

BUDGET BITES: Additional Descriptions for pages 4-140

Form 110 (Pages 4-27) The purpose of the Form 110 is to calculate the tax in process and estimated delinquent tax revenue for the tax levy funds in the USD budget. Another purpose is to help districts estimate their percent of distribution of tax dollars, and provide the estimated motor vehicle property tax, recreational vehicle property tax, in lieu of taxes on industrial revenue bonds, and the most current actual delinquent tax percentage.

This worksheet gives the amount of taxes in process of collection and estimates taxes to be collected during the period of July 1, 2024 to June 30, 2025. It is estimated the district will receive approximately 90% of the 2024 tax dollar distribution between January 1 and June 30, 2025.

Form 118 (page 28) This worksheet develops an estimate for state aid in Special Education for teachers, paraprofessionals, and transportation. The teacher/para reimbursement is based on \$30,800 per teacher. This is down from \$31,670 for FY24 (a decrease of \$870 from the previous year) and transportation is figured at 80% of cost. The Special Education state aid is deposited in the General Fund and then transferred to the Special Education Fund.

Form 148 (page 29) This worksheet gives the district an estimate of General Fund state aid for the 2024-2025 school year. A change was made by legislators in 2014 which now directs all general fund tax collections directly to the state of Kansas. The state will in turn remit those dollars back to the districts with the monthly General Fund state aid payments.

Form 150 (pages 30-33) This worksheet is used to determine the district's base for the General Fund budget. This form went away in 2015-2016 and 2016-2017 because of block grant funding. Block grant funding was very detrimental to the Spring Hill school district by freezing funding levels while student population grew rapidly. The district was forced to seek out new revenue sources just to make ends meet. With the new funding formula for 2017-2018, it looks and functions very similar to the funding formula between 1992 and 2015. New for 2024-2025 is the ability to count current year enrollment, which was part of the formula from 1992 to 2015. Although a one-time fix, it will allow us to become more competitive on our salary schedule with our neighbors to the north. The goal is to hopefully increase staff retention.

There are several weightings that make up the form 150. Because we are a rapidly growing district, we anticipate growth in nearly every weighting. Probably the biggest number to note is the increase in the base state aid per pupil (BSAPP) which is going from \$5,088 to \$5,378.

Form 155 (page 34) This worksheet is used to determine the Local Option Budget (LOB).

In addition to the General Fund base budget determined by multiplying the weighted enrollment by the base aid per pupil (BSAPP), a school board may spend up to 33% more than that amount by approval of a Local Option Budget (Supplemental General Fund). This percentage was limited to only 27% in 2005-2006. Those districts above the 81.2 percentile in assessed valuation per pupil (AVPP) must fund any Local Option Budget amount entirely by a local mill levy. This percentage increased from 75% as a result of the new school finance legislation in 2005-2006. Those districts below the 81.2 percentile in assessed valuation per pupil using the Local Option Budget receive supplemental state aid through a formula designed to treat each such district as if it were at the 81.2 percentile. The lower a district's AVPP, the greater the percentage of state aid received. This formula is based on last year's assessed valuation and enrollment.

School districts are allowed to move to the 30 % LOB without protest as long as they are below the state average. For school year 2015-2016, districts were allowed to move to 33% LOB authority by passage of a resolution and a call for an election. All the Johnson County districts, with the exception of Spring Hill, took advantage of this limited opportunity and moved to 33% LOB authority. It was limited because if you failed to take action on or before July 1, 2015 the option no longer existed under block grant funding.

Legislators passed HB2506 which amended the statutory Base State Aid Per Pupil (BSAPP) used in calculating the LOB from \$4,433 to \$4,490 for school years 2014-2015 and 2015-2016. With block grant funding it remained in effect for the 2016-2017 school year as well. HB2506 excludes virtual school state aid from the amount of state financial aid used in calculating the LOB. The new law resulted in a reduction of approximately \$850,000 for the 2014-2015 school year in LOB state aid for the district. The district made up the loss by levying dollars approved for extraordinary growth. With the new formula in 2017-2018, the BSAPP was set at \$4,490 in the LOB calculation.

Legislators passed SB19 in the spring of 2017 which allows districts to move to 33% LOB through passage of a resolution, a one-time publication in the local paper, and a 30-day protest period. The Board of Education immediately took advantage of this opportunity and passed a resolution on July 10, 2017. There was a major disappointment when assembling the 2017-2018 budget. District officials believed that state aid would be based on current year budget authority, which has always been the case. In mid-July at the budget workshop in Girard, it was made known that aid would be based on the preceding school year and not the current. It is still unclear how it made it into statute because it was never discussed during the final days of the new finance formula being adopted. This surprise resulted in the district receiving nearly \$1 million less in state aid than it originally anticipated for the 2017-2018 budget. As a result, the district chose to lower the bond & interest fund levy for the 2017-2018 budget to help make up for this deficiency.

With the preparation of the 2024-2025 budget, the district will gain almost \$1,700,000 in additional budget authority. This increase is a combination of current year enrollment being included in the funding formula, enrollment increases, an increase to SPED funding, and also being funded at \$5,452 per pupil. State aid for the LOB fund only decreased slightly from 56.4% to 51.3% . As state aid decreases, the amount needed from the local tax base increases, and vice versa.

Form 162 (pages 35-36) This worksheet provides estimates for Food Service revenues from participants and from governmental sources. It is estimated the district will serve 450,000 lunches and 83,350 breakfasts during the 2024-2025 school year based on projected enrollment. Due to covid-19, the federal government provided free meals to all students in the 2021-2022 school year, but returned to normal in 2022-2023. Meal prices are increasing by \$.10 to help keep up with inflation while milk prices are remaining flat. The goal of any district food service program is to break even. Food service programs are not allowed to make a profit, and as a result, some districts will subsidize a portion of their food service budget with general fund or LOB dollars.

Form 194 (Page 37) This worksheet is a proration of estimated Motor Vehicle Property Tax, Recreation Vehicle Tax and In Lieu of Taxes on Industrial Revenue Bonds for July 1, 2024 to December 31, 2024. (This information is obtained from Form 110.) For new levies made in 2024-2025, revenues will not be received until March 2025.

Form 194-A (page 38) This worksheet is a proration of estimated Motor Vehicle Property Tax, Recreation Vehicle Tax and In Lieu of Taxes on Industrial Revenue Bonds for January 1, 2025 to June 30, 2025. For new levies made in 2024-2025, revenues will not be received until March 2026. There will be no motor vehicle property tax levied for the General Fund.

Form 195 (page 39) A – DRIVERS EDUCATION AID – This worksheet develops an estimate for state aid in Drivers Education. For the 2024-2025 budget, it is estimated the district will be reimbursed \$135 for each student completing the USD 230's state approved driver's education program. Last year the district received \$145 per student for the 108 students who completed driver's education.

B – MOTORCYCLE SAFETY AID – District does not offer this program.

C – ESTIMATED KPERS FLOW-THROUGH –The 2024-2025 budget will show \$5,723,075 in revenue and expenditures for projected KPERS payments.

D – PROFESSIONAL DEVELOPMENT – Not Funded FY2022, but returned for FY2023 and will continue for the foreseeable future. The district should receive an estimated \$45,000 in state aid.

Form 239 (page 40) The district's LOB budget authority was frozen at \$5,261,457 for budget years 2014-15, 2015-16 and 2016-17 due to block grant funding. Under the new 2017-2018 school funding formula, the district was able to increase that amount to \$6,628,275 but was forced to raise the LOB levy more than 10 mills to capture the full budget authority. Sadly, the district missed out on nearly \$1 million in state aid because of a 1-year lag that was added to the bill at the last minute. The 1-year lag is finally going away for 2024-2025 which means the budget authority will take a significant jump \$12,043,327 which is up from \$10,342,222 in the prior year. It also means the mill levy for the LOB had to increase in order to capture the full budget authority.

Form 243 (page 40) For the first time since 2006-2007 the district levied 4 mills in capital outlay for the 2016-2017 budget year and received an additional 52% in state aid. Those dollars became critical when the extraordinary needs funding failed to materialize by the end of 2016 with the sale of the Kansas Bioscience Authority. The Board of Education voted on April 10, 2017 to raise the Capital Outlay authority to 8 mills. The district will levy 8 mills this year with state aid at 46%.

Form 242 (page 41) This worksheet determines the amount of state aid revenue for the Bond and Interest Fund payments for bond elections prior to July 1, 2015. The school finance law provides financial assistance to districts based on district wealth. The state aid ratio factor for USD 230 is 45% for 2024-2025, a decrease of 4% from the previous year. The district's payments during 2023-2024 are \$7,052,407 and the state share is \$3,173,583.

Form 244 (page 41) This worksheet determines the amount of state aid revenue for the Bond and Interest Fund payments for bond elections after July 1, 2015 but also before June 30, 2017. You will notice a significant decrease in the state aid percentage when compared to the Form 242 (45% to 0%)

The district has one bond issue that fell within this two-year window. The Series 2016-B bonds in the amount of \$82.4 million were passed by voters in the September 8th, 2016 mail-in ballot. During the bond election campaign, the state aid was projected at 30%. Today the rate has reached 0% based on the formula established by the legislature. The district's payments during 2024-2025 are \$3,512,871 and the state share is now at \$0. This is the 2nd year in a row the district has not received any state aid for these bonds. Some might argue having two different state aid rates is unconstitutional.

Form 246 (page 42) This worksheet determines the amount of state aid revenue for the Bond and Interest Fund payments for bond election after July 1, 2017. The last approved bond issue was September 8, 2016 in the amount of \$72 million. The state aid ratio factor has reached 0% for the 2nd year in a row. The district's payments during 2024-2025 are \$4,400,850 and the state share is zero. Again, some might argue having two different state aid rates is unconstitutional.

Worksheet I (page 48) This form is a compilation of Forms 110, Form 194, and Form 194-A, in addition to several computations completed by district officials.

Statement of Indebtedness (page 49) This form shows information on the district's bonded indebtedness. The reason why you see several advanced refunding series is because the district took advantage of dropping interest rates. The district has saved over \$10.2 million in interest payments through advanced refunding in the past fifteen years. Most recently was February 2021 saving just over \$1 million in future interest payments.

Statement of Conditional Lease (page 50) This is a form for reporting all obligations which are issued under the provisions of K.S.A. 10-1116b and is used only for reporting leases which qualify as lease purchases. Lease purchases are essentially installment purchases with periodic payments of both principal and interest. This does not include leasing/renting (office space, use of copy machines, etc.) with no intent to purchase. The district entered into a lease purchase agreement with Apple the spring of 2019 at 0% financing and paid it off in FY2022.

The district entered into a 2nd lease purchase agreement with Apple to purchase the iPads that replaced the MacBook Airs in March 2023. This again was financed at 0% and will be paid off in FY2025. The district utilizes the capital outlay fund revenue to make the principal payments.

General Fund 06 (pages 51-55) The General Fund considers estimated expenditures, which include instruction, teaching supplies, administration, health services, physical plant operation, maintenance of plant, fixed charges (social security, insurance, etc.), student body activities, equipment, and budget transfers. The general fund is expected to grow by nearly \$6 million which is significantly higher than most years. The main driving factor is being allowed to count current year enrollment in the funding formula.

Federal Funds 07 (pages 56-59) The Kansas State Board of Education requires reporting of all federal funding not included elsewhere in the school district's budget to be reported on this form. This addition to the budget will allow schools to report revenue and expenditures to better reflect the overall financial picture of the district and a total cost of what districts are spending on educating students. This report requires us to combine the revenue and expenditures of all federal grants and/or other federal funding into one budget report, even though they are each recorded separately in the district's accounting system.

It is important to note that federal funding for covid related expenditures, also known as the ESSER (Elementary and Secondary School Emergency Relief) or CARES Act funds are reflected in this fund. ESSER funds will cover fiscal years from FY20 to FY24. You will notice a huge decrease for FY25 now that ESSER funds have all been spent. The main source of revenue in this fund is now Title I.

Supplemental General 08 (pages 60-64) Under block grant funding, the LOB legal max was frozen for three years. With the new 2017-2018 funding formula, the district was finally able to move to 33% with the Board of Education passing a resolution on July 10, 2017. This year the district anticipates an \$1,700,000 increase in budget authority. This increase is directly related to current year funding being allowed again in the funding formula. The additional revenue will be used to primarily towards new positions and salary increases. A portion will be earmarked to keep up with inflation. Finally, with cash balances lower than most districts, we hope to have some dollars at the end of the year to place towards cash balances.

At-Risk 4-Year-Old 11(pages 68-70) For many years the district has had an approved 4-year-old at-risk program. In the past, the district received a .5 FTE weighting per student. While under block grant funding the district was frozen at the 2014-2015 funding levels for 2015-2016 and 2016-2017 regardless of FTE. The new funding formula for 2017-2018 reinstated the .5 FTE weighting per student. The state used to cap the number of students who could get funding within the program, but it was removed in 2020-2021. New in 2021-2022 was funding for 3-year-olds.

At-Risk K-12 13 (pages 73-75) The amount of at-risk (K-12) funding is based on the number of children who qualify for free meals. While under block grant funding, the district was frozen at 2014-2015 levels. The district anticipates a slight increase in at-risk students associated with student growth and the new direct certification from medicare eligible families. The 2017-2018 funding formula gave a slight increase to the weighting when compared to 2014-2015 levels. The old weighting was 0.456 and the current one is 0.484. The district has a higher-than-normal cash balance and the funds will be used to cover the new math and reading interventionist positions that were previously funded with ESSER dollars that have expired in FY24.

Bilingual Education 14 (pages 76-78) The bilingual population in the districts has gone up slightly over the last 10 years and we anticipate that trend to continue. While under block grant funding the funding level was frozen at 2014-2015 levels. The bilingual weighting for 2024-2025 is a combination of contact hours and headcount as reflected in the Form 150.

Virtual Education 15 (pages 79-81) Insight School of Kansas, authorized by the district, opened in the fall of 2008 as a 9th thru 12th grade school. The Kansas Virtual Academy was added the fall of 2013 for K thru 8th grade students. Course options cover all academic areas and levels of learning, from honors to foundation. Students choose from more than 120 online courses. Funding for virtual schools has drastically changed with block grant funding and is reflected in the form 150 found on page 70. This is the 17th year of operation. Four years ago, virtual enrollment more than doubled with covid-19 concerns. The last three years the enrollment dropped significantly with students returning to their prior brick and mortar school. This year we anticipate enrollment to remain flat or slightly decline. New in 2022-2023 was an increase of \$600 per full-time FTE and an increase of \$1,100 per part-time FTE. There is one new change for 2024-2025 with part-time funding at a true \$2,800 per FTE.

Capital Outlay 16 (pages 82-84) For over 30 years, USD 230 collected a 4.0 mill levy, until voters denied a renewal of the levy for 2006-2007. On June 6th, 2016 the board of education passed a resolution to levy 4.0 mills. When the district failed to receive the \$941,440 in extraordinary need state aid, the capital outlay dollars became a critical factor with the 2016-2017 budget by absorbing nearly \$1.4 million in custodial/maintenance salaries that would have otherwise been charged to the general fund. On April 10th, the Board of Education passed a resolution to add another 4 mills of authority for the 2017-2018 budget year. This budget includes the full 8 mills. Cash reserves were spent down for the

construction of the District Administrative Center which open spring of 2021. State aid will be 46% for the 2024-25 budget year, down 2% from the prior year.

Driver Training 18 (pages 85-87) No special tax levy is made for this budget. The program is projected to be funded with a state reimbursement rate of \$135 per student, \$10 less than the previous year. Fees have remained the same since January 2011 which are \$270.00 for in-district students and \$400.00 for out-of-district students. The district uses leased vehicles from Enterprise.

Food Service 24 (pages 92-93) The Food Service budget may be subsidized through General Fund and/or Supplemental General Fund transfers, interest income, in addition to federal and state aid. The federal government provided free meals to all students in 2021-2022, but since then students will be required to complete documentation to qualify. Students still have the option to purchase addition entries or ala carte items. Breakfast and lunch prices are increasing by \$0.10 to help cover the cost of inflation.

Professional Development 26 (pages 94-95) The Professional Development Fund stopped receiving income from the State of Kansas in 2003-2004, was reinstated from 2005-2006 through 2008-2009, and went away again in 2009-2010 because of budget cut by lawmakers. With the 2017-2018 funding formula, the district began receiving state aid again and received \$38,346 for 2020-2021. Law makers removed funding for the 2021-2022 school year, but it came back in 2022-2023 and will remain in place for the foreseeable future. The main source of revenue will be any carry-over from the prior year in addition to transfers from the General Fund. Professional Development provides teachers and administrators opportunities to keep abreast of current research and trends in education. It is anticipated the district will receive approximately \$45,000 for this budget year.

Parent Education Program 28 (pages 96-97) USD 230 will be participating in the Parents as Teachers Program through the Southeast Kansas Education Service Center at an annual cost of \$44,000 but could increase depending on changes to the program.

Special Education 30 (pages 101-105) The Special Education budget grows each year with more factors considered than expected budget increases. Every new state-mandated program requires additional funding; thus, this budget sometimes grows greater than the average budget increase in other funds. State aid is received in this area, but the school district must annually budget large transfers to achieve fiscal accountability.

There was a strong push during the 2024 legislative to fully fund Special Education which did result in a modest increase in state aid. It is anticipated the district will receive an additional \$500,000 in state aid due to changes within the funding formula which will allow this fund to be less dependent on transfers from the General Fund and the Supplemental General Fund.

Cost of Living 33 (page 106) NEW for 2023-2024. This fund is only available to districts with an average home value that is 15% or more above the state average. The district could have levied in this fund for several years, but instead has taken advantage of the extraordinary growth fund to generate additional operating cash.

To levy in this fund, the board of education was required to pass a resolution and publish it once in the newspaper. Patrons then had a 30-day window in which they can protest the proposed levy. Every district in Johnson County has utilized this fund with the exception of Spring Hill until last year. The long-term plan is to slowly levy less in extraordinary growth and offset with increases in this fund so our budget will mirror our neighbors.

It is important to note that Spring Hill now has the 3rd highest average home value in the state at \$430,881 and allows the district to levy up to 7.4% of the general fund budget amount. For 2024-2025, the district will only levy 4.7% of the budget authority.

Career & Postsecondary Education 34 (pages 107-109) This fund is formally known as the Vocation Education fund, but was changed with the new 2017-2018 funding formula. Our district has expanded the courses offered over the years to help meet the requests of the students. Some students take CTE courses outside the SHHS offering. Funding for 2024-2025 will be based on student contact hours and funded at 0.5 FTE. The Carl Perkins grant revenue and expenditures are also included in this budget.

Gift & Grants 35 (pages 110-114) New for 2018-2019 was the Safe & Secure Schools Grant. The state is matching every dollar the district spends with a dollar of state aid. The funds have been spent on items such as; security cameras (new/upgrades), door locks, and security film for glass. The state funded a 2nd year in 2019-2020, but did not fund it for 2020-2021 & 2021-2022. It was reinstated for 2022-2023 and the district received \$65,897. Last year the district received \$55,385 using a majority of these funds to cover the Centegix crisis alert system that went into effect last fall. For 2024-2025 the district is using the allotment of \$56,768 to help cover the cost of a 3rd SRO.

The district receives about \$30,000 annual from the First Option Bank debit card proceeds. The district received a \$75,000 Kauffman Foundation grant in 2020-2021 to develop a strategic plan for Kauffman's Real-World Learning initiative. Last year the district received an additional \$110,000 to go towards staff with another \$220,000 anticipated between now and July 31st, 2026.

Special Liability Expense Fund 42 (page 115) Amounts levied in this fund will be used to pay for the cost of providing defense for the district and the defense of employees pursuant to the Kansas tort claims act K.S.A. 72-8248 and liability insurance. During 2023-2024 the district spent \$18,256 on legal services with McAnany, Van Cleave & Phillips and \$95,884 towards workers compensation premiums to RAS Insurance. We anticipate similar amounts for 2024-2025, but we are budgeting \$174,116 in the event we would have any unforeseen lawsuit against the district and need the budget authority to pay for it to avoid using other funds.

Because this fund has a healthy cash balance, the district will not be levying in this fund for 2024-2025. Instead, that budget authority will be used towards bond & interest payments.

Extraordinary Growth Facilities 45 (page 117) Over the course of the last 14 years, the district has submitted six separate applications to the Board of Tax Appeals (BOTA), formerly the Court of Tax Appeals (COTA). The district is not required to levy the full amount of authorized budget authority. The district will use a combination of this fund and the Cost of Living Fund to help cover the cost of adding additional staff and the opening of new facilities the past few years. The most recent application for \$3 million was during the fall of 2023 to help cover the cost of opening Forest Spring Middle School.

Budget authority will be at \$5,684,250 and the district is levying \$2,684,250. There has been a sharp decline in this particular levy from 11.128 mills (FY23) down to 6.823 (FY24) and now 3.118 (FY25). New last year, the district levied in the Cost of Living fund to maintain enough operating cash. The district will layer in cost of living dollars to help offset the decline in extraordinary growth dollars in future years.

With the elimination of the new facilities weighting state aid, these funds have become critical when opening a new facility. It is very expensive opening a new building because of the additional utility expense, staff required to meet the needs of all students, as well as the upkeep of the facility.

Special Reserve 47 (page 118) The 2014-2015 budget year was the first year for this fund. The district has offered health insurance for qualifying district employees through Blue Cross/Blue Shield of Kansas City since 2002-2003. The contract with BC/BS of KC used to include a maximum refund settlement option. The district has never qualified for a refund until 2014. To qualify for a refund the premiums remitted to BC/BS of KC must exceed total costs of the overall plan. Unusually low claims experience for calendar year 2014 resulted in a \$326,231 refund check. Another year of low claims for calendar year 2015 resulted in a check of \$398,886. The district moved to the BC/BS Cost Plus platform as of January 2016. This platform functions somewhat similar to a self-funded plan. The district experienced a fairly good claims year for 2022-2023 allowing the cash reserves to grow by nearly \$300,000, but higher claims resulted in a \$200,000 decline last year. The district has already seen another uptick in claims for calendar year 2024 which could cut into reserves even further for 2024-2025.

KPERS Special Retirement Contribution (page 119) During 2015-2016, as part of block grant funding, the KPERS contribution was deposited into the district's general fund, which artificially inflated it, and then it was transferred into fund 51. With the 2017-2018 school finance formula it is no longer being routed through the general fund. Funds are transferred quarterly from the state to the district and immediately from the district back to the state in the same day. This creates a lot of unnecessary work for many people, but the state legislator wanted a method to be sure they got credit for the state contribution within the individual district budgets.

Contingency Reserve 53 (pages 120-124) This fund is intended for emergency purchases only. For many years the district has carried a cash balance of \$500,419. Several districts across the state have come

under scrutiny for carrying too large of a cash balance in this fund. Spring Hill is not one of those districts. The rule of thumb used to be 4% of your general fund budget, while some districts went as high as 10%. The \$500,419 represents just 1.08% of the general fund budget. The last time the district increased this fund was 2010-2011. At that time the general fund budget was \$17,937,990 resulting in a cash reserve percentage of 2.8%.

Textbook & Student Material Revolving 55 (page 125) This budget maintains funds for textbooks, workbooks, and instructional materials. No budget amounts are determined, but rather expenditures are controlled by the amount of monies in the fund collected from students. Not every year does the district have a major textbook adoption so the balance in this fund can fluctuate by a sizeable amount from year to year. The textbook fund is expected to receive approximately \$350,000 during the 2024-2025 school year. Textbook fees increased from \$80 to \$85 five years ago, the first increase in 10 years. Fees increase again to \$95 for 2023-2024, but will remain the same for 2024-2025. It is important to note the \$25 technology fee was removed a few years ago when the district moved from MacBook Airs to iPads. The textbook cash balance took a huge hit after a \$1 million elementary reading adoption in 2022-2024. With no major adoptions for 2023-2024, the cash balance did rebound by \$150,000. Students who qualify for free meals can have their textbook fee waived.

Activity Fund 56 (page 126) This is a new report in the 2011-2012 budget document. The district has always maintained activity funds at the building level. Activity funds are audited on an annual basis.

Bond & Interest 62 (pages 127-128) This fund is established for repayment of all outstanding indebtedness. The current outstanding indebtedness is for bonds passed by election December 9, 2003 (\$48.6 million), June 6, 2011 (\$39.0 million), September 8th, 2016 (\$82.4 million) and September 6th, 2018. Bonds refinanced since 2007 to present have saved the district a combined \$10.2 million in interest payments. Unfortunately for the district, legislators decided to change the amount of state aid for bonds passed July 1, 2015 and after. As a result, bonds prior to July 1, 2015 will receive 45% state aid, but after July 1, 2015 will not receive any state aid (same as prior year).

Special Assessment 67 (page 130) The Special Assessment fund is used to pay established benefit districts from both the City of Olathe and the City of Spring Hill based on the district's share of the respective benefit district. The district is currently paying approximately \$265,000 annually for the following 16 parcels of property; Wolf Creek Elementary (2-sewer), Spring Hill High School (2-sewer and 2 streets), Dayton Creek Elementary (2-sewer), Woodland Spring Middle School (1-street), Forest Spring Middle School (2-sewer, 1 Wolf Creek development), Future Elementary property (1-Johnson County Wastewater), and Future High School property (3-Johnson County Wastewater). The district has budgeted \$450,000 for 2024-2025 which is more than enough to cover current obligations and future ones.

Back in 2012-2013 the district had a cash balance of nearly \$1 million. Over the last eleven years the district has relied on these reserves to cover expenditures. It is now necessary to begin levying in this fund again to protect current cash balances and to meet future obligations as the district has added more property for future development. The district will only levy 0.115 mills which should generate roughly \$62,000 and will utilize cash balances to meet annual expenditures.

Recreation Commission 84 (page 139) The Recreation Commission budget is funded through the school district, but is not an actual part of the district's expenditures. The Recreation Commission has a Director and an Assistant who have been hired to oversee the Commission's programs. For many years, the recreation commission had legal authority to levy 2.25 mills. On April 9th, 2018 the recreation commission adopted a resolution authorizing 3.250 mills. For 2023-2024 the recreation commission will levy 2.40 mills in the recreation commission fund and 0.65 mills in the employee benefits fund.

Recreation Commission Employee Benefits & Special Liability 86 (page 140) The Recreation Commission adopted a new levy during 2013-2014 in the amount of 1.000 mills to be used to pay premiums for employee benefits as well as liability insurance. This was the first increase by the recreation commission since 1992. The commission will levy 0.65 mills of their 1.0 mill authority for 2024-2025.

2024-2025

USD Budget Profile



Spring Hill

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2024-2025 Budget – General Information

USD #: 230

Introduction

The Spring Hill School District provides quality educational opportunities for students in Spring Hill, Olathe, Overland Park, and unincorporated areas of Johnson and Miami Counties. The district encompasses 71 square miles, and it has a growing student population that continues to be focused on academic achievement and personal growth.

More than 4,100 students will attend classes in nine traditional schools: five elementary, three middle, and one high school. Our newest building, Forest Spring Middle School, will be entering the 2nd year of operation. Dayton Creek Elementary and the Early Childhood Center will be starting their fourth full year of operation. The district also charters an online K-12 school, which is detailed below.

Insight School of Kansas, which is authorized by the Spring Hill School District, opened in the fall of 2008 and has grown to more than 1000 students. Insight School of Kansas is a virtual school with classes taken online by elementary through high school students. Additional information regarding Insight School can be found at <http://ks.insightschools.net/>.

In addition, Spring Hill School District provides a full range of inclusive special education services for students with disabilities and gifted capabilities. Services can start as early as age three and continue to age 21, as appropriate.

Three full-time School Resource Officers (SRO) serve the district with a focus on safety and discipline. The board of education voted to add a 2nd SRO for the fall of 2020, and then a 3rd SRO for the fall of 2024. All of the district's schools continue to provide a safe environment where students and teachers can reach their potential. Continued enhancements have been made to the physical security of buildings along with updates to safety procedures.

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Board Member
Position 7 - Area-At-Large

BUSINESS & FINANCE

DOUG SCHWINN, Director
SARA GOERING, Payroll Coordinator
LARA WARTHEN, Accounts Payable Coordinator
CANDY HUGHES, Business & Finance Assistant

COMMUNICATION & ENGAGEMENT

STEPHANIE NEIGER, Director
SAMANTHA BISHOP, Creative Services Specialist
CHRIS OLSEN, Digital Communications Specialist
Digital Administrative Assistant

CONSTRUCTION & SAFETY

TIM MEEK, Director
MELINDA TRUELOVE, Construction & Safety Assistant

FACILITIES

KYLEY DELPHIA, Director
BROOKE SANDBERG, Facilities Usage Coordinator
Custodians
Maintenance Workers
Groundskeepers
Technicians



DR. LINK LUTTRELL
Superintendent of Schools



DR. JOSHUA ROBINSON
Assistant Superintendent



RACHEL HENDERSON
Executive Assistant
Board Clerk

HUMAN RESOURCES

MICHELLE HACKNEY, Director
NANCY MILLER, Benefits Coordinator
MEGAN MAURER, Human Resources Assistant
NATALIA WARD, Subfinder

NUTRITION SERVICES

JAYCI DALTON, Director
GLENDA JOHNSTON, Nutrition Coordinator
Kitchen Managers
Nutrition Service Workers
Cashiers

SPECIAL SERVICES

CINDY DZIADOSZ, Director
DIANNA MCKENZIE, Special Services Coordinator
NICOLE MCCLAUGHLIN, MIS Clerk
APRIL NEAL, Virtual MIS Clerk
IEP Coaches
Special Education Instructional Coaches
Behavior Interventionists
School Psychologists
Occupational Therapists
Paraprofessionals

TEACHING & LEARNING

DR. ERIN SMITH, Director
KRISTEN ZUCK, Teaching & Learning Coordinator
LEAH GOOD, Coordinator (Real World Learning & Career and Technical Education)
CARRIE MULLIES, Teaching & Learning Assistant
JOLENE RUTLEDGE, Curriculum Specialist

TECHNOLOGY

PHIL ELLIOTT, Director
BILLY TERRY, Director-Elect
NICK STILES, Network Engineer
ANDREW JANICKE, Systems Manager
AARON PEGEL, Systems Technician II
JACOB HASTERT, Systems Technician
CHRISTIE WEBER, Data Clerk

The District's Accomplishments

STUDENTS

- Above average state & national academic benchmarks for all district schools
- Above average state & national ACT scores (avg. composite score) for high school students
- 96% graduation rate
- Approximately 82% of students continue their education after graduation
- More than 80% of students participate in a wide range of extracurricular activities
- College credit opportunity for high school students via Johnson County Community College
- Certified Nursing Aide certifications opportunity for high school student via Johnson County Community College & Fort Scott Community College
- Many students participate in career & technical education (CTE) pathways

STAFF

- Approximately 580 employees - Includes certified & classified
 - About 51.84% of the faculty hold Masters Degrees or higher, & have an average of 9.77 years' experience
- 5 Kansas Horizon Award winners in last 5 years
- SHMS Principal received 2021 NASSP Digital Principal of the Year
- Master Journalism Educator Status by JEA
- Kansas District 3 Semi-Finalists for Teacher of the Year
- Director of HR received 2020 AASPA New Member Award
- Local & regional grant winners
- Teacher-led professional development opportunities
- Presenters at many local, regional & national conferences

INNOVATIVE PROGRAMS

- 1:1 technology for grades K-12 in district schools
- 120 educational classes & 14 advanced placement classes offered via Insight School of Kansas
- Dedicated time for Professional Learning Communities (PLCs)
- Multi-Tier Systems of Supports (MTSS), data-based monitoring for instruction decision making
 - Empowers each student to achieve higher standards
- New Teacher Academy (Induction program for all new teachers)

AWARDS & RECOGNITION

- 1 of 21 Kansas school districts selected to participate in Gemini Project
- Prairie Creek Elementary School
 - Recipient of 2020 National Blue Ribbon Schools Award
 - Recipient of Governor's Achievement Award - 1 of only 44 elementary schools in Kansas to receive this distinction (2008, 2010-2012, 2015)
- Spring Hill High School recognized as 1 of 2 Kansas Service Learning Leader Schools for integrating curriculum with community service
- Award-winning FFA program - Includes local, state & national honors
- Certificates of Merit received from KASB Publications Contest

OVERVIEW

The mission statement of Spring Hill Schools (www.usd230.org) reads, "To be a school district that engages students to learn, create, adapt and succeed in an ever-changing world." In an effort to reach this mission, in May 2022, Spring Hill Schools published the 2028 Strategic Plan. District, school, and classroom leaders will be working toward improving student and family experiences in two key areas: Academic Excellence and Personal Development. The specific objective for each key area is as follows:

- **Academic Excellence:** Each student will meet or exceed grade-level academic expectations in order to achieve academic excellence.
- **Personal Development:** In partnership with families, each student will develop purpose and social-emotional skills in order to contribute to society.

Additionally, through a year-long process concluding in Spring 2022, the Spring Hill Schools Board of Education engaged in an effort to get input from community stakeholders in order to identify the district's core values. Core values affirm, for all members of the Spring Hill Schools community, who we are, what we prioritize, and what guiding principles we live by.

In collaboration with the Kansas Association of School Boards, the district collected input through focus groups and a community survey from over 1,000 members of our community. The input provided by our community answered the question: What values are essential to Spring Hill Schools? The values that identified as most important to our community are:

- **Student Success:** We prioritize student success as the heart of our mission and vision. We develop students to be life-long learners, confident leaders, socially aware citizens, and life managers.
- **Supportive Environment:** We facilitate a safe, supportive environment to serve as the foundation for all learning. We provide a personalized approach to learning that maintains high expectations and rigorous standards.
- **Transparent Leadership:** We believe transparent leadership is built by leading with openness and honesty. We keep the community in the loop, share information freely, and invite open dialogue and feedback.
- **World-Class Staff:** We support our world-class staff by providing opportunities to learn, grow, and innovate. We maintain high expectations for our staff to match their passion and drive to support students.
- **Engaged Community:** We, as an engaged community, leverage our strengths to support one another. We are family-focused and find strength in the diverse backgrounds and unique outlooks of our community.

The District's Challenges

The need for future planning is critical as the district anticipates adding approximately 950 additional students over the course of the next five years. The district's second middle school opened the fall of 2019 and was part of the 2016 bond issue. It provided much needed relief to capacity issues at the current middle school, and allowed the Spring Hill Middle School south building to be converted to an Elementary Childhood Center, also part of the 2016 bond issue.

The 2018 bond issue included a fifth elementary (Dayton Creek), a third middle school (Forest Spring), and a new education service center. Changing school boundaries that will satisfy all parents is nearly an impossible task.

The Kansas Legislature put into place a new school finance formula during the 2017 legislative session and made some slight adjustments in the 2018 & 2019 session to try and satisfy the courts request. The courts finally ruled the formula constitutional in June 2019.

The new formula is very favorable in many ways, but also penalizes rapidly growing school districts such as Spring Hill. Most notably, the state aid percentage for bonds issued after July 1, 2015 are now at 0%. When we did our bond campaign in 2018, we were receiving 30% state aid. Bonds issued prior to July 1, 2015 receive 45% state aid, down 4% from the prior year. This difference will cost the district more than \$3.5 million in state aid for the 2024-2025 budget year. The district consistently lowered the mill levy for a period of 12 years from 2007 to 2019. The passage of the 2018 bond issue result in an increase of just over 4 mills for the 2019-2020. Any future bond issues could require the mill levy to go up even further if the state continues down this path. Despite our efforts to reduce the mill levy 16 of the last 18 years, we have the unwanted title of the highest mill levy in Johnson County and was the 9th highest in the state for FY24. Past history tells us rapidly growing districts typically have the highest mill levies in the state, but once they can lower their debt, their overall mill levy will drop as well.

For many years, there was a provision in the formula to give additional state aid to districts opening new facilities. Each student attending the new facility would generate an additional 0.25 FTE to help with the cost of opening a new facility. This provision went away with block grant funding in 2015 and was not reinstated with the new formula for 2019. Had this provision been included, the district would have received an additional \$536,000 in state aid which could have allowed for an additional 1 mill decrease. Overall the district has missed out on nearly \$3.4 million since 2015.

The Spring Hill Board of Education welcomes input and involvement from parents and patrons, as the board sets the course and direction of the district.

Supplemental Information for the Following Tables

1. Summary of Total Expenditures by Function (All Funds)
2. Summary of General Fund Expenditures by Function
3. Summary of Supplemental General Fund Expenditures by Function
4. Summary of General and Supplemental General Fund Expenditures by Function
5. Summary of Special Education Fund by Function
6. Instruction Expenditures (1000)
7. Student Support Expenditures (2100)
8. Instructional Support Expenditures (2200)
9. General Administration Expenditures (2300)
10. School Administration Expenditures (2400)
11. Central Services Expenditures (2500)
12. Operations and Maintenance Expenditures (2600)
13. Transportation Expenditures (2700)
14. Other Support Services Expenditures (2900)
15. Food Service Expenditures (3100)
16. Community Services Operations (3300)
17. Capital Improvements (4000)
18. Debt Services (5100)
19. Miscellaneous Information – Transfers (5200)
20. Miscellaneous Information Unencumbered Cash Balance by Fund
21. Reserve Funds Unencumbered Cash Balance
22. Other Information – Enrollment Information
23. Miscellaneous Information Mill Rates by Fund
24. Other Information – Assessed Valuation and Bonded Indebtedness

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

KSDE Website Information Available

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

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

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

School Finance Reports (Data Central) website below:

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

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

Kansas Building Report Card website below:

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

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

Accountability Reports website below:

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

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

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	\$40,201,563	52%	\$41,404,728	51%	3%	\$54,076,730	57%	31%
Student Support Services	\$2,435,114	3%	\$2,602,845	3%	7%	\$2,955,914	3%	14%
Instructional Support Services	\$1,348,857	2%	\$1,580,910	2%	17%	\$1,718,601	2%	9%
Administration & Support	\$6,207,798	8%	\$6,790,986	8%	9%	\$7,386,798	8%	9%
Operations & Maintenance	\$7,113,981	9%	\$8,645,816	11%	22%	\$5,787,951	6%	-33%
Transportation	\$2,191,170	3%	\$2,360,580	3%	8%	\$2,587,000	3%	10%
Food Services	\$2,357,287	3%	\$2,833,823	3%	20%	\$3,460,421	4%	22%
Capital Improvements	\$450,501	1%	\$280,770	0%	-38%	\$1,950,000	2%	595%
Debt Services	\$14,331,614	19%	\$15,030,492	18%	5%	\$14,966,129	16%	0%
Other Costs	\$1,065	<1%	\$0	0%	-100%	\$250	<1%	0%
Total Expenditures ¹	76,638,950	100%	\$81,530,950	100%	6%	\$94,889,794	100%	16%
Amount per Pupil	\$14,639		\$14,775		1%	\$16,134		9%
Current Expenditures ²	\$56,705,480	100%	\$61,557,682	100%	9%	\$70,976,165	100%	15%
Amount per Pupil	\$10,832		\$11,155		3%	\$12,068		8%

Percent of Expenditures for Instruction³

Total Expenditures	\$37,480,282	49%	\$40,079,737	49%	0%	\$51,526,730	54%	5%
Current Expenditures	\$37,480,282	66%	\$40,079,737	65%	-1%	\$51,526,730	73%	8%

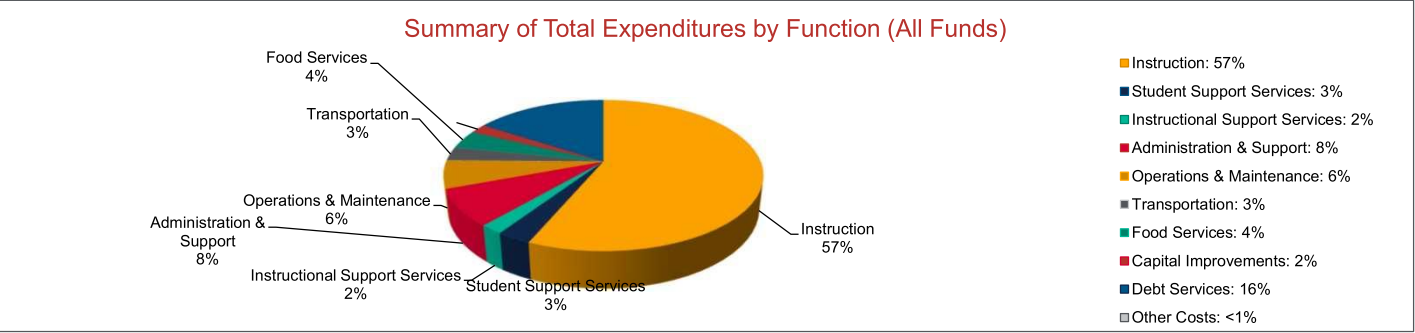
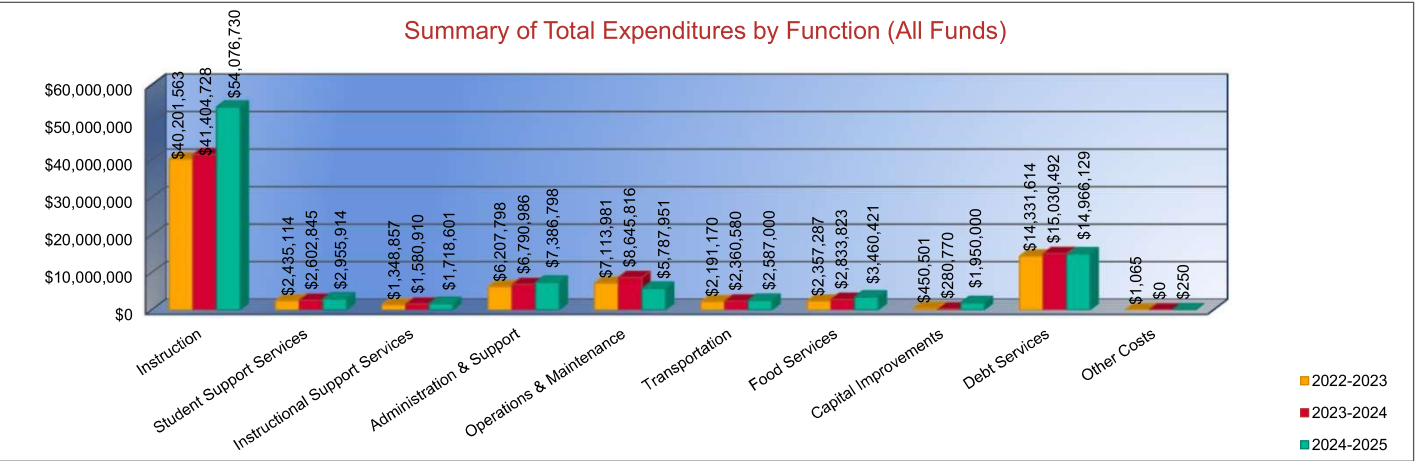
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At-Risk Education Fund, (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary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

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

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

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

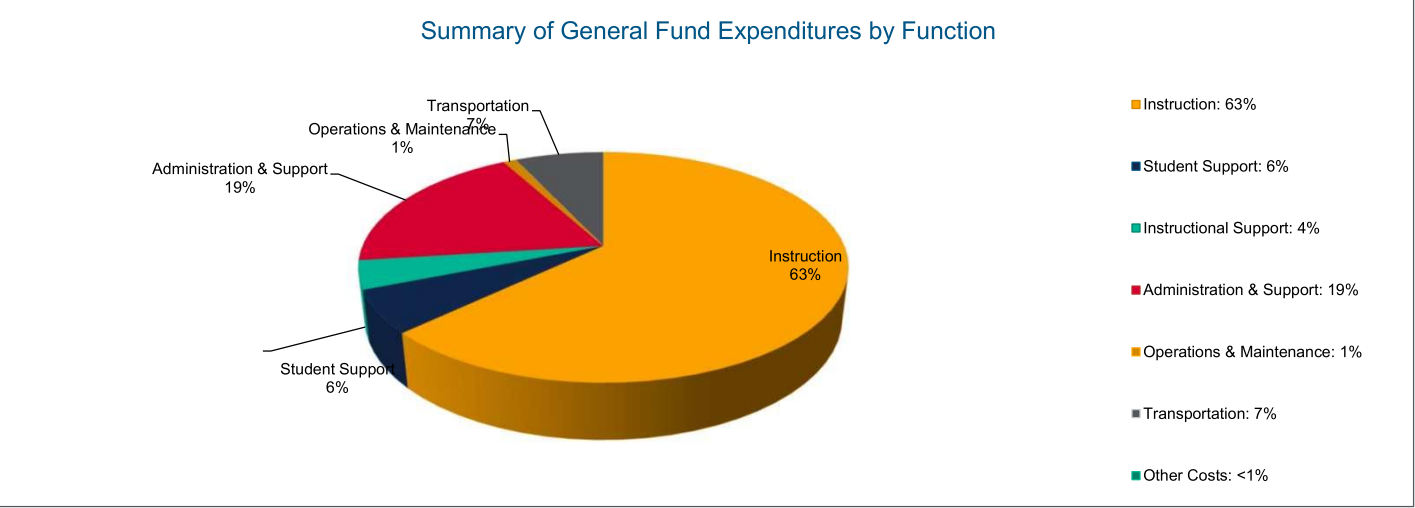
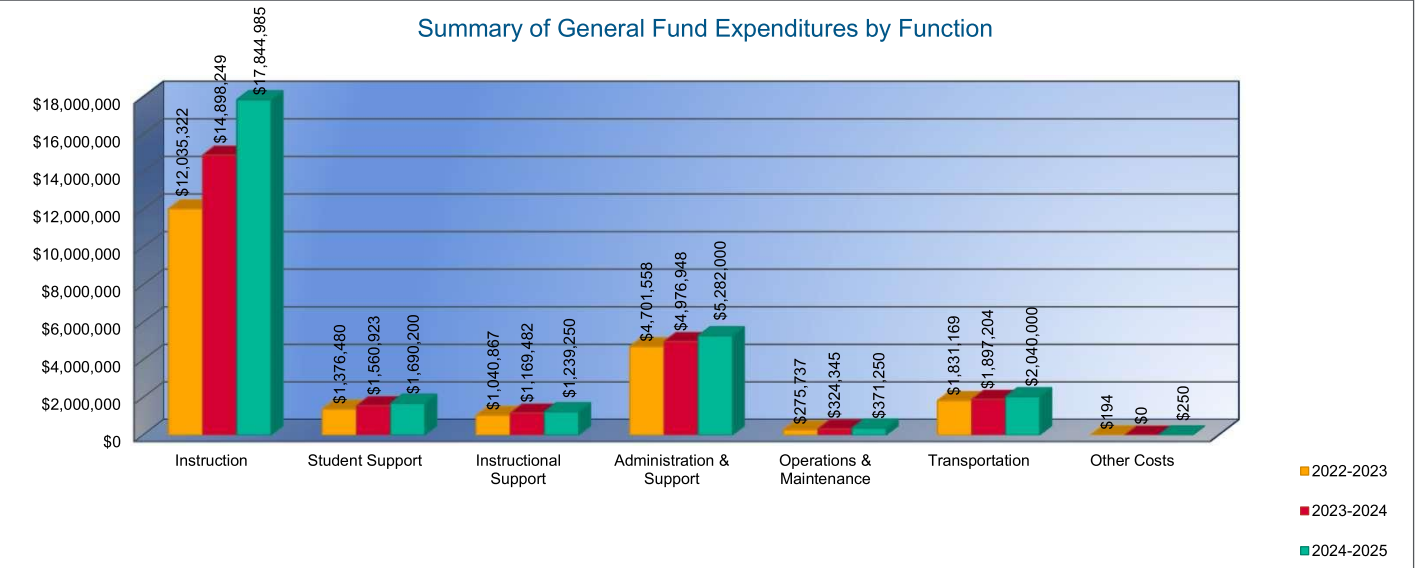
Functions Included: Instruction (1000), Student Support Services (2100), Instructional Support Services (2200), Administration & Support (2300, 2400, 2500), Operations & Maintenance (2600), Transportation (2700), Food Service (3100), Other Costs (2900, 3300), Capital Improvements (4000), Debt Services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



Summary of General Fund Expenditures
by Function*

	2022-2023 Actual	% of Total	2023-2024 Actual	% of Total	% Change	2024-2025 Budget	% of Total	% Change
Instruction	\$12,035,322	57%	\$14,898,249	60%	24%	\$17,844,985	63%	20%
Student Support	\$1,376,480	6%	\$1,560,923	6%	13%	\$1,690,200	6%	8%
Instructional Support	\$1,040,867	5%	\$1,169,482	5%	12%	\$1,239,250	4%	6%
Administration & Support	\$4,701,558	22%	\$4,976,948	20%	6%	\$5,282,000	19%	6%
Operations & Maintenance	\$275,737	1%	\$324,345	1%	18%	\$371,250	1%	14%
Transportation	\$1,831,169	9%	\$1,897,204	8%	4%	\$2,040,000	7%	8%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$194	<1%	\$0	0%	-100%	\$250	<1%	0%
Total Expenditures	\$21,261,327	100%	\$24,827,151	100%	17%	\$28,467,935	100%	15%
Amount per Pupil	\$4,061		\$4,499		11%	\$4,840		8%

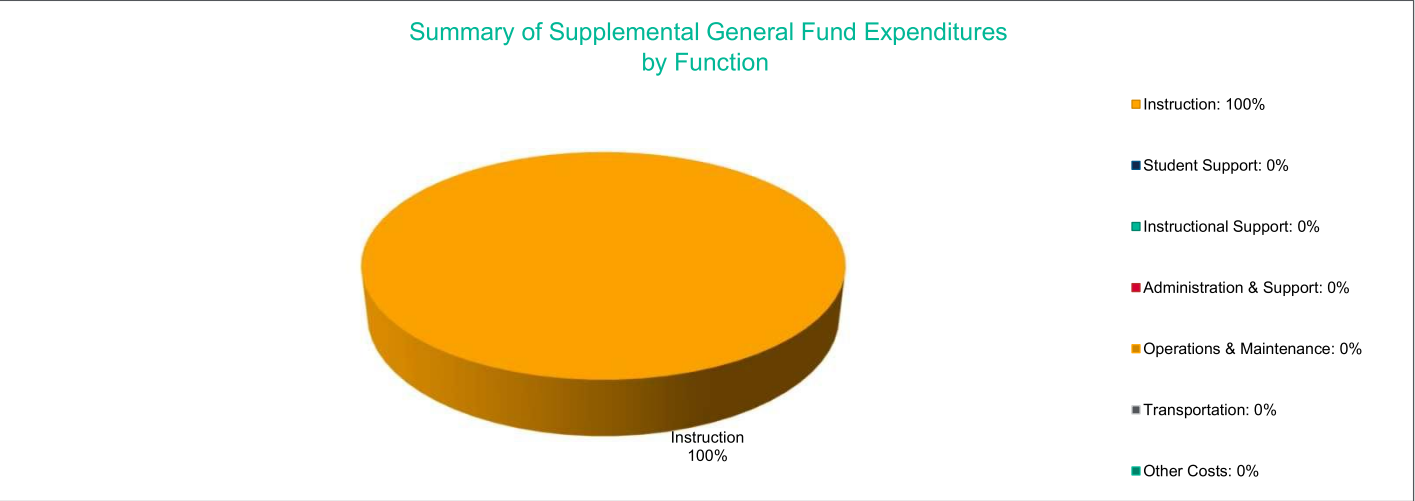
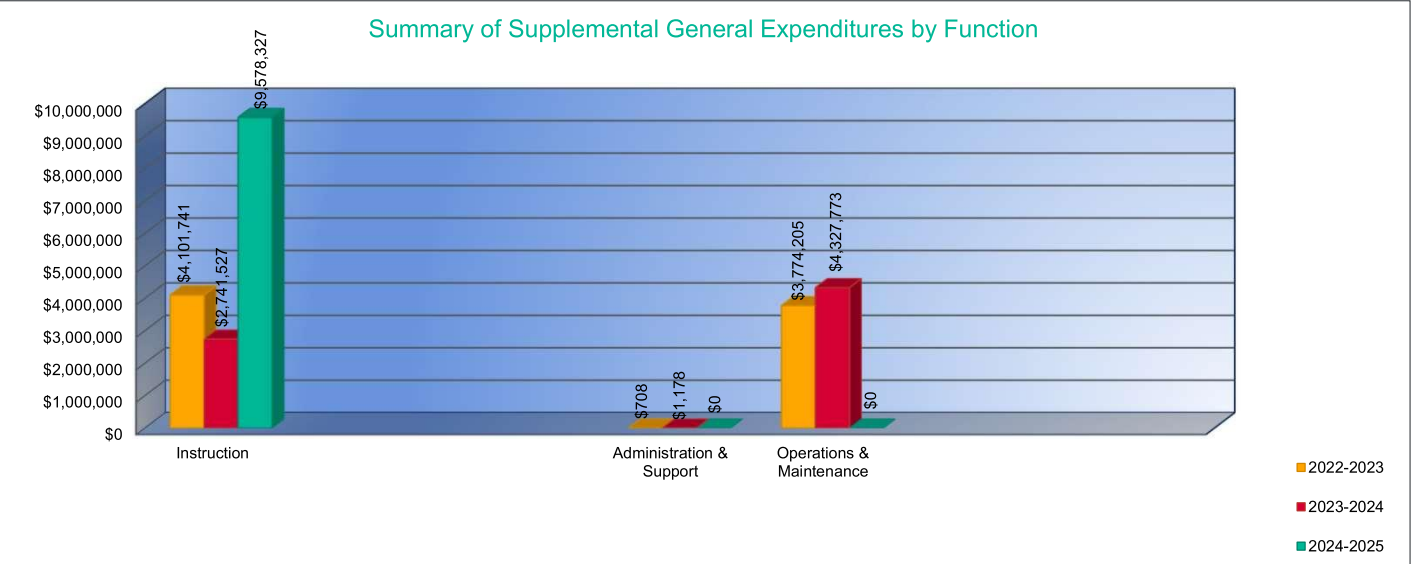
*The Summary of General Fund Expenditures by Function comes from pages 6-13 and only uses the "General Fund" line items.



Summary of Supplemental General Fund Expenditures
by Function*

	2022-2023 Actual	% of Total	2023-2024 Actual	% of Total	% Change	2024-2025 Budget	% of Total	% Change
Instruction	\$4,101,741	52%	\$2,741,527	39%	-33%	\$9,578,327	100%	249%
Student Support	\$0	0%	\$0	0%	0%	\$0	0%	0%
Instructional Support	\$0	0%	\$0	0%	0%	\$0	0%	0%
Administration & Support	\$708	<1%	\$1,178	<1%	66%	\$0	0%	-100%
Operations & Maintenance	\$3,774,205	48%	\$4,327,773	61%	15%	\$0	0%	-100%
Transportation	\$0	0%	\$0	0%	0%	\$0	0%	0%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$0	0%	\$0	0%	0%	\$0	0%	0%
Total Expenditures	\$7,876,654	100%	\$7,070,478	100%	-10%	\$9,578,327	100%	35%
Amount per Pupil	\$1,505		\$1,281		-15%	\$1,629		27%

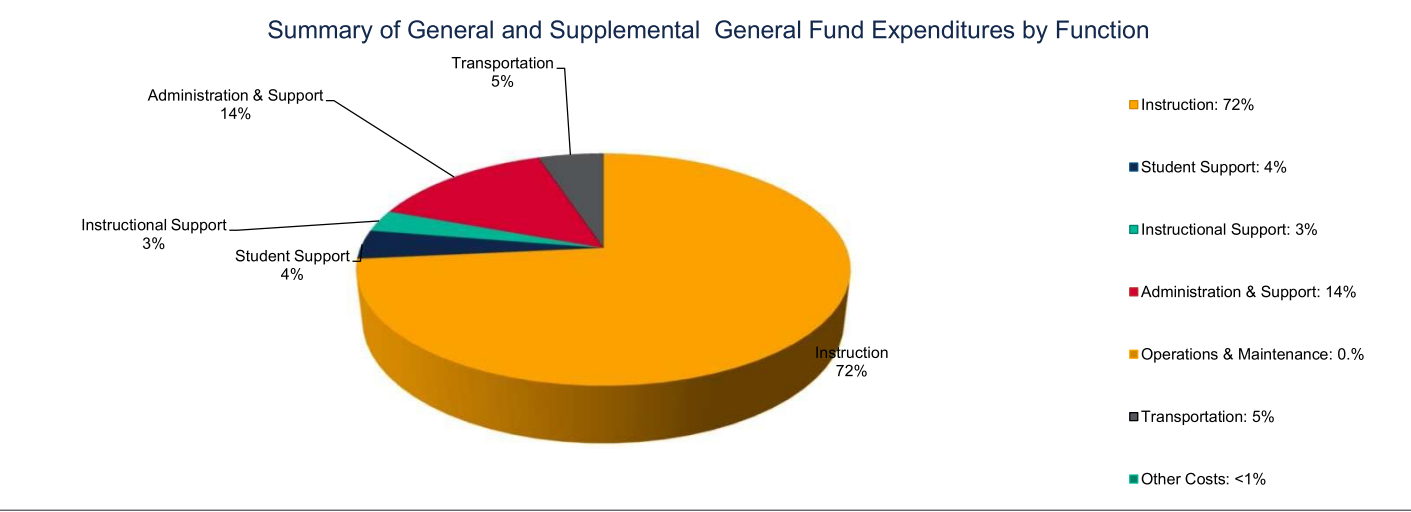
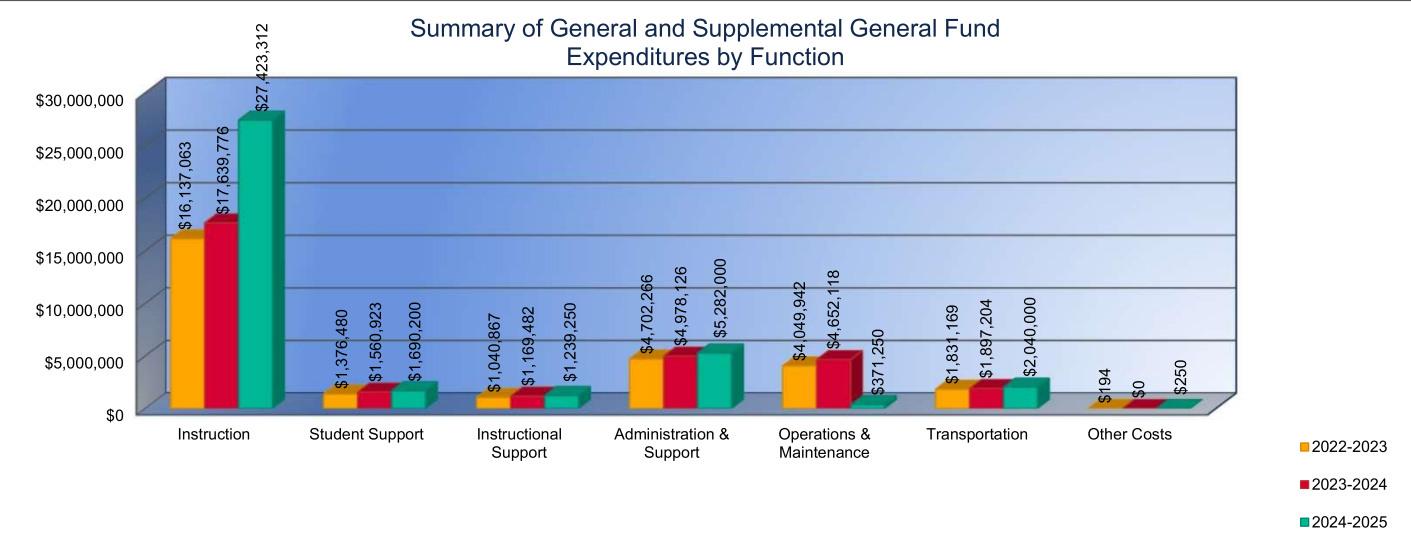
*The Summary of Supplemental General Fund Expenditures by Function comes from pages 6-13 and only uses the "Supplemental General Fund" line items.



Summary of General and Supplemental General Fund Expenditures by Function*

	2022-2023 Actual	% of Total	2023-2024 Actual	% of Total	% Change	2024-2025 Budget	% of Total	% Change
Instruction	\$16,137,063	55%	\$17,639,776	55%	9%	\$27,423,312	72%	55%
Student Support	\$1,376,480	5%	\$1,560,923	5%	13%	\$1,690,200	4%	8%
Instructional Support	\$1,040,867	4%	\$1,169,482	4%	12%	\$1,239,250	3%	6%
Administration & Support	\$4,702,266	16%	\$4,978,126	16%	6%	\$5,282,000	14%	6%
Operations & Maintenance	\$4,049,942	14%	\$4,652,118	15%	15%	\$371,250	1%	-92%
Transportation	\$1,831,169	6%	\$1,897,204	6%	4%	\$2,040,000	5%	8%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$194	<1%	\$0	0%	-100%	\$250	<1%	0%
Total Expenditures	\$29,137,981	100%	\$31,897,629	100%	9%	\$38,046,262	100%	19%
Amount per Pupil	\$5,566		\$5,780		4%	\$6,469		12%

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

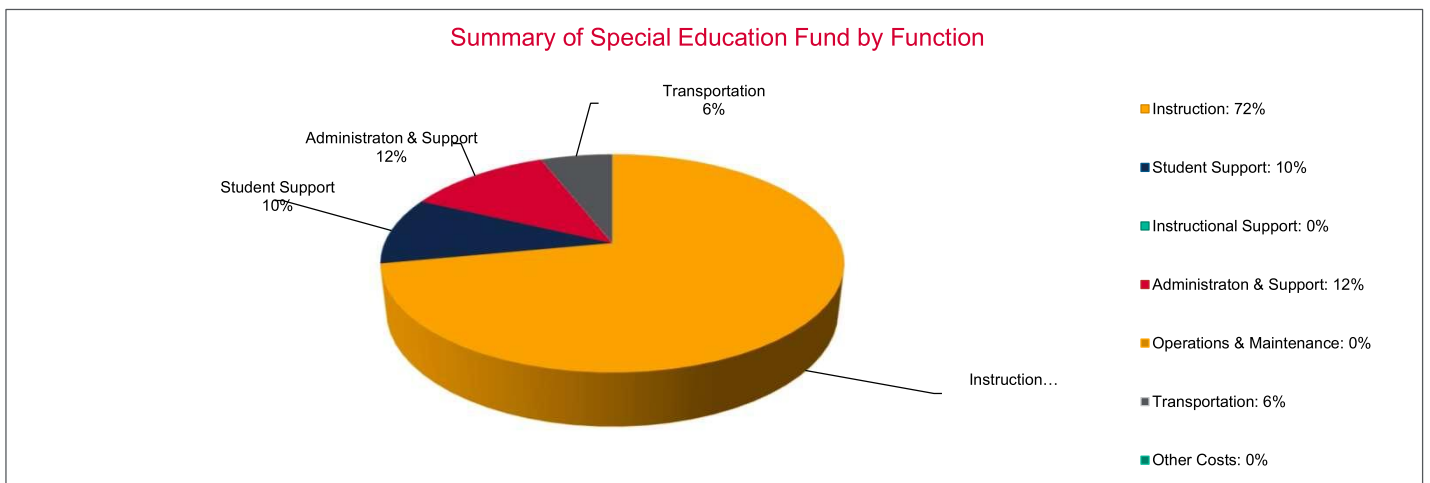
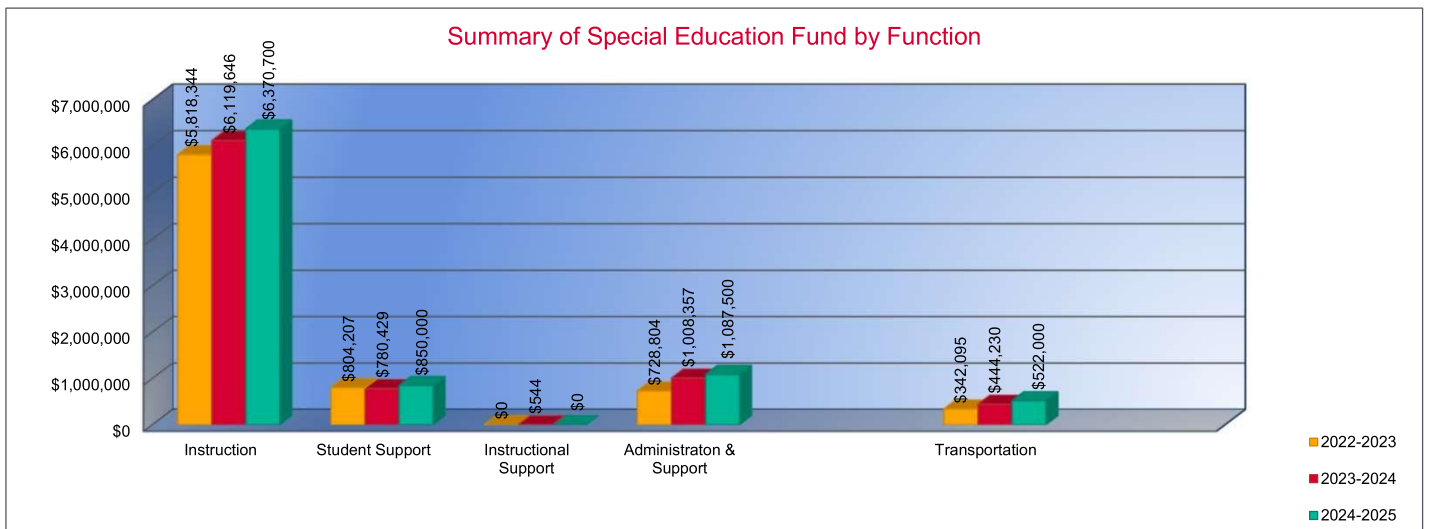


Summary of Special Education Fund by Function*

	2022-2023 Actual	% of Total	2023-2024 Actual	% of Total	% Change	2024-2025 Budget	% of Total	% Change
Instruction	\$5,818,344	76%	\$6,119,646	73%	5%	\$6,370,700	72%	4%
Student Support	\$804,207	10%	\$780,429	9%	-3%	\$850,000	10%	9%
Instructional Support	\$0	0%	\$544	<1%	0%	\$0	0%	-100%
Administraton & Support	\$728,804	9%	\$1,008,357	12%	38%	\$1,087,500	12%	8%
Operations & Maintenance	\$0	0%	\$0	0%	0%	\$0	0%	0%
Transportation	\$342,095	4%	\$444,230	5%	30%	\$522,000	6%	18%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$0	0%	\$0	0%	0%	\$0	0%	0%
Total Expenditures¹	\$7,693,450	100%	\$8,353,206	100%	9%	\$8,830,200	100%	6%
Amount per Pupil	\$1,470		\$1,514		3%	\$1,501		-1%

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

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



Instruction Expenditures (1000)

	2022-2023 Actual
General	\$12,035,322
Federal Funds	\$1,051,495
Supplemental General	\$4,101,741
Preschool-Aged At-Risk	\$32,486
At-Risk Education Fund	\$1,141,550
Bilingual Education	\$131,953
Virtual Education	\$8,606,727
Capital Outlay	\$2,721,281
Driver Education	\$43,185
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$5,818,344
Cost of Living	\$0
Career and Postsecondary Ed.	\$621,319
Gifts & Grants ¹	\$46,467
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$2,880,153
Contingency Reserve	\$0
Text Book & Student Material	\$568,468
Activity Fund	\$401,072
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$40,201,563
Enrollment (FTE) ³	5,235.2
Amount per Pupil ²	\$7,679
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$40,201,563

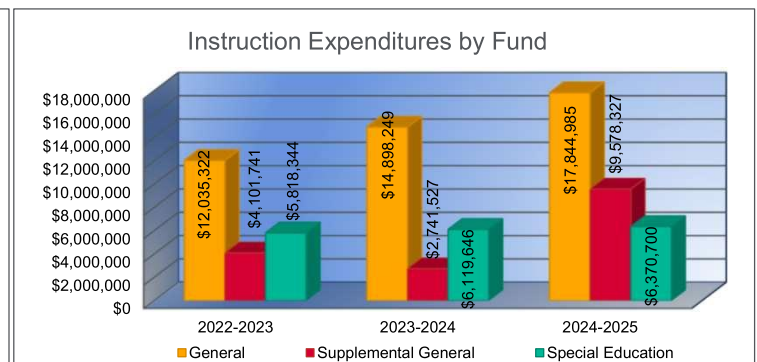
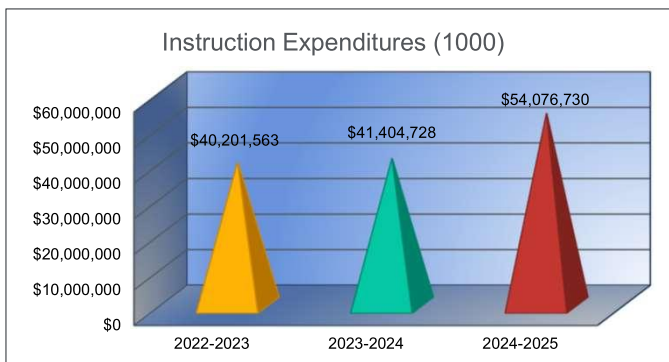
	2023-2024 Actual	% Change
General	\$14,898,249	24%
Federal Funds	\$1,302,743	24%
Supplemental General	\$2,741,527	-33%
Preschool-Aged At-Risk	\$33,654	4%
At-Risk Education Fund	\$1,216,079	7%
Bilingual Education	\$136,331	3%
Virtual Education	\$9,225,896	7%
Capital Outlay	\$1,324,991	-51%
Driver Education	\$47,438	10%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$6,119,646	5%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$623,342	0%
Gifts & Grants ¹	\$70,460	52%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$3,075,512	7%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$163,087	-71%
Activity Fund	\$425,773	6%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$41,404,728	3%
Enrollment (FTE) ³	5,518.2	5%
Amount per Pupil ²	\$7,503	-2%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$41,404,728	3%

	2024-2025 Budget	% Change
General	\$17,844,985	20%
Federal Funds	\$435,717	-67%
Supplemental General	\$9,578,327	249%
Preschool-Aged At-Risk	\$58,000	72%
At-Risk Education Fund	\$2,850,000	134%
Bilingual Education	\$170,500	25%
Virtual Education	\$10,004,625	8%
Capital Outlay	\$2,550,000	92%
Driver Education	\$84,600	78%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$6,370,700	4%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$0	-100%
Gifts & Grants ¹	\$131,110	86%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$3,998,166	30%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$0	0%
Activity Fund	\$0	0%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$54,076,730	31%
Enrollment (FTE) ³	5,881.2	7%
Amount per Pupil ²	\$9,195	23%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$54,076,730	31%

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

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

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



Student Support Expenditures (2100)

	2022-2023 Actual
General	\$1,376,480
Federal Funds	\$10,916
Supplemental General	\$0
Preschool-Aged At-Risk	\$0
At-Risk Education Fund	\$0
Bilingual Education	\$0
Virtual Education	\$0
Capital Outlay	\$0
Driver Training	\$0
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$44,000
Summer School	\$0
Special Education	\$804,207
Cost of Living	\$0
Career and Postsecondary Ed.	\$0
Gifts & Grants ¹	\$0
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$199,511
Contingency Reserve	\$0
Text Book & Student Material	\$0
Activity Fund	\$0
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$2,435,114
Enrollment (FTE) ³	5,235.2
Amount per Pupil ²	\$465
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$2,435,114

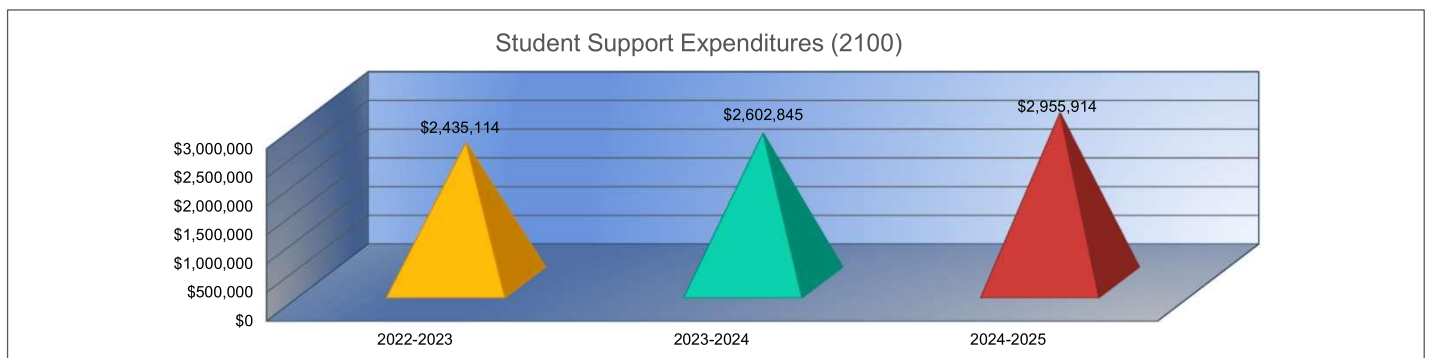
	2023-2024 Actual	% Change
General	\$1,560,923	13%
Federal Funds	\$18,636	71%
Supplemental General	\$0	0%
Preschool-Aged At-Risk	\$0	0%
At-Risk Education Fund	\$0	0%
Bilingual Education	\$0	0%
Virtual Education	\$0	0%
Capital Outlay	\$0	0%
Driver Training	\$0	0%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	-100%
Summer School	\$0	0%
Special Education	\$780,429	-3%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$0	0%
Gifts & Grants ¹	\$0	0%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$242,857	22%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$0	0%
Activity Fund	\$0	0%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$2,602,845	7%
Enrollment (FTE) ³	5,518.2	5%
Amount per Pupil ²	\$472	2%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$2,602,845	7%

	2024-2025 Budget	% Change
General	\$1,690,200	8%
Federal Funds	\$0	-100%
Supplemental General	\$0	0%
Preschool-Aged At-Risk	\$0	0%
At-Risk Education Fund	\$0	0%
Bilingual Education	\$0	0%
Virtual Education	\$0	0%
Capital Outlay	\$0	0%
Driver Training	\$0	0%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$100,000	0%
Summer School	\$0	0%
Special Education	\$850,000	9%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$0	0%
Gifts & Grants ¹	\$0	0%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$315,714	30%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$0	0%
Activity Fund	\$0	0%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$2,955,914	14%
Enrollment (FTE) ³	5,881.2	7%
Amount per Pupil ²	\$503	7%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$2,955,914	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.



Instructional Support Expenditures (2200)

	2022-2023 Actual
General	\$1,040,867
Federal Funds	\$7,023
Supplemental General	\$0
Preschool-Aged At-Risk	\$0
At-Risk Education Fund	\$0
Bilingual Education	\$0
Virtual Education	\$0
Capital Outlay	\$0
Driver Training	\$0
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$145,831
Parent Education Program	\$0
Summer School	\$0
Special Education	\$0
Cost of Living	\$0
Career and Postsecondary Ed.	\$0
Gifts & Grants ¹	\$0
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$155,136
Contingency Reserve	\$0
Text Book & Student Material	\$0
Activity Fund	\$0
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$1,348,857
Enrollment (FTE) ³	5,235.2
Amount per Pupil ²	\$258
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$1,348,857

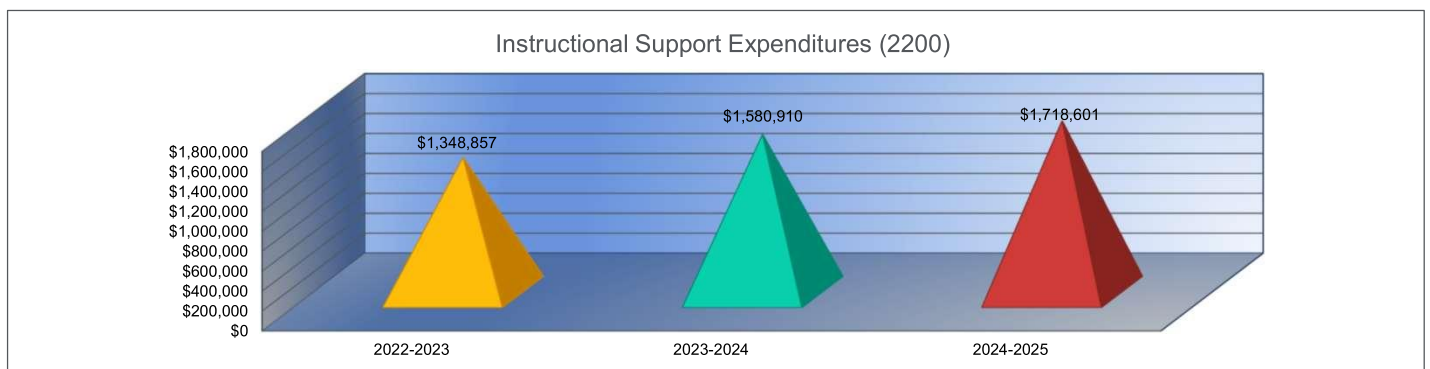
	2023-2024 Actual	% Change
General	\$1,169,482	12%
Federal Funds	\$12,709	81%
Supplemental General	\$0	0%
Preschool-Aged At-Risk	\$0	0%
At-Risk Education Fund	\$0	0%
Bilingual Education	\$0	0%
Virtual Education	\$0	0%
Capital Outlay	\$0	0%
Driver Training	\$0	0%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$191,542	31%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$544	0%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$0	0%
Gifts & Grants ¹	\$75,517	0%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$131,116	-15%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$0	0%
Activity Fund	\$0	0%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$1,580,910	17%
Enrollment (FTE) ³	5,518.2	5%
Amount per Pupil ²	\$286	11%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$1,580,910	17%

	2024-2025 Budget	% Change
General	\$1,239,250	6%
Federal Funds	\$0	-100%
Supplemental General	\$0	0%
Preschool-Aged At-Risk	\$0	0%
At-Risk Education Fund	\$0	0%
Bilingual Education	\$0	0%
Virtual Education	\$0	0%
Capital Outlay	\$0	0%
Driver Training	\$0	0%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$224,650	17%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$0	-100%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$0	0%
Gifts & Grants ¹	\$84,250	12%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$170,451	30%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$0	0%
Activity Fund	\$0	0%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$1,718,601	9%
Enrollment (FTE) ³	5,881.2	7%
Amount per Pupil ²	\$292	2%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$1,718,601	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.



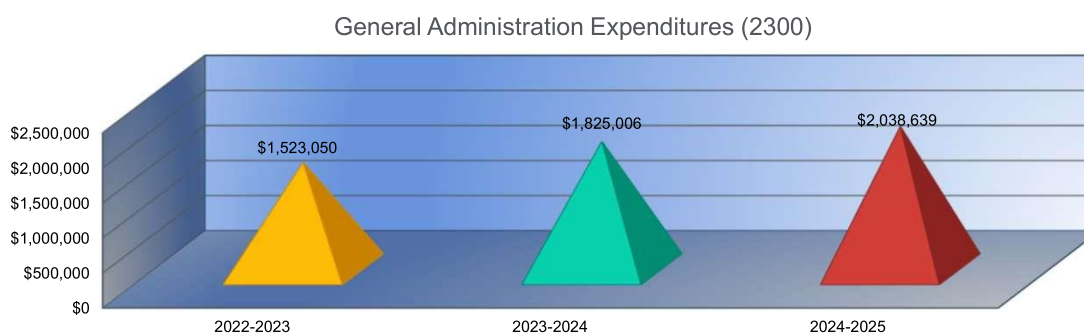
General Administration Expenditures (2300)

	2022-2023 Actual
General	\$603,442
Federal Funds	\$1,277
Supplemental General	\$0
Preschool-Aged At-Risk	\$0
At-Risk Education Fund	\$0
Bilingual Education	\$0
Virtual Education	\$0
Capital Outlay	\$0
Driver Training	\$0
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$728,804
Cost of Living	\$0
Career and Postsecondary Ed.	\$0
Gifts & Grants¹	\$2,355
Special Liability Expense	\$25,635
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$161,537
Contingency Reserve	\$0
Text Book & Student Material	\$0
Activity Fund	\$0
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$1,523,050
Enrollment (FTE)³	5,235.2
Amount per Pupil²	\$291
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$1,523,050

2023-2024 Actual	% Change
\$596,516	-1%
\$2,129	67%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$1,008,357	38%
\$0	0%
\$0	0%
\$0	-100%
\$114,140	345%
\$0	0%
\$0	0%
\$0	0%
\$103,864	-36%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$1,825,006	20%
5,518.2	5%
\$331	14%
\$0	0%
\$0	0%
\$0	0%
\$1,825,006	20%

2024-2025 Budget	% Change
\$642,000	8%
\$0	-100%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$1,087,500	8%
\$0	0%
\$0	0%
\$0	0%
\$174,116	53%
\$0	0%
\$0	0%
\$135,023	30%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$2,038,639	12%
5,881.2	7%
\$347	5%
\$0	0%
\$0	0%
\$0	0%
\$2,038,639	12%

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.



School Administration Expenditures (2400)

	2022-2023 Actual
General	\$2,657,586
Federal Funds	\$18,409
Supplemental General	\$0
Preschool-Aged At-Risk	\$21,715
At-Risk Education Fund	\$0
Bilingual Education	\$0
Virtual Education	\$0
Capital Outlay	\$0
Driver Training	\$0
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$0
Cost of Living	\$0
Career and Postsecondary Ed.	\$0
Gifts & Grants ¹	\$0
Special Liability Expense	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$357,653
Contingency Reserve	\$0
Text Book & Student Material	\$0
Activity Fund	\$0
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$3,055,363
Enrollment (FTE) ³	5,235.2
Amount per Pupil ²	\$584
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$3,055,363

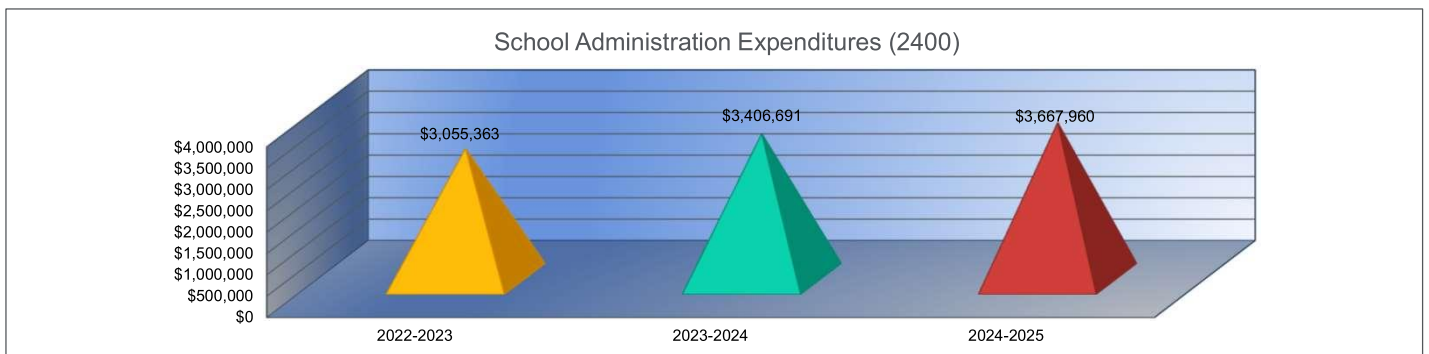
	2023-2024 Actual	% Change
General	\$3,003,429	13%
Federal Funds	\$36,553	99%
Supplemental General	\$0	0%
Preschool-Aged At-Risk	\$20,586	-5%
At-Risk Education Fund	\$0	0%
Bilingual Education	\$0	0%
Virtual Education	\$0	0%
Capital Outlay	\$0	0%
Driver Training	\$0	0%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$0	0%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$0	0%
Gifts & Grants ¹	\$0	0%
Special Liability Expense	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$346,123	-3%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$0	0%
Activity Fund	\$0	0%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$3,406,691	11%
Enrollment (FTE) ³	5,518.2	5%
Amount per Pupil ²	\$617	6%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$3,406,691	11%

	2024-2025 Budget	% Change
General	\$3,183,500	6%
Federal Funds	\$0	-100%
Supplemental General	\$0	0%
Preschool-Aged At-Risk	\$34,500	68%
At-Risk Education Fund	\$0	0%
Bilingual Education	\$0	0%
Virtual Education	\$0	0%
Capital Outlay	\$0	0%
Driver Training	\$0	0%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$0	0%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$0	0%
Gifts & Grants ¹	\$0	0%
Special Liability Expense	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$449,960	30%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$0	0%
Activity Fund	\$0	0%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$3,667,960	8%
Enrollment (FTE) ³	5,881.2	7%
Amount per Pupil ²	\$624	1%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$3,667,960	8%

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

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

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



Central Services Expenditures (2500)

	2022-2023 Actual
General	\$1,440,530
Federal Funds	\$5,922
Supplemental General	\$708
Preschool-Aged At-Risk	\$0
At-Risk Education Fund	\$0
Bilingual Education	\$0
Virtual Education	\$0
Capital Outlay	\$0
Driver Training	\$0
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$16,044
Parent Education Program	\$0
Summer School	\$0
Special Education	\$0
Cost of Living	\$0
Career and Postsecondary Ed.	\$0
Gifts & Grants ¹	\$0
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$166,181
Contingency Reserve	\$0
Text Book & Student Material	\$0
Activity Fund	\$0
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$1,629,385
Enrollment (FTE) ³	5,235.2
Amount per Pupil ²	\$311
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$1,629,385

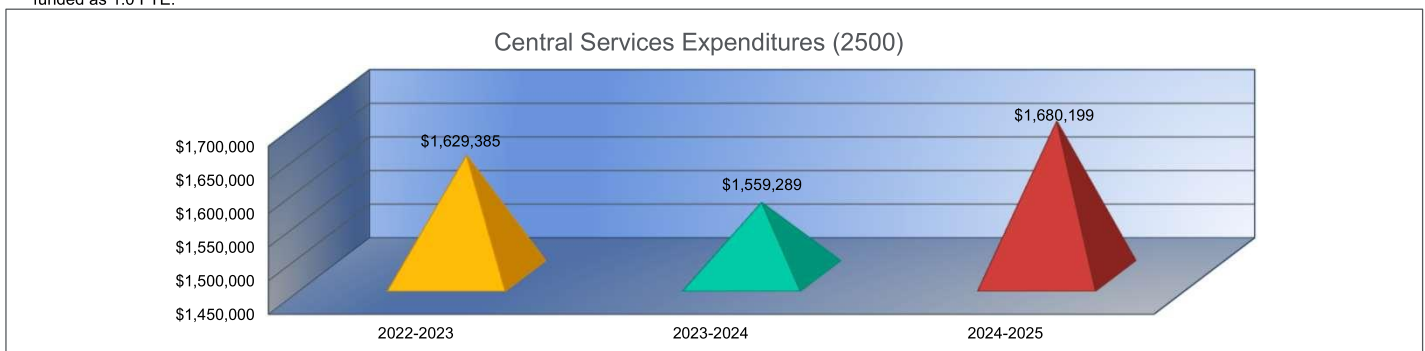
	2023-2024 Actual	% Change
General	\$1,377,003	-4%
Federal Funds	\$9,509	61%
Supplemental General	\$1,178	66%
Preschool-Aged At-Risk	\$0	0%
At-Risk Education Fund	\$0	0%
Bilingual Education	\$0	0%
Virtual Education	\$0	0%
Capital Outlay	\$0	0%
Driver Training	\$0	0%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$18,800	17%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$0	0%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$0	0%
Gifts & Grants ¹	\$0	0%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$152,799	-8%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$0	0%
Activity Fund	\$0	0%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$1,559,289	-4%
Enrollment (FTE) ³	5,518.2	5%
Amount per Pupil ²	\$283	-9%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$1,559,289	-4%

	2024-2025 Budget	% Change
General	\$1,456,500	6%
Federal Funds	\$0	-100%
Supplemental General	\$0	-100%
Preschool-Aged At-Risk	\$0	0%
At-Risk Education Fund	\$0	0%
Bilingual Education	\$0	0%
Virtual Education	\$0	0%
Capital Outlay	\$0	0%
Driver Training	\$0	0%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$25,060	33%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$0	0%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$0	0%
Gifts & Grants ¹	\$0	0%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$198,639	30%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$0	0%
Activity Fund	\$0	0%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$1,680,199	8%
Enrollment (FTE) ³	5,881.2	7%
Amount per Pupil ²	\$286	1%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$1,680,199	8%

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

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

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



Operations and Maintenance Expenditures (2600)

	2022-2023 Actual
General	\$275,737
Federal Funds	\$21,450
Supplemental General	\$3,774,205
Preschool-Aged At-Risk	\$0
At-Risk Education Fund	\$0
Bilingual Education	\$0
Virtual Education	\$17,850
Capital Outlay	\$2,692,460
Driver Training	\$2,387
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$44,377
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$0
Cost of Living	\$0
Career and Postsecondary Ed.	\$0
Gifts & Grants ¹	\$27,891
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$257,624
Contingency Reserve	\$0
Text Book & Student Material	\$0
Activity Fund	\$0
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$7,113,981
Enrollment (FTE) ³	5,235.2
Amount per Pupil ²	\$1,359
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$7,113,981

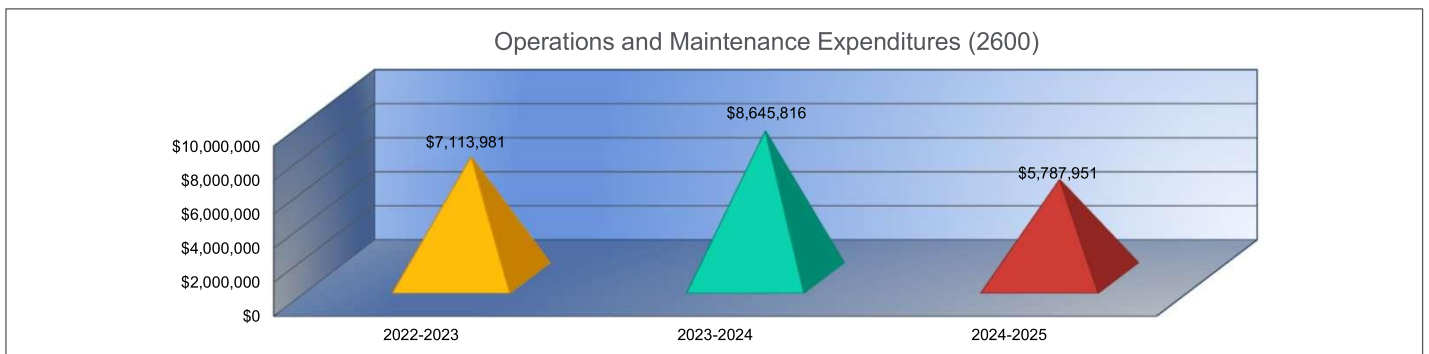
	2023-2024 Actual	% Change
General	\$324,345	18%
Federal Funds	\$37,900	77%
Supplemental General	\$4,327,773	15%
Preschool-Aged At-Risk	\$0	0%
At-Risk Education Fund	\$0	0%
Bilingual Education	\$0	0%
Virtual Education	\$16,494	-8%
Capital Outlay	\$3,601,545	34%
Driver Training	\$1,050	-56%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$46,939	6%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$0	0%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$0	0%
Gifts & Grants ¹	\$55,385	99%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$234,385	-9%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$0	0%
Activity Fund	\$0	0%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$8,645,816	22%
Enrollment (FTE) ³	5,518.2	5%
Amount per Pupil ²	\$1,567	15%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$8,645,816	22%

	2024-2025 Budget	% Change
General	\$371,250	14%
Federal Funds	\$0	-100%
Supplemental General	\$0	-100%
Preschool-Aged At-Risk	\$0	0%
At-Risk Education Fund	\$0	0%
Bilingual Education	\$0	0%
Virtual Education	\$24,000	46%
Capital Outlay	\$4,897,500	36%
Driver Training	\$0	-100%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$130,500	178%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$0	0%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$0	0%
Gifts & Grants ¹	\$60,000	8%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$304,701	30%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$0	0%
Activity Fund	\$0	0%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$5,787,951	-33%
Enrollment (FTE) ³	5,881.2	7%
Amount per Pupil ²	\$984	-37%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$5,787,951	-33%

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.



Transportation Expenditures (2700)

	2022-2023 Actual
General	\$1,831,169
Federal Funds	\$2,860
Supplemental General	\$0
Preschool-Aged At-Risk	\$0
At-Risk Education Fund	\$15,046
Bilingual Education	\$0
Virtual Education	\$0
Capital Outlay	\$0
Driver Training	\$0
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$342,095
Cost of Living	\$0
Career and Postsecondary Ed.	\$0
Gifts & Grants ¹	\$0
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$0
Contingency Reserve	\$0
Text Book & Student Material	\$0
Activity Fund	\$0
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$2,191,170
Enrollment (FTE) ³	5,235.2
Amount per Pupil ²	\$419
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$2,191,170

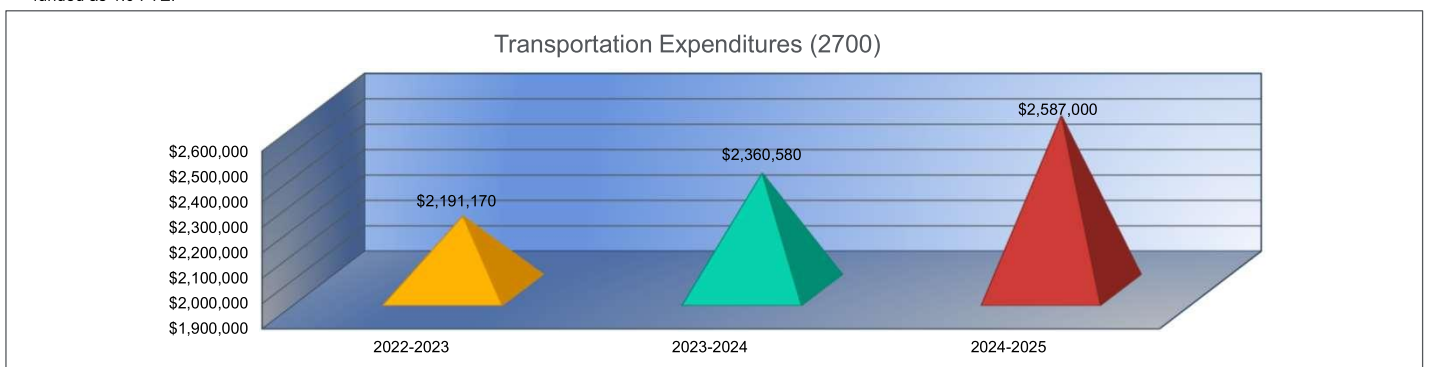
	2023-2024 Actual	% Change
General	\$1,897,204	4%
Federal Funds	\$2,522	-12%
Supplemental General	\$0	0%
Preschool-Aged At-Risk	\$0	0%
At-Risk Education Fund	\$16,624	10%
Bilingual Education	\$0	0%
Virtual Education	\$0	0%
Capital Outlay	\$0	0%
Driver Training	\$0	0%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$444,230	30%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$0	0%
Gifts & Grants ¹	\$0	0%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$0	0%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$0	0%
Activity Fund	\$0	0%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$2,360,580	8%
Enrollment (FTE) ³	5,518.2	5%
Amount per Pupil ²	\$428	2%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$2,360,580	8%

	2024-2025 Budget	% Change
General	\$2,040,000	8%
Federal Funds	\$0	-100%
Supplemental General	\$0	0%
Preschool-Aged At-Risk	\$0	0%
At-Risk Education Fund	\$25,000	50%
Bilingual Education	\$0	0%
Virtual Education	\$0	0%
Capital Outlay	\$0	0%
Driver Training	\$0	0%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$522,000	18%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$0	0%
Gifts & Grants ¹	\$0	0%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$0	0%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$0	0%
Activity Fund	\$0	0%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$2,587,000	10%
Enrollment (FTE) ³	5,881.2	7%
Amount per Pupil ²	\$440	3%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$2,587,000	10%

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

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

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

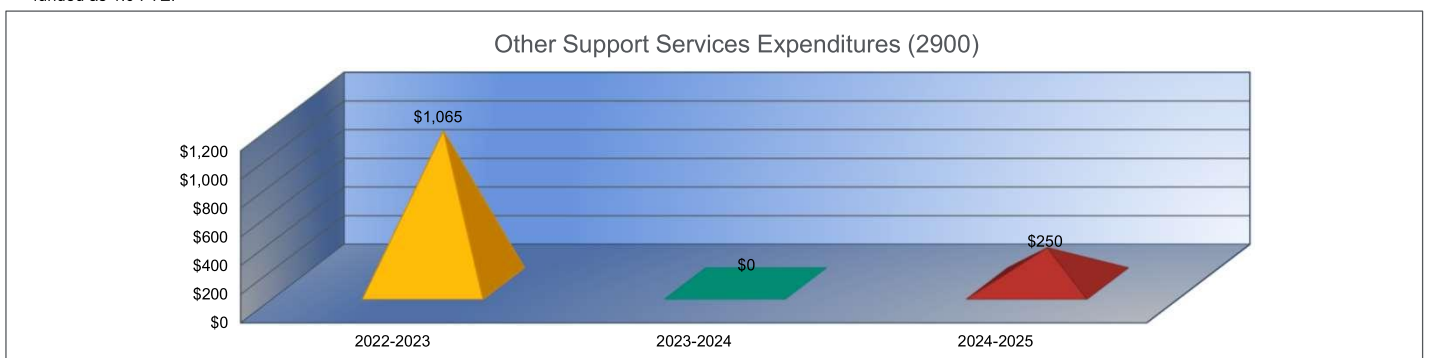


Other Support Services Expenditures (2900)

	2022-2023 Actual
General	\$194
Federal Funds	\$0
Supplemental General	\$0
Preschool-Aged At-Risk	\$0
At-Risk Education Fund	\$0
Bilingual Education	\$0
Virtual Education	\$0
Capital Outlay	\$0
Driver Training	\$0
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$871
Parent Education Program	\$0
Summer School	\$0
Special Education	\$0
Cost of Living	\$0
Career and Postsecondary Ed.	\$0
Gifts & Grants ¹	\$0
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$0
Contingency Reserve	\$0
Text Book & Student Material	\$0
Activity Fund	\$0
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$1,065
Enrollment (FTE) ³	5,235.2
Amount per Pupil ²	\$0
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$1,065

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



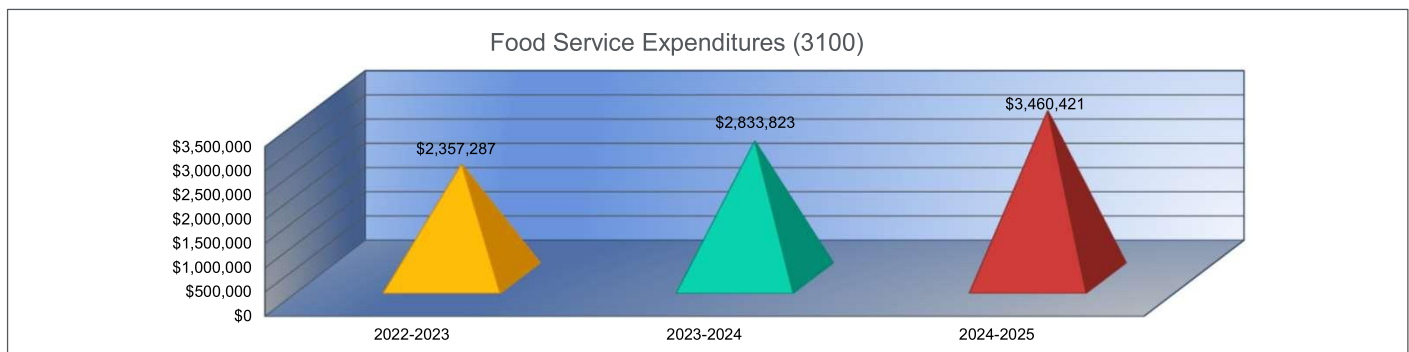
Food Service Expenditures (3100)

	2022-2023 Actual
General	\$0
Federal Funds	\$19,966
Supplemental General	\$0
Preschool-Aged At-Risk	\$0
At-Risk Education Fund	\$0
Bilingual Education	\$0
Virtual Education	\$0
Capital Outlay	\$0
Driver Training	\$0
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$2,244,980
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$0
Cost of Living	\$0
Career and Postsecondary Ed.	\$0
Gifts & Grants ¹	\$0
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERs Spec. Ret. Contribution	\$92,341
Contingency Reserve	\$0
Text Book & Student Material	\$0
Activity Fund	\$0
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$2,357,287
Enrollment (FTE) ³	5,235.2
Amount per Pupil ²	\$450
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$2,357,287

2023-2024 Actual	% Change
\$0	0%
\$35,885	80%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$2,682,229	19%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$115,709	25%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$2,833,823	20%
5,518.2	5%
\$514	14%
\$0	0%
\$0	0%
\$0	0%
\$2,833,823	20%

2024-2025 Budget	% Change
\$0	0%
\$0	-100%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$3,310,000	23%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$150,421	30%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$3,460,421	22%
5,881.2	7%
\$588	14%
\$0	0%
\$0	0%
\$0	0%
\$3,460,421	22%

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.



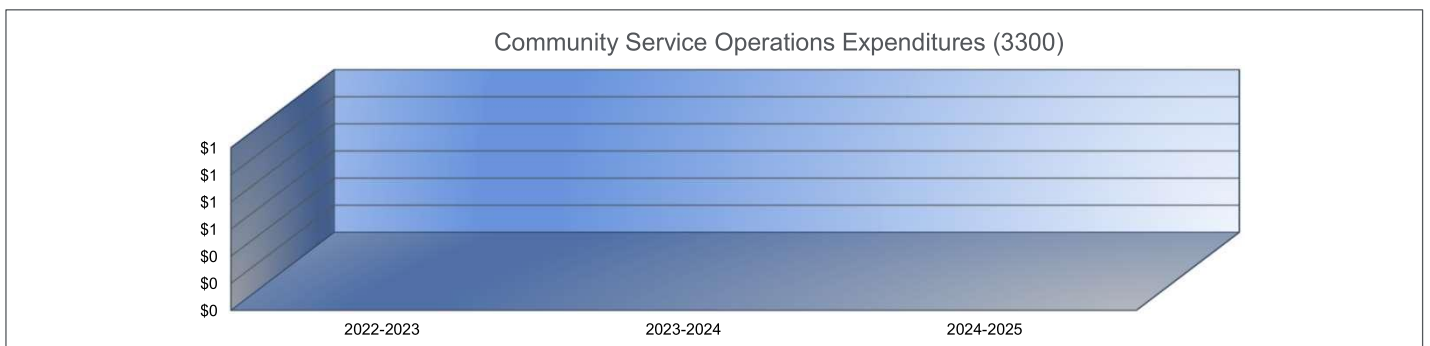
Community Service Operations Expenditures (3300)

	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	\$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	5,235.2	5,518.2	5%	5,881.2	7%
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.



Capital Improvement Expenditures (4000)

	2022-2023 Actual
General	\$0
Federal Funds	\$0
Supplemental General	\$0
Preschool-Aged At-Risk	\$0
At-Risk Education Fund	\$0
Bilingual Education	\$0
Virtual Education	\$0
Capital Outlay	\$188,115
Driver Training	\$0
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$0
Cost of Living	\$0
Career and Postsecondary Ed.	\$0
Gifts & Grants ¹	\$0
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$0
Contingency Reserve	\$0
Text Book & Student Material	\$0
Activity Fund	\$0
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$262,386
Temporary Note	\$0
SUBTOTAL	\$450,501
Enrollment (FTE) ³	5,235.2
Amount per Pupil ²	\$86
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$450,501

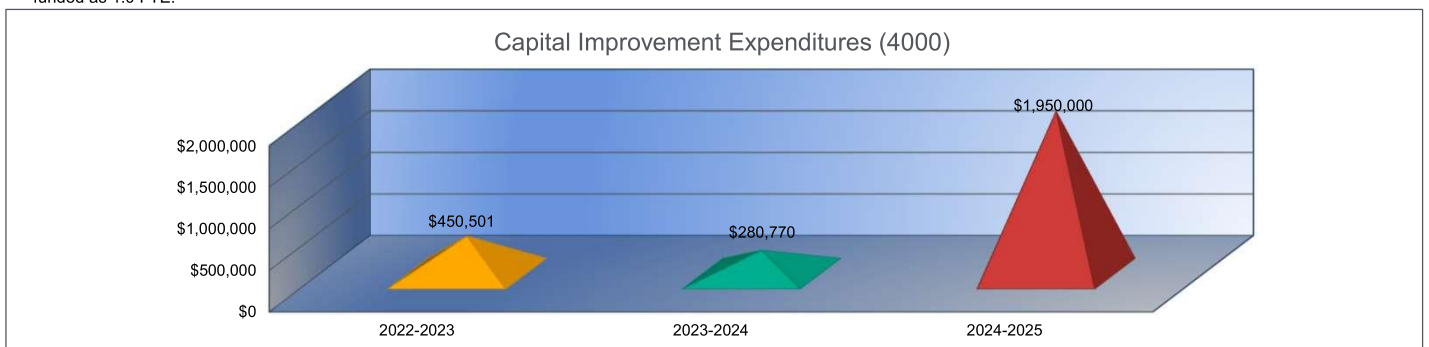
	2023-2024 Actual	% Change
General	\$0	0%
Federal Funds	\$0	0%
Supplemental General	\$0	0%
Preschool-Aged At-Risk	\$0	0%
At-Risk Education Fund	\$0	0%
Bilingual Education	\$0	0%
Virtual Education	\$0	0%
Capital Outlay	\$16,240	-91%
Driver Training	\$0	0%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$0	0%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$0	0%
Gifts & Grants ¹	\$0	0%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$0	0%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$0	0%
Activity Fund	\$0	0%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$264,530	1%
Temporary Note	\$0	0%
SUBTOTAL	\$280,770	-38%
Enrollment (FTE) ³	5,518.2	5%
Amount per Pupil ²	\$51	-41%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$280,770	-38%

	2024-2025 Budget	% Change
General	\$0	0%
Federal Funds	\$0	0%
Supplemental General	\$0	0%
Preschool-Aged At-Risk	\$0	0%
At-Risk Education Fund	\$0	0%
Bilingual Education	\$0	0%
Virtual Education	\$0	0%
Capital Outlay	\$1,500,000	9136%
Driver Training	\$0	0%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$0	0%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$0	0%
Gifts & Grants ¹	\$0	0%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$0	0%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$0	0%
Activity Fund	\$0	0%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$450,000	70%
Temporary Note	\$0	0%
SUBTOTAL	\$1,950,000	595%
Enrollment (FTE) ³	5,881.2	7%
Amount per Pupil ²	\$332	551%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$1,950,000	595%

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

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

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

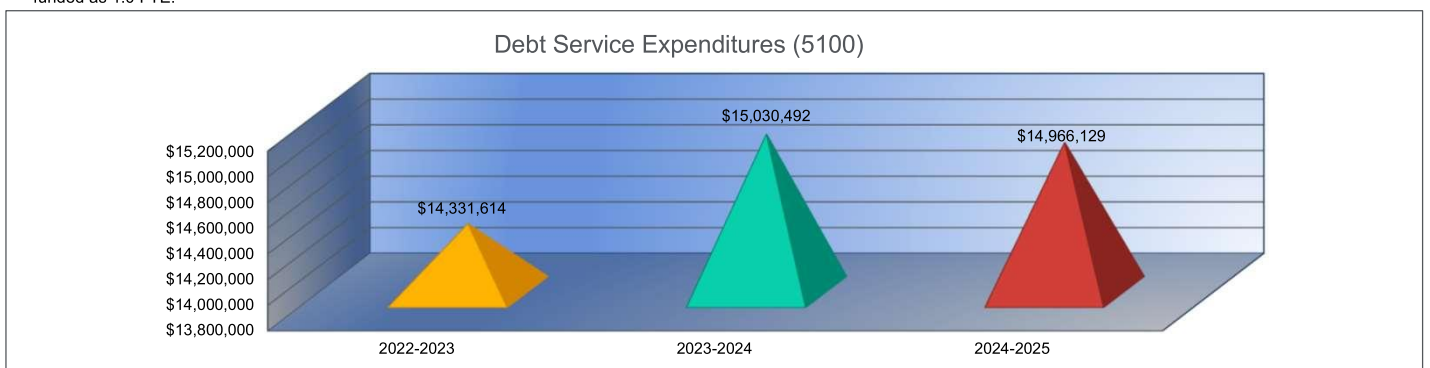


Debt Service Expenditures (5100)

	2022-2023 Actual
General	\$0
Federal Funds	\$0
Supplemental General	\$0
Preschool-Aged At-Risk	\$0
At-Risk Education Fund	\$0
Bilingual Education	\$0
Virtual Education	\$0
Capital Outlay	\$0
Driver Training	\$0
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$0
Cost of Living	\$0
Career and Postsecondary Ed.	\$0
Gifts & Grants ¹	\$0
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$0
Contingency Reserve	\$0
Text Book & Student Material	\$0
Activity Fund	\$0
Bond and Interest #1	\$14,331,614
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$14,331,614
Enrollment (FTE) ³	5,235.2
Amount per Pupil ²	\$2,738
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$14,331,614

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



Transfers (5200)

	2022-2023 Actual
General	\$15,981,517
Federal Funds	\$0
Supplemental General	\$1,601,213
Preschool-Aged At-Risk	\$0
At-Risk Education Fund	\$0
Bilingual Education	\$0
Virtual Education	\$0
Capital Outlay	\$0
Driver Training	\$0
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$0
Cost of Living	\$0
Career and Postsecondary Ed.	\$0
Gifts & Grants ¹	\$0
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$4,400,000
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$0
Contingency Reserve	\$0
Text Book & Student Material	\$0
Activity Fund	\$0
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$21,982,730
Enrollment (FTE) ³	5,235.2
Amount per Pupil ²	\$4,199
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$21,982,730

2023-2024 Actual	% Change
\$15,565,390	-3%
\$0	0%
\$3,271,744	104%
\$0	0%
\$0	n/a
\$0	n/a
\$0	n/a
\$0	n/a
\$0	n/a
\$0	n/a
\$0	0%
\$0	0%
\$0	0%
\$0	n/a
\$0	n/a
\$0	n/a
\$1,203,536	0%
\$0	n/a
\$0	0%
\$0	0%
\$0	0%
\$3,620,000	-18%
\$0	0%
\$0	0%
\$0	0%
\$0	n/a
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$23,660,670	8%
5,518.2	5%
\$4,288	2%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$23,660,670	8%

2024-2025 Budget	% Change
\$17,633,625	13%
\$0	0%
\$2,465,000	-25%
\$0	0%
\$0	n/a
\$0	n/a
\$0	n/a
\$0	n/a
\$0	n/a
\$0	0%
\$0	0%
\$0	0%
\$0	n/a
\$0	n/a
\$0	n/a
\$2,069,509	72%
\$0	n/a
\$0	0%
\$0	0%
\$2,684,250	-26%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$24,852,384	5%
5,881.2	7%
\$4,226	-1%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$24,852,384	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.



Unencumbered Cash Balances by Fund

	July 1, 2022
General	\$0
Federal Funds	-\$471,104
Supplemental General	\$482,342
Preschool-Aged At-Risk	\$16,608
At-Risk Education Fund	\$105,907
Bilingual Education	\$10,734
Virtual Education	\$0
Capital Outlay	\$1,921,016
Driver Training	\$51,932
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$1,406,441
Professional Development	\$14,931
Parent Education Program	\$9,815
Summer School	\$0
Special Education	\$580,308
Cost of Living	\$0
Career and Post-Secondary Ed.	\$109,439
Gifts & Grants ¹	\$72,904
Special Liability	\$171,375
School Retirement	\$0
Extraordinary Growth Facilities	\$1
Special Reserve	\$428,364
KPERS Spec. Ret. Contribution	\$0
Contingency Reserve	\$500,419
Text Book & Student Material	\$273,861
Activity Fund	\$191,295
Bond and Interest #1	\$10,496,867
Bond and Interest #2	\$0
No Fund Warrant	\$0
Special Assessment	\$461,081
Temporary Note	\$0
SUBTOTAL	\$16,834,536
Enrollment (FTE) ³	5,235.2
Amount per Pupil ²	\$3,216
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$16,834,536

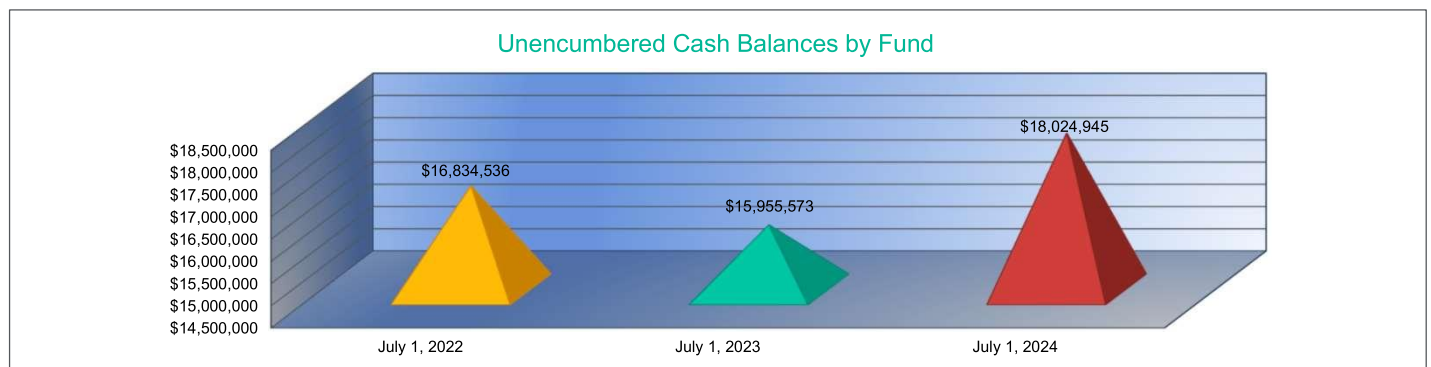
	July 1, 2023
General	\$0
Federal Funds	-\$996,531
Supplemental General	\$624,867
Preschool-Aged At-Risk	\$12,407
At-Risk Education Fund	\$459,311
Bilingual Education	\$28,781
Virtual Education	\$0
Capital Outlay	\$1,783,887
Driver Training	\$53,478
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$1,303,918
Professional Development	\$22,634
Parent Education Program	\$15,815
Summer School	\$0
Special Education	\$747,021
Cost of Living	\$0
Career and Post-Secondary Ed.	\$126,763
Gifts & Grants ¹	\$152,359
Special Liability	\$353,193
School Retirement	\$0
Extraordinary Growth Facilities	\$467,851
Special Reserve	\$738,221
KPERS Spec. Ret. Contribution	\$0
Contingency Reserve	\$500,419
Text Book & Student Material	\$48,285
Activity Fund	\$207,115
Bond and Interest #1	\$8,766,126
Bond and Interest #2	\$0
No Fund Warrant	\$0
Special Assessment	\$539,653
Temporary Note	\$0
SUBTOTAL	\$15,955,573
Enrollment (FTE) ³	5,518.2
Amount per Pupil ²	\$2,891
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$15,955,573

	July 1, 2024
General	\$0
Federal Funds	\$29,218
Supplemental General	\$728,677
Preschool-Aged At-Risk	\$13,167
At-Risk Education Fund	\$1,056,608
Bilingual Education	\$27,450
Virtual Education	\$0
Capital Outlay	\$3,197,406
Driver Training	\$46,091
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$868,639
Professional Development	\$21,583
Parent Education Program	\$65,815
Summer School	\$0
Special Education	\$676,985
Cost of Living	\$58,583
Career and Post-Secondary Ed.	\$149,194
Gifts & Grants ¹	\$154,290
Special Liability	\$261,295
School Retirement	\$0
Extraordinary Growth Facilities	\$601,084
Special Reserve	\$535,321
KPERS Spec. Ret. Contribution	\$0
Contingency Reserve	\$500,419
Text Book & Student Material	\$200,435
Activity Fund	\$214,641
Bond and Interest #1	\$8,099,655
Bond and Interest #2	\$0
No Fund Warrant	\$0
Special Assessment	\$518,389
Temporary Note	\$0
SUBTOTAL	\$18,024,945
Enrollment (FTE) ³	5,881.2
Amount per Pupil ²	\$3,065
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$18,024,945

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

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

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



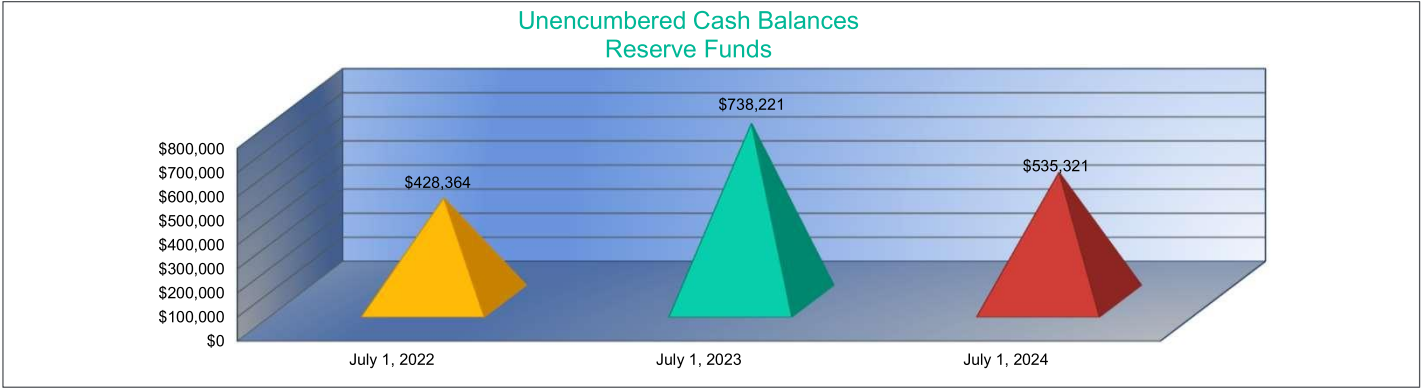
Unencumbered Cash Balances
Reserve Funds

	July 1, 2022
Special Reserve	\$428,364
Amount per Pupil	\$82

	July 1, 2023
	\$738,221
	\$134

	July 1, 2024
	\$535,321
	\$91

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.

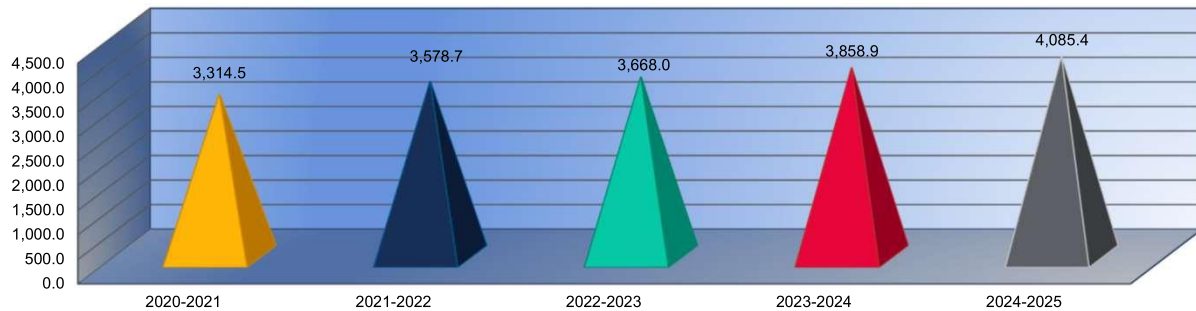


Enrollment Information

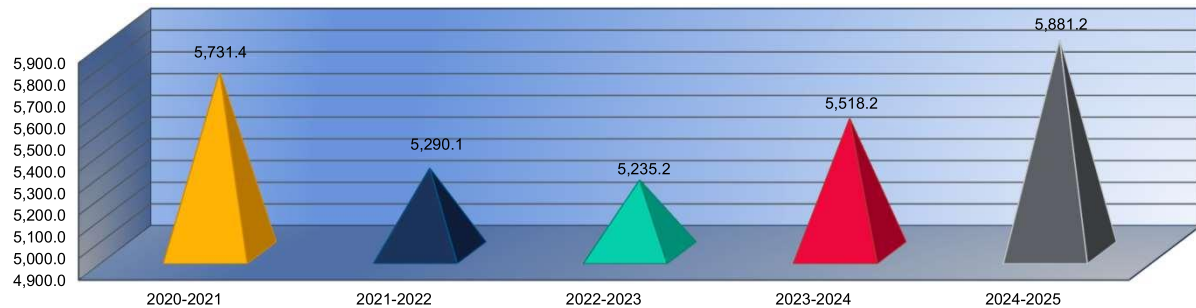
	2020-2021 Actual	2021-2022 Actual	% Change	2022-2023 Actual	% Change	2023-2024 Actual	% Change	2024-2025 Budget	% Change
FTE Enrollment (excl. Virtual) ¹	3,314.5	3,578.7	8%	3,668.0	2%	3,858.9	5%	4,085.4	6%
FTE Enrollment (incl. Virtual) ¹	5,731.4	5,290.1	-8%	5,235.2	-1%	5,518.2	5%	5,881.2	7%
Free Meal Student Headcount	370	306	-17%	481	57%	539	12%	600	11%
Reduced Meal Student Headcount	141	432	206%	353	-18%	365	3%	425	16%

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

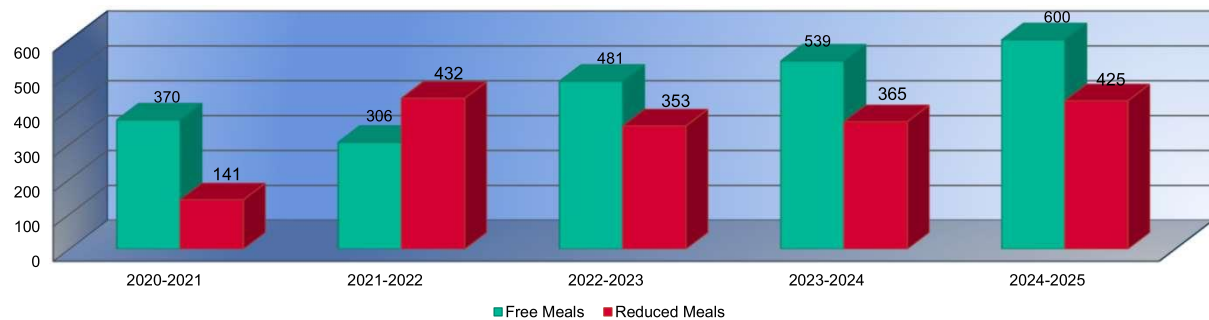
FTE Enrollment for Computing State Foundation Aid
(excludes Virtual)



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

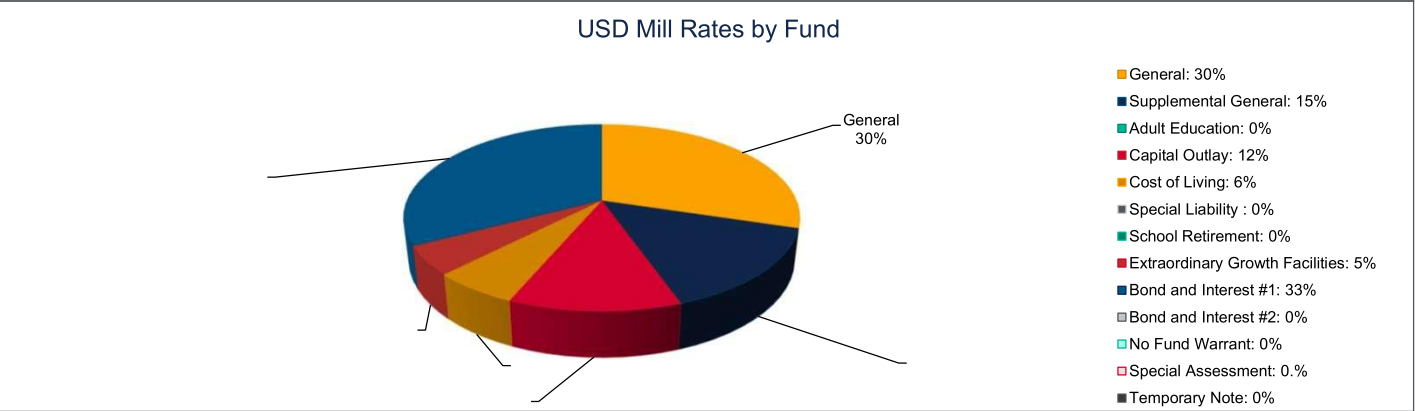
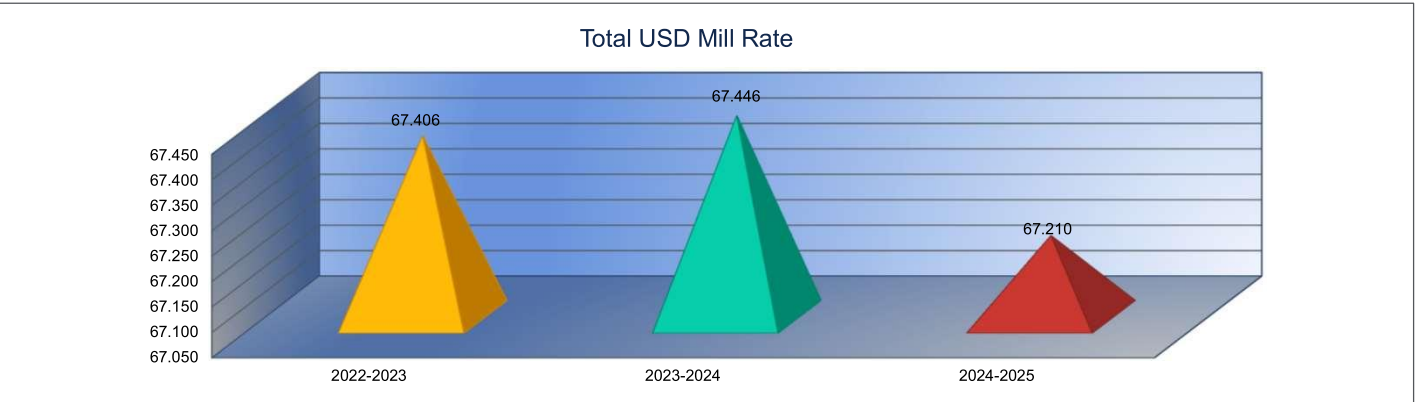


Low Income Students



Mill Rates by Fund

	2022-2023 Actual	2023-2024 Actual	2024-2025 Budget
General	20.000	20.000	20.000
Supplemental General	9.288	8.751	10.128
Adult Education	0.000	0.000	0.000
Capital Outlay	8.000	7.992	8.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	2.647	3.812
Special Liability	0.494	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	11.128	6.823	3.118
Bond and Interest #1	17.708	20.826	22.037
Bond and Interest #2	0.000	0.000	0.000
No Fund Warrant	0.000	0.000	0.000
Special Assessment	0.788	0.407	0.115
Temporary Note	0.000	0.000	0.000
TOTAL USD	67.406	67.446	67.210
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	2.900	2.668	2.400
Rec Comm Employee Bnfts	0.150	0.403	0.650
TOTAL OTHER	3.050	3.071	3.050

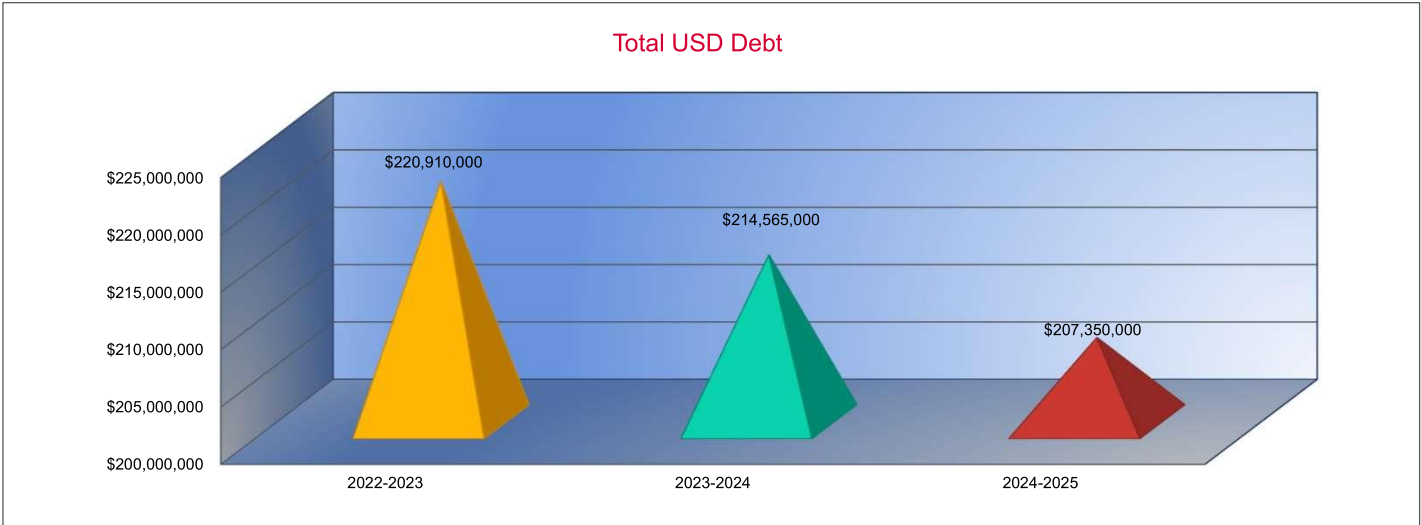
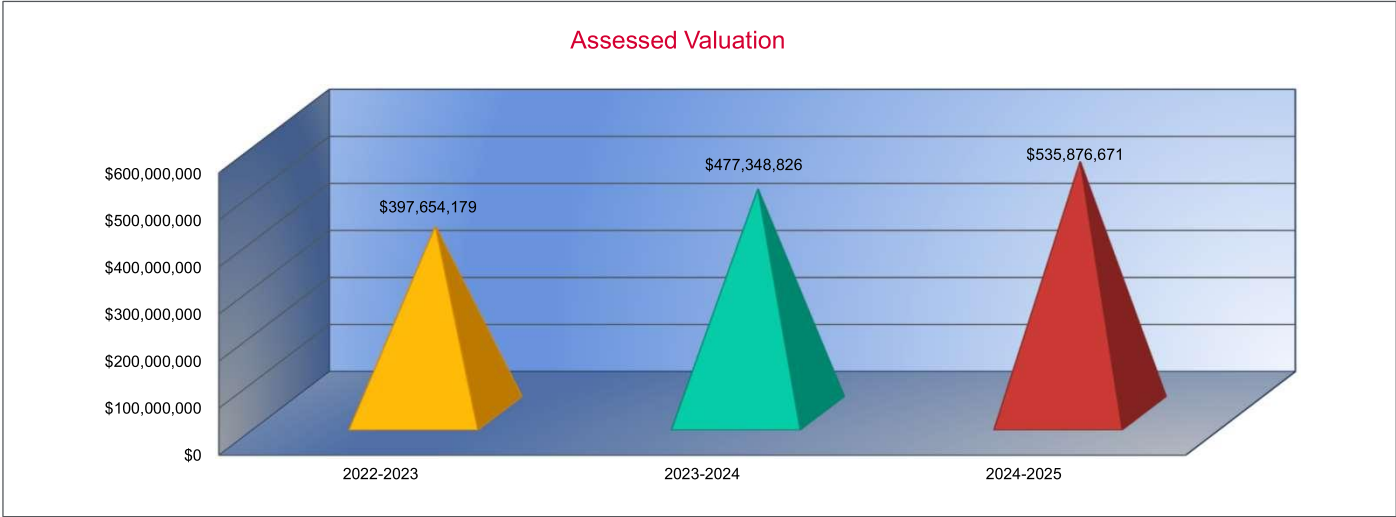


Other Information

	2022-2023 Actual
Assessed Valuation	\$397,654,179
Total USD Debt	\$220,910,000

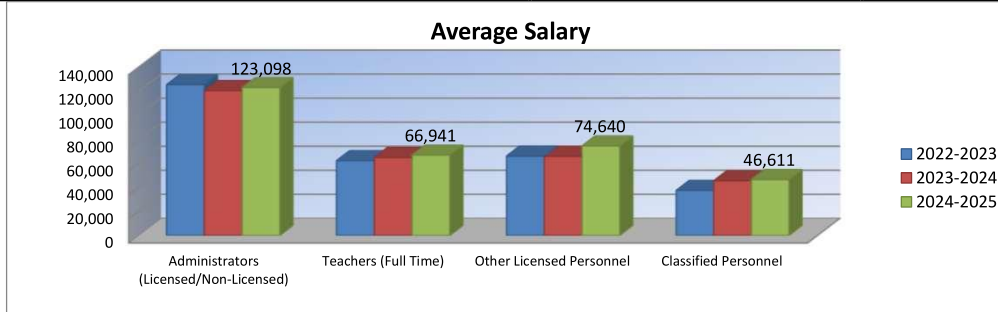
	2023-2024 Actual
	\$477,348,826
	\$214,565,000

	2024-2025 Budget
	\$535,876,671
	\$207,350,000



**USD # 230
Average Salaries**

	2022-23 Actual			2023-24 Actual			2024-25 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Licensed/Non-Licensed)	27.6	3,465,191	125,550	30.9	3,727,111	120,618	30.9	3,803,724	123,098
Teachers (Full Time)	284.5	17,743,988	62,369	300.0	19,493,128	64,977	313.5	20,985,999	66,941
Other Licensed Personnel	45.3	2,996,671	66,152	47.0	3,098,015	65,915	48.4	3,612,577	74,640
Classified Personnel	189.1	7,104,950	37,572	166.4	7,594,945	45,643	178.2	8,306,021	46,611
Substitutes/Temporary Help		577,331			709,597			825,000	



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.

BUDGET ADVICE AND STATUTE COMPLIANCE

Guide for School Administrators and Business Officials

Prepared by School Finance



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If you have questions or need clarification on Kansas Statutes, call the office of School Finance at (785) 296-3872.

To read the full text of a statute:
<http://ksrevisor.org/ksa.html>

In the **Statute Number** box, type the number (i.e. 72-2251).





1. Budget Reminders

- a) Be sure to read and follow the instruction pages on the official budget instructions concerning the revised publication dates.
 - Publish **Notice of Hearing** (Minimum 10 calendar days before hearing)
 - Hold budget hearing
- b) Double-check any **unencumbered** cash balances on July 1 for accuracy.
- c) Place all state and local revenues in the proper funds.
- d) All expenses attributable to a specific program should be budgeted in the appropriate fund, for example, all approved Career and Postsecondary Education program expenditures should be budgeted in the Career and Postsecondary Education fund.
- e) Transfers from the general fund should coincide with the transfers shown in the special revenue funds.

2. Recreation Commission Budget

Recreation commissions must formally adopt budgets under the provisions of K.S.A. [12-1927](#). All budgets should be prepared for a 12-month period. The budgets must be certified by the recreation commission to the sponsoring USD that levy taxes for the recreation commission and be included in the school districts publication notice.

Recreation commission budget forms can be downloaded from the following website:

<http://admin.ks.gov/offices/chief-financial-officer/municipal-services> and listed under the heading titled **2022 Budget Workbooks**. For assistance, call 785-296-8083 to speak to a representative of the Municipal Services team, Department of Administration, or e-mail: armunis@ks.gov

3. Coding Expenditures

Kansas submits data every year to the National Center for Education Statistics (NCES). State averages which show the percent of expenditures used for instruction, support services, and non-instruction will rank Kansas with other states. It is very important that your expenditures are coded to the correct function – in particular, be sure all expenditures used for instruction (Function 1000) are coded correctly. Coding expenditures for the ESSER fund application and expenditures reports are obtain from the Accounting Handbook.

The **Accounting Handbook** is available on the **School Finance** website under [Guidelines and Manuals](#). Below are definitions taken from the **Accounting Handbook** explaining which expenditures should be charged under each 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.

It 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.

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.

2000 Support Services (continued)

Subfunctions of this function include:

Student Support Services	Business, Operation and Maintenance of Plant Services
Instructional Staff Support Services	Student Transportation
General Administration	Central Support
School Administration	Other Support

3000 Operation of Non-Instructional Services

Non-instructional services are provided to students, staff or the community. Examples of these activities would include food service operations, enterprise operations (such as LEA bookstores) and operation of any community services (such as recreation, public library, and historical museum).

4000 Facilities Acquisition and Construction Services

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 Other Services

A number of outlays of governmental funds are not properly classified as expenditures, but do require budgetary or accounting control. These are classified under *Other Services*. Expenditures include debt service payments (principal and interest) and certain transfers of monies from one fund to another.

4. Expenditures and budgeted line items

School districts must budget expenditures each year in a proposed budget. However, it is not necessary that school districts spend the exact amount of money shown in those line items. Each line item is a budgeted amount and the school district has the authority to overspend or underspend any line item.

The same is true for transfers. If a school district does not budget a transfer to a particular fund, they may still transfer money to that fund. They may also transfer either more or less than they had budgeted.

In summary, any line item may be overspent or underspent. The total amount spent per fund may not exceed the lesser of the amount published or the amount authorized by law.

5. Budgeting for special funds

The special funds should be budgeted high enough to cover any unanticipated expenditures the school district may encounter during the year.

6. Cash balances in special funds

When a school district begins the year with a certain cash balance, hopefully the district will end the year with a similar cash balance, unless there is a planned change in expenditures. A school district experiencing a reduction in cash balance in a special fund is spending more than they receive in revenue. Therefore, it is important that the cash balance be monitored to ensure stability.

Once a cash balance is depleted, the district must transfer money to that fund the next school year or find another source of revenue to fund that budget.

The following special funds will allow carryover balances:

Activity Fund	At Risk (K-12)	Bond and Interest #1, #2
Adult Education	Preschool-Aged At-Risk	Capital Outlay
Adult Supp. Education	Bilingual Education	Contingency Reserve



Driver Training	Professional Development	Special Education
Extraordinary School Program	Parent Education Program	Career and Postsecondary Education
Food Service	Summer School	

Cash balances in special funds – continued

Food service has a federal requirement that the cash balance should not exceed a three-month average expenditure level. *For example*, if the district's yearly expenditures are \$90,000, then the cash balance should not exceed \$30,000 ($90,000 \div 9 \text{ months} = 10,000 \text{ per month} \times 3 = \$30,000$).

7. Do not transfer Supplemental General Funds

Supplemental General Funds may not be transferred to capital outlay or contingency reserve funds.

8. Purchasing equipment, repairing and remodeling buildings

School districts may buy equipment and repair buildings out of general and supplemental general fund. In addition, school districts have the authority to purchase equipment and repair buildings out of capital outlay. The common definition of "repair" is to bring the building back to its original condition.

- **Remodeling of buildings** must be paid out of capital outlay, and not out of general or supplemental general fund.

9. Cancelable purchase orders

School districts are authorized to issue cancelable purchase orders per K.S.A. 10-1113. Under that law, school districts should make a provision on the purchase order to let the vendor know the purchase is a cancelable purchase order and that the school has the option of canceling the purchase order prior to June 30th. If a school district issues a cancelable purchase order, the expenditure is charged against the next school year budget and it is not encumbered against the current school year.

The items listed in that statute are limited to school supplies and equipment, books purchased in conjunction with textbook rental programs, school buses, and data processing equipment.

10. Miscellaneous revenue and reimbursement

Under K.S.A. 72-5166 (Kansas School Equity and Enhancement Act), miscellaneous revenue may be placed in the capital outlay fund or any categorical fund unless otherwise specified in statute. **Interest on idle funds** is considered miscellaneous revenue, as is revenue received that is not anticipated, or required to be placed in a particular fund.

Reimbursements received in the same fiscal year may be placed in the fund in which the expenditures were originally paid. The district may then exceed that particular budget by the reimbursement amount.

A reimbursement received by a district **after June 30** of the current fiscal year is considered miscellaneous revenue. For example, a school district receives an insurance claim and the expenditure has already been made out of the general fund, however, the insurance claim is not received until after July 1 of the next year. In this case, the money may be deposited as miscellaneous revenue.

11. Spending authority for At Risk, Bilingual, and other funds with weightings

Expenditures directly attributable to the following programs shall be made from their respective funds:

- K.S.A. 72-5153 At Risk (K-12)
- K.S.A. 72-5154 Preschool-Aged At Risk
- K.S.A. 72-3613 Bilingual Education
- K.S.A. 72-5162 Career and Postsecondary Education
- K.S.A. 72-3715 Virtual Education



- K.S.A. [72-3422](#) Special Education

12. Local Option Budget Resolution

A school district has the authority to adopt a Local Option Budget (LOB) in an amount up to 33% of the total foundation aid determined for the school year. If the LOB is in excess of 31%, the district must publish a resolution subject to a protest petition by 10 percent of the qualified electors in order to increase the LOB authority from 31% to 33%. Information to publish a resolution to increase the LOB may be downloaded from the School Finance website, [Online Budget Packet](#) – under **Resolutions** heading.

A school district may choose to use only the statewide average of 31% LOB authority granted by the grandfather clause. In that case, it is not necessary to publish a resolution or hold an election.

K.S.A. [72-5143](#), also K.S.A. [72-5144](#), K.S.A. [72-5145](#), K.S.A. [72-5146](#), K.S.A. [72-5147](#)

13. Capital Outlay Resolution

School districts are authorized to levy a tax for their capital outlay fund by publishing a resolution for two consecutive weeks in the newspaper. An annual tax levy is set for either a specific number of years, or can be continuous and permanent. The mill rate cannot exceed 8 mills. Details and instructions to publish a resolution in the newspaper can be downloaded from the School Finance website, [Online Budget Packet](#) – under **Resolutions** heading.

The tax levy authorized in the capital outlay resolution will be made, unless a petition in opposition to the same, signed by not less than 10% of the qualified electors of the school district, is filed with the county election officer within 40 calendar days of the last publication of the resolution. If a petition is filed, an election may be called by the county election officer in order to authorize this tax levy.

K.S.A. [72-53,113](#); also K.S.A. [72-5166](#), [72-5147](#), [72-5167](#)

Some uses for capital outlay funds include construction, repair, remodeling, maintaining and equipping school property, and acquiring building sites, buses, computer software, and performance uniforms.

For allowable expenditures out of Capital Outlay use the following link: [Capital Outlay Resolution and Spending Guidelines](#).

14. Mandatory state aid transfer

Special Education State Aid is deposited into general fund (code 06, Line 120 - 3205 Special Education Aid). The revenue would then be transferred from the general fund and transferred to special education fund (Code 30, Line 75 – 5206 Transfer from General); KSA [72-3423](#).

- Actual amount per teacher will be calculated and finalized in May.
- Estimate the special education state aid high when budget is published to avoid the need to republish.

Transfer required from General Fund to At Risk Fund

The purpose of the at-risk student weighting and the high-density at-risk student weighting is to provide students identified as eligible to receive at-risk programs and services with evidence-based educational services in addition to regular instructional services. (d) Upon a school district's receipt of state foundation aid, that portion of such state foundation aid that is directly attributable to such school district's at-risk student weighting and high-density at-risk student weighting, if any, shall be transferred to the district's at-risk education fund established under K.S.A. 72- 5153, and amendments thereto.

(2021 House Bill No. 2134)

**Transfers required from Supplemental General Fund to At Risk Fund and Bilingual Fund**

2) (A) Of the moneys deposited in or otherwise credited to the supplemental general fund of a school district pursuant to K.S.A. 72-5147, and amendments thereto, an amount that is proportional to that amount of such school district's total foundation aid attributable to the at-risk student weighting as compared to such district's total foundation aid shall be transferred to the at-risk education fund of such school district and shall be expended in accordance with K.S.A. 72-5153, and amendments thereto.

(B) Of the moneys deposited in or otherwise credited to the supplemental general fund of a school district pursuant to K.S.A. 72-5147, and amendments thereto, an 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 to the bilingual education fund of such school district and shall be expended in accordance with K.S.A. 72-3613, and amendments thereto. (KSA 72-5143)

15. KPERS flow-through state aid payment

KSDE will pay the employer's share of KPERS to all school districts on a quarterly basis. Estimated payment dates: July 17, October 15, January 15, and April 15.

- **KPERS State Aid** is deposited directly into the KPERS Fund (Code 51), per K.S.A. [74-4939a](#).
 - Aid is determined by KPERS based on district-covered payroll.
- The school district will immediately return the money to KPERS upon receipt. KPERS will electronically withdraw these funds from your bank account on the day received or the first working day thereafter. The estimated KPERS flow-through funds will also be documented in the USD budget on Form 195. K.S.A. [74-4939a](#)

16. Petty cash

The statute covering petty cash is K.S.A. [72-1177](#). **School districts are authorized to establish petty cash funds up to \$1,500 per fund.** The funds must be established by the local board of education. The board may establish more than one petty cash fund per building, however, they must specify the general purpose of each petty cash fund if they establish more than one. Petty cash guidelines - link: [Accounting Handbook](#)

Petty cash funds are used to make needed expenditures for school district purposes in emergencies. Receipts must be maintained for all expenditures. Petty cash funds may be replenished by the local board.

17. \$1,000 Bonus for National Board Certified Teachers

K.S.A. [72-2166](#) - National Board for Professional Teaching Standards Certification Initiative. A teacher employed by a Kansas school district who has attained National Board Certification will be paid an incentive bonus of \$1,000 by the school district where they are employed. The bonus is paid each school year, as long as the teacher remains employed by a Kansas school district and retains a valid master teacher's certificate. **The \$1,000 incentive bonus is paid by the employing school district** to teachers who qualify.

Districts will receive reimbursement state aid approximately May 15 for qualified teachers.

18. Paying certified staff equal payments during the school year

K.S.A. [74-4940](#) requires that school district certified employees who are under the continuing contract law must be paid in not less than 12 substantially equal payments.

In order for teachers to receive their July and August pay early, the statute allows them to notify their local board of education in writing by April 1. If the teacher notifies the board they wish to have their July and

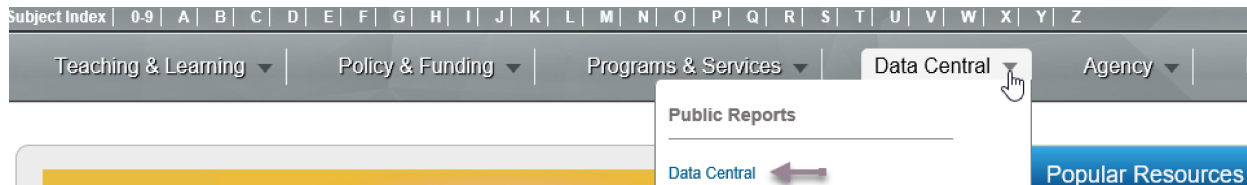


August payroll made early, the board must make those payments no later than June 30 of that year. This written notification will be in effect until the teacher cancels it in writing.

19. CPA Report (Annual Federal & State Funding Report)

View all payments generated from the State Department of Education on the **CPA Report** (Annual Federal and State Aid Funding Report). Payments listed by fund, date of deposit and amount, including refunds.

CPA Reports are now available on the KSDE website www.ksde.org in KSDE **Data Central**. Data Central is the Kansas Education Data Reporting page where users can create customized reports.



- Open from the gray menu bar – Click on **Data Central** from the dropdown box
- **School Finance Reports** module
- Select **CPA reports** (several fiscal years available)

If you are looking for payments received during the current school year, the previous month's payments are updated the second week of each month.

20. Credit or debit card transaction surcharge (for student fees)

Districts may offer parents the convenience of paying for fees or lunches using a credit or debit card. Below is the text from the law:

K.S.A. [72-1176](#). **Tuition, fees, charges; policy providing for payment by credit or debit cards; internet usage authorized.** The board of education of any school district, pursuant to a policy developed and adopted by the board, may provide for the acceptance of payment in the form of a credit or debit card of fees, tuition or other charges imposed by the school district. The policy may provide for imposition of an additional fee to recover the actual amount of any costs incurred by the school district by reason of the method of payment used. The policy also may provide for establishment by the school district of secure internet sockets that will allow payment by a credit or debit card via the internet. Any transactions involving payment by credit card pursuant to this section shall not be subject to the provisions of K.S.A. [16a-2-403](#), and amendments thereto.

21. Approval of claims

K.S.A. [12-105b](#) is the statute covering the approval of claims. The local board of education must approve all claims. The law allows payment of claims prior to the board meeting under certain conditions. Those conditions include a penalty or a discount for early payment, however, the board must authorize school district officials to make those payments early and must still approve those claims at their next board meeting. In order to make an early payment the goods or services must be provided to the school and the payment must be due, correct and payable.

22. Investments

All investments should be covered by pledged securities. K.S.A. [9-1402](#) and [9-1403](#)



23. Raffles and Bingo

Kansas statute provides that charitable raffles are an important method of raising money for charitable purposes and are in the public interest. The Department of Revenue website provides frequently asked questions on raffles: <http://www.ksrevenue.org/bingoraffle.html>.

Bingo information: **Kansas Charitable Gaming** website <http://www.ksrevenue.org/bustaxtypesbingo.html>
K.S.A. 75-5175, K.S.A. 75-5179

24. Gifts and donations accepted by the school district

K.S.A. 72-1142 allows school boards to accept gifts, donations, trusts, and legacies and to use those gifts as close to the donor's wishes as possible. Many fund-raisers by school district patrons or organizations are made and presented to the local board of education.

The local board of education is responsible for accepting gifts and if they do accept them, they must use them as close to the donor's wishes as possible and place them in a separate board fund.

25. USDs have no authority to give gifts

The court case City of Strong v. Rural Water Dist. No. 1, Chase County, ruled that municipalities (USDs) do not have the authority to make a gift of district property. A school district may want to reward teachers or students for outstanding work; however, the law does not allow gifts or materials to be given away.

Salaries may be increased subject to the negotiated agreement.

26. Bidding requirements (expenditures over \$20,000)

K.S.A. 72-1151 covers bidding and requires that school districts bid goods, wares and materials, and construction, reconstruction, and remodeling for projects **over \$20,000**. Included are:

- supplies (expendable items such as uniforms, custodial materials, teaching materials)
- equipment (defined as nonexpendable articles that if damaged or parts lost or worn, would be more feasible to repair than replace)
- alteration of school facilities or landscaping of school grounds

Does a school district have to bid used equipment such as a used vehicle? Yes, if the price of the used vehicle exceeds \$20,000, the board must bid. Specifications would be drawn up on the used vehicle and bid specifications sent to car dealers to bid on that vehicle. Bid specifications can be determined by the board.

Does a school district have to bid for computer equipment? The local board can set specifications, but if the purchase of computers is over \$20,000, it must be bid.

For more information on the bid process, refer to: **Competitive Bidding Guidelines (Expenditures over \$20,000)** available on the School Finance homepage: <http://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Guidelines-and-Manuals>, look under the heading **Guidelines**.

27. State Procurement Contracts

School districts can use **State of Kansas contracts** which are listed as available to political subdivisions for purchases as an alternative to going through the competitive bidding process. Information on all state procurement contracts can be viewed online at the following website:

Kansas Department of Administration – Office Procurement and Contracts



<https://admin.ks.gov/offices/procurement-and-contracts>

To view **awarded statewide contracts**, go to the **Contract Search** page: <http://da.ks.gov/purch/Contracts/>

For general questions regarding state contracts: purchweb@da.ks.gov Ph. (785) 296-2376

Richard Beatty, Director of Procurement and Contracts richard.beatty@ks.gov

Questions on specific state contracts should be directed to the **Procurement Officer** listed on the contract documents located through the **Contract Search** page.

28. Leasing (Lease/Purchasing) for land or buildings

Two statutes cover leases for school districts: K.S.A. [72-1149](#) and K.S.A. [10-1116\(c\)](#)

School districts are authorized to enter into leases up to 10 years and may lease real or personal property. The payment of a lease/purchase for land or buildings has certain criteria the school must meet. If the lease/ purchase for land or buildings exceed \$100,000 for the term of the lease, the school district must publish a resolution in the paper with the right of protest petition. The resolution shall be published once each week for two consecutive weeks.

Remember, a protest petition signed by not less than 5 percent of the qualified voters would require an election of the district patrons to approve the lease/purchase prior to entering into the agreement.

Payments for lease/purchase agreements **for land and buildings cannot be paid from the supplemental general fund.**

29. Sale and use of school property

K.S.A. [72-3216](#) permits a school district to sell property no longer needed. The method of sale is left to the local board of education and could be sold by sealed bid, auction, or any method they deem to be in the best interest of the school district.

The local board also has the authority to allow school property to be used for community purposes and may adopt rules and regulations governing use of school buildings for these purposes.

30. Sales Tax Exemption Certificates

In order for schools to be exempt from the Kansas sales tax for sales purchased by a contractor, a project exemption certificate **must** be obtained from the Director of Policy and Research, Kansas Department of Revenue. This would include any size project to construct, equip, reconstruct, maintain, repair, enlarge, furnish or remodel facilities.

An application for a project exemption certificate can be downloaded from www.ksrevenue.org. In the search box, type **PR-76** (the form number).

The completed application may be mailed to: Kansas Dept. of Revenue, Tax Policy Group, 915 SW Harrison St., Topeka KS 66612-1588; or faxed to (785) 296-7928.

The effective date of the project exemption certificate is the date the application is received by the Department of Revenue. Only sales made on or after this date will be honored as tax exempt by the state. This certificate is only good for the named project.

Sales tax guide for schools



If you have questions on whether sales and purchases by schools are taxable, refer to the Department of Revenue publication: **Business Taxes for Schools and Educational Institutions**
<http://www.ksrevenue.org/pdf/pub1560.pdf#search=school%20districts>

This publication (KS-1560) is designed to assist schools, student organizations, PTAs, booster clubs and retailers in understanding how Kansas taxes apply to the varied activities of an elementary or secondary school. It uses common school situations to illustrate the sales and purchases by schools that are taxable and how to properly claim the exemptions available.

Use this guide as a supplement to the basic sales tax publications, KS-1510, **Kansas Sales and Compensating Use Tax** and KS-1520, **Kansas Exemption Certificates**.

For questions, please speak to a tax specialist at the Kansas Department of Revenue at (785) 296-1048.

31. Meal pricing data - breakfast/lunch

Do you wonder how your meal pricing compares to other districts? **Meal Pricing Data** is now available on the KSDE website www.ksde.org in KSDE **Data Central**. Data Central is the **Kansas Education Data Reporting** page where users can create customized reports.

- Open from the gray menu bar – Click on **Data Central** from the dropdown box
- Select **School Finance Reports Warehouse**
- Select **Meal Pricing Data** (several school years available)

Prices charged for breakfast and lunch are broken into five categories: elementary, middle school, high school, adult and reduced-price. Select Excel report format to sort by USD #, county or low to high. The state average price charged for each category is shown at the bottom of the report.

32. Driver Education

- Have you budgeted sufficient revenue for driver education?
- Do you retain records for each student that verify mastery of all classroom and behind-the-wheel competencies?
- Does your driver education instructor hold a current Kansas certificate with the proper endorsement to teach drivers education?

Download KSDE's **Kansas Curricular Standards for Driver Education**, link here:

<http://www.ksde.org/Agency/Division-of-Learning-Services/Career-Standards-and-Assessment-Services/Content-Area-A-E/Driver-Education>

Download the KSDE Driver Education Data Entry Handbook, link here:

https://www.ksde.org/Portals/0/School%20Finance/guidelines_manuals/Driver%20Ed%20Reimbursement%20Web%20Application%20Users%20Handbook%202021-2022.pdf?ver=2021-05-13-142258-470

The Graduated Driver License (GDL) law went into effect on January 1, 2010. The GDL aims to decrease the number of teenagers injured or killed in car accidents each year by instigating safer driving practices for teens, such as not allowing teens to use cell phones while driving and places limits on teens driving after 9 p.m. The 2009 legislature passed Sub. For HB 2143 which modified the requirements for driving permits and drivers' licenses for drivers younger than 17 years old. For more information, visit the **Department of Revenue** website: [Teen Driving information](#)

Kansas Statutes Annotated: amended K.S.A. [8-239](#), [8-291](#), [8-296](#), and [8-297](#); and K.S.A. 2008 Supp. [8-234a](#) and [8-237](#) and repealing the existing sections.



33. Pupil transportation laws

- K.S.A. Supp. [8-2009\(a\)](#) places a limit on the *age of all school buses* of twenty-five years from the date of manufacture of such school bus.
- *School Bus Speed Limit*
K.S.A. [8-1558](#) allows school buses to travel at **posted speed limits** - except that the board of education of any school district may establish, by board policy, lower maximum speed limits for the operation of district school buses.
- *Headlight Law (all vehicles)*
K.S.A. [8-1703](#) states that **all vehicles on Kansas highways will drive with headlights:**
 - a) from sunset to sunrise;
 - b) due to insufficient light or unfavorable atmospheric conditions, including smoke or fog;
 - c) when windshield wipers are in continuous use as a result of rain, sleet or snow; and
 - d) motorcycles shall display head and tail lights at all times when operated on any highway.
- *Prohibits texting while driving*
K.S.A. [8-15,111](#) prohibits a person who is operating a motor vehicle on a public road or highway from "texting," using a wireless communications device to write, send, or read a written communication. This bill defines "wireless communications device" to include any type of device that sends or receives messages, but to exclude voice-operated devices which allows the user to send or receive a text without use of either hand, except to activate or deactivate a feature or function.

34. Bus Drivers need "S" Endorsement

All school bus drivers are required to hold an "S" endorsement on their commercial driver's license. The Kansas Division of Motor Vehicles offices will issue this endorsement, which includes a written test. Additional information may be found online: <http://www.ksrevenue.org/vehicle.html>

Bus Drivers need "S" Endorsement - continued

The applicant must also take a driving skills road test in a school bus, pass a special school bus knowledge test, and pass a knowledge and skills test to obtain a passenger vehicle endorsement. K.S.A. [8-2,135](#).

The School Bus Safety unit at the Kansas State Department of Education has a homepage providing information pertinent to bus drivers and transportation issues: <http://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/School-Bus-Safety>

35. Application for Out-of-District Attendance & Transportation

For students under K.S.A. [72-3124](#). *NOTE: This statute does not apply for school districts with territory in Johnson, Sedgwick, Shawnee or Wyandotte counties.*

Does your school district receive requests from families requesting your district to provide transportation to their children who reside in a neighboring district, but reside 2.5 or more miles from the assigned attendance center?

If the answer is yes, the parent/legal guardian must sign an **Application for Out-of-District Attendance and Transportation**. With this application, the parent/legal guardian applies for authority for their child(ren) to attend another district and be transported to and from school by the receiving school district until the end of the school year. Prior to providing transportation to a non-resident pupil, the district shall notify the



board of education in the district in which the pupil resides that transportation will be furnished and provided.

The parent/legal guardian must sign and submit a new application each school year.

To download the application: <http://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/School-Bus-Safety/School-Bus-Safety-Forms>

Select: **Application for Out-of-District School Attendance and Transportation.**

36. State & Federal mileage rates

Reimbursement rate for privately-owned vehicles (effective for FY2021)

State – 56 cents per mile **Federal** – 56 cents per mile

Question: Is the district required to reimburse using the state's mileage reimbursement rate of 56 cents per mile for privately-owned vehicles?

Answer: No, a local board of education can decide to reimburse teachers/staff/parents at a rate other than the state rate. If the mileage rate your district reimburses exceeds the federal mileage rate of 56 cents, there are tax consequences.

To check the most current **state** private vehicle mileage rate, go to the Kansas State Department of Administration home page at: <http://da.ks.gov/ar>. Under Popular Links on the right, select: Informational Circulars, and under Accounting Circulars, select the current year, and locate Private Vehicle Mileage.

To check the most current **federal** mileage rate, go to: <http://www.irs.gov>

In the Search box, type "standard mileage rates." (On Jan. 1, 2021, the federal rate changed to 56 cents.)

37. Proof of Identity

In accordance with a policy adopted by the school board, when a child enrolls or is enrolled in a school for the first time, the school board, of the school in which the child is enrolling or being enrolled shall require proof of identity of the child within 30 days after enrollment. K.S.A. [72-9934](#)

38. Age Limits for Kindergarten - High School

Under K.S.A. [72-3118](#), a child must reach age five (5) on or before August 31 to enter kindergarten.

Only exception: Any child who moves to Kansas and was enrolled and attending a program equivalent to the Kansas kindergarten program in another state/country may enter the kindergarten program in Kansas. Documentation must be provided that they were legally enrolled and attending in the state/country where they previously resided and the student was in compliance with the laws of that state/country.

There is no upper age limit for entering high school. To find K.S.A. [72-3118](#) on the School Finance [Online Budget Packet webpage](#), scroll down to the heading **Record Requirements for Audits**, and select **Age of Eligibility for School Entrance (Statute)**.

39. School Year Requirement (1,116 hours) K.S.A. 72-3115

"The school term in school years commencing after June 30, 1995, shall consist of not less than 186 (6- hour) school days for pupils attending kindergarten or any of the grades one through 11 and not less than 181 (6-hour) school days for pupils attending grade 12."

"(b) Subject to a policy developed and adopted by it, the board of any school district may provide for a school term consisting of school hours."



- (1) pupils attending kindergarten, not less than 465 school hours in each school year
- (2) pupils attending any of the grades one through 11, not less than 1,116 school hours in each school year
- (3) pupils attending grade 12, not less than 1,086 school hours in each school year

What time is included in the 1,116 hours?

A summary is available on the School Finance homepage <http://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Guidelines-and-Manuals> Select: **1,116 Hours School Year Requirement**. Frequently asked questions include how to count time when there is a delayed start or early dismissal due to hazardous driving conditions, the inclement weather (snow day) provision, counting time for parent-teacher conferences, lunch and break periods, recess, etc.

40. Compulsory Attendance Exemption (Dropouts)

High school principals and counselors must follow procedures when a student drops out of school prior to age 18. A child who is 16 or 17 years of age who drops out must have on file a [Compulsory Attendance Exemption form](#) signed by a school official and Attendance Disclaimer form signed by both the child and the parent or person acting as parent, or the court, pursuant to a court order. K.S.A. 72-3120

Documents, reports and statutes are available on the KSDE [Graduation and Dropouts website](#).
Teacher Licensure & Accreditation: David Fernkopf dfernkopf@ksde.org (785) 296-8447

41. Immunization of students

School districts must comply with Kansas law concerning inoculations and immunization of students. K.S.A. 72-6261 through 72-6264. All children upon entry to school must be appropriately vaccinated. A KDHE memo to School Personnel Immunization Providers shows immunization requirements and recommendations: <http://www.kdheks.gov/immunize/schoolInfo.htm>.

Downloadable immunization forms and information relating to school immunizations are on the Kansas Department of Health and Environment (KDHE) website: <http://www.kdheks.gov/immunize/>.

42. Health assessments

Health assessments are required for every pupil up to age 9 who was not previously enrolled in any school in Kansas, prior to admission to and attendance in school. The physical exam shall have been conducted within 12 months of school entry. K.S.A. 72-6267

Download form online: http://www.kdheks.gov/c-f/school_resources_forms.html

Every board of education shall require **all employees of the school district, who come in regular contact with the pupils of the school district**, to submit a certification of health on a form prescribed by the secretary of health and environment and signed physician, registered physician assistant or advanced registered nurse practitioner. The certification shall include a statement that there is no evidence of physical condition that would conflict with the health, safety, or welfare of the pupils; and that freedom from tuberculosis has been established by chest x-ray or negative tuberculin skin test. For further information, contact the KDHE School Health Consultant at (785) 296-1300 K.S.A. 72-6266

School Health Resources: <http://www.kdheks.gov/c-f/school.html> This resource provides health-related statutes pertaining to schools on dental, vision and hearing screenings; immunizations; physical health assessments; and medication in schools.

43. Free dental inspections



The board of education of school districts are hereby required to provide for free dental inspection annually for all children, except those who hold a certificate from a legally qualified dentist showing that this examination has been made within three months last past, attending such schools

The Bureau of Oral Health (KDHE) has a statewide oral health screening program to assist schools in compliance with this law. Dentists and dental hygienists in Kansas are providing dental screenings in their own local communities with school nurses sending the results home to parents and guardians. Go online to learn more: http://www.kdheks.gov/ohi/screening_program.htm K.S.A. 72-6251

44. Vision Screening

School districts are to provide basic vision screening without charge to every pupil enrolled in each school not less than once every two years. Tests shall be performed by a teacher or some other person designated by the school board. The results of the test, and, if necessary, the desirability of examination by a qualified physician, ophthalmologist, or optometrist, shall be reported to the parents or guardians of such pupils.

The requirements do not apply to a pupil who has had a basic vision screening examination within six months prior to the provision of basic vision screening in the school the pupil is enrolled.

Each pupil that needs assistance in achieving mastery of basic reading, writing, and mathematics shall be encouraged to obtain an eye examination by an optometrist or ophthalmologist to determine if the pupil suffers from conditions which impair the ability to read.

Expense for such examination shall be the responsibility of the pupil's parent or guardian, if not reimbursed through Medicaid, Healthwave, private insurance or other governmental or private program. K.S.A. 72-6242

For more information, contact:

Director
School Finance
(785) 296-3872



Kansas State Department of Education
900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

P:/budget/workshop budget sample/2022 workshop packet/budgadvicestaturecomp - Rev. Jan 2021

Unencumbered Cash Balance Requirements

List of Funds

Funds below in **BOLD** have special requirements explained to the right.



1. **General Fund**
2. **Supplemental General Fund**
3. * Adult Education
4. * Adult Supplemental Education
5. * Bilingual Education
6. * At Risk (K-12)
7. * At Risk (4-year-old)
8. * Virtual Education
9. * Capital Outlay
10. * Driver Training
11. **Declining Enrollment**
12. * Extraordinary School Program
13. **Federal Funds**
14. **Food Service**
15. * Gifts and Grants
16. * KPERS
17. * Professional Development
18. * Parent Education Program
19. * Summer School
20. * Special Education
21. * Vocational Education
22. **Cost of Living**
23. * Special Liability Expense
24. * School Retirement
25. **Extraordinary Growth Facility**
26. * Special Reserve Fund
27. **Contingency Reserve**
28. * Textbook and Student Material Revolving
29. * Activity Fund
30. * Bond and Interest #1
31. * Bond and Interest #2
32. * No Fund Warrant
33. * Special Assessment
34. * Temporary Note
35. * Coop Special Education
36. * Historical Museum
37. * Public Library Board
38. * Public Library Board Employees Benefits
39. * Recreation Commission
40. * Recreation Commission Benefits and Special Liability

Funds with Special Requirements

1. **General Fund**

The ending unencumbered cash balance should be zero. However, if there is a late payment by the county, there could be a balance. Any ending unencumbered balance will carry forward to reduce state aid the following year. The district can spend only the legal maximum general fund budget, plus reimbursements.
2. **Supplemental General Fund (LOB)**

Generally the ending unencumbered cash balance is fairly small. If the district spent their full legal maximum LOB which was adopted, then there is no state aid reduction. However, if the full legal maximum LOB budget is not spent, the amount underspent is taken times the state aid percentage. That result will be a state aid reduction the following year.
11. **Declining Enrollment**

In general, the ending unencumbered cash balance will be zero. All monies collected will be sent to the state.
13. **Federal Funds**

Cash balances shall be limited to the minimum amounts needed and shall be timed to be in accord only with the actual, immediate cash requirements in carrying out a program or project. The timing and amount of cash advances shall be as close as is administratively feasible to the actual cash outlay for direct program costs and the proportionate share of any allowable indirect cost. In addition any interest earned on federal funds must be returned to the federal government. Federal statutes require that districts only draw down the amount of funds needed to pay program costs for a particular period of time.
14. **Food Service**

No greater than the three-month average unencumbered cash balance. For example, the average expenditure per month is \$10,000, therefore, the unencumbered balance could be \$30,000. If the balance exceeds the three-month average, the school must explain to KSDE how the excess is going to be used or reduced.
22. **Cost of Living**

In general, the ending unencumbered cash balance will be zero. All monies budgeted and authorized will be sent to the state.
25. **Extraordinary Growth Facility**

In general, the ending unencumbered cash balance will be zero. All taxes collected will be sent to the state.
27. **Contingency Reserve**

The 2013 legislature removed the cap on the ending unencumbered cash balance.

* No limitation on ending unencumbered cash balance.

bw:unencumbered_cash



Unified School District No. 230*Johnson & Miami Counties (Spring Hill)*

Aggregate Debt Service

Date	Series 2016		Series 2016-B		Series 2016-C		Series 2017-A	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
9/1/2024	\$ 125,000	\$ 369,250		\$ 1,406,425		\$ 37,543	\$ 25,000	\$ 173,531
3/1/2025		\$ 367,375		\$ 1,406,425		\$ 37,543		\$ 173,156
9/1/2025	\$ 3,710,000	\$ 367,375	\$ 860,000	\$ 1,406,425	\$ 670,000	\$ 37,543	\$ 30,000	\$ 173,156
3/1/2026		\$ 274,625		\$ 1,393,525		\$ 29,168		\$ 172,763
9/1/2026	\$ 4,295,000	\$ 274,625	\$ 1,090,000	\$ 1,393,525	\$ 690,000	\$ 29,168	\$ 30,000	\$ 172,763
3/1/2027		\$ 167,250		\$ 1,371,725		\$ 20,025		\$ 172,369
9/1/2027	\$ 4,940,000	\$ 167,250	\$ 1,345,000	\$ 1,371,725	\$ 705,000	\$ 20,025	\$ 35,000	\$ 172,369
3/1/2028		\$ 43,750		\$ 1,338,100		\$ 10,331		\$ 171,909
9/1/2028		\$ 43,750		\$ 1,338,100	\$ 725,000	\$ 10,331	\$ 35,000	\$ 171,909
3/1/2029		\$ 43,750		\$ 1,338,100				\$ 171,450
9/1/2029		\$ 43,750		\$ 1,338,100			\$ 1,200,000	\$ 171,450
3/1/2030		\$ 43,750		\$ 1,338,100				\$ 147,450
9/1/2030	\$ 2,500,000	\$ 43,750		\$ 1,338,100				\$ 147,450
3/1/2031				\$ 1,338,100				\$ 147,450
9/1/2031				\$ 1,338,100			\$ 7,885,000	\$ 147,450
3/1/2032				\$ 1,338,100				
9/1/2032			\$ 8,795,000	\$ 1,338,100				
3/1/2033				\$ 1,162,200				
9/1/2033			\$ 9,870,000	\$ 1,162,200				
3/1/2034				\$ 964,800				
9/1/2034			\$ 11,025,000	\$ 964,800				
3/1/2035				\$ 744,300				
9/1/2035			\$ 12,280,000	\$ 744,300				
3/1/2036				\$ 498,700				
9/1/2036			\$ 13,625,000	\$ 498,700				
3/1/2037				\$ 226,200				
9/1/2037			\$ 15,080,000	\$ 226,200				
3/1/2038								
9/1/2038								
3/1/2039								
9/1/2039								
Totals	\$ 15,570,000	\$ 2,250,250	\$ 73,970,000	\$ 30,323,175	\$ 2,790,000	\$ 231,675	\$ 9,240,000	\$ 2,486,625

Unified School District No. 230

Johnson & Miami Counties (Spring Hill)

Aggregate Debt Service

Date	Series 2018-A		Series 2020A		Series 2020B		Series 2021	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
9/1/2024	\$ 980,000	\$ 1,717,775	\$ 10,000	\$ 15,750			\$ 5,535,000	\$ 91,139
3/1/2025		\$ 1,703,075	\$ -	\$ 15,650				\$ 76,471
9/1/2025	\$ 1,010,000	\$ 1,703,075	\$ 10,000	\$ 15,650			\$ 1,330,000	\$ 76,471
3/1/2026		\$ 1,677,825	\$ -	\$ 15,550				\$ 71,882
9/1/2026	\$ 3,560,000	\$ 1,677,825	\$ 10,000	\$ 15,550				\$ 71,882
3/1/2027		\$ 1,588,825	\$ -	\$ 15,450				\$ 71,882
9/1/2027	\$ 3,740,000	\$ 1,588,825	\$ 15,000	\$ 15,450			\$ 150,000	\$ 71,882
3/1/2028		\$ 746,700	\$ -	\$ 15,300	\$ -	\$ 359,600		\$ 71,072
9/1/2028	\$ 3,925,000	\$ 746,700	\$ 15,000	\$ 15,300	\$ 580,000	\$ 359,600	\$ 6,130,000	\$ 71,072
3/1/2029		\$ 648,575	\$ -	\$ 15,150	\$ -	\$ 353,800		\$ 31,840
9/1/2029	\$ 4,120,000	\$ 648,575	\$ 1,515,000	\$ 15,150	\$ 590,000	\$ 353,800	\$ 3,335,000	\$ 31,840
3/1/2030		\$ 545,575			\$ -	\$ 347,900		\$ 7,662
9/1/2030	\$ 4,330,000	\$ 545,575			\$ 600,000	\$ 347,900	\$ 995,000	\$ 7,662
3/1/2031		\$ 437,325			\$ -	\$ 341,900		
9/1/2031	\$ 4,545,000	\$ 437,325			\$ 615,000	\$ 341,900		
3/1/2032		\$ 323,700			\$ -	\$ 335,750		
9/1/2032	\$ 4,770,000	\$ 323,700			\$ 625,000	\$ 335,750		
3/1/2033		\$ 228,300			\$ -	\$ 329,500		
9/1/2033	\$ 4,965,000	\$ 228,300			\$ 640,000	\$ 329,500		
3/1/2034		\$ 129,000			\$ -	\$ 323,100		
9/1/2034	\$ 5,160,000	\$ 129,000			\$ 650,000	\$ 323,100		
3/1/2035					\$ -	\$ 316,600		
9/1/2035					\$ 6,085,000	\$ 316,600		
3/1/2036					\$ -	\$ 255,750		
9/1/2036					\$ 6,205,000	\$ 255,750		
3/1/2037					\$ -	\$ 193,700		
9/1/2037					\$ 6,330,000	\$ 193,700		
3/1/2038					\$ -	\$ 130,400		
9/1/2038					\$ 6,455,000	\$ 130,400		
3/1/2039					\$ -	\$ 65,850		
9/1/2039					\$ 6,585,000	\$ 65,850		
Totals	\$ 41,105,000	\$ 17,775,575	\$ 1,575,000	\$ 169,950	\$ 35,960,000	\$ 6,707,700	\$ 17,475,000	\$ 752,757

Unified School District No. 230*Johnson & Miami Counties (Spring Hill)*

Aggregate Debt Service

Date	Series 2021		Totals		Net DS	Fiscal	Yearly
	Principal	Interest	Principal	Interest		Totals	Totals
9/1/2024	\$ 575,000	\$ 63,272	\$ 7,250,000	\$ 3,874,685	\$ 11,124,685		\$ 11,124,685
3/1/2025		\$ 61,749	\$ -	\$ 3,841,443	\$ 3,841,443	\$ 14,966,128	
9/1/2025	\$ 995,000	\$ 61,749	\$ 8,615,000	\$ 3,841,443	\$ 12,456,443		\$ 16,297,886
3/1/2026		\$ 58,316	\$ -	\$ 3,693,653	\$ 3,693,653	\$ 16,150,096	
9/1/2026		\$ 58,316	\$ 9,675,000	\$ 3,693,653	\$ 13,368,653		\$ 17,062,306
3/1/2027		\$ 58,316	\$ -	\$ 3,465,842	\$ 3,465,842	\$ 16,834,495	
9/1/2027	\$ 135,000	\$ 58,316	\$ 11,065,000	\$ 3,465,842	\$ 14,530,842		\$ 17,996,684
3/1/2028		\$ 57,587	\$ -	\$ 2,814,350	\$ 2,814,350	\$ 17,345,191	
9/1/2028	\$ 1,870,000	\$ 57,587	\$ 13,280,000	\$ 2,814,350	\$ 16,094,350		\$ 18,908,699
3/1/2029		\$ 45,619	\$ -	\$ 2,648,284	\$ 2,648,284	\$ 18,742,634	
9/1/2029	\$ 3,665,000	\$ 45,619	\$ 14,425,000	\$ 2,648,284	\$ 17,073,284		\$ 19,721,568
3/1/2030		\$ 19,048	\$ -	\$ 2,449,484	\$ 2,449,484	\$ 19,522,768	
9/1/2030	\$ 1,675,000	\$ 19,048	\$ 10,100,000	\$ 2,449,484	\$ 12,549,484		\$ 14,998,968
3/1/2031		\$ 6,150	\$ -	\$ 2,270,925	\$ 2,270,925	\$ 14,820,409	
9/1/2031	\$ 750,000	\$ 6,150	\$ 13,795,000	\$ 2,270,925	\$ 16,065,925		\$ 18,336,850
3/1/2032			\$ -	\$ 1,997,550	\$ 1,997,550	\$ 18,063,475	
9/1/2032			\$ 14,190,000	\$ 1,997,550	\$ 16,187,550		\$ 18,185,100
3/1/2033			\$ -	\$ 1,720,000	\$ 1,720,000	\$ 17,907,550	
9/1/2033			\$ 15,475,000	\$ 1,720,000	\$ 17,195,000		\$ 18,915,000
3/1/2034			\$ -	\$ 1,416,900	\$ 1,416,900	\$ 18,611,900	
9/1/2034			\$ 16,835,000	\$ 1,416,900	\$ 18,251,900		\$ 19,668,800
3/1/2035			\$ -	\$ 1,060,900	\$ 1,060,900	\$ 19,312,800	
9/1/2035			\$ 18,365,000	\$ 1,060,900	\$ 19,425,900		\$ 20,486,800
3/1/2036			\$ -	\$ 754,450	\$ 754,450	\$ 20,180,350	
9/1/2036			\$ 19,830,000	\$ 754,450	\$ 20,584,450		\$ 21,338,900
3/1/2037			\$ -	\$ 419,900	\$ 419,900	\$ 21,004,350	
9/1/2037			\$ 21,410,000	\$ 419,900	\$ 21,829,900		\$ 22,249,800
3/1/2038			\$ -	\$ 130,400	\$ 130,400	\$ 21,960,300	
9/1/2038			\$ 6,455,000	\$ 130,400	\$ 6,585,400		\$ 6,715,800
3/1/2039			\$ -	\$ 65,850	\$ 65,850	\$ 6,651,250	
9/1/2039			\$ 6,585,000	\$ 65,850	\$ 6,650,850		\$ 6,716,700
			\$ -	\$ -		\$ 6,650,850	
Totals	\$ 9,665,000	\$ 676,838	\$ 207,350,000	\$ 61,374,545	\$ 268,724,545	\$ 268,724,545	\$ 268,724,545

Unified School District No. 230*Johnson & Miami Counties (Spring Hill)*

Aggregate Debt Service

Date	PAYMENT DATE TOTALS			ANNUAL TOTALS		
	Pre 2015	Post 2015	Post 2017	Pre 2015	Post 2015	Post 2017
9/1/2024	\$ 6,382,212	\$ 2,044,697	\$ 2,697,775			
3/1/2025	\$ 670,195	\$ 1,468,174	\$ 1,703,075	\$ 7,052,407	\$ 3,512,871	\$ 4,400,850
9/1/2025	\$ 6,420,195	\$ 3,323,174	\$ 2,713,075			
3/1/2026	\$ 563,987	\$ 1,451,841	\$ 1,677,825	\$ 6,984,182	\$ 4,775,014	\$ 4,390,900
9/1/2026	\$ 5,588,987	\$ 2,541,841	\$ 5,237,825			
3/1/2027	\$ 446,976	\$ 1,430,041	\$ 1,588,825	\$ 6,035,963	\$ 3,971,882	\$ 6,826,650
9/1/2027	\$ 6,291,976	\$ 2,910,041	\$ 5,328,825			
3/1/2028	\$ 312,363	\$ 1,395,687	\$ 1,106,300	\$ 6,604,339	\$ 4,305,728	\$ 6,435,125
9/1/2028	\$ 7,217,363	\$ 3,265,687	\$ 5,611,300			
3/1/2029	\$ 262,190	\$ 1,383,719	\$ 1,002,375	\$ 7,479,553	\$ 4,649,406	\$ 6,613,675
9/1/2029	\$ 6,312,190	\$ 5,048,719	\$ 5,712,375			
3/1/2030	\$ 198,862	\$ 1,357,148	\$ 893,475	\$ 6,511,052	\$ 6,405,866	\$ 6,605,850
9/1/2030	\$ 3,693,862	\$ 3,032,148	\$ 5,823,475			
3/1/2031	\$ 147,450	\$ 1,344,250	\$ 779,225	\$ 3,841,312	\$ 4,376,398	\$ 6,602,700
9/1/2031	\$ 8,032,450	\$ 2,094,250	\$ 5,939,225			
3/1/2032	\$ -	\$ 1,338,100	\$ 659,450	\$ 8,032,450	\$ 3,432,350	\$ 6,598,675
9/1/2032	\$ -	\$ 10,133,100	\$ 6,054,450			
3/1/2033	\$ -	\$ 1,162,200	\$ 557,800	\$ -	\$ 11,295,300	\$ 6,612,250
9/1/2033	\$ -	\$ 11,032,200	\$ 6,162,800			
3/1/2034	\$ -	\$ 964,800	\$ 452,100	\$ -	\$ 11,997,000	\$ 6,614,900
9/1/2034	\$ -	\$ 11,989,800	\$ 6,262,100			
3/1/2035	\$ -	\$ 744,300	\$ 316,600	\$ -	\$ 12,734,100	\$ 6,578,700
9/1/2035	\$ -	\$ 13,024,300	\$ 6,401,600			
3/1/2036	\$ -	\$ 498,700	\$ 255,750	\$ -	\$ 13,523,000	\$ 6,657,350
9/1/2036	\$ -	\$ 14,123,700	\$ 6,460,750			
3/1/2037	\$ -	\$ 226,200	\$ 193,700	\$ -	\$ 14,349,900	\$ 6,654,450
9/1/2037	\$ -	\$ 15,306,200	\$ 6,523,700			
3/1/2038	\$ -	\$ -	\$ 130,400	\$ -	\$ 15,306,200	\$ 6,654,100
9/1/2038	\$ -	\$ -	\$ 6,585,400			
3/1/2039	\$ -	\$ -	\$ 65,850	\$ -	\$ -	\$ 6,651,250
9/1/2039	\$ -	\$ -	\$ 6,650,850			
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,650,850
Totals	\$ 52,541,257	\$ 114,635,013	\$ 101,548,275	\$ 52,541,257	\$ 114,635,013	\$ 101,548,275

ASSESSED VALUATION INFORMATION:

	2024-2025 (Est) (All Levies Except General Fund)	2024-2025 (Est) (General Fund)
REAL ESTATE:		
Johnson County*	\$432,847,740	\$381,697,073
Miami County **	\$ 79,876,281	\$ 66,556,229
Sub Total:	\$512,724,021	\$448,253,302
PERSONAL PROPERTY:		
Johnson County	\$ 1,289,246	\$ 1,283,189
Miami County	\$ 240,096	\$ 238,625
Sub Total:	\$ 1,529,342	\$ 1,521,814
STATE ASSESSED:		
Johnson County	\$17,683,901	\$17,683,901
Miami County	\$ 3,939,407	\$ 3,939,407
Sub Total:	\$21,623,308	\$21,623,308
TOTAL ASSESSED VALUATION:		
Johnson County *	\$451,820,887	\$400,664,163
Miami County **	\$ 84,055,784	\$ 70,734,261
GRAND TOTAL: ***	\$535,876,671	\$471,398,424

* Number has been lowered by pending tax appeal = \$1,270,300

**Number has been lowered by pending tax appeal = \$198,214

***Number doesn't include capital outlay AV=\$4,118,139 (JoCo) & \$1,392,034 (MiCo)

Estimated AV for 2024-2025 increased \$58,457,003 which is approximately 12.2%.

Assessed Valuation Comparison:

<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>
\$277,390,718	\$303,952,973	\$335,979,885	\$397,654,179	\$477,419,668	\$535,876,671
Increased %	9.6%	10.5%	18.4%	20.0%	12.2%

ASSESSED VALUE AND THE CALCULATION OF TAXES

The County Appraiser certifies the total appraised value of the county to the county clerk. Taxing jurisdictions (school districts, cities, county, etc.) hold public hearing to receive input from citizens concerning their budgets. It is at this point property owners can address their concern over taxes and the cost and quality of public service they receive. Once the budget hearings are complete, each taxing jurisdiction submits its budget to the County Clerk. It is in this area of taxation where the assessed value of your property comes in. The sum of monies needed each year by municipalities, school districts, etc., determines what is called the mill levy (tax rate). This mill levy is applied to each one thousand dollars of your property's assessed value. The assessed value of your property is by law a fixed percentage of the market value as found by the Appraiser. The current fixed percentage is 11.5%.

In 1998, the Kansas Legislature passed HB 2031 which cut the statewide General Fund levy for school districts from 27 to 20 mills and continued the \$20,000 residential property exemption. New for 2022-2023 was HB 2239 which increased the residential property exemption from \$20,000 to \$40,000. New for 2024-2025 was SB 1 which increases the residential property exemption us to \$75,000. Other levied funds will be calculated on the full assessed residential property value, the same as it was figured in the past.

THIS IS THE WAY IT WORKS

Using the proposed Spring Hill USD tax levy for 2024-2025 of 20.0 mills for the General Fund and 47.210 mills for the other levied funds; you will be able to estimate your school district taxes.

The average appraised value for a home in the city of Spring Hill was \$326,751 for 2023. For 2024, the average appraised value is now \$373,839 for an increase of 12.60% (source: Johnson County 2024 Revaluation Report). If the market value of your property has been determined at \$373,839 the full assessed value would be \$42,991 ($\$373,839 \times .115 = \$42,991$). You would calculate the assessed value for the General Fund by subtracting \$75,000 first and then multiply it times .115 ($\$373,839 - \$75,000 = \$298,839 \times .115 = \$34,366$).

Multiply each assessed value of your property by the two mill levies and add them together. The answer is \$2,716.93 which is your share of the responsibility to support the programs for which the taxes were budgeted for 2024-2025. This particular home is paying an additional \$274.58 in taxes compared to last year only because their home value increased by 12.60%. For home owners whose appraised value remained flat, they would receive a slight annual tax decrease of \$89.35.

Calculation for General Fund:

\$373,839	Residential Market Value
-\$75,000	Residential Property Exemption

\$298,839	Reduced Market Value
x .115	Assessment Ratio

\$34,366	Reduced Assessment Value
x .020	Statewide General Fund Levy

\$687.32	General Fund Tax Amount

Calculation for Other Levied Funds:

\$373,839	Residential Market Value
x .115	Assessment Ration

\$42,991	Full Assessed Value
\$42,991	Full Assessed Value
x .04721	Mill Levy (Per Thousand)

\$2,029.61	Other Levied Funds Tax Amount

\$ 687.32	General Fund Tax Amount	(2023 amount was \$659.52)
+ \$2,029.61	Other Levied Tax Amount	(2023 amount was \$1,782.83)

\$2,716.93	Total School District Tax Due (2023 was \$2,442.35)	

Sources of Revenue and Proposed Budget for 2024-2025

Fund	2024-2025 Amount Budgeted	Estimated Sources of Revenue - 2024-2025						Estimated July 1, 2025 Cash Balance
		July 1, 2024 Cash Balance	State	Federal	Local Interest	Transfers	Other	
General	\$46,101,560	\$0	\$46,101,560	\$0			\$0	\$0
Supplemental General	\$12,043,327	\$728,677	\$6,178,227			\$0	\$5,136,423	
Adult Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Preschool-Aged At-Risk (3 and 4 yr Old)	\$92,500	\$13,167		\$0	\$0	\$55,000	\$25,000	\$667
Adult Supplemental Education	\$0	\$0			\$0	\$0	\$0	\$0
At-Risk Education Fund	\$2,875,000	\$1,056,608		\$0	\$0	\$2,175,000	\$0	\$356,608
Bilingual Education	\$170,500	\$27,450		\$0	\$0	\$150,000	\$0	\$6,950
Virtual Education	\$10,028,625	\$0			\$0	\$10,028,625	\$0	\$0
Capital Outlay	\$8,947,500	\$3,197,406	\$1,992,304	\$0	\$0	\$0	\$4,628,538	\$870,748
Driver Training	\$84,600	\$46,091	\$27,000	\$0	\$0	\$0	\$30,000	\$18,491
Declining Enrollment	\$0	\$0				\$0	\$0	\$0
Extraordinary School Program	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Food Service	\$3,440,500	\$868,639	\$17,600	\$819,723	\$0	\$0	\$2,006,675	\$272,137
Professional Development	\$249,710	\$21,583	\$45,000	\$0	\$0	\$185,000	\$0	\$1,873
Parent Education Program	\$100,000	\$65,815	\$0	\$0	\$0	\$60,000	\$0	\$25,815
Summer School	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Special Education	\$8,830,200	\$676,985	\$0	\$1,085,281	\$250,000	\$7,325,000	\$100,000	\$607,066
Career and Postsecondary Education	\$0	\$149,194	\$0	\$0	\$0	\$120,000	\$0	\$269,194
Special Liability Expense Fund	\$174,116	\$261,295			\$0	\$0	\$14,414	\$101,593
Special Reserve Fund		\$535,321						
Gifts and Grants	\$275,360	\$154,290	\$56,768	\$0			\$163,560	\$99,258
Textbook & Student Materials Revolving		\$200,435						
School Retirement	\$0	\$0			\$0		\$0	\$0
Extraordinary Growth Facilities	\$2,684,250	\$601,084				\$2,684,250	\$2,083,166	
KPERS Special Retirement Contribution	\$5,723,075	\$0	\$5,723,075					
Contingency Reserve		\$500,419						
Activity Funds		\$214,641						
Bond and Interest #1	\$14,966,129	\$8,099,655	\$3,173,583	\$0	\$0		\$11,651,633	\$7,958,742
Bond and Interest #2	\$0	\$0	\$0	\$0	\$0		\$0	\$0
No Fund Warrant	\$0	\$0					\$0	\$0
Special Assessment	\$450,000	\$518,389					\$88,755	\$157,144
Temporary Note	\$0	\$0			\$0		\$0	\$0
Coop Special Education	\$0	\$0	\$0	\$0	\$0		\$0	\$0
Federal Funds	\$435,717	\$29,218		\$406,499				\$0
Cost of Living	\$2,069,509	\$58,583				\$2,069,509	\$2,010,926	
SUBTOTAL	\$119,742,178	\$18,024,945	\$63,315,117	\$2,311,503	\$250,000	\$24,852,384	\$27,939,090	\$10,746,286
Less Transfers	\$24,852,384							
TOTAL Budget Expenditures	\$94,889,794							

Sources of Revenue

	2022-2023	2023-2024	2024-2025
State Revenues	53,236,903	55,946,463	63,315,117
Federal Revenues	2,730,623	4,368,878	2,311,503
Local Revenues ¹	28,092,373	32,600,341	28,189,090
Total Revenues	84,059,899	92,915,682	93,815,710
Revenues Per Pupil	16,057	16,838	15,952

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.

Unencumbered Cash Balance by Fund

	Fund	July 1, 2022	July 1, 2023	July 1, 2024
General	06	0	0	0
Federal Funds	07	-471,104	-996,531	29,218
Supplemental General	08	482,342	624,867	728,677
Adult Education	10	0	0	0
Preschool-Aged At-Risk*	11	16,608	12,407	13,167
Adult Supplemental Education	12	0	0	0
At-Risk Education Fund*	13	105,907	459,311	1,056,608
Bilingual Education*	14	10,734	28,781	27,450
Virtual Education*	15	0	0	0
Capital Outlay	16	1,921,016	1,783,887	3,197,406
Driver Training*	18	51,932	53,478	46,091
Declining Enrollment	19	0	0	0
Extraordinary School Program*	22	0	0	0
Food Service	24	1,406,441	1,303,918	868,639
Professional Development*	26	14,931	22,634	21,583
Parent Education Program*	28	9,815	15,815	65,815
Summer School*	29	0	0	0
Special Education*	30	580,308	747,021	676,985
Cost of Living	33	0	0	58,583
Career and Postsecondary Education*	34	109,439	126,763	149,194
Gifts/Grants	35	72,904	152,359	154,290
Special Liability	42	171,375	353,193	261,295
School Retirement	44	0	0	0
Extraordinary Growth Facilities	45	1	467,851	601,084
Special Reserve	47	428,364	738,221	535,321
KPERS Spec. Ret. Contribution	51	0	0	0
Contingency Reserve*	53	500,419	500,419	500,419
Text Book & Student Material*	55	273,861	48,285	200,435
Activity Fund	56	191,295	207,115	214,641
Bond and Interest #1	62	10,496,867	8,766,126	8,099,655
Bond and Interest #2	63	0	0	0
No Fund Warrant	66	0	0	0
Special Assessment	67	461,081	539,653	518,389
Temporary Note	68	0	0	0
Special Education Coop	78	0	0	0
USD TOTAL		16,834,536	15,955,573	18,024,945
Enrollment (FTE) ¹		5,235.2	5,518.2	5,881.2
Amount per Pupil ²		3,216	2,891	3,065
Historical Museum	80	0	0	0
Public Library	82	0	0	0
Public Library Emp. Benefits	83	0	0	0
Recreation Commission	84	553,365	577,545	630,982
Recreation Commission Emp. Benefits	86	236,063	124,608	83,841
OTHER TOTAL		789,428	702,153	714,823

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

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

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

July 1, 2022	July 1, 2023	July 1, 2024
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July 1 Beginning Balances of Highlighted Funds*			
TOTAL	1,673,954	2,014,914	2,757,747

Total Expenditures (including Transfers) for General Fund and Supplemental General (LOB) Fund			
General	37,242,844	40,392,541	46,101,560
LOB	9,477,867	10,342,222	12,043,327
Total	46,720,711	50,734,763	58,144,887

CASH BALANCE			
Percentage	3.58%	3.97%	4.74%

Budget Fund Transfers

2024-2025



Transfers that MUST be made..

1. Special education state aid payment is deposited into general fund (Code 06) and transferred to special education fund (Code 30).
2. A calculated percentage of a district's total adjusted (weighted) enrollment attributable to at-risk and bilingual weightings MUST be transferred from supplemental general fund (LOB) to at-risk K-12 and bilingual funds. [K.S.A. Supp 72-5143](#)
 - a. At-Risk (K-12)
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 at-risk K-12 fund of such school district.
 - b. Bilingual
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.
3. The portion of state foundation aid attributable to the at-risk student weighting AND high-density at-risk student weighting, if any, shall be transferred from the general fund (Code 06) to the at-risk K-12 fund (Code 13) of such school district. [K.S.A. Supp 72-5153](#).

Transfers MAY be made from General Fund (Code 06) to:

1. Any categorical fund
2. Contingency Reserve Fund (Code 53)
3. Capital Outlay Fund (Code 16)
4. Special Reserve Fund (Code 47)
5. Special Liability Fund (Code 42)
6. Textbook and Student Materials Revolving Fund (Code 55)

Transfers MUST NOT be made from these three funds:

1. Bond and Interest Fund (Code 62)
2. Special Education Fund (Code 30)
3. KPERS Special Retirement Contributions Fund (Code 51)

For more information, contact:

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P:budget/2024workshop/transfers (budget fund)

Kansas leads the world in the success of each student.