

2025-2026
USD Budget Profile



USD 503 Parsons District Schools

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- Supplemental Information for Tables in *Summary of Expenditures*
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2025-2026 Budget – General Information

USD #: 503

Introduction

Parsons District Schools is a 4A school district located in Southeast Kansas that serves roughly 1300 students. Parsons has a rich history of producing strong student achievement scores despite many outside factors that typically impair academic performance.

Board Members

Mr. Lou Martino, Board President
Mrs. Kala Weidert-Green, 1st Vice President
Mrs. Julie Legler, 2nd Vice President
Mrs. LeeAnn Hunter
Ms. Olivia Lyons
Dr. Jeffrey Quirin
Mr. David Ray

Key Staff

Superintendent: Lori Perkins
Associate or Assistant Superintendents: Jeff Pegues
Board Treasurer: Laura Allison
Board Clerk: Amanda Riley

The District's Accomplishments and Challenges

Accomplishments:

Parsons District Schools has many strengths to report. We believe the beauty of our district is rooted in our diversity. We have 40.8% of students of diversity, far more than most of southeast Kansas. We believe our diversity is an asset to our district and allows our students to grow and develop as human beings in a setting that reflects the world they will enter as an adult. It creates opportunities that allow our students daily interaction with others who are not “just like them.” This gives our students opportunities to learn and show empathy for their fellow classmates.

Our secondary buildings have worked very hard to develop unique Career and Tech Ed pathways that have achieved exceptional results. We offer over 50 CTE classes a year at PHS and over 25 at PMS, generally filling over 500 seats each semester in those classes, with most students taking classes in multiple pathways. Our CTE classes provide students with work-based learning experiences, such as modeling classrooms and projects by industry standards, running a live auto shop, providing clinicals in Health Science, and placing students in job-shadowing or internship opportunities with local businesses. Recently, we constructed a new CTE Tech Lab for utilization by all of our pathways. Last year, 24 students successfully attained third-party certifications. Our most recent data shows that our five year average for Effective

rate is 45.4%, outperforming our Confidence Interval for Predicted Effectiveness Rate, which is 41.7 - 45.1%. Our CTE pathways are not only a great benefit to our students, but also to our school and community.

The pandemic has created struggles with attendance and gaps in learning for Parsons students. The district responded to the Chronically Absence crisis with development of a Chronically Absent Task Force that implemented many proactive interventions across the district. This past year our Chronically Absence data was 23%, trending really close to pre pandemic levels. Through hard work and effective instructional practices our district state assessment scores have rebounded. In 2024, our Math and Reading scores were above the State Average, despite exceeding the State in virtually all at-risk categories.

In assessing progress from the 21-22 school year, USD 503 has improved State Assessment Scores in both Math and ELA, grown our 5 year effective rate to exceed the confidence interval for our district, and increased the Self-Efficacy of our students by 20%. We have faith in our personnel and our systems to continue to outperform our risk factors in all of these critical areas, as they consistently did prior to the pandemic.

Finally, the administrative staff is committed to the implementation of new software programs designed to improve student, parent, and staff satisfaction. StopFinder is an interactive app designed to help students and parents stay informed about the District's transportation schedule. RedRover is a new substitute teacher management system that will integrate with the District's new ERP solution, Skyward.

Challenges:

Parsons District Schools enrolls the highest percentage of Foster Care students in the State of Kansas per capita. The Parsons community has the Youth Crisis Center, Life Choices, and the Successful Dreams facility that houses some of the most severely impacted foster students in the entire state. Supporting and educating high trauma students creates significant challenges financially and educationally. Students in foster care also are very transient, making it difficult to serve their needs consistently academically. In response to this need, we have devoted a large portion of our PD to understanding trauma and brain science, held monthly SEL trainings in each building, implemented Recovery Rooms, Care Teams, Regulation Rooms, Zones of Regulations, among other trauma responsive practices, but are still engulfed in extreme behaviors that overwhelm our resources. We have multiple therapists in the district, added social workers and counselors at each building. Still, we are short resources to meet the educational demands of these high risk students. We are a small town that deals with big city problems on a regular basis.

Additionally, the District is not immune to the financial climate of reduction in government funding and support. The Kansas State Legislature voted to eliminate several sources of funding the District relies upon to support its staff, namely funds for Professional Development, Mentor Teacher, and Teacher of Excellence Grants. As a direct result of this reduction, the District had to allocate local and general funds to support required professional development opportunities for its teachers and staff. The Mental Health Intervention Team

grant, now overseen by the Kansas Department of Aging and Disability, was underfunded and the District is responsible for the shortfall.

Alongside a reduction in funding, the District is facing increased cost in its technology, operations, and food service functions. The cost of supplies in each of these areas is anticipated to increase based on inflation and the impact of tariffs on consumers.

Finally, the commitment to addressing previously ignored infrastructure needs will affect the District's ability to fund other areas. The roofs of Garfield and Lincoln Elementary Schools will be replaced this and the following budget year, respectively. Technology infrastructure in the form of financial and student information systems is in the process of transition, which places strain on administrative staff and requires a substantial monetary commitment. Infrastructure investment is a costly, but necessary challenge.

Supplemental Information for the Following Tables

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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
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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)
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15. Food Service Expenditures (3100)
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Note: FTE is the audited enrollment 9/20 and 2/20 (if applicable) and estimated for the budget year, which includes preschool-aged at-risk and virtual enrollment. Enrollment does not include non-

funded preschool. Beginning 2017-2018, full-day Kindergarten is 1.0 FTE. Beginning 2021-2022, three-year-old at-risk students were funded. This information is used for calculating Amount Per Pupil for Sumexpen.xlsx and Budget At A Glance (BAG).

KSDE Website Information Available

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

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

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

School Finance Reports (Data Central) website below:

<https://datacentral.ksde.gov/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.gov/>

- 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.gov/accountability.aspx>

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

Summary of Total Expenditures by Function (All Funds)

	2023-2024 Actual	% of Total	2024-2025 Actual	% of Total	% Change	2025-2026 Budget	% of Total	% Change
Instruction	\$12,893,539	61%	\$12,554,472	60%	-3%	\$12,327,996	55%	-2%
Student Support Services	\$648,156	3%	\$685,729	3%	6%	\$1,064,633	5%	55%
Instructional Support Services	\$909,071	4%	\$800,221	4%	-12%	\$803,848	4%	0%
Administration & Support	\$3,008,293	14%	\$2,876,798	14%	-4%	\$3,067,998	14%	7%
Operations & Maintenance	\$2,056,545	10%	\$2,300,839	11%	12%	\$3,088,679	14%	34%
Transportation	\$374,500	2%	\$494,355	2%	32%	\$331,432	1%	-33%
Food Services	\$992,356	5%	\$1,027,783	5%	4%	\$1,092,590	5%	6%
Capital Improvements	\$263,477	1%	\$15,303	<1%	-94%	\$525,000	2%	3331%
Debt Services	\$0	0%	\$0	0%	0%	\$17,112	<1%	0%
Other Costs	\$119,250	1%	\$245,321	1%	106%	\$53,900	0%	-78%
Total Expenditures	21,265,187	100%	\$21,000,821	100%	-1%	\$22,373,188	100%	7%
Amount per Pupil	\$16,775		\$17,038		2%	\$17,425		2%
Current Expenditures²	\$20,756,779	100%	\$19,762,096	100%	-5%	\$20,563,424	100%	4%
Amount per Pupil	\$16,374		\$16,033		-2%	\$16,015		0%

Percent of Expenditures for Instruction³

Total Expenditures	\$12,712,538	60%	\$12,378,505	59%	-1%	\$12,147,996	54%	-5%
Current Expenditures	\$12,712,538	61%	\$12,378,505	63%	2%	\$12,147,996	59%	-4%

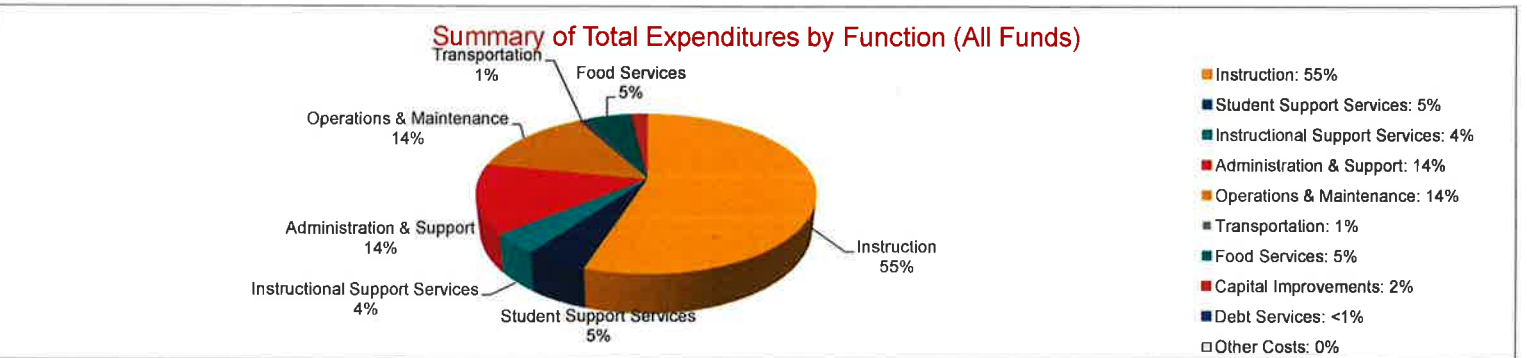
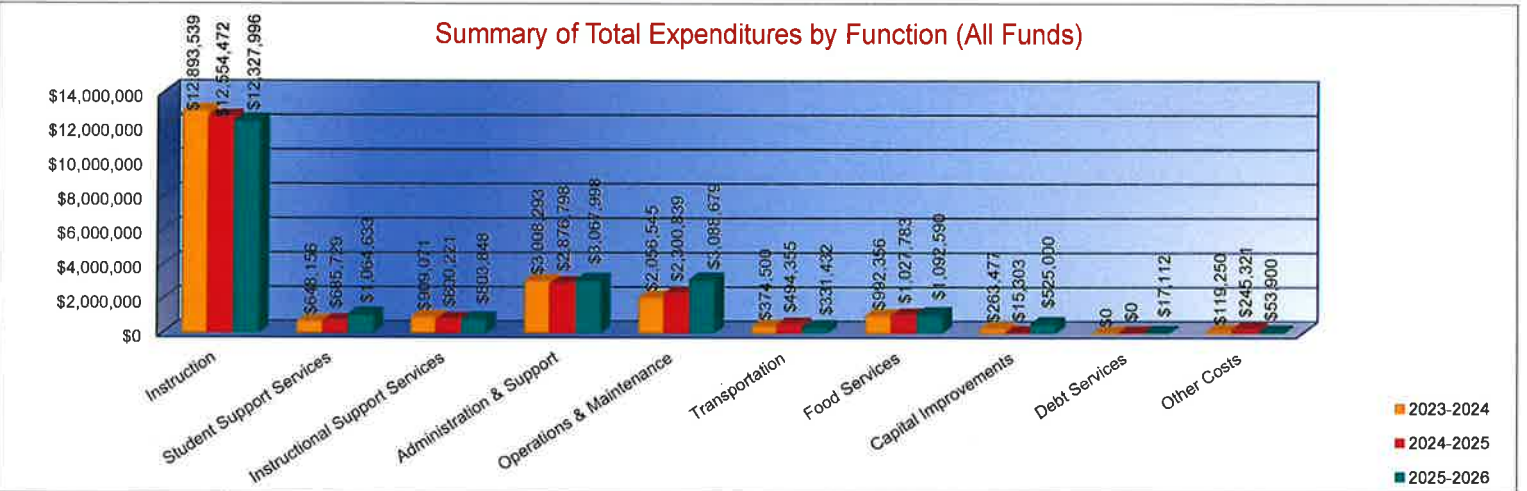
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At-Risk Education Fund, (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary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

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

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

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

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

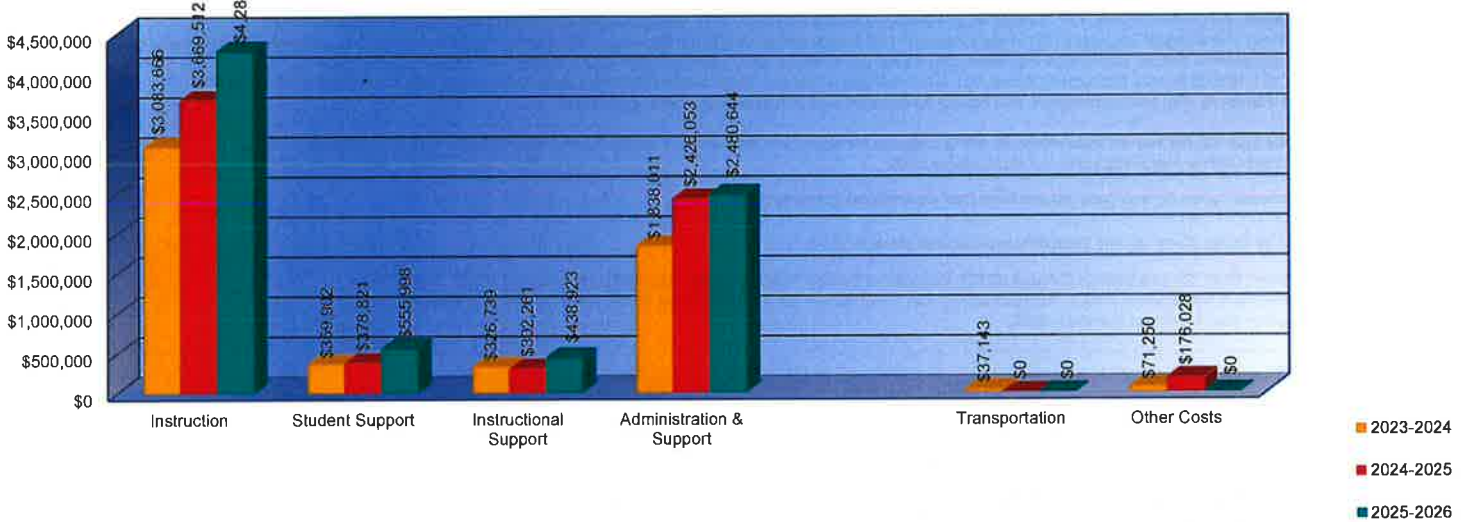


Summary of General Fund Expenditures by Function*

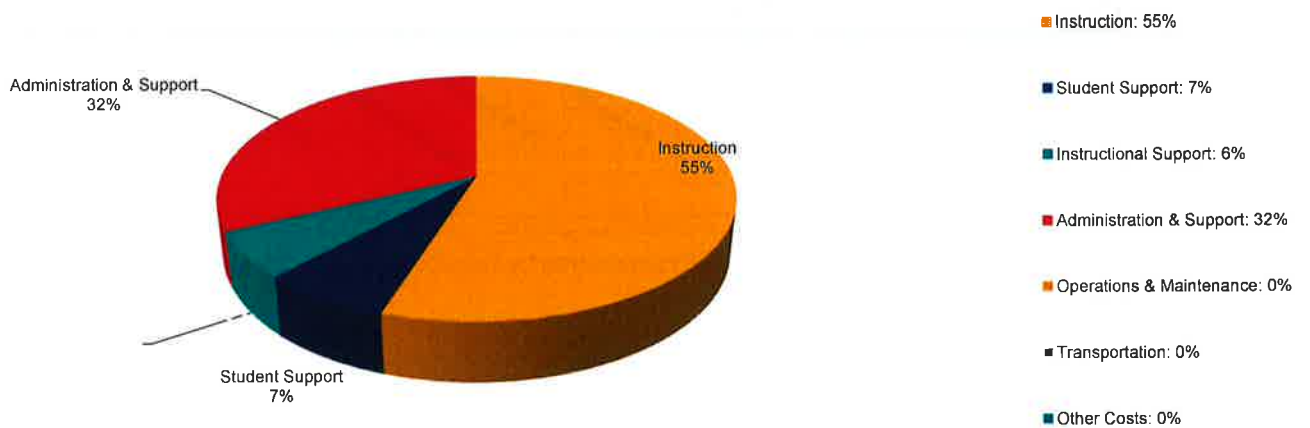
	2023-2024 Actual	% of Total	2024-2025 Actual	% of Total	% Change	2025-2026 Budget	% of Total	% Change
Instruction	\$3,083,666	54%	\$3,669,512	53%	19%	\$4,280,669	55%	17%
Student Support	\$359,902	6%	\$378,821	5%	5%	\$555,998	7%	47%
Instructional Support	\$326,739	6%	\$302,261	4%	-7%	\$438,923	6%	45%
Administration & Support	\$1,838,011	32%	\$2,426,053	35%	32%	\$2,480,644	32%	2%
Operations & Maintenance	\$0	0%	\$0	0%	0%	\$0	0%	0%
Transportation	\$37,143	1%	\$0	0%	-100%	\$0	0%	0%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$71,250	1%	\$176,028	3%	147%	\$0	0%	-100%
Total Expenditures	\$5,716,711	100%	\$6,952,675	100%	22%	\$7,756,234	100%	12%
Amount per Pupil	\$4,510		\$5,641		25%	\$6,041		7%

*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



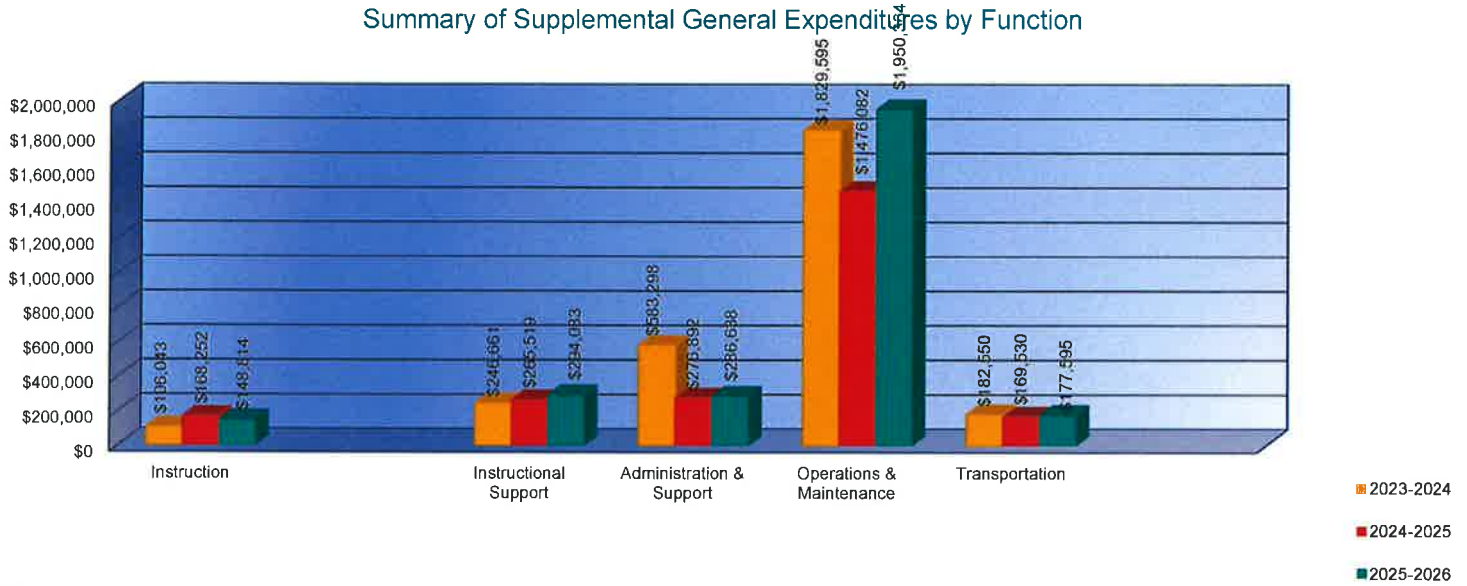
Note: Numbers on charts are within 1% due to rounding.
Sumexpen.xlsx

Summary of Supplemental General Fund Expenditures by Function*

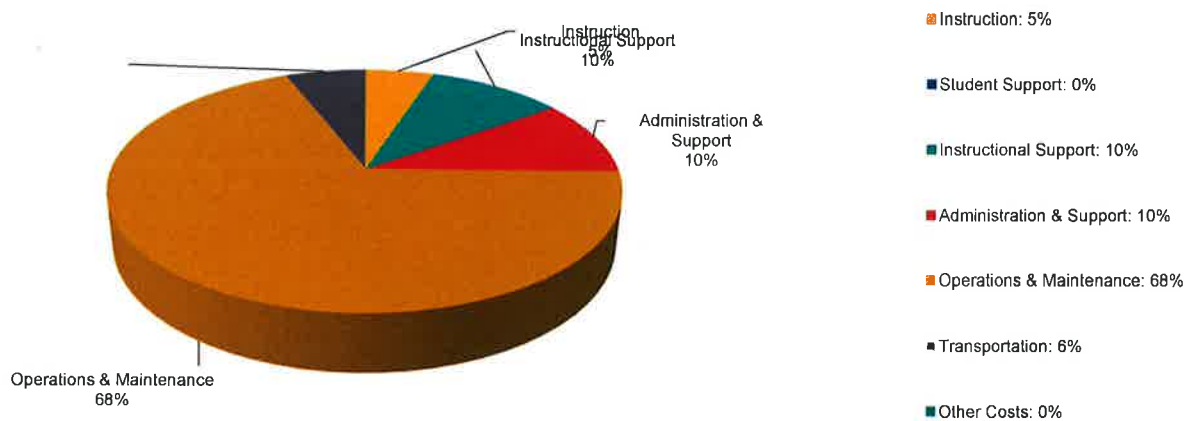
	2023-2024 Actual	% of Total	2024-2025 Actual	% of Total	% Change	2025-2026 Budget	% of Total	% Change
Instruction	\$106,043	4%	\$168,252	7%	59%	\$148,814	5%	-12%
Student Support	\$0	0%	\$0	0%	0%	\$0	0%	0%
Instructional Support	\$246,661	8%	\$265,519	11%	8%	\$294,083	10%	11%
Administration & Support	\$583,298	20%	\$276,892	12%	-53%	\$286,638	10%	4%
Operations & Maintenance	\$1,829,595	62%	\$1,476,082	63%	-19%	\$1,950,364	68%	32%
Transportation	\$182,550	6%	\$169,530	7%	-7%	\$177,595	6%	5%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$0	0%	\$0	0%	0%	\$0	0%	0%
Total Expenditures	\$2,948,147	100%	\$2,356,275	100%	-20%	\$2,857,494	100%	21%
Amount per Pupil	\$2,326		\$1,912		-18%	\$2,225		16%

*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

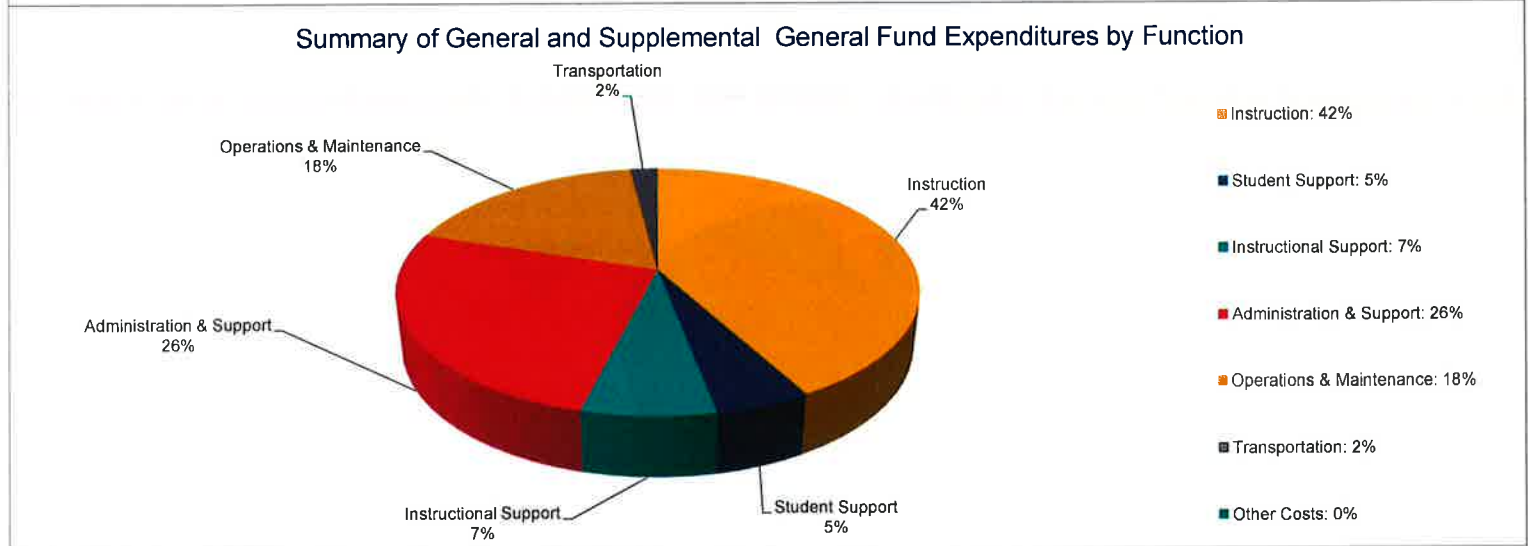
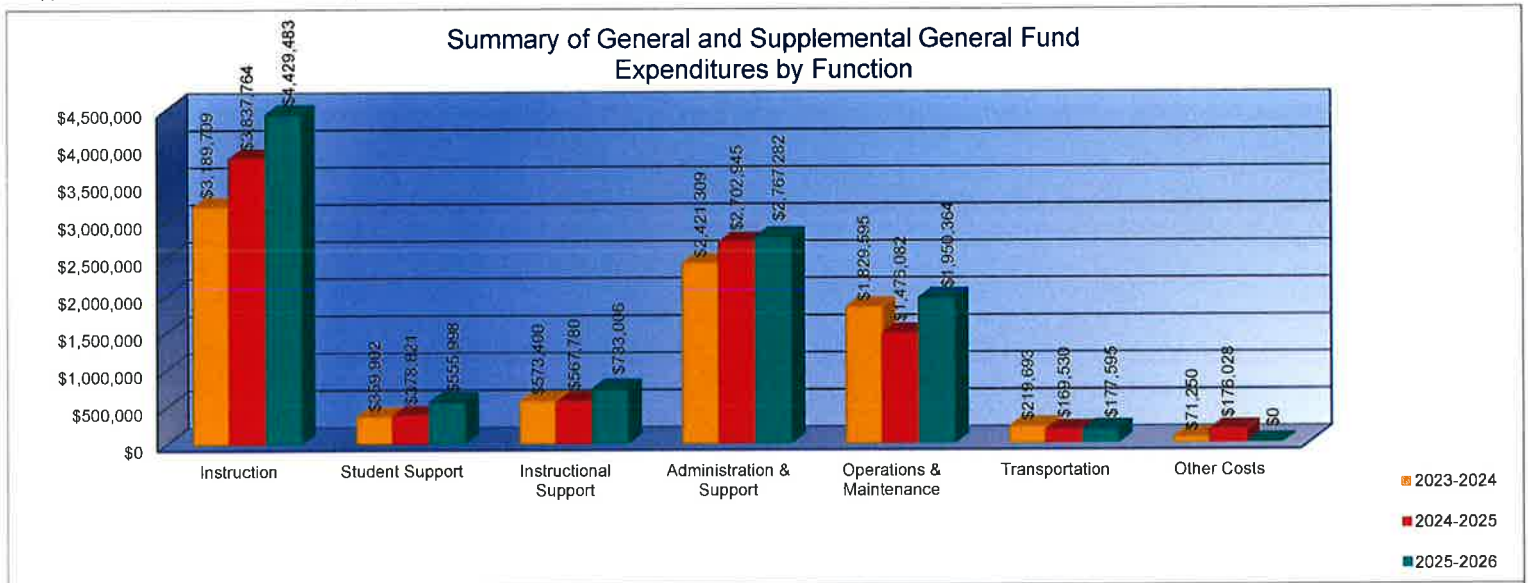


Note: Numbers on charts are within 1% due to rounding.
Sumexpen.xlsx

Summary of General and Supplemental General Fund Expenditures by Function*

	2023-2024 Actual	% of Total	2024-2025 Actual	% of Total	% Change	2025-2026 Budget	% of Total	% Change
Instruction	\$3,189,709	37%	\$3,837,764	41%	20%	\$4,429,483	42%	15%
Student Support	\$359,902	4%	\$378,821	4%	5%	\$555,998	5%	47%
Instructional Support	\$573,400	7%	\$567,780	6%	-1%	\$733,006	7%	29%
Administration & Support	\$2,421,309	28%	\$2,702,945	29%	12%	\$2,767,282	26%	2%
Operations & Maintenance	\$1,829,595	21%	\$1,476,082	16%	-19%	\$1,950,364	18%	32%
Transportation	\$219,693	3%	\$169,530	2%	-23%	\$177,595	2%	5%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$71,250	\$0	\$176,028	\$0	147%	\$0	0%	-100%
Total Expenditures	\$8,664,858	100%	\$9,308,950	100%	7%	\$10,613,728	100%	14%
Amount per Pupil	\$6,835		\$7,552		10%	\$8,266		9%

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



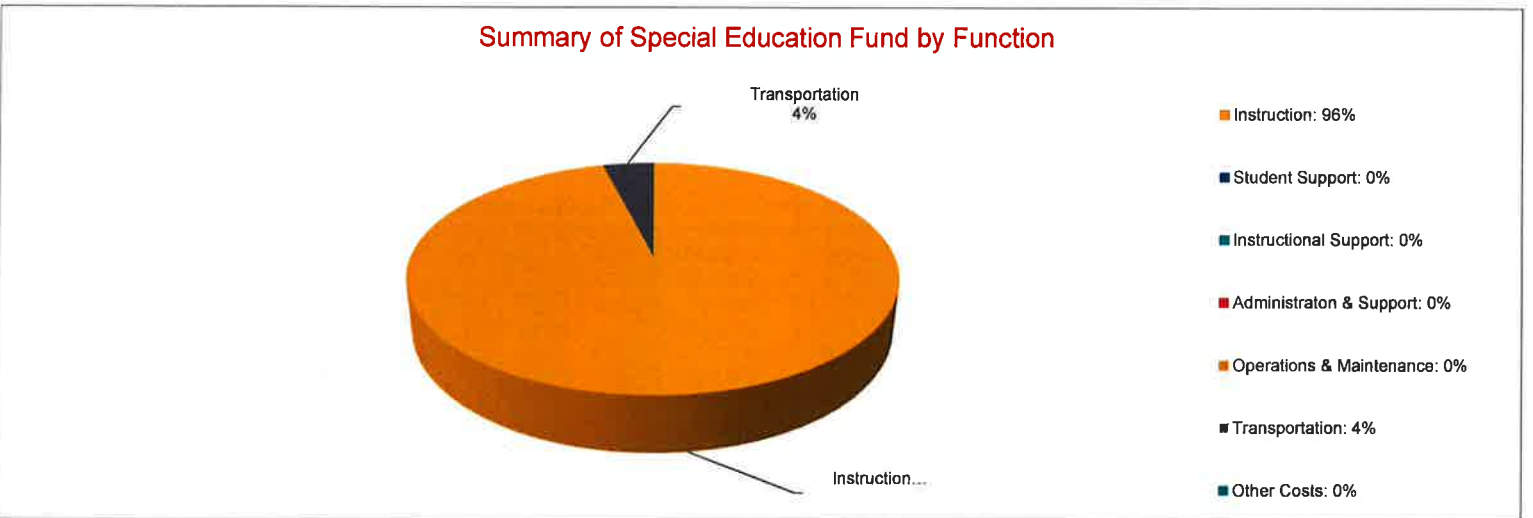
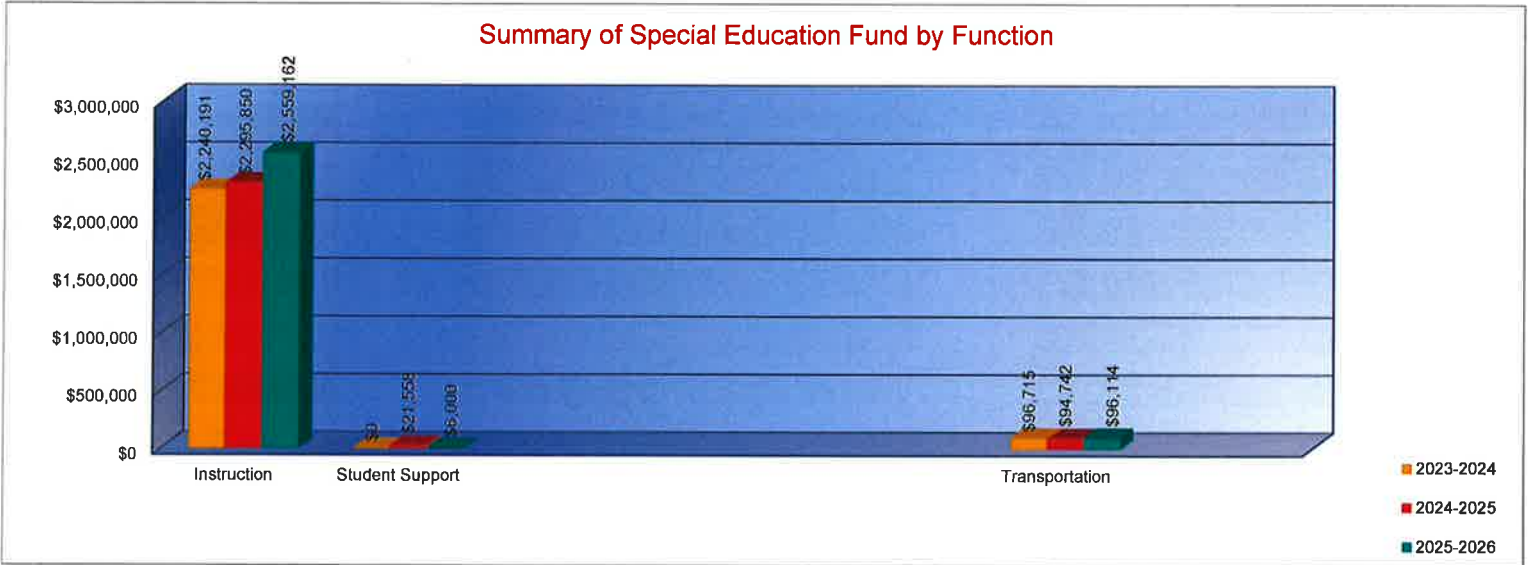
Note: Numbers on charts are within 1% due to rounding.
Sumexpen.xlsx

Summary of Special Education Fund by Function*

	2023-2024 Actual	% of Total	2024-2025 Actual	% of Total	% Change	2025-2026 Budget	% of Total	% Change
Instruction	\$2,240,191	96%	\$2,295,850	95%	2%	\$2,559,162	96%	11%
Student Support	\$0	0%	\$21,558	1%	0%	\$6,000	0%	-72%
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	\$96,715	4%	\$94,742	4%	-2%	\$96,114	4%	1%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$0	0%	\$0	0%	0%	\$0	0%	0%
Total Expenditures¹	\$2,336,906	100%	\$2,412,150	100%	3%	\$2,661,276	100%	10%
Amount per Pupil	\$1,843		\$1,957		6%	\$2,073		6%

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

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



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

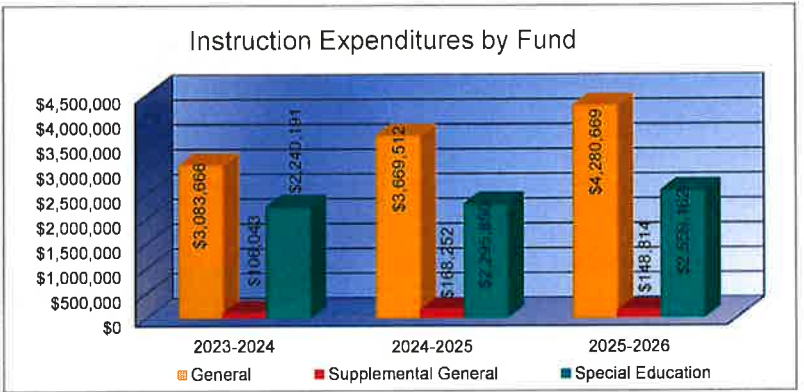
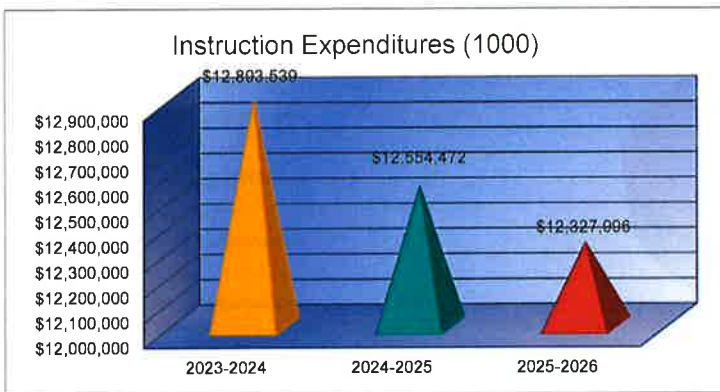
Instruction Expenditures (1000)

	2023-2024 Actual
General	\$3,083,666
Federal Funds	\$1,995,473
Supplemental General	\$108,043
Preschool-Aged At-Risk	\$96,190
At-Risk Education Fund	\$3,744,415
Bilingual Education	\$30,001
Virtual Education	\$22,250
Capital Outlay	\$181,001
Driver Education	\$15,752
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$2,240,191
Cost of Living	\$0
Career and Postsecondary Ed.	\$350,704
Gifts & Grants ¹	\$9,204
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$913,252
Contingency Reserve	\$0
Text Book & Student Material	\$2,512
Activity Fund	\$102,885
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$12,893,539
Enrollment (FTE) ³	1,267.7
Amount per Pupil ²	\$10,171
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$12,893,539

	2024-2025 Actual	% Change
General	\$3,669,512	19%
Federal Funds	\$798,025	-60%
Supplemental General	\$168,252	59%
Preschool-Aged At-Risk	\$103,549	8%
At-Risk Education Fund	\$4,014,246	7%
Bilingual Education	\$10,500	-65%
Virtual Education	\$37,770	70%
Capital Outlay	\$175,967	-3%
Driver Education	\$10,361	-34%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$2,295,850	2%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$293,798	-16%
Gifts & Grants ¹	\$5,354	-42%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$881,403	-3%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$550	-78%
Activity Fund	\$89,335	-13%
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	\$12,554,472	-3%
Enrollment (FTE) ³	1,232.6	-3%
Amount per Pupil ²	\$10,185	0%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$12,554,472	-3%

	2025-2026 Budget	% Change
General	\$4,280,669	17%
Federal Funds	\$719,396	-10%
Supplemental General	\$148,814	-12%
Preschool-Aged At-Risk	\$109,543	6%
At-Risk Education Fund	\$3,180,953	-21%
Bilingual Education	\$7,704	-27%
Virtual Education	\$39,000	3%
Capital Outlay	\$180,000	2%
Driver Education	\$10,375	0%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$2,559,162	11%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$295,755	1%
Gifts & Grants ¹	\$6,000	12%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$790,625	-10%
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	\$12,327,996	-2%
Enrollment (FTE) ³	1,284.0	4%
Amount per Pupil ²	\$9,601	-6%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$12,327,996	-2%

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



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

Instructional Support Expenditures (2200)

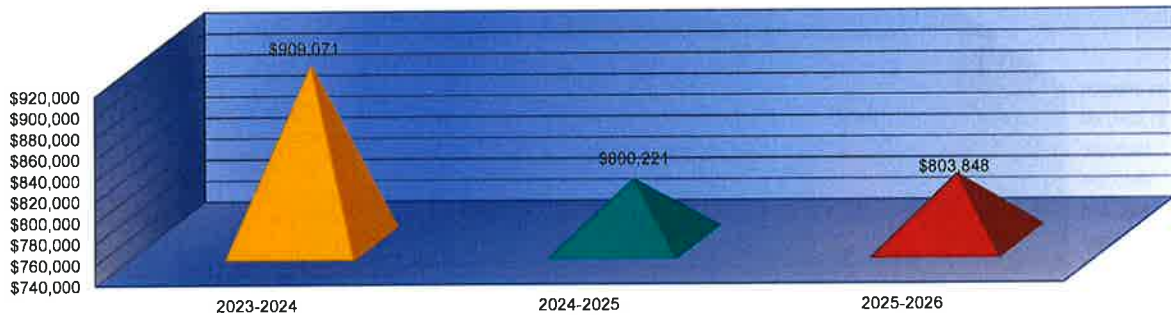
	2023-2024 Actual
General	\$326,739
Federal Funds	\$137,891
Supplemental General	\$246,661
Preschool-Aged At-Risk	\$0
At-Risk Education Fund	\$22,927
Bilingual Education	\$0
Virtual Education	\$0
Capital Outlay	\$0
Driver Training	\$0
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$44,102
Parent Education Program	\$0
Summer School	\$0
Special Education	\$0
Cost of Living	\$0
Career and Postsecondary Ed.	\$0
Gifts & Grants ¹	\$286
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$130,465
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	\$909,071
Enrollment (FTE) ³	1,267.7
Amount per Pupil ²	\$717
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$909,071

	2024-2025 Actual	% Change
General	\$302,261	-7%
Federal Funds	\$73,408	-47%
Supplemental General	\$265,519	8%
Preschool-Aged At-Risk	\$0	0%
At-Risk Education Fund	\$8,317	-64%
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	\$32,782	-26%
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	-100%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$117,934	-10%
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	\$800,221	-12%
Enrollment (FTE) ³	1,232.6	-3%
Amount per Pupil ²	\$649	-9%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$800,221	-12%

	2025-2026 Budget	% Change
General	\$438,923	45%
Federal Funds	\$3,762	-95%
Supplemental General	\$294,083	11%
Preschool-Aged At-Risk	\$0	0%
At-Risk Education Fund	\$10,000	20%
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	\$45,000	37%
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	\$12,080	-90%
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	\$803,848	0%
Enrollment (FTE) ³	1,284.0	4%
Amount per Pupil ²	\$626	-4%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$803,848	0%

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

Instructional Support Expenditures (2200)



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

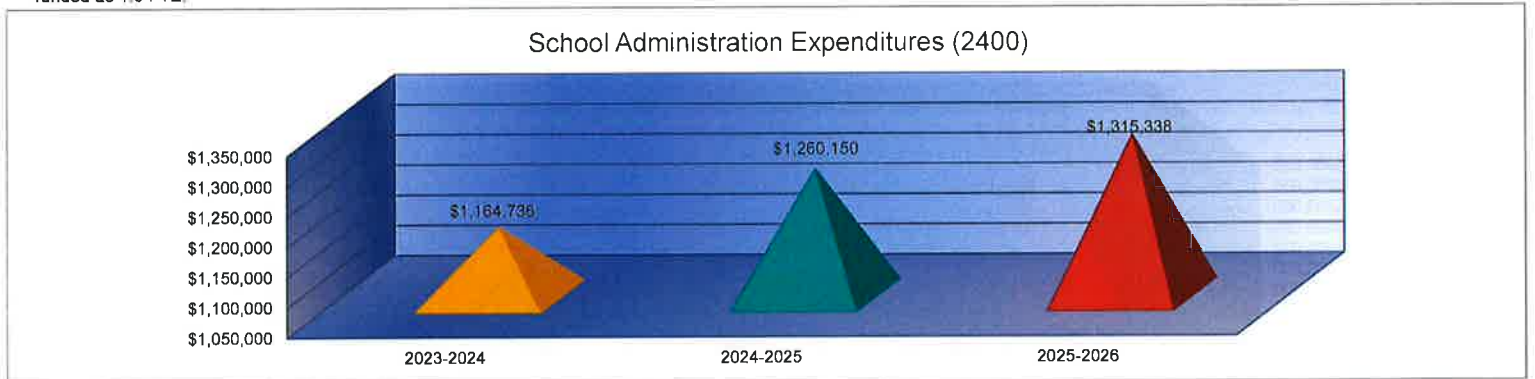
School Administration Expenditures (2400)

	2023-2024 Actual
General	\$1,099,504
Federal Funds	\$0
Supplemental General	\$0
Preschool-Aged At-Risk	\$0
At-Risk Education Fund	\$0
Bilingual Education	\$0
Virtual Education	\$0
Capital Outlay	\$0
Driver Training	\$0
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$0
Cost of Living	\$0
Career and Postsecondary Ed.	\$0
Gifts & Grants ¹	\$0
Special Liability Expense	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$65,232
Contingency Reserve	\$0
Text Book & Student Material	\$0
Activity Fund	\$0
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$1,164,736
Enrollment (FTE) ³	1,267.7
Amount per Pupil ²	\$919
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$1,164,736

	2024-2025 Actual	% Change
General	\$1,198,079	9%
Federal Funds	\$0	0%
Supplemental General	\$0	0%
Preschool-Aged At-Risk	\$0	0%
At-Risk Education Fund	\$0	0%
Bilingual Education	\$0	0%
Virtual Education	\$0	0%
Capital Outlay	\$0	0%
Driver Training	\$0	0%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$0	0%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$0	0%
Gifts & Grants ¹	\$0	0%
Special Liability Expense	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$62,071	-5%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$0	0%
Activity Fund	\$0	0%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$1,260,150	8%
Enrollment (FTE) ³	1,232.6	-3%
Amount per Pupil ²	\$1,022	11%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$1,260,150	8%

	2025-2026 Budget	% Change
General	\$1,194,004	0%
Federal Funds	\$0	0%
Supplemental General	\$0	0%
Preschool-Aged At-Risk	\$0	0%
At-Risk Education Fund	\$0	0%
Bilingual Education	\$0	0%
Virtual Education	\$0	0%
Capital Outlay	\$0	0%
Driver Training	\$0	0%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$0	0%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$0	0%
Gifts & Grants ¹	\$0	0%
Special Liability Expense	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$121,334	95%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$0	0%
Activity Fund	\$0	0%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$1,315,338	4%
Enrollment (FTE) ³	1,284.0	4%
Amount per Pupil ²	\$1,024	0%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$1,315,338	4%

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



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

Operations and Maintenance Expenditures (2600)

	2023-2024 Actual
General	\$0
Federal Funds	\$0
Supplemental General	\$1,829,595
Preschool-Aged At-Risk	\$0
At-Risk Education Fund	\$0
Bilingual Education	\$0
Virtual Education	\$0
Capital Outlay	\$38,130
Driver Training	\$278
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	\$65,231
Contingency Reserve	\$123,311
Text Book & Student Material	\$0
Activity Fund	\$0
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$2,056,545
Enrollment (FTE) ³	1,267.7
Amount per Pupil ²	\$1,622
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$2,056,545

	2024-2025 Actual	% Change
General	\$0	0%
Federal Funds	\$0	0%
Supplemental General	\$1,476,082	-19%
Preschool-Aged At-Risk	\$0	0%
At-Risk Education Fund	\$0	0%
Bilingual Education	\$0	0%
Virtual Education	\$0	0%
Capital Outlay	\$742,651	1848%
Driver Training	\$1,457	424%
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	\$18,578	0%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$62,071	-5%
Contingency Reserve	\$0	-100%
Text Book & Student Material	\$0	0%
Activity Fund	\$0	0%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$2,300,839	12%
Enrollment (FTE) ³	1,232.6	-3%
Amount per Pupil ²	\$1,867	15%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$2,300,839	12%

	2025-2026 Budget	% Change
General	\$0	0%
Federal Funds	\$0	0%
Supplemental General	\$1,950,364	32%
Preschool-Aged At-Risk	\$0	0%
At-Risk Education Fund	\$0	0%
Bilingual Education	\$0	0%
Virtual Education	\$0	0%
Capital Outlay	\$1,036,937	40%
Driver Training	\$1,780	22%
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	\$7,850	-58%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$91,748	48%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$0	0%
Activity Fund	\$0	0%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$3,088,679	34%
Enrollment (FTE) ³	1,284.0	4%
Amount per Pupil ²	\$2,406	29%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$3,088,679	34%

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



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

Transportation Expenditures (2700)

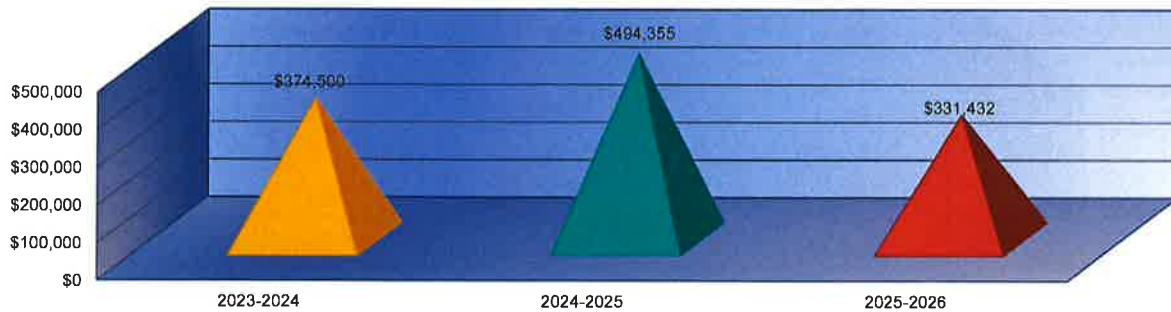
	2023-2024 Actual
General	\$37,143
Federal Funds	\$32,292
Supplemental General	\$182,550
Preschool-Aged At-Risk	\$0
At-Risk Education Fund	\$0
Bilingual Education	\$0
Virtual Education	\$0
Capital Outlay	\$25,800
Driver Training	\$0
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$96,715
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	\$374,500
Enrollment (FTE) ³	1,267.7
Amount per Pupil ²	\$295
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$374,500

	2024-2025 Actual	% Change
General	\$0	-100%
Federal Funds	\$1,136	-96%
Supplemental General	\$169,530	-7%
Preschool-Aged At-Risk	\$0	0%
At-Risk Education Fund	\$0	0%
Bilingual Education	\$0	0%
Virtual Education	\$0	0%
Capital Outlay	\$228,947	787%
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	\$94,742	-2%
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	\$494,355	32%
Enrollment (FTE) ³	1,232.6	-3%
Amount per Pupil ²	\$401	36%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$494,355	32%

	2025-2026 Budget	% Change
General	\$0	0%
Federal Funds	\$2,500	120%
Supplemental General	\$177,595	5%
Preschool-Aged At-Risk	\$0	0%
At-Risk Education Fund	\$0	0%
Bilingual Education	\$0	0%
Virtual Education	\$0	0%
Capital Outlay	\$32,000	-86%
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	\$96,114	1%
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	\$23,223	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	\$331,432	-33%
Enrollment (FTE) ³	1,284.0	4%
Amount per Pupil ²	\$258	-36%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$331,432	-33%

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

Transportation Expenditures (2700)

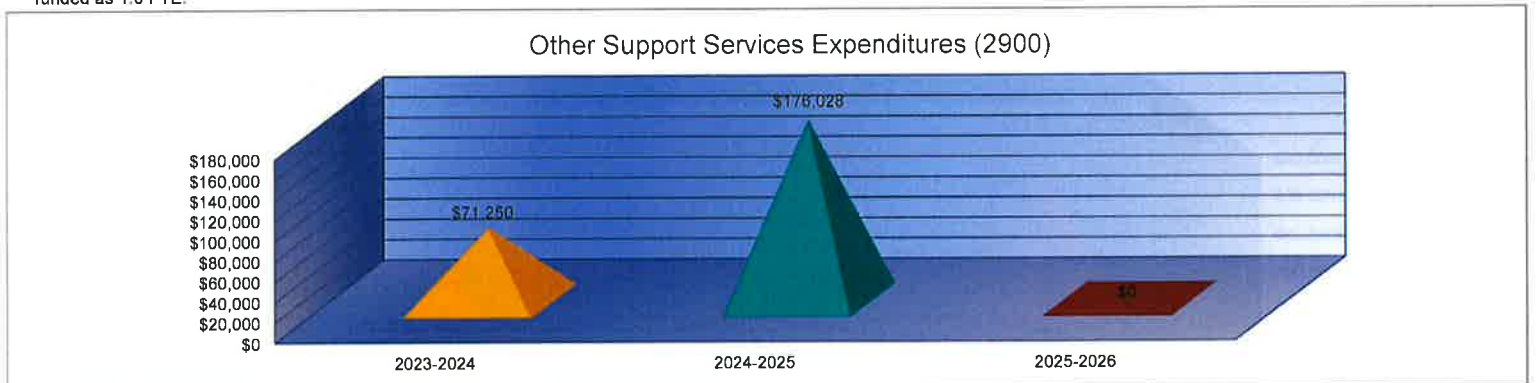


Note: Numbers on charts are within 1% due to rounding.
Sumexpen.xlsx

Other Support Services Expenditures (2900)

	2023-2024 Actual	2024-2025 Actual	% Change	2025-2026 Budget	% Change
General	\$71,250	\$176,028	147%	\$0	-100%
Federal Funds	\$0	\$0	0%	\$0	0%
Supplemental General	\$0	\$0	0%	\$0	0%
Preschool-Aged At-Risk	\$0	\$0	0%	\$0	0%
At-Risk Education Fund	\$0	\$0	0%	\$0	0%
Bilingual Education	\$0	\$0	0%	\$0	0%
Virtual Education	\$0	\$0	0%	\$0	0%
Capital Outlay	\$0	\$0	0%	\$0	0%
Driver Training	\$0	\$0	0%	\$0	0%
Declining Enrollment	\$0	\$0	0%	\$0	0%
Extraordinary School Program	\$0	\$0	0%	\$0	0%
Food Service	\$0	\$0	0%	\$0	0%
Professional Development	\$0	\$0	0%	\$0	0%
Parent Education Program	\$0	\$0	0%	\$0	0%
Summer School	\$0	\$0	0%	\$0	0%
Special Education	\$0	\$0	0%	\$0	0%
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$0	\$0	0%	\$0	0%
Gifts & Grants ¹	\$0	\$0	0%	\$0	0%
Special Liability	\$0	\$0	0%	\$0	0%
School Retirement	\$0	\$0	0%	\$0	0%
Extraordinary Growth Facilities	\$0	\$0	0%	\$0	0%
Special Reserve	\$0	\$0	0%	\$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	\$71,250	\$176,028	147%	\$0	-100%
Enrollment (FTE) ³	1,267.7	1,232.6	-3%	1,284.0	4%
Amount per Pupil ²	\$56	\$143	155%	\$0	-100%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$71,250	\$176,028	147%	\$0	-100%

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



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

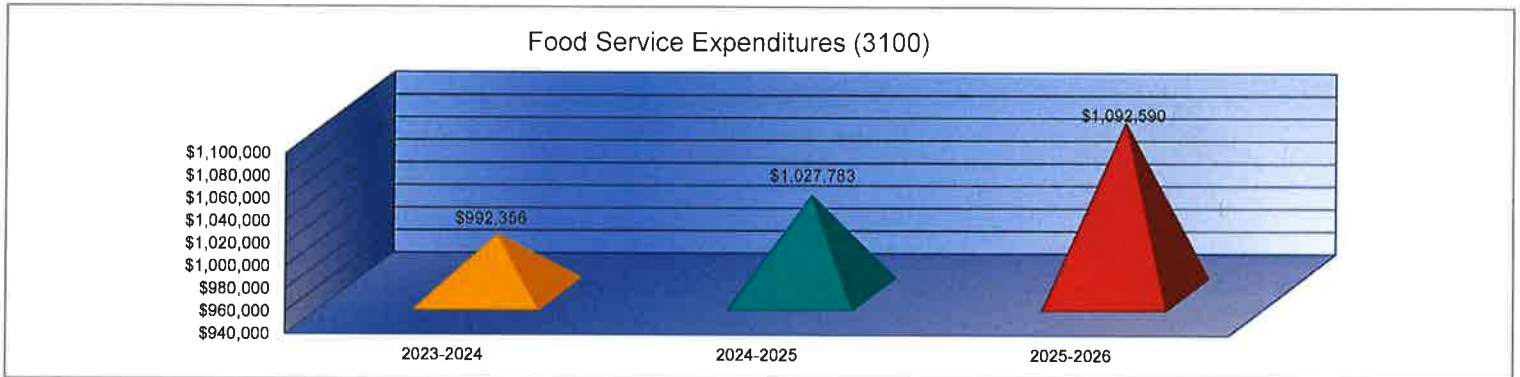
Food Service Expenditures (3100)

	2023-2024 Actual
General	\$0
Federal Funds	\$0
Supplemental General	\$0
Preschool-Aged At-Risk	\$0
At-Risk Education Fund	\$0
Bilingual Education	\$0
Virtual Education	\$0
Capital Outlay	\$0
Driver Training	\$0
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$992,356
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	\$992,356
Enrollment (FTE) ³	1,267.7
Amount per Pupil ²	\$783
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$992,356

	2024-2025 Actual	% Change
General	\$0	0%
Federal Funds	\$0	0%
Supplemental General	\$0	0%
Preschool-Aged At-Risk	\$0	0%
At-Risk Education Fund	\$0	0%
Bilingual Education	\$0	0%
Virtual Education	\$0	0%
Capital Outlay	\$0	0%
Driver Training	\$0	0%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$1,023,603	3%
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	\$4,180	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	\$1,027,783	4%
Enrollment (FTE) ³	1,232.6	-3%
Amount per Pupil ²	\$834	7%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$1,027,783	4%

	2025-2026 Budget	% Change
General	\$0	0%
Federal Funds	\$0	0%
Supplemental General	\$0	0%
Preschool-Aged At-Risk	\$0	0%
At-Risk Education Fund	\$0	0%
Bilingual Education	\$0	0%
Virtual Education	\$0	0%
Capital Outlay	\$0	0%
Driver Training	\$0	0%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$1,041,779	2%
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	\$1,200	-71%
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	\$1,092,590	6%
Enrollment (FTE) ³	1,284.0	4%
Amount per Pupil ²	\$851	2%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$1,092,590	6%

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



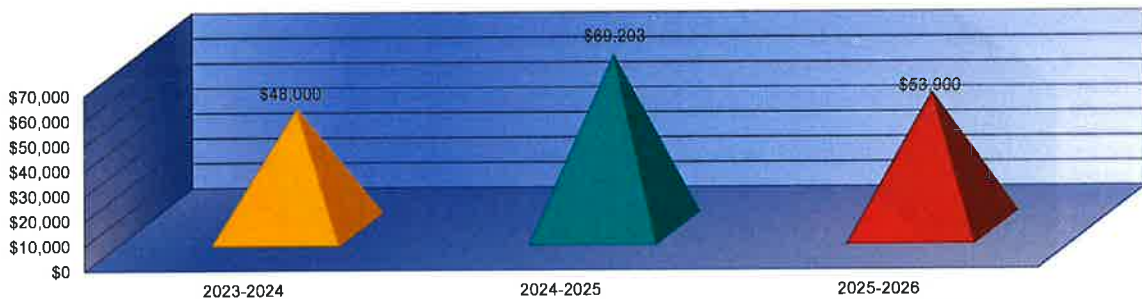
Note: Numbers on charts are within 1% due to rounding.
Sumexpen.xlsx

Community Service Operations Expenditures (3300)

	2023-2024 Actual	2024-2025 Actual	% Change	2025-2026 Budget	% Change
General	\$0	\$0	0%	\$0	0%
Federal Funds	\$0	\$0	0%	\$0	0%
Supplemental General	\$0	\$0	0%	\$0	0%
Preschool-Aged At-Risk	\$0	\$0	0%	\$0	0%
At-Risk Education Fund	\$0	\$0	0%	\$0	0%
Bilingual Education	\$0	\$0	0%	\$0	0%
Virtual Education	\$0	\$0	0%	\$0	0%
Capital Outlay	\$0	\$0	0%	\$0	0%
Driver Training	\$0	\$0	0%	\$0	0%
Declining Enrollment	\$0	\$0	0%	\$0	0%
Extraordinary School Program	\$0	\$0	0%	\$0	0%
Food Service	\$0	\$0	0%	\$0	0%
Professional Development	\$0	\$0	0%	\$0	0%
Parent Education Program	\$0	\$0	0%	\$0	0%
Summer School	\$0	\$0	0%	\$0	0%
Special Education	\$0	\$0	0%	\$0	0%
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$0	\$0	0%	\$0	0%
Gifts & Grants ¹	\$48,000	\$69,293	44%	\$53,900	-22%
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	\$48,000	\$69,293	44%	\$53,900	-22%
Enrollment (FTE) ³	1,267.7	1,232.6	-3%	1,284.0	4%
Amount per Pupil ²	\$38	\$56	47%	\$42	-25%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$48,000	\$69,293	44%	\$53,900	-22%

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

Community Service Operations Expenditures (3300)

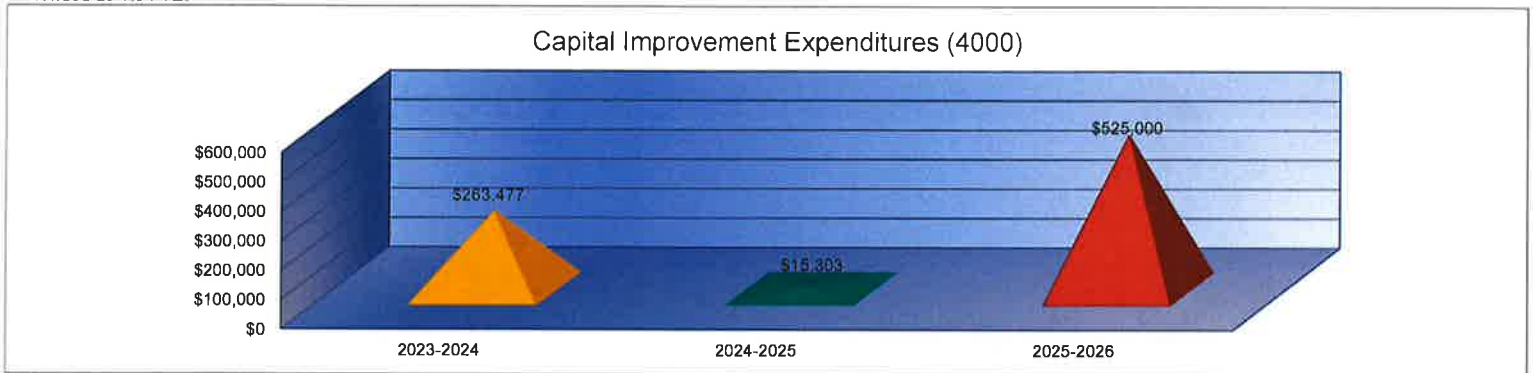


Note: Numbers on charts are within 1% due to rounding.
Sumexpen.xlsx

Capital Improvement Expenditures (4000)

	2023-2024 Actual	2024-2025 Actual	% Change	2025-2026 Budget	% Change
General	\$0	\$0	0%	\$0	0%
Federal Funds	\$0	\$0	0%	\$0	0%
Supplemental General	\$0	\$0	0%	\$0	0%
Preschool-Aged At-Risk	\$0	\$0	0%	\$0	0%
At-Risk Education Fund	\$0	\$0	0%	\$0	0%
Bilingual Education	\$0	\$0	0%	\$0	0%
Virtual Education	\$0	\$0	0%	\$0	0%
Capital Outlay	\$263,477	\$15,303	-94%	\$525,000	3331%
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	\$263,477	\$15,303	-94%	\$525,000	3331%
Enrollment (FTE) ³	1,267.7	1,232.6	-3%	1,284.0	4%
Amount per Pupil ²	\$208	\$12	-94%	\$409	3308%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$263,477	\$15,303	-94%	\$525,000	3331%

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



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

Debt Service Expenditures (5100)

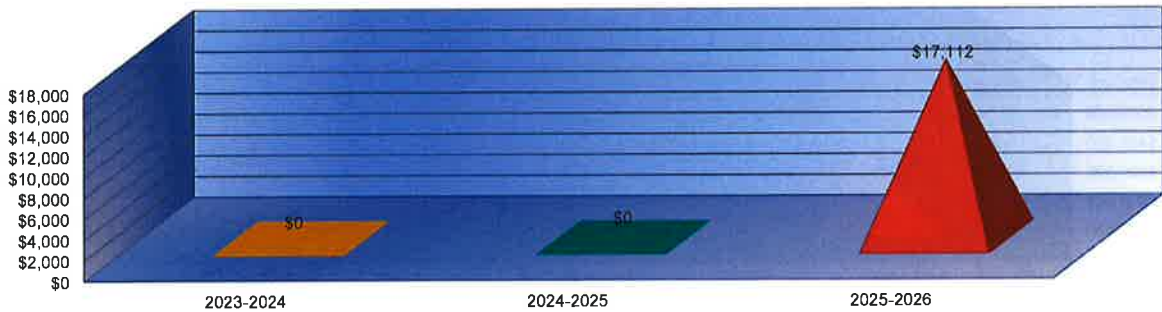
	2023-2024 Actual
General	\$0
Federal Funds	\$0
Supplemental General	\$0
Preschool-Aged At-Risk	\$0
At-Risk Education Fund	\$0
Bilingual Education	\$0
Virtual Education	\$0
Capital Outlay	\$0
Driver Training	\$0
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$0
Cost of Living	\$0
Career and Postsecondary Ed.	\$0
Gifts & Grants ¹	\$0
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$0
Contingency Reserve	\$0
Text Book & Student Material	\$0
Activity Fund	\$0
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$0
Enrollment (FTE) ³	1,267.7
Amount per Pupil ²	\$0
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$0

	2024-2025 Actual	% Change
General	\$0	0%
Federal Funds	\$0	0%
Supplemental General	\$0	0%
Preschool-Aged At-Risk	\$0	0%
At-Risk Education Fund	\$0	0%
Bilingual Education	\$0	0%
Virtual Education	\$0	0%
Capital Outlay	\$0	0%
Driver Training	\$0	0%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$0	0%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$0	0%
Gifts & Grants ¹	\$0	0%
Special Liability	\$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	\$0	0%
Enrollment (FTE) ³	1,232.6	-3%
Amount per Pupil ²	\$0	0%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$0	0%

	2025-2026 Budget	% Change
General	\$0	0%
Federal Funds	\$0	0%
Supplemental General	\$0	0%
Preschool-Aged At-Risk	\$0	0%
At-Risk Education Fund	\$0	0%
Bilingual Education	\$0	0%
Virtual Education	\$0	0%
Capital Outlay	\$0	0%
Driver Training	\$0	0%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$0	0%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$0	0%
Gifts & Grants ¹	\$0	0%
Special Liability	\$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	\$17,112	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$17,112	0%
Enrollment (FTE) ³	1,284.0	4%
Amount per Pupil ²	\$13	0%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$17,112	0%

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

Debt Service Expenditures (5100)

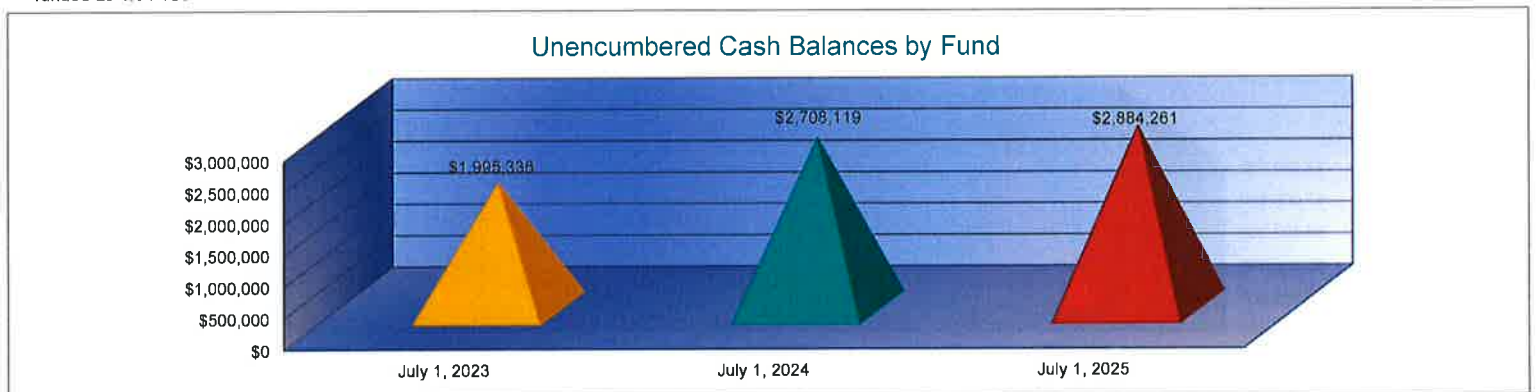


Note: Numbers on charts are within 1% due to rounding.
Sumexpen.xlsx

Unencumbered Cash Balances by Fund

	July 1, 2023	July 1, 2024	July 1, 2025
General	\$0	\$0	\$0
Federal Funds	-\$173,416	-\$164,471	\$10,050
Supplemental General	\$66,146	\$42,940	\$261,001
Preschool-Aged At-Risk	\$15,550	\$15,549	\$22,338
At-Risk Education Fund	\$35,858	\$35,858	\$6,179
Bilingual Education	\$1	\$1	\$1
Virtual Education	\$6,488	\$0	\$0
Capital Outlay	\$613,597	\$1,131,682	\$965,322
Driver Training	\$8,200	\$0	\$5,778
Declining Enrollment	\$0	\$0	\$0
Extraordinary School Program	\$0	\$0	\$0
Food Service	\$138,411	\$137,350	\$157,664
Professional Development	\$3,110	\$16,623	\$41,720
Parent Education Program	\$0	\$0	\$0
Summer School	\$0	\$0	\$0
Special Education	\$207,427	\$313,660	\$314,009
Cost of Living	\$0	\$0	\$0
Career and Post-Secondary Ed.	\$39,607	\$39,608	\$44,236
Gifts & Grants ¹	\$9,790	\$354	-\$19,334
Special Liability	\$0	\$0	\$0
School Retirement	\$0	\$0	\$0
Extraordinary Growth Facilities	\$0	\$0	\$0
Special Reserve	\$0	\$0	\$0
KPERS Spec. Ret. Contribution	\$0	\$0	\$0
Contingency Reserve	\$900,000	\$1,000,000	\$935,000
Text Book & Student Material	\$61,679	\$63,315	\$64,595
Activity Fund	\$53,096	\$61,001	\$58,590
Bond and Interest #1	\$9,792	\$14,649	\$17,112
Bond and Interest #2	\$0	\$0	\$0
No Fund Warrant	\$0	\$0	\$0
Special Assessment	\$0	\$0	\$0
Temporary Note	\$0	\$0	\$0
SUBTOTAL	\$1,995,336	\$2,708,119	\$2,884,261
Enrollment (FTE) ³	1,267.7	1,232.6	1,284.0
Amount per Pupil ²	\$1,574	\$2,197	\$2,246
Adult Education	\$0	\$0	\$0
Adult Supplemental Education	\$0	\$0	\$0
Special Education Coop	\$0	\$0	\$0
TOTAL	\$1,995,336	\$2,708,119	\$2,884,261

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



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

Unencumbered Cash Balances Reserve Funds

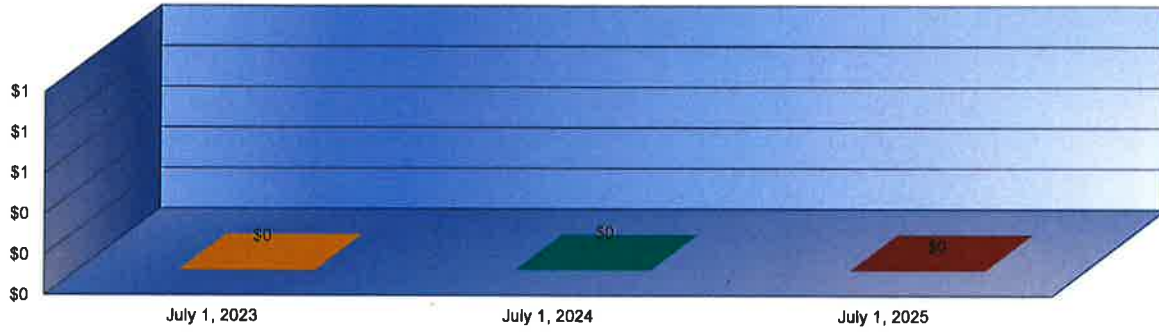
	July 1, 2023
Special Reserve	\$0
Amount per Pupil	\$0

	July 1, 2024
Special Reserve	\$0
Amount per Pupil	\$0

	July 1, 2025
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.

Unencumbered Cash Balances Reserve Funds



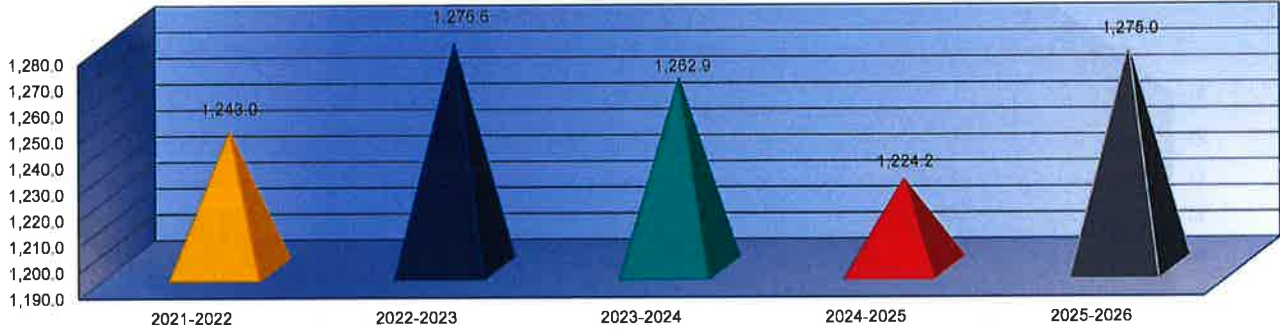
Note: Numbers on charts are within 1% due to rounding.
Sumexpen.xlsx

Enrollment Information

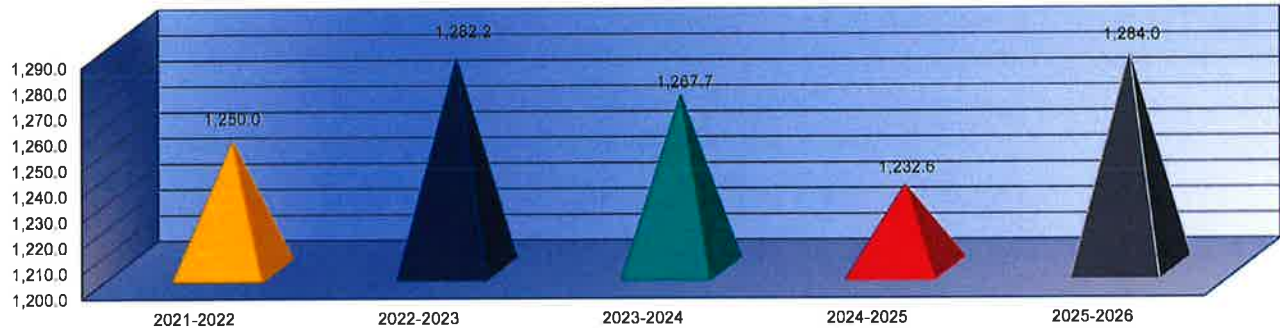
	2021-2022 Actual	2022-2023 Actual	% Change	2023-2024 Actual	% Change	2024-2025 Actual	% Change	2025-2026 Budget	% Change
FTE Enrollment (excl. Virtual) ¹	1,243.0	1,276.6	3%	1,262.9	-1%	1,224.2	-3%	1,275.0	4%
FTE Enrollment (incl. Virtual) ¹	1,250.0	1,282.2	3%	1,267.7	-1%	1,232.6	-3%	1,284.0	4%
Free Meal Student Headcount	735	920	25%	896	-3%	800	-11%	825	3%
Reduced Meal Student Headcount	160	113	-29%	118	4%	106	-10%	800	655%

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.

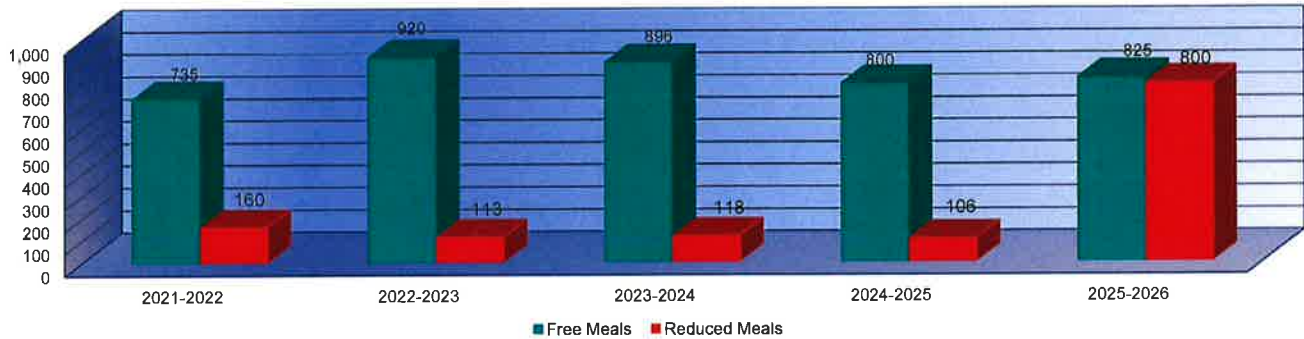
FTE Enrollment for Computing State Foundation Aid
(excludes Virtual)



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



Low Income Students



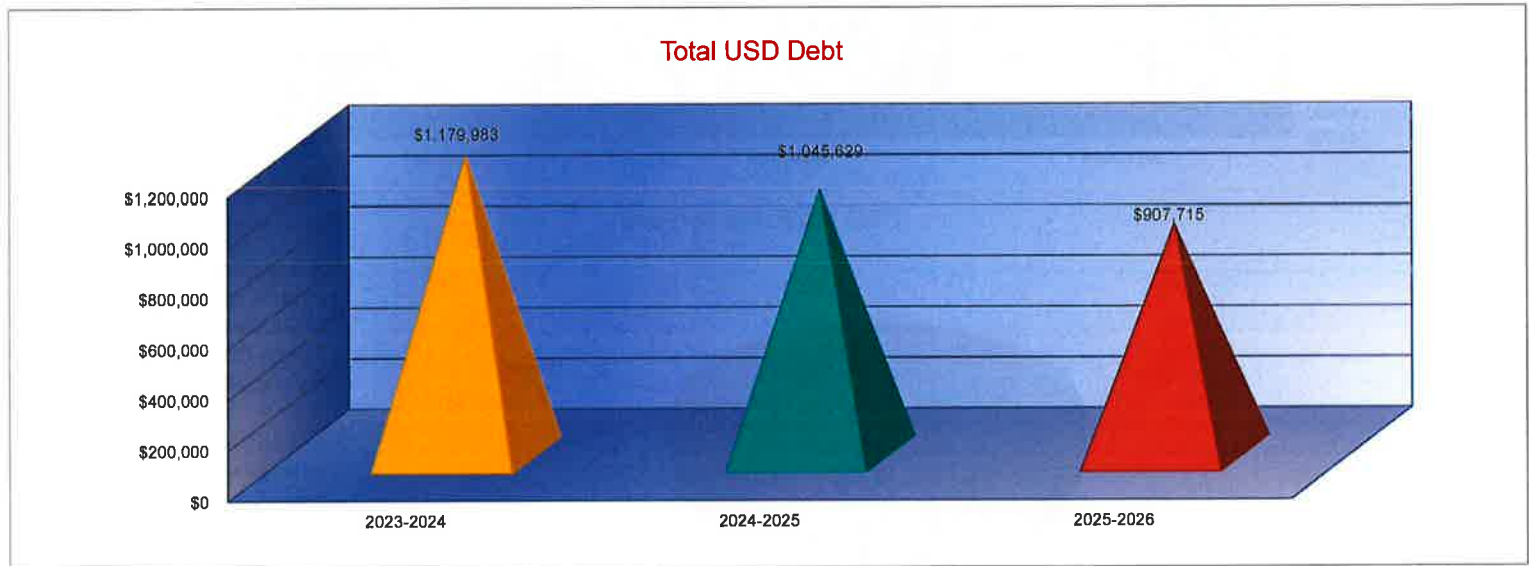
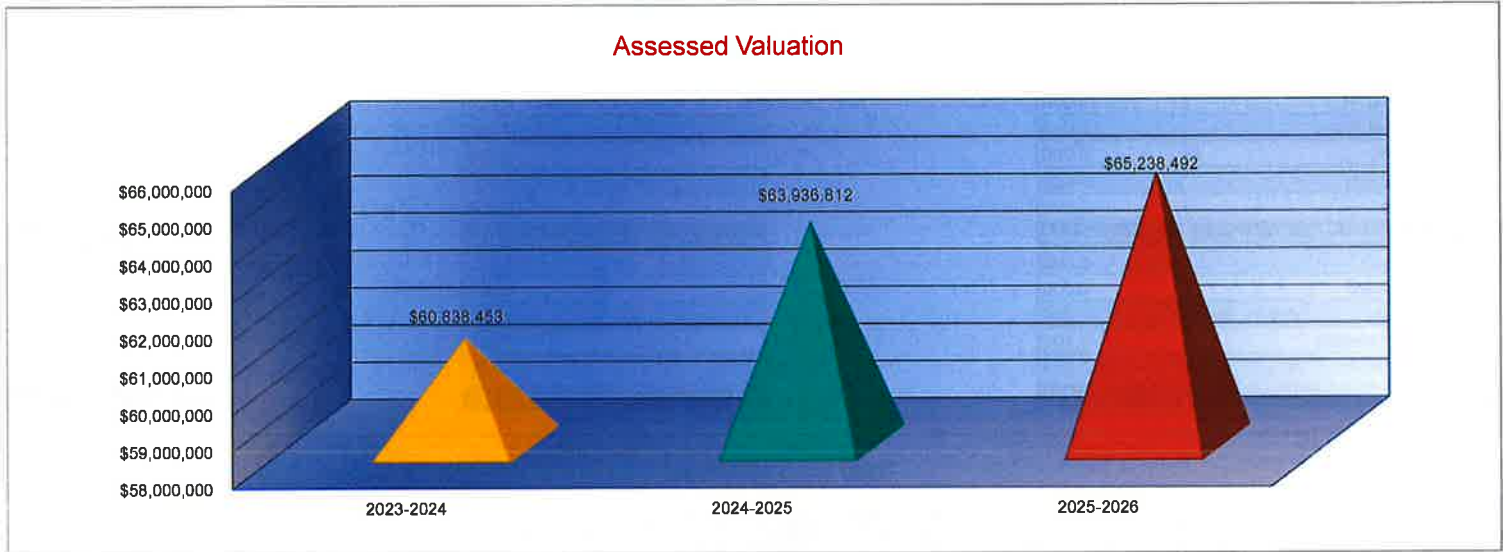
Note: Numbers on charts are within 1% due to rounding.
Sumexpen.xlsx

Other Information

	2023-2024 Actual
Assessed Valuation	\$60,838,453
Total USD Debt	\$1,179,983

	2024-2025 Actual
Assessed Valuation	\$63,936,812
Total USD Debt	\$1,045,629

	2025-2026 Budget
Assessed Valuation	\$65,238,492
Total USD Debt	\$907,715



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

Sources of Revenue and Proposed Budget for 2025-2026

Fund	2025-2026 Amount Budgeted	Estimated Sources of Revenue - 2025-2026			Local			Estimated July 1, 2026 Cash Balance
		July 1, 2025 Cash Balance	State	Federal	Interest	Transfers	Other	
General	\$12,943,563	\$0	\$12,943,563	\$0			\$0	\$0
Supplemental General	\$4,305,512	\$261,001	\$3,004,817			\$0	\$1,039,694	
Adult Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Preschool-Aged At-Risk (3 and 4 yr Old)	\$109,543	\$22,338		\$0	\$0	\$125,000	\$0	\$37,795
Adult Supplemental Education	\$0	\$0				\$0	\$0	\$0
At-Risk Education Fund	\$3,484,225	\$6,179		\$0	\$0	\$3,487,821	\$0	\$9,775
Bilingual Education	\$7,704	\$1		\$0	\$0	\$7,750	\$0	\$47
Virtual Education	\$39,000	\$0			\$0	\$39,000	\$0	\$0
Capital Outlay	\$1,792,652	\$965,322	\$417,526	\$0	\$85,000	\$0	\$547,349	\$222,546
Driver Training	\$12,155	\$5,778	\$10,125	\$0	\$0	\$0	\$0	\$3,748
Declining Enrollment	\$0	\$0				\$0	\$0	\$0
Extraordinary School Program	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Food Service	\$1,041,779	\$157,664	\$5,410	\$852,964	\$0	\$139,000	\$0	\$113,259
Professional Development	\$55,000	\$41,720	\$0	\$0	\$0	\$47,198	\$0	\$33,918
Parent Education Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Summer School	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Special Education	\$2,661,276	\$314,009	\$0	\$0	\$0	\$2,555,578	\$0	\$208,311
Career and Postsecondary Education	\$295,755	\$44,236	\$0	\$22,322	\$0	\$234,000	\$0	\$4,803
Special Liability Expense Fund	\$0	\$0			\$0	\$0	\$0	\$0
Special Reserve Fund		\$0						
Gifts and Grants	\$206,336	-\$19,334	\$154,000	\$0			\$76,508	\$4,838
Textbook & Student Materials Revolving		\$64,595						
School Retirement	\$0	\$0			\$0		\$0	\$0
Extraordinary Growth Facilities	\$0	\$0				\$0	\$0	\$0
KPERS Special Retirement Contribution	Exp. <-> Resourc	\$0	\$1,336,070					
Contingency Reserve		\$935,000						
Activity Funds		\$58,590						
Bond and Interest #1	\$17,112	\$17,112	\$0	\$0	\$0		\$0	\$0
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	\$760,658	\$10,050		\$781,549				\$30,941
Cost of Living	\$0	\$0				\$0	\$0	\$0
SUBTOTAL	\$27,732,270	\$2,884,261	\$17,871,511	\$1,656,835	\$85,000	\$6,635,347	\$1,663,551	\$669,990
Less Transfers	\$6,635,347							
TOTAL Budget Expenditures	\$21,096,923							

Sources of Revenue

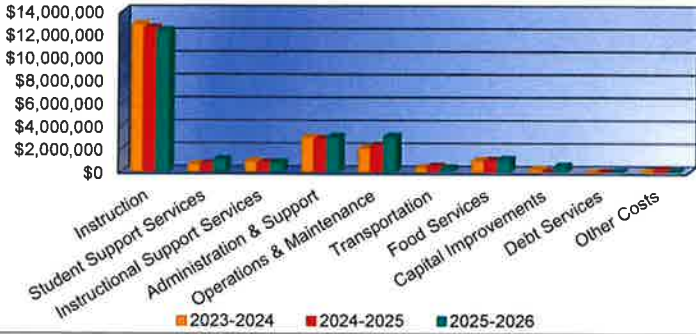
	2023-2024	2024-2025	2025-2026
State Revenues	16,432,766	16,884,720	17,871,511
Federal Revenues	3,547,865	1,992,472	1,656,835
Local Revenues ¹	1,975,160	2,299,771	1,748,551
Total Revenues	21,955,791	21,176,963	21,276,897
Revenues Per Pupil	17,319	17,181	16,571

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

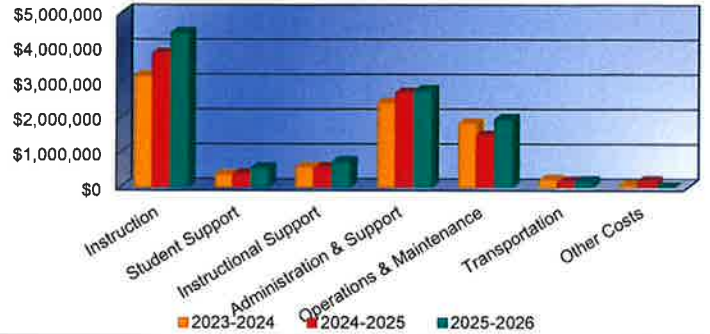
Note: Effective July 1, 2014 (2014-2015 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as State Foundation (General State) Aid.

USD 503 - Parsons

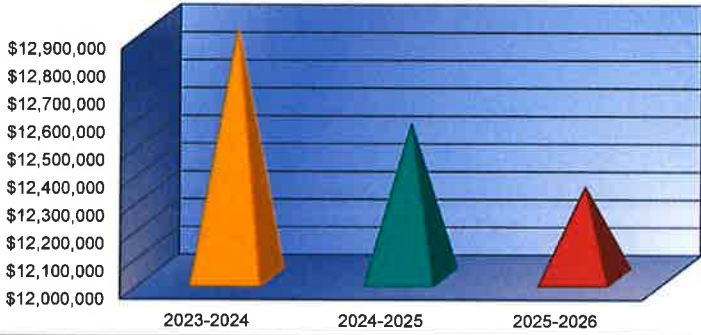
Summary of Total Expenditures by Function (All Funds)



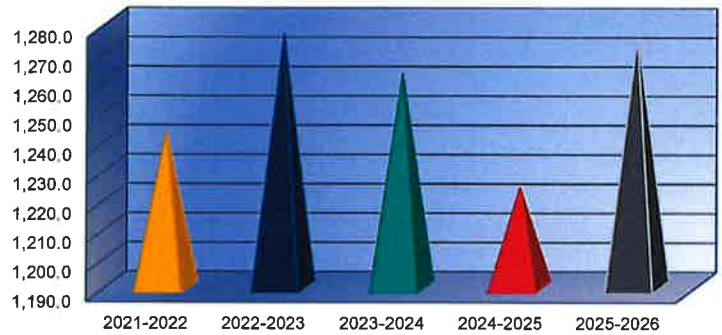
General and Supplemental General Fund Expenditures by Function



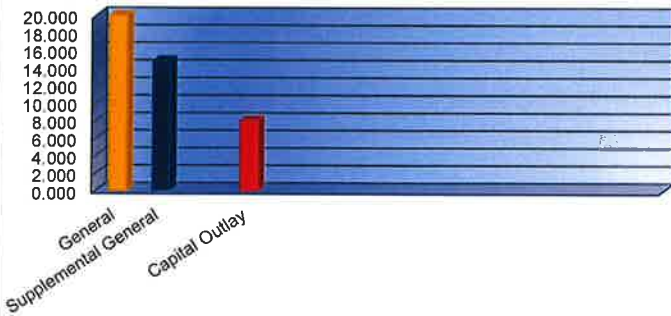
Instruction Expenditures



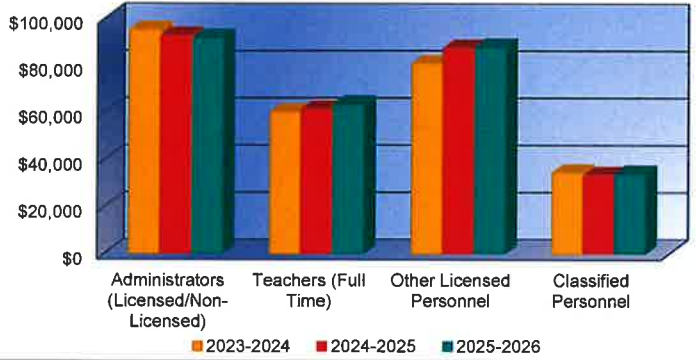
FTE Enrollment for Budget Authority



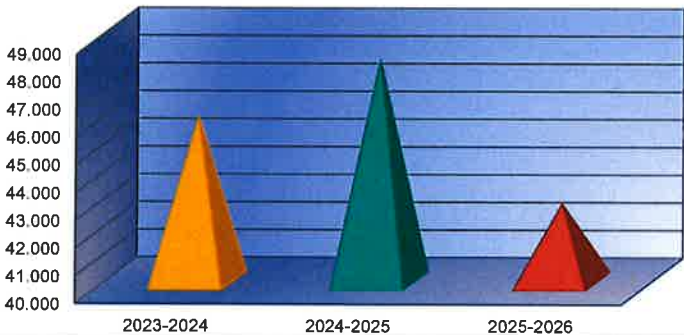
Mill Rates by Fund



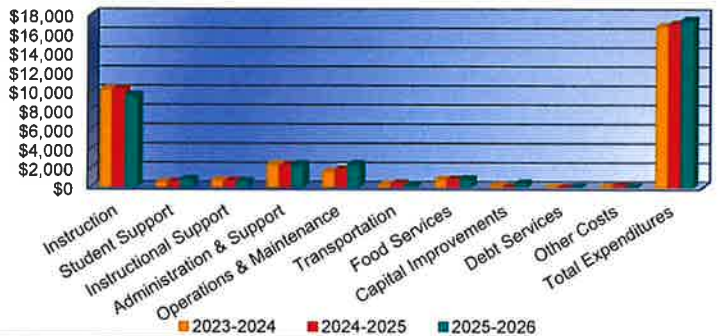
Average Salary



Total USD Mill Rate



Amount Per Pupil By Function (All Funds)



USD 503 Parsons District Schools

DISTRICT BUDGET 2025-2026

USD 503

Labette County

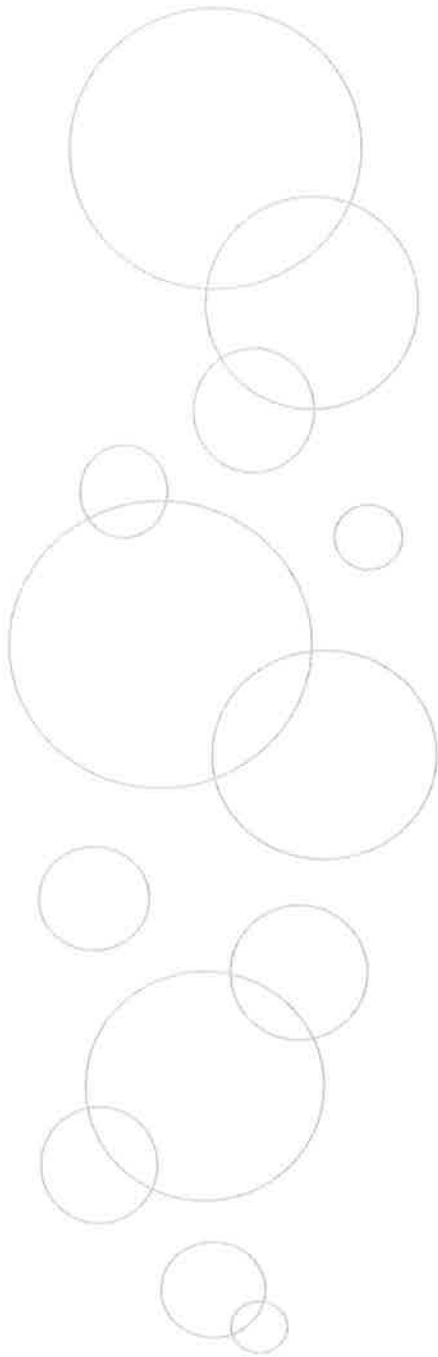


TABLE OF CONTENTS ○ CODING EXPENDITURES ○ DEFINITIONS OF FUNDS

Table of Contents

District Budget

- Code 01Certificate Page – shows adopted budget, expenditures and tax to be levied, and computation of delinquency
- Code 02.....Resolutions for levy limits for tax funds (capital outlay, adult ed, historical museum, recreation commission)
- Code 04.....Worksheet showing tax levy (motor vehicle, recreational vehicle, delinquency, estimates)
- Code 05.....Statement of Indebtedness (bond and interest – bonds issued, interest and principal)
- Code 05aStatement of conditional lease, lease purchase and certificate of participation (payments and int.)
- Code 06.....General Fund – Unencumbered cash balance; Revenue (local, county, state and federal)
General Fund – Expenditures such as salaries, benefits, textbooks, supplies, operations and maintenance, etc.
- Code 07.....Federal Funds – Unencumbered cash balance; Revenue - federal grants such as Title I, II, and IV
Federal Funds – Expenditures such as salaries, benefits, textbooks, supplies, purchased services, etc.
- Code 08.....Supplemental General (Local Option Budget) Revenue (local, county, state); tax levied
Supplemental General (Local Option Budget) Expenditures such as salaries, supplies, equipment, repairs and maintenance, communication services, and transfers to other funds
- Code 11Preschool-Aged At-Risk – Revenue (local, federal)
Preschool-Aged At-Risk – Expenditures such as salaries, benefits, textbooks and supplies
- Code 13.....At-Risk Education Fund – Revenue (local, federal)
At-Risk Education Fund – Expenditures such as salaries, benefits, textbooks, and supplies
- Code 14.....Bilingual Education – Revenue (local, federal)
Bilingual Education – Expenditures such as salaries, purchased services, and supplies
- Code 15.....Virtual Education – Revenue (local)
Virtual Education – Expenditures such as salaries, benefits, textbooks, supplies, operations and maintenance, etc.
- Code 16.....Capital Outlay – Revenue [local, county, federal (impact aid construction)]
Capital Outlay – Expenditures – equipment and furnishings, buses, property, repair and remodeling, etc.
- Code 18.....Driver Training – Revenue (local, state)
Driver Training – Expenditures such as salaries, supplies, equipment, etc.
- Code 22.....Extraordinary School Program – Revenue (local, federal)
Extraordinary School Program - Expenditures such as salaries, purchased services, and supplies, etc.
- Code 24.....Food Service – Revenue (local, state, federal), and expenditures for salaries, supplies, equipment, etc.
- Code 26.....Professional Development – Revenue (local, state, federal), and expenditures for support services, salaries, supplies, equipment, etc.
- Code 28.....Parents Education – Revenue (local, state, federal), and expenditures for support services, salaries, supplies, equipment, etc.
- Code 29Summer School – Revenue (local, federal)
Summer School – instruction, salaries, supplies, equipment, energy, etc.
- Code 30.....Special Education – Revenue (local, state, federal)
Special Education – Expenditures such as salaries, purchased services, property, supplies, equipment, student transportation, etc.
- Code 34.....Career and Postsecondary Education – Revenue (local, federal)
Career and Postsecondary Education – Expenditures such as salaries, purchased services, supplies, and equipment
- Code 35.....Gifts and Grants – Revenue (local, state), and expenditures for miscellaneous grants and donations
- Code 42.....Special Liability Expense – Revenue (local, county) and expenditures
- Code 47.....Special Reserve Fund – Revenue (local) and expenditures for health care services, life insurance, etc.
- Code 51KPERs – Revenue (state); Expenditures such as employee benefits
- Code 53.....Contingency Reserve – Revenue (transfer from general)
Contingency Reserve – Expenditures such as salaries, supplies, equipment, property services, etc.
- Code 55.....Textbook & Student Material Revolving – Revenue (local) and expenditures for textbooks, musical equipment, materials and supplies, etc.

Table of Contents con't

Code 56.....Activity Fund – Revenue (local) and expenditures for activities in which pupils may participate directly or indirectly. This does not include student organizations or clubs.

Code 62.....Bond and Interest (USD) #1 – Revenue (local, county, state) and expenditures for principal and interest

Code 63.....Bond and Interest (USD) #2 – Revenue (local, county, state) and expenditures for principal and interest

Code 99.....Notice of Hearing (published in newspaper) is a summary showing operating funds and total expenditures, special education cooperative, total taxes levied and estimated tax rate. Other line items include library board, recreation commission, assessed valuation, lease purchase principle, and total USD debt.

Revenue NeutralThis "Revenue Neutral Tax Rate" form is required to be published in the local paper if Taxes Levied for the budget year exceed the revenue neutral rate.

Average SalaryThis page provides FTE and average salaries for administrators, teachers, licensed personnel, and substitutes.

Budget Profile

Page 1Budget general information: general information about the community, contact information for board members, names of key staff (administrators, business office and board clerk), and district accomplishments and challenges

Page 2Supplemental information for tables in Summary of Expenditures

Page 4KSDE DATA CENTRAL – Kansas Education Data Reporting Services

- Kansas State Building Report Card – Aggregate performance and demographic data related to district and buildings within the State. (Postsecondary, graduation, dropout, attendance, ACT scores, etc.)
- Kansas K-12 Reports – Information on counties, districts, and schools in the State. (Building, district or state totals for attendance, enrollment, staff, graduates/dropouts, suspension/expulsion, etc.)
- School Finance Reports – Budget documents, Comparative Performance and Fiscal System [CPFS], School Finance Reports Warehouse. (Certified personnel, enrollment, dropouts, graduates, salary reports)

Summary of expenditures (Sumexpen.xlsx) – Tables and graphs illustrate a 3-year comparison of expenditures by function, FTE enrollment, low-income students, mill rates by fund, assessed valuation and bonded indebtedness.

Budget At A Glance

Page 2Summary of Total Expenditures by function (all funds)

Page 3Total Expenditures by Function (all funds)

Page 4Total Expenditures Amount Per Pupil by Function (all funds)

Page 5Summary of General and Supplemental General Fund Expenditures

Page 6Instruction Expenditures

Page 7Sources of Revenue (state, federal and local) and proposed budget for current year

Page 8Enrollment and Low-Income Students

Page 9Mill Rates by Fund

Page 10Assessed Valuation and Bonded Indebtedness

Page 11Average Salary - This page provides FTE and average salaries for administrators, teachers, licensed personnel, and substitutes.

Page 12KSDE DATA CENTRAL – Kansas Education Data Reporting Services

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One-Page Summary

This provides a summary of charts combined on one page.

Coding Expenditures in the Budget Document

(Definitions for Functions, Sub-functions, Objects)

Funds in the USD budget document have a general definition as currently used under Kansas law, which would include such funds as general, career and postsecondary education, special education, etc. Within each fund there will be a breakdown by function, sub-function, object and sub-object. This document will explain what expenditures should be charged under which code.

Additional information can be found in the [Accounting Handbook](#) which is available on the KSDE School Finance website (located under Guidelines).

This handbook explains in detail how functions, sub-functions and objects are used to break down expenditures on each of the funds and includes a section with Guidelines for Activity Funds.

Coding the USD Budget Document

Funds will have the general definition as currently used under Kansas law, which would include such funds as general, career and postsecondary education, special education, etc. Within each fund there is a breakdown of five major functions performed by school personnel or activity. These five major functions include instruction, support services, operation of non-instructional services, facilities acquisition and construction services, and other outlays such as debt service and fund transfers.

Functions are further broken down into sub-functions, service areas and areas of responsibility. The major sub-functions fall under the support services. The services include student support, instructional support, general administration, school administration, operations and maintenance, and other support services. Each of these levels consists of activities that have somewhat the same general operational objectives. Furthermore, categories of activities comprising each of these divisions and subdivisions are grouped according to the principle that the activities can be combined, compared, and are related.

For example:

Function	2000	Support Services
Sub-function	2300	General Administration
Service area	2310	Board of Education Services
Area of responsibility services	2313	Board Treasurer

An effort has been made to group together functions in relation to the magnitude of expenditures typically found in the LEA. This grouping corresponds to the categories most frequently requested in reporting to external authorities, especially the federal government. The numbering code for functions are always in even thousands, such as 1000; 2000; 3000; etc.

Within each function or sub-function there will be a breakdown of expenditures that will be **object** codes. Examples of object codes would be salaries, employee benefits, purchased professional and technical services, purchased property services, other purchased services, supplies and equipment. The object codes may have a further breakdown by different types of expenditures under each object code. For example, salaries could be further broken down into salaries for teachers and other salaries for instruction.

Below are definitions taken from the KSDE [Accounting Handbook](#) explaining what expenditures should be charged under which code.

FUNCTION DEFINITIONS**EXPENDITURES**

Code**1000 Instruction**

Includes the activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. This includes expenditures formerly reported under 3400 Student Activities. Teaching may also be provided through some other approved medium such as two-way interactive video, television, radio, telephone, and correspondence. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching machines, etc.) which assist in the instructional process.

Include only regular and part-time teachers, teacher aides or assistants, homebound teachers, hospital-based teachers, substitute teachers, and teachers on sabbatical leave. If pro-ration of expenditure is not possible for department chairpersons who also teach, include department chairpersons who also teach in instruction. Full-time department chairperson's expenditure should be included only in 2490.

2000 Support Services

Support services provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. These services exist to fulfill the objectives of instruction, community services and enterprise programs, rather than as entities within themselves.

The sub-function of this function includes Student Support Services, Instructional Staff Support Services, General Administration, School Administration, Business, Operation and Maintenance of Plant Services, Student Transportation, Central Support, and Other Support.

3000 Operation of Non-Instructional Services

Activities concerned with providing non-instructional services to students, staff or the community. This would include such activities as food service operations, enterprise operations (such as LEA bookstores) and community services (such as recreation, public library, and historical museum).

4000 Facilities Acquisition and Construction Service

Activities concerned with acquiring land and buildings; remodeling buildings; constructing buildings and additions to buildings; initially installing or extending service systems and other built-in equipment; and improving sites.

5000 Debt Service

Several outlays of governmental funds are not properly classified as expenditures but still require budgetary or accounting control. These are classified under Debt Service. Activities related to servicing the long-term debt of the school district, including payments of both principal and interest. This function should be used to account for bond interest payments, retirement of bonded debt, capital lease payments and other long-term notes. Interest in short-term notes or loans is charged to function 2513.

SUBFUNCTION DEFINITIONS**EXPENDITURES**

Definition - A sub-function is the next level of accounting breakdown under the functions.
Example: For 2000 – Support Services function this would look as follows:

Code**2000 Support Services**

- 2100 Student Support Services
- 2200 Instructional Staff Support Services
- 2300 General Administration
- 2400 School Administration
- 2500 Central Services
- 2600 Operation and Maintenance of Plant Services
- 2700 Student Transportation Services
- 2900 Other Support Services

The numbering code for the main sub-functions is hundreds in the last 3 digits such as 2100, 2200, etc.; 3100, 3200, etc. Further breakdown below the main sub-functions will continue such as:

2110
2111
2112

There are no sub-functions for 1000 - Instruction function category.

OBJECT DEFINITIONS

EXPENDITURES

The final breakdown of expenditures is called object codes. The object codes include such expenditures as salaries, employee benefits, purchased services, supplies and equipment. A detailed breakdown of object codes is provided for those schools that would like a further breakdown.

You will notice in the budget document there will be numerous breakdowns of the major object codes. Whenever there is a breakdown of the major codes, we will list an "Other" expenditure category. All other expenditures which do not fall into one of the categories listed on the budget document should be placed in the OTHER category. For example, in the General Fund for 1000 - Instruction, the 600-object code for supplies has a breakdown: 610 - General Supplies, 644 - Textbooks and 680 - Miscellaneous Supplies. All other expenditures under the 600 series such as 620, 630, 640, 650, 660 and 670 will be listed under the category 680 - Miscellaneous Supplies. This same concept will hold true for other object codes.

Listed below are the nine major object codes and their definitions:

Code

- 100 Personal Services - Salaries** - Amounts paid to all employees of the district. This includes gross salary for personal services rendered while in the payroll of the district and insurance payments reduced under section 125 plan.
- 200 Employee Benefits** - Amounts paid by the district in behalf of employees; these amounts are not included in the gross salary but are in addition to that amount. Such payments are fringe payments and, while not paid directly to employees, nevertheless they are part of the cost of personal services. *Used with all functions except 5000 - Debt Service.*
- 300 Purchased Professional and Technical Services** - Services which by their nature can be performed only by people or firms with specialized skills and knowledge. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, etc.
- 400 Purchased Property Services** - Services purchased to operate, repair, maintain, and rent property owned or used by the district. *These services are performed by people other than district employees.*
- 500 Other Purchased Services** - Amounts paid for services rendered by organizations or personnel not on the payroll of the district (separate from Professional and Technical Services or Property Services). While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.
- 600 Supplies and Materials** - Amounts paid for items that are consumed, worn out, or deteriorated through use.
- 700 Property** - Expenditures for acquiring fixed assets, including land or existing buildings; improvements of grounds; initial equipment; additional equipment; and replacement of equipment.
- 800 Debt Service & Miscellaneous** - Amounts paid for goods and services not otherwise classified above.
- 900 Other Uses of Funds (Appropriated Funds Only)** - This series of codes is used to classify transactions which are not properly recorded as expenditures to the LEA but require budgetary or accounting control. These include redemption of principal and interest in long-term debt and fund transfers. *Used with governmental funds only.*

FUNDS

Description

- **General Fund, Supplemental General Fund** (i.e. Local Option Budget or LOB)
Accounts for all financial resources of the LEA except those required to be accounted for in another fund.
- **Special Revenue Funds** (Includes: Adult Education, Special Liability Expense, Adult Supplemental Education, Bilingual Education, Virtual Education, Driver Training, Professional Development, Parent Education Program, Summer School, Special Education, Career and Postsecondary Education, Textbook & Student Materials Revolving Fund, Capital Outlay Fund, Extraordinary School Program, Food Service, Extraordinary Growth Facility, Coop Special Education, Federal Funds, Preschool-Aged At-Risk, At-Risk Education Fund, KPERS, and Cost of Living).

Account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes. Special revenue funds may include restricted state or federal grants-in-aid, restricted tax levies.

A separate fund may be used for each restricted source, or one fund may be used supplemented by the dimension Project/Reporting code.
- **Capital Project Funds**
Account for bond proceeds used to acquire or construct major capital facilities.
- **Debt Service Funds** (Includes: Bond & Interest, Special Assessment, No-Fund Warrants and Temporary Notes)
Account for the accumulation of resources for, and the payment of general debt, principal and interest.
- **Trust and Agency Funds** (Includes: Recreation Commission, Recreation Commission Employees Benefit, Library Board, Library Board Employees Benefit, Historical Museum, School Retirement, Special Reserve Fund, Contingency Reserve Fund, and Gifts and Grants.)

ACCOUNT GROUPS

The following are not funds, and therefore, do not report operations like the general fund or a special reserve fund:

General Fixed Asset Accounts

All a governmental unit's fixed assets which are not recorded in an enterprise, internal service, or trust fund, should be recorded in the General Fixed Assets Account Group. It is essential that a list of the district's fixed assets be maintained to help ensure accountability.

General Long-Term Debt Account Group

All a governmental unit's long-term debt that is not recorded in an enterprise, internal service, or trust fund, should be recorded in the General Long-Term Debt Account Group. It is essentially a list of the district's debt that has not matured (i.e. general obligation bonds, temporary notes, and no-fund warrants). It would also include liabilities for certain compensated absences (i.e. vacation and sick leave) and other claims and judgments against the district.

On the [School Finance website](#) (Guidelines and Manuals screen), download the [Activity Fund Guidelines handbook](#) for guidance to establish and maintain control over activity funds. Three types of activity funds are listed below:

- **Student Activity Funds:** Student Activity Funds consist of those activities that revolve around a student organization (FFA, FHA, Debate, Marching Band, etc.).
- **District Activity Funds:** District Activity Funds consist of co-curricular activities that have student participation in the activity, but are administered by the district (i.e., athletic events, music concerts, plays, book fair, etc.).
- **Non-Activity Funds:** Non-Activity Funds are collected at the building level and include fee funds, sales tax money, revolving funds, and petty cash.

CERTIFICATE
TO THE CLERK of Labette County, State of Kansas
We, the undersigned, duly elected, qualified and acting officers of
Unified School District 503

certify that: (1) the hearing mentioned in the attached proof of publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2025-2026; and (3) the Amount(s) of 2025 Tax to be Levied are within statutory limitations.

TABLE OF CONTENTS	2025-2026 Adopted Budget				
	K.S.A.	Code 01 Line	1 Expenditures	2 2025 Tax to be Levied	3 County Clerk's Use Certified Mill Rate
General ¹	72-5142	06	12,943,563	875,508	20.000 ²
Federal Funds	12-1663	07	791,599		
Supplemental General (LOB) ³	72-5147	08	4,305,512	965,610	
Adult Education	74-32,259	10	0	0	
Preschool-Aged At-Risk	72-5154	11	119,543		
Adult Supplemental Education	74-32,261	12	0		
At Risk Education Fund	72-5153	13	3,562,190		
Bilingual Education	72-3613	14	7,751		
Virtual Education	72-3715	15	39,000		
Capital Outlay	72-53, 113	16	1,674,258	521,908	
Driver Training	72-5163	18	12,155		
Declining Enrollment	72-5160	19	0		
Extraordinary School Program	72-3239	22	0		
Food Service	72-5164	24	1,041,779		
Professional Development	72-2552	26	55,000		
Parent Education Program	72-4165	28	0		
Summer School	72-3238	29	0		
Special Education	72-3422	30	2,661,276		
Cost of Living ⁴	72-5159	33	0	0	
Career and Postsecondary Education	72-5162	34	275,755		
Gifts and Grants	72-1142	35	206,336		
Special Liability Expense Fund	72-1179	42	0	0	
Extraordinary Growth Facility	72-5158	45	0	0	
Special Reserve Fund	72-1180	47			
KPERS Special Retirement Contribution	74-4939a	51	1,336,070		
Contingency Reserve	72-5165	53			
Textbook & Student Material Revolving	72-3355	55			
Activity Funds	72-1178	56			
DEBT SERVICE					
Bond and Interest #1	10-113	62	17,112	0	
Bond and Interest #2	10-113	63	0	0	
No Fund Warrant ⁵	79-2939	66	0	0	
Special Assessment	12-6a10	67	0	0	
Temporary Note	72-5457	68	0	0	

1. The amount computed on Form 150 is the limit of the 2025-2026 General Fund Expenditures.

2. The General Fund levy must be 20 mills. County clerks can't change this levy.

3. Date of Resolution ADOPTED to exceed 32.3 % 3/21/2022 authorizing 33.00% expires 9999
Date of ELECTION to exceed 32.3 % _____ authorizing 0.00% expires _____

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

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

TABLE OF CONTENTS	K.S.A.	Code 01 Line	2025-2026 Adopted Budget		3 County Clerk's Use Certified Mill Rate
			1 Expenditures	2 2025 Tax to be Levied	
COOPERATIVES					
Special Education	72-3412	78	0		
Total USD		100	29,048,899	2,363,026	
OTHER					
Historical Museum	12-1684	80	0	0	
Public Library Board	72-1420	82	0	0	
Public Library Board Emp Bnfts	12-16,102	83	0	0	
Recreation Commission	12-1927	84	587,355	513,109	
Rec Comm Emp Bnfts & Spec Liab	12-1928/75-6110	86	100,473	101,510	
Total Other		105	687,828	614,619	

<u>Municipal Accounting Use Only</u>
Received _____
Reviewed by _____
Follow-up: Yes _____ No _____

Assisted by: _____

Attest: _____, 2025

Board President

County Clerk

Clerk of the Board

FINAL VALUATION
(County Clerk's Use Only)

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

1. General Fund Assessed Valuation excludes \$75,000 of appraised value on residential property.

Computation of Delinquency

2023 Delinquent Tax Percentage 3.540 % Rate Used in this Budget for 2025-2026 4.000 %

Resolutions of Levy Limits for Tax Funds

1. Capital Outlay

Resolution dated 9/16/2020 authorizing 8.000 mills for 9999 years.

Note: For any new resolutions dated 7-1-2005 and after, the mill rate may not exceed 8 mills in total.

2. Adult Education

Resolution dated _____ authorizing 0.000 mills for 0 years.
(limit 5 years)

3. Historical Museum:

Tax Rate authorized by a petition dated _____ authorizing _____ mills.

4. Public Library:

Resolution dated _____ authorizing _____ mills.

5. Recreation Commission:

Resolution dated 4/10/2023 authorizing 9.000 mills.

Note: The USD must have a copy of the separate recreation commission budget before making this levy.

WORKSHEET I
(Columns 1 through 5 must match Form 110)

Code	Fiscal Year 2025-2026									
	1	2	3	4	5	6	7	8	9	10
Code 04 Line	Actual 2024 Tax Levy	Less 0.9 Allowance for Delinquency	Less 2024 Tax Received in 2024-25	Less Tax Refunded in 2024-25	2024 Tax in Process	Motor Vehicle Tax (includes 16/20M Tax)	Recreational Vehicle Tax	Commercial Vehicle	Amount of 2025 Tax to be Levied	Estimate of 2025 Taxes (1/1/2026 - 6/30/2026)
03	1,295,558	11,660	1,160,463	0	123,435	99,098	989	2,569	965,610	840,081
05	0	0	0	0	0	0	0	0	0	0
10	511,864	4,607	459,956	0	47,301	42,170	420	1,094	521,908	454,060
25	0	0	0	0	0	0	0	0	0	0
30	0	0	0	0	0	0	0	0	0	0
40	0	0	0	0	0	0	0	0	0	0
45	0	0	0	0	0	0	0	0	0	0
50	0	0	0	0	0	0	0	0	0	0
55	0	0	0	0	0	0	0	0	0	0
57	0	0	0	0	0	0	0	0	0	0
60	479,929	4,319	429,884	0	45,726	39,516	394	1,024	513,109	446,405
65	95,960	864	85,954	0	9,142	7,907	79	205	101,510	88,314
70	0	0	0	0	0	0	0	0	0	0
71	0	0	0	0	0	0	0	0	0	0
75	0	0	0	0	0	0	0	0	0	0
78	0	0	0	0	0	0	0	0	0	0
80	2,383,311	21,450	2,136,257	0	225,604	188,691	1,882	4,892	2,102,137	1,828,860

Adult Education Computation \$65,238,492 Assessed Valuation 0.000 Adult Education Mill Levy 0.000 = \$0 Taxes to be Levied

Capital Outlay Computation \$65,238,492 Assessed Valuation 8.000 Capital Outlay Mill Levy 8.000 = \$521,908 Taxes to be Levied

Tax Collection Ratio for 2024 89.634 %

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	0	0	0
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 Local Sources				
1300 Tuition				
1312 Individuals (out of district)	30			
1320 Other School District/Govt Sources (in-state)	40			
1330 Other School District/Govt Sources	45			
1410 Transportation Fees (reimbursement)	47			
1700 Student Activities (reimbursement)	50			
1900 Other Revenue from Local Source				
1910 User Charges (reimbursement)	55		854	
1980 Reimbursements	60	49,221	43,607	
1985 State Aid Reimbursements	65	2,000	5,954	
1990 Miscellaneous	67			
3000 State Sources				
3110 State Foundation Aid	95	10,472,758	10,766,552	11,288,525
3130 Mineral Production Tax	115	19	2	
3205 Special Education Aid	120	1,342,285	1,434,749	1,655,038
RESOURCES AVAILABLE	170	11,866,283	12,251,718	12,943,563
Total Expenditures & Transfers	175	11,866,283	12,251,718	12,943,563
Unencumbered Cash Balance (June 30)	190	0	0	

Budget Line 190: Line 170 minus Line 175

Budget Line 65: Include Psychiatric Residential Treatment Centers (PRTF)/Juvenile Detention Centers (JDC)/Flint Hills Job Corps payments, Teacher Mentoring Program payments, National Board Licensed Teacher payments, and Career & Technical Education state aid (for students earning an industry recognized credential in a high-need occupation).

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	1,847,085	2,261,750	2,654,994
120 Non-Licensed	215	84,003	150,441	211,277
200 Employee Benefits				
210 Insurance (employee)	220	678,063	761,914	816,038
220 Social Security	225	191,358	179,375	195,606
290 Other	230	41,543	21,895	45,626
300 Purchased Professional & Tech Serv	235	5,974	16,130	18,214
400 Purchased Property Services	237	55,652	57,843	48,259
500 Other Purchased Services				
560 Tuition				
561 Tuition/Other State LEA's	240			
562 Tuition/Other Out-of-State LEA's	245			
563 Tuition/Private Sources	250			
590 Other	255		11,796	12,000

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
600 Supplies				
610 General Supplemental (teaching)	260			
644 Textbooks	265	2,369	2,452	167,000
650 Supplies (technology related)	267		22,317	28,602
680 Miscellaneous Supplies	270	171,073	183,030	203,053
700 Property (equipment & furnishings)	275	6,546	569	5,000
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	196,403	200,170	235,768
120 Non-Licensed	290	59,780	65,189	69,345
200 Employee Benefits				
210 Insurance (employee)	295	49,527	58,578	65,031
220 Social Security	300	18,751	19,377	19,526
290 Other	305			
300 Purchased Professional & Tech Serv	310			130,000
400 Purchased Property Services	313			
500 Other Purchased Services	315		391	
600 Supplies	320	9,113	8,780	10,000
700 Property (equipment & furnishings)	325			
800 Other	330	26,328	26,336	26,328
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335	143,825	136,650	64,000
120 Non-Licensed	340	19,059	19,573	19,620
200 Employee Benefits				
210 Insurance (employee)	345	41,231	37,094	28,501
220 Social Security	350	12,261	11,785	6,802
290 Other	355	40,200		
300 Purchased Professional & Tech Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) & Periodicals	370	15,196	13,956	15,000
650 Technology Supplies	375	38,987	53,316	285,000
680 Miscellaneous Supplies	380			
700 Property (equipment & furnishings)	385	15,980	29,887	20,000
800 Other	390			
2300 General Administration				
100 Salaries				
110 Licensed	395	32,272	336,544	336,544
120 Non-Licensed	400	81,162	75,999	77,569
200 Employee Benefits				
210 Insurance (employee)	405	7,485	21,924	32,472
220 Social Security	410	27,000	30,770	30,869
290 Other	415	53,490	74,040	75,000
300 Purchased Professional & Tech Serv	420			
400 Purchased Property Services	425	6,615	5,628	21,841
500 Other Purchased Services				
520 Insurance	430	55,116	52,035	52,000
530 Communications (phone, postage, etc.)	435	39,130	50,845	54,580
590 Other	440			
600 Supplies	445	50,340	68,034	85,000
700 Property (equipment & furnishings)	450	14,436	16,860	20,000
800 Other	455	43,134	23,743	36,000
2400 School Administration				

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
100 Salaries				
110 Licensed	460	700,262	734,484	734,484
120 Non-Licensed	465	192,200	222,873	224,334
200 Employee Benefits				
210 Insurance (employee)	470	119,408	149,033	142,565
220 Social Security	475	62,503	66,908	67,121
290 Other	480			
300 Purchased Professional & Tech Serv	485			
400 Purchased Property Services	490	6,557	7,102	7,000
500 Other Purchased Services				
530 Communications (phone, postage, etc.)	495	18,574	17,679	18,500
590 Other	500			
600 Supplies	505			
700 Property (equipment & furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Licensed	730			
120 Non-Licensed	735	252,209	372,300	258,665
200 Employee Benefits				
210 Insurance	740	51,946	34,296	55,100
220 Social Security	745	22,672	17,816	19,000
290 Other	750			
300 Purchased Professional & Tech Serv	755	1,500	6,657	7,000
400 Purchased Property Services	760			
500 Other Purchased Services	765			
600 Supplies	770			0
700 Property (equipment & furnishings)	775		40,483	0
800 Other	780			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520			
200 Employee Benefits				
210 Insurance (employee)	525			
220 Social Security	530			
290 Other	535			
300 Purchased Professional & Tech Serv	540			
400 Purchased Property Services				
411 Water/Sewer	545			
420 Cleaning	550			
430 Repairs & Maintenance	555			
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575			
590 Other	580			
600 Supplies				
610 General Supplies	585			
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not school bus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
700 Property (equipment & furnishings)	615			
800 Other	620			
2601 Operations & Maintenance (transportation)				
100 Salaries				
120 Non-Licensed	622			
200 Employee Benefits				
210 Insurance (employee)	623			
220 Social Security	626			
290 Other	628			
300 Purchased Professional & Tech Serv	630			
400 Purchased Property Services	632			
500 Other Purchased Services	634			
600 Supplies				
610 General Supplies	636			
620 Energy				
621 Heating	638			
622 Electricity	640			
626 Motor Fuel (not school bus)	642			
629 Other	644			
680 Miscellaneous Supplies	646			
700 Property (equipment & furnishings)	648			
800 Other	650			
2700 Student Transportation Services				
2720 Supervision				
100 Salaries				
120 Non-Licensed	652			
200 Employee Benefits				
210 Insurance	654			
220 Social Security	656			
290 Other	658			
600 Supplies	660			
730 Equipment	662	37,143		
800 Other	664			
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	666			
200 Employee Benefits				
210 Insurance	668			
220 Social Security	670			
290 Other	672			
442 Rent of Vehicles (lease)	674			
500 Other Purchased Services				
513 Contracting of Bus Services	676			
519 Mileage in Lieu of Trans	678			
520 Insurance	680			
626 Motor Fuel	682			
730 Equipment (including buses)	684			
800 Other	686			
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 Non-Licensed	688			
200 Employee Benefits				
210 Insurance	690			
220 Social Security	692			
290 Other	694			
300 Purchased Professional & Tech Serv	696			
400 Purchased Property Services	698			

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
500 Other Purchased Services	700			
600 Supplies	702			
730 Equipment	704			
800 Other	706			
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Licensed	708			
200 Employee Benefits				
210 Insurance	710			
220 Social Security	712			
290 Other	714			
300 Purchased Professional & Tech Serv	716			
400 Purchased Property Services	718			
500 Other Purchased Services	720			
600 Supplies	722			
730 Equipment	724			
800 Other	726			
2900 Other Support Services				
100 Salaries				
110 Licensed	895			
120 Non-Licensed	900			
200 Employee Benefits				
210 Insurance	905			
220 Social Security	910			
290 Other	915			
300 Purchased Professional & Tech Serv	920			
400 Purchased Property Services	925			
500 Other Purchased Services	930			
600 Supplies	935			
700 Property (equipment & furnishings)	940			
800 Other	945	71,250	176,028	0
3300 Community Services Operations	785			
4300 Architectural & Engineering Services	790			
5200 Transfers				
932 Adult Education	795			
934 Adult Supplemental Education	800			
936 Bilingual Education	805			
937 Virtual Education	807	15,762	16,000	17,000
938 Capital Outlay	810	77,686	0	0
940 Driver Training	815		731	
943 Extraordinary School Program	823			
944 Food Service	825	84,144	117,684	139,000
946 Professional Development	830	61,904	54,500	20,000
948 Parent Education Program	835			
949 Summer School	837			
950 Special Education	840	2,381,034	1,889,373	1,995,000
954 Career & Postsecondary Education	850	279,303	276,980	178,000
960 Special Reserve Fund	853			
963 Special Liability Expense Fund	855			
972 Contingency Reserve	885	275,583	52,272	0
974 Textbook & Student Materials Revolving Fund	889			
976 Preschool-Aged At-Risk	891	83,659	95,338	110,000
978 At-Risk Education Fund	893	2,890,497	2,796,165	2,728,329
TOTAL EXPENDITURES*	---	11,866,283	12,251,718	12,943,563

*Goes to Budget Line 175.

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	-173,416	-164,471	10,050
Cancellation of Prior Year Encumbrances	03			
REVENUES				
4000 FEDERAL SOURCES - GRANTS				
4591 Title I	10	640,090	631,903	626,734
4593 Title II	15	73,686	68,705	73,612
4602 Title IV Part A	22	41,589	41,723	42,377
4607 Title IV Part B	27			
4601 Title III (English Language Acquisition)	60			
4595 ESSER I (CARES Act)	67	0	0	0
4605 ESSER II (CRRSA)	68	136,962	0	0
4606 ESSER III (ARP)	70	1,760,413	339,759	0
4599 Other	75	35,460	0	38,826
RESOURCES AVAILABLE	170	2,514,784	917,619	791,599
TOTAL EXPENDITURES	175	2,679,255	907,569	791,599
UNENCUMBERED CASH BALANCE JUNE 30	190	-164,471	10,050	0

Budget Line 10: Includes programs such as, but not limited to, Migrant and/or Neglected/Delinquent as well as regular allocations.

Budget Line 15: Includes programs such as, but not limited to, Title II-A Supporting Effective Instruction and/or Title II-D Education Technology as well as regular allocations.

Budget Line 22 and 27: Historically Title IV included Part A and Part B. Beginning with 2024-2025 Budget, please separate all three columns accordingly if applicable to your district.

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	941,547	351,646	329,767
120 Non-Licensed	215	694,084	323,258	267,534
200 Employee Benefits				
210 Insurance (Employee)	220			46,000
220 Social Security	225	53,215	45,055	27,036
290 Other	230			
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside the State	245			
563 Tuition/Private Sources	250			
590 Other	255	20,500		
600 Supplies				
610 General Supplemental (Teaching)	260	22,259	29,848	30,000
644 Textbooks	265	143,248	38,125	35,000
650 Supplies (Technology Related)	267			3,000
680 Miscellaneous Supplies	270	21,375		
700 Property (Equipment & Furnishings)	275	99,245	10,093	12,000
800 Other	280			

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335	68,049	62,817	
120 Non-Licensed	340	8,533	0	
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350	5,637	4,959	
290 Other	355			
300 Purchased Professional & Technical Serv	360	11,222	5,632	3,762
400 Purchased Property Services	363			
500 Other Purchased Services	365	41,589		
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380	2,861		
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration				
100 Salaries				
110 Licensed	395			
120 Non-Licensed	400			
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410			
290 Other	415			
300 Purchased Professional & Technical Serv	420			
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (telephone, postage, etc.)	435			
590 Other	440			
600 Supplies	445			
700 Property (Equipment & Furnishings)	450			
800 Other	455			
2400 School Administration				
100 Salaries				
110 Licensed	460			
120 Non-Licensed	465			
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475			
290 Other	480			

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Licensed	680			
120 Non-Licensed	685	26,779	35,000	35,000
200 Employee Benefits				
210 Insurance	690			
220 Social Security	695			
290 Other	700			
300 Purchased Professional & Technical Serv	705			
400 Purchased Property Services	710			
500 Other Purchased Services	715			
600 Supplies	720	7,462		
700 Property (Equipment & Furnishings)	725	479,358		
800 Other	730			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520			
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530			
290 Other	535			
300 Purchased Professional & Technical Serv	540			
400 Purchased Property Services				
411 Water/Sewer	545			
420 Cleaning	550			
430 Repairs & Maintenance	555			
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575			
590 Other	580			
600 Supplies				
610 General Supplies	585			
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not school bus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			
700 Property (Equipment & Furnishings)	615			
800 Other	620			
2700 Student Transportation Services				
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	625	32,292	1,136	2,500

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance	630			
220 Social Security	635			
290 Other	640			
442 Rent of Vehicles (lease)	645			
500 Other Purchased Services				
513 Contracting of Bus Services	650			
519 Mileage in Lieu of Trans	655			
520 Insurance	660			
626 Motor Fuel	665			
730 Equipment (including buses)	670			
800 Other	675			
2900 Other Support Services				
100 Salaries				
110 Licensed	805			
120 Non-Licensed	810			
200 Employee Benefits				
210 Insurance	815			
220 Social Security	820			
290 Other	825			
300 Purchased Professional & Technical Serv	830			
400 Purchased Property Services	835			
500 Other Purchased Services	840			
600 Supplies	845			
700 Property (Equipment & Furnishings)	850			
800 Other	855			
3000 Operation of Non-Instructional Services				
3100 Food Service Operation				
100 Salaries				
110 Licensed	735			
120 Non-Licensed	740			
200 Employee Benefits				
210 Insurance	745			
220 Social Security	750			
290 Other	755			
500 Other Purchased Services				
520 Insurance	760			
570 Food Service Management	765			
590 Other Purchased Services	770			
600 Supplies				
630 Food & Milk	775			
680 Miscellaneous Supplies	780			
700 Property (Equipment & Furnishings)	785			
800 Other	790			
3300 Community Services Operations	795			
4300 Architectural & Engineering Services	800			
4500 New Building Acquisition & Construction	865			
4700 Building Improvements				
100 Salaries				
120 Non-Licensed	870			
200 Fringe Benefits				
210 Insurance	875			
220 Social Security	880			
290 Other	885			
400 Outside Contractors	890			
4900 Other	900			
TOTAL EXPENDITURES*	~~~	2,679,255	907,569	791,599

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				

**Goes to Budget Line 175.*

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	66,146	42,940	261,001
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2022 \$	10	60,001		
2023 \$	15	958,177	89,814	
2024 \$	20		1,160,463	123,435
1140 Delinquent Tax	25			5,833
1410 Transportation Fees	47			
1980 Reimbursements	60			
1990 Miscellaneous	65			
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (Includes 16/20M Tax)	70	119,746	126,029	99,098
2450 Recreational Vehicle Tax	75			989
2460 Commercial Vehicle Tax	77			2,569
2800 In Lieu of Taxes IRBs/Rental Excise	85	2,351	3,288	0
3000 STATE SOURCES				
3140 Supplemental State Aid	95	2,722,546	2,845,747	3,004,817
5000 OTHER				
5253 Transfer From Contingency Reserve	145	52,272	52,272	0
RESOURCES AVAILABLE	170	3,981,239	4,320,553	3,497,742
TOTAL EXPENDITURES & TRANSFERS	175	3,938,299	4,059,552	4,305,512
TAX REQUIRED (175 minus 170)	195			807,770
PERCENT OF COLLECTION	196			87.000 %
TOTAL 2025 TAX REQUIRED (195+196)	197			928,471
Delinquent Tax	200			37,139
AMOUNT OF 2025 TAX TO BE LEVIED (Line 197 + Line 200)	205			965,610
UNENCUMBERED CASH BALANCE JUNE 30	207	42,940	261,001	~~~~~

Budget Line 196: pulls from Form 110, Table 1, Line 2.

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210			
120 Non-Licensed	215		65,086	70,182
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225		4,792	6,712
290 Other	230			
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside the State	245			
563 Tuition/Private Sources	250			
590 Other	255			

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
600 Supplies				
610 General Supplemental (Teaching)	260	106,043	98,374	71,920
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335		10,483	16,762
120 Non-Licensed	340		765	838
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365	50,730		
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375	136,531	178,984	255,281
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385	59,400	75,287	74,618
800 Other	390			
2300 General Administration				
100 Salaries				
110 Licensed	395	310,800		
120 Non-Licensed	400			
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410			
290 Other	415			
300 Purchased Professional & Technical Serv	420			
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (telephone, postage, etc.)	435			
590 Other	440			
600 Supplies	445			
700 Property (Equipment & Furnishings)	450			

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
800 Other	455			
2400 School Administration				
100 Salaries				
110 Licensed	460			
120 Non-Licensed	465			
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475			
290 Other	480			
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Licensed	730			
120 Non-Licensed	735	238,803	241,024	241,259
200 Employee Benefits				
210 Insurance	740	16,240	18,220	27,675
220 Social Security	745	17,455	17,648	17,704
290 Other	750			
300 Purchased Professional & Technical Serv	755			
400 Purchased Property Services	760			
500 Other Purchased Services	765			
600 Supplies	770			
700 Property (Equipment & Furnishings)	775			
800 Other	780			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520	647,418	274,864	475,473
200 Employee Benefits				
210 Insurance (Employee)	525	95,320	31,597	122,587
220 Social Security	530	59,622	41,105	60,698
290 Other	535			
300 Purchased Professional & Technical Serv	540			
400 Purchased Property Services				
411 Water/Sewer	545	58,014	75,173	75,000
420 Cleaning	550			
430 Repairs & Maintenance	555	30,860	43,878	45,000
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570	157,274	149,326	150,000
500 Other Purchased Services				
520 Insurance	575	155,994	224,080	225,000
590 Other	580			
600 Supplies				
610 General Supplies	585	109,186	148,931	150,000
620 Energy				
621 Heating	590	77,127	83,697	95,000
622 Electricity	595	368,613	346,068	365,000
626 Motor Fuel (not school bus)	600	45,097	37,064	45,000
629 Other	605			
680 Miscellaneous Supplies	610			

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	615	25,070		
800 Other	620			
2601 Operations & Maintenance (Transportation)				
100 Salaries				
120 Non-Licensed	622			
200 Employee Benefits				
210 Insurance (Employee)	623			
220 Social Security	626			
290 Other	628			
300 Purchased Professional & Technical Serv	630			
400 Purchased Property Services	632			
500 Other Purchased Services	634			
600 Supplies				
610 General Supplies	636			
620 Energy				
621 Heating	638			
622 Electricity	640			
626 Motor Fuel (not school bus)	642			
629 Other	644			
680 Miscellaneous Supplies	646			
700 Property (Equipment & Furnishings)	648			
800 Other	650		20,299	20,000
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 Non-Licensed	652	122,653	104,421	107,494
200 Employee Benefits				
210 Insurance	654	35,038	50,831	52,101
220 Social Security	656	776		
290 Other	658			
600 Supplies	660	9,335	6,487	10,000
730 Equipment	662	14,748	7,791	8,000
800 Other	664			
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	666			
200 Employee Benefits				
210 Insurance	668			
220 Social Security	670			
290 Other	672			
442 Rent of Vehicles (lease)	674			
500 Other Purchased Services				
513 Contracting of Bus Services	676			
519 Mileage in Lieu of Trans	678			
520 Insurance	680			
626 Motor Fuel	682			
730 Equipment (including buses)	684			
800 Other	686			
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 Non-Licensed	688			
200 Employee Benefits				
210 Insurance	690			
220 Social Security	692			
290 Other	694			
300 Purchased Professional & Technical Serv	696			
400 Purchased Property Services	698			

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
500 Other Purchased Services	700			
600 Supplies	702			
730 Equipment	704			
800 Other	706			
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Licensed	708			
200 Employee Benefits				
210 Insurance	710			
220 Social Security	712			
290 Other	714			
300 Purchased Professional & Technical Serv	716			
400 Purchased Property Services	718			
500 Other Purchased Services	720			
600 Supplies	722			
730 Equipment	724			
800 Other	726			
2900 Other Support Services				
100 Salaries				
110 Licensed	895			
120 Non-Licensed	900			
200 Employee Benefits				
210 Insurance	905			
220 Social Security	910			
290 Other	915			
300 Purchased Professional & Technical Serv	920			
400 Purchased Property Services	925			
500 Other Purchased Services	930			
600 Supplies	935			
700 Property (Equipment & Furnishings)	940			
800 Other	945			
3300 Community Services Operations	785			
4300 Architectural & Engineering Services	790			
5200 TRANSFER TO:				
930 General (not ending balance)	792			
932 Adult Education	795			
934 Adult Suppl Education	800			
936 Bilingual Education	805	30,001	10,500	7,750
937 Virtual Education	810		21,770	22,000
940 Driver Training	815			
943 Extraordinary School Program	823			
944 Food Service	825			0
946 Professional Development	830			27,198
948 Parent Education Program	835			
949 Summer School	837			
950 Special Education	840	7,328	485,929	560,578
954 Career and Postsecondary Education	850	49,223		56,000
960 Special Reserve	853			
963 Special Liability Expense Fund	855			
974 Textbook & Student Materials Revolving	880			
976 Preschool-Aged At-Risk	885	12,530	15,000	15,000
978 At-Risk Education Fund	890	891,070	1,170,078	827,682
TOTAL EXPENDITURES & TRANSFERS*	~~~	3,938,299	4,059,552	4,305,512

*Goes to Budget Line 175.

ADULT EDUCATION	Code 10 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)	18 mo. Financing Required (4)
UNENCUMBERED CASH BALANCE, JULY 1	01		0	0	0
Cancellation of Prior Year Encumbrances	03				
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2022 \$	05				
2023 \$	10				
2024 \$	15		0	0	0
2025 \$	20			0	0
1140 Delinquent Tax	25			0	0
1310 Tuition Individuals-Class Fees	30				0
July - December Estimate	35				
1510 Interest on Idle Funds	40				
1900 Other Revenue From Local Source					
1940 Sale & Rent of Textbook	50				0
July - December Estimate	55				
1990 Miscellaneous	60				0
July - December Estimate	65				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (includes 16/20M Tax)	75			0	0
July - December Estimate	80				0
2450 Recreational Vehicle Tax	85			0	0
July - December Estimate	86				0
2460 Commercial Vehicle Tax	87			0	0
July - December Estimate	88				0
2800 In Lieu of Taxes IRBs/Rental Excise	90			0	0
July - December Estimate	95				0
3000 STATE SOURCES					
3201 Adult Basic Aid	100				0
July - December Estimate	105				
4000 FEDERAL SOURCES					
4540 Adult Education Aid	110				0
July - December Estimate	115				
5000 OTHER					
5206 Transfer From General	120	0	0	0	0
July - December Estimate	125				
5208 Transfer From Supplemental General	130	0	0	0	0
July - December Estimate	135				
5253 Transfer From Contingency Reserve	140	0	0	~~~~~	~~~~~
RESOURCES AVAILABLE	170	0	0	0	0
TOTAL EXPENDITURES & TRANSFERS	175	0	0	0	0
July - December Estimate	180				0
TOTAL OPERATING EXPENDITURE (18 MO)	185				0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0	~~~~~

ADULT EDUCATION	Code 10 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210			
120 Non-Licensed	215			
200 Employmm Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition	240			
590 Other	245			
600 Supplies				
610 General Supplemental (Teaching)	250			
644 Textbooks	255			
650 Supplies (Technology Related)	257			
680 Miscellaneous Supplies	260			
700 Property (Equipment & Furnishings)	265			
800 Other	270			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	275			
120 Non-Licensed	280			
200 Employee Benefits				
210 Insurance (Employee)	285			
220 Social Security	290			
290 Other	295			
300 Purchased Professional & Technical Serv	300			
400 Purchased Property Services	303			
500 Other Purchased Services	305			
600 Supplies	310			
700 Property (Equipment & Furnishings)	315			
800 Other	320			
2200 Instructional Support Staff				
100 Salaries				
110 Licensed	325			
120 Non-Licensed	330			
200 Employee Benefits				
210 Insurance (Employee)	335			
220 Social Security	340			
290 Other	345			
300 Purchased Professional & Technical Serv	350			
400 Purchased Property Services	353			
500 Other Purchased Services	355			
600 Supplies				
640 Books (not textbooks) & Periodicals	360			
650 Technology Supplies	365			
680 Miscellaneous Supplies	370			
700 Property (Equipment & Furnishings)	375			
800 Other	380			
2330 Special Area Administration Services				
100 Salaries				
110 Licensed	385			
120 Non-Licensed	390			

ADULT EDUCATION	Code 10 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance (Employee)	395			
220 Social Security	400			
290 Other	405			
300 Purchased Professional & Technical Serv	410			
400 Purchased Property Services	415			
500 Other Purchased Services	420			
600 Supplies	425			
700 Property (Equipment & Furnishings)	430			
800 Other	435			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	440			
200 Employee Benefits				
210 Insurance (Employee)	445			
220 Social Security	450			
290 Other	455			
300 Purchased Professional & Technical Serv	460			
400 Purchased Property Services	465			
500 Other Purchased Services	470			
600 Supplies				
610 General Supplies	475			
620 Energy				
621 Heating	480			
622 Electricity	485			
626 Motor Fuel (not school bus)	490			
629 Other	495			
680 Miscellaneous Supplies	500			
700 Property (Equipment & Furnishings)	505			
800 Other	510			
TOTAL EXPENDITURES*	~~~	0	0	0

*Goes to Budget Line 175.

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	15,550	15,549	22,338
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05			
1315 Individual (Summer School)	15			
1320 Other School District/Govt Sources (in-state)	25			
1510 Interest on Idle Funds	35			
1700 Student Activities(Reimbursement)	45			
1900 Other Revenue From Local Source				
1990 Miscellaneous	75			
4000 FEDERAL SOURCES				
4590 Other Federal Aid	115			
5000 OTHER				
5206 Transfer From General	135	83,659	95,338	110,000
5208 Transfer From Supplemental General	140	12,530	15,000	15,000
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	111,739	125,887	147,338
TOTAL EXPENDITURES & TRANSFERS	175	96,190	103,549	119,543
UNENCUMBERED CASH BALANCE JUNE 30	190	15,549	22,338	27,795

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	58,450	64,150	65,799
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220	10,720	11,996	12,000
220 Social Security	225	3,891	4,279	7,544
290 Other	230			
300 Purchased Professional & Technical Serv	235	22,000	22,000	23,000
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
590 Other	250			
600 Supplies				
610 General Supplemental (Teaching)	255	1,129	1,124	11,200
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280			
120 Non-Licensed	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	330			
120 Non-Licensed	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books (not textbooks) & Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Licensed	390			
120 Non-Licensed	395			
200 Employee Benefits				
210 Insurance (Employee)	400			
220 Social Security	405			
290 Other	410			
300 Purchased Professional & Technical Serv	415			
500 Other Purchased Services	420			
600 Supplies	425			
700 Property (Equipment & Furnishings)	430			
800 Other	435			
2500 Central Services				
100 Salaries				
110 Licensed	535			
120 Non-Licensed	540			
200 Employee Benefits				
210 Insurance	545			
220 Social Security	550			
290 Other	555			
300 Purchased Professional & Technical Serv	560			
400 Purchased Property Services	565			
500 Other Purchased Services	570			
600 Supplies	575			

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	440			
200 Employee Benefits				
210 Insurance (Employee)	445			
220 Social Security	450			
290 Other	455			
300 Purchased Professional & Technical Serv	460			
400 Purchased Property Services				
411 Water/Sewer	465			
420 Cleaning	470			
430 Repairs & Maintenance	475			
440 Rentals	480			
490 Other	485			
500 Other Purchased Services	490			
600 Supplies				
610 General Supplies	495			
620 Energy				
621 Heating	500			
622 Electricity	505			
626 Motor Fuel (not schoolbus)	510			
629 Other	515			
680 Miscellaneous Supplies	520			
700 Property (Equipment & Furnishings)	525			
800 Other	530			
2700 Student Transportation Services				
120 Non-Licensed Salaries	531			
200 Employee Benefits	532			
800 Other	533			
2900 Other Support Services				
100 Salaries				
110 Licensed	600			
120 Non-Licensed	605			
200 Employee Benefits				
210 Insurance	610			
220 Social Security	615			
290 Other	620			
300 Purchased Professional & Technical Serv	625			
400 Purchased Property Services	630			
500 Other Purchased Services	635			
600 Supplies	640			
700 Property (Equipment & Furnishings)	645			
800 Other	650			
TOTAL EXPENDITURES*	~	96,190	103,549	119,543

*Goes to Budget Line 175.

ADULT SUPPLEMENTARY EDUCATION	Code 12 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1310 Individuals-Class Fees	05			
1510 Interest on Idle Funds	15			
1900 Other Revenue From Local Source				
1940 Sale & Rent of Textbook	25			
1990 Miscellaneous	35			
5000 OTHER				
5206 Transfer From General	45	0	0	0
5208 Transfer From Supplemental General	50	0	0	0
5253 Transfer From Contingency Reserve	55	0	0	~~~~~
RESOURCES AVAILABLE	170	0	0	0
TOTAL EXPENDITURES & TRANSFERS	175	0	0	0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0

ADULT SUPPLEMENTARY EDUCATION	Code 12 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210			
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition	240			
590 Other	245			
600 Supplies				
610 General Supplemental (Teaching)	250			
640 Books (not textbooks) & Periodicals	255			
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280			
120 Non-Licensed	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			

ADULT SUPPLEMENTARY EDUCATION	Code 12 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instructional Support Staff				
100 Salaries				
110 Licensed	330			
120 Non-Licensed	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies	365			
700 Property (Equipment & Furnishings)	370			
800 Other	375			
2400 School Administration				
100 Salaries				
110 Licensed	425			
120 Non-Licensed	430			
200 Employee Benefits				
210 Insurance (Employee)	435			
220 Social Security	440			
290 Other	445			
300 Purchased Professional & Technical Serv	450			
500 Other Purchased Services	455			
600 Supplies	460			
700 Property (Equipment & Furnishings)	465			
800 Other	470			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	475			
200 Employee Benefits				
210 Insurance (Employee)	480			
220 Social Security	485			
290 Other	490			
300 Purchased Professional & Technical Serv	495			
400 Purchased Property Services	500			
500 Other Purchased Services	505			
600 Supplies				
610 General Supplies	510			
620 Energy				
621 Heating	515			
622 Electricity	520			
626 Motor Fuel (not school bus)	525			
629 Other	530			
680 Miscellaneous Supplies	535			
700 Property (Equipment & Furnishings)	540			
800 Other	545			
TOTAL EXPENDITURES*	~~~	0	0	0

*Goes to Budget Line 175.

AT-RISK EDUCATION FUND	Code 13 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	35,858	35,858	6,179
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05			
1315 Individual (Summer School)	15			
1320 Other School District/Govt Sources (in-state)	25			
1510 Interest on Idle Funds	35			
1700 Student Activities(Reimbursement)	45			
1900 Other Revenue From Local Source				
1990 Miscellaneous	75			
4000 FEDERAL SOURCES				
4590 Other Federal Aid	115			
5000 OTHER				
5206 Transfer From General	135	2,890,497	2,796,165	2,728,329
5208 Transfer From Supplemental General	140	891,070	1,170,078	827,682
5253 Transfer From Contingency Reserve	145	0	65,000	~~~~~
RESOURCES AVAILABLE	170	3,817,425	4,067,101	3,562,190
TOTAL EXPENDITURES & TRANSFERS	175	3,781,567	4,060,922	3,562,190
UNENCUMBERED CASH BALANCE JUNE 30	190	35,858	6,179	0

AT-RISK EDUCATION FUND	Code 13 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	2,598,278	2,866,772	1,985,522
120 Non-Licensed	215	506,801	431,375	522,067
200 Employee Benefits				
210 Insurance (Employee)	220	286,257	358,620	314,771
220 Social Security	225	289,740	311,366	241,483
290 Other	230			
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
590 Other	250			
600 Supplies				
610 General Supplemental (Teaching)	255	41,740	40,088	40,000
644 Textbooks	260	0		165,000
650 Supplies (Technology Related)	263	21,599	6,025	5,075
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			

AT-RISK EDUCATION FUND	Code 13 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280	930		133,731
120 Non-Licensed	285			
200 Employee Benefits				
210 Insurance (Employee)	290			19,500
220 Social Security	295			15,530
290 Other	300			
300 Purchased Professional & Technical Serv	305	795	859	900
400 Purchased Property Services	307			
500 Other Purchased Services	310	12,500	37,500	108,611
600 Supplies	315			0
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	330			
120 Non-Licensed	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books (not textbooks) & Periodicals	365	22,927	8,317	10,000
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Licensed	390			
120 Non-Licensed	395			
200 Employee Benefits				
210 Insurance (Employee)	400			
220 Social Security	405			
290 Other	410			
300 Purchased Professional & Technical Serv	415			
500 Other Purchased Services	420			
600 Supplies	425			
700 Property (Equipment & Furnishings)	430			
800 Other	435			
2500 Central Services				
100 Salaries				
110 Licensed	535			
120 Non-Licensed	540			
200 Employee Benefits				
210 Insurance	545			
220 Social Security	550			
290 Other	555			
300 Purchased Professional & Technical Serv	560			
400 Purchased Property Services	565			
500 Other Purchased Services	570			
600 Supplies	575			

AT-RISK EDUCATION FUND		Code 13 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES					
700 Property (Equipment & Furnishings)	580				
800 Other	585				
2600 Operations & Maintenance					
100 Salaries					
120 Non-Licensed	440				
200 Employee Benefits					
210 Insurance (Employee)	445				
220 Social Security	450				
290 Other	455				
300 Purchased Professional & Technical Serv	460				
400 Purchased Property Services					
411 Water/Sewer	465				
420 Cleaning	470				
430 Repairs & Maintenance	475				
440 Rentals	480				
490 Other	485				
500 Other Purchased Services	490				
600 Supplies					
610 General Supplies	495				
620 Energy					
621 Heating	500				
622 Electricity	505				
626 Motor Fuel (not schoolbus)	510				
629 Other	515				
680 Miscellaneous Supplies	520				
700 Property (Equipment & Furnishings)	525				
800 Other	530				
2700 Student Transportation Services					
120 Non-Licensed Salaries	531				
200 Employee Benefits	532				
626 Motor Fuel	590				
800 Other	533				
2900 Other Support Services					
100 Salaries					
110 Licensed	600				
120 Non-Licensed	605				
200 Employee Benefits					
210 Insurance	610				
220 Social Security	615				
290 Other	620				
300 Purchased Professional & Technical Serv	625				
400 Purchased Property Services	630				
500 Other Purchased Services	635				
600 Supplies	640				
700 Property (Equipment & Furnishings)	645				
800 Other	650				
TOTAL EXPENDITURES*	~~~		3,781,567	4,060,922	3,562,190

*Goes to Budget Line 175.

BILINGUAL EDUCATION	Code 14 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	1	1	1
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15			
4000 FEDERAL SOURCES				
4520 Bilingual Aid	35			
4590 Other Federal Aid	40			
5000 OTHER				
5206 Transfer From General	45	0	0	0
5208 Transfer From Supplemental General	50	30,001	10,500	7,750
5253 Transfer From Contingency Reserve	55	0	0	~~~~~
RESOURCES AVAILABLE	170	30,002	10,501	7,751
TOTAL EXPENDITURES & TRANSFERS	175	30,001	10,500	7,751
UNENCUMBERED CASH BALANCE JUNE 30	190	1	1	0

BILINGUAL EDUCATION	Code 14 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	30,001	10,500	7,751
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
564 Payment to Bilingual Education Coop	250			
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260			
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			

BILINGUAL EDUCATION	Code 14 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
290 Other	305			
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instructional Support Staff				
100 Salaries				
110 Licensed	335			
120 Non-Licensed	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2400 School Administration				
100 Salaries				
110 Licensed	395			
120 Non-Licensed	400			
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410			
290 Other	415			
300 Purchased Professional & Technical Serv	420			
500 Other Purchased Services	425			
600 Supplies	430			
700 Property (Equipment & Furnishings)	435			
800 Other	440			
2500 Central Services				
100 Salaries				
110 Licensed	540			
120 Non-Licensed	545			
200 Employee Benefits				
210 Insurance	550			
220 Social Security	555			
290 Other	560			
300 Purchased Professional & Technical Serv	565			
400 Purchased Property Services	570			
500 Other Purchased Services	575			
600 Supplies	580			
700 Property (Equipment & Furnishings)	585			
800 Other	590			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	445			

BILINGUAL EDUCATION	Code 14 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance (Employee)	450			
220 Social Security	455			
290 Other	460			
300 Purchased Professional & Technical Serv	465			
400 Purchased Property Services				
411 Water/Sewer	470			
420 Cleaning	475			
430 Repairs & Maintenance	480			
440 Rentals	485			
490 Other	490			
500 Other Purchased Services	495			
600 Supplies				
610 General Supplies	500			
620 Energy				
621 Heating	505			
622 Electricity	510			
626 Motor Fuel (not school bus)	515			
629 Other	520			
680 Miscellaneous Supplies	525			
700 Property (Equipment & Furnishings)	530			
800 Other	535			
2700 Student Transportation Services				
120 Non-Licensed Salaries	536			
200 Employee Benefits	537			
800 Other	538			
2900 Other Support Services				
100 Salaries				
110 Licensed	600			
120 Non-Licensed	605			
200 Employee Benefits				
210 Insurance	610			
220 Social Security	615			
290 Other	620			
300 Purchased Professional & Technical Serv	625			
400 Purchased Property Services	630			
500 Other Purchased Services	635			
600 Supplies	640			
700 Property (Equipment & Furnishings)	645			
800 Other	650			
TOTAL EXPENDITURES*	~~~	30,001	10,500	7,751

*Goes to Budget Line 175.

VIRTUAL EDUCATION	Code 15 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	6,488	0	0
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1311 Individuals	05			
1320 Other School District/Govt Sources (in-state)	25			
1510 Interest on Idle Funds	35			
1900 Other Revenue From Local Source				
1990 Miscellaneous	75			
5000 OTHER				
5206 Transfer From General	135	15,762	16,000	17,000
5208 Transfer From Supplemental General	140	0	21,770	22,000
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	22,250	37,770	39,000
TOTAL EXPENDITURES & TRANSFERS	175	22,250	37,770	39,000
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0

VIRTUAL EDUCATION	Code 15 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210			
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
564 Payment to Virtual Education Coop	245	22,250	37,770	39,000
590 Other	250			
600 Supplies				
610 General Supplemental (Teaching)	255			
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280			
120 Non-Licensed	285			

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

VIRTUAL EDUCATION	Code 15 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	495			
200 Employee Benefits				
210 Insurance (Employee)	500			
220 Social Security	505			
290 Other	510			
300 Purchased Professional & Technical Serv	515			
400 Purchased Property Services				
411 Water/Sewer	520			
420 Cleaning	525			
430 Repairs & Maintenance	530			
440 Rentals	535			
490 Other	540			
500 Other Purchased Services	545			
600 Supplies				
610 General Supplies	550			
620 Energy				
621 Heating	555			
622 Electricity	560			
626 Motor Fuel (not school bus)	565			
629 Other	570			
680 Miscellaneous Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2900 Other Support Services				
100 Salaries				
110 Licensed	650			
120 Non-Licensed	655			
200 Employee Benefits				
210 Insurance	660			
220 Social Security	665			
290 Other	670			
300 Purchased Professional & Technical Serv	675			
400 Purchased Property Services	680			
500 Other Purchased Services	685			
600 Supplies	690			
700 Property (Equipment & Furnishings)	695			
800 Other	700			
TOTAL EXPENDITURES*	~~~	22,250	37,770	39,000

*Goes to Budget Line 175.

CAPITAL OUTLAY	Code 16 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	613,597	1,131,682	965,322	965,322
Cancellation of Prior Year Encumbrances	03				
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2022 \$	05	25,656			
2023 \$	10	424,849	43,675		
2024 \$	15		459,956	47,301	47,301
2025 \$	20			454,060	521,908
1140 Delinquent Tax	25			2,304	3,455
1510 Interest on Idle Funds	30	62,651	91,391	85,000	85,000
July - December Estimate	35				
1900 Other Revenue From Local Source	40				0
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	55,252	52,331	42,170	42,170
July - December Estimate	60				21,085
2450 Recreational Vehicle Tax	65	415	542	420	420
July - December Estimate	66				210
2460 Commercial Vehicle Tax	67		2,322	1,094	1,094
July - December Estimate	68				547
2600 Other County Revenue	70				0
July - December Estimate	75				
2800 In Lieu of Taxes IRBs/Rental Excise	80			0	0
July - December Estimate	82				0
3000 STATE SOURCES					
3223 Capital Outlay State Aid	87	379,984	422,148	417,526	417,526
4000 FEDERAL SOURCES					
4390 Impact Aid Construction	90				0
July - December Estimate	95				
4590 Other Federal Aid	97				0
5000 OTHER					
5206 Transfer From General	100	77,686	0	0	0
RESOURCES AVAILABLE	170	1,640,090	2,204,047	2,015,197	2,106,038
TOTAL EXPENDITURES & TRANSFERS	175	508,408	1,238,725	1,674,258	1,674,258
July - December Estimate	180	~~~~~	~~~~~	~~~~~	431,780
TOTAL OPERATION EXPENDITURE (18 MO)	185	~~~~~	~~~~~	~~~~~	2,106,038
UNENCUMBERED CASH BALANCE JUNE 30	190	1,131,682	965,322	340,939	~~~~~

CAPITAL OUTLAY	Code 16 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
600 Supplies - Performance Uniforms	205			
650 Supplies - Technology Software	207			
700 Property (Equipment & Furnishings)	210	181,001	175,967	180,000
2000 Support Services				
2100 Student Support Services				
650 Supplies - Technology Software	213			
700 Property (Equipment & Furnishings)	215			
2200 Instructional Support Staff				
650 Supplies - Technology Software	217			
700 Property (Equipment & Furnishings)	220			
2300 General Administration				
650 Supplies - Technology Software	223			
700 Property (Equipment & Furnishings)	225			
2400 School Administration				
650 Supplies - Technology Software	227			
700 Property (Equipment & Furnishings)	230			
2500 Central Services				
100 Salaries				
120 Non-Licensed	236			
200 Employee Benefits				
210 Insurance (Employee)	237			
220 Social Security	238			
290 Other	239			
650 Supplies - Technology Software	233			1,715
700 Property (Equipment & Furnishings)	235		75,857	17,000
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	310		320,274	248,543
200 Employee Benefits				
210 Insurance (Employee)	315		109,146	0
220 Social Security	320		19,399	0
290 Other	325			
300 Purchased Professional & Technical Serv	330			
400 Purchased Property Services				
420 Cleaning	335			
430 Repairs & Maintenance	340	16,105		650,000
440 Rentals	345			
460 Repair of Buildings	350		255,215	250,000
490 Other	355			
500 Other Purchased Services	360			
600 Supplies				
610 General Supplies	363			
650 Supplies - Technology Software	365			160,000
700 Property (Equipment & Furnishings)	240	22,025	38,617	50,000
2700 Transportation				
650 Supplies - Technology Software	370		5,000	0
700 Property (Equipment & Buses)	243	25,800	223,947	92,000
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 Non-Licensed	375			
200 Employee Benefits				
210 Insurance	380			
220 Social Security	385			
290 Other	390			
300 Purchased Professional & Technical Serv	395			
400 Purchased Property Services	400			
500 Other Purchased Services	405			
600 Supplies	410			
650 Supplies - Technology Software	415			
700 Property (Equipment & Furnishings)	420			

CAPITAL OUTLAY	Code 16 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
800 Other	425			
2900 Other Support Services				
650 Supplies - Technology Software	430			
700 Property (Equipment & Furnishings)	250			
4000 Facility Acquisition & Construction Serv				
4100 Land Acquisition	255			
4200 Land Improvement	260			
4300 Architectural & Engineering Services	265			
4500 New Building Acquisition & Construction	275			
4600 Site Improvement	280			
4700 Building Improvements				
100 Salaries				
120 Non-Licensed	286			
200 Fringe Benefits				
210 Insurance	287			
220 Social Security	288			
290 Other	289			
400 Outside Contractors	290	263,477	15,303	25,000
4900 Other	291			
5100 Debt Service				
Capital Outlay Bond				
832 Interest	295			
890 Commission & Postage	300			
831 Principal	305			
TOTAL EXPENDITURES*	~~~	508,408	1,238,725	1,674,258

*Goes to Budget Line 175.

DRIVER TRAINING	Code 18 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	8,200	0	5,778
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15		7,150	
3000 STATE SOURCES				
3208 State Safety Aid	25	7,830	9,715	10,125
3209 Motorcycle Safety Aid	35			0
4000 FEDERAL SOURCES				
4590 Other Federal Aid	40			
5000 OTHER				
5206 Transfer From General	45	0	731	0
5208 Transfer From Supplemental General	50	0	0	0
5253 Transfer from Contingency Reserve	55	0	0	~~~~~
RESOURCES AVAILABLE	170	16,030	17,596	15,903
TOTAL EXPENDITURES & TRANSFERS	175	16,030	11,818	12,155
UNENCUMBERED CASH BALANCE JUNE 30	190	0	5,778	3,748

DRIVER TRAINING	Code 18 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	14,413	9,625	9,625
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220	1,214		
220 Social Security	225		736	750
290 Other	230			
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
590 Other	250			
600 Supplies				
610 General Supplemental (Teaching)	255			
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275	125		
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280			
120 Non-Licensed	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			

DRIVER TRAINING	Code 18 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
290 Other	300			
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instructional Support Staff				
100 Salaries				
110 Licensed	330			
120 Non-Licensed	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books (not textbooks) & Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Licensed	390			
120 Non-Licensed	395			
200 Employee Benefits				
210 Insurance (Employee)	400			
220 Social Security	405			
290 Other	410			
300 Purchased Professional & Technical Serv	415			
500 Other Purchased Services	420			
600 Supplies	425			
700 Property (Equipment & Furnishings)	430			
800 Other	435			
2500 Central Services				
100 Salaries				
110 Licensed	565			
120 Non-Licensed	570			
200 Employee Benefits				
210 Insurance	575			
220 Social Security	580			
290 Other	585			
300 Purchased Professional & Technical Serv	590			
400 Purchased Property Services	595			
500 Other Purchased Services	600			
600 Supplies	605			
700 Property (Equipment & Furnishings)	610			
800 Other	615			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	440			

DRIVER TRAINING	Code 18 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance (Employee)	445			
220 Social Security	450			
290 Other	455			
300 Purchased Professional & Technical Serv	460			
400 Purchased Property Services	465			
500 Other Purchased Services	470			
600 Supplies				
610 General Supplies	475			
620 Energy				
621 Heating	480			
622 Electricity	485			
626 Motor Fuel-not schoolbus	490	278		
629 Other	495			
680 Miscellaneous Supplies	500			
700 Property (Equipment & Furnishings)	505			
800 Other	510			
2650 Vehicle Operations & Maintenance Serv (Not Student Transportation)				
100 Salaries				
120 Non-Licensed	515			
200 Employee Benefits				
210 Insurance	520			
220 Social Security	525			
290 Other	530			
300 Purchased Professional & Technical Serv	535			
442 Rental of Vehicles	540			
520 Insurance	545			300
626 Motor Fuel (not school bus)	550		584	580
700 Property (Equipment & Furnishings)	555		365	400
800 Other	560		508	500
2900 Other Support Services				
100 Salaries				
110 Licensed	630			
120 Non-Licensed	635			
200 Employee Benefits				
210 Insurance	640			
220 Social Security	645			
290 Other	650			
300 Purchased Professional & Technical Serv	655			
400 Purchased Property Services	660			
500 Other Purchased Services	665			
600 Supplies	670			
700 Property (Equipment & Furnishings)	675			
800 Other	680			
TOTAL EXPENDITURES*	~~~	16,030	11,818	12,155

*Goes to Budget Line 175.

DECLINING ENROLLMENT FUND	Code 19 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0
Cancellation of Prior Year Encumbrances	03	~~~~~	~~~~~	
REVENUES				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied 2022 \$	05			
2023 \$	10			
1140 Delinquent Tax	25			
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45			
2450 Recreational Vehicle Tax	55			
2460 Commercial Vehicle Tax	57			
2800 In Lieu of Taxes IRBs/Rental Excise	60			
RESOURCES AVAILABLE	70	0	0	
EXPENDITURES				
5200 Transfer 800 Other 890 State Payment	75			
TOTAL EXPENDITURES & TRANSFERS	175	0	0	0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0
	195	TAX REQUIRED (line 175-line 70)		~~~~~
	200	Delinquent Tax		~~~~~
	205	Amount of 2025 Tax to be Levied		~~~~~

Note: KSA 72-5160 removes authority to levy taxes effective July 1, 2018.

EXTRAORDINARY SCHOOL PROGRAM	Code 22 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1310 Tuition Individual-Class Fees	05			
1510 Interest on Idle Funds	10			
1900 Other Revenue From Local Source	15			
4000 FEDERAL SOURCES				
4590 Other Federal Aid	40			
5000 OTHER				
5206 Transfer From General	85	0	0	0
5208 Transfer From Supplemental General	90	0	0	0
5253 Transfer From Contingency Reserve	95	0	0	~~~~~
RESOURCES AVAILABLE	170	0	0	0
TOTAL EXPENDITURES & TRANSFERS	175	0	0	0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0

EXTRAORDINARY SCHOOL PROGRAM	Code 22 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210			
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/LEA's Out of State	245			
563 Tuition/Private Sources	250			
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260			
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			

EXTRAORDINARY SCHOOL PROGRAM	Code 22 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
290 Other	305			
300 Purchased Professional & Technical Serv	310			
400 Supplies (Technology Related)	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335			
120 Non-Licensed	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2400 School Administration				
100 Salaries				
110 Licensed	450			
120 Non-Licensed	455			
200 Employee Benefits				
210 Insurance (Employee)	460			
220 Social Security	465			
290 Other	470			
300 Purchased Professional & Technical Serv	475			
500 Other Purchased Services	480			
600 Supplies	485			
700 Property (Equipment & Furnishings)	490			
800 Other	495			
2500 Central Services				
100 Salaries				
110 Licensed	595			
120 Non-Licensed	600			
200 Employee Benefits				
210 Insurance	605			
220 Social Security	610			
290 Other	615			
300 Purchased Professional & Technical Serv	620			
400 Purchased Property Services	625			
500 Other Purchased Services	630			
600 Supplies	635			
700 Property (Equipment & Furnishings)	640			
800 Other	645			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	500			

EXTRAORDINARY SCHOOL PROGRAM		12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
Code 22 Line				
EXPENDITURES				
	200 Employee Benefits			
	210 Insurance (Employee)	505		
	220 Social Security	510		
	290 Other	515		
	300 Purchased Professional & Technical Serv	520		
	400 Purchased Property Serv			
	411 Water/Sewer	525		
	420 Cleaning	530		
	430 Repairs & Maintenance	535		
	440 Rentals	540		
	490 Other	545		
	500 Other Purchased Services	550		
	600 Supplies			
	610 General Supplies	555		
	620 Energy			
	621 Heating	560		
	622 Electricity	565		
	626 Motor Fuel (not school bus)	570		
	629 Other	575		
	680 Miscellaneous Supplies	580		
	700 Property (Equipment & Furnishings)	585		
	800 Other	590		
	2900 Other Support Services			
	100 Salaries			
	110 Licensed	650		
	120 Non-Licensed	655		
	200 Employee Benefits			
	210 Insurance	660		
	220 Social Security	665		
	290 Other	670		
	300 Purchased Professional & Technical Serv	675		
	400 Purchased Property Services	680		
	500 Other Purchased Services	685		
	600 Supplies	690		
	700 Property (Equipment & Furnishings)	695		
	800 Other	700		
	TOTAL EXPENDITURES*	~~~	0	0

*Goes to Budget Line 175.

FOOD SERVICE	Code 24 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	138,411	137,350	157,664
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES*				
1510 Interest on Idle Funds	05			
1600 Food Service				
1611 Student Sales (Lunch)	15	28,420	26,165	0
1612 Student Sales (Breakfast)	25			0
1613 Student Sales (Spec Milk)	35			0
1614 Student Sales (Snacks/Supper)	40			0
1620 Adult & Student Sales (Non-Reimbursable Prog)	45	8,687	3,794	0
1990 Miscellaneous	55	3,108		
3000 STATE SOURCES				
3203 School Food Assistance	65	7,271	7,338	5,410
4000 FEDERAL SOURCES				
4550 Child Nutrition Programs	75	817,835	884,756	847,964
4590 Other Federal Aid	80	41,830	4,180	5,000
5000 Other				
5206 Transfer From General	85	84,144	117,684	139,000
5208 Transfer From Supplemental General	90	0	0	0
5253 Transfer From Contingency Reserve	95	0	0	~~~~~
RESOURCES AVAILABLE	170	1,129,706	1,181,267	1,155,038
TOTAL EXPENDITURES & TRANSFERS	175	992,356	1,023,603	1,041,779
UNENCUMBERED CASH BALANCE JUNE 30	190	137,350	157,664	113,259

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

FOOD SERVICE	Code 24 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	210			
200 Employee Benefits				
210 Insurance (Employee)	215			
220 Social Security	220			
290 Other	225			
400 Purchased Property Services				
411 Water/Sewer	230			
490 Other	235			
500 Other Purchased Services	240			
600 Supplies				
610 General Supplies	245			
620 Energy				
621 Heating	250			
622 Electricity	255			
626 Motor Fuel (not school bus)	260			
629 Other	265			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			

FOOD SERVICE	Code 24 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
800 Other	280			
3000 Operation of NonInstructional Services				
3100 Food Service Operation				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290	372,459	391,230	392,037
200 Employee Benefits				
210 Insurance	295	87,394	96,256	98,662
220 Social Security	300	27,119	28,489	28,580
290 Other	305			
500 Other Purchased Services				
520 Insurance	310			
570 Food Service Management	315			
590 Other Purchased Services	320		1,507	1,500
600 Supplies				
630 Food & Milk	325	384,270	388,585	395,000
680 Miscellaneous Supplies	330	31,445	30,424	36,000
700 Property (Equipment & Furnishings)	335			
800 Other	340	89,669	87,112	90,000
TOTAL EXPENDITURES*	~~~	992,356	1,023,603	1,041,779

*Goes to Budget Line 175.

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	3,110	16,623	41,720
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15			
3000 STATE SOURCES				
3204 Professional Development Aid	25	3,864	4,304	0
4000 FEDERAL SOURCES				
4500 Aid	40			
5000 OTHER				
5206 Transfer From General	45	61,904	54,500	20,000
5208 Transfer From Supplemental General	50	0	0	27,198
5253 Transfer From Contingency Reserve	55	0	0	~~~~~
RESOURCES AVAILABLE	170	68,878	75,427	88,918

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
2000 Support Services				
2200 Instr Support Staff				
100 Salaries				
110 Licensed	210			
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional & Technical Serv	235	44,102	32,782	45,000
400 Purchased Property Services	237			
500 Other Purchased Services	240			
600 Supplies				
640 Books (not textbooks) & Periodicals	245			
650 Technology Supplies	250			
680 Miscellaneous Supplies	255			
700 Property (Equipment & Furnishings)	260			
800 Other	265			
2500 Central Services				
100 Salaries				
110 Licensed	270			
120 Non-Licensed	275			
200 Employee Benefits				
210 Insurance	280			
220 Social Security	285			
290 Other	290			
300 Purchased Professional & Technical Serv	295	8,153	925	10,000
400 Purchased Property Services	300			
500 Other Purchased Services	305			
600 Supplies	310			
700 Property (Equipment & Furnishings)	315			

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
800 Other	320			
2900 Other Support Services				
100 Salaries				
110 Licensed	327			
120 Non-Licensed	330			
200 Employee Benefits				
210 Insurance	335			
220 Social Security	340			
290 Other	345			
300 Purchased Professional & Technical Serv	350			
400 Purchased Property Services	355			
500 Other Purchased Services	360			
600 Supplies	365			
700 Property (Equipment & Furnishings)	370			
800 Other	375			
TOTAL EXPENDITURES	175	52,255	33,707	55,000
UNENCUMBERED CASH BALANCE JUNE 30	190	16,623	41,720	33,918

PARENT EDUCATION PROGRAM		12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
Code 28 Line				
UNENCUMBERED CASH BALANCE JULY 1	01		0	0
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1320 Payment from Other school district	05			
1510 Interest on Idle Funds	15			
1900 Other Revenue From Local Source	25			
3000 STATE SOURCES				
3216 Parent Education Aid	35	0	0	
4000 FEDERAL SOURCES				
4500 Aid	45			
5000 OTHER				
5206 Transfer From General	55	0	0	0
5208 Transfer From Supplemental General	50	0	0	0
5253 Transfer From Contingency Reserve	60	0	0	~~~~~
RESOURCES AVAILABLE	170	0	0	0
TOTAL EXPENDITURES & TRANSFERS	175	0	0	0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0

PARENT EDUCATION PROGRAM		12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
Code 28 Line				
EXPENDITURES				
2000 Support Services				
2100 Support Services Student				
100 Salaries				
110 Licensed	210			
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
561 Payment to Other School District	240			
564 Payment to Coops/Interlocal	245			
590 Other	250			
600 Supplies				
640 Books (not textbooks) & Periodicals	255			
650 Technology Supplies	260			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	280			
120 Non-Licensed	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			

PARENT EDUCATION PROGRAM		Code	12 mo.	12 mo.	12 mo.
		28	2023-2024	2024-2025	2025-2026
		Line	Actual	Actual	Budget
			(1)	(2)	(3)
EXPENDITURES					
300 Purchased Professional & Technical Serv	305				
400 Purchased Property Services	307				
500 Other Purchased Services	310				
600 Supplies	315				
700 Property (Equipment & Furnishings)	320				
800 Other	325				
2500 Central Services					
100 Salaries					
110 Licensed	330				
120 Non-Licensed	335				
200 Employee Benefits					
210 Insurance	340				
220 Social Security	345				
290 Other	350				
300 Purchased Professional & Technical Serv	355				
400 Purchased Property Services	360				
500 Other Purchased Services	365				
600 Supplies	370				
700 Property (Equipment & Furnishings)	375				
800 Other	380				
2900 Other Support Services					
100 Salaries					
110 Licensed	390				
120 Non-Licensed	395				
200 Employee Benefits					
210 Insurance	400				
220 Social Security	405				
290 Other	410				
300 Purchased Professional & Technical Serv	415				
400 Purchased Property Services	420				
500 Other Purchased Services	425				
600 Supplies	430				
700 Property (Equipment & Furnishings)	435				
800 Other	440				
TOTAL EXPENDITURES*	~~~		0	0	0

*Goes to Budget Line 175.

SUMMER SCHOOL	Code 29 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1315 Individual (Summer School)	05			
1316 Individuals (Out-of-District)	10			
1320 Other School District in State	15			
1510 Interest on Idle Funds	20			
1990 Miscellaneous	25			
4000 FEDERAL SOURCES				
4590 Other Federal Aid	30			
4599 Summer School Aid	35			
5000 OTHER				
5206 Transfer from General	40	0	0	0
5208 Transfer From Supplemental General	45	0	0	0
5253 Transfer From Contingency Reserve	50	0	0	0
RESOURCES AVAILABLE	170	0	0	0
TOTAL EXPENDITURES & TRANSFERS	175	0	0	0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0

SUMMER SCHOOL	Code 29 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210			
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside State	245			
563 Tuition/Private Sources	250			
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260			
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			

SUMMER SCHOOL	Code 29 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335			
120 Non-Licensed	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2400 School Administration				
100 Salaries				
110 Licensed	460			
120 Non-Licensed	465			
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475			
290 Other	480			
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Serv	490			
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520			
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530			
290 Other	535			
300 Purchased Professional & Technical Serv	540			
400 Purchased Property Services				

SUMMER SCHOOL	Code 29 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
411 Water/Sewer	545			
420 Cleaning	550			
430 Repairs & Maintenance	555			
440 Rentals	560			
460 Repair of Building	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575			
590 Other	580			
600 Supplies				
610 General Supplies	585			
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not school bus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			
700 Property (Equipment & Furnishings)	615			
800 Other	620			
2500 Central Services				
100 Salaries				
110 Licensed	625			
120 Non-Licensed	630			
200 Employee Benefits				
210 Insurance	635			
220 Social Security	640			
290 Other	645			
300 Purchased Professional & Technical Serv	650			
400 Purchased Property Services	655			
500 Other Purchased Services	660			
600 Supplies	665			
700 Property (Equipment & Furnishings)	670			
800 Other	675			
2900 Other Support Services				
100 Salaries				
110 Licensed	690			
120 Non-Licensed	695			
200 Employee Benefits				
210 Insurance	700			
220 Social Security	705			
290 Other	710			
300 Purchased Professional & Technical Serv	715			
400 Purchased Property Services	720			
500 Other Purchased Services	725			
600 Supplies	730			
700 Property (Equipment & Furnishings)	735			
800 Other	740			
3300 Community Services Operations	680			
TOTAL EXPENDITURES*	---	0	0	0

*Goes to Budget Line 175.

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	207,427	313,660	314,009
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15			
1980 Reimbursements	20	54,777	37,197	
3000 STATE SOURCES				
3211 Deaf/Blind	35			
4000 FEDERAL SOURCES				
4310 PL 382 Special Ed (formerly PL:874)	45			
4560 Aid Regular*	55			
4570 Medicaid	60			
4590 Other Reserve Grants in Aid	65			
4595 ESSER I	67			
4605 ESSER II	68			
5000 OTHER				
5206 Transfer From General	75	2,381,034	1,889,373	1,995,000
5208 Transfer From Supplemental General	80	7,328	485,929	560,578
5253 Transfer From Contingency Reserve	85	0	0	~~~~~
RESOURCES AVAILABLE	170	2,650,566	2,726,159	2,869,587
TOTAL EXPENDITURES & TRANSFERS	175	2,336,906	2,412,150	2,661,276
UNENCUMBERED CASH BALANCE JUNE 30	190	313,660	314,009	208,311

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

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210		40	
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225		3	
290 Other	230			
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
564 Payment to Spec Education Coop/Interlocal (Assessments)	250	2,240,191	2,295,807	2,559,162
565 Payment to Spec Education Coop/Interlocal (Flowthrough)	251			
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260			
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			
300 Purchased Professional & Technical Serv	310		4,000	6,000
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330		17,558	0
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335			
120 Non-Licensed	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration				
2330 Special Area Admin Services				
100 Salaries				
110 Licensed	395			
120 Non-Licensed	400			
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410			
290 Other	415			
300 Purchased Professional & Technical Serv	420			
400 Purchased Property Services	425			
500 Other Purchased Services	430			
600 Supplies	435			
700 Property (Equipment & Furnishings)	440			
800 Other	445			
2400 School Administration				
100 Salaries				
110 Licensed	450			
120 Non-Licensed	455			
200 Employee Benefits				
210 Insurance (Employee)	460			
220 Social Security	465			
290 Other	470			
300 Purchased Professional & Technical Serv	475			
500 Other Purchased Services	480			
600 Supplies	485			
700 Property (Equipment & Furnishings)	490			
800 Other	495			
2500 Central Services				
100 Salaries				
110 Licensed	800			
120 Non-Licensed	805			
200 Employee Benefits				
210 Insurance	810			
220 Social Security	815			
290 Other	820			
300 Purchased Professional & Technical Serv	825			
400 Purchased Property Services	830			
500 Other Purchased Services	835			
600 Supplies	840			
700 Property (Equipment & Furnishings)	845			
800 Other	850			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	500			
200 Employee Benefits				
210 Insurance (Employee)	505			
220 Social Security	510			
290 Other	515			
300 Purchased Professional & Technical Serv	520			
400 Purchased Property Services				
411 Water/Sewer	525			
420 Cleaning	530			
430 Repairs & Maintenance	535			

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
440 Rentals	540			
490 Other	545			
500 Other Purchased Services	550			
600 Supplies				
610 General Supplies	555			
620 Energy				
621 Heating	560			
622 Electricity	565			
626 Motor Fuel (not school bus)	570			
629 Other	575			
680 Miscellaneous Supplies	580			
700 Property (Equipment & Furnishings)	585			
800 Other	590			
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 Non-Licensed	595	79,430	75,800	76,021
200 Employee Benefits				
210 Insurance	600	5,883	5,572	5,593
220 Social Security	605			
290 Other	610			
400 Purchased Property Services	615			
600 Supplies	620			
700 Property (Equipment & Furnishings)	625			
800 Other	630			
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	635			
200 Employee Benefits				
210 Insurance	640			
220 Social Security	645			
290 Other	650			
400 Purchased Property Services				
442 Rent of Vehicles (lease)	655			
490 Other	660			
500 Other Purchased Services				
513 Contracting of Bus Services	665			
519 Mileage in Lieu of Trans	670			
520 Insurance	675		3,853	4,000
590 Other Purchased Services	680			
600 Supplies				
626 Motor Fuel	685	11,402	9,517	10,500
680 Miscellaneous Supplies	690			
730 Equip (including buses)	695			
800 Other	700			
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 Non-Licensed	705			
200 Employee Benefits				
210 Insurance	710			
220 Social Security	715			
290 Other	720			
300 Purchased Professional & Technical Serv	725			
400 Purchased Property Services	730			
500 Other Purchased Services	735			
700 Property (Equipment & Furnishings)	740			

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
800 Other	745			
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Licensed	750			
200 Employee Benefits				
210 Insurance	755			
220 Social Security	760			
290 Other	765			
300 Purchased Professional & Technical Serv	770			
400 Purchased Property Services	775			
500 Other Purchased Services	780			
600 Supplies	785			
700 Property (Equipment & Furnishings)	790			
800 Other	795			
2900 Other Support Services				
100 Salaries				
110 Licensed	860			
120 Non-Licensed	865			
200 Employee Benefits				
210 Insurance	870			
220 Social Security	873			
290 Other	880			
300 Purchased Professional & Technical Serv	885			
400 Purchased Property Services	890			
500 Other Purchased Services	895			
600 Supplies	900			
700 Property (Equipment & Furnishings)	905			
800 Other	910			
TOTAL EXPENDITURES*	~~~	2,336,906	2,412,150	2,661,276

*Goes to Budget Line 175.

Code 33 Line	12 mo.	12 mo.	12 mo.
	2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
COST OF LIVING			
UNENCUMBERED CASH BALANCE JULY 1	01		0
Cancellation of Prior Year Encumbrances	03		
REVENUES			
1000 LOCAL SOURCES			
1110 Ad Valorem Tax Levied			
2022 \$	05		
2023 \$	10		
2024 \$	15	0	0
2025 \$	20		0
1140 Delinquent Tax	25		0
2000 COUNTY SOURCES			
2400 Motor Vehicle Tax (includes 16/20M Tax)	45		0
2450 Recreational Vehicle Tax	55		0
2460 Commercial Vehicle Tax	57		0
2800 In Lieu of Taxes IRBs/Rental Excise	60		0
RESOURCES AVAILABLE	70	0	0
EXPENDITURES			
5200 Transfer			
800 Other			
890 State Payment	75		
TOTAL EXPENDITURES & TRANSFERS	175	0	0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0
	195	TAX REQUIRED (Line 175 - Line 70)	
	200	Delinquent Tax	
	205	Amount of 2025 Tax to be Levied	

Budget Line 175: should be the amount the USD is utilizing for Cost of Living weighting per KSA 72-5159.

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	39,607	39,608	44,236
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05			
1315 Individual (Summer School)	15			
1320 Other School District/Govt Sources (in-state)	25			
1510 Interest on Idle Funds	35			
1700 Student Activities (reimbursement)	45			
1900 Other Revenue From Local Source				
1910 User Charges	55			
1940 Sale & Rent of Textbook	65			
1990 Miscellaneous	75			
3000 STATE SOURCES				
3225 CTE Transportation State Aid	80	0	0	0
3240 Other State Grant	90			
4000 FEDERAL SOURCES				
4530 Vocational Aid				
4531 Regular Aid	115			
4532 Special Project Aid	125	22,179	21,446	22,322
4590 Other Federal Aid	130			
5000 OTHER				
5206 Transfer From General	135	279,303	276,980	178,000
5208 Transfer From Supplemental General	140	49,223	0	56,000
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	390,312	338,034	300,558
TOTAL EXPENDITURES & TRANSFERS	175	350,704	293,798	275,755
UNENCUMBERED CASH BALANCE JUNE 30	190	39,608	44,236	24,803

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	199,391	209,829	220,000
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	15,052	15,866	12,500
290 Other	230			
300 Purchased Professional & Technical Serv	235		2,248	3,000
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	2,335	2,690	2,500
564 Payment to Vocational Education Coop	245			
590 Other	250	80		
600 Supplies				
610 General Supplemental (Teaching)	255	111,047	58,563	15,755

CAREER & POSTSECONDARY EDUCATION		Code	12 mo.	12 mo.	12 mo.
		34	2023-2024	2024-2025	2025-2026
		Line	Actual	Actual	Budget
			(1)	(2)	(3)
EXPENDITURES					
644 Textbooks	260			549	1,000
650 Supplies (Technology Related)	263				
680 Miscellaneous Supplies	265	699			1,000
700 Property (Equipment & Furnishings)	270	22,100	4,053		20,000
800 Other	275				
2100 Student Support Services					
100 Salaries					
110 Licensed	280				
120 Non-Licensed	285				
200 Employee Benefits					
210 Insurance (Employee)	290				
220 Social Security	295				
290 Other	300				
300 Purchased Professional & Technical Serv	305				
400 Purchased Property Services	307				
500 Other Purchased Services	310				
600 Supplies	315				
700 Property (Equipment & Furnishings)	320				
800 Other	325				
2200 Instr Support Staff					
100 Salaries					
110 Licensed	330				
120 Non-Licensed	335				
200 Employee Benefits					
210 Insurance (Employee)	340				
220 Social Security	345				
290 Other	350				
300 Purchased Professional & Technical Serv	355				
400 Purchased Property Services	357				
500 Other Purchased Services	360				
600 Supplies					
640 Books (not textbooks) & Periodicals	365				
650 Technology Supplies	370				
680 Miscellaneous Supplies	375				
700 Property (Equipment & Furnishings)	380				
800 Other	385				
2400 School Administration					
100 Salaries					
110 Licensed	445				
120 Non-Licensed	450				
200 Employee Benefits					
210 Insurance (Employee)	455				
220 Social Security	460				
290 Other	465				
300 Purchased Professional & Technical Serv	470				
500 Other Purchased Services	475				
600 Supplies	480				
700 Property (Equipment & Furnishings)	485				
800 Other	490				
2500 Central Services					
100 Salaries					
110 Licensed	590				
120 Non-Licensed	595				
200 Employee Benefits					
210 Insurance	600				
220 Social Security	605				
290 Other	610				

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
300 Purchased Professional & Technical Serv	615			
400 Purchased Property Services	620			
500 Other Purchased Services	625			
600 Supplies	630			
700 Property (Equipment & Furnishings)	635			
800 Other	640			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	495			
200 Employee Benefits				
210 Insurance (Employee)	500			
220 Social Security	505			
290 Other	510			
300 Purchased Professional & Technical Serv	515			
400 Purchased Property Services				
411 Water/Sewer	520			
420 Cleaning	525			
430 Repairs & Maintenance	530			
440 Rentals	535			
490 Other	540			
500 Other Purchased Services	545			
600 Supplies				
610 General Supplies	550			
620 Energy				
621 Heating	555			
622 Electricity	560			
626 Motor Fuel (not schoolbus)	565			
629 Other	570			
680 Miscellaneous Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2700 Student Transportation Services				
120 Non-Licensed	586			
200 Employee Benefits	587			
500 Other Purchased Services				
513 Contracting of Bus Services	596			
520 Insurance	597			
626 Motor Fuel	588			
730 Equipment (including buses)	598			
800 Other	589			
2900 Other Support Services				
100 Salaries				
110 Licensed	650			
120 Non-Licensed	655			
200 Employee Benefits				
210 Insurance	660			
220 Social Security	665			
290 Other	670			
300 Purchased Professional & Technical Serv	675			
400 Purchased Property Services	680			
500 Other Purchased Services	685			
600 Supplies	690			
700 Property (Equipment & Furnishings)	695			
800 Other	700			
TOTAL EXPENDITURES*	~~~	350,704	293,798	275,755

*Goes to Budget Line 175.

		12 mo.	12 mo.	12 mo.
CAREER & POSTSECONDARY EDUCATION		2023-2024	2024-2025	2025-2026
Code	Line	Actual	Actual	Budget
		(1)	(2)	(3)
EXPENDITURES				

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	9,790	354	-19,334
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1700 Student Activities*				
1710 Admissions	10			
1790 Other Student Activity Income	20			
1900 Other Revenue From Local Sources*				
1920 Contributions & Donations	30	54	29,902	30,000
1930 City/County Sales Tax	32			
1990 Miscellaneous	35		24,120	46,508
3000 STATE SOURCES				
3227 Mental Health (School Liaison)	40	191,564	134,174	154,000
3228 Mental Health (Community Mental Health)	45			
3230 Safe & Secure Schools Grant	55		18,578	0
3231 Pre-K Pilot Grant (CIF)	60			
3240 Other State Grant	70			
4000 FEDERAL SOURCES				
4585 Pre-K Pilot Grant (TANF)	80			
4587 Pre-K Pilot Grant (GEER)	85			
4589 Safe & Secure Schools Grant	87			
RESOURCES AVAILABLE	170	201,408	207,128	211,174
TOTAL EXPENDITURES	175	201,054	226,462	206,336
UNENCUMBERED CASH BALANCE JUNE 30	190	354	-19,334	4,838

Note: The only monies reported on this form are funds administered at the district level.

**Include monetary gifts, private grants, and state grants that are administered by the Central Office. Exclude activity funds administered at the building level or federal grants received by the school districts.*

Examples of funds to include:

- Drug prevention grants from cities or counties
- Gifts from booster clubs
- Gifts from individuals
- Gifts from foundations
- Gifts from businesses (includes money from pop sales)
- Gifts/grants from other governmental units not included in the budget.

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210			
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	4,248		
562 Tuition/other LEA's outside the State	245			
563 Tuition/Private Sources	250			

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260	4,956	5,354	6,000
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	137,933	95,436	93,436
120 Non-Licensed	290		16,224	16,500
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300	5,631	8,444	8,450
290 Other	305			
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320		8,953	19,000
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335			
120 Non-Licensed	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) and Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385	286		
800 Other	390			
2300 General Administration				
100 Salaries				
110 Licensed	395			
120 Non-Licensed	400			
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410			
290 Other	415			
300 Purchased Professional & Technical Serv	420			
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (Telephone, postage, etc.)	435			
590 Other	440			
600 Supplies	445			
700 Property (Equipment & Furnishings)	450			
800 Other	455			

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
2400 School Administration				
100 Salaries				
110 Licensed	460			
120 Non-Licensed	465			
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475			
290 Other	480			
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Licensed	680			
120 Non-Licensed	685			
200 Employee Benefits				
210 Insurance	690			
220 Social Security	695			
290 Other	700			
300 Purchased Professional & Technical Serv	705			
400 Purchased Property Services	710			
500 Other Purchased Services	715			
600 Supplies	720			
700 Property (Equipment & Furnishings)	725			
800 Other	730			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520			
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530			
290 Other	535			
300 Purchased Professional & Technical Serv	540			
400 Purchased Property Services				
411 Water/Sewer	545			
420 Cleaning	550			
430 Repairs & Maintenance	555			
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575			
590 Other	580			
600 Supplies				
610 General Supplies	585			
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not schoolbus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	615		18,578	7,850
800 Other	620			
2700 Student Transportation Services				
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	625			
200 Employee Benefits				
210 Insurance	630			
220 Social Security	635			
290 Other	640			
442 Rent of Vehicles (lease)	645			
500 Other Purchased Services				
513 Contracting of Bus Services	650			
519 Mileage in Lieu of Trans	655			
520 Insurance	660			
626 Motor Fuel	665			
730 Equipment (including buses)	670			
800 Other	675			
2900 Other Support Services				
100 Salaries				
110 Licensed	805			
120 Non-Licensed	810			
200 Employee Benefits				
210 Insurance	815			
220 Social Security	820			
290 Other	825			
300 Purchased Professional & Technical Serv	830			
400 Purchased Property Services	835			
500 Other Purchased Services	840			
600 Supplies	845			
700 Property (Equipment & Furnishings)	850			
800 Other	855			
3000 Operation of Noninstructional Services				
3100 Food Service Operation				
100 Salaries				
110 Licensed	735			
120 Non-Licensed	740			
200 Employee Benefits				
210 Insurance	745			
220 Social Security	750			
290 Other	755			
500 Other Purchased Services				
520 Insurance	760			
570 Food Service Management	765			
590 Other Purchased Services	770			
600 Supplies				
630 Food & Milk	775		4,180	1,200
680 Miscellaneous Supplies	780			
700 Property (Equipment & Furnishings)	785			
800 Other	790			
3300 Community Services Operations	795	48,000	69,293	53,900
4300 Architectural & Engineering Services	800			
4700 Building Improvements				
100 Salaries				
120 Non-Licensed	860			

GIFTS & GRANTS (monies not included in other funds)		12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
Code 35 Line				
EXPENDITURES				
	200 Fringe Benefits			
	210 Insurance	865		
	220 Social Security	870		
	290 Other	875		
	400 Outside Contractors	880		
	4900 Other	885		
	TOTAL EXPENDITURES*	~~~ 201,054	226,462	206,336

*Goes to Budget Line 175.

SPECIAL LIABILITY EXPENSE	Code 42 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0	0
Cancellation of Prior Year Encumbrances	03				
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2022 \$	05				
2023 \$	10				
2024 \$	15		0	0	0
2025 \$	20			0	
1140 Delinquent Tax	25			0	0
1510 Interest on Idle Funds	27				0
1900 Other Revenue From Local Source	30				0
July - December Estimate	35				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	40			0	0
July - December Estimate	45				0
2450 Recreational Vehicle Tax	50			0	0
July - December Estimate	55				0
2460 Commercial Vehicle Tax	56			0	0
July - December Estimate	57				0
2800 In Lieu of Taxes IRBs/Rental Excise	60			0	0
July - December Estimate	65				0
5000 OTHER					
5206 Transfer From General	70	0	0	0	0
July - December Estimate	75				
5208 Transfer From Supplemental General	80	0	0	0	0
July - December Estimate	85				
5253 Transfer From Contingency Reserve	90	0	0	~~~~~	~~~~~
RESOURCES AVAILABLE	100	0	0	0	0
EXPENDITURES					
2300 General Administration					
2310 Board of Education Services					
520 Insurance	105				
820 Judgments	110				
890 Other	115				
5200 TRANSFER TO:					
960 Special Reserve Fund	120	0	0	0	
TOTAL EXPENDITURES & TRANSFERS	175	0	0	0	0
July December Estimate	180	~~~~~	~~~~~	~~~~~	
TOTAL OPERATING EXPENDITURE (18 MO)	185	~~~~~	~~~~~	~~~~~	0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0	~~~~~
195 TAX REQUIRED (Line 185 minus Line 100)					0
200 Delinquent Tax					0
205 Amount of 2025 Tax to be Levied					0

SCHOOL RETIREMENT (USD 500 ONLY)	Code 44 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0	0
Cancellation of Prior Year Encumbrances	03				
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2022 \$	05				
2023 \$	10				
2024 \$	15		0	0	0
2025 \$	20			0	
1140 Delinquent Tax	25			0	0
1510 Interest on Idle Funds	30				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45			0	0
July - December Estimate	50				0
2450 Recreational Vehicle Tax	55			0	0
July - December Estimate	56				0
2460 Commercial Vehicle Tax	57			0	0
July - December Estimate	58				0
2800 In Lieu of Taxes IRBs/Rental Excise	60			0	0
July - December Estimate	65				0
RESOURCES AVAILABLE	70	0	0	0	0
EXPENDITURES					
1000 Instruction					
200 Employee Benefits					
230 Retirement Appropriation	75				
TOTAL EXPENDITURES	175	0	0	0	0
July - December Estimate	180	~~~~~	~~~~~	~~~~~	~~~~~
TOTAL OPERATING EXPENDITURE (18 MO)	185	~~~~~	~~~~~	~~~~~	0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 70)			0
	200	Delinquent Tax			0
	205	Amount of 2025 Tax to be Levied			0

EXTRAORDINARY GROWTH FACILITIES	Code 45 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2022 \$	05			
2023 \$	10			
2024 \$	15		0	0
2025 \$	20			0
1140 Delinquent Tax	25			0
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45			0
2450 Recreational Vehicle Tax	55			0
2460 Commercial Vehicle Tax	57			0
2800 In Lieu of Taxes IRBs/Rental Excise	60			0
RESOURCES AVAILABLE	70	0	0	0
EXPENDITURES				
5200 Transfer				
800 Other				
890 State Payment	75			0
TOTAL EXPENDITURES & TRANSFERS	175	0	0	0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	~~~~~
	195	TAX REQUIRED (Line 175-Line 70)		0
	200	Delinquent Tax		0
	205	Amount of 2025 Tax to be Levied		0

Budget Line 175: should be the amount the USD is utilizing from the State Board of Tax Appeals approved for Ancillary New Facilities weighting per KSA 72-5158.

SPECIAL RESERVE	Code 47 Line	12 mo.	12 mo.	2025-2026
		2023-2024 Actual (1)	2024-2025 Actual (2)	Actual (3)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Sources	07			
1961 Revenue From General	10			
1962 Revenue From Supplemental General	12			
1963 Revenue From Adult Education	15			
1964 Revenue From Adult Supplemental Education	20			
1965 Revenue From Bilingual Education	25			
1966 Revenue From Driver Training	30			
1967 Revenue From Extraordinary School	37			
1968 Revenue From Food Service	40			
1969 Revenue From Professional Development	45			
1970 Revenue From Parent Education	50			
1971 Revenue From Summer School	52			
1972 Revenue From Special Education	55			
1975 Revenue From Career and Postsecondary	65			
1977 Revenue From Federal Funds	71			
1978 Revenue From Contingency Reserve	72			
1979 Revenue From Special Liability Expense	75	0	0	
1980 Revenue From Preschool-Aged At-Risk	77			
1981 Revenue From At Risk (K-12)	78			
1982 Revenue From Virtual Education	79			
5000 OTHER				
5206 Transfer from General	80	0	0	
5208 Transfer from Supplemental General	81	0	0	
RESOURCES AVAILABLE	82	0	0	
EXPENDITURES				
210 Health Care Services	85			
211 Disability Income Benefits	90			
212 Group Life Insurance	95			
260 School Workers' Compensation	100			
520 Risk Management Insurance	105			
TOTAL EXPENDITURES & TRANSFERS	175	0	0	
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	

KPERS SPECIAL RETIREMENT CONTRIBUTION		12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
Code 51 Line				
	UNENCUMBERED CASH BALANCE JULY 1	01	~~~~~	~~~~~
	Cancellation of Prior Year Encumbrances	03	~~~~~	~~~~~
REVENUES				
	3000 STATE SOURCES			
	3221 KPERS	05	1,304,645	1,241,413
	RESOURCES AVAILABLE	70	1,304,645	1,241,413
EXPENDITURES				
	1000 Instruction			
	200 Employee Benefits	75	913,252	881,403
	2100 Student Support			
	200 Employee Benefits	80	130,465	117,934
	2200 Instructional Support			
	200 Employee Benefits	85	130,465	117,934
	2300 General Administration			
	200 Employee Benefits	90		54,780
	2400 School Administration			
	200 Employee Benefits	95	65,232	62,071
	2500 Central Services			
	200 Employee Benefits	100		70,761
	2600 Operations & Maintenance			
	200 Employee Benefits	105	65,231	62,071
	2700 Student Transportation Services			
	200 Employee Benefits	110		24,606
	2900 Other Support Services			
	200 Employee Benefits	113		0
	3000 Food Service			
	200 Employee Benefits	115		51,859
	TOTAL EXPENDITURES	175	1,304,645	1,241,413
	UNENCUMBERED CASH BALANCE JUNE 30	190	~~~~~	~~~~~

CONTINGENCY RESERVE	Code 53 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	900,000	1,000,000	935,000
Cancellation of Prior Year Encumbrances	03			
REVENUES				
5000 OTHER				
5206 Transfer From General	05	275,583	52,272	
RESOURCES AVAILABLE	170	1,175,583	1,052,272	
TOTAL EXPENDITURES & TRANSFERS	175	175,583	117,272	
UNENCUMBERED CASH BALANCE JUNE 30	190	1,000,000	935,000	

CONTINGENCY RESERVE	Code 53 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210			
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside the State	245			
563 Tuition/Private Sources	250			
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260			
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				

CONTINGENCY RESERVE	Code 53 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
100 Salaries				
110 Licensed	335			
120 Non-Licensed	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) and Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration				
100 Salaries				
110 Licensed	395			
120 Non-Licensed	400			
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410			
290 Other	415			
300 Purchased Professional & Technical Serv	420			
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (Telephone, postage, etc.)	435			
590 Other	440			
600 Supplies	445			
700 Property (Equipment & Furnishings)	450			
800 Other	455			
2400 School Administration				
100 Salaries				
110 Licensed	460			
120 Non-Licensed	465			
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475			
290 Other	480			
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Licensed	625			
120 Non-Licensed	630			

CONTINGENCY RESERVE	Code 53 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance	635			
220 Social Security	640			
290 Other	645			
300 Purchased Professional & Technical Serv	650			
400 Purchased Property Services	655			
500 Other Purchased Services	660			
600 Supplies	665			
700 Property (Equipment & Furnishings)	670			
800 Other	675			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520			
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530			
290 Other	535			
300 Purchased Professional & Technical Serv	540			
400 Purchased Property Services				
411 Water/Sewer	545			
420 Cleaning	550			
430 Repairs & Maintenance	555			
440 Rentals	560			
460 Repair of Buildings	565	123,311		
490 Other	570			
500 Other Purchased Services				
520 Insurance	575			
590 Other	580			
600 Supplies				
610 General Supplies	585			
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not schoolbus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			
700 Property (Equipment & Furnishings)	615			
800 Other	620			
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 Non-Licensed	880			
200 Employee Benefits				
210 Insurance	882			
220 Social Security	884			
290 Other	886			
600 Supplies	888			
730 Equipment	890			
800 Other	892			
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	894			
200 Employee Benefits				
210 Insurance	896			
220 Social Security	898			
290 Other	900			
442 Rent of Vehicles (lease)	902			

CONTINGENCY RESERVE	Code 53 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
500 Other Purchased Services				
513 Contracting of Bus Services	904			
519 Mileage in Lieu of Trans	906			
520 Insurance	908			
626 Motor Fuel	910			
730 Equipment (Including Buses)	912			
800 Other	914			
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 Non-Licensed	916			
200 Employee Benefits				
210 Insurance	918			
220 Social Security	920			
290 Other	922			
300 Purchased Professional & Technical Serv	924			
400 Purchased Property Services	926			
500 Other Purchased Services	928			
600 Supplies	930			
730 Equipment	932			
800 Other	934			
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Licensed	936			
200 Employee Benefits				
210 Insurance	938			
220 Social Security	940			
290 Other	942			
300 Purchased Professional & Technical Serv	944			
400 Purchased Property Services	946			
500 Other Purchased Services	948			
600 Supplies	950			
730 Equipment	952			
800 Other	954			
2900 Other Support Services				
100 Salaries				
110 Licensed	825			
120 Non-Licensed	830			
200 Employee Benefits				
210 Insurance	835			
220 Social Security	840			
290 Other	845			
300 Purchased Professional & Technical Serv	850			
400 Purchased Property Services	855			
500 Other Purchased Services	860			
600 Supplies	865			
700 Property (Equipment & Furnishings)	870			
800 Other	875			
3300 Community Services Operations	680			
5200 TRANSFER TO:				
932 Adult Education	730			
934 Adult Suppl Education	735			
936 Bilingual Education	740			
937 Virtual Education	745			
940 Driver Training	750			
943 Extraordinary School Prog	757			
944 Food Service	760			
946 Professional Development	765			

CONTINGENCY RESERVE	Code 53 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
948 Parent Education Program	770			
949 Summer School	773			
950 Special Education	775			
954 Career and Postsecondary Education	790			
963 Special Liability Expense Fund	800			
974 Textbook & Student Material Revolving	805			
976 Preschool-Aged At-Risk	810			
978 At-Risk Education Fund	815		65,000	
980 Supplemental General Fund	820	52,272	52,272	
TOTAL EXPENDITURES & TRANSFERS*	~~~	175,583	117,272	0

*Goes to Budget Line 175.

TEXTBOOK & STUDENT MATERIAL REVOLVING	Code 55 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	61,679	63,315	64,595
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	04			
1740 Fees (Rental)	05			
1911 Fines	10			
1942 Rental Fees & Books	15			
1990 Miscellaneous	20	4,148	1,830	
4000 FEDERAL SOURCES				
4590 Other Federal Aid	22			
5000 OTHER				
5206 Transfer From General	25	0	0	
5208 Transfer From Supplemental General	30	0	0	
5253 Transfer From Contingency Reserve	35	0	0	
RESOURCES AVAILABLE	40	65,827	65,145	
EXPENDITURES				
1000 Instruction				
600 Supplies				
644 Textbooks	75	2,512	550	
645 Workbooks	80			
646 Repairing Textbooks	85			
649 Other Materials & Supplies	90			
650 Supplies (Technology Related)	93			
2200 Support Services				
680 Miscellaneous Supplies				
681 Special Clothing & Towels	95			
682 Musical Instruments	100			
683 Other Material & Supplies	105			
684 Other	110			
TOTAL EXPENDITURES & TRANSFERS	175	2,512	550	
UNENCUMBERED CASH BALANCE JUNE 30	190	63,315	64,595	

ACTIVITY FUND	Code 56 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	53,096	61,001	58,590
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1710 Admissions/Gate Receipts	50	109,873	86,099	
1730 Student Organization Membership Dues	15			
1790 Other Student Activity Income	55	917	825	
1900 Other Revenue From Local Source				
1980 Reimbursements	60			
RESOURCES AVAILABLE	170	163,886	147,925	
TOTAL EXPENDITURES	175	102,885	89,335	
UNENCUMBERED CASH BALANCE JUNE 30	190	61,001	58,590	~~~~~

In accordance with 72-1178, all monies received from the sale of admissions to activities which the school district sponsors shall be credited to school activity funds in accordance with policies and procedures adopted by the board of education. Such monies shall not be considered to be monies of the school district for the purposes of K.S.A. 72-1136, and amendments thereto.

The term "activities" means activities, events, and competitions in such fields as athletics, music, forensics, and dramatics, and other interschool or intraschool extracurricular activities in which pupils may participate directly or indirectly.

This does not include student organizations or clubs.

ACTIVITY FUND	Code 56 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210			
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional and Tech Services	232			
600 Supplies	235			
700 Property (Equipment & Furnishings)	240			
800 Other	245	102,885	89,335	
2700 Student Transportation Serv				
100 Salaries				
120 Non-Licensed	250			
200 Employee Benefits				
210 Insurance	255			
220 Social Security	260			
290 Other	265			
600 Supplies	270			
730 Equipment	275			
800 Other	280			
TOTAL EXPENDITURES*	~~~	102,885	89,335	~~~~~

*Goes to Budget Line 175.

BOND & INTEREST #1	Code 62 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	9,792	14,649	17,112	17,112
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2022 \$	05				
2023 \$	10		2,463		
2024 \$	15		0	0	0
2025 \$	20			0	
1140 Delinquent Tax	25	4,857		0	0
1510 Interest on Idle Funds	30				0
July - December Estimate	35				
1900 Other Revenue From Local Source	40				0
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55			0	0
July - December Estimate	60				0
2450 Recreational Vehicle Tax	65			0	0
July - December Estimate	66				0
2460 Commercial Vehicle Tax	67			0	0
July - December Estimate	68				0
2800 In Lieu of Taxes IRBs/Rental Excise	70			0	0
July - December Estimate	72				0
3000 STATE SOURCES					
3217 State Aid (prior July 1, 2015)	76			0	0
July - December Estimate*	77				
3217 State Aid (after 7/1/15 and prior 6/30/17)	78			0	0
July - December Estimate*	79				
3217 State Aid (after 7/1/17 and before 6/30/22)	83			0	0
July - December Estimate*	84				
3217 State Aid (after 7/1/22)	86			0	0
July - December Estimate*	87				
5000 OTHER FINANCING SOURCES					
5140 Federal Tax Credit	80			0	0
July - December Estimate*	81				
RESOURCES AVAILABLE	82	14,649	17,112	17,112	17,112
EXPENDITURES					
5100 DEBT SERVICE					
832 Interest	85			0	
890 Bond Fees	90			17,112	
831 Principal	95			0	
TOTAL EXPENDITURES	100	0	0	17,112	17,112
832 Interest Due July-December	105				0
890 Bond Fees July-December	110				
831 Principal Due July-December	115				0
990 Cash Basis Reserve	120				
TOTAL OPERATING EXPENDITURE (18 MO)	185				17,112
UNENCUMBERED CASH BALANCE JUNE 30	190	14,649	17,112	0	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 82)			0
	200	Delinquent Tax			0
	205	Amount of 2025 Tax to be Levied			0

Budget Line 30: Interest on Bond Proceeds only. Interest earned from the ad valorem must be deposited to any categorical fund.

*July - December estimate must be entered manually.

Note: Use this form only if bond issues have levies based on different assessed valuations.

BOND & INTEREST #2	Code 63 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0	0
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2022 \$	05				
2023 \$	10				
2024 \$	15		0	0	0
2025 \$	20			0	
1140 Delinquent Tax	25			0	0
1510 Interest on Idle Funds	30				0
July - December Estimate	35				
1900 Other Revenue From Local Source	40				0
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55			0	0
July - December Estimate	60				0
2450 Recreational Vehicle Tax	65			0	0
July - December Estimate	66				0
2460 Commercial Vehicle Tax	67			0	0
July - December Estimate	68				0
2800 In Lieu of Taxes IRBs/Rental Excise	70			0	0
July - December Estimate	72				0
3000 STATE SOURCES					
3217 State Aid (prior 7/1/15)	76			0	0
July - December Estimate *	77				
3217 State Aid (after 7/1/15 and prior 6/30/17)	78			0	0
July - December Estimate *	79				
3217 State Aid (after 7/1/17 and prior 6/30/22)	83			0	0
July - December Estimate *	84				
3217 State Aid (after 7/1/22)	86			0	0
July - December Estimate *	87				
5000 OTHER FINANCING SOURCES					
5140 Federal Tax Credit	80			0	0
July - December Estimate*	81				
RESOURCES AVAILABLE	82	0	0	0	0
EXPENDITURES					
5100 DEBT SERVICE					
832 Interest	85				
890 Bond Fees	90				
831 Principal	95				
TOTAL EXPENDITURES	100	0	0	0	0
832 Interest Due July-December	105				
890 Bond Fees July-December	110				
831 Principal Due July-December	115				
990 Cash Basis Reserve	120				
TOTAL OPERATING EXPENDITURE (18 MO)	185				0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0	~~~~~
195 TAX REQUIRED (Line 185 minus Line 82)					0
200 Delinquent Tax					0
205 Amount of 2025 Tax to be Levied					0

Budget Line 30: Interest on Bond Proceeds only. Interest earned from the ad valorem must be deposited to any categorical fund.

*July - December estimate must be entered manually.

NO FUND WARRANT	Code 66 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)	18 mo. Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0	0
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2022 \$	05				
2023 \$	10				
2024 \$	15		0	0	0
2025 \$	20			0	
1140 Delinquent Tax	25			0	0
1900 Other Revenue From Local Source	30				0
July - December Estimate	35				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45			0	0
July - December Estimate	50				0
2450 Recreational Vehicle Tax	55			0	0
July - December Estimate	56				0
2460 Commercial Vehicle Tax	57			0	0
July - December Estimate	58				0
2800 In Lieu of Taxes IRBs/Rental Excise	60			0	0
July - December Estimate	65				0
RESOURCES AVAILABLE	70	0	0	0	0
EXPENDITURES					
5100 DEBT SERVICE					
832 Interest	75				
831 Principal	80				
TOTAL EXPENDITURES	85	0	0	0	0
832 Interest Due July - December	90				
831 Principal Due July - December	95				
TOTAL OPERATING EXPENDITURE (18 MO)	185				0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 70)			0
	200	Delinquent Tax			0
	205	Amount of 2025 Tax to be Levied			0

SPECIAL ASSESSMENT	Code 67 Line	12 mo.	12 mo.	12 mo.	18 mo.	
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)	Financing Required (4)	
UNENCUMBERED CASH BALANCE JULY 1	01		0	0	0	
REVENUES						
1000 LOCAL SOURCES						
1110 Ad Valorem Tax Levied						
2022 \$	05					
2023 \$	10					
2024 \$	15		0	0	0	
2025 \$	20			0		
1140 Delinquent Tax	25			0	0	
1900 Other Revenue From Local Source	30				0	
July - December Estimate	35					
2000 COUNTY SOURCES						
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45			0	0	
July - December Estimate	50				0	
2450 Recreational Vehicle Tax	55			0	0	
July - December Estimate	56				0	
2460 Commercial Vehicle Tax	57			0	0	
July - December Estimate	58				0	
2800 In Lieu of Taxes IRBs/Rental Excise	60			0	0	
July - December Estimate	65				0	
RESOURCES AVAILABLE	70	0	0	0	0	
EXPENDITURES						
4000 FACILITIES ACQUISITION						
4200 Site Improvement Services	75					
TOTAL EXPENDITURES	175	0	0	0	0	
July - December Estimate	180					
TOTAL OPERATING EXPENDITURE (18 MO)	185				0	
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0	~~~~~	
	195	TAX REQUIRED (Line 185 minus Line 70)				0
	200	Delinquent Tax				0
	205	Amount of 2025 Tax to be Levied				0

TEMPORARY NOTE (KSA 72-5457)	Code 68 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0	0
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2022 \$	05				
2023 \$	10				
2024 \$	15		0	0	0
2025 \$	20			0	
1140 Delinquent Tax	25			0	0
1510 Interest on Idle Funds	30				
1900 Other Revenue From Local Source	40				0
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax	55			0	0
July - December Estimate	60				0
2450 Recreational Vehicle Tax	65			0	0
July - December Estimate	66				0
2460 Commercial Vehicle Tax	67			0	0
July - December Estimate	68				0
2800 In Lieu of Taxes IRBs/Rental Excise	70			0	0
July - December Estimate	75				0
RESOURCES AVAILABLE	80	0	0	0	0
EXPENDITURES					
5100 DEBT SERVICE					
832 Interest	85				
831 Principal	90				
TOTAL EXPENDITURES	95	0	0	0	0
832 Interest Due July - December	100				
831 Principal Due July - December	105				
TOTAL OPERATING EXPENDITURE (18 MO)	185				0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 80)			0
	200	Delinquent Tax			0
	205	Amount of 2025 Tax to be Levied			0

Budget Line 30: Interest on temporary notes only.

SPECIAL EDUCATION COOP (sponsoring district only)	Code 78 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1320 Payment from Other Districts/Govt Sources	05			
1510 Interest on Idle Funds	15			
1900 Other Revenue From Local Source	25			
3000 STATE SOURCES				
3211 Deaf/Blind	45			
4000 FEDERAL SOURCES				
4560 Aid Regular*	55			
4570 Medicaid	60			
4590 Other Reserve Grants in Aid	65			
RESOURCES AVAILABLE	170	0	0	0
TOTAL EXPENDITURES	175	0	0	0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0

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

SPECIAL EDUCATION COOP (sponsoring district only)	Code 78 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210			
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
590 Other	250			
600 Supplies				
610 General Supplemental (Teaching)	255			
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280			
120 Non-Licensed	285			

SPECIAL EDUCATION COOP (sponsoring district only)	Code 78 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	330			
120 Non-Licensed	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books (not textbooks) and Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2300 General Administration				
2330 Special Area Admin Services				
100 Salaries				
110 Licensed	390			
120 Non-Licensed	395			
200 Employee Benefits				
210 Insurance (Employee)	400			
220 Social Security	405			
290 Other	410			
300 Purchased Professional & Technical Serv	415			
400 Purchased Property Services	420			
500 Other Purchased Services	425			
600 Supplies	430			
700 Property (Equipment & Furnishings)	435			
800 Other	440			
2400 School Administration				
100 Salaries				
110 Licensed	445			
120 Non-Licensed	450			
200 Employee Benefits				
210 Insurance (Employee)	455			
220 Social Security	460			
290 Other	465			
300 Purchased Professional & Technical Serv	470			
500 Other Purchased Services	475			
600 Supplies	480			
700 Property (Equipment & Furnishings)	485			
800 Other	490			

SPECIAL EDUCATION COOP (sponsoring district only)	Code 78 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
2500 Central Services				
100 Salaries				
110 Licensed	795			
120 Non-Licensed	800			
200 Employee Benefits				
210 Insurance	805			
220 Social Security	810			
290 Other	815			
300 Purchased Professional & Technical Serv	820			
400 Purchased Property Services	825			
500 Other Purchased Services	830			
600 Supplies	835			
700 Property (Equipment & Furnishings)	840			
800 Other	845			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	495			
200 Employee Benefits				
210 Insurance (Employee)	500			
220 Social Security	505			
290 Other	510			
300 Purchased Professional & Technical Serv	515			
400 Purchased Property Services				
411 Water/Sewer	520			
420 Cleaning	525			
430 Repairs & Maintenance	530			
440 Rentals	535			
490 Other	540			
500 Other Purchased Services	545			
600 Supplies				
610 General Supplies	550			
620 Energy				
621 Heating	555			
622 Electricity	560			
626 Motor Fuel (not school bus)	565			
629 Other	570			
680 Miscellaneous Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 Non-Licensed	590			
200 Employee Benefits				
210 Insurance	595			
220 Social Security	600			
290 Other	605			
400 Purchased Property Services	610			
600 Supplies	615			
700 Property (Equipment & Furnishings)	620			
800 Other	625			
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	630			
200 Employee Benefits				
210 Insurance	635			

SPECIAL EDUCATION COOP (sponsoring district only)	Code 78 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
220 Social Security	640			
290 Other	645			
400 Purchased Property Services				
442 Rent of Vehicles (lease)	650			
490 Other	655			
500 Other Purchased Services				
513 Contracting of Bus Services	660			
519 Mileage in Lieu of Trans	665			
520 Insurance	670			
590 Other Purchased Services	675			
600 Supplies				
626 Motor Fuel	680			
680 Miscellaneous Supplies	685			
730 Equip (Including Buses)	690			
800 Other	695			
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 Non-Licensed	700			
200 Employee Benefits				
210 Insurance	705			
220 Social Security	710			
290 Other	715			
300 Purchased Professional & Technical Serv	720			
400 Purchased Property Services	725			
500 Other Purchased Services	730			
700 Property (Equipment & Furnishings)	735			
800 Other	740			
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Licensed	745			
200 Employee Benefits				
210 Insurance	750			
220 Social Security	755			
290 Other	760			
300 Purchased Professional and Technical Servi	765			
400 Purchased Property Services	770			
500 Other Purchased Services	775			
600 Supplies	780			
700 Property (Equipment & Furnishings)	785			
800 Other	790			
2900 Other Support Services				
100 Salaries				
110 Licensed	850			
120 Non-Licensed	855			
200 Employee Benefits				
210 Insurance	860			
220 Social Security	865			
290 Other	870			
300 Purchased Professional & Technical Serv	875			
400 Purchased Property Services	880			
500 Other Purchased Services	885			
600 Supplies	890			
700 Property (Equipment & Furnishings)	895			
800 Other	900			
TOTAL EXPENDITURES*	~~~	0	0	0

*Goes to Budget Line 175.

HISTORICAL MUSEUM	Code 80 Line	12 mo.	12 mo.	12 mo.	18 mo.	
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)	Financing Required (4)	
UNENCUMBERED CASH BALANCE JULY 1	01		0	0	0	
Cancellation of Prior Year Encumbrances	03					
REVENUES						
1000 LOCAL SOURCES						
1110 Ad Valorem Tax Levied						
2022 \$	05					
2023 \$	10					
2024 \$	15		0	0	0	
2025 \$	20			0		
1140 Delinquent Tax	25			0	0	
1900 Other Revenue From Local Source	30				0	
July - December Estimate	35					
2000 COUNTY SOURCES						
2400 Motor Vehicle Tax (includes 16/20M Tax)	45			0	0	
July - December Estimate	50				0	
2450 Recreational Vehicle Tax	55			0	0	
July - December Estimate	56				0	
2460 Commercial Vehicle Tax	57			0	0	
July - December Estimate	58				0	
2800 In Lieu of Taxes IRBs/Rental Excise	60			0	0	
July - December Estimate	65				0	
RESOURCES AVAILABLE	70	0	0	0	0	
EXPENDITURES						
3300 Community Service Operations	75					
TOTAL EXPENDITURES	175	0	0	0	0	
July - December Estimate	180					
TOTAL OPERATING EXPENDITURE (18 MO)	185				0	
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0	~~~~~	
	195	TAX REQUIRED (Line 185 minus Line 70)				0
	200	Delinquent Tax				0
	205	Amount of 2025 Tax to be Levied				0

PUBLIC LIBRARY BOARD (only USD 446 & 500)	Code 82 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0	0
Cancellation of Prior Year Encumbrances	03				
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2022 \$	05				
2023 \$	10				
2024 \$	15		0	0	0
2025 \$	20			0	
1140 Delinquent Tax	25			0	0
1900 Other Revenue From Local Source	30				0
July - December Estimate	35				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45			0	0
July - December Estimate	50				0
2450 Recreational Vehicle Tax	55			0	0
July - December Estimate	56				0
2460 Commercial Vehicle Tax	57			0	0
July - December Estimate	58				0
2800 In Lieu of Taxes IRBs/Rental Excise	60			0	0
July - December Estimate	65				0
RESOURCES AVAILABLE	70	0	0	0	0
EXPENDITURES					
3300 Community Service Operations	75				
TOTAL EXPENDITURES	175	0	0	0	0
July - December Estimate	180				
TOTAL OPERATING EXPENDITURE (18 MO)	185				0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 70)			0
	200	Delinquent Tax			0
	205	Amount of 2025 Tax to be Levied			0

PUBLIC LIBRARY BOARD EMPLOYEE BENEFITS (only USD 446 & 500)	Code 83 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0	0
Cancellation of Prior Year Encumbrances	03				
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2022 \$	05				
2023 \$	10				
2024 \$	15		0	0	0
2025 \$	20			0	
1140 Delinquent Tax	25			0	0
1900 Other Revenue From Local Source	30				0
July - December Estimate	35				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45			0	0
July - December Estimate	50				0
2450 Recreational Vehicle Tax	55			0	0
July - December Estimate	56				0
2460 Commercial Vehicle Tax	57			0	0
July - December Estimate	58				0
2800 In Lieu of Taxes IRBs/Rental Excise	60			0	0
July - December Estimate	65				0
RESOURCES AVAILABLE	70	0	0	0	0
EXPENDITURES					
3300 Community Service Operations	75				
TOTAL EXPENDITURES	175	0	0	0	0
July - December Estimate	180				
TOTAL OPERATING EXPEND (18 MO)	185				0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 70)			0
	200	Delinquent Tax			0
	205	Amount of 2025 Tax to be Levied			0

RECREATION COMMISSION	Code 84 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	24,656	40,314	63,615	63,615
Cancellation of Prior Year Encumbrances	03				
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2022 \$	05	28,348			
2023 \$	10	396,096	45,317		
2024 \$	15		429,884	45,726	45,726
2025 \$	20			446,405	
1140 Delinquent Tax	25			2,160	3,239
1900 Other Revenue From Local Source	30				0
July - December Estimate	35				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45	44,936	46,279	39,516	39,516
July - December Estimate	50				19,758
2450 Recreational Vehicle Tax	55	461	462	394	394
July - December Estimate	56				197
2460 Commercial Vehicle Tax	57			1,024	1,024
July - December Estimate	58				512
2800 In Lieu of Taxes IRBs/Rental Excise	60	817	1,359	0	0
July - December Estimate	65				0
RESOURCES AVAILABLE	70	495,314	563,615	598,840	173,981
EXPENDITURES					
3300 Community Service Operations	75	455,000	500,000	587,355	
TOTAL EXPENDITURES	175	455,000	500,000	587,355	587,355
July - December Estimate	180				80,000
TOTAL OPERATING EXPENDITURE (18 MO)	185				667,355
UNENCUMBERED CASH BALANCE JUNE 30	190	40,314	63,615	11,485	~~~~~
<i>Budget Line 20: If the USD levies for a Recreation Commission you must have a copy of the adopted Recreation Commission budget.</i>	195	TAX REQUIRED (Line 185 minus Line 70)			493,374
	200	Delinquent Tax			19,735
	205	Amount of 2025 Tax to be Levied			513,109

RECREATION COMMISSION EMPLOYEE BENEFITS & SPECIAL LIABILITY	Code 86 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	0	25,777	48,789	48,789
Cancellation of Prior Year Encumbrances	03				
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2022 \$	05	4,448			
2023 \$	10	79,221	8,747		
2024 \$	15		85,954	9,142	9,142
2025 \$	20			88,314	
1140 Delinquent Tax	25			432	648
1900 Other Revenue From Local Source	30				0
July - December Estimate	35				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45	6,912	7,959	7,907	7,907
July - December Estimate	50				3,954
2450 Recreational Vehicle Tax	55	71	80	79	79
July - December Estimate	56				40
2460 Commerical Vehicle Tax	57			205	205
July - December Estimate	58				103
2800 In Lieu of Taxes IRBs/Rental Excise	60	125	272	0	0
July - December Estimate	65				0
RESOURCES AVAILABLE	70	90,777	128,789	154,868	70,867
EXPENDITURES					
3300 Community Service Operations	75	65,000	80,000	100,473	
TOTAL EXPENDITURES	175	65,000	80,000	100,473	100,473
July - December Estimate	180				68,000
TOTAL OPERATING EXPEND (18 MO)	185				168,473
UNENCUMBERED CASH BALANCE JUNE 30	190	25,777	48,789	54,395	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 70)			97,606
	200	Delinquent Tax			3,904
	205	Amount of 2025 Tax to be Levied			101,510

Budget Line 20: If the USD levies for a Recreation Commission you must have a copy of the adopted Recreation Commission budget.

2025-2026
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS
FORM 110

	Supplemental General Fund	Capital Outlay Fund	Bond and Interest Fund #1	Recreation Fund
1. County Treasurer Balance 6/30/2025 *	\$0	\$0	\$0	\$0
2. 2024 Actual Taxes Levied*	\$1,295,558	\$511,864	\$0	\$479,929
3. Less: percent of delinquent taxes (3a)	\$11,660	\$4,607	\$0	\$4,319
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**	\$720,193	\$290,792	\$0	\$266,789
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**	\$42,884	\$16,477	\$0	\$15,886
6. Less: June 5, 2025 Ad Valorem Taxes received**	\$397,386	\$152,687	\$0	\$147,209
7. Less: County Taxes received**	\$0	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0	\$0
9. Less: Taxes refunded/abated (NRA / TIF)	\$0	\$0	\$0	\$0
10. Total Deductions (add Lines 3+4+5+6+7+8+9)	\$1,172,123	\$464,563	\$0	\$434,203
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$123,435	\$47,301	\$0	\$45,726
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	\$8,745	\$3,455	\$0	\$3,239
Tax Collection Ratio (Jan, Mar, June)	89.572 %	89.859 %	0.000 %	89.572 %

TABLE I

1. Estimated percent of distribution of 2025 tax dollars:	=	Jan. 20, 2026	53.000	Sept. 20, 2026	7.000
		Mar. 20, 2026	3.000	Oct. 31, 2026	6.000
		June 5, 2026	31.000		
	=		87.000		
	=		\$43,775,376	TOTAL	100.000
	=		\$875,508		(Must total 100%)
	=		\$761,692		

*Amounts are available from the County Treasurer. **The January, March, and June, 2025 amounts are available from the County Treasurer, and SHOULD NOT include Motor Vehicle or Delinquent. Include Watercraft Tax if USD received payment direct from county.

2025-2026
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS
FORM 110

1. County Treasurer Balance 6/30/2025 *	\$0				\$0
2. 2024 Actual Taxes Levied*	\$0				\$0
3. Less: percent of delinquent taxes	0.900				\$0
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**					\$0
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**					\$0
6. Less: June 5, 2025 Ad Valorem Taxes received**					\$0
7. Less: County Taxes received**					\$0
8. Less: County Taxes received**					\$0
9. Less: Taxes refunded/abated (NRA / TIF)					\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)					\$0
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$0				\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	\$0				\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %		0.000 %		0.000 %
Estimated Motor Vehicle Property Tax* 7/1/2025 to 6/30/2026	\$185,820				
(13)		(14)		\$1,883	(15)
Estimated 16/20M Tax* 7/1/2025 to 6/30/2026	\$2,852				
(16)		(17)		\$4,891	
(18) 2023 DELINQUENT TAX PERCENTAGE					
Percent Uncollected*					3.5400 %
					=

Estimated In Lieu of Taxes on Industrial Revenue Bonds* 7/1/2025 to 6/30/2026
\$0

*Amounts are available from the County Treasurer. **The January, March, and June, 2025 amounts are available from the County Treasurer. and SHOULD NOT include Motor Vehicle or Delinquent. Include Watercraft Tax if USD received payment direct from county.

2025-2026
 TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
 FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS
 FORM 110

	No Fund Warrant	Special Assessment	Temporary Note	Historical Museum	Public Library
1. County Treasurer Balance 6/30/2025 *	\$0	\$0	\$0	\$0	\$0
2. 2024 Actual Taxes Levied*	\$0	\$0	\$0	\$0	\$0
3. Less: percent of delinquent taxes					
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**	0.900	\$0	\$0	\$0	\$0
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0	\$0
6. Less: June 5, 2025 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0	\$0
7. Less: County Taxes received**	\$0	\$0	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0	\$0	\$0
9. Less: Taxes refunded/abated (NRA / TIF)	\$0	\$0	\$0	\$0	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0	\$0
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$0	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	\$0	\$0	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	0.000 %	0.000 %

*Amounts are available from the County Treasurer. **The January, March, and June, 2025 amounts are available from the County Treasurer.
 and SHOULD NOT include Motor Vehicle or Delinquent. Include Watercraft Tax if USD received payment direct from county.

2025-2026
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS
FORM 110

	Rec. Comm Emp Benef & Spec Liab	Extraordinary Growth Facilities	Public Library Board Emp Benefits	Cost of Living
1. County Treasurer Balance 6/30/2025 *	\$0	\$0	\$0	\$0
2. 2024 Actual Taxes Levied*	\$95,960	\$0	\$0	\$0
3. Less: percent of delinquent taxes	\$864	\$0	\$0	\$0
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**	\$53,344	\$0	\$0	\$0
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**	\$3,176	\$0	\$0	\$0
6. Less: June 5, 2025 Ad Valorem Taxes received**	\$29,434	\$0	\$0	\$0
7. Less: County Taxes received**	\$0	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0	\$0
9. Less: Taxes refunded/abated (NRA / TIF)	\$0	\$0	\$0	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$86,818	\$0	\$0	\$0
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$9,142	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	\$648	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	89.573 %	0.000 %	0.000 %	0.000 %

*Amounts are available from the County Treasurer. **The January, March, and June, 2025 amounts are available from the County Treasurer.
and SHOULD NOT include Motor Vehicle or Delinquent. Include Watercraft Tax if USD received payment direct from county.

2025-2026
 TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
 FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS
 FORM 110

	Supplemental General Fund	Capital Outlay Fund	Bond and Interest Fund #1	Recreation Fund
1. County Treasurer Balance 6/30/2025 *	\$0	\$0		\$0
2. 2024 Actual Taxes Levied*	\$1,295,558	\$511,864		\$479,929
3. Less: percent of delinquent taxes (3a)	\$11,660	\$4,607	\$0	\$4,319
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**	\$720,193	\$290,792		\$266,789
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**	\$42,884	\$16,477		\$15,886
6. Less: June 5, 2025 Ad Valorem Taxes received**	\$397,386	\$152,687		\$147,209
7. Less: County Taxes received**				
8. Less: County Taxes received**				
9. Less: Taxes refunded/abated (NRA / TIF)				
10. Total Deductions (add Lines 3+4+5+6+7+8+9)	\$1,172,123	\$464,563	\$0	\$434,203
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$123,435	\$47,301	\$0	\$45,726
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	\$8,745	\$3,455	\$0	\$3,239
Tax Collection Ratio (Jan, Mar, June)	89.572 %	89.859 %	0.000 %	89.572 %

*Amounts are available from the County Treasurer. **The January, March, and June, 2025 amounts are available from the County Treasurer.
 and SHOULD NOT include Motor Vehicle or Delinquent. Include Watercraft Tax if USD received payment direct from county.

2025-2026
 TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
 FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS
 FORM 110

	Adult Education	Special Liability	Bond & Interest #2
1. County Treasurer Balance 6/30/2025 *			
2. 2024 Actual Taxes Levied*	\$0		
3. Less: percent of delinquent taxes	0.900	\$0	\$0
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**			
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**			
6. Less: June 5, 2025 Ad Valorem Taxes received**			
7. Less: County Taxes received**			
8. Less: County Taxes received**			
9. Less: Taxes refunded/abated (NRA / TIF)			
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %

*Amounts are available from the County Treasurer. **The January, March, and June, 2025 amounts are available from the County Treasurer.
 and SHOULD NOT include Motor Vehicle or Delinquent. Include Watercraft Tax if USD received payment direct from county.

2025-2026
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS
FORM 110

	No Fund Warrant	Special Assessment	Temporary Note	Historical Museum	Public Library
1. County Treasurer Balance 6/30/2025 *					
2. 2024 Actual Taxes Levied*					
3. Less: percent of delinquent taxes	0.900	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**					
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**					
6. Less: June 5, 2025 Ad Valorem Taxes received**					
7. Less: County Taxes received**					
8. Less: County Taxes received**					
9. Less: Taxes refunded/abated (NRA / TIF)					
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0	\$0
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$0	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	\$0	\$0	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	0.000 %	0.000 %

*Amounts are available from the County Treasurer. **The January, March, and June, 2025 amounts are available from the County Treasurer.
and SHOULD NOT include Motor Vehicle or Delinquent. Include Watercraft Tax if USD received payment direct from county.

2025-2026
 TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
 FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS
 FORM 110

	Rec. Comm Emp Benef & Spec Liab	Extraordinary Growth Facilities	Public Library Board Emp Benefits	Cost of Living
1. County Treasurer Balance 6/30/2025 *	\$0			
2. 2024 Actual Taxes Levied*	\$95,960			
3. Less: percent of delinquent taxes	0.900	\$0	\$0	\$0
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**	\$53,344			
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**	\$3,176			
6. Less: June 5, 2025 Ad Valorem Taxes received**	\$29,434			
7. Less: County Taxes received**				
8. Less: County Taxes received**				
9. Less: Taxes refunded/abated (NRA / TIF)				
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$86,818	\$0	\$0	\$0
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$9,142	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	\$648	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	89.573 %	0.000 %	0.000 %	0.000 %

*Amounts are available from the County Treasurer. **The January, March, and June, 2025 amounts are available from the County Treasurer.
 and SHOULD NOT include Motor Vehicle or Delinquent. Include Watercraft Tax if USD received payment direct from county.

FORM 118
2025-2026 ESTIMATED SPECIAL EDUCATION STATE AID
FOR GENERAL FUND PURPOSES

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

1. Estimated number of Special Education Teachers (FTE*)	_____
2. Estimated (FTE*) Special Education Paraprofessionals _____ times .4 =	_____ 0.0
3. Total number of Special Education Teachers (Line 1 + Line 2)	_____ 0.0
4. Estimated State Aid due from 7-1-2025 to 6-30-2026 (Line 3 x \$29,600)	_____ \$0

**Full-time equivalency*

TRANSPORTATION COSTS FOR SPECIAL EDUCATION

5. Salaries of Bus Drivers and Transportation Aides (includes social security and fringe benefits)	_____ \$98,000
6. Contractual Services (includes mileage paid to parents)	_____
7. Insurance	_____ \$3,900
8. Maintenance in Lieu of Transportation (limited to \$750 per child)	_____
9. Other Expense (gasoline, oil, vehicle maintenance, etc.)	_____ \$9,000
10. Capital Outlay Fund—Equipment (exclude bus purchases)	_____
11. Depreciation (Includes only those vehicles which are not depreciated in the regular transportation formula. See depreciation schedule for prior year.)	_____ \$28,613
12. Teacher travel (in-district)	_____
13. Total of Lines 5 through 12	_____ \$139,513
14. Less: Transportation reimbursement (include cash sale of buses, EXCLUDE State Aid)	_____
15. Net Transportation Cost (Line 13 minus Line 14)	_____ \$139,513
16. Total Estimated Transportation Aid (7-1-2025 to 6-30-2026) (Line 15 x 80%)	_____ \$111,610
<hr/>	
17. Estimated Catastrophic State Aid (7-1-2025 to 6-30-2026)	_____
18. Estimated Medicaid Replacement State Aid	_____
19. Estimated Special Education State Aid on behalf of Cooperative/Interlocal (Form 120) (7-1-2025 to 6-30-2026)	_____ \$1,354,881
20. Estimated Local Contribution Special Education State Aid (2024 House Sub for SB 387)	_____ \$188,547
21. Total Estimated Special Education Aid (7-1-2025 to 6-30-2026) (Line 4+16+17+18+19+20)	_____ \$1,655,038

Form 148
2025-2026 Estimated State Foundation Aid

1. 2025-26 General Fund Budget (Form 150, Line 16)	=	<u>\$12,943,563</u>
2. Estimated Local Effort		
a. 6-30-2025 Unencumbered Cash Balance (General Fund)	=	<u>\$0</u>
b. 2025-26 Pupil Tuition (General Fund Only)	=	<u>\$0</u>
c. 2025-26 Miscellaneous Revenue/Tax Collections (General Fund)	=	<u>\$0</u>
d. 2025-26 Mineral Production Tax (General Fund)	=	<u>\$0</u>
e. 2025-26 Special Education State Aid	=	<u>\$1,655,038</u>
3. TOTAL (2a + 2b + 2c + 2d + 2e)	=	<u>\$1,655,038</u>
4. 2025-26 Estimated State Foundation Aid (Line 1 minus Line 3)	=	<u>\$11,288,525</u>

Form 150
2025-2026
ESTIMATED LEGAL MAXIMUM GENERAL FUND BUDGET

General Fund Budget – Lines 1 through 18

1.	2025-26 Adjusted FTE enrollment (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old).) (from Table I)				=	<u>1,243.0</u>
2.	Estimated 2025-26 Preschool-Aged At-Risk (3 yr and 4 yr Old) FTE enrollment (see Footnote(e)) (Count as .5 FTE)					
	9/20/25 <u>32.0</u> + 2/20/26 <u>0.0</u>				=	<u>32.0</u>
3.	2025-26 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2)				=	<u>1,275.0</u>
4.	Estimated 2025-26 weighted low enrollment and high enrollment.					
	(from line 3) <u>1,275.0</u> x <u>0.152931</u> factor (from Table II)				=	<u>195.0</u>
5.	Estimated 2025-26 Bilingual Weighting (see Footnotes (a) and (b))					
	A. (9/20/25 Contact Hrs <u>37.0</u> + 2/20/26 Contact Hrs <u>0.0</u>) / 6 x 0.395				=	<u>2.4</u>
	B. (9/20/25 ELL Headcount <u>22</u> + 2/20/26 ELL Hdct <u>0</u>) x .185				=	<u>4.1</u>
	<i>Note: Bilingual weighting is based on the higher of contact hours or headcount.</i>					
6.	Estimated 2025-26 Career Technical Education (CTE) weighting (see Footnote (c))					
	(9/20/25 CTE contact hrs <u>255.0</u> + 2/20/26 contact hrs <u>0.0</u>) / 6 x 0.5				=	<u>21.3</u>
7.	Estimated 2025-26 At-Risk Student Weighting					
	9/20/25 Free Lunch <u>825</u> + 2/20/26 Free Lunch <u>0</u> x 0.484				=	<u>399.3</u>
8.	Estimated 2025-26 High-Density At-Risk Student Weighting (from Table V, Line 2)					<u>86.6</u>
9.	Estimated 2025-26 Transportation Weighting (Table III, Line 6)	<u>112,870</u> +	\$5,615		=	<u>20.1</u>
10.	Estimated 2025-26 Ancillary School Facilities Weighting. Amt approved by Board of Tax Appeals.	<u>0</u> +	\$5,615		=	<u>0.0</u>
11.	Estimated Special Education Weighting. Amount of Sp. Ed. Funding (see Footnote(f))	<u>1,655,038</u> +	\$5,615		=	<u>294.8</u>
12.	Estimated FHSU Math & Science Academy FTE enrollment					<u>0.0</u>
13.	Estimated 2025-26 Virtual State Aid (Table IV, Line 4)					<u>\$50,400</u>
14.	Estimated 2025-26 operating budget excludes COLA. (Lines 3 thru 12 times BASE + Line 13)	<u>2,296.2</u> x	\$5,615	+ 50400	=	<u>\$12,943,563</u>
15.	Estimated Cost of Living weighting (Must have 31% LOB)	\$0	+ \$5,615		=	<u>0.0</u>
	(maximum allowed for this district) (Amt district will use, up to the maximum)					
16.	Total General Fund Budget Authority including Cost of Living.	<u>2,296.2</u> x	\$5,615	+ 50400	=	<u>\$12,943,563</u>

Local Option Budget -- See Form 155

17.	Estimated 2025-26 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) = 2001.4 x \$5692 = \$11391969 + <u>1,655,038</u> (Spec Ed)				=	<u>\$13,047,007</u>

TABLE I - KSA 72-5132

1. Does the district qualify for the 3 yr Average? (Due to military dependent children.)	<u>NO</u>																	
2. 9/20/22 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>1,248.6</u>																
3. 2/20/23 Audited FTE of new students of military families, not enrolled on 9/20/22. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 2. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>	= <u>0.0</u>																
4. 9/20/23 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>1,235.9</u>																
5. Estimated 2/20/24 Audited FTE of new students of military families, not enrolled on 9/20/23. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 4. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>	= <u>0.0</u>																
6. 9/20/24 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>1,192.2</u>																
7. 2/20/25 Audited FTE of new students of military families, not enrolled on 9/20/24. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 6. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>	= <u>0.0</u>																
8. 9/20/25 Estimated FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>1,243.0</u>																
9. 2/20/26 Estimated FTE of new students of military families, not enrolled on 9/20/25. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 6. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>	= <u>0.0</u>																
10. Sept. 20, 2022, FTE enrollment plus 2/20/23 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		= <u>1,248.6</u>																
11. Sept. 20, 2023, FTE enrollment plus 2/20/24 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		= <u>1,235.9</u>																
12. Sept. 20, 2024, FTE enrollment plus 2/20/25 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		= <u>1,192.2</u>																
13. Sept. 20, 2025, FTE enrollment plus 2/20/26 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		= <u>1,243.0</u>																
14. 3 Prior Years' Average FTE*:	<table border="0" style="margin-left: auto; margin-right: auto;"> <tr> <td style="text-align: center;"><u>1,248.6</u></td> <td style="text-align: center;">+</td> <td style="text-align: center;"><u>1,235.9</u></td> <td style="text-align: center;">+</td> </tr> <tr> <td style="text-align: center;">(line 10)</td> <td></td> <td style="text-align: center;">(line 11)</td> <td></td> </tr> <tr> <td style="text-align: center;"><u>1,192.2</u></td> <td style="text-align: center;">) ÷ 3 =</td> <td style="text-align: center;"><u>1,225.6</u></td> <td></td> </tr> <tr> <td style="text-align: center;">(line 12)</td> <td></td> <td style="text-align: center;">(goes to line 14)</td> <td></td> </tr> </table>	<u>1,248.6</u>	+	<u>1,235.9</u>	+	(line 10)		(line 11)		<u>1,192.2</u>) ÷ 3 =	<u>1,225.6</u>		(line 12)		(goes to line 14)		= <u>1,225.6</u>
<u>1,248.6</u>	+	<u>1,235.9</u>	+															
(line 10)		(line 11)																
<u>1,192.2</u>) ÷ 3 =	<u>1,225.6</u>																
(line 12)		(goes to line 14)																
* Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual; but includes 2/20 military students if they qualify for the Military Provision that year.																		
15. 2025-26 FTE adjusted enrollment for budget purposes (higher of line 12 [PY] or 13 [CY], or line 14 [3YR AVG if qualified for Military Provision]).		= <u>1,243.0</u>																
16. Total FTE adjusted enrollment. (Goes to page 1, line 1)		= <u>1,243.0</u>																

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

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

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

EXAMPLE: (FTE of 954.0)

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

TABLE III - Transportation Weighting (KSA 72-5148)

1. Area of district in square miles 9-20-2025,				=	<u>51.0</u>
2. All public pupils transported or for whom transportation is being made available 9-20-2025 who reside in the district 2.5 miles or more (Estimated)	<u>98.5</u>	+	2-20-26	<u>0.0</u>	= <u>98.5</u>
3. Index of density = Line 2	<u>98.5</u>	divided by	Line 1	<u>51.0</u>	= <u>1.931</u>
4. Using index of density (Line 3), determine Per Capita Allowance.					= <u>\$850</u>
				Factor A [BASE Change]	1.3481
				Factor B [Transported Students times Per Capita Allowance]	\$83,725
				Factor C [Factor B times Constant]	\$83,725
				Factor D [Factor C times Factor A]	\$112,870
6. 2025-26 Trans. State Aid =	<u>112,870</u>			(to Line 9, Page 1)	= <u>112,870</u>

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 9/20/25 FTE enrollment for full-time students enrolled in virtual programs.	<u>7.0</u>	X	\$5,600	=	<u>39,200</u>
2. Estimated 9/20/25 FTE enrollment for part-time students enrolled in virtual programs.	<u>2.0</u>	X	\$5,600	=	<u>11,200</u>
3. Estimated Virtual Credits* (20 years and older as of 9/20/25)	<u>0.00</u>	X	\$709	=	<u>0</u>
4. Estimated Virtual Credits* (dropouts aged 19 and under as of 9/20/25)	<u>0.00</u>	X	\$709	=	<u>0</u>
5. Estimated Virtual State Aid (Lines 1 plus 2 plus 3 plus 4)				=	<u>\$50,400</u>

*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 2025-26 Free Lunch Percentage (1B divided by 1A)				=	<u>64.71 %</u>
A. 9/20/25 + 2/20/26 Headcount (from Open page)			<u>1,275</u>	=	
B. 9/20/25 + 2/20/26 Free Lunch Headcount (from Open page)			<u>825</u>	=	
2. Estimated 2025-26 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8)				=	<u>86.6</u>
A. USD Level (i or ii)				=	<u>86.6</u>
i. High-Density At-Risk >= 50% (1B times 10.5%)			<u>86.6</u>	=	
ii. High-Density At-Risk >= 35% and < 50% (1B times (#1 minus 35%) times .7)			<u>0.0</u>	=	
B. SCHOOL Level Do NOT need to enter information by building				=	<u>0.0</u>

**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 2025-26 At-Risk (Free Meals) Weighted FTE [Form 150 Line 7] =	<u>399.3</u>			
2. Estimated 2025-26 At-Risk (High Density) Weighted FTE [Form 150 Line 8] =	<u>86.6</u>			
3. Estimated 2025-26 At-Risk State Foundation Aid [(Line 1 + Line 2) X \$5615] =	<u>485.9</u>	X	\$5,615	= <u>\$2,728,329</u>

(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 9-20-2025 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours 37.0 + 6 x 0.395 = 2.4358 [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 9-20-2025 and multiplying by factor of 0.185. Total headcount 22 x 0.185 = 4.0700 [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 9-20-2025 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours 255.0 ÷ 6 = 42.5000 [Form 150 Line 6]
EXCLUDES classes taken at a Technical College or Community College as those classes are funded directly to the College by the Kansas Board of Regents.

(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 21).

(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 2024-2025 school year? | = | <u>NO</u> |
| 3. Did the district decline in enrollment for 2024-2025 school year compared to the 2023-2024 school year? | = | <u>YES</u> |

Qualifying for Military Provision for 2/20 weightings

Is the 2/20/26 Est. FTE Enrollment 0.0 >=25 or 1% of the 9/20/25 Est. FTE Enrollment 1,243.0 = NO

FORM 155
2025-2026 LOCAL OPTION BUDGET

1. Statewide average percent for 2025-26 school year. (Max 32.3 %) = 32.30 %
2. As authorized by KSA 72-5143, the Board adopted a resolution with no protest to exceed the statewide average. (Max 33%)

	School year it expires	Expires <u>9999</u>	= <u>33.00</u> %
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3. Due to protest petition, an election, as authorized by KSA 72-5143, affirmed the Board's resolution to increase the LOB authority to exceed the statewide average. (Max 33%)

	School year it expires	Expires _____	= <u>0.00</u> %
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4. Maximum LOB authorized percent. (Maximum of Lines 1, 2 or 3) (Max 33%) = 33.00 %
5. Percent certified in April as required by KSA 72-5143 = 33.00 %
6. COMPUTED LOB FOR 2025-2026

(2025-26 LOB Base General Fund \$	<u>13,047,007</u> X Lower of Line 4 or Line 5 \$	<u>4,305,512</u>
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7. ADOPTED LOB FOR 2025-2026 \$ _____

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

KSA 72-5143

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

Percent of at-risk weighting to total adjusted (weighted) enrollment:	<u>17.64</u> %
Amount required to transfer from Supplemental General Fund to K-12 At-Risk Fund:	<u>\$759,492</u>

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

Percent of bilingual weighting to total adjusted (weighted) enrollment:	<u>0.18</u> %
Amount required to transfer from Supplemental General Fund to Bilingual Fund:	<u>\$7,750</u>

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

Percent of special education weighting to total adjusted (weighted) enrollment:	<u>13.02</u> %
Amount required to transfer from Supplemental General Fund to Special Education Fund:	<u>\$560,578</u>

Form 162

2025-2026 ESTIMATED FOOD SERVICE REVENUE

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

	TOTAL ANNUAL MEALS	FEDERAL		STATE		DISTRICT LOCAL		TOTAL 7-1-25 to 6-30-26
		RATE	Reimbursement	RATE	Reimbursement	PRICE	REVENUE	
SCHOOL NUTRITION PROGRAMS								
LUNCH								
Paid Elem	1.	1,554	.8500	\$1,321	.0400	\$62	\$0	\$1,383
Jr. High	2.	800	.8500	\$680	.0400	\$32	\$0	\$712
Sr. High	3.	639	.8500	\$543	.0400	\$26	\$0	\$569
Free	4.	132,242	4.8600	\$642,696	.0400	\$5,290		\$647,986
Reduced	5.	0	4.4600	\$0	.0400	\$0	0.40	\$0
Adult	6.	3,625						\$0
TOTAL	7.	138,860		\$645,240		\$5,410	\$0	\$650,650
BREAKFAST								
Paid Elem	8.	1,068	.3900	\$417			\$0	\$417
Jr. High	9.	518	.3900	\$202			\$0	\$202
Sr. High	10.	316	.3900	\$123			\$0	\$123
Free	11.	84,035	2.3700	\$199,163				\$199,163
Reduced	12.	0	2.0700	\$0		0.30	\$0	\$0
Adult	13.	35					\$0	\$0
TOTAL	14.	85,972		\$199,905			\$0	\$199,905
SNACKS								
Paid Elem	15.		.1100	\$0			\$0	\$0
Jr. High	16.		.1100	\$0			\$0	\$0
Sr. High	17.		.1100	\$0			\$0	\$0
Free	18.	2,330	1.2100	\$2,819				\$2,819
Reduced	19.		.6000	\$0		0.15	\$0	\$0
Adult	20.						\$0	\$0
TOTAL	21.	2,330		\$2,819			\$0	\$2,819
SPECIAL MILK PROGRAM								
MILK								
Paid	22.		.2700	\$0			\$0	\$0
Free-Avg Dealer Cost	23.			\$0				\$0
TOTAL	24.	0		\$0			\$0	\$0
CHILD & ADULT CARE FOOD PROGRAM								
BREAKFAST								
Paid Elem	25.		.3900	\$0			\$0	\$0
Jr. High	26.		.3900	\$0			\$0	\$0
Sr. High	27.		.3900	\$0			\$0	\$0
Free	28.		2.3700	\$0				\$0
Reduced	29.		2.0700	\$0				\$0
Adult	30.						\$0	\$0
TOTAL	31.	0		\$0			\$0	\$0
LUNCH								
Paid Elem	32.		.7200	\$0			\$0	\$0
Jr. High	33.		.7200	\$0			\$0	\$0
Sr. High	34.		.7200	\$0			\$0	\$0
Free	35.		4.7300	\$0				\$0
Reduced	36.		4.3300	\$0				\$0
Adult	37.						\$0	\$0
TOTAL	38.	0		\$0			\$0	\$0
SNACKS								
Paid Elem	39.		.1100	\$0			\$0	\$0
Jr. High	40.		.1100	\$0			\$0	\$0
Sr. High	41.		.1100	\$0			\$0	\$0
Free	42.		1.2100	\$0				\$0
Reduced	43.		.6000	\$0				\$0
Adult	44.						\$0	\$0
TOTAL	45.	0		\$0			\$0	\$0
SUPPER								
Paid Elem	46.		.7200	\$0			\$0	\$0
Jr. High	47.		.7200	\$0			\$0	\$0
Sr. High	48.		.7200	\$0			\$0	\$0
Free	49.		4.7300	\$0				\$0
Reduced	50.		4.3300	\$0				\$0
Adult	51.						\$0	\$0
TOTAL	52.	0		\$0			\$0	\$0

Form 162
2025-2026 ESTIMATED FOOD SERVICE REVENUE

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

SUMMER FOOD SERVICE PROGRAM	TOTAL ANNUAL MEALS	FEDERAL		STATE		DISTRICT LOCAL		TOTAL 7-1-25 to 6-30-26
		RATE	Reimbursement	RATE	Reimbursement	PRICE	REVENUE	
BREAKFAST								
Free	53.	3.1025	\$0					\$0
Adult (if charge)	54.						\$0	\$0
TOTAL	55.	0	\$0				\$0	\$0
LUNCH								
Free	56.	5.4175	\$0	\$0				\$0
Adult (if charge)	57.						\$0	\$0
TOTAL	58.	0	\$0				\$0	\$0
SNACKS								
Free	59.	1.2950	\$0					\$0
Adult (if charge)	60.						\$0	\$0
TOTAL	61.	0	\$0				\$0	\$0
SUPPER								
Free	62.	5.4175	\$0					\$0
Adult (if charge)	63.						\$0	\$0
TOTAL	64.	0	\$0				\$0	\$0
OTHER CASH								
Sales/Income	65.	xxxxxxxx	xxxxxxxx			xxxxxx		\$0
12 Months								
Total Income	66.	xxxxxxxx	\$847,964		\$5,410		\$0	\$853,374

2025-2026
FORM 194

Proration of Estimated Motor Vehicle Property Tax, Recreational Vehicle Property Tax,
and In Lieu of Taxes on Industrial Revenue Bonds for July 1, 2025 to December 31, 2025

Do Not Anticipate Revenues from Motor Vehicle Property Tax, Recreational Vehicle Property Tax, and In Lieu of Taxes on Ind. Rev. Bonds
For New Levies Made in 2024-2025 School Year Until March, 2026. For new levies made in 2025-2026
revenues will not be received until March, 2027

	(1) 2023 Taxes Levied (Dollars)(a)	(2) Percent of Total Taxes Levied (b)	(3) Motor Vehicle Property Tax (c)	(4) Percent of Total Taxes Levied (f)	(5) Recreational Vehicle Property Tax (d)	(6) In Lieu of Taxes in Ind. Rev. Bonds (g)	(7) 16/20M Tax (d)	(8) Commercial Vehicle Tax (d)
1. General (No MVPT or RVPT)	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
2. Supplemental Gen. Fund	\$1,105,222	51.62%	\$64,266	36.19%	\$651	\$0	\$986	\$1,692
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
4. Capital Outlay	\$487,802	22.78%	\$28,361	15.97%	\$287	\$0	\$435	\$747
5. Special Assessment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
6. Bond and Interest #1	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
7. Bond and Interest #2	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
8. Temporary Notes	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
9. Recreation Commission	\$456,880	21.34%	\$26,568	14.96%	\$269	\$0	\$408	\$699
10. Rec Comm Employee Brfts	\$91,376	4.27%	\$5,316	2.99%	\$54	\$0	\$82	\$140
11. No Fund Warrant	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
13. Special Liability Expense	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
14. School Retirement	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
15. Historical Museum	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
16. Extraordinary Growth Facilities	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
17. Public Library Board	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
18. Public Library Board Emp Brfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
19. Declining Enrollment	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
20. Cost of Living	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
21. TOTAL	\$2,141,280	100.00%	\$124,499	100.00%	\$1,262	\$0	\$1,911	\$3,277

- (a) Do not include taxes levied for any funds in which a budget will not be made in 2025-2026.
- (b) Divide each fund's tax levy by total tax dollars levied.
- (c) Should equal 100 percent.
- (d) Take the amount on line 21 times the calculated percentage for each fund from column 2.
- (e) Take the amount on Form 110, Page 2, Lines 13, 14, 15, 16 and 17 and multiply by .67.
- (f) Includes the total 2023 General Fund taxes levied.
- (g) Take the amount on line 21 times the calculated percentage for each fund from column 2.

2025-2026
FORM 194-A

Proration of Estimated Motor Vehicle Property Tax, Recreational Vehicle Property Tax
and In Lieu of Taxes on Industrial Revenue Bonds for January 1, 2026, to June 30, 2026

Do Not Anticipate Revenues from Motor Vehicle Property Tax, Recreational Vehicle Property Tax and In Lieu of Taxes on Ind. Rev. Bonds
For New Levies Made in 2024-2025 School Year Until March, 2026. For new levies made in 2025-2026
revenues will not be received until March, 2027

	(1) 2024 Taxes Levied (Dollars)(a)	(2) Percent of Total Taxes Levied (b)	(3) Motor Vehicle Property Tax (d)	(4) Percent of Total Taxes Levied (f)	(5) Recreational Vehicle Property Tax (d)	(6) In Lieu of Taxes in Ind. Rev. Bonds (g)	(7) 16/20M Tax (d)	(8) Commercial Vehicle Tax (d)
1. General (No MVPT or RVPT)	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
2. Supplemental Gen. Fund	\$1,295,558	54.36%	\$33,334	39.98%	\$338	\$0	\$512	\$877
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
4. Capital Outlay	\$511,864	21.48%	\$13,172	15.80%	\$133	\$0	\$202	\$347
5. Special Assessment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
6. Bond and Interest #1	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
7. Bond and Interest #2	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
8. Temporary Notes	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
9. Recreation Commission	\$479,929	20.14%	\$12,350	14.81%	\$125	\$0	\$190	\$325
10. Rec Comm Employee Brfts	\$95,960	4.03%	\$2,471	2.96%	\$25	\$0	\$38	\$65
11. No Fund Warrant	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
13. Special Liability Expense	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
14. School Retirement	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
15. Historical Museum	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
16. Extraordinary Growth Facilities	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
17. Public Library Board	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
18. Public Library Board Emp Brfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
19. Declining Enrollment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
20. Cost of Living	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
21. TOTAL	\$2,383,311	100.00%	\$61,321	100.00%	\$621	\$0	\$941	\$1,614

- (a) Do not include taxes levied for any funds in which a budget will not be made in 2025-2026.
- (b) Divide each fund's tax levy by total tax dollars levied.
- (c) Should equal 100 percent.
- (d) Take the amount on line 21 times the calculated percentage for each fund from column 2.
- (e) Take the amount on Form 110, Page 2, lines 13, 14, 15, 16 and 17 and multiply by .33.
- (f) Includes the total 2024 General Fund taxes levied.
- (g) Take the amount on line 21 times the calculated percentage for each fund from column 2.

FORM 195
2025-2026 Estimated State Aid

A. Driver Education Aid (Approved Programs Only)

1. Estimated aid 7/1/2025 to 6/30/2026 (12 mo.) (Number of Driver Ed pupils completing program) _____ 75 x \$135) = _____ \$10,125

B. Motorcycle Safety Aid (Approved Programs Only)

1. Estimated aid 7/1/2025 to 6/30/2026 (12 mo.) (Number of Motorcycle Safety pupils completing program) _____ x \$85) = _____ \$0

C. Estimated KPERS

1. KPERS State Aid for 2024-2025 School Year = _____ \$1,241,413

2. Est. increase due to KPERS rate (Line 1 times 2.5%) = _____ \$31,035

3. Est. KPERS State Aid due to salary increases and added staff ((Line 1 + Line 2) X % of salary increase and added staff _____ 5.00 %) = _____ \$63,622

4. Est. KPERS State Aid for 2025-26 (Line 1 + Line 2 + Line 3) = _____ \$1,336,070

FORM 239

2025-2026 ESTIMATED SUPPLEMENTAL GENERAL (LOB) STATE AID

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

1. 2025-26 Adopted Supplemental General Fund Budget (cannot exceed Line 6 of Form 155)	=	<u>\$4,305,512</u>
2. Estimated Supplemental General State Aid		
Line 1 <u>4,305,512</u> x factor <u>0.6979</u>	=	<u>\$3,004,817</u>
3. Less Prior Year Overpayment	-	<u>\$0</u>
4. Net Estimated Supplemental General State Aid (Line 2 - Line 3)	=	<u>\$3,004,817</u>

FORM 243

2025-2026 ESTIMATED CAPITAL OUTLAY STATE AID

1. Estimated 2025 Taxes Levied in the Capital Outlay Fund	=	<u>\$521,908</u>
2. Estimated Capital Outlay State Aid (Line 1 x Factor) <u>0.8000</u>	=	<u>\$417,526</u>

FORM 242
BOND AND INTEREST FUND #1
2025-2026 ESTIMATED BOND AND INTEREST STATE AID
(Bond Elections Prior July 1, 2015)

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

1. Estimated 2025-2026 bond and interest fund payments		=	_____
2. Estimated Federal Tax Credit (Build America Bonds)		=	_____
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	<u>0.8000</u>	=	<u>\$0</u>
4. Less prior year overpayment		-	_____
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2025 through June 30, 2026) (Line 3 - Line 4)		=	<u>\$0</u>

FORM 244
BOND AND INTEREST FUND #1
2025-2026 ESTIMATED BOND AND INTEREST STATE AID
(Bond Elections After July 1, 2015 and Before June 30, 2017)

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

1. Estimated 2025-2026 bond and interest fund payments		=	_____
2. Estimated Federal Tax Credit (Build America Bonds)		=	_____
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	<u>0.2500</u>	=	<u>\$0</u>
4. Less prior year overpayment		-	_____
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2025 through June 30, 2026) (Line 3 - Line 4)		=	<u>\$0</u>

FORM 246
BOND AND INTEREST FUND #1

2025-2026 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 2025-2026 bond and interest fund payments		=	_____
2. Estimated Federal Tax Credit (Build America Bonds)		=	_____
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	<u>0.2500</u> x	ProRation _____ 100	= _____ \$0
4. Less prior year overpayment		-	_____
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2025 through June 30, 2026) (Line 3 - Line 4)		=	_____ \$0

FORM 248
BOND AND INTEREST FUND #1

2025-2026 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 2025-2026 bond and interest fund payments		=	_____
2. Estimated Federal Tax Credit (Build America Bonds)		=	_____
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	<u>0.3400</u> x	ProRation _____ 100	= _____ \$0
4. Less prior year overpayment		-	_____
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2025 through June 30, 2026) (Line 3 - Line 4)		=	_____ \$0

FORM 242-A
BOND AND INTEREST FUND #2
2025-2026 ESTIMATED BOND AND INTEREST STATE AID
(Bond Elections Prior July 1, 2015)

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

1. Estimated 2025-2026 bond and interest fund payments	=	_____
2. Estimated Federal Tax Credit (Build America Bonds)	=	_____
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	=	<u>0.8000</u> = \$0
4. Less prior year overpayment	=	_____
5. Estimated bond and interest fund state aid (Goes to Code 63) (July 1, 2025 through June 30, 2026) (Line 3 - Line 4)	=	_____ = \$0

FORM 244-A
BOND AND INTEREST FUND #2
2025-2026 ESTIMATED BOND AND INTEREST STATE AID
(Bond Elections After July 1, 2015 and Before June 30, 2017)

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

1. Estimated 2025-2026 bond and interest fund payments	=	_____
2. Estimated Federal Tax Credit (Build America Bonds)	=	_____
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	=	<u>0.2500</u> = \$0
4. Less prior year overpayment	=	_____
5. Estimated bond and interest fund state aid (Goes to Code 63) (July 1, 2025 through June 30, 2026) (Line 3 - Line 4)	=	_____ = \$0

FORM 246-A
BOND AND INTEREST FUND #2
2025-2026 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 2025-2026 bond and interest fund payments		=	_____
2. Estimated Federal Tax Credit (Build America Bonds)		=	_____
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	<u>0.2500</u> x	<u>ProRation</u> 100 =	_____ \$0
4. Less prior year overpayment		-	_____
5. Estimated bond and interest fund state aid (Goes to Code 63) (July 1, 2025 through June 30, 2026) (Line 3 - Line 4)		=	_____ \$0

FORM 248-A
BOND AND INTEREST FUND #2
2025-2026 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 2025-2026 bond and interest fund payments		=	_____
2. Estimated Federal Tax Credit (Build America Bonds)		=	_____
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	<u>0.3400</u> x	<u>ProRation</u> 100 =	_____ \$0
4. Less prior year overpayment		-	_____
5. Estimated bond and interest fund state aid (Goes to Code 63) (July 1, 2025 through June 30, 2026) (Line 3 - Line 4)		=	_____ \$0

Unencumbered Cash Balance by Fund

	Fund	July 1, 2023	July 1, 2024	July 1, 2025
General	06	0	0	0
Federal Funds	07	-173,416	-164,471	10,050
Supplemental General	08	66,146	42,940	261,001
Adult Education	10	0	0	0
Preschool-Aged At-Risk*	11	15,550	15,549	22,338
Adult Supplemental Education	12	0	0	0
At-Risk Education Fund*	13	35,858	35,858	6,179
Bilingual Education*	14	1	1	1
Virtual Education*	15	6,488	0	0
Capital Outlay	16	613,597	1,131,682	965,322
Driver Training*	18	8,200	0	5,778
Declining Enrollment	19	0	0	0
Extraordinary School Program*	22	0	0	0
Food Service	24	138,411	137,350	157,664
Professional Development*	26	3,110	16,623	41,720
Parent Education Program*	28	0	0	0
Summer School*	29	0	0	0
Special Education*	30	207,427	313,660	314,009
Cost of Living	33	0	0	0
Career and Postsecondary Education*	34	39,607	39,608	44,236
Gifts/Grants	35	9,790	354	-19,334
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	900,000	1,000,000	935,000
Text Book & Student Material*	55	61,679	63,315	64,595
Activity Fund	56	53,096	61,001	58,590
Bond and Interest #1	62	9,792	14,649	17,112
Bond and Interest #2	63	0	0	0
No Fund Warrant	66	0	0	0
Special Assessment	67	0	0	0
Temporary Note	68	0	0	0
Special Education Coop	78	0	0	0
USD TOTAL		1,995,336	2,708,119	2,884,261
Enrollment (FTE) ¹		1,267.7	1,232.6	1,284.0
Amount per Pupil ²		1,574	2,197	2,246
Historical Museum	80	0	0	0
Public Library	82	0	0	0
Public Library Emp. Benefits	83	0	0	0
Recreation Commission	84	24,656	40,314	63,615
Recreation Commission Emp. Benefits	86	0	25,777	48,789
OTHER TOTAL		24,656	66,091	112,404

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

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

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

July 1, 2023	July 1, 2024	July 1, 2025
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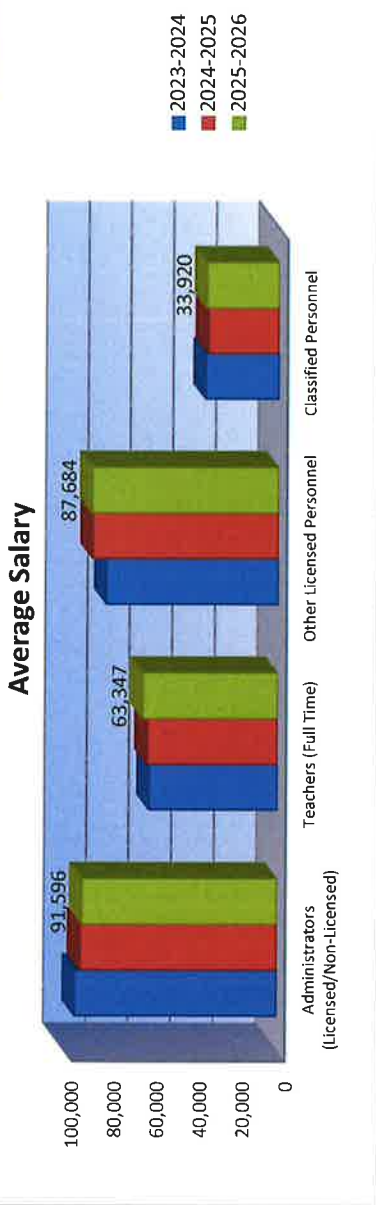
July 1 Beginning Balances of Highlighted Funds*			
TOTAL	1,277,920	1,484,614	1,433,856

Total Expenditures (including Transfers) for General Fund and Supplemental General (LOB) Fund			
General	11,866,283	12,251,718	12,943,563
LOB	3,938,299	4,059,552	4,305,512
Total	15,804,582	16,311,270	17,249,075

CASH BALANCE			
Percentage	8.09%	9.10%	8.31%

Average Salaries

	2023-24 Actual			2024-25 Actual			2025-26 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Licensed/Non-Licensed)	23.0	2,183,757	94,946	23.0	2,126,617	92,462	23.0	2,106,710	91,596
Teachers (Full Time)	85.0	5,110,550	60,124	91.0	5,568,920	61,197	86.0	5,447,818	63,347
Other Licensed Personnel	9.0	726,061	80,673	9.0	785,041	87,227	9.0	789,157	87,684
Classified Personnel	97.5	3,357,127	34,432	99.0	3,298,069	33,314	98.0	3,324,150	33,920
Substitutes/Temporary Help		358,171			409,231			363,000	



DEFINITIONS

*Licensed Personnel - Superintendent; Assistant Superintendent; Administrative Assistants; Principals/ Assistant Principals; Directors/Supervisors Special Education; Directors/Supervisors of Health; Directors/Supervisors of VocEd; Instructional Coordinators/Supervisors; All Other Directors/Supervisors.

Administrators:
 ** Non-Licensed Personnel - Assistant Superintendents; Business Managers; Business Services (Directors/Coordinators/Supervisors); Food Service (Directors/Coordinators/Supervisors); Transportation (Directors/Coordinators/Supervisors); Custodial Maintenance (Directors/Coordinators/Supervisors); Other (Directors/Coordinators/Supervisors)

Teachers (Full Time Only):
 *Practical Arts/Vocational Teachers; Special Education Teachers; Prekindergarten Teachers; Kindergarten Teachers; Reading Specialists/Teachers; All Other Teachers.

Other Certified (Licensed) Personnel:
 Part-Time Teachers; Library Media Specialists; School Counselors; Clinical or School Psychologists; Speech Pathologists; Audiologists; Nurses (RN); Social Workers.

Classified Personnel:
 **Attendance Services Staff; Library Media Aides; Security Officers; Regular Education Teacher Aides; Secretarial/Clerical; Special Education Paraprofessionals; Nurses (LPN); Food Service Workers; Custodians; Bus Drivers.

Substitutes/Temporary:
 **Substitute Teachers, Rule 10 Coaches, Coaching Assistants and other short term temporary help.

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

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

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

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

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

60,838,453	Final 2023 Assessed Valuation (All funds except General)
45,654,037	Final 2023 General Fund Assessed Valuation
62,572,402	Final 2023 Capital Outlay Assessed Valuation
63,936,812	Final 2024 Assessed Valuation (All funds except General)
42,854,560	Final 2024 General Fund Assessed Valuation
64,629,232	Final 2024 Capital Outlay Assessed Valuation
65,238,492	2025 Assessed Valuation (All funds except General)
43,775,376	2025 General Fund Assessed Valuation
65,238,492	2025 Capital Outlay Assessed Valuation
	2025 Assessed Valuation for Bond and Interest #2 (Only use if you have a different assessed valuation for the bond and interest #2 fund.)
	LEAVE BLANK

	2023-24 Mill Rates (official levies from County Clerk)	2024-25 Mill Rates	2023 Taxes Levied (From 2024-2025 Budget Form 110, Line 2)
General	20.000	20.000	913,081
Supplemental General	18.143	20.238	1,105,222
Adult Education	0.000	0.000	
Capital Outlay	7.786	7.776	487,802
Special Liability Expense	0.000	0.000	
Bond and Interest #1	0.000	0.000	
Bond and Interest #2	0.000	0.000	
No Fund Warrant	0.000	0.000	
Special Assessment	0.000	0.000	
Temporary Note	0.000	0.000	
Historical Museum	0.000	0.000	
Public Library Board	0.000	0.000	
Public Library Brd - Emp Bnfts	0.000	0.000	
Recreation Commission	7.500	7.497	456,880
Rec Comm Employee Benefits	1.500	1.499	91,376
Extraordinary Growth Facilities	0.000	0.000	
Cost of Living	0.000	0.000	

Enrollment Data for Form 150 (Exclude Virtual)

1,248.6	9/20/22 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
1,235.9	9/20/23 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
1,192.2	9/20/24 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
1,275	9/20/25 Est. Funded Headcount for PK-12 (Include Preschool-Aged At-Risk [3 yr and 4 yr Old])
	9/20/25 Est. FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
1,243.0	Note: Out of state students counted as HALF of regular FTE. Exclude FHSU Math & Science Academy.
32.0	9/20/25 Est. Preschool-Aged At-Risk [3 yr and 4 yr Old] FTE Enrollment (count each student as .5 FTE)
	9/20/25 Est. Number of eligible students that qualify for free meals
825	EXCLUDE part-time students in grades 1-12 and students 20 years of age and over, unless they are on an IEP
	9/20/25 Est. Career and Tech Ed total clock hours of students enrolled and attending in approved courses
255.0	EXCLUDE classes taken at Technical College or Community College
37.0	9/20/25 Est. Bilingual Education total clock hours of students enrolled and attending
22	9/20/25 Est. Bilingual headcount of students enrolled and attending
98.5	9/20/25 Est. Public pupils transported or for whom transportation is being made available who reside in the district 2.5 miles or more
0.0	9/20/25 Est. FTE of students enrolled in your district and attending Fort Hays State University (FHSU) Math & Science Academy. [Cannot be used to generate general fund weightings other than BASE and cannot be used for LOB authority. Districts must send BASE to FHSU for students enrolled in their district and attending FHSU Math & Science Academy.]

Military Provision for Form 150 - New Students of Military Families Not Enrolled on 9/20 (Exclude Virtual)

0.0	2/20/23 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
0.0	2/20/24 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
0.0	2/20/25 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
	2/20/26 Est. Funded Headcount for PK-12 (Include Preschool-Aged At-Risk [3 yr and 4 yr Old])
	2/20/26 Est. FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
	Note: Out of state students counted as HALF of regular FTE.
	2/20/26 Est. Preschool-Aged At-Risk [3 yr and 4 yr Old] FTE Enrollment (count each student as .5 FTE)
	2/20/26 Est. number of eligible students that qualify for free meals
	EXCLUDE part-time students in grades 1-12 and students 20 years of age and over, unless they are on an IEP
	2/20/26 Est. Career and Tech Ed total clock hours of students enrolled and attending in approved courses
	2/20/26 Est. Bilingual Education total clock hours of students enrolled and attending
	2/20/26 Est. Bilingual headcount of students enrolled and attending
	2/20/26 Est. Public pupils transported for whom transportation is being made available who reside in the district 2.5 miles or more

Virtual State Aid (KSA 72-3715)

7.0	9/20/25 Est. FTE Virtual Students (Full-Time Students)
2.0	9/20/25 Est. FTE Virtual Students (Part-Time Students)
0.00	Total Credits Earned (20 yrs and older as of 9/20/25) (No student shall be counted for more than 6 credits between July 1, 2025 and June 30, 2026)
0.00	Total Credits Earned (Dropouts aged 19 and under as of 9/20/25) (No student shall be counted for more than 6 credits between July 1, 2025 and June 30, 2026)

51.0 Area of district in square miles 9/20/2025

Amount (Ancillary Facilities Weighting) approved by Board of Tax Appeals (Transfers to F150, Line 10)
Your district does NOT qualify for Cost of Living. Please skip this section.
 Will the Board levy a tax for Cost of Living weighting?
 If yes, will the Board adopt at least a 31% Local Option Budget?
 Date the Board adopted Resolution as authorized by 72-5159.

3/21/2022 Date the Board ADOPTED the LOB Resolution to exceed the statewide average of 32.3 %. (Goes to C01 as authorized by 72-5143.)
 33.00 Percent authorized (cannot exceed 33%) (Goes to Form 155, Line 2)
 9999 Expires (Enter year it expires or 9999 for continuous and permanent.) (Goes to Form 155)

Date the ELECTION was held to increase LOB authority to exceed statewide average of 32.3 %. (Goes to C01 as authorized by 72-5143.)
 Percent authorized. (Cannot Exceed 33%) (Goes to Form 155, Line 3)
 Expires (Enter year it expires or 9999 for continuous and permanent.) (Goes to Form 155)

9/16/2020 Date the Capital Outlay was authorized. (Goes to Code 02.)
 8.000 Number of mills. (Cannot exceed 8 mills.)
 9999 Number of years authorized. (Enter 9999 for continuous and permanent.)
 8.000 2025-26 Capital Outlay Mill Levy Rate to be used in this budget (Goes to Code 04.)

Date the Adult Education was authorized. (Goes to Code 02.)
 Number of mills.
 Number of years authorized.

4.000 Delinquent tax rate to be used for the 2025-2026 budget. (Goes to Code 01.)

Bonded Indebtedness (Total Principal Outstanding)	7/1/2023	7/1/2024	7/1/2025
General Obligation Bonds			
Capital Outlay Bonds			
Temporary Note			
No-Fund Warrant			
Lease Purchase Principal	\$1,179,983	\$1,045,629	\$907,715

185,820 *Estimated Motor Vehicle Property Tax - 7/1/2025 to 6/30/2026
 1,883 *Estimated Recreational Vehicle Property Tax - 7/1/2025 to 6/30/2026
 0 *Estimated In Lieu of Taxes on Industrial Bonds - 7/1/2025 to 6/30/2026
 2,852 *Estimated 16/20M Tax - 7/1/2025 to 6/30/2026
 4,891 *Estimated Commercial Vehicle Tax - 7/1/2025 to 6/30/2026

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

2025-26 Adult Ed. Mill Levy Rate to be used in this budget (Goes to Code 04.)

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

1,250.0 9/20/2021 FTE Enrollment (Includes 2/20/22 military count)
 1,282.2 9/20/2022 FTE Enrollment (Includes 2/20/23 military count)
 1,267.7 9/20/2023 FTE Enrollment (Includes 2/20/24 military count)
 1,232.6 9/20/2024 FTE Enrollment (Includes 2/20/25 military count)
 1,284.0 9/20/2025 Est. FTE Enrollment (Includes 2/20/26 military count estimate)

800 9/20/2025 Estimated Headcount Eligible for Reduced Priced Meals (Used for Sumexpense and Budget At A Glance Charts Only)

Notice of Hearing 2025-2026 Budget

The governing body of Unified School District 503 will meet on the 8th day of September 2025 at 6:05 PM at 3030 Morton Ave., Parsons, KS 67357 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information, including budget profile, building needs assessment and Board state assessments review is available at USD 503 District Office on the district website and will be available at this hearing.

The Amount of 2025 Tax to be Levied and Expenditures (published below) establish the maximum limits of the 2025-2026 Budget. The 'Est. Tax Rate' (column 7), shown for comparative purposes, is subject to slight change depending on final assessed valuation.

	Code 99 Line	2023-2024 Actual		2024-2025 Actual		2025-2026 Proposed Budget		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2025 Tax to be Levied (6)	Est. Tax Rate* (7)
OPERATING								
General	06	11,866,283	20.000	12,251,718	20.000	12,943,563	875,508	20.000
Supplemental General (LOB)	08	3,938,299	18.143	4,059,552	20.238	4,305,512	965,610	14.801
SPECIAL REVENUE								
Federal Funds	07	2,679,255		907,569		791,599		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	96,190		103,549		119,543		
Adult Supplemental Education	12	0		0		0		
At-Risk Education Fund	13	3,781,567		4,060,922		3,562,190		
Bilingual Education	14	30,001		10,500		7,751		
Virtual Education	15	22,250		37,770		39,000		
Capital Outlay	16	508,408	7.786	1,238,725	7.776	1,674,258	521,908	8.000
Driver Training	18	16,030		11,818		12,155		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	992,356		1,023,603		1,041,779		
Professional Development	26	52,255		33,707		55,000		
Parent Education Program	28	0		0		0		
Summer School	29	0		0		0		
Special Education	30	2,336,906		2,412,150		2,661,276		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	350,704		293,798		275,755		
Gifts and Grants	35	201,054		226,462		206,336		
Special Liability Expense Fund	42	0	0.000	0	0.000	0	0	0.000
Extraordinary Growth Facilities	45	0	0.000	0	0.000	0	0	0.000
Special Reserve Fund	47	0		0		0		
KPERs Special Retirement Contribution	51	1,304,645		1,241,413		1,336,070		
Contingency Reserve	53	175,583		117,272				
Textbook & Student Material Revolving	55	2,512		550				
Activity Fund	56	102,885		89,335				
DEBT SERVICE								
Bond and Interest #1	62	0	0.000	0	0.000	17,112	0	0.000
Bond and Interest #2	63	0	0.000	0	0.000	0	0	0.000
No-Fund Warrant	66	0	0.000	0	0.000	0	0	0.000
Special Assessment	67	0	0.000	0	0.000	0	0	0.000
Temporary Note	68	0	0.000	0	0.000	0	0	0.000
COOPERATIVES¹								
Special Education	78	0		0		0		
TOTAL USD EXPENDITURES	100	28,457,183	45.929	28,120,413	48.014	29,048,899	2,363,026	42.801
Less: Transfers	105	7,191,996		7,119,592		6,703,537		
NET USD EXPENDITURES	110	21,265,187		21,000,821		22,345,362		
TOTAL USD TAXES LEVIED	115	2,506,105		2,664,513		2,363,026		

¹ Sponsoring District Only

*Tax Rates are expressed in Mills

Notice of Hearing 2025-2026 Budget

Code 99 Line	2023-2024 Actual		2024-2025 Actual		2025-2026 Proposed Budget		
	Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2025 Tax to be Levied (6)	Est. Tax Rate* (7)
OTHER							
Historical Museum	80	0	0.000	0	0.000	0	0.000
Public Library Board	82	0	0.000	0	0.000	0	0.000
Public Library Board Employee Benefits	83	0	0.000	0	0.000	0	0.000
Recreation Commission	84	455,000	7.500	500,000	7.497	587,355	513,109
Rec Comm Emp Benefits & Spec Liab	86	65,000	1.500	80,000	1.499	100,473	101,510
TOTAL OTHER	120	520,000	9.000	580,000	8.996	687,828	614,619
TOTAL TAXES LEVIED	125	\$3,054,361		\$3,240,402		\$2,977,645	
Assessed Valuation - General Fund	128	\$45,654,037		\$42,854,560		\$43,775,376	
Assessed Valuation - All Other Funds	130	\$60,838,453		\$63,936,812		\$65,238,492	
Assessed Valuation - Capital Outlay	129	\$62,572,402		\$64,629,232		\$65,238,492	
Outstanding Indebtedness, July 1		2023		2024		2025	
General Obligation Bonds	135	0		0		0	
Capital Outlay Bonds	140	0		0		0	
Temporary Note	145	0		0		0	
No-Fund Warrant	150	0		0		0	
Lease Purchase Principal	153	1,179,983		1,045,629		907,715	
TOTAL USD DEBT	155	1,179,983		1,045,629		907,715	

*Tax Rates are expressed in Mills

Board President _____ Clerk of the Board _____

Exceeding Revenue Neutral for the 2025-2026 School Year

The governing body of Unified School District 503 will meet on the 8th day of September 2025 at 6:00 PM at 3030 Morton Ave., Parsons, KS 67357 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information, including budget profile, is available at USD 503 District Office and will be available at this hearing.

Revenue Neutral

	2024-2025		Revenue Neutral Taxes	Revenue Neutral Tax Rate	2025-2026	
	Actual Taxes Levied	Actual Tax Rate			Proposed Taxes to be Levied	Proposed Tax Rate
General	\$857,091	20.000	\$857,091	19.579	\$875,508	20.000
ALL OTHER FUNDS						
Supplemental General (LOB)	\$1,295,558	20.238	\$1,293,941	19.834	\$965,610	14.801
Adult Education	\$0	0.000	\$0	0.000	\$0	0.000
Capital Outlay	\$511,864	7.776	\$498,244	7.637	\$521,908	8.000
Cost of Living	\$0	0.000		0.000	\$0	0.000
Special Liability Expense Fund	\$0	0.000		0.000	\$0	0.000
Extraordinary Growth Facilities	\$0	0.000		0.000	\$0	0.000
Bond and Interest #1	\$0	0.000		0.000	\$0	0.000
Bond and Interest #2	\$0	0.000		0.000	\$0	0.000
No-Fund Warrant	\$0	0.000		0.000	\$0	0.000
Special Assessment	\$0	0.000		0.000	\$0	0.000
Temporary Note	\$0	0.000		0.000	\$0	0.000
Historical Museum	\$0	0.000		0.000	\$0	0.000
Public Library Board	\$0	0.000		0.000	\$0	0.000
Public Library Board Employee Benefits	\$0	0.000		0.000	\$0	0.000

Revenue Neutral Calculation

Total Taxes Levied Including General Fund	\$2,664,513	48.014	\$2,649,276	47.050	\$2,363,026	42.801
Total Taxes Levied Excluding General Fund	\$1,807,422	28.014	\$1,792,185	27.471	\$1,487,518	22.801

Board President _____

Clerk of the Board _____

Exceeding Revenue Neutral for the 2025-2026 School Year

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Revenue Neutral						
	2024-2025				2025-2026	
	Actual Taxes Levied	Actual Tax Rate	Revenue Neutral Taxes	Revenue Neutral Tax Rate	Proposed Taxes to be Levied	Proposed Tax Rate
General	\$857,091	20.000	\$857,091	19.579	\$875,508	20.000
ALL OTHER FUNDS						
Supplemental General (LOB)	\$1,295,558	20.238	\$1,293,941	19.834	\$965,610	14.801
Adult Education	\$0	0.000	\$0	0.000	\$0	0.000
Capital Outlay	\$511,864	7.776	\$498,244	7.637	\$521,908	8.000
Cost of Living	\$0	0.000	\$0	0.000	\$0	0.000
Special Liability Expense Fund	\$0	0.000	\$0	0.000	\$0	0.000
Extraordinary Growth Facilities	\$0	0.000	\$0	0.000	\$0	0.000
Bond and Interest #1	\$0	0.000	\$0	0.000	\$0	0.000
Bond and Interest #2	\$0	0.000	\$0	0.000	\$0	0.000
No-Fund Warrant	\$0	0.000	\$0	0.000	\$0	0.000
Special Assessment	\$0	0.000	\$0	0.000	\$0	0.000
Temporary Note	\$0	0.000	\$0	0.000	\$0	0.000
Historical Museum	\$0	0.000	\$0	0.000	\$0	0.000
Public Library Board	\$0	0.000	\$0	0.000	\$0	0.000
Public Library Board Employee Benefits	\$0	0.000	\$0	0.000	\$0	0.000
Revenue Neutral Calculation						
Total Taxes Levied Including General Fund	\$2,664,513	48.014	\$2,649,276	47.050	\$2,363,026	42.801
Taxes Levied Excluding General Fund	\$1,807,422	28.014	\$1,792,185	27.471	\$1,487,518	22.801
<p style="text-align: center;">Lou Martino _____</p> <p style="text-align: center;">Board President Clerk of the Board</p>						

