

2023-2024 Budget Profile



Chase County USD #284

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- Budget General Information (characteristics of district)
- Supplemental Information for Tables in *Summary of Expenditures*
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2023-2024 Budget General Information

USD #: 284

Introduction

Chase County USD 284 consists of 780 square miles and has a general fund assessed valuation of \$59,827,305. The mandated 2023-24 general fund mill levy is 20 mills. The bond and interest mill levy is an estimated 14.902 mills after a successful bond election in 2016 to renovate our buildings. The capital outlay mill levy is an estimated 8 mills. Supplemental general fund will require an estimated levy of 18.134 which brings the district total to 61.036. Our district has one junior/senior high school (grades 7-12) in Cottonwood Falls, Kansas and one elementary school (grades PreK-6) in Strong City, Kansas. USD 284 is a participating member of the Flint Hills Special Education Cooperative located in Emporia, Kansas and is also associated with the Southeast Kansas Education Service Center located in Girard, Kansas. USD 284 is fully accredited by the Kansas State Board of Education

Board Members

Mr. Mike Spinden, President
1964 Spring Creek Rd., Cottonwood Falls, KS 66845

Mrs. Loni Heinen, Vice-president
506 Chestnut, Strong City, KS 66869

Mrs. Abbey Vogel
1025 S Road, Matfield Green, KS 66862

Mr. Warren Harshman
1646 FP Road, Cedar Point, KS 66843

Mrs. Catherine Jones
2353 U Road, Strong City, KS

Mrs. Megan Adcock
208 Cedar, Cottonwood Falls, KS 66845

Mr. Brian Filinger
2461 YY Rd., Emporia, KS 66801

Key Staff

Superintendent: Glenna Grinstead

Business Office Staff: Cindy Kelsheimer, Brenda Wessel

Other Key Contacts: Alberto Carrillo, CCJSHS Principal; Brock Pena, CCES Principal;
Brent Monihen, Technology Director

The District's Accomplishments and Challenges

Accomplishments: USD 284 completed a 12+-million-dollar renovation for their schools in 2018. Our buildings have excellent technology and staff to provide for the needs of our students. We have a 1:1 initiative in each building, using iPads at CCJSHS and Chromebooks at CCES.

Challenges: USD 284 faces ongoing challenges of enrollment and economic fluctuations. We will continue to recover from COVID-19 which will continue to create new challenges as we move forward.

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)
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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 4yr old at-risk and virtual enrollment. Enrollment does not include non-funded preschool. Beginning 2017-18, full-day Kindergarten is 1.0 FTE. 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)

	2021-2022 Actual	% of Total	2022-2023 Actual	% of Total	% Change	2023-2024 Budget	% of Total	% Change
Instruction	\$3,745,823	53%	\$3,929,170	52%	5%	\$4,516,890	52%	15%
Student Support Services	\$110,921	2%	\$152,470	2%	37%	\$149,000	2%	-2%
Instructional Support Services	\$43,172	1%	\$46,549	1%	8%	\$52,800	1%	13%
Administration & Support	\$699,046	10%	\$727,013	10%	4%	\$773,000	9%	6%
Operations & Maintenance	\$602,714	8%	\$677,997	9%	12%	\$755,000	9%	11%
Transportation	\$471,575	7%	\$455,387	6%	-3%	\$638,000	7%	40%
Food Services	\$252,719	4%	\$269,331	4%	7%	\$370,000	4%	37%
Capital Improvements	\$157,817	2%	\$219,699	3%	39%	\$400,000	5%	82%
Debt Services	\$1,038,312	15%	\$1,027,513	14%	-1%	\$1,020,087	12%	-1%
Other Costs	\$0	0%	\$0	0%	0%	\$0	0%	0%
Total Expenditures ¹	7,122,099	100%	\$7,505,129	100%	5%	\$8,674,777	100%	16%
Amount per Pupil	\$20,119		\$20,394		1%	\$23,182		14%
Current Expenditures ²	\$5,432,547	100%	\$5,676,249	100%	4%	\$6,429,690	100%	13%
Amount per Pupil	\$15,346		\$15,425		1%	\$17,182		11%

Percent of Expenditures for Instruction³

Total Expenditures	\$3,634,111	51%	\$3,704,543	49%	-2%	\$4,146,890	48%	-1%
Current Expenditures	\$3,634,111	67%	\$3,704,543	65%	-2%	\$4,146,890	64%	-1%

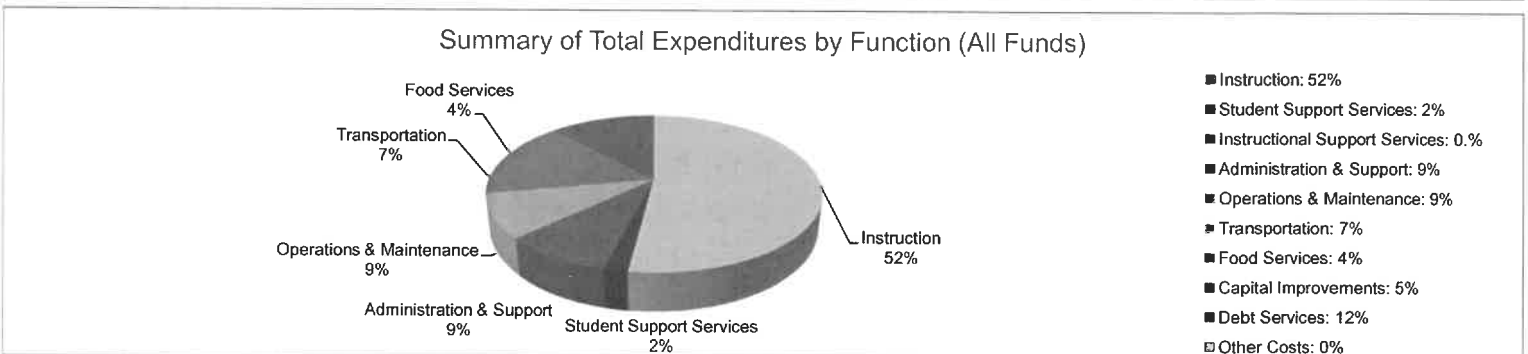
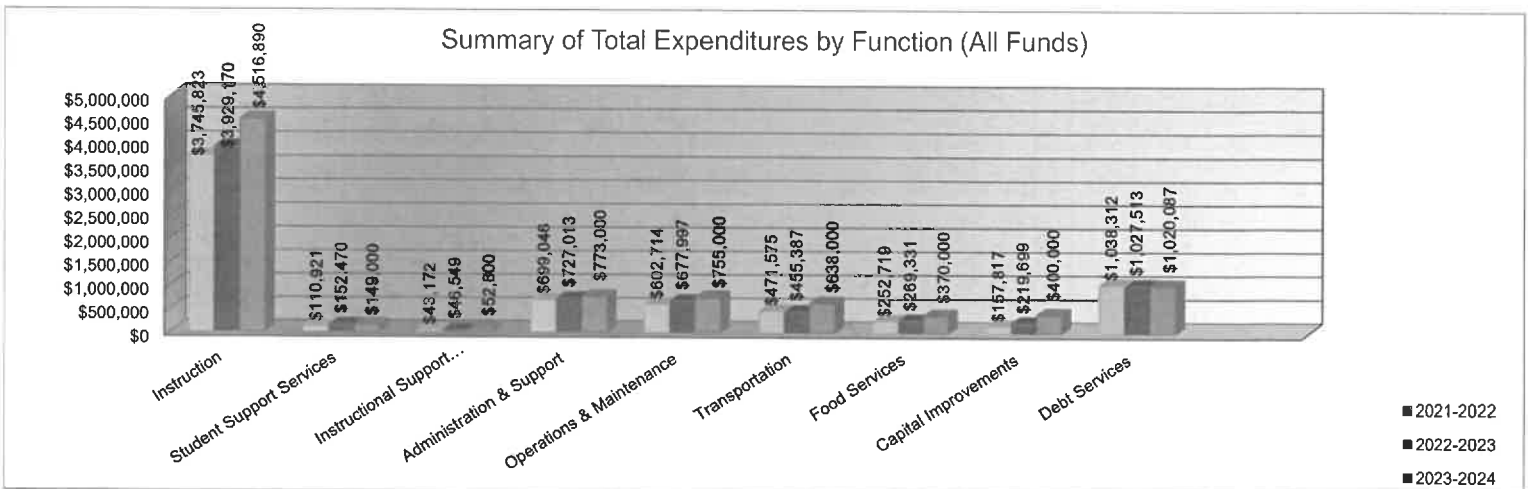
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School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

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

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

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

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



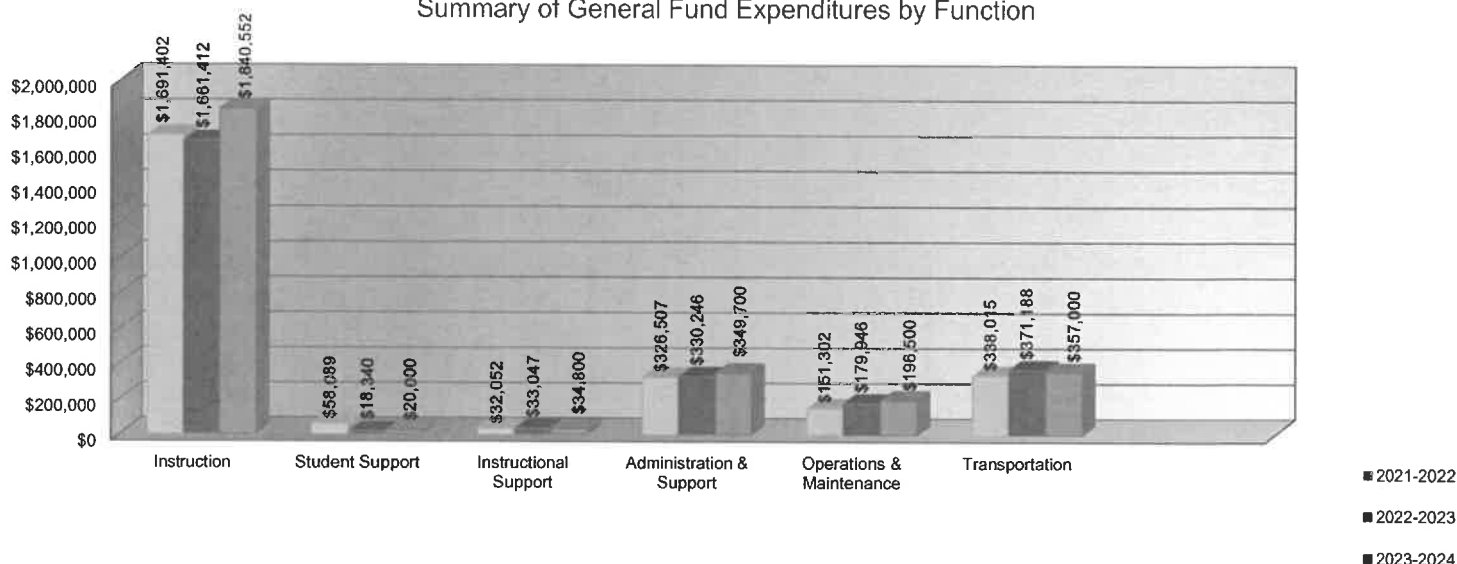
Note: Numbers on charts are within 1% due to rounding.
Sumexpen.xlsx

Summary of General Fund Expenditures by Function*

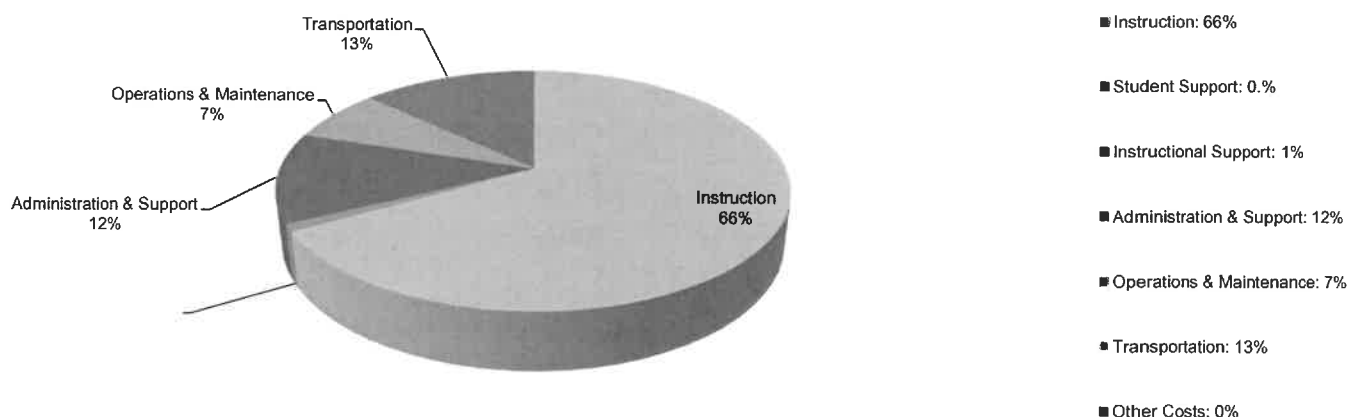
	2021-2022 Actual	% of Total	2022-2023 Actual	% of Total	% Change	2023-2024 Budget	% of Total	% Change
Instruction	\$1,691,402	65%	\$1,661,412	64%	-2%	\$1,840,552	66%	11%
Student Support	\$58,089	2%	\$18,340	1%	-68%	\$20,000	1%	9%
Instructional Support	\$32,052	1%	\$33,047	1%	3%	\$34,800	1%	5%
Administration & Support	\$326,507	13%	\$330,246	13%	1%	\$349,700	12%	6%
Operations & Maintenance	\$151,302	6%	\$179,946	7%	19%	\$196,500	7%	9%
Transportation	\$338,015	13%	\$371,188	14%	10%	\$357,000	13%	-4%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$0	0%	\$0	0%	0%	\$0	0%	0%
Total Expenditures	\$2,597,367	100%	\$2,594,179	100%	0%	\$2,798,552	100%	8%
Amount per Pupil	\$7,337		\$7,049		-4%	\$7,479		6%

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

Summary of General Fund Expenditures by Function



Summary of General Fund Expenditures by Function

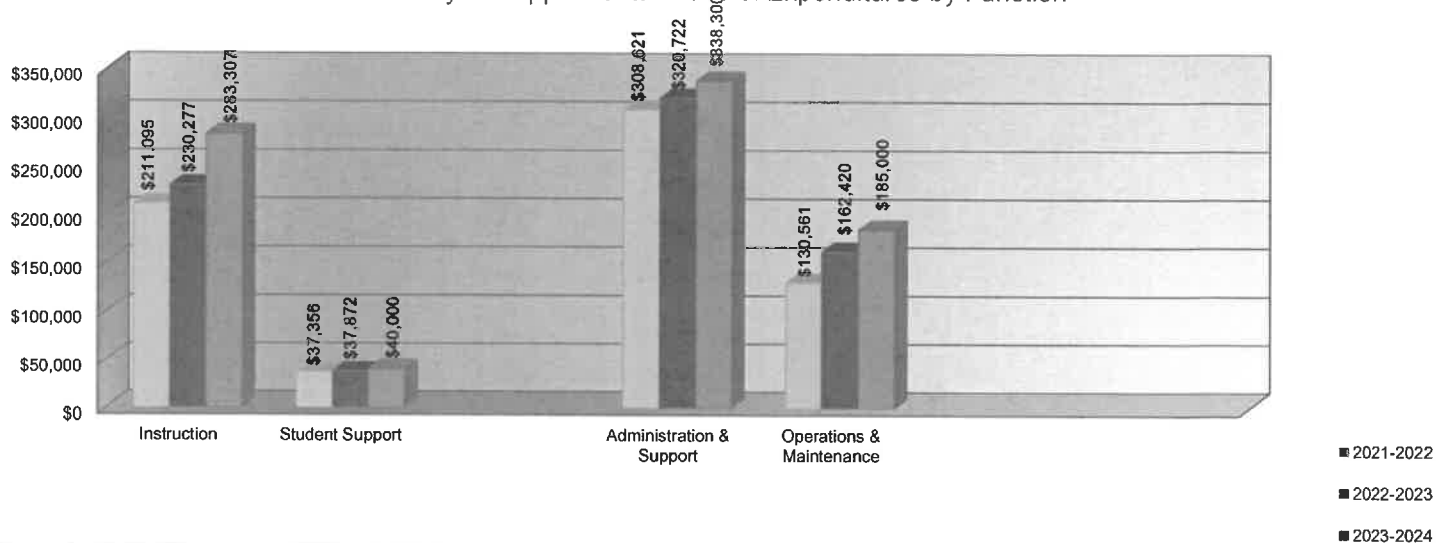


Summary of Supplemental General Fund Expenditures by Function*

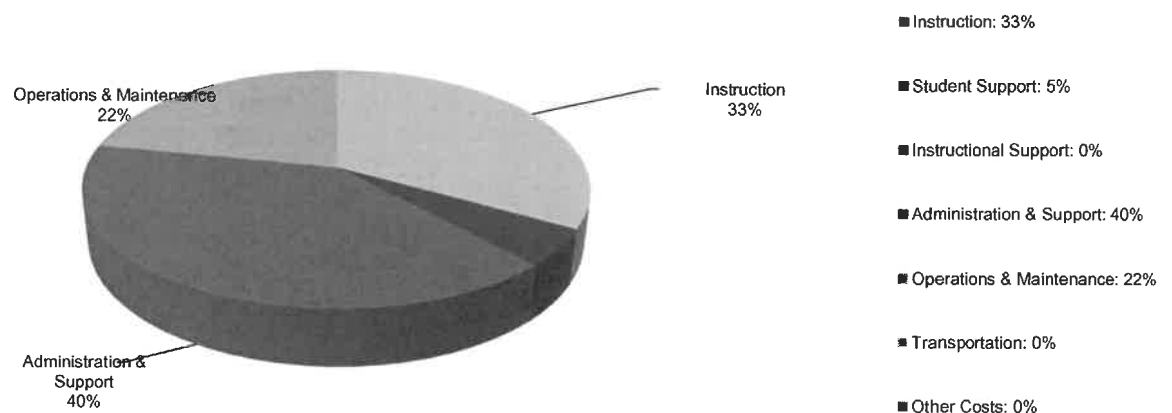
	2021-2022 Actual	% of Total	2022-2023 Actual	% of Total	% Change	2023-2024 Budget	% of Total	% Change
Instruction	\$211,095	31%	\$230,277	31%	9%	\$283,307	33%	23%
Student Support	\$37,356	5%	\$37,872	5%	1%	\$40,000	5%	6%
Instructional Support	\$0	0%	\$0	0%	0%	\$0	0%	0%
Administration & Support	\$308,621	45%	\$320,722	43%	4%	\$338,300	40%	5%
Operations & Maintenance	\$130,561	19%	\$162,420	22%	24%	\$185,000	22%	14%
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	\$687,633	100%	\$751,291	100%	9%	\$846,607	100%	13%
Amount per Pupil	\$1,942		\$2,042		5%	\$2,262		11%

*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 Supplemental General Expenditures by Function



Summary of Supplemental General Fund Expenditures by Function

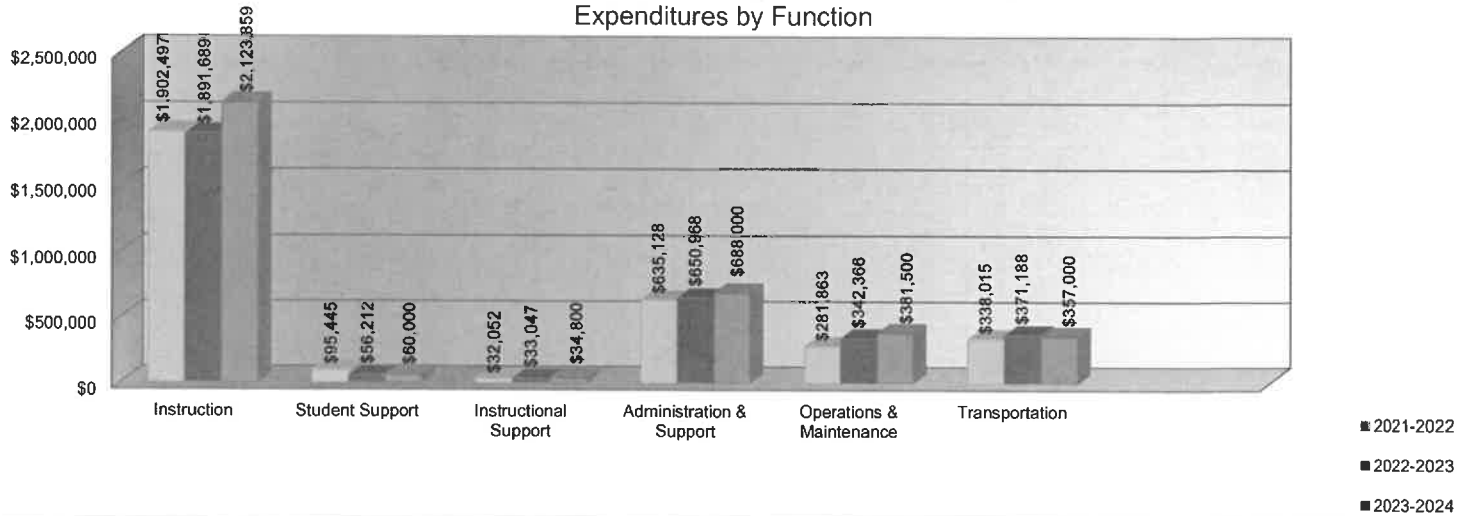


Summary of General and Supplemental General Fund Expenditures by Function*

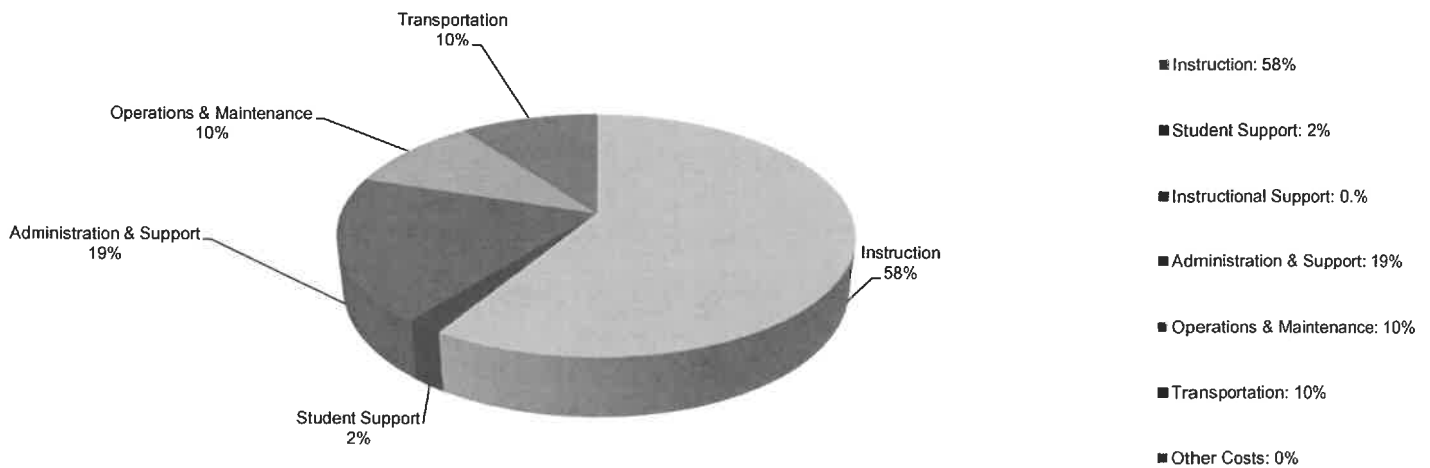
	2021-2022 Actual	% of Total	2022-2023 Actual	% of Total	% Change	2023-2024 Budget	% of Total	% Change
Instruction	\$1,902,497	58%	\$1,891,689	57%	-1%	\$2,123,859	58%	12%
Student Support	\$95,445	3%	\$56,212	2%	-41%	\$60,000	2%	7%
Instructional Support	\$32,052	1%	\$33,047	1%	3%	\$34,800	1%	5%
Administration & Support	\$635,128	19%	\$650,968	19%	2%	\$688,000	19%	6%
Operations & Maintenance	\$281,863	9%	\$342,366	10%	21%	\$381,500	10%	11%
Transportation	\$338,015	10%	\$371,188	11%	10%	\$357,000	10%	-4%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$0	0%	\$0	0%	0%	\$0	0%	0%
Total Expenditures	\$3,285,000	100%	\$3,345,470	100%	2%	\$3,645,159	100%	9%
Amount per Pupil	\$9,280		\$9,091		-2%	\$9,741		7%

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

Summary of General and Supplemental General Fund
Expenditures by Function



Summary of General and Supplemental General Fund Expenditures by Function



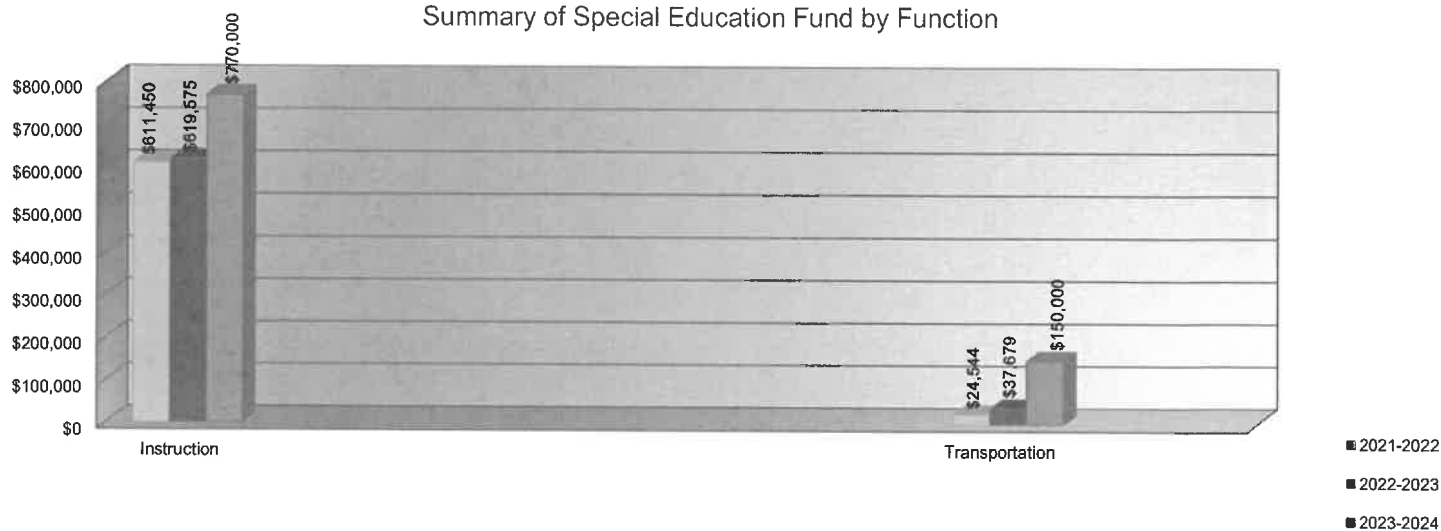
Summary of Special Education Fund by Function*

	2021-2022 Actual	% of Total	2022-2023 Actual	% of Total	% Change	2023-2024 Budget	% of Total	% Change
Instruction	\$611,450	96%	\$619,575	94%	1%	\$770,000	84%	24%
Student Support	\$0	0%	\$0	0%	0%	\$0	0%	0%
Instructional Support	\$0	0%	\$0	0%	0%	\$0	0%	0%
Administraton & Support	\$0	0%	\$0	0%	0%	\$0	0%	0%
Operations & Maintenance	\$0	0%	\$0	0%	0%	\$0	0%	0%
Transportation	\$24,544	4%	\$37,679	6%	54%	\$150,000	16%	298%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$0	0%	\$0	0%	0%	\$0	0%	0%
Total Expenditures ¹	\$635,994	100%	\$657,254	100%	3%	\$920,000	100%	40%
Amount per Pupil	\$1,797		\$1,786		-1%	\$2,459		38%

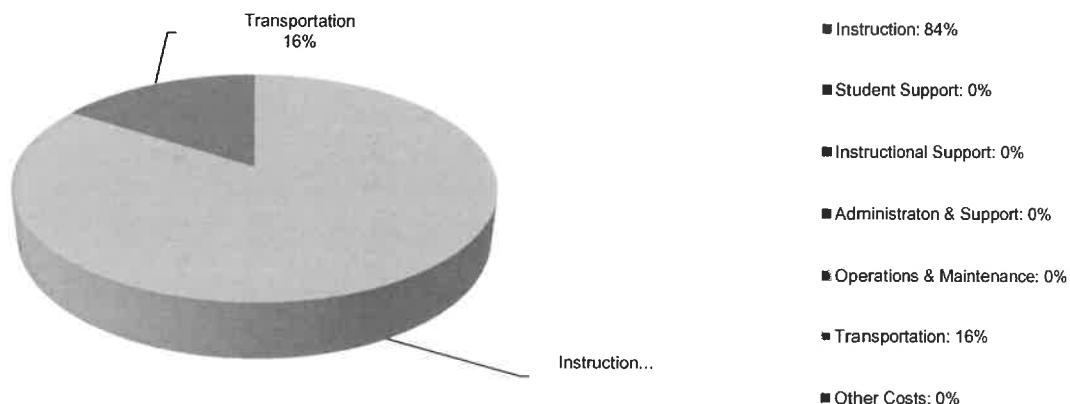
*The Summary of Special Education Fund Expenditures by Function comes from pages 6-13 and only uses the "Special Education Fund" line items.

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

Summary of Special Education Fund by Function



Summary of Special Education Fund by Function



Instruction Expenditures (1000)

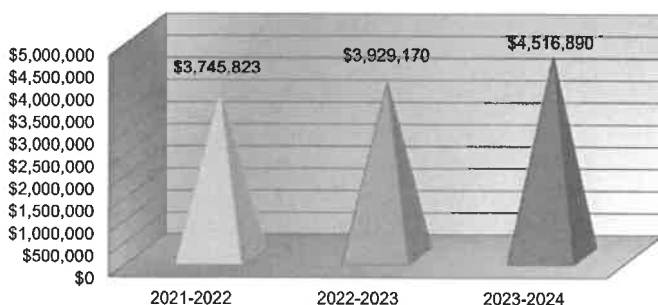
	2021-2022 Actual
General	\$1,691,402
Federal Funds	\$224,278
Supplemental General	\$211,095
Preschool-Aged At-Risk	\$35,000
At Risk (K-12)	\$286,605
Bilingual Education	\$1,000
Virtual Education	\$17,250
Capital Outlay	\$111,712
Driver Education	\$0
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$611,450
Cost of Living	\$0
Career and Postsecondary Ed.	\$152,500
Gifts & Grants ¹	\$72,244
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$266,033
Contingency Reserve	\$0
Text Book & Student Material	\$26,526
Activity Fund	\$38,728
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$3,745,823
Enrollment (FTE) ³	354.0
Amount per Pupil ²	\$10,581
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$3,745,823

	2022-2023 Actual	% Change
General	\$1,661,412	-2%
Federal Funds	\$197,282	-12%
Supplemental General	\$230,277	9%
Preschool-Aged At-Risk	\$35,000	0%
At Risk (K-12)	\$339,713	19%
Bilingual Education	\$1,000	0%
Virtual Education	\$1,060	-94%
Capital Outlay	\$224,627	101%
Driver Education	\$0	0%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$619,575	1%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$143,000	-6%
Gifts & Grants ¹	\$85,596	18%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$265,990	0%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$70,564	166%
Activity Fund	\$54,074	40%
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	\$3,929,170	5%
Enrollment (FTE) ³	368.0	4%
Amount per Pupil ²	\$10,677	1%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$3,929,170	5%

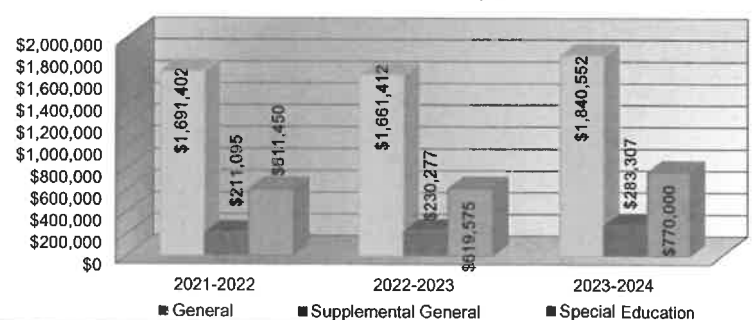
	2023-2024 Budget	% Change
General	\$1,840,552	11%
Federal Funds	\$204,934	4%
Supplemental General	\$283,307	23%
Preschool-Aged At-Risk	\$51,000	46%
At Risk (K-12)	\$433,022	27%
Bilingual Education	\$5,000	400%
Virtual Education	\$15,000	1315%
Capital Outlay	\$370,000	65%
Driver Education	\$0	0%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$770,000	24%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$144,000	1%
Gifts & Grants ¹	\$125,000	46%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$275,075	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	\$4,516,890	15%
Enrollment (FTE) ³	374.2	2%
Amount per Pupil ²	\$12,071	13%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$4,516,890	15%

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)



Instruction Expenditures by Fund



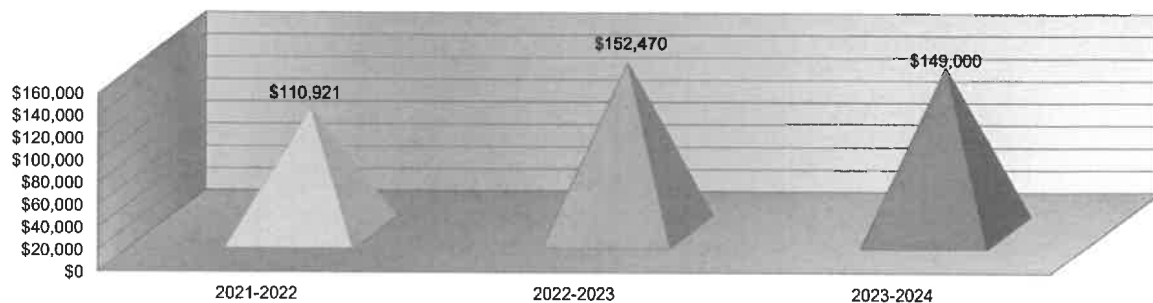
Student Support Expenditures (2100)

	2021-2022 Actual
General	\$58,089
Federal Funds	\$0
Supplemental General	\$37,356
Preschool-Aged At-Risk	\$0
At Risk (K-12)	\$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	\$15,476
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	\$110,921
Enrollment (FTE) ³	354.0
Amount per Pupil ²	\$313
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$110,921

2022-2023 Actual	% Change
\$18,340	-68%
\$46,019	0%
\$37,872	1%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$38,586	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$11,653	-25%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$152,470	37%
368.0	4%
\$414	32%
\$0	0%
\$0	0%
\$0	0%
\$152,470	37%

2023-2024 Budget	% Change
\$20,000	9%
\$50,000	9%
\$40,000	6%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$25,000	-35%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$14,000	20%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$149,000	-2%
374.2	2%
\$398	-4%
\$0	0%
\$0	0%
\$0	0%
\$149,000	-2%

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



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

Instructional Support Expenditures (2200)

	2021-2022 Actual
General	\$32,052
Federal Funds	\$0
Supplemental General	\$0
Preschool-Aged At-Risk	\$0
At Risk (K-12)	\$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	\$6,854
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	\$4,266
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	\$43,172
Enrollment (FTE) ³	354.0
Amount per Pupil ²	\$122
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$43,172

	2022-2023 Actual	% Change
	\$33,047	3%
Federal Funds	\$0	0%
Supplemental General	\$0	0%
Preschool-Aged At-Risk	\$0	0%
At Risk (K-12)	\$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	\$7,714	13%
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	\$5,788	36%
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	\$46,549	8%
Enrollment (FTE) ³	368.0	4%
Amount per Pupil ²	\$126	3%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$46,549	8%

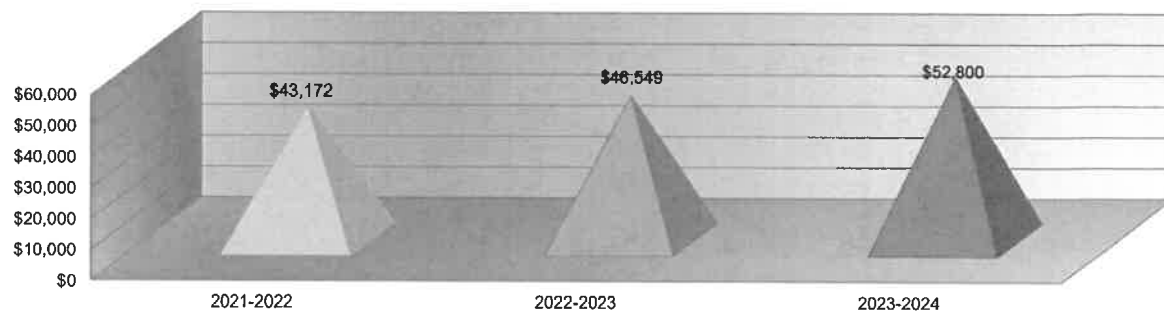
	2023-2024 Budget	% Change
	\$34,800	5%
Federal Funds	\$0	0%
Supplemental General	\$0	0%
Preschool-Aged At-Risk	\$0	0%
At Risk (K-12)	\$0	0%
Bilingual Education	\$0	0%
Virtual Education	\$0	0%
Capital Outlay	\$0	0%
Driver Training	\$0	0%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$10,000	30%
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	\$8,000	38%
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	\$52,800	13%
Enrollment (FTE) ³	374.2	2%
Amount per Pupil ²	\$141	12%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$52,800	13%

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.

Instructional Support Expenditures (2200)



General Administration Expenditures (2300)

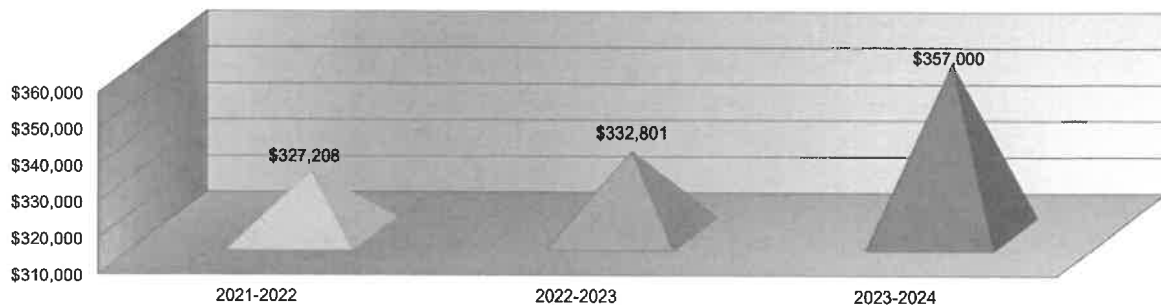
	2021-2022 Actual	2022-2023 Actual	% Change	2023-2024 Budget	% Change
General	\$180,306	\$176,045	-2%	\$187,200	6%
Federal Funds	\$0	\$1,500	0%	\$1,500	0%
Supplemental General	\$118,071	\$123,063	4%	\$130,300	6%
Preschool-Aged At-Risk	\$0	\$0	0%	\$0	0%
At Risk (K-12)	\$0	\$0	0%	\$0	0%
Bilingual Education	\$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 Expense	\$0	\$0	0%	\$0	0%
School Retirement	\$0	\$0	0%	\$0	0%
Extraordinary Growth Facilities	\$0	\$0	0%	\$0	0%
Special Reserve	\$0	\$0	0%	\$0	0%
KPERS Spec. Ret. Contribution	\$28,831	\$32,193	12%	\$38,000	18%
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	\$327,208	\$332,801	2%	\$357,000	7%
Enrollment (FTE) ³	354.0	368.0	4%	374.2	2%
Amount per Pupil ²	\$924	\$904	-2%	\$954	6%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$327,208	\$332,801	2%	\$357,000	7%

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

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

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

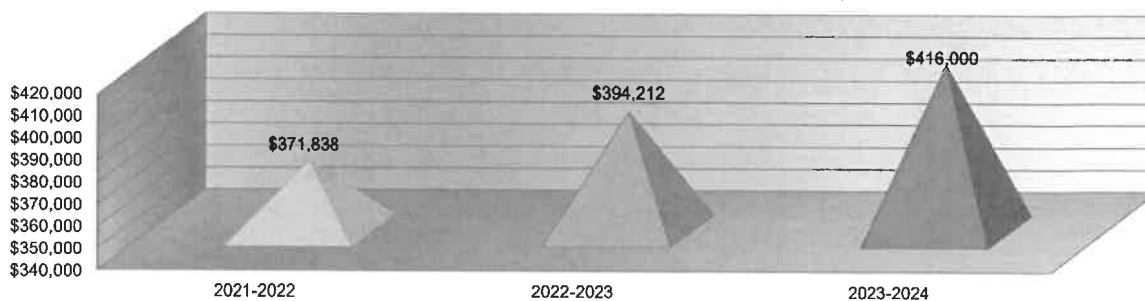
General Administration Expenditures (2300)



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

	2021-2022 Actual	2022-2023 Actual	% Change	2023-2024 Budget	% Change
General	\$146,201	\$154,201	5%	\$162,500	5%
Federal Funds	\$0	\$2,500	0%	\$2,500	0%
Supplemental General	\$190,550	\$197,659	4%	\$208,000	5%
Preschool-Aged At-Risk	\$0	\$0	0%	\$0	0%
At Risk (K-12)	\$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 & Grants¹	\$0	\$0	0%	\$0	0%
Special Liability Expense	\$0	\$0	0%	\$0	0%
School Retirement	\$0	\$0	0%	\$0	0%
Extraordinary Growth Facilities	\$0	\$0	0%	\$0	0%
Special Reserve	\$0	\$0	0%	\$0	0%
KPERS Spec. Ret. Contribution	\$35,087	\$39,852	14%	\$43,000	8%
Contingency Reserve	\$0	\$0	0%		
Text Book & Student Material	\$0	\$0	0%		
Activity Fund	\$0	\$0	0%		
Bond and Interest #1	\$0	\$0	0%	\$0	0%
Bond and Interest #2	\$0	\$0	0%	\$0	0%
No-Fund Warrant	\$0	\$0	0%	\$0	0%
Special Assessment	\$0	\$0	0%	\$0	0%
Temporary Note	\$0	\$0	0%	\$0	0%
SUBTOTAL	\$371,838	\$394,212	6%	\$416,000	6%
Enrollment (FTE)³	354.0	368.0	4%	374.2	2%
Amount per Pupil²	\$1,050	\$1,071	2%	\$1,112	4%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$371,838	\$394,212	6%	\$416,000	6%

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



Central Services Expenditures (2500)

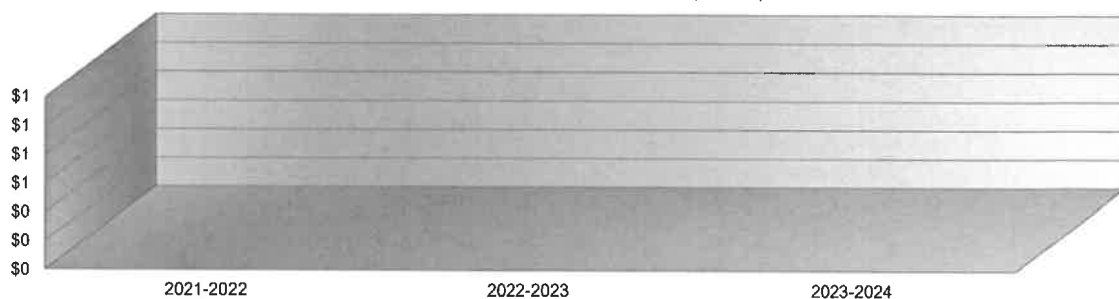
	2021-2022 Actual	2022-2023 Actual	% Change	2023-2024 Budget	% Change
General	\$0	\$0	0%	\$0	0%
Federal Funds	\$0	\$0	0%	\$0	0%
Supplemental General	\$0	\$0	0%	\$0	0%
Preschool-Aged At-Risk	\$0	\$0	0%	\$0	0%
At Risk (K-12)	\$0	\$0	0%	\$0	0%
Bilingual Education	\$0	\$0	0%	\$0	0%
Virtual Education	\$0	\$0	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%	\$0	0%
KPERS Spec. Ret. Contribution	\$0	\$0	0%	\$0	0%
Contingency Reserve	\$0	\$0	0%	\$0	0%
Text Book & Student Material	\$0	\$0	0%	\$0	0%
Activity Fund	\$0	\$0	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	354.0	368.0	4%	374.2	2%
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 (4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.

Central Services Expenditures (2500)



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

Operations and Maintenance Expenditures (2600)

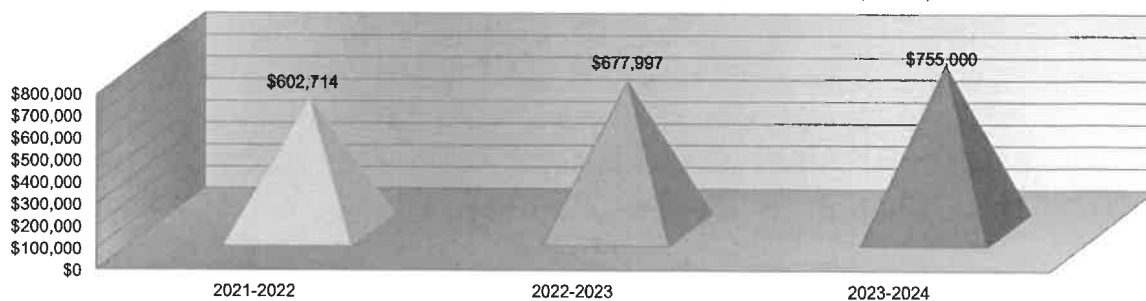
	2021-2022 Actual	2022-2023 Actual	% Change	2023-2024 Budget	% Change
General	\$151,302	\$179,946	19%	\$196,500	9%
Federal Funds	\$0	\$3,500	0%	\$3,500	0%
Supplemental General	\$130,561	\$162,420	24%	\$185,000	14%
Preschool-Aged At-Risk	\$0	\$0	0%	\$0	0%
At Risk (K-12)	\$0	\$0	0%	\$0	0%
Bilingual Education	\$0	\$0	0%	\$0	0%
Virtual Education	\$0	\$0	0%	\$0	0%
Capital Outlay	\$292,990	\$298,456	2%	\$330,000	11%
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%	\$0	0%
KPERS Spec. Ret. Contribution	\$27,861	\$33,675	21%	\$40,000	19%
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	\$602,714	\$677,997	12%	\$755,000	11%
Enrollment (FTE) ³	354.0	368.0	4%	374.2	2%
Amount per Pupil ²	\$1,703	\$1,842	8%	\$2,018	10%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$602,714	\$677,997	12%	\$755,000	11%

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

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

3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (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)



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

Food Service Expenditures (3100)

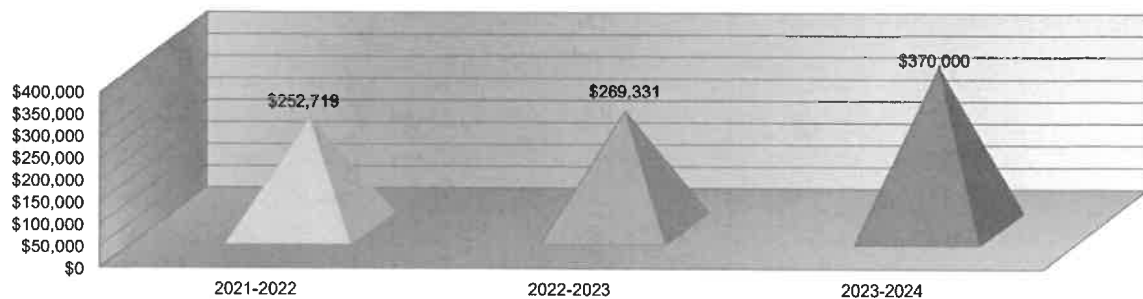
	2021-2022 Actual
General	\$0
Federal Funds	\$0
Supplemental General	\$0
Preschool-Aged At-Risk	\$0
At Risk (K-12)	\$0
Bilingual Education	\$0
Virtual Education	\$0
Capital Outlay	\$0
Driver Training	\$0
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$242,293
Professional Development	\$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	\$10,426
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	\$252,719
Enrollment (FTE) ²	354.0
Amount per Pupil ²	\$714
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$252,719

	2022-2023 Actual	% Change
General	\$0	0%
Federal Funds	\$2,000	0%
Supplemental General	\$0	0%
Preschool-Aged At-Risk	\$0	0%
At Risk (K-12)	\$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	\$253,329	5%
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	\$14,002	34%
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	\$269,331	7%
Enrollment (FTE) ²	368.0	4%
Amount per Pupil ²	\$732	3%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$269,331	7%

	2023-2024 Budget	% Change
General	\$0	0%
Federal Funds	\$2,000	0%
Supplemental General	\$0	0%
Preschool-Aged At-Risk	\$0	0%
At Risk (K-12)	\$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	\$349,000	38%
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	\$19,000	36%
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	\$370,000	37%
Enrollment (FTE) ²	374.2	2%
Amount per Pupil ²	\$989	35%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$370,000	37%

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.

Food Service Expenditures (3100)



Community Service Operations Expenditures (3300)

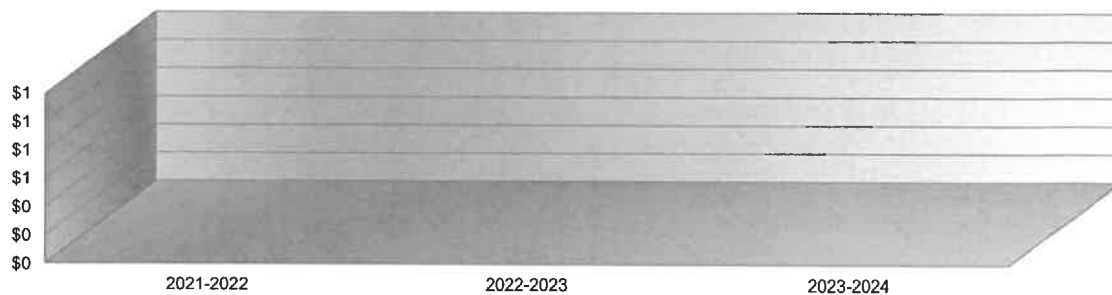
	2021-2022 Actual	2022-2023 Actual	% Change	2023-2024 Budget	% Change
General	\$0	\$0	0%	\$0	0%
Federal Funds	\$0	\$0	0%	\$0	0%
Supplemental General	\$0	\$0	0%	\$0	0%
Preschool-Aged At-Risk	\$0	\$0	0%	\$0	0%
At Risk (K-12)	\$0	\$0	0%	\$0	0%
Bilingual Education	\$0	\$0	0%	\$0	0%
Virtual Education	\$0	\$0	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%	\$0	0%
KPERS Spec. Ret. Contribution	\$0	\$0	0%	\$0	0%
Contingency Reserve	\$0	\$0	0%	\$0	0%
Text Book & Student Material	\$0	\$0	0%	\$0	0%
Activity Fund	\$0	\$0	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	354.0	368.0	4%	374.2	2%
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 (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)



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

Capital Improvement Expenditures (4000)

	2021-2022 Actual
General	\$0
Federal Funds	\$0
Supplemental General	\$0
Preschool-Aged At-Risk	\$0
At Risk (K-12)	\$0
Bilingual Education	\$0
Virtual Education	\$0
Capital Outlay	\$157,817
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	\$0
Temporary Note	\$0
SUBTOTAL	\$157,817
Enrollment (FTE) ²	354.0
Amount per Pupil ²	\$446
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$157,817

	2022-2023 Actual	% Change
General	\$0	0%
Federal Funds	\$0	0%
Supplemental General	\$0	0%
Preschool-Aged At-Risk	\$0	0%
At Risk (K-12)	\$0	0%
Bilingual Education	\$0	0%
Virtual Education	\$0	0%
Capital Outlay	\$219,699	39%
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	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$219,699	39%
Enrollment (FTE) ²	368.0	4%
Amount per Pupil ²	\$597	34%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$219,699	39%

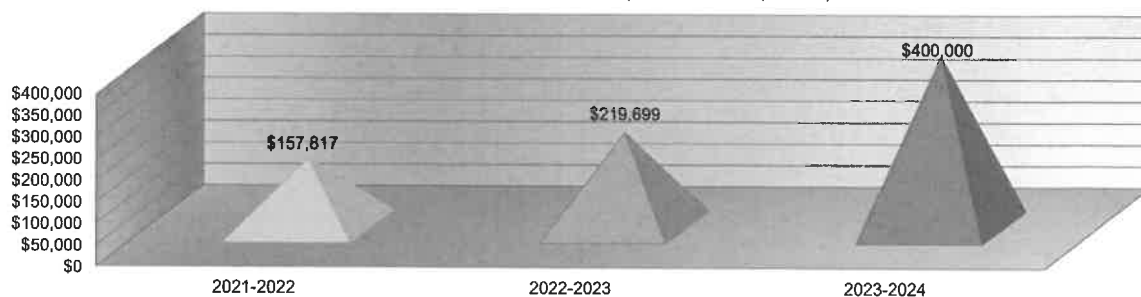
	2023-2024 Budget	% Change
General	\$0	0%
Federal Funds	\$0	0%
Supplemental General	\$0	0%
Preschool-Aged At-Risk	\$0	0%
At Risk (K-12)	\$0	0%
Bilingual Education	\$0	0%
Virtual Education	\$0	0%
Capital Outlay	\$400,000	82%
Driver Training	\$0	0%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$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	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$400,000	82%
Enrollment (FTE) ²	374.2	2%
Amount per Pupil ²	\$1,069	79%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$400,000	82%

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.

Capital Improvement Expenditures (4000)



Debt Service Expenditures (5100)

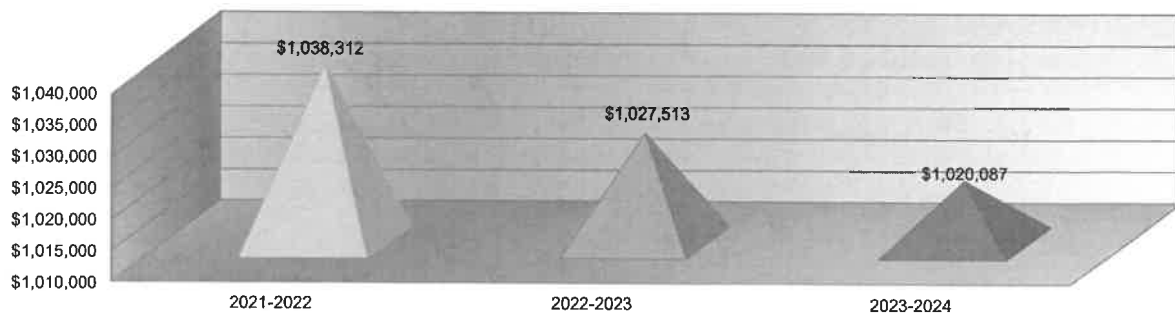
	2021-2022 Actual	2022-2023 Actual	% Change	2023-2024 Budget	% Change
General	\$0	\$0	0%	\$0	0%
Federal Funds	\$0	\$0	0%	\$0	0%
Supplemental General	\$0	\$0	0%	\$0	0%
Preschool-Aged At-Risk	\$0	\$0	0%	\$0	0%
At Risk (K-12)	\$0	\$0	0%	\$0	0%
Bilingual Education	\$0	\$0	0%	\$0	0%
Virtual Education	\$0	\$0	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%	\$0	0%
KPERS Spec. Ret. Contribution	\$0	\$0	0%	\$0	0%
Contingency Reserve	\$0	\$0	0%	\$0	0%
Text Book & Student Material	\$0	\$0	0%	\$0	0%
Activity Fund	\$0	\$0	0%	\$0	0%
Bond and Interest #1	\$1,038,312	\$1,027,513	-1%	\$1,020,087	-1%
Bond and Interest #2	\$0	\$0	0%	\$0	0%
No-Fund Warrant	\$0	\$0	0%	\$0	0%
Special Assessment	\$0	\$0	0%	\$0	0%
Temporary Note	\$0	\$0	0%	\$0	0%
SUBTOTAL	\$1,038,312	\$1,027,513	-1%	\$1,020,087	-1%
Enrollment (FTE) ²	354.0	368.0	4%	374.2	2%
Amount per Pupil ²	\$2,933	\$2,792	-5%	\$2,726	-2%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$1,038,312	\$1,027,513	-1%	\$1,020,087	-1%

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

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

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

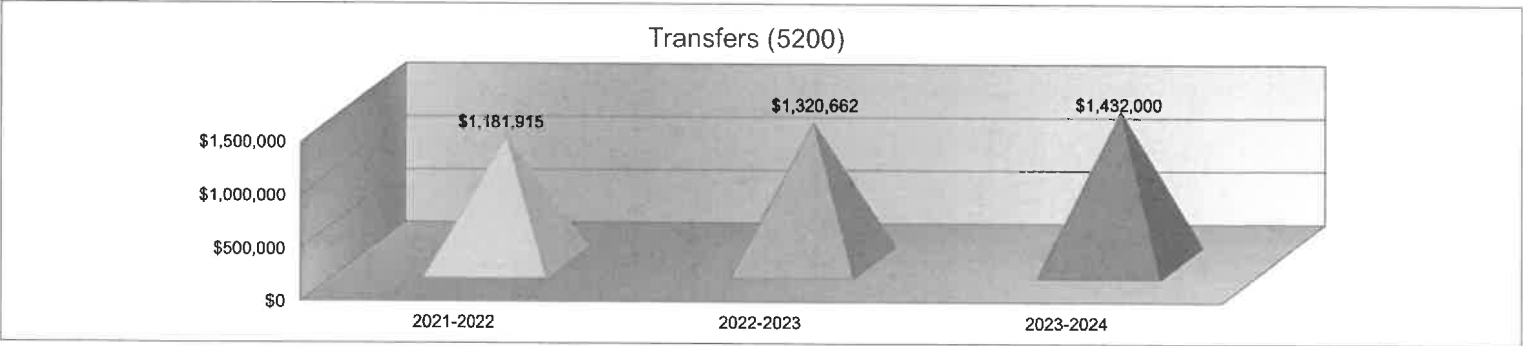
Debt Service Expenditures (5100)



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

	2021-2022 Actual	2022-2023 Actual	% Change	2023-2024 Budget	% Change
General	\$830,035	\$988,875	19%	\$1,052,000	6%
Federal Funds	\$0	\$0	0%	\$0	0%
Supplemental General	\$351,880	\$331,787	-6%	\$380,000	15%
Preschool-Aged At-Risk	\$0	\$0	0%	\$0	0%
At Risk (K-12)	\$0	\$0	n/a	\$0	n/a
Bilingual Education	\$0	\$0	n/a	\$0	n/a
Virtual Education	\$0	\$0	n/a	\$0	n/a
Capital Outlay	\$0	\$0	n/a	\$0	n/a
Driver Training	\$0	\$0	n/a	\$0	n/a
Declining Enrollment	\$0	\$0	0%	\$0	0%
Extraordinary School Program	\$0	\$0	0%	\$0	0%
Food Service	\$0	\$0	0%	\$0	0%
Professional Development	\$0	\$0	n/a	\$0	n/a
Parent Education Program	\$0	\$0	n/a	\$0	n/a
Summer School	\$0	\$0	n/a	\$0	n/a
Special Education	\$0	\$0	n/a	\$0	n/a
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$0	\$0	n/a	\$0	n/a
Gifts & Grants¹	\$0	\$0	0%	\$0	0%
Special Liability	\$0	\$0	0%	\$0	0%
School Retirement	\$0	\$0	0%	\$0	0%
Extraordinary Growth Facilities	\$0	\$0	0%	\$0	0%
Special Reserve	\$0	\$0	0%	\$0	0%
KPERS Spec. Ret. Contribution	\$0	\$0	0%		
Contingency Reserve	\$0	\$0	0%	\$0	0%
Text Book & Student Material	\$0	\$0	n/a		
Activity Fund	\$0	\$0	0%		
Bond and Interest #1	\$0	\$0	0%		
Bond and Interest #2	\$0	\$0	0%	\$0	0%
No-Fund Warrant	\$0	\$0	0%	\$0	0%
Special Assessment	\$0	\$0	0%	\$0	0%
Temporary Note	\$0	\$0	0%	\$0	0%
SUBTOTAL	\$1,181,915	\$1,320,662	12%	\$1,432,000	8%
Enrollment (FTE)²	354.0	368.0	4%	374.2	2%
Amount per Pupil²	\$3,339	\$3,589	7%	\$3,827	7%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$1,181,915	\$1,320,662	12%	\$1,432,000	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 (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, 2021
General	\$0
Federal Funds	-\$21,649
Supplemental General	\$99,393
Preschool-Aged At-Risk	\$0
At Risk (K-12)	\$0
Bilingual Education	\$0
Virtual Education	\$0
Capital Outlay	\$678,063
Driver Training	\$0
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$58,213
Professional Development	\$13,310
Parent Education Program	\$0
Summer School	\$0
Special Education	\$313,225
Cost of Living	\$0
Career and Post-Secondary Ed.	\$0
Gifts & Grants ¹	\$41,986
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$0
Contingency Reserve	\$100,000
Text Book & Student Material	\$242,469
Activity Fund	\$9,567
Bond and Interest #1	\$1,215,233
Bond and Interest #2	\$0
No Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$2,749,810
Enrollment (FTE) ²	354.0
Amount per Pupil ²	\$7,768
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$2,749,810

	July 1, 2022
General	\$0
Federal Funds	\$2,300
Supplemental General	\$53,465
Preschool-Aged At-Risk	\$0
At Risk (K-12)	\$0
Bilingual Education	\$0
Virtual Education	\$0
Capital Outlay	\$590,170
Driver Training	\$0
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$82,040
Professional Development	\$16,456
Parent Education Program	\$0
Summer School	\$0
Special Education	\$387,476
Cost of Living	\$0
Career and Post-Secondary Ed.	\$0
Gifts & Grants ¹	\$41,877
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$0
Contingency Reserve	\$100,000
Text Book & Student Material	\$263,731
Activity Fund	\$5,662
Bond and Interest #1	\$1,304,206
Bond and Interest #2	\$0
No Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$2,847,383
Enrollment (FTE) ²	368.0
Amount per Pupil ²	\$7,737
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$2,847,383

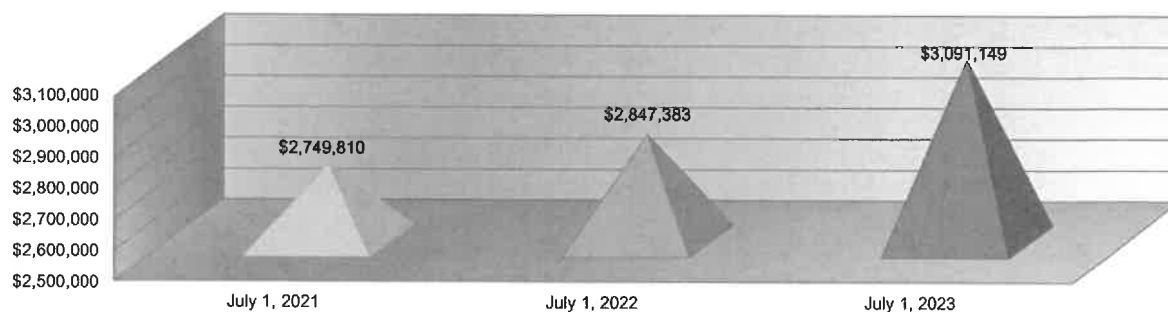
	July 1, 2023
General	\$0
Federal Funds	-\$6,300
Supplemental General	\$55,602
Preschool-Aged At-Risk	\$0
At Risk (K-12)	\$25,022
Bilingual Education	\$0
Virtual Education	\$8,940
Capital Outlay	\$782,760
Driver Training	\$0
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$98,568
Professional Development	\$9,909
Parent Education Program	\$0
Summer School	\$0
Special Education	\$385,434
Cost of Living	\$0
Career and Post-Secondary Ed.	\$0
Gifts & Grants ¹	\$41,938
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$0
Contingency Reserve	\$100,000
Text Book & Student Material	\$256,359
Activity Fund	\$7,054
Bond and Interest #1	\$1,325,863
Bond and Interest #2	\$0
No Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$3,091,149
Enrollment (FTE) ²	374.2
Amount per Pupil ²	\$8,261
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$3,091,149

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.

Unencumbered Cash Balances by Fund



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

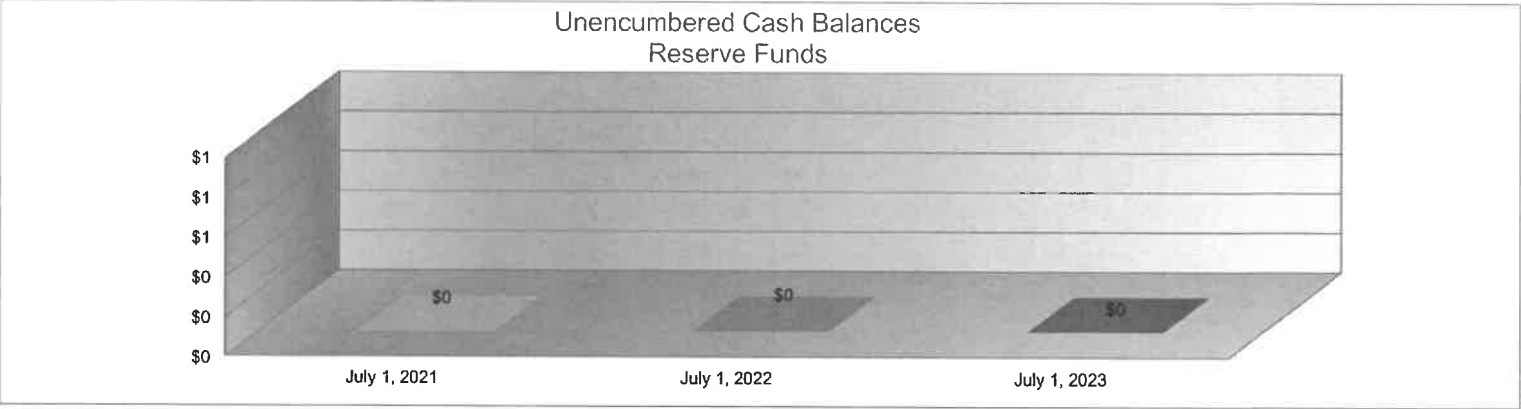
Unencumbered Cash Balances
Reserve Funds

	July 1, 2021
Special Reserve	\$0
Amount per Pupil	\$0

	July 1, 2022
Special Reserve	\$0
Amount per Pupil	\$0

	July 1, 2023
Special Reserve	\$0
Amount per Pupil	\$0

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



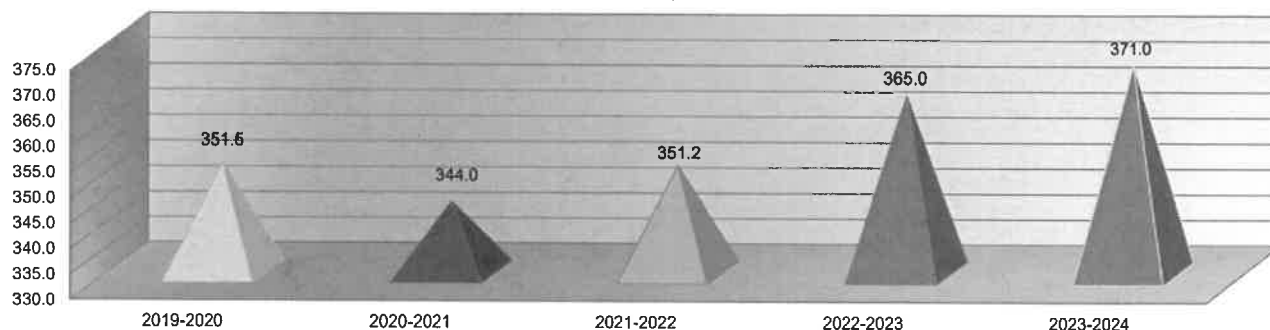
Note: Numbers on charts are within 1% due to rounding.
Sumexpen.xlsx

Enrollment Information

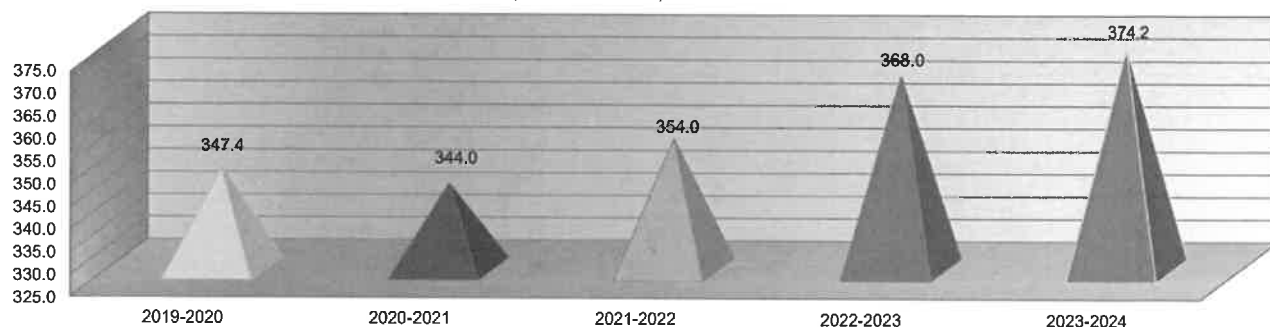
	2019-2020 Actual	2020-2021 Actual	% Change	2021-2022 Actual	% Change	2022-2023 Actual	% Change	2023-2024 Budget	% Change
FTE Enrollment (excl. Virtual) ¹	351.5	344.0	-2%	351.2	2%	365.0	4%	371.0	2%
FTE Enrollment (incl. Virtual) ¹	347.4	344.0	-1%	354.0	3%	368.0	4%	374.2	2%
Free Meal Student Headcount	90	96	7%	96	0%	118	23%	120	2%
Reduced Meal Student Headcount	35	36	3%	24	-33%	25	4%	26	4%

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.

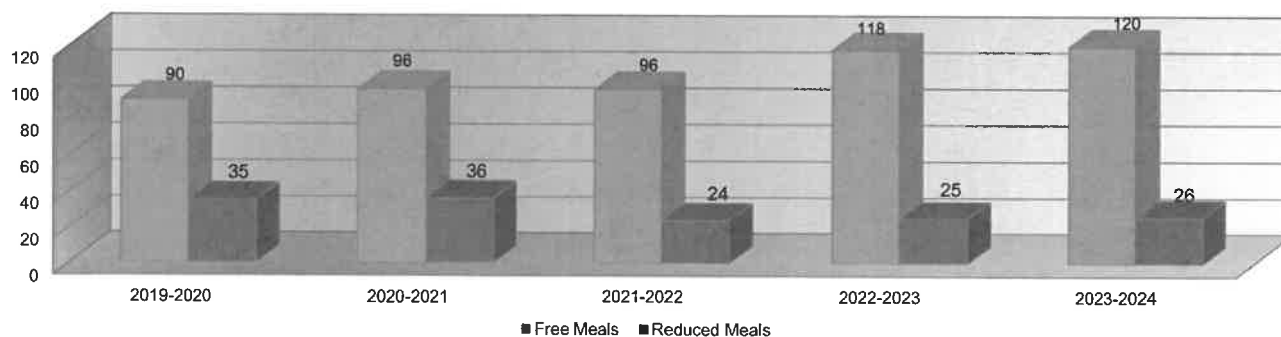
FTE Enrollment for Computing State Foundation Aid
(excludes Virtual)



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



Low Income Students



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

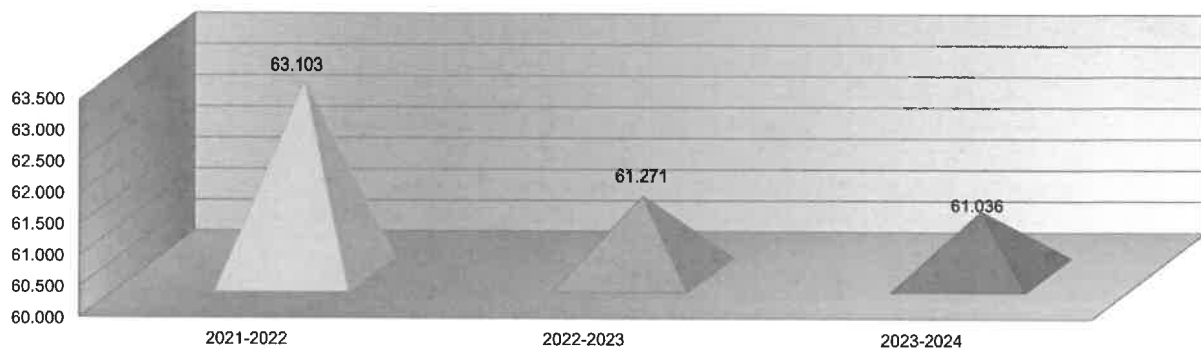
Mill Rates by Fund

	2021-2022 Actual
General	20.000
Supplemental General	16.410
Adult Education	0.000
Capital Outlay	7.998
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	18.695
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	63.103
Historical Museum	0.000
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	2.999
Rec Comm Employee Bnfts	0.000
TOTAL OTHER	2.999

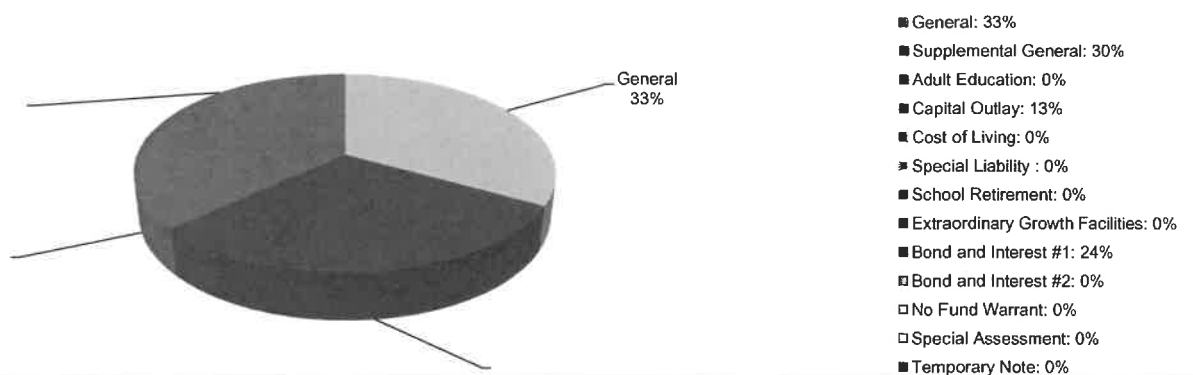
2022-2023	Actual
	20.000
	17.026
	0.000
	8.000
	0.000
	0.000
	0.000
	0.000
	0.000
	16.245
	0.000
	0.000
	0.000
	0.000
	61.271
	0.000
	0.000
	0.000
	3.000
	0.000
	3.000

2023-2024 Budget
20.000
18.134
0.000
0.000
0.000
0.000
0.000
0.000
14.902
0.000
0.000
0.000
0.000
61.036
0.000
0.000
0.000
3.000
0.000
3.000

Total USD Mill Rate



USD Mill Rates by Fund



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

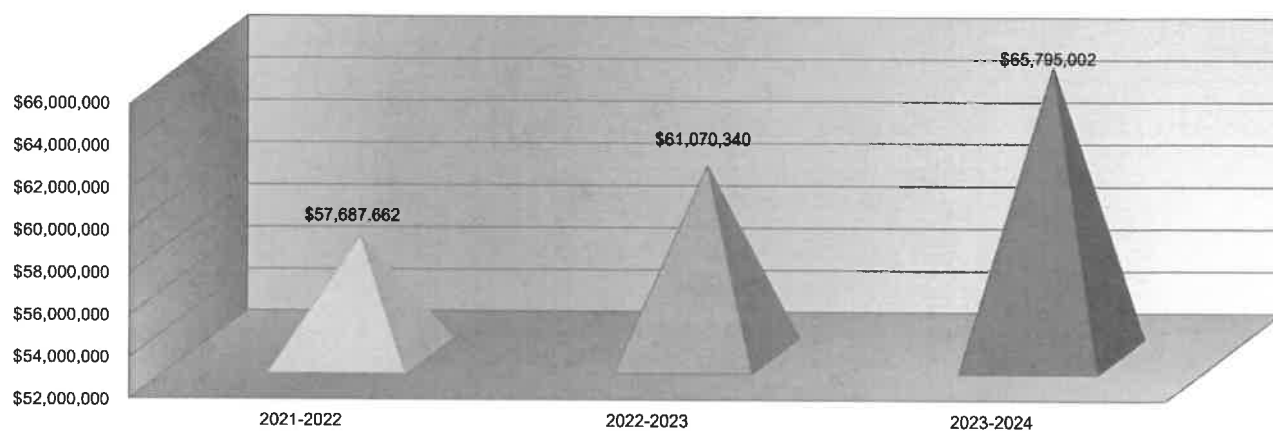
Other Information

	2021-2022 Actual
Assessed Valuation	\$57,687,662
Total USD Debt	\$10,305,000

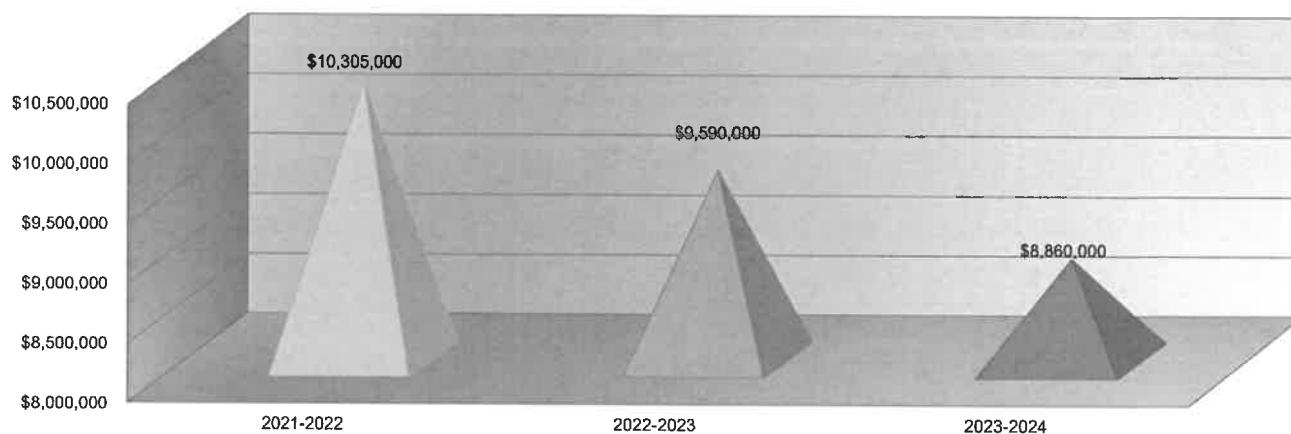
	2022-2023 Actual
	\$61,070,340
	\$9,590,000

	2023-2024 Budget
	\$65,795,002
	\$8,860,000

Assessed Valuation



Total USD Debt



Sources of Revenue and Proposed Budget for 2023-2024

Fund	2023-2024 Amount Budgeted	Estimated Sources of Revenue - 2023-2024						Estimated July 1, 2024 Cash Balance
		July 1, 2023 Cash Balance	State	Federal	Local Interest	Transfers	Other	
General	\$3,850,552	\$0	\$3,850,552	\$0			\$0	\$0
Supplemental General	\$1,226,607	\$55,602	\$0			\$0	\$1,171,005	
Adult Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Preschool-Aged At-Risk (4 yr Old)	\$51,000	\$0		\$0	\$0	\$51,000	\$0	\$0
Adult Supplemental Education	\$0	\$0			\$0	\$0	\$0	\$0
At Risk (K-12)	\$433,022	\$25,022		\$0	\$0	\$408,000	\$0	\$0
Bilingual Education	\$5,000	\$0		\$0	\$0	\$6,000	\$0	\$1,000
Virtual Education	\$15,000	\$8,940			\$0	\$8,000	\$0	\$1,940
Capital Outlay	\$1,225,000	\$782,760	\$0	\$0	\$0	\$0	\$526,557	\$84,317
Driver Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Declining Enrollment	\$0	\$0				\$0		\$0
Extraordinary School Program	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Food Service	\$349,000	\$98,568	\$1,635	\$125,737	\$0	\$55,000	\$81,762	\$13,702
Professional Development	\$10,000	\$9,909	\$1,425	\$0	\$0	\$0	\$0	\$1,334
Parent Education Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Summer School	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Special Education	\$920,000	\$385,434	\$0	\$0	\$0	\$770,000	\$0	\$235,434
Career and Postsecondary Education	\$144,000	\$0	\$0	\$0	\$0	\$134,000	\$10,000	\$0
Special Liability Expense Fund	\$0	\$0			\$0	\$0	\$0	\$0
Special Reserve Fund		\$0						
Gifts and Grants	\$125,000	\$41,938	\$0	\$0			\$88,000	\$4,938
Textbook & Student Materials Revolving		\$256,359						
School Retirement	\$0	\$0			\$0		\$0	\$0
Extraordinary Growth Facilities	\$0	\$0				\$0	\$0	
KPERS Special Retirement Contribution	\$465,075	\$0	\$465,075					
Contingency Reserve		\$100,000						
Activity Funds		\$7,054						
Bond and Interest #1	\$1,020,087	\$1,325,863	\$0	\$0	\$0		\$991,455	\$1,297,231
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	\$267,434	-\$6,300		\$273,734				\$0
Cost of Living	\$0	\$0				\$0	\$0	
SUBTOTAL	\$10,106,777	\$3,091,149	\$4,318,687	\$399,471	\$0	\$1,432,000	\$2,868,779	\$1,639,896
Less Transfers	\$1,432,000							
TOTAL Budget Expenditures	\$8,674,777							

Sources of Revenue

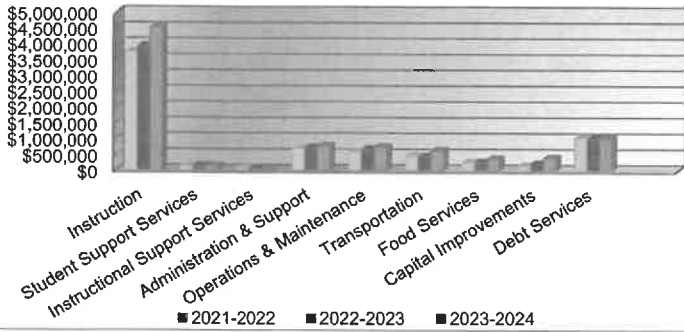
	2021-2022	2022-2023	2023-2024
State Revenues	3,795,727	3,946,895	4,318,687
Federal Revenues	503,185	377,399	399,471
Local Revenues ¹	2,920,760	3,423,434	2,868,779
Total Revenues	7,219,672	7,747,728	7,586,937
Revenues Per Pupil	20,395	21,054	20,275

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

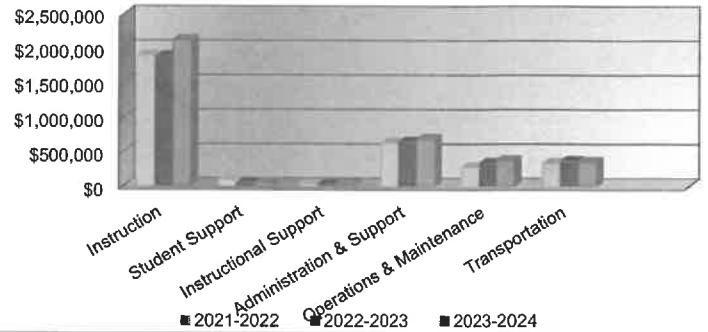
Note: Effective July 1, 2014 (2014-2015 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as State Foundation (General State) Aid.

USD 284 - Chase County

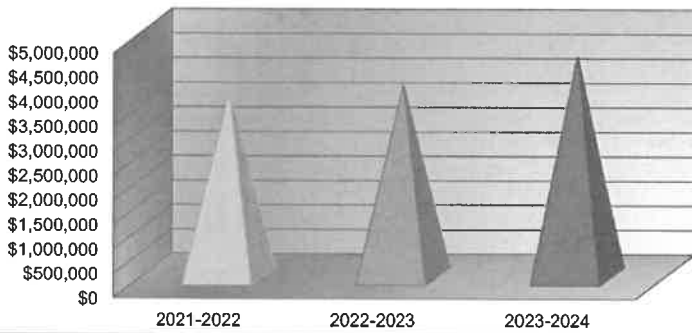
Summary of Total Expenditures by Function (All Funds)



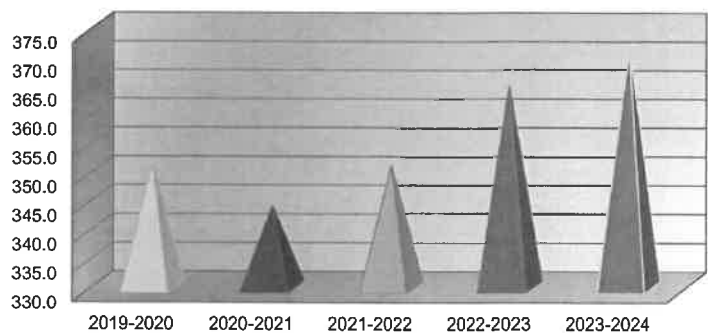
General and Supplemental General Fund Expenditures by Function



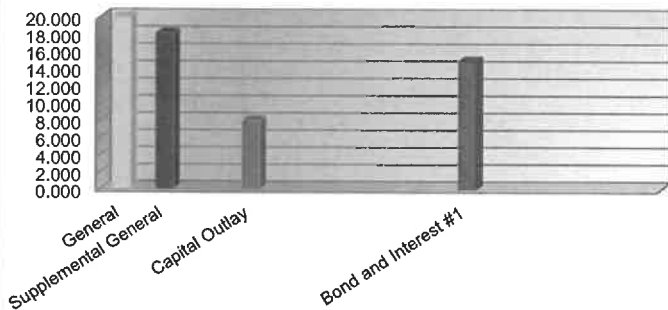
Instruction Expenditures



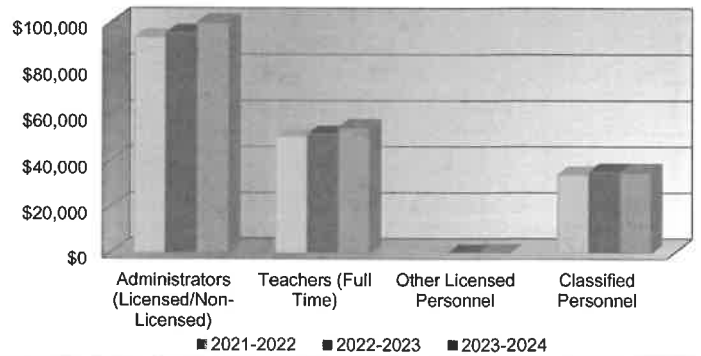
FTE Enrollment for Budget Authority



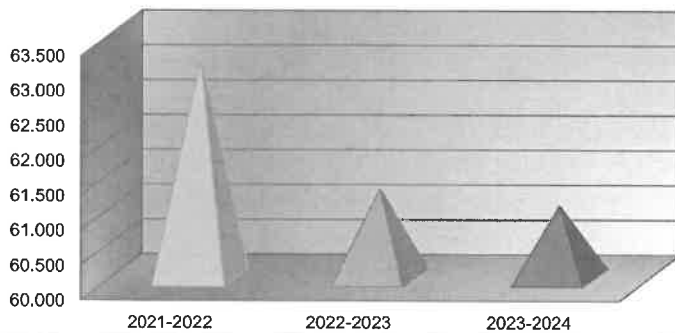
Mill Rates by Fund



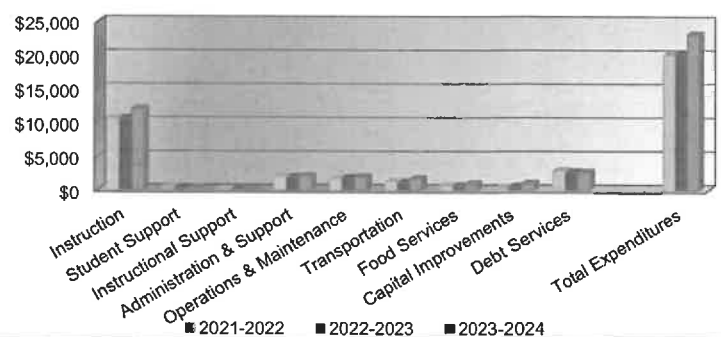
Average Salary



Total USD Mill Rate



Amount Per Pupil By Function (All Funds)



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