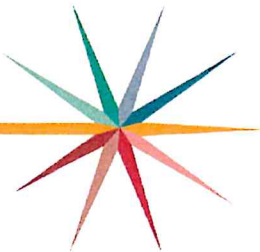


# Budget at a Glance

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2023-2024



*Kansas leads the world in the success of each student.*

Budget at a Glance

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Summary of Total Expenditures by Function (All Funds)

	2021-2022 Actual	% of Total	2022-2023 Actual	% of Total	% Change	2023-2024 Budget	% of Total	% Change
Instruction	\$10,617,384	63%	\$11,375,481	63%	7%	\$11,976,308	52%	5%
Student Support Services	\$483,076	3%	\$350,715	2%	-27%	\$376,742	2%	7%
Instructional Support Services	\$279,195	2%	\$253,008	1%	-9%	\$270,620	1%	7%
Administration & Support	\$1,401,616	8%	\$1,402,061	8%	0%	\$1,480,774	6%	6%
Operations & Maintenance	\$1,491,665	9%	\$1,753,487	10%	18%	\$2,216,141	10%	26%
Transportation	\$531,599	3%	\$724,356	4%	36%	\$677,313	3%	-6%
Food Services	\$627,730	4%	\$590,930	3%	-6%	\$857,724	4%	45%
Capital Improvements	\$389,889	2%	\$372,524	2%	-4%	\$3,621,417	16%	872%
Debt Services	\$1,028,234	6%	\$1,169,527	7%	14%	\$1,645,267	7%	41%





# Budget at-a-Glance

2023-2024 | USD #382

Other Costs	\$0	0%	\$0	0%	0%	\$0	0%	0%
<b>Total Expenditures<sup>1</sup></b>	<b>16,850,388</b>	<b>100%</b>	<b>\$17,992,089</b>	<b>100%</b>	<b>7%</b>	<b>\$23,122,306</b>	<b>100%</b>	<b>29%</b>
Amount per Pupil	\$14,810		\$15,919		7%	\$20,952		32%
<b>Current Expenditures<sup>2</sup></b>	<b>\$16,026,282</b>	<b>100%</b>	<b>\$17,015,832</b>	<b>100%</b>	<b>6%</b>	<b>\$19,344,139</b>	<b>100%</b>	<b>14%</b>
Amount per Pupil	\$14,085		\$15,056		7%	\$17,528		16%

## Percent of Expenditures for Instruction<sup>3</sup>

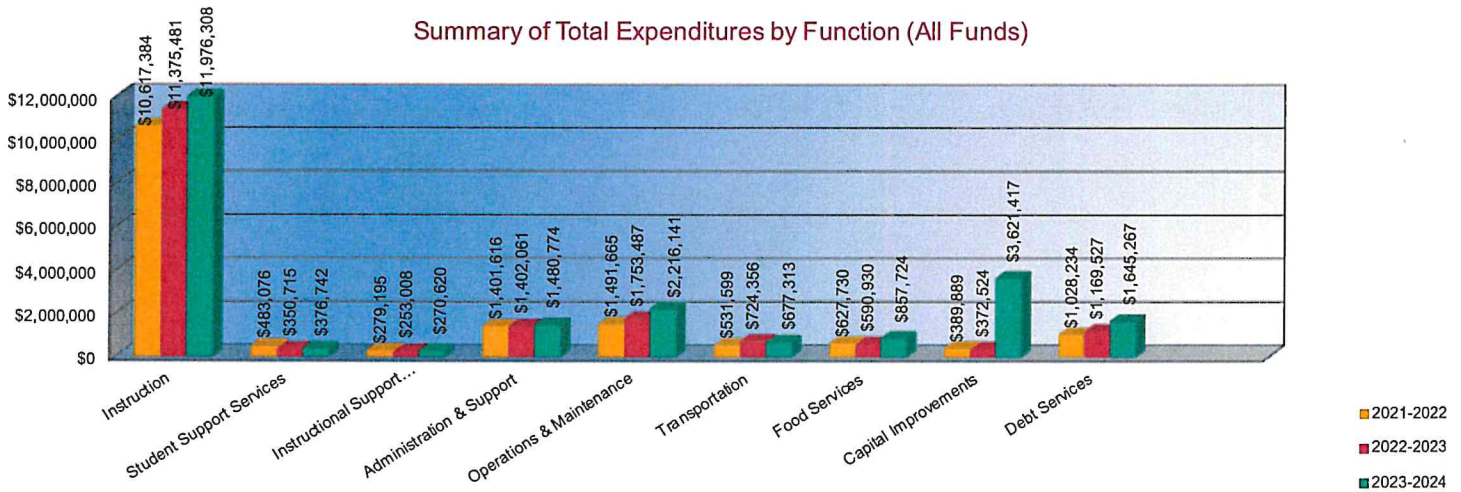
Total Expenditures	\$10,574,498	63%	\$11,352,363	63%	0%	\$11,915,308	52%	-11%
Current Expenditures	\$10,574,498	66%	\$11,352,363	67%	1%	\$11,915,308	62%	-5%

1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (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.

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

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

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

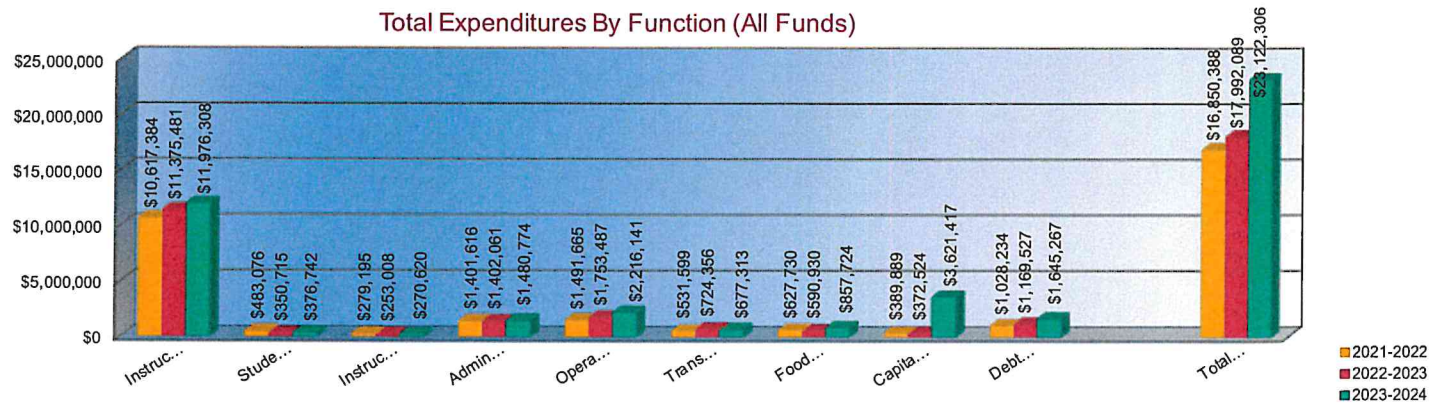


## Total Expenditures By Function (All Funds)

	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget
Instruction	\$10,617,384	\$11,375,481	\$11,976,308
Student Support	\$483,076	\$350,715	\$376,742
Instructional Support	\$279,195	\$253,008	\$270,620
Administration & Support	\$1,401,616	\$1,402,061	\$1,480,774
Operations & Maintenance	\$1,491,665	\$1,753,487	\$2,216,141
Transportation	\$531,599	\$724,356	\$677,313
Food Services	\$627,730	\$590,930	\$857,724
Capital Improvements	\$389,889	\$372,524	\$3,621,417
Debt Services	\$1,028,234	\$1,169,527	\$1,645,267
Other Costs	\$0	\$0	\$0
<b>Total Expenditures<sup>1</sup></b>	<b>\$16,850,388</b>	<b>\$17,992,089</b>	<b>\$23,122,306</b>

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 (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School Program, (26) Professional Development, (28) Parent Education, (29) Summer School, (30) Special Education, (34) Career and Postsecondary Education, (35) Gifts & Grants, (42) Special Liability Expense, (44) School Retirement, (51) KPERS Special Retirement Contribution, (53) Contingency Reserve, (55) Textbook & Student Material Revolving, (56) Activity Fund, (62) Bond & Interest #1, (63) Bond & Interest #2, (66) No-Fund Warrant, (67) Special Assessment, and (78) Special Education Coop Fund.





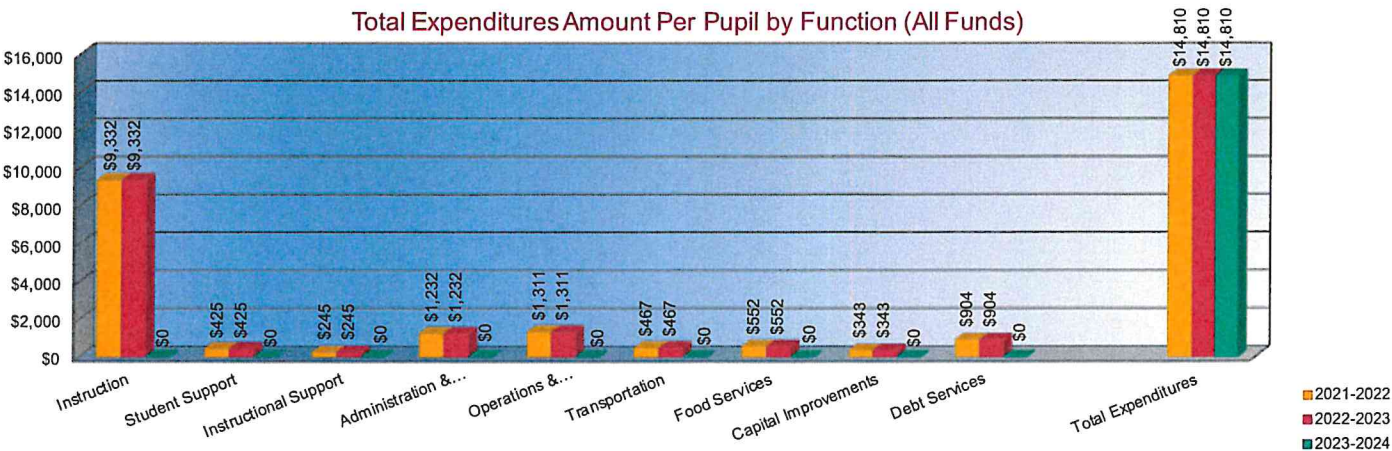
Total Expenditures Amount Per Pupil by Function (All Funds)

	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget
Instruction	\$9,332	\$10,065	\$10,852
Student Support	\$425	\$310	\$341
Instructional Support	\$245	\$224	\$245
Administration & Support	\$1,232	\$1,241	\$1,342
Operations & Maintenance	\$1,311	\$1,551	\$2,008
Transportation	\$467	\$641	\$614
Food Services	\$552	\$523	\$777
Capital Improvements	\$343	\$330	\$3,281
Debt Services	\$904	\$1,035	\$1,491
Other Costs	\$0	\$0	\$0
Total Expenditures <sup>1</sup>	\$14,810	\$15,919	\$20,952
Enrollment (FTE) <sup>2</sup>	1,137.8	1,130.2	1,103.6

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 (K-12), (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.





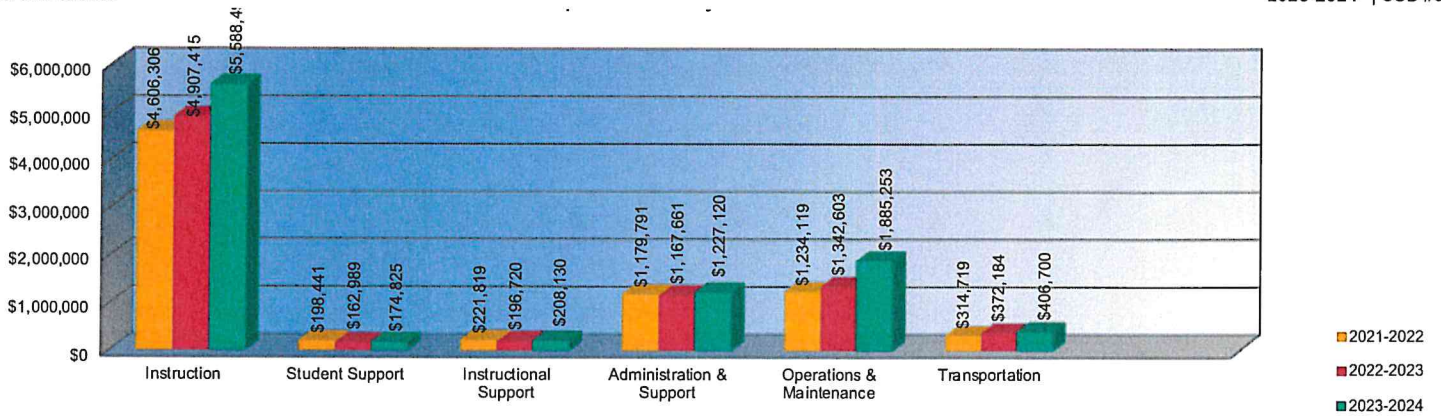


Summary of General and Supplemental General Fund Expenditures by Function\*

	2021-2022 Actual	% of Total	2022-2023 Actual	% of Total	% Change	2023-2024 Budget	% of Total	% Change
Instruction	\$4,606,306	59%	\$4,907,415	60%	7%	\$5,588,497	59%	14%
Student Support	\$198,441	3%	\$162,989	2%	-18%	\$174,825	2%	7%
Instructional Support	\$221,819	3%	\$196,720	2%	-11%	\$208,130	2%	6%
Administration & Support	\$1,179,791	15%	\$1,167,661	14%	-1%	\$1,227,120	13%	5%
Operations & Maintenance	\$1,234,119	16%	\$1,342,603	16%	9%	\$1,885,253	20%	40%
Transportation	\$314,719	4%	\$372,184	5%	18%	\$406,700	4%	9%
Capital Improvements	\$1,122	<1%	\$0	0%	-100%	\$0	0%	0%
Other Costs	\$0	\$0	\$0	\$0	0%	\$0	0%	0%
Total Expenditures	\$7,756,317	100%	\$8,149,572	100%	5%	\$9,490,525	100%	16%
Amount per Pupil	\$6,817		\$7,211		6%	\$8,600		19%

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





### Instruction Expenditures (1000)

	2021-2022 Actual
General	\$3,547,499
Federal Funds	\$715,961
Supplemental General	\$1,058,807
Preschool-Aged At-Risk	\$44,962
At Risk (K-12)	\$1,257,596
Bilingual Education	\$115,600
Virtual Education	\$63,906
Capital Outlay	\$42,886
Driver Education	\$102
Declining Enrollment	\$0
Extraordinary School Program	\$54,653
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$603
Special Education	\$2,305,184
Cost of Living	\$0
Career and Postsecondary Ed.	\$252,036
Gifts & Grants¹	\$168,731
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$664,892
Contingency Reserve	\$0
Text Book & Student Material	\$20,154
Activity Fund	\$303,812
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
<b>SUBTOTAL</b>	<b>\$10,617,384</b>
Enrollment (FTE)²	1,137.8
Amount per Pupil²	\$9,332
Adult Education	\$0
Adult Supplemental Education	\$0

2022-2023 Actual	% Change
\$3,874,423	9%
\$743,557	4%
\$1,032,992	-2%
\$86,471	92%
\$1,518,032	21%
\$120,950	5%
\$65,391	2%
\$23,118	-46%
\$10,867	10554%
\$0	0%
\$156,683	187%
\$0	0%
\$0	0%
\$0	0%
\$0	-100%
\$2,311,948	0%
\$0	0%
\$196,100	-22%
\$134,747	-20%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$677,517	2%
\$0	0%
\$26,509	32%
\$396,176	30%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$11,375,481	7%
1,130.2	-1%
\$10,065	8%
\$0	0%
\$0	0%

2023-2024 Budget	% Change
\$4,019,600	4%
\$499,817	-33%
\$1,568,897	52%
\$71,209	-18%
\$1,558,595	3%
\$130,027	8%
\$90,301	38%
\$61,000	164%
\$36,137	233%
\$0	0%
\$209,569	34%
\$0	0%
\$0	0%
\$0	0%
\$4,673	0%
\$2,639,863	14%
\$0	0%
\$205,200	5%
\$136,151	1%
\$0	0%
\$0	0%
\$0	0%
\$745,269	10%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$11,976,308	5%
1,103.6	-2%
\$10,852	8%
\$0	0%
\$0	0%





Budget at-a-Glance

Special Education Coop	\$0
<b>TOTAL</b>	<b>\$10,617,384</b>

\$0	0%
<b>\$11,375,481</b>	<b>7%</b>

2023-2024 | USD #382

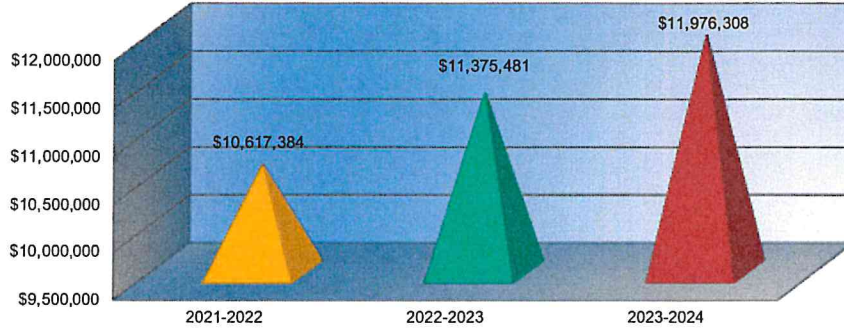
\$0	0%
<b>\$11,976,308</b>	<b>5%</b>

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 (4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.

Instruction Expenditures (1000)



Sources of Revenue and Proposed Budget for 2023-2024

Fund	2023-2024 Amount Budgeted	July 1, 2023 Cash Balance	Estimated Sources of Revenue - 2023-2024					Estimated July 1, 2024 Cash Balance
			State	Federal	Local			
					Interest	Transfers	Other	
General	\$10,326,653	\$0	\$10,326,653	\$0			\$0	\$0
Supplemental General	\$3,273,629	\$291,740	\$1,338,914			\$0	\$1,642,975	
Adult Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Preschool-Aged At-Risk (4 yr Old)	\$71,209	\$5,059		\$0	\$0	\$66,150	\$0	\$0
Adult Supplemental Education	\$0	\$0			\$0	\$0	\$0	\$0
At Risk (K-12)	\$1,681,705	\$51,705		\$0	\$0	\$1,630,000	\$0	\$0
Bilingual Education	\$130,027	\$40,027		\$0	\$0	\$90,000	\$0	\$0
Virtual Education	\$90,301	\$90,301			\$0	\$0	\$0	\$0
Capital Outlay	\$3,778,167	\$2,520,610	\$295,765	\$0	\$0	\$0	\$961,792	\$0
Driver Training	\$62,337	\$44,912	\$7,425	\$0	\$0	\$0	\$10,000	\$0
Declining Enrollment	\$0	\$0				\$0		\$0
Extraordinary School Program	\$209,569	\$109,569		\$0	\$0	\$0	\$100,000	\$0
Food Service	\$842,069	\$183,231	\$4,796	\$474,119	\$0	\$0	\$179,923	\$0
Professional Development	\$29,119	\$25,000	\$4,119	\$0	\$0	\$0	\$0	\$0
Parent Education Program	\$55,700	\$0	\$21,500	\$0	\$0	\$24,200	\$10,000	\$0
Summer School	\$4,673	\$4,673		\$0	\$0	\$0	\$0	\$0
Special Education	\$2,682,338	\$450,131	\$0	\$25,000	\$0	\$2,194,207	\$13,000	\$0
Career and Postsecondary Education	\$205,200	\$100,000	\$0	\$0	\$0	\$105,200	\$0	\$0
Special Liability Expense Fund	\$0	\$0			\$0	\$0	\$0	\$0
Special Reserve Fund		\$0						
Gifts and Grants	\$197,691	\$70,691	\$127,000	\$0			\$0	\$0
Textbook & Student Materials Revolving		\$25,542						
School Retirement	\$0	\$0			\$0		\$0	\$0
Extraordinary Growth Facilities	\$0	\$0				\$0	\$0	
KPERS Special Retirement Contribution	\$1,112,342	\$0	\$1,112,342					
Contingency Reserve		\$766,519						
Activity Funds		-\$197,831						
Bond and Interest #1	\$1,479,517	\$1,065,033	\$325,152	\$0	\$0		\$1,489,707	\$1,400,375
Bond and Interest #2	\$0	\$0	\$0	\$0	\$0		\$0	\$0
No Fund Warrant	\$0	\$0					\$0	\$0
Special Assessment	\$0	\$0					\$0	\$0
Temporary Note	\$0	\$0			\$0		\$0	\$0
Coop Special Education	\$0	\$0	\$0	\$0	\$0		\$0	\$0
Federal Funds	\$999,817	\$19,002		\$980,815				\$0
Cost of Living	\$0	\$0				\$0	\$0	
SUBTOTAL	\$27,232,063	\$5,665,914	\$13,563,666	\$1,479,934	\$0	\$4,109,757	\$4,407,397	\$1,400,375
Less Transfers	\$4,109,757							
TOTAL Budget Expenditures	\$23,122,306							





Sources of Revenue

	2021-2022	2022-2023	2023-2024
State Revenues	12,146,016	12,507,038	13,563,666
Federal Revenues	1,341,765	1,793,006	1,479,934
Local Revenues¹	3,943,956	3,729,380	4,407,397
Total Revenues	17,431,737	18,029,424	19,450,997
Revenues Per Pupil	15,321	15,952	17,625

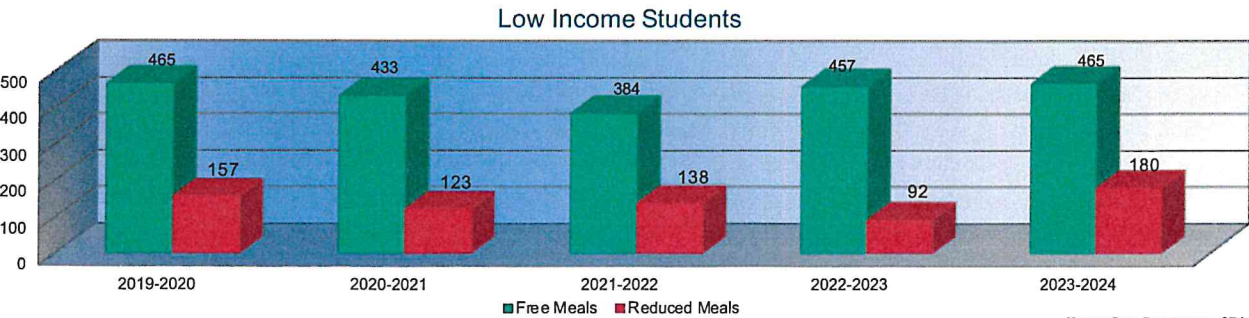
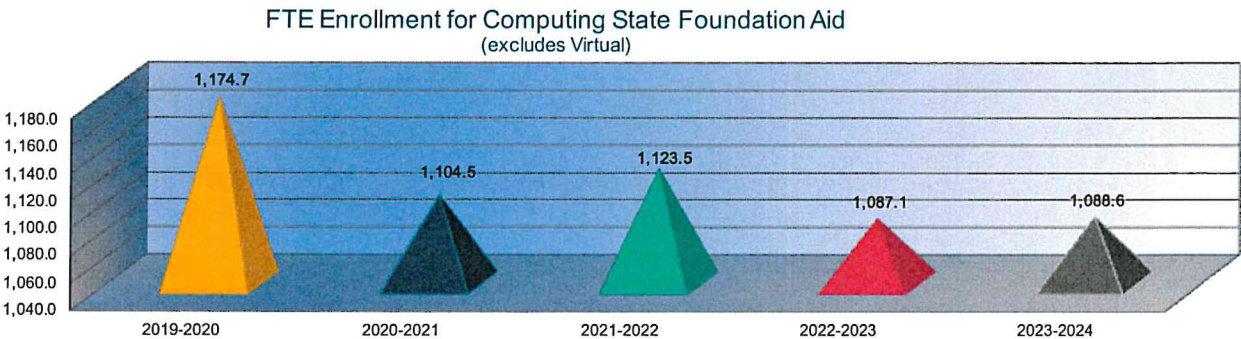
1. Excludes "Transfers" to avoid duplication of revenue.

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

Enrollment Information

	2019-2020 Actual	2020-2021 Actual	% Change	2021-2022 Actual	% Change	2022-2023 Actual	% Change	2023-2024 Budget	% Change
FTE Enrollment (excl. Virtual)¹	1,174.7	1,104.5	-6%	1,123.5	2%	1,087.1	-3%	1,088.6	0%
Free Meal Student Headcount	465	433	-7%	384	-11%	457	19%	465	2%
Reduced Meal Student Headcount	157	123	-22%	138	12%	92	-33%	180	96%

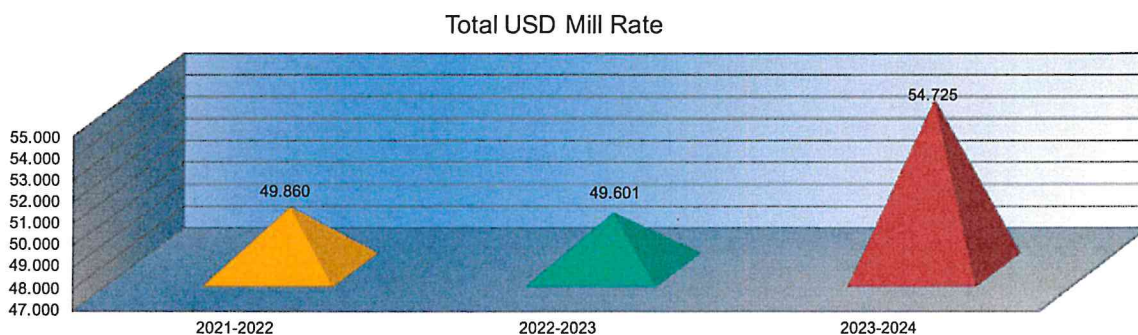
1. FTE Enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year olds). Beginning in the 2017-2018 school year, full-day Kindergarten is funded as 1.0 FTE. KAMS FTE is excluded.





### Mill Rates by Fund

	2021-2022 Actual
General	20.000
Supplemental General	15.987
Adult Education	0.000
Capital Outlay	7.270
Declining Enrollment	0.000
Cost of Living	0.000
Special Liability	0.000
School Retirement	0.000
Extraordinary Growth Facilities	0.000
Bond and Interest #1	6.603
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
<b>TOTAL USD</b>	<b>49.860</b>
Historical Museum	0.000
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	0.000
Rec Comm Employee Bnfts	0.000
<b>TOTAL OTHER</b>	<b>0.000</b>

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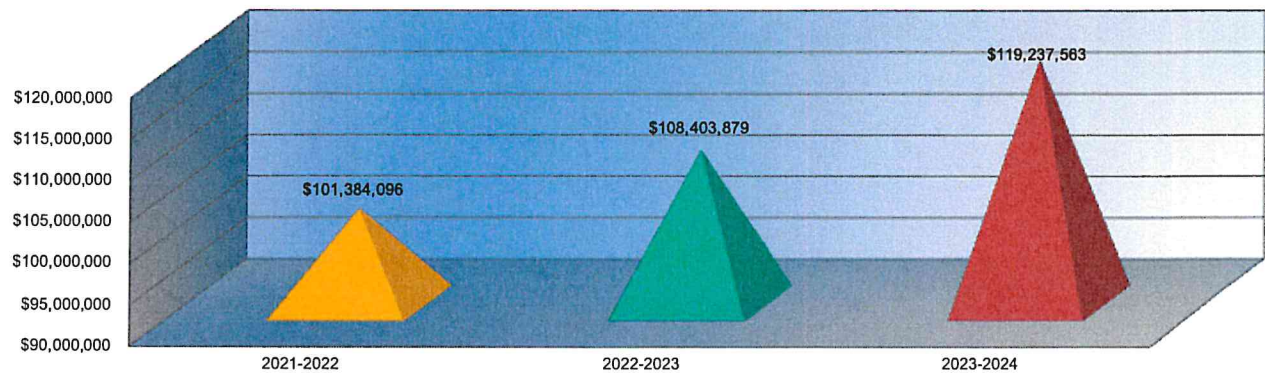
Other Information

	2021-2022 Actual
Assessed Valuation	\$101,384,096
Total USD Debt	\$12,949,642

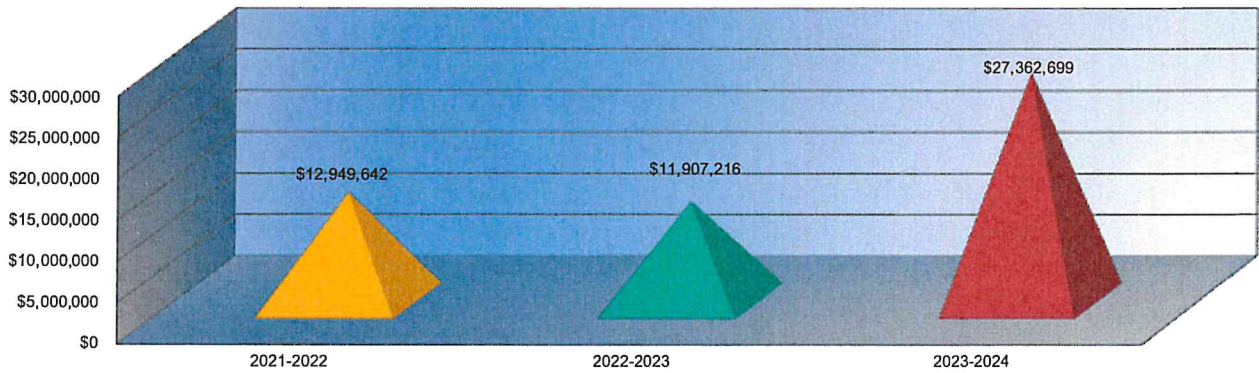
	2022-2023 Actual
Assessed Valuation	\$108,403,879
Total USD Debt	\$11,907,216

	2023-2024 Budget
Assessed Valuation	\$119,237,563
Total USD Debt	\$27,362,699

Assessed Valuation



Total USD Debt



Salaries

2021-22 Actual	2022-23 Actual	2023-24 Contracted
----------------	----------------	--------------------





	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Licensed/Non-Licensed)	7.0	\$681,899	\$97,414	7.0	\$676,572	\$96,653	7.0	\$695,132	\$99,305
Teachers (Full Time)	76.0	\$4,282,715	\$56,352	76.0	\$4,439,763	\$58,418	76.0	\$4,406,885	\$57,985
Other Licensed Personnel	5.0	\$318,014	\$63,603	5.0	\$315,416	\$63,083	5.0	\$329,219	\$65,844
Classified Personnel	50.0	\$1,649,972	\$32,999	50.0	\$1,784,082	\$35,682	50.4	\$1,803,123	\$35,776
Substitutes/Temporary Help	~~~~~	\$160,650	~~~~~	~~~~~	\$155,517	~~~~~	~~~~~	\$0	~~~~~

**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.

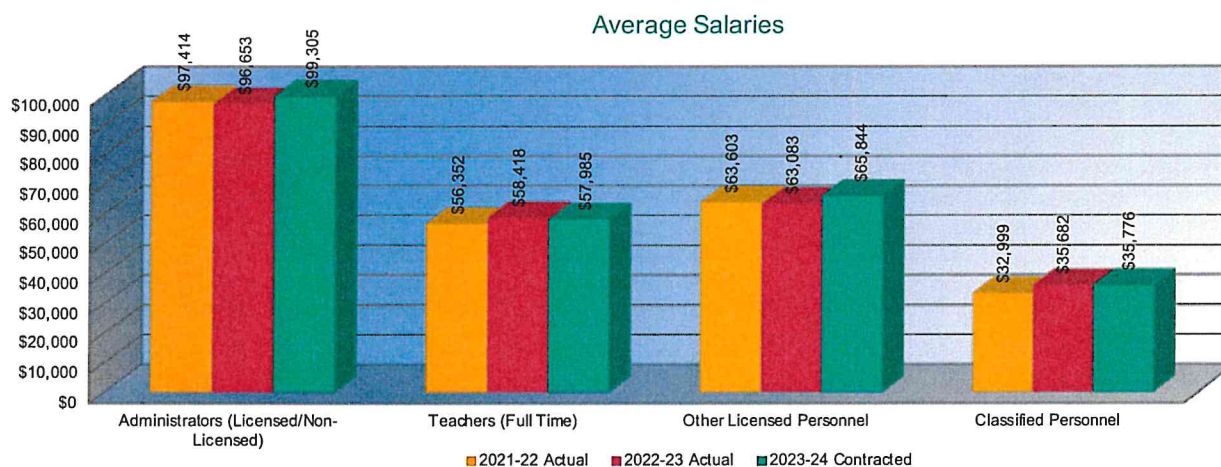
Total Salary: Report total salary including employee reduction plans\*\*\*, supplemental, extra pay for summer school, and board paid fringe benefits (employer paid)\*\*\*\*.

\*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.



# Public School District Reports

## KSDE's Data Central

### Kansas K-12 Reports

- Attendance & Enrollment
- Building
- Inclement Weather & In-Service Date
- Personnel (Certified & Non-Certified)



- Graduate & Dropout
- Crime

- Suspension & Expulsion
- Transportation

## School Finance Reports

### Warehouse

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**ESTIMATED LEGAL MAXIMUM GENERAL FUND BUDGET**

1. 2023-24 Adjusted FTE enrollment (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old).) (from Table I)				=	1,107.0
2. Estimated 2023-24 Preschool-Aged At-Risk (3 yr and 4 yr Old) FTE enrollment (see Footnote(e)) (Count as .5 FTE)	9/20/23	13.0	+	2/20/24	0.0
					13.0
3. 2023-24 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2)					1,120.0
4. Estimated 2023-24 weighted low enrollment and high enrollment.					
(from line 3)	1,120.0	x	0.205592	factor (from Table II)	230.3
5. Estimated 2023-24 Bilingual Weighting (see Footnotes (a) and (b))					18.4
A. (9/20/23 Contact Hrs	280.0	+ 2/20/24 Contact Hrs	0.0	/ 6 x 0.395	18.4
B. (9/20/23 ELL Headcount	57	+ 2/20/24 ELL Hdct	0	x .185	10.5
Note: Bilingual weighting is based on the higher of contact hours or headcount.					
6. Estimated 2023-24 Career Technical Education (CTE) weighting (see Footnote (c))					
(9/20/23 CTE contact hrs	160.0	+ 2/20/24 contact hrs	0.0	/ 6 x 0.5	13.3
7. Estimated 2023-24 At-Risk Student Weighting					
9/20/23 Free Lunch	465	+ 2/20/24 Free Lunch	0	x 0.484	225.1
8. Estimated 2023-24 High-Density At-Risk Student Weighting (from Table V, Line 2)					21.6
9. Estimated 2023-24 Transportation Weighting (Table III, Line 6)		196,067	+	\$5,088	38.5
10. Estimated 2023-24 Ancillary School Facilities Weighting. Amt approved by Board of Tax Appeals.		0	+	\$5,088	0.0
11. Estimated Special Education Weighting. Amount of Sp. Ed. Funding (see Footnote(f))		1,760,169	+	\$5,088	345.9
12. Estimated FHSU Math & Science Academy FTE enrollment					0.0
13. Estimated 2023-24 Virtual State Aid (Table IV, Line 4)					\$84,000
14. Estimated 2023-24 operating budget excludes COLA. (Lines 3 thru 12 times BASE + Line 13)		2,013.1	x	\$5,088	+ 84000
					\$10,326,653
15. Estimated Cost of Living weighting (Must have 31% LOB)	\$0		+	\$5,088	
(maximum allowed for this district)				(Amt district will use, up to the maximum)	0.0
16. Total General Fund Budget Authority including Cost of Living.		2,013.1	x	\$5,088	+ 84000
					\$10,326,653

17. Estimated 2023-24 LOB General Fund budget (excludes Virtual & FHSU weighting) & includes higher of 2008-09 Spec Ed or current yr Spec Ed  
(Lines 3 through 10 + 15) = 1667.2 x \$5158 = \$8599418 + 1,760,169 (Spec Ed) = \$10,359,587

.....  
TABLE I - KSA 72-5132

- | 1. Does the district qualify for the 3 yr Average? (Due to military dependent children.)   |     | NO        |
|--|-----|-----------|
| 2. 9/20/20 Audited FTE enrollment (excludes Preschool-Aged At-Risk (4 yr Old) and Virtual)   |     | = 1,093.0 |
| 3. 2/20/21 Audited FTE of new students of military families, not enrolled on 9/20/20.<br>(Excludes Preschool-Aged At-Risk (4 yr Old)) (Must be at least 25 FTE or 1% of Line 2.<br>If it doesn't meet criteria then calculates zero.)                    | 0.0 | = 0.0     |
| 4. 9/20/21 Audited FTE enrollment (excludes Preschool-Aged At-Risk (4 yr Old) and Virtual)   |     | = 1,107.0 |
| 5. Estimated 2/20/22 Audited FTE of new students of military families, not enrolled on 9/20/21.<br>(Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 4.<br>If it doesn't meet criteria then calculates zero.) | 0.0 | = 0.0     |
| 6. 9/20/22 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)  |     | = 1,075.6 |
| 7. 2/20/23 Audited FTE of new students of military families, not enrolled on 9/20/22.<br>(Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 6.<br>If it doesn't meet criteria then calculates zero.)           | 0.0 | = 0.0     |
| 8. Sept. 20, 2020, FTE enrollment plus 2/20/21 FTE (Excludes Preschool-Aged At-Risk (4 yr Old) and virtual.)   |     | = 1,093.0 |
| 9. Sept. 20, 2021, FTE enrollment plus 2/20/22 FTE (Excludes Preschool-Aged At-Risk (4 yr Old) and virtual.)   |     | = 1,107.0 |
| 10. Sept. 20, 2022, FTE enrollment plus 2/20/23 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and virtual.)   |     | = 1,075.6 |

11. 3 YR AVG FTE\*: ( 1,093.0 + 1,107.0 +



(line 8)		(line 9)	
1,075.6	) ÷ 3 =	1,091.9	
(line 10)		(goes to line 11)	
			= 0.0

\* Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and virtual; but includes 2/20 military students if they qualify for the Military Provision that year.

12. 2023-24 FTE adjusted enrollment for budget purposes (higher of line 9, 10, or line 9, 10, or 11, if qualified for 3YR AVG).	=	1,107.0
13. Total FTE adjusted enrollment. (Goes to page 1, line 1)	=	1,107.0

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

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

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

EXAMPLE: (FTE of 954.0)

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

TABLE III - Transportation Weighting (KSA 72-5148)

1. Area of district in square miles 9-20-2023.		=	266.5
2. All public pupils transported or for whom transportation is being made available 9-20-2023 who reside in the district 2.5 miles or more (Estimated)	150.0 + 2-20-24 0.0	=	150.0
3. Index of density = Line 2	150.0 divided by Line 1 266.5	=	0.563
4. Using index of density (Line 3), determine Per Capita Allowance.		=	\$1,070
	Factor A [BASE Change]		1.2216
	Factor B [Transported Students times Per Capita Allowance]		\$160,500
	Factor C [Factor B times Constant]		\$160,500
	Factor D [Factor C times Factor A]		\$196,067
6. 2023-24 Trans. State Aid =	196,067	(to Line 9, Page 1)	= 196,067

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

TABLE IV  
Virtual State Aid (KSA 72-3715)

1. Estimated 9/20/23 FTE enrollment for full-time students enrolled in virtual programs.	15.0 X	\$5,600	=	84,000
2. Estimated 9/20/23 FTE enrollment for part-time students enrolled in virtual programs.	0.0 X	\$2,800	=	0
3. Estimated Virtual Credits* (20 years and older as of 9/20/23)	0.00 X	\$709	=	0
4. Estimated Virtual Credits* (dropouts aged 19 and under as of 9/20/23)	0.00 X	\$709	=	0
5. Estimated Virtual State Aid (Lines 1 plus 2 plus 3 plus 4)			=	\$84,000

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

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

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

1. Estimated 2023-24 Free Lunch Percentage (1B divided by 1A)		=	41.63 %
A. 9/20/23 + 2/20/24 Headcount (from Open page)	1,117		
B. 9/20/23 + 2/20/24 Free Lunch Headcount (from Open page)	465		
2. Estimated 2023-24 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8)		=	21.6
A. USD Level (i or ii)			
i. High-Density At-Risk >= 50% (1B times 10.5%)	0.0		
ii. High-Density At-Risk >= 35% and < 50% (1B times (#1 minus 35%) times .7)	21.6		
B. SCHOOL Level ***Enter building enrollment on HD-AR_BLDG worksheet***	0.0		

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

1. Estimated 2023-24 At-Risk (Free Meals) Weighted FTE [Form 150 Line 7] =	<u>225.1</u>			
2. Estimated 2023-24 At-Risk (High Density) Weighted FTE [Form 150 Line 8] =	<u>21.6</u>			
3. Estimated 2023-24 At-Risk State Foundation Aid [ (Line 1 + Line 2) X \$5088 ] =	<u>246.7</u> X	\$5,088	=	<u>\$1,255,210</u>

**Page 1 Footnotes:**

- (a) Weighted FTE enrollment is computed by taking the total clock hours of bilingual students who are enrolled and attending in an approved bilingual class on 9-20-2023 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours 280.0 ÷ 6 x 0.395 = 18.4333 [Form 150 Line 5]
- (b) FTE is computed by taking the total headcount of bilingual students who are enrolled and attending in an approved bilingual class on 9-20-2023 and multiplying by factor of 0.185. Total headcount 57 x 0.185 = 10.5450 [Form 150 Line 5]
- (c) FTE is computed by taking the total clock hours of career and technical education students who are enrolled and attending in an approved vocational class on 9-20-2023 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours 160.0 ÷ 6 = 26.6667 [Form 150 Line 6]
- (e) Preschool-Aged At-Risk (3 yr and 4 yr Old) students are counted as .5 FTE. USD must be approved by the Kansas State Department of Education.
- (f) Comes from form 118 (line 20).

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

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

- |  |   |            |
|--|---|------------|
| 1. Did the district receive Federal Impact Aid?  | = | <u>NO</u>  |
| 2. Did the district have a military dependent student enrolled during the 2022-2023 school year?           | = | <u>NO</u>  |
| 3. Did the district decline in enrollment for 2022-2023 school year compared to the 2021-2022 school year? | = | <u>YES</u> |

**Qualifying for Military Provision for 2/20 weightings**

Is the 2/20/24 Est. FTE Enrollment 0.0 >=25 or 1% of the 9/20/23 Est. FTE Enrollment 1,075.6 = NO

FORM 155  
2023-2024 LOCAL OPTION BUDGET

1. Authorized percent for 2023-24 school year (Max 31.6%) = 31.60 %
2. Authorized percent due to Election to increase LOB authority (Max 33%)  
Expires \_\_\_\_\_ = 0.00 %
3. As authorized by KSA 72-5143, the Board adopted a resolution with no protest to increase LOB authority. (Max 33%)  
School year it expires \_\_\_\_\_ Expires \_\_\_\_\_ = 0.00 %
4. Max LOB percent authority (Max of Lines 1, 2 or 3) (Max 33%) = 31.60 %
5. Percent certified on April as provided by KSA 72-5143 = 32.00 %
6. COMPUTED LOB FOR 2023-2024  
(2023-24 LOB Base General Fund \$ 10,359,587 X Lower of Line 4 or Line 5 ..... \$ 3,273,629
7. ADOPTED LOB FOR 2023-2024 ..... \$ \_\_\_\_\_

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

KSA 72-5143

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

Percent of at-risk weighting to total adjusted (weighted) enrollment: 11.25 %

Amount required to transfer from Supplemental General Fund to K-12 At-Risk Fund: \$368,283

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

Percent of bilingual weighting to total adjusted (weighted) enrollment: 0.92 %

Amount required to transfer from Supplemental General Fund to Bilingual Fund: \$30,117



Unencumbered Cash Balance by Fund

	Fund	July 1, 2021	July 1, 2022	July 1, 2023
General	06	0	0	0
Federal Funds	07	-129,564	-271,588	19,002
Supplemental General	08	199,803	214,762	291,740
Adult Education	10	0	0	0
Preschool-Aged At-Risk	11	60,174	57,038	5,059
Adult Supplemental Education	12	0	0	0
At Risk (K-12)	13	189,866	181,454	51,705
Bilingual Education	14	41,340	41,740	40,027
Virtual Education	15	99,598	100,692	90,301
Capital Outlay	16	1,955,173	2,396,222	2,520,610
Driver Training	18	23,077	40,629	44,912
Declining Enrollment	19	0	0	0
Extraordinary School Program	22	35,853	110,250	109,569
Food Service	24	64,812	106,793	183,231
Professional Development	26	27,216	27,587	25,000
Parent Education Program	28	209	0	0
Summer School	29	5,276	4,673	4,673
Special Education	30	423,645	441,870	450,131
Cost of Living	33	0	0	0
Career and Postsecondary Education	34	71,327	78,114	100,000
Gifts/Grants	35	48,824	79,599	70,691
Special Liability	42	0	0	0
School Retirement	44	0	0	0
Extraordinary Growth Facilities	45	0	0	0
Special Reserve	47	0	0	0
KPERS Spec. Ret. Contribution	51	0	0	0
Contingency Reserve	53	749,045	766,519	766,519
Text Book & Student Material	55	17,489	23,771	25,542
Activity Fund	56	175,290	198,345	-197,831
Bond and Interest #1	62	960,749	1,014,256	1,065,033
Bond and Interest #2	63	0	0	0
No Fund Warrant	66	0	0	0
Special Assessment	67	0	0	0
Temporary Note	68	0	0	0
Special Education Coop	78	0	0	0
<b>USD TOTAL</b>		<b>5,019,202</b>	<b>5,612,726</b>	<b>5,665,914</b>
Enrollment (FTE) <sup>1</sup>		1,137.8	1,130.2	1,103.6
Amount per Pupil <sup>2</sup>		4,411	4,966	5,134
Historical Museum	80	0	0	0
Public Library	82	0	0	0
Public Library Emp. Benefits	83	0	0	0
Recreation Commission	84	0	0	0
Recreation Commission Emp. Benefits	86	0	0	0
<b>OTHER TOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>

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.

**FORM 246-A**  
**BOND AND INTEREST FUND #2**  
**2023-2024 ESTIMATED BOND AND INTEREST STATE AID**  
(Bond Elections After July 1, 2017 and Before June 30, 2022)

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

1. Estimated 2023-2024 bond and interest fund payments	=	
2. Estimated Federal Tax Credit (Build America Bonds)	=	
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	$\frac{0.0000}{100}$	= \$0
4. Less prior year overpayment	-	
5. Estimated bond and interest fund state aid (Goes to Code 63) (July 1, 2023 through June 30, 2024) (Line 3 - Line 4)	=	\$0

**FORM 248-A**  
**BOND AND INTEREST FUND #2**  
**2023-2024 ESTIMATED BOND AND INTEREST STATE AID**  
(Bond Elections After July 1, 2022)

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

1. Estimated 2023-2024 bond and interest fund payments	=	
2. Estimated Federal Tax Credit (Build America Bonds)	=	
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	$\frac{0.0000}{100}$	= \$0
4. Less prior year overpayment	-	
5. Estimated bond and interest fund state aid (Goes to Code 63) (July 1, 2023 through June 30, 2024) (Line 3 - Line 4)	=	\$0