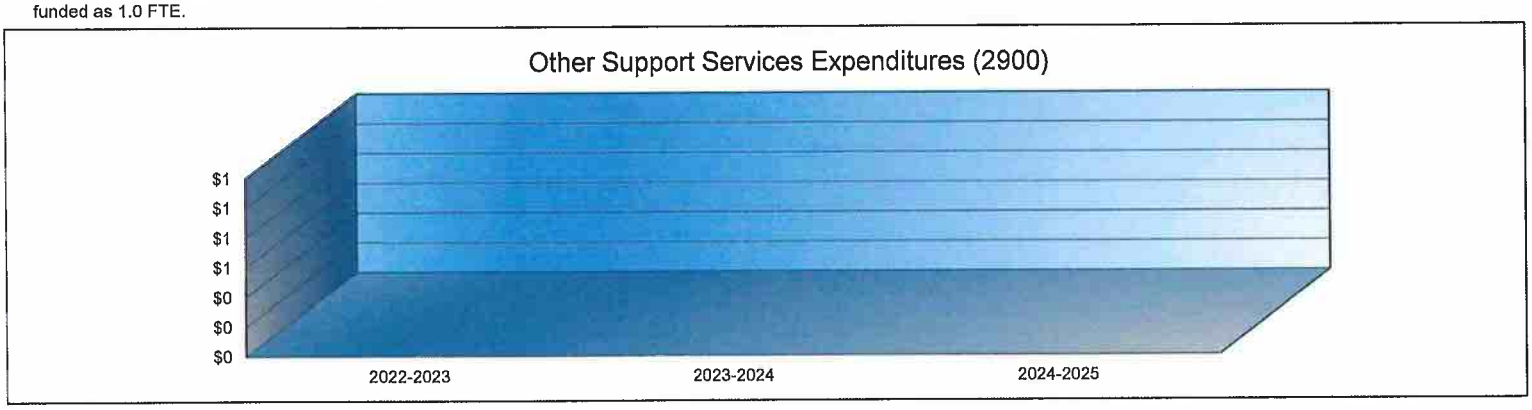


Note: Numbers on charts are within 1% due to rounding.

Other Support Services Expenditures (2900)

	2022-2023 Actual	2023-2024 Actual	% Change	2024-2025 Budget	% Change
General	$0	$0	0%	$0	0%
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[1]	$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	$0	0%	$0	0%
Enrollment (FTE)[3]	5,614.9	5,367.0	-4%	5,540.0	3%
Amount per Pupil[2]	$0	$0	0%	$0	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	$0	0%	$0	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.

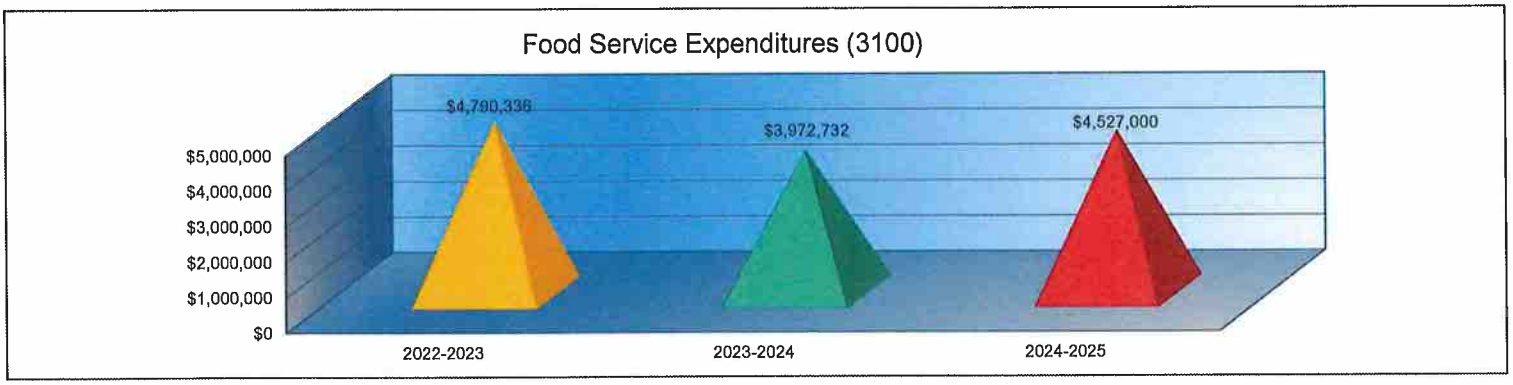


Note: Numbers on charts are within 1% due to rounding.

Food Service Expenditures (3100)

	2022-2023 Actual	2023-2024 Actual	% Change	2024-2025 Budget	% Change
General	$0	$0	0%	$0	0%
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	$3,601,759	$3,830,977	6%	$4,377,000	14%
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[1]	$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	$1,188,577	$141,755	-88%	$150,000	6%
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	$4,790,336	$3,972,732	-17%	$4,527,000	14%
Enrollment (FTE)[3]	5,614.9	5,367.0	-4%	5,540.0	3%
Amount per Pupil[2]	$853	$740	-13%	$817	10%
Adult Education	$0	$0	0%	$0	0%
Adult Supplemental Education	$0	$0	0%	$0	0%
Special Education Coop	$0	$0	0%	$0	0%
TOTAL	$4,790,336	$3,972,732	-17%	$4,527,000	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.

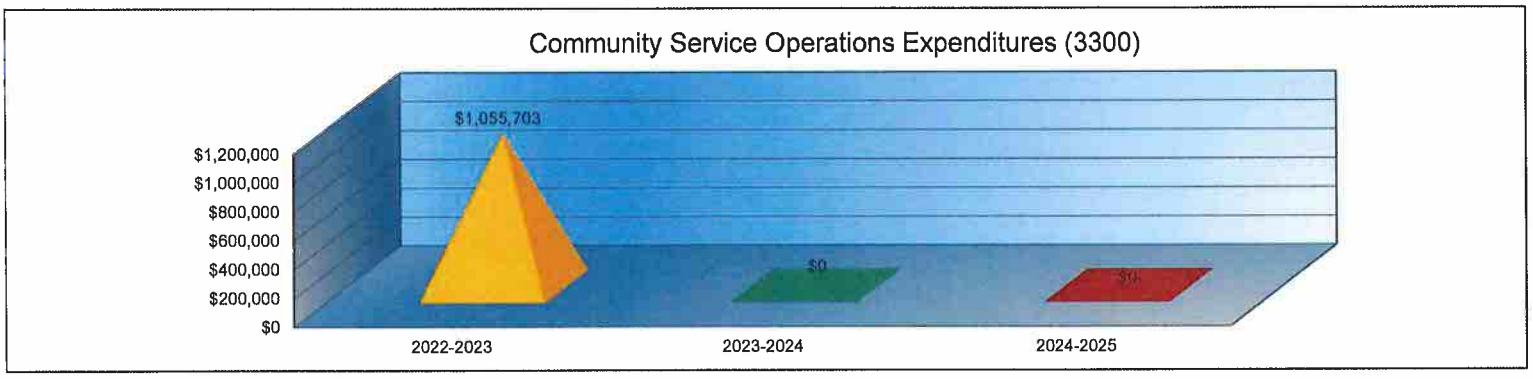


Note: Numbers on charts are within 1% due to rounding.

Community Service Operations Expenditures (3300)

	2022-2023 Actual	2023-2024 Actual	% Change	2024-2025 Budget	% Change
General	$0	$0	0%	$0	0%
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[1]	$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	$1,055,703	$0	-100%		
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	$1,055,703	$0	-100%	$0	0%
Enrollment (FTE)[3]	5,614.9	5,367.0	-4%	5,540.0	3%
Amount per Pupil[2]	$188	$0	-100%	$0	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	$1,055,703	$0	-100%	$0	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.

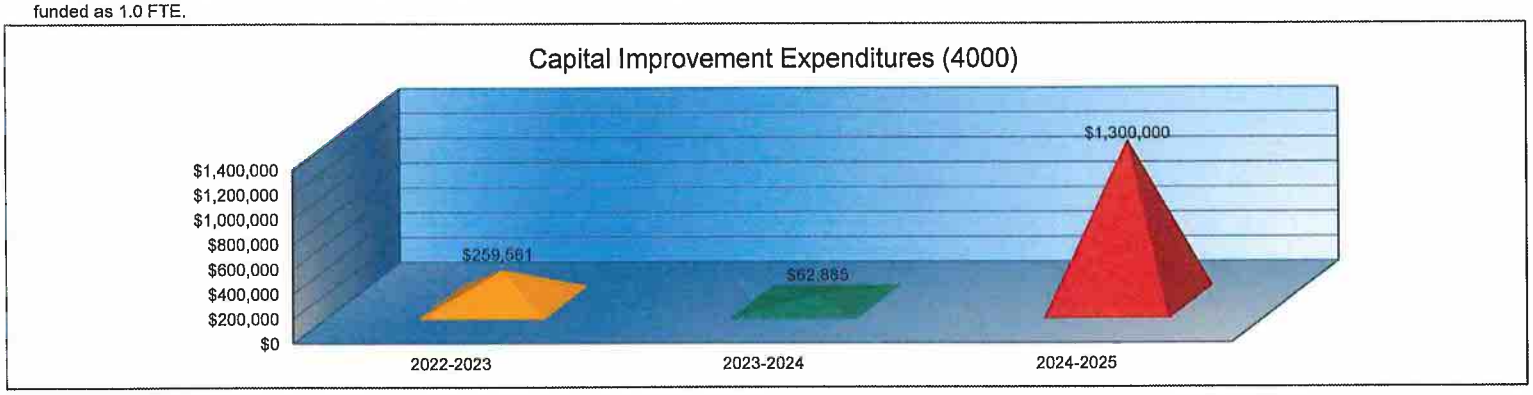


Note: Numbers on charts are within 1% due to rounding.

Capital Improvement Expenditures (4000)

	2022-2023 Actual	2023-2024 Actual	% Change	2024-2025 Budget	% Change
General	$0	$0	0%	$0	0%
Federal Funds	$0	$0	0%	$0	0%
Supplemental General	$0	$0	0%	$1,000,000	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	$259,561	$62,885	-76%	$300,000	377%
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[1]	$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	$259,561	$62,885	-76%	$1,300,000	1967%
Enrollment (FTE)[3]	5,614.9	5,367.0	-4%	5,540.0	3%
Amount per Pupil[2]	$46	$12	-74%	$235	1858%
Adult Education	$0	$0	0%	$0	0%
Adult Supplemental Education	$0	$0	0%	$0	0%
Special Education Coop	$0	$0	0%	$0	0%
TOTAL	$259,561	$62,885	-76%	$1,300,000	1967%

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.

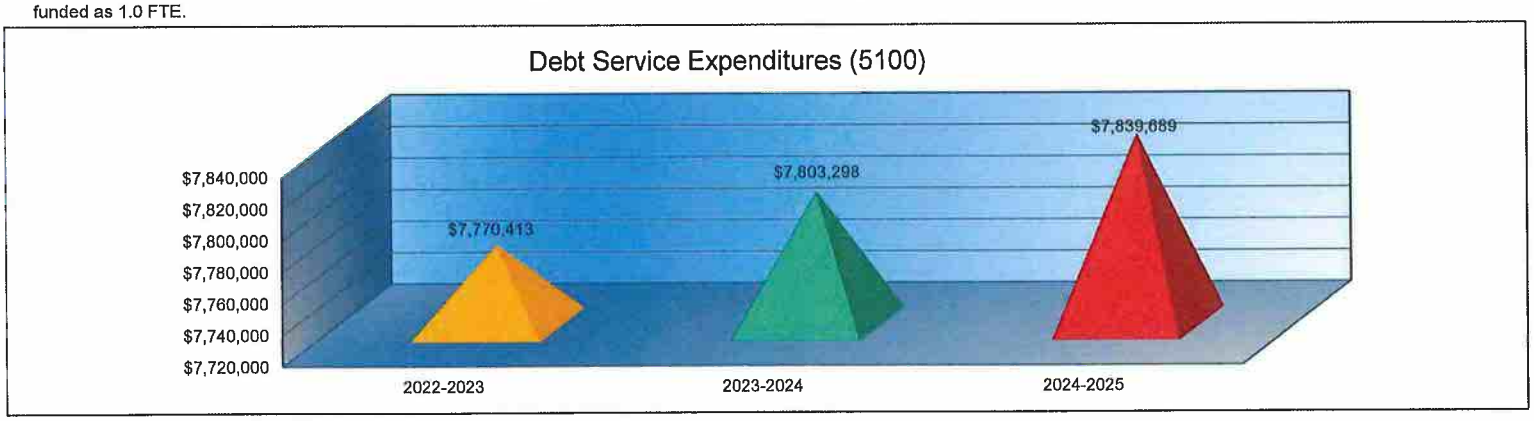


Note: Numbers on charts are within 1% due to rounding.

Debt Service Expenditures (5100)

	2022-2023 Actual	2023-2024 Actual	% Change	2024-2025 Budget	% Change
General	$0	$0	0%	$0	0%
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	$224,624	$261,385	16%	$270,000	3%
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[1]	$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	$7,545,789	$7,541,913	0%	$7,569,689	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	$7,770,413	$7,803,298	0%	$7,839,689	0%
Enrollment (FTE)[3]	5,614.9	5,367.0	-4%	5,540.0	3%
Amount per Pupil[2]	$1,384	$1,454	5%	$1,415	-3%
Adult Education	$0	$0	0%	$0	0%
Adult Supplemental Education	$0	$0	0%	$0	0%
Special Education Coop	$0	$0	0%	$0	0%
TOTAL	$7,770,413	$7,803,298	0%	$7,839,689	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.

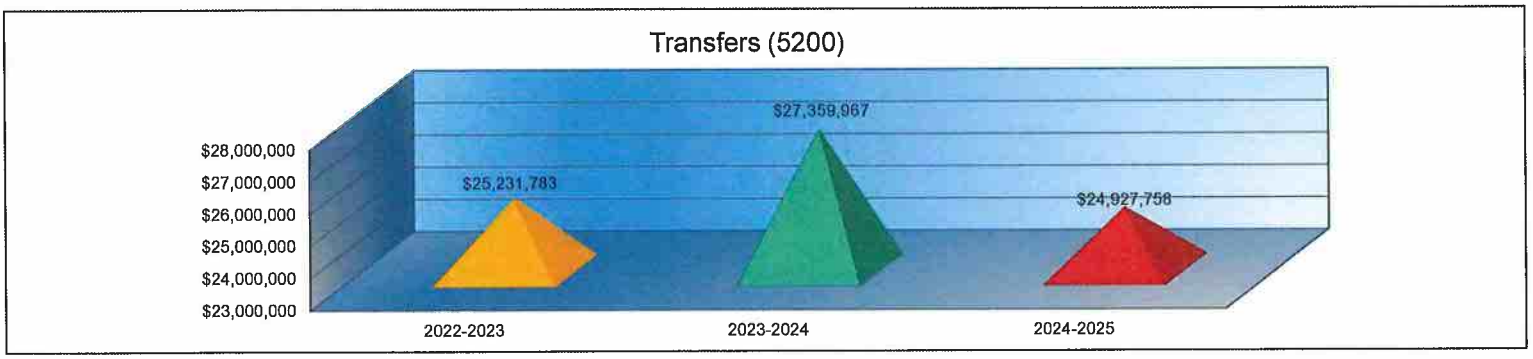


Note: Numbers on charts are within 1% due to rounding.

Transfers (5200)

	2022-2023 Actual	2023-2024 Actual	% Change	2024-2025 Budget	% Change
General	$14,348,470	$16,700,874	16%	$17,152,198	3%
Federal Funds	$0	$0	0%	$0	0%
Supplemental General	$10,883,313	$10,659,093	-2%	$7,775,560	-27%
Preschool-Aged At-Risk	$0	$0	0%	$0	0%
At-Risk Education Fund	$0	$0	n/a	$0	n/a
Bilingual Education	$0	$0	n/a	$0	n/a
Virtual Education	$0	$0	n/a	$0	n/a
Capital Outlay	$0	$0	n/a	$0	n/a
Driver Training	$0	$0	n/a	$0	n/a
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	n/a	$0	n/a
Parent Education Program	$0	$0	n/a	$0	n/a
Summer School	$0	$0	n/a	$0	n/a
Special Education	$0	$0	n/a	$0	n/a
Cost of Living	$0	$0	0%	$0	0%
Career and Postsecondary Ed.	$0	$0	n/a	$0	n/a
Gifts & Grants[1]	$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%	$0	0%
KPERS Spec. Ret. Contribution	$0	$0	0%		
Contingency Reserve	$0	$0	0%	$0	0%
Text Book & Student Material	$0	$0	n/a		
Activity Fund	$0	$0	0%		
Bond and Interest #1	$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	$25,231,783	$27,359,967	8%	$24,927,758	-9%
Enrollment (FTE)[3]	5,614.9	5,367.0	-4%	5,540.0	3%
Amount per Pupil[2]	$4,494	$5,098	13%	$4,500	-12%
Adult Education	$0	$0	0%	$0	0%
Adult Supplemental Education	$0	$0	0%	$0	0%
Special Education Coop	$0	$0	0%	$0	0%
TOTAL	$25,231,783	$27,359,967	8%	$24,927,758	-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.

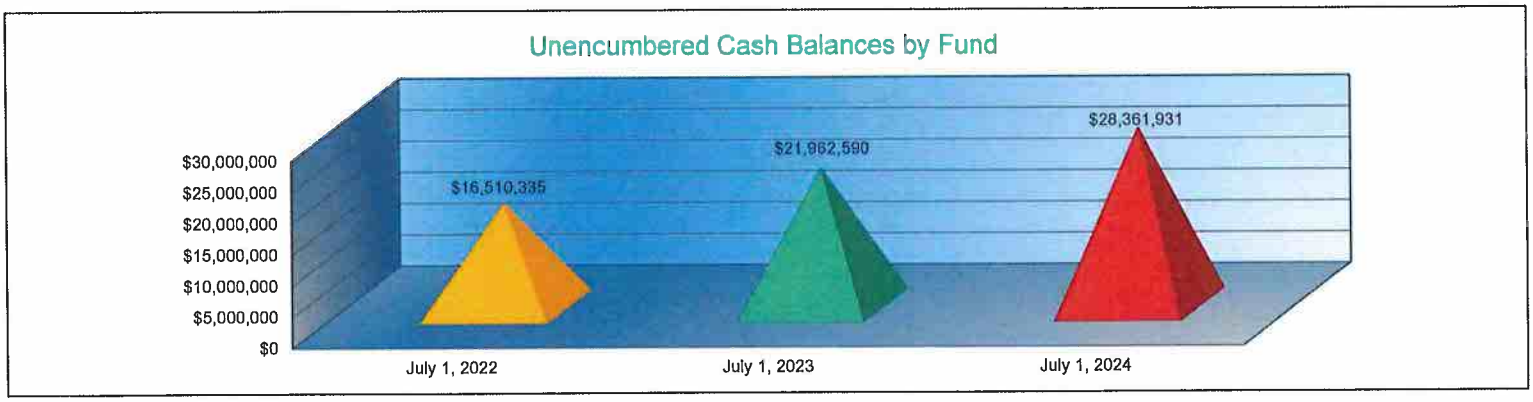


Note: Numbers on charts are within 1% due to rounding.

Unencumbered Cash Balances by Fund

	July 1, 2022	July 1, 2023	July 1, 2024
General	$0	$0	$0
Federal Funds	-$1,615,784	-$311,468	-$294,851
Supplemental General	$312,425	$211,738	$273,542
Preschool-Aged At-Risk	$0	$7,824	$7,862
At-Risk Education Fund	$0	$712,339	$4,314
Bilingual Education	$0	$0	$0
Virtual Education	$0	$0	$0
Capital Outlay	$807,236	$1,755,181	$3,520,491
Driver Training	$177,513	$155,181	$118,160
Declining Enrollment	$0	$0	$0
Extraordinary School Program	$0	$0	$0
Food Service	$3,431,530	$3,480,538	$3,007,515
Professional Development	$0	$0	$28,312
Parent Education Program	$0	$0	$0
Summer School	$0	$0	$0
Special Education	$1,585,585	$2,657,597	$3,564,731
Cost of Living	$0	$0	$0
Career and Post-Secondary Ed.	$0	$0	$25,115
Gifts & Grants[1]	$0	$0	$0
Special Liability	$0	$0	$0
School Retirement	$0	$0	$0
Extraordinary Growth Facilities	$0	$0	$0
Special Reserve	$0	$0	$0
KPERS Spec. Ret. Contribution	$0	$0	$0
Contingency Reserve	$1,055,703	$0	$500,000
Text Book & Student Material	$680,656	$630,341	$2,252,719
Activity Fund	$68,655	$533,797	$582,759
Bond and Interest #1	$10,006,816	$12,129,522	$14,771,262
Bond and Interest #2	$0	$0	$0
No Fund Warrant	$0	$0	$0
Special Assessment	$0	$0	$0
Temporary Note	$0	$0	$0
SUBTOTAL	$16,510,335	$21,962,590	$28,361,931
Enrollment (FTE)[3]	5,614.9	5,367.0	5,540.0
Amount per Pupil[2]	$2,940	$4,092	$5,119
Adult Education	$0	$0	$0
Adult Supplemental Education	$0	$0	$0
Special Education Coop	$0	$0	$0
TOTAL	$16,510,335	$21,962,590	$28,361,931

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.

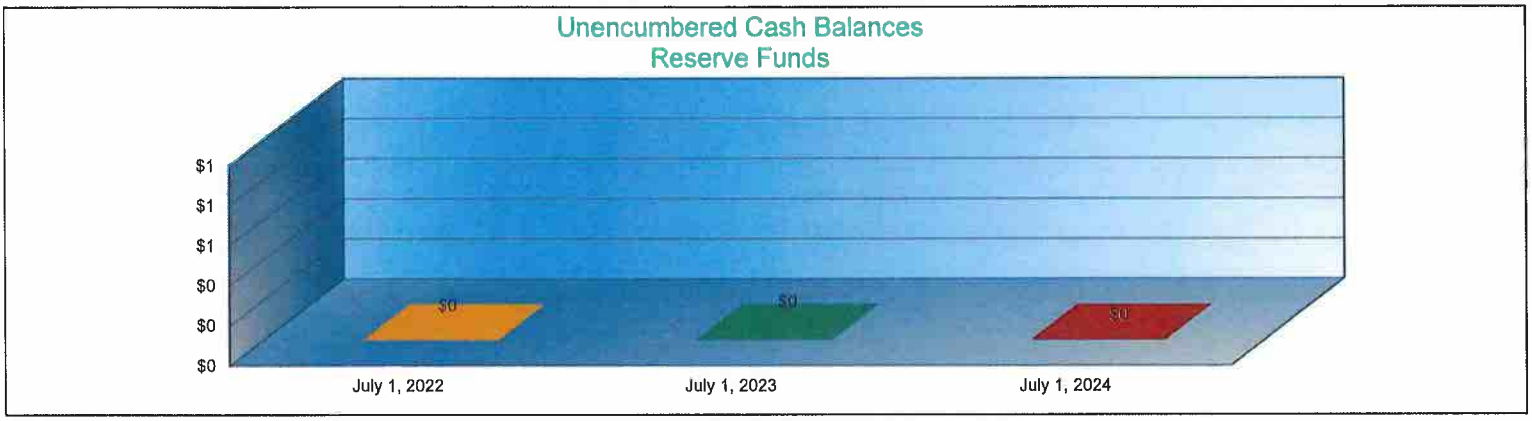


Note: Numbers on charts are within 1% due to rounding.

Unencumbered Cash Balances
Reserve Funds

	July 1, 2022	July 1, 2023	July 1, 2024
Special Reserve	$0	$0	$0
Amount per Pupil	$0	$0	$0

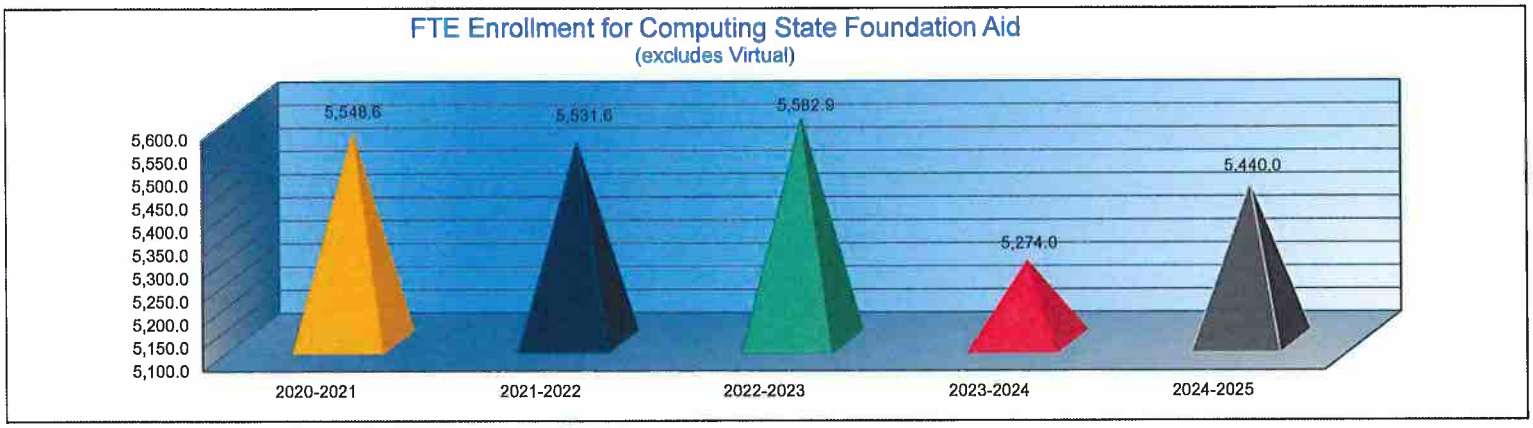
School districts are authorized by law to self insure rather than purchase insurance for the following categories:
Worker's Comp, Health Insurance, Life Insurance, Property and Casualty (Risk Management) and Disability Income Insurance. Monies are placed in the Self Insured Fund to pay for claims which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

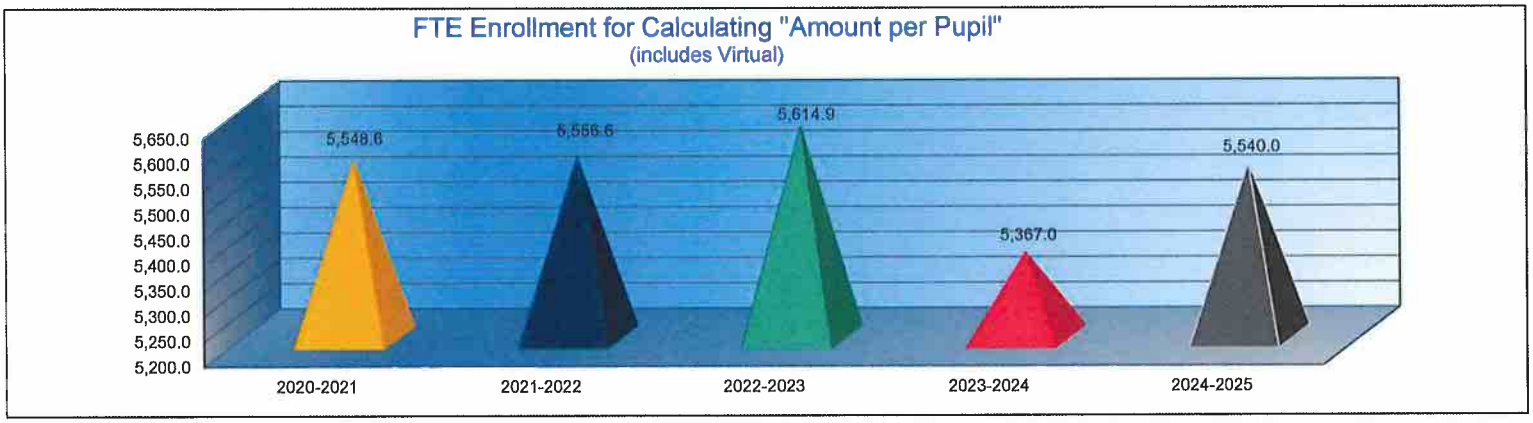


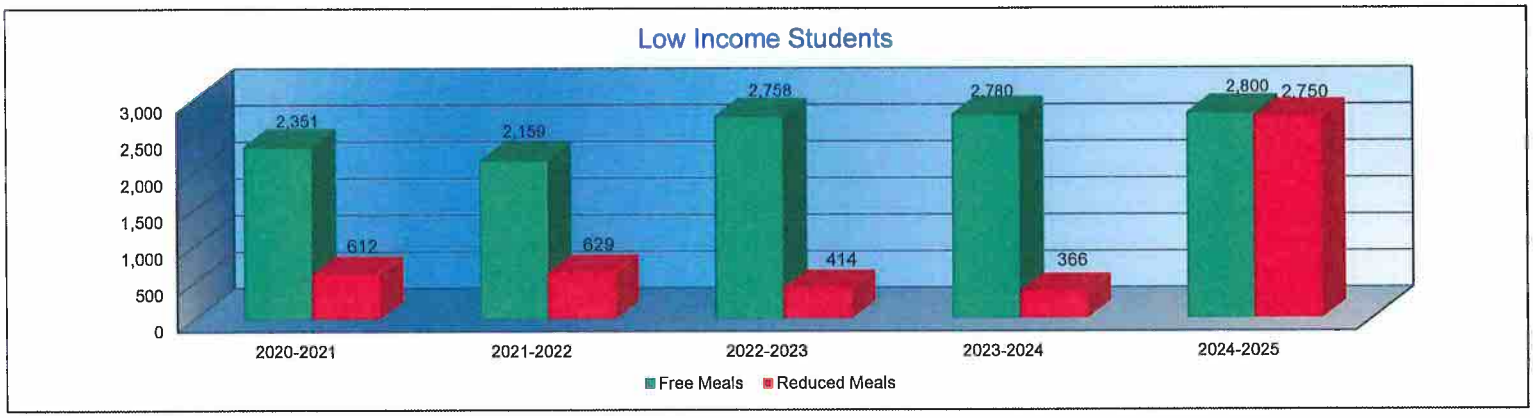
Enrollment Information

	2020-2021 Actual	2021-2022 Actual	% Change	2022-2023 Actual	% Change	2023-2024 Actual	% Change	2024-2025 Budget	% Change
FTE Enrollment (excl. Virtual)[1]	5,548.6	5,531.6	0%	5,582.9	1%	5,274.0	-6%	5,440.0	3%
FTE Enrollment (incl. Virtual)[1]	5,548.6	5,556.6	0%	5,614.9	1%	5,367.0	-4%	5,540.0	3%
Free Meal Student Headcount	2,351	2,159	-8%	2,758	28%	2,780	1%	2,800	1%
Reduced Meal Student Headcount	612	629	3%	414	-34%	366	-12%	2,750	651%

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.



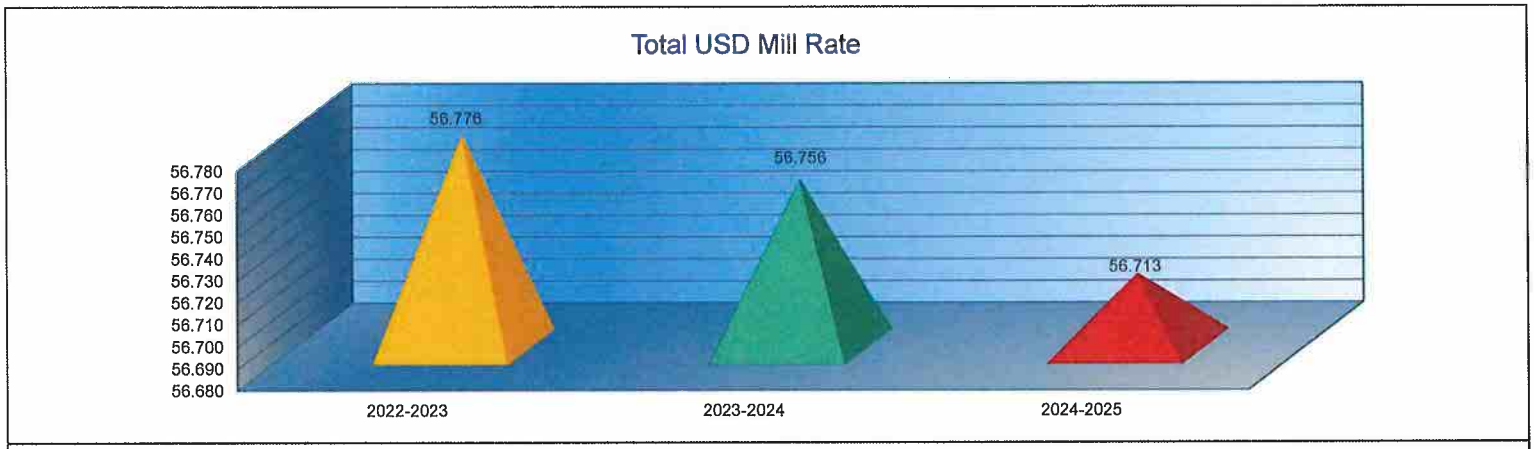


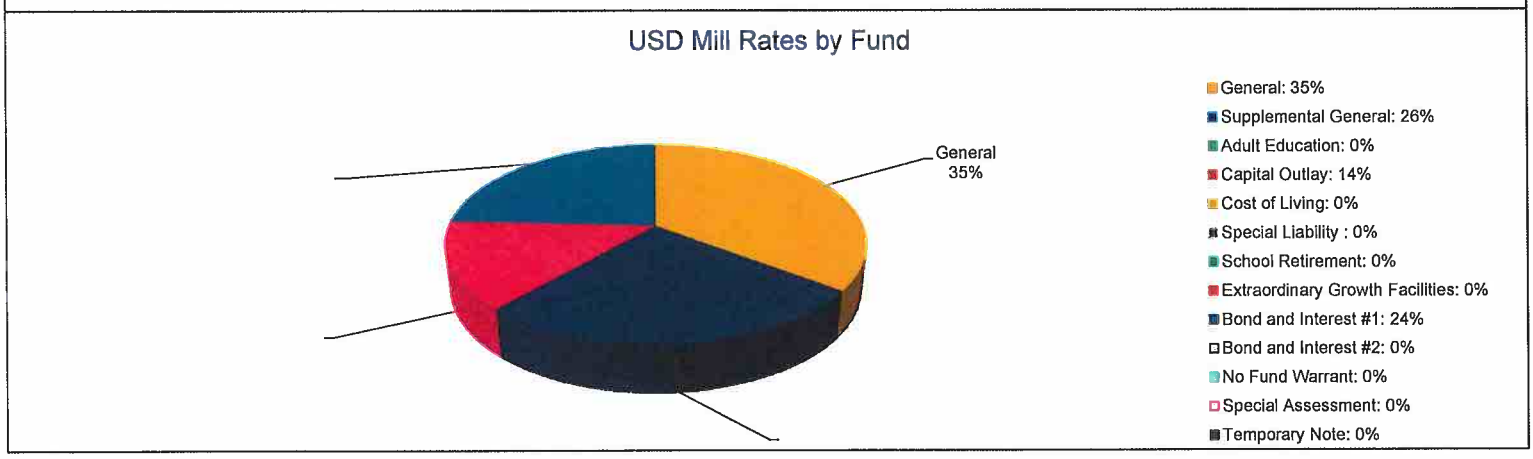


Note: Numbers on charts are within 1% due to rounding.

Mill Rates by Fund

	2022-2023 Actual	2023-2024 Actual	2024-2025 Budget
General	20.000	20.000	20.000
Supplemental General	13.711	14.776	14.999
Adult Education	0.000	0.000	0.000
Capital Outlay	7.990	7.996	8.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond and Interest #1	15.075	13.984	13.714
Bond and Interest #2	0.000	0.000	0.000
No Fund Warrant	0.000	0.000	0.000
Special Assessment	0.000	0.000	0.000
Temporary Note	0.000	0.000	0.000
TOTAL USD	56.776	56.756	56.713
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Board & Emp Benefits	0.000	0.000	0.000
Recreation Commission	0.000	0.000	0.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	0.000	0.000	0.000

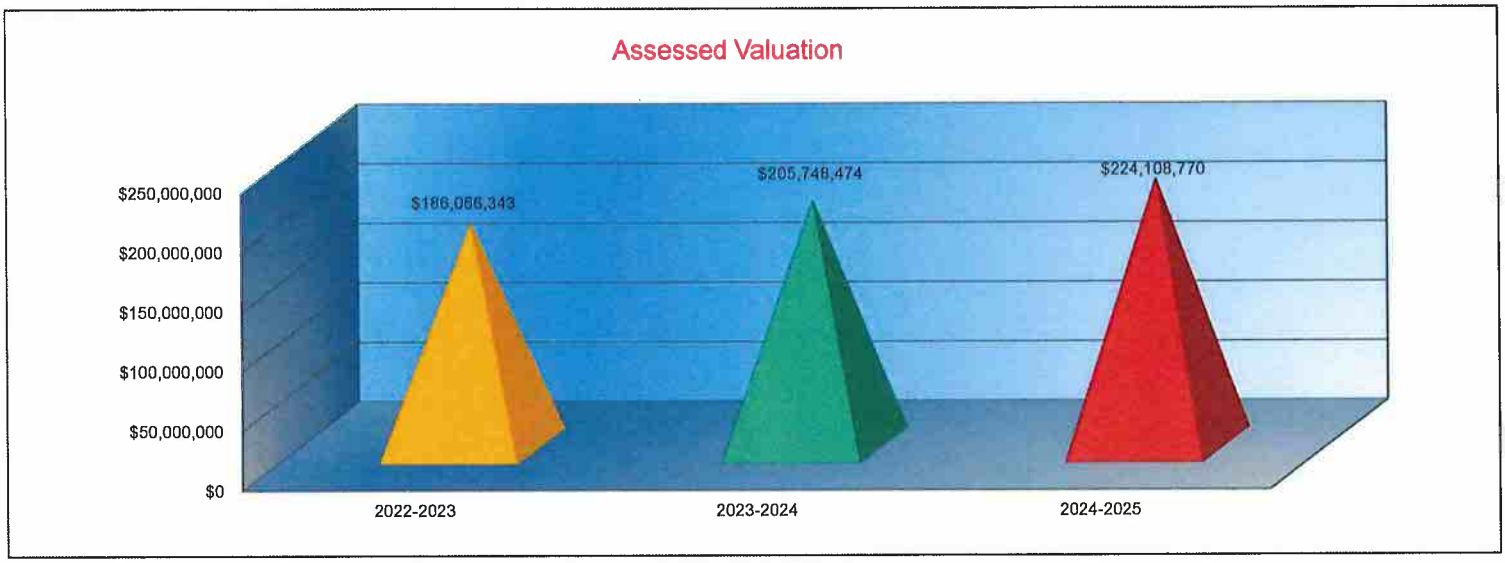


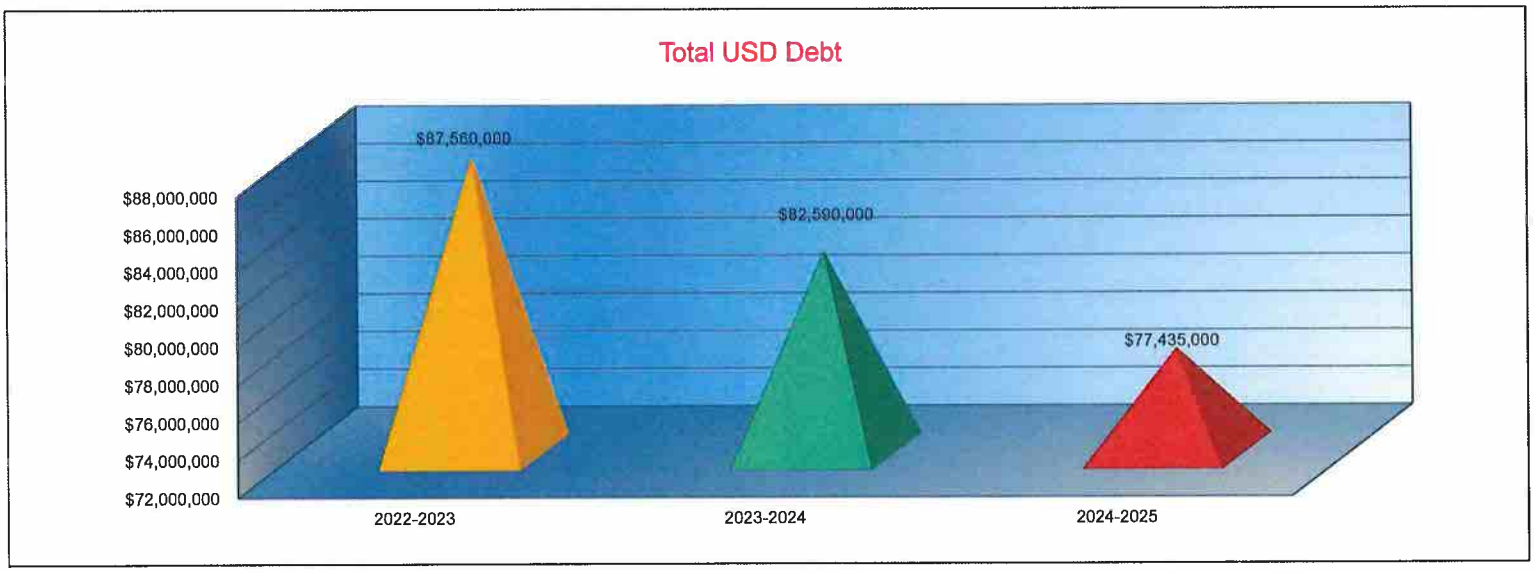


Note: Numbers on charts are within 1% due to rounding.

Other Information

	2022-2023 Actual	2023-2024 Actual	2024-2025 Budget
Assessed Valuation	$186,066,343	$205,748,474	$224,108,770
Total USD Debt	$87,560,000	$82,590,000	$77,435,000





Note: Numbers on charts are within 1% due to rounding.

Budget at a Glance

261 - Haysville

2024-2025

KANSAS STATE DEPARTMENT OF EDUCATION

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)

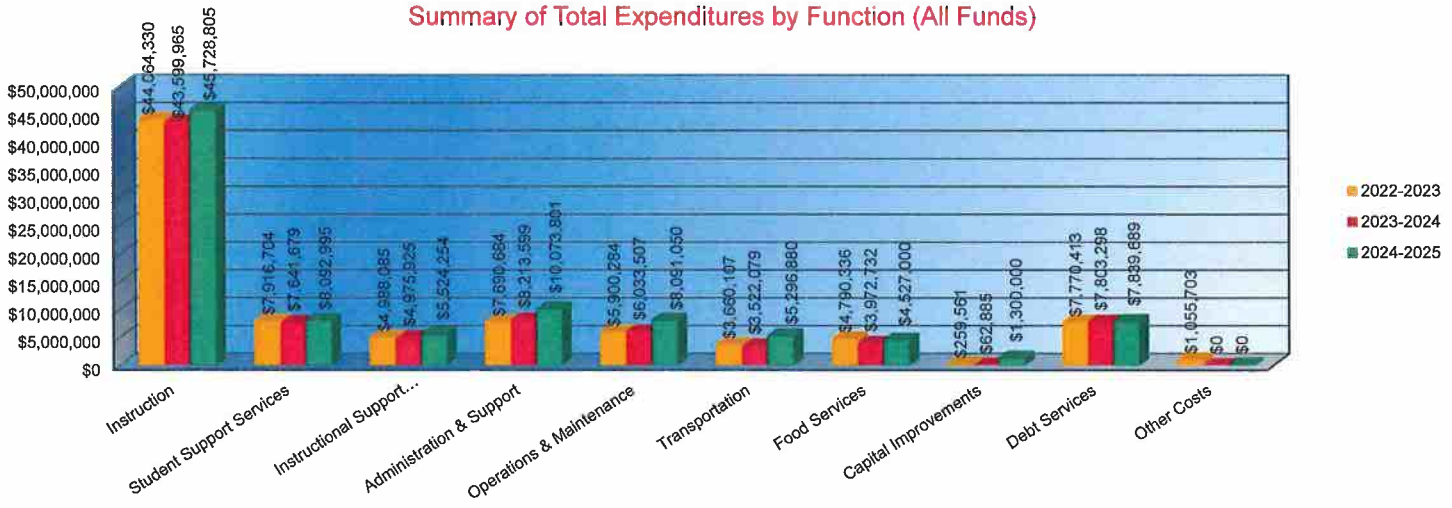
	2022-2023 Actual	% of Total	2023-2024 Actual	% of Total	% Change	2024-2025 Budget	% of Total	% Change
Instruction	$44,064,330	50%	$43,599,965	51%	-1%	$45,728,805	47%	5%
Student Support Services	$7,916,704	9%	$7,641,679	9%	-3%	$8,092,995	8%	6%
Instructional Support Services	$4,988,085	6%	$4,975,925	6%	0%	$5,524,254	6%	11%
Administration & Support	$7,690,684	9%	$8,213,599	10%	7%	$10,073,801	10%	23%
Operations & Maintenance	$5,900,284	7%	$6,033,507	7%	2%	$8,091,050	8%	34%
Transportation	$3,660,107	4%	$3,522,079	4%	-4%	$5,296,880	5%	50%
Food Services	$4,790,336	5%	$3,972,732	5%	-17%	$4,527,000	5%	14%
Capital Improvements	$259,561	0%	$62,885	<1%	-76%	$1,300,000	1%	1967%
Debt Services	$7,770,413	9%	$7,803,298	9%	0%	$7,839,689	8%	0%
Other Costs	$1,055,703	1%	$0	0%	-100%	$0	0%	0%
Total Expenditures[1]	88,096,207	100%	$85,825,669	100%	-3%	$96,474,474	100%	12%
Amount per Pupil	$15,690		$15,991		2%	$17,414		9%
Current Expenditures[2]	$77,086,289	100%	$75,211,988	100%	-2%	$83,554,785	100%	11%
Amount per Pupil	$13,729		$14,014		2%	$15,082		8%
Percent of Expenditures for Instruction[3]								
Total Expenditures	$43,881,601	50%	$43,425,715	51%	1%	$45,478,805	47%	-4%
Current Expenditures	$43,881,601	57%	$43,425,715	58%	1%	$45,478,805	54%	-4%

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)

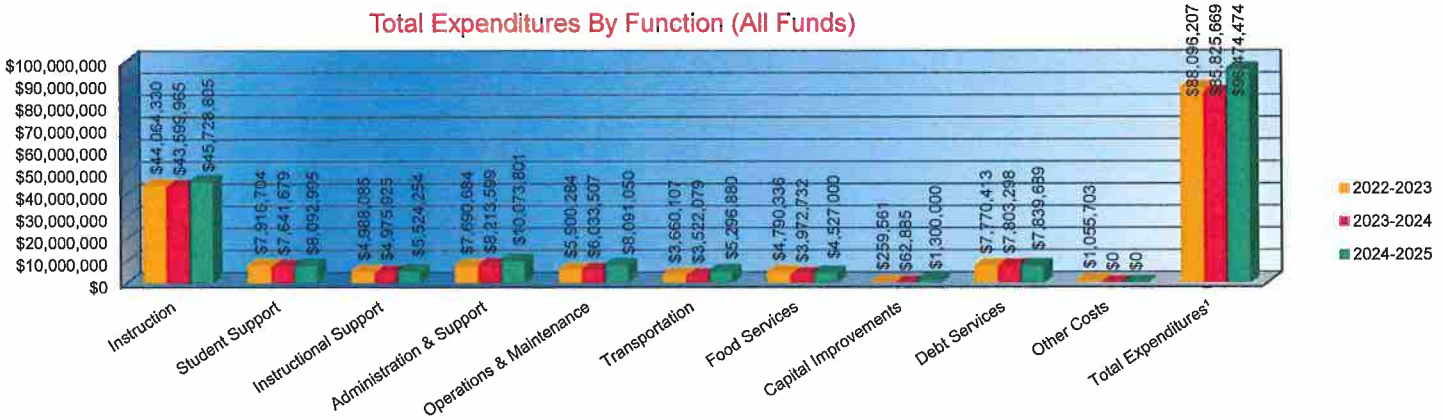
Functions Included: Instruction (1000), Student Support Services (2100), Instructional Support Services (2200), Administration & Support (2300, 2400, 2500), Operations & Maintenance (2600), Transportation (2700), Food Service (3100), Other Costs (2900, 3300), Capital Improvements (4000), Debt Services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



Total Expenditures By Function (All Funds)

	2022-2023 Actual	2023-2024 Actual	2024-2025 Budget
Instruction	$44,064,330	$43,599,965	$45,728,805
Student Support	$7,916,704	$7,641,679	$8,092,995
Instructional Support	$4,988,085	$4,975,925	$5,524,254
Administration & Support	$7,690,684	$8,213,599	$10,073,801
Operations & Maintenance	$5,900,284	$6,033,507	$8,091,050
Transportation	$3,660,107	$3,522,079	$5,296,880
Food Services	$4,790,336	$3,972,732	$4,527,000
Capital Improvements	$259,561	$62,885	$1,300,000
Debt Services	$7,770,413	$7,803,298	$7,839,689
Other Costs	$1,055,703	$0	$0
Total Expenditures[1]	$88,096,207	$85,825,669	$96,474,474

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.

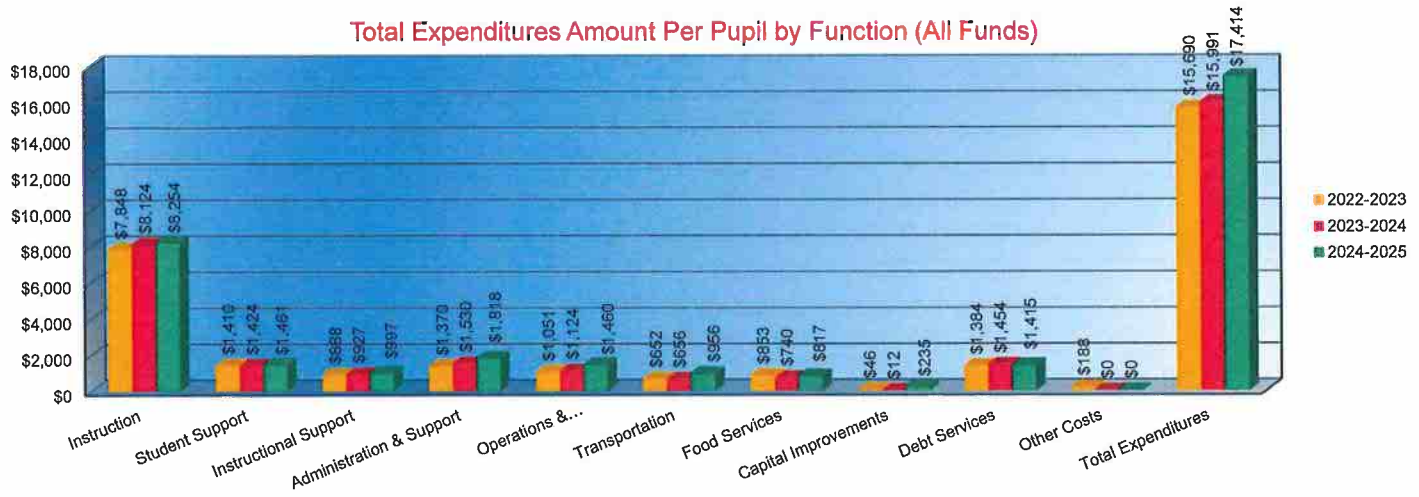


Total Expenditures Amount Per Pupil by Function (All Funds)

	2022-2023 Actual	2023-2024 Actual	2024-2025 Budget
Instruction	$7,848	$8,124	$8,254
Student Support	$1,410	$1,424	$1,461
Instructional Support	$888	$927	$997
Administration & Support	$1,370	$1,530	$1,818
Operations & Maintenance	$1,051	$1,124	$1,460
Transportation	$652	$656	$956
Food Services	$853	$740	$817
Capital Improvements	$46	$12	$235
Debt Services	$1,384	$1,454	$1,415
Other Costs	$188	$0	$0
Total Expenditures[1]	$15,690	$15,991	$17,414
Enrollment (FTE)[2]	5,614.9	5,367.0	5,540.0

(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.

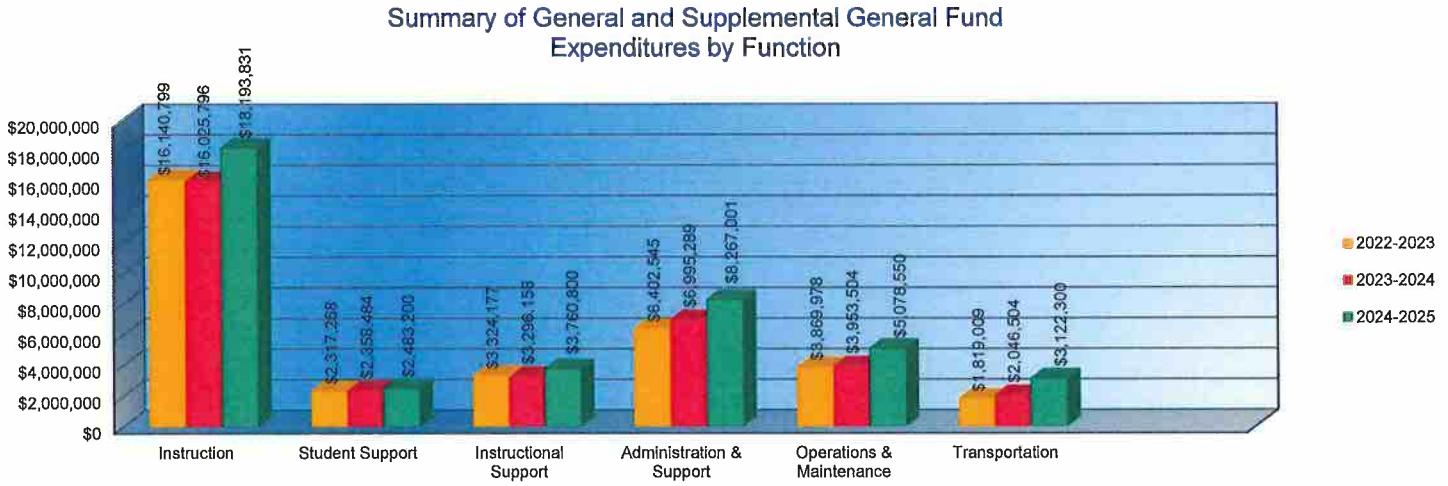
Note: The Budgeted Total Expenditures may not match Code 99 due to budgeted transfers from (06) General and (08) Supplemental General to (53) Contingency Reserve



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	$16,140,799	48%	$16,025,796	46%	-1%	$18,193,831	43%	14%
Student Support	$2,317,268	7%	$2,358,484	7%	2%	$2,483,200	6%	5%
Instructional Support	$3,324,177	10%	$3,296,158	10%	-1%	$3,760,800	9%	14%
Administration & Support	$6,402,545	19%	$6,995,289	20%	9%	$8,267,001	20%	18%
Operations & Maintenance	$3,869,978	11%	$3,953,504	11%	2%	$5,078,550	12%	28%
Transportation	$1,819,009	5%	$2,046,504	6%	13%	$3,122,300	7%	53%
Capital Improvements	$0	0%	$0	0%	0%	$1,000,000	2%	0%
Other Costs	$0	$0	$0	$0	0%	$0	0%	0%
Total Expenditures	$33,873,776	100%	$34,675,735	100%	2%	$41,905,682	100%	21%
Amount per Pupil	$6,033		$6,461		7%	$7,564		17%

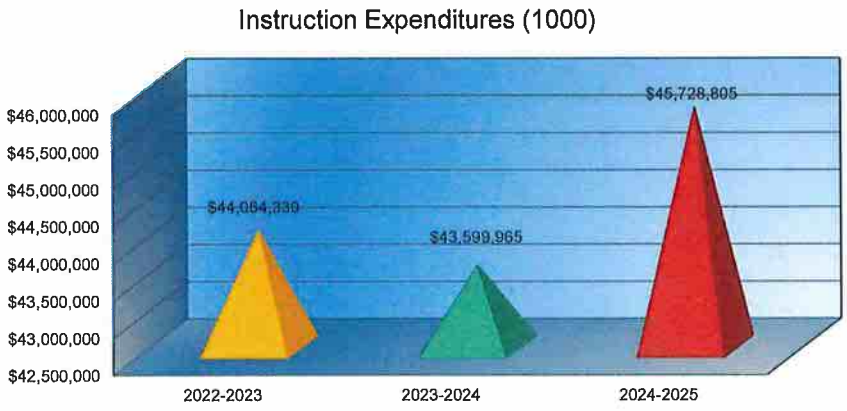
**The Summary of General and Supplemental General Fund Expenditures by Function comes from pages 6-13 and is the sum of the "General Fund" and "Supplemental General Fund" line items.*



Instruction Expenditures (1000)

	2022-2023 Actual	2023-2024 Actual	% Change	2024-2025 Budget	% Change
General	$15,307,484	$14,354,810	-6%	$14,829,056	3%
Federal Funds	$4,316,707	$968,077	-78%	$978,209	1%
Supplemental General	$833,315	$1,670,986	101%	$3,364,775	101%
Preschool-Aged At-Risk	$499,852	$431,084	-14%	$433,000	0%
At-Risk Education Fund	$9,209,433	$11,092,791	20%	$10,814,600	-3%
Bilingual Education	$221,894	$205,000	-8%	$205,000	0%
Virtual Education	$100,394	$120,000	20%	$120,000	0%
Capital Outlay	$182,729	$174,250	-5%	$250,000	43%
Driver Education	$61,610	$48,264	-22%	$53,450	11%
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	$8,916,266	$8,891,714	0%	$9,616,000	8%
Cost of Living	$0	$0	0%	$0	0%
Career and Postsecondary Ed.	$571,784	$587,630	3%	$664,715	13%
Gifts & Grants[1]	$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	$3,018,151	$4,027,482	33%	$4,400,000	9%
Contingency Reserve	$0	$0	0%		
Text Book & Student Material	$292,906	$149,029	-49%		
Activity Fund	$531,805	$878,848	65%		
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	$44,064,330	$43,599,965	-1%	$45,728,805	5%
Enrollment (FTE)[3]	5,614.9	5,367.0	-4%	5,540.0	3%
Amount per Pupil[2]	$7,848	$8,124	4%	$8,254	2%
Adult Education	$0	$0	0%	$0	0%
Adult Supplemental Education	$0	$0	0%	$0	0%
Special Education Coop	$0	$0	0%	$0	0%
TOTAL	$44,064,330	$43,599,965	-1%	$45,728,805	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.



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	$50,248,955	$0	$50,248,955	$0			$0	$0
Supplemental General	$16,584,485	$273,542	$12,855,850			$0	$3,455,093	
Adult Education	$0	$0	$0	$0	$0	$0	$0	$0
Preschool-Aged At-Risk (3 and 4 yr Old)	$450,000	$7,862		$0	$0	$450,000	$0	$7,862
Adult Supplemental Education	$0	$0			$0	$0	$0	$0
At-Risk Education Fund	$11,328,750	$4,314		$0	$0	$11,327,219	$0	$2,783
Bilingual Education	$205,000	$0		$0	$0	$205,000	$0	$0
Virtual Education	$120,000	$0			$0	$120,000	$0	$0
Capital Outlay	$5,350,000	$3,520,491	$1,735,691	$0	$700,000	$0	$2,169,644	$2,775,826
Driver Training	$86,950	$118,160	$40,500	$0	$0	$0	$23,000	$94,710
Declining Enrollment	$0	$0				$0		$0
Extraordinary School Program	$0	$0		$0	$0	$0	$0	$0
Food Service	$4,377,000	$3,007,515	$23,400	$2,980,013	$0	$0	$638,250	$2,272,178
Professional Development	$260,514	$28,312	$32,250	$0	$0	$400,000	$0	$200,048
Parent Education Program	$495,000	$0	$185,000	$0	$0	$310,000	$0	$0
Summer School	$0	$0		$0	$0	$0	$0	$0
Special Education	$15,086,430	$3,564,731	$0	$1,700,000	$0	$10,795,972	$300,000	$1,274,273
Career and Postsecondary Education	$664,715	$25,115	$39,600	$0	$0	$600,000	$0	$0
Special Liability Expense Fund	$0	$0			$0	$0	$0	$0
Special Reserve Fund		$0						
Gifts and Grants	$0	$0	$0	$0			$0	$0
Textbook & Student Materials Revolving		$2,252,719						
School Retirement	$0	$0			$0		$0	$0
Extraordinary Growth Facilities	$0	$0				$0	$0	
KPERS Special Retirement Contribution	$6,899,595	$0	$6,899,595					
Contingency Reserve		$500,000						
Activity Funds		$582,759						
Bond and Interest #1	$7,569,689	$14,771,262	$7,115,507	$0	$0		$3,350,512	$17,667,592
Bond and Interest #2	$0	$0	$0	$0	$0		$0	$0
No Fund Warrant	$0	$0					$0	$0
Special Assessment	$0	$0					$0	$0
Temporary Note	$0	$0			$0		$0	$0
Coop Special Education	$0	$0	$0	$0	$0		$0	$0
Federal Funds	$1,675,149	-$294,851		$1,970,000				$0
Cost of Living	$0	$0				$0	$0	
SUBTOTAL	$121,402,232	$28,361,931	$79,176,348	$6,650,013	$700,000	$24,208,191	$9,936,499	$24,295,272
Less Transfers	$24,208,191							
TOTAL Budget Expenditures	$97,194,041							

Sources of Revenue

	2022-2023	2023-2024	2024-2025
State Revenues	70,408,945	73,746,987	79,176,348
Federal Revenues	11,331,130	5,938,192	6,650,013
Local Revenues[1]	11,808,387	12,539,831	10,636,499
Total Revenues	93,548,462	92,225,010	96,462,860
Revenues Per Pupil	16,661	17,184	17,412

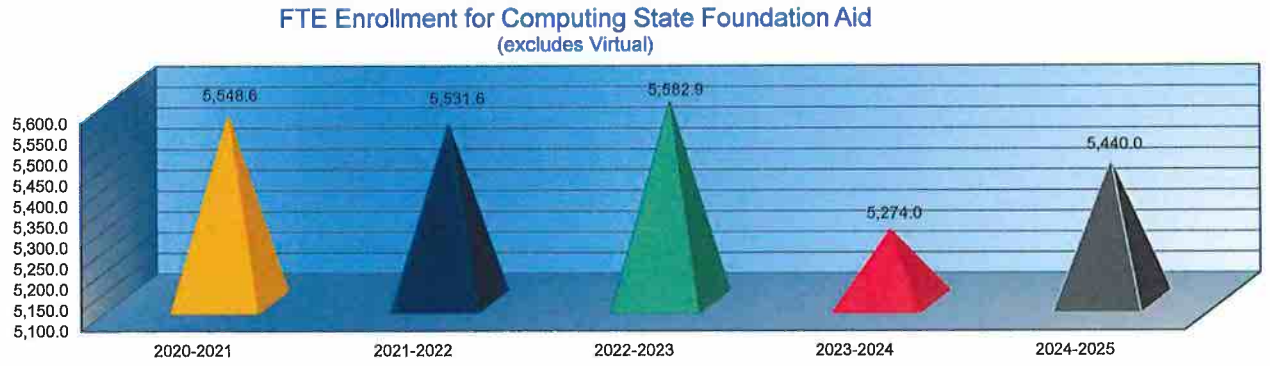
1. Excludes "Transfers" to avoid duplication of revenue.

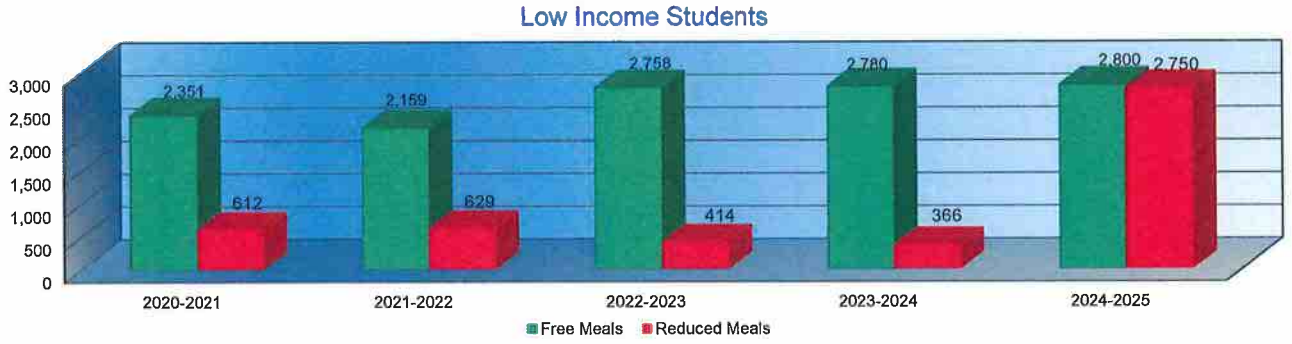
Note: Effective July 1, 2014 (2014-2015 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as State Foundation (General State) Aid.

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]	5,548.6	5,531.6	0%	5,582.9	1%	5,274.0	-6%	5,440.0	3%
Free Meal Student Headcount	2,351	2,159	-8%	2,758	28%	2,780	1%	2,800	1%
Reduced Meal Student Headcount	612	629	3%	414	-34%	366	-12%	2,750	651%

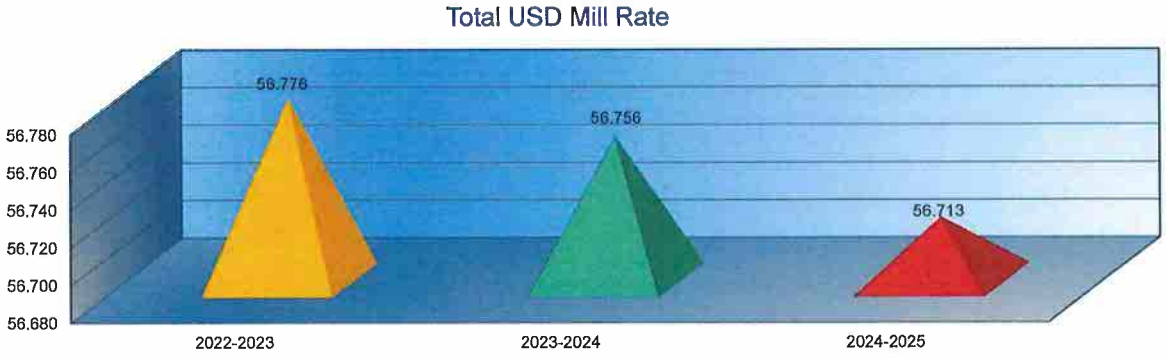
1. FTE Enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year olds). Beginning in the 2017-2018 school year, full-day Kindergarten is funded as 1.0 FTE. KAMS FTE is excluded.





Mill Rates by Fund

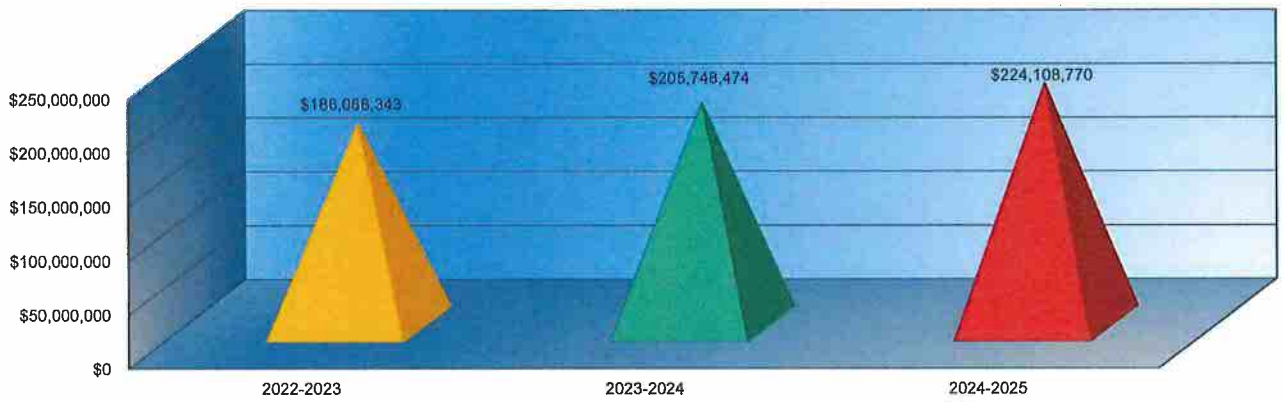
	2022-2023 Actual	2023-2024 Actual	2024-2025 Budget
General	20.000	20.000	20.000
Supplemental General	13.711	14.776	14.999
Adult Education	0.000	0.000	0.000
Capital Outlay	7.990	7.996	8.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond and Interest #1	15.075	13.984	13.714
Bond and Interest #2	0.000	0.000	0.000
No Fund Warrant	0.000	0.000	0.000
Special Assessment	0.000	0.000	0.000
Temporary Note	0.000	0.000	0.000
TOTAL USD	56.776	56.756	56.713
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Board & Emp Benefits	0.000	0.000	0.000
Recreation Commission	0.000	0.000	0.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	0.000	0.000	0.000



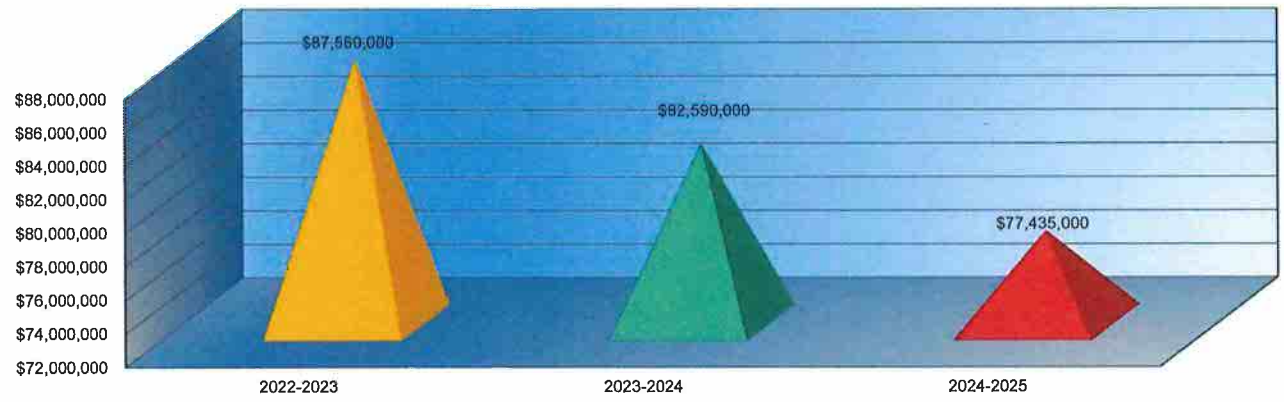
Other Information

	2022-2023 Actual	2023-2024 Actual	2024-2025 Budget
Assessed Valuation	$186,066,343	$205,748,474	$224,108,770
Total USD Debt	$87,560,000	$82,590,000	$77,435,000

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)	28.0	$2,856,657	$102,023	31.0	$3,164,537	$102,082	31.0	$3,212,355	$103,624
Teachers (Full Time)	380.0	$26,780,613	$70,475	364.0	$25,452,653	$69,925	350.0	$24,598,917	$70,283
Other Licensed Personnel	73.0	$4,951,272	$67,826	93.0	$6,146,243	$66,089	93.0	$6,345,623	$68,233
Classified Personnel	529.0	$13,293,377	$25,129	539.0	$13,637,906	$25,302	544.0	$13,973,930	$25,687
Substitutes/Temporary Help	~~~~~~	$3,675,169	~~~~~~	~~~~~~	$2,365,919	~~~~~~	~~~~~~	$2,817,340	~~~~~~

Administrators:

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

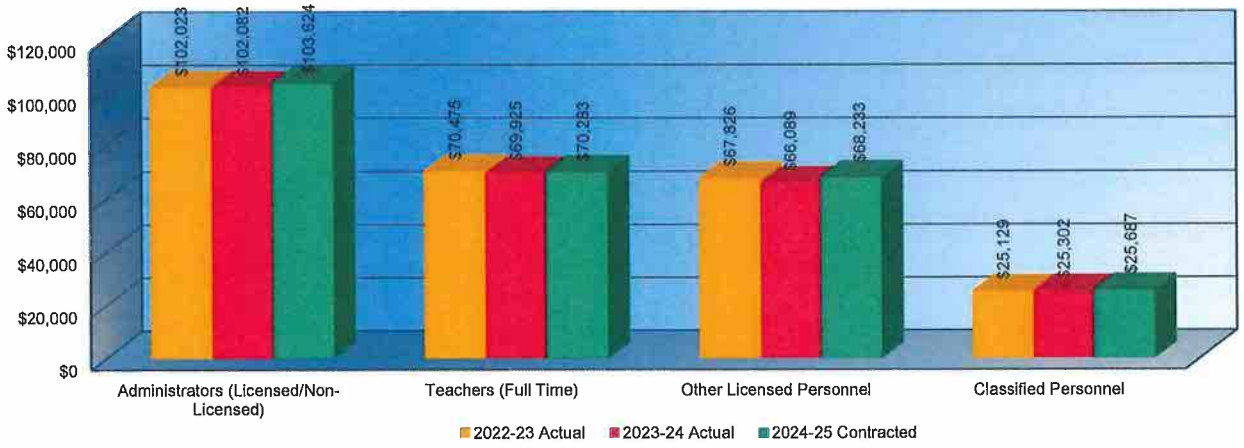
*FTE for Licensed Administrators, Teachers and Other Licensed Personnel is defined by the local school board. Generally FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12 month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

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

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

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

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

Comparitive 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

Sources of Revenue and Proposed Budget for 2024-2025

Fund	2024-2025 Amount Budgeted	Estimated Sources of Revenue - 2024-2025 July 1, 2024 Cash Balance	State	Federal	Local Interest	Transfers	Other	Estimated July 1, 2025 Cash Balance
General	$50,248,955	$0	$50,248,955	$0			$0	$0
Supplemental General	$16,584,485	$273,542	$12,855,850			$0	$3,455,093	
Adult Education	$0	$0	$0	$0	$0	$0	$0	$0
Preschool-Aged At-Risk (3 and 4 yr Old)	$450,000	$7,862		$0	$0	$450,000	$0	$7,862
Adult Supplemental Education	$0	$0			$0	$0	$0	$0
At-Risk Education Fund	$11,328,750	$4,314		$0	$0	$11,327,219	$0	$2,783
Bilingual Education	$205,000	$0		$0	$0	$205,000	$0	$0
Virtual Education	$120,000	$0			$0	$120,000	$0	$0
Capital Outlay	$5,350,000	$3,520,491	$1,735,691	$0	$700,000	$0	$2,169,644	$2,775,826
Driver Training	$86,950	$118,160	$40,500	$0	$0	$0	$23,000	$94,710
Declining Enrollment	$0	$0				$0		$0
Extraordinary School Program	$0	$0		$0	$0	$0	$0	$0
Food Service	$4,377,000	$3,007,515	$23,400	$2,980,013	$0	$0	$638,250	$2,272,178
Professional Development	$260,514	$28,312	$32,250	$0	$0	$400,000	$0	$200,048
Parent Education Program	$495,000	$0	$185,000	$0	$0	$310,000	$0	$0
Summer School	$0	$0		$0	$0	$0	$0	$0
Special Education	$15,086,430	$3,564,731	$0	$1,700,000	$0	$10,795,972	$300,000	$1,274,273
Career and Postsecondary Education	$664,715	$25,115	$39,600	$0	$0	$600,000	$0	$0
Special Liability Expense Fund	$0	$0			$0	$0	$0	$0
Special Reserve Fund		$0						
Gifts and Grants	$0	$0	$0	$0			$0	$0
Textbook & Student Materials Revolving		$2,252,719						
School Retirement	$0	$0			$0		$0	$0
Extraordinary Growth Facilities	$0	$0				$0	$0	
KPERS Special Retirement Contribution	$6,899,595	$0	$6,899,595					
Contingency Reserve		$500,000						
Activity Funds		$582,759						
Bond and Interest #1	$7,569,689	$14,771,262	$7,115,507	$0	$0		$3,350,512	$17,667,592
Bond and Interest #2	$0	$0	$0	$0	$0		$0	$0
No Fund Warrant	$0	$0					$0	$0
Special Assessment	$0	$0					$0	$0
Temporary Note	$0	$0			$0		$0	$0
Coop Special Education	$0	$0	$0	$0	$0		$0	$0
Federal Funds	$1,675,149	-$294,851		$1,970,000				$0
Cost of Living	$0	$0				$0	$0	
SUBTOTAL	$121,402,232	$28,361,931	$79,176,348	$6,650,013	$700,000	$24,208,191	$9,936,499	$24,295,272
Less Transfers	$24,208,191							
TOTAL Budget Expenditures	$97,194,041							

Sources of Revenue

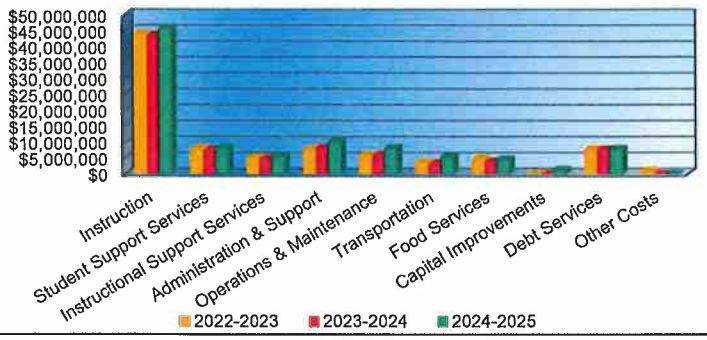
	2022-2023	2023-2024	2024-2025
State Revenues	70,408,945	73,746,987	79,176,348
Federal Revenues	11,331,130	5,938,192	6,650,013
Local Revenues[1]	11,808,387	12,539,831	10,636,499
Total Revenues	93,548,462	92,225,010	96,462,860
Revenues Per Pupil	16,661	17,184	17,412

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

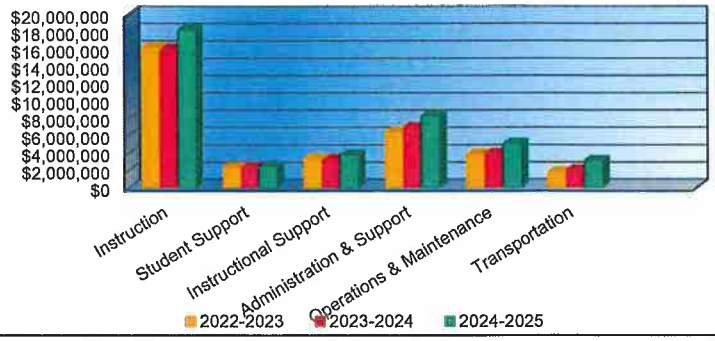
Note: Effective July 1, 2014 (2014-2015 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as State Foundation (General State) Aid.

USD 261 - Haysville

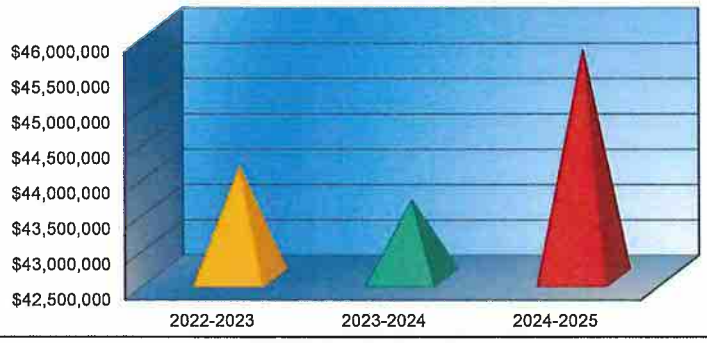
Summary of Total Expenditures by Function (All Funds)



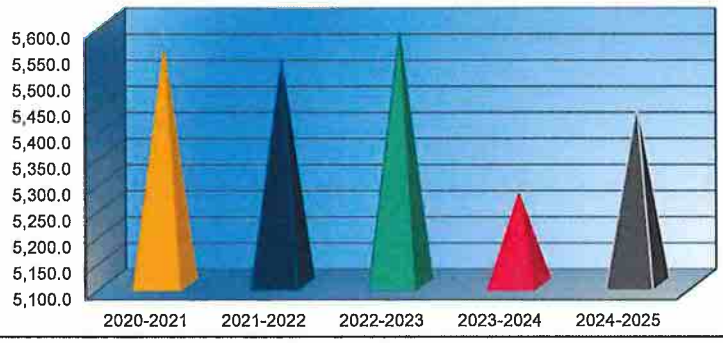
General and Supplemental General Fund Expenditures by Function



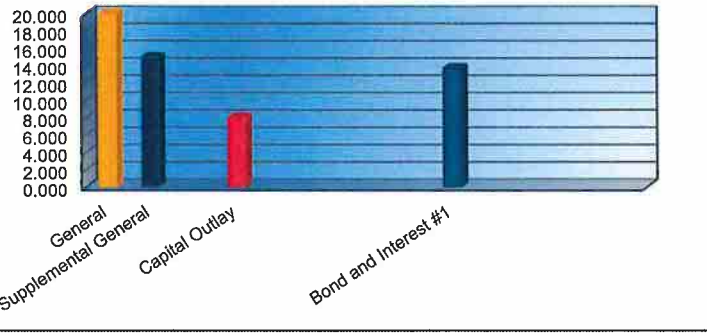
Instruction Expenditures



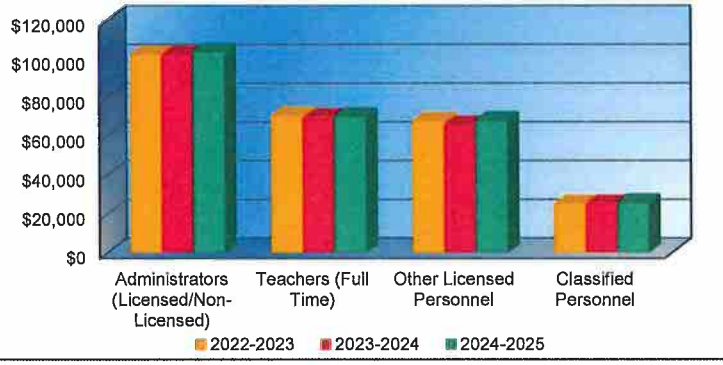
FTE Enrollment for Budget Authority



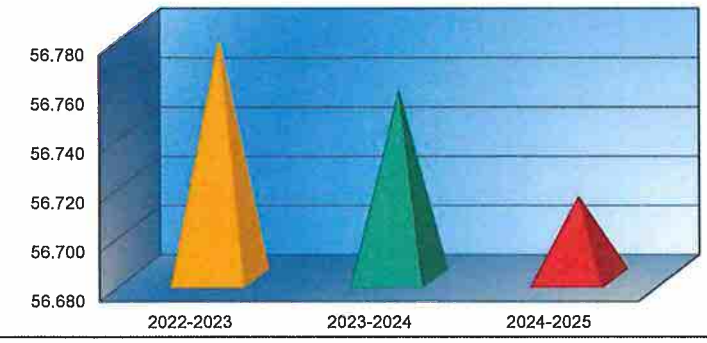
Mill Rates by Fund



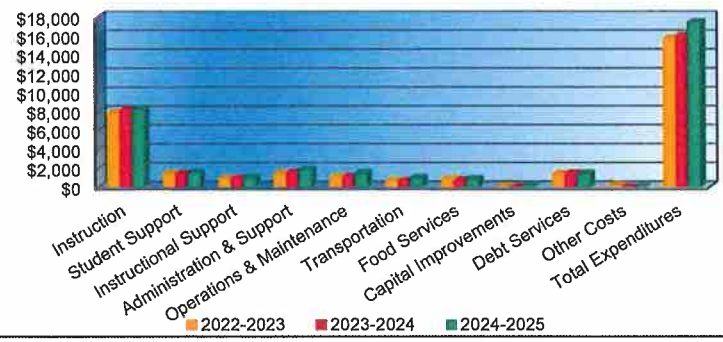
Average Salary



Total USD Mill Rate



Amount Per Pupil By Function (All Funds)



Note: Numbers on charts are within 1% due to rounding.