

Budget Hearing – USD 112

Sept. 8, 2025

6:00 p.m.

USD #112 Board of Education met for the 2025-2026 Budget Hearing for USD 112 Central Plains Monday evening, Sept. 8, 2025 at 6:00 p.m. in the Central Plains Jr-Sr High School Cafeteria in Claflin, KS, with the following attending:

Board Members:

Chad Rogers
Allison Koch (absent)
Kayla Cullens
Dalton Wirth
Joshua Hurley
Tamara Dody
Cherilee Ward

Ro11

Also attending were Bob Murphy, Superintendent, Diane Ney, Clerk, Shae Sheehy, Central Plains Elementary Principal, Jessica Murphy, Central Plains Jr-Sr High School Principal, Karin Mohr, Principal at Wilson Elementary School, Scott Mitchum, livestream, and the attached list of patrons.

Mr. Murphy conducted the budget hearing for the 2025-2026 school year. He reviewed the Form 150, which calculates or computes the General Fund, and form 155, which calculates the Supplemental General Fund or Local Option Budget. The General Fund revenue and expenditures were reviewed along with the Local Option Budget, K-12 At-Risk Fund and Virtual Fund. He also gave a report on the District Needs Assessments and a review of the District's State Assessments, along with the Capital Outlay Needs Assessments by building.

Budget
Hearing

On motion by Josh Hurley and seconded by Kayla Cullens, the board voted 6-0 to adjourn the budget hearing.

Adjourn
Hearing

Minutes - Regular Board Meeting - USD 112

Sept. 8, 2025

USD #112 Board of Education continued with the regular session meeting, Monday evening, Sept. 8, 2025 in the Central Plains Jr-Sr High School Cafeteria, in Claflin, KS.

On motion by Chad Rogers and seconded by Josh Hurley, the board voted 6-0 to approve the amended agenda, adding Item 12 – Facility Request.

Approve
Agenda

On motion by Kayla Cullens and seconded by Josh Hurley, after review of state assessments that we have, and the needs assessments for USD 112, the board voted 6-0 to approve the 2025-2026 budget as presented.

Approve
2025-2026
Budget

On motion by Josh Hurley and seconded by Chad Rogers, the board voted 6-0 to approve the resolution to authorize a local option budget percentage in the amount of 33% for the 2025-2026 school year.

Approve LOB
Resolution 33%

On motion by Kayla Cullens and seconded by Josh Hurley, the board voted 6-0 to approve the minutes of the Aug. 11, 2025 board meeting.

Approve Minutes

On motion by Kayla Cullens and seconded by Josh Hurley, the board voted 6-0 to approve the treasurer's report as presented.

Approve
Treasurer's
Report

On motion by Josh Hurley and seconded by Chad Rogers, the board voted 6-0 to approve all invoices in the amount of \$496,541.69.

Approve
Invoices

The board of education reviewed the cash summary report and the bank balances were reconciled with the treasurer's report as of Aug. 31, 2025.

Bank
Reconciliation

Don Siemsen addressed the board in Public Forum. He thanked the board for allowing the staff to attend the back-to-school breakfast, sponsored by St. Paul's, UCC in Holyrood.

Public
Forum

Administrative reports were read by Shae Sheehy, Jess Murphy and Karin Mohr.

Administrative
Reports

The district was approached by the Donecker Family to use the facilities for the funeral of Philip Donecker, a 2018 graduate of Central Plains.

On a motion by Kayla Cullens and seconded by Josh Hurley, the board voted 6-0 to approve the Central Plains HS/MS facilities' usage to the Donecker Family for the funeral service on Friday, Sept. 12th.

Approve use
of Facilities
at CPJSHS

On motion by Kayla Cullens and seconded by Josh Hurley, the board voted 6-0 to approve no school at Central Plains HS/MS and no pre-school at Central Plains Elementary for Friday, Sept. 12th.

Approve no
School at
CPJSHS -9/12/25

Megan Kirmer, Laura Miller and Cara Hoffman, representing Central Plains Elementary PTO, addressed the board regarding the possibility of naming two facility projects at CPES in Holyrood. They would like to dedicate the new out-door basketball courts in honor of Jane Oeser, and the newly painted goal posts at the Central Plains Elementary School playground in honor of Brody Pflughoeft.

PTO
Presentation

Toby Holmes addressed the board regarding the possibility of naming the CPJSHS gym floor in honor of the Stiles Family.

Discussion -
Naming of
CPJSHS Gym Floor

On motion by Josh Hurley and seconded by Kayla Cullens, the board voted 6-0 to approve the dedication of the Central Plains Elementary School outdoor basketball court for Jane Oeser and the newly-painted goal posts at Central Plains Elementary School for Brody Pflughoeft.

Approve
Dedication in
Honor of Jane
Oeser and Brody
Pflughoeft

On motion by Josh Hurley and seconded by Chad Rogers, the board voted 6-0 to move forward with the dedication of the Central Plains Jr-Sr High School gym floor for the Stiles family.

Approve
Dedication -
CPJSHS Gym Floor

Mr. Murphy presented two bids that were received for the modular unit at Central Plains Elementary School. He reviewed the costs submitted, along with the estimated pricing for the preparation work including gas, electrical, water, sewer, concrete foundation, and dirt work.

Discussion:
Bids for modular
unit

The board would like additional information for added costs including security entrance, fire alarms, and furnishing.

A special board meeting was scheduled for Sept. 23, 2025, beginning at 6:00 p.m. at the CPJSHS Cafeteria for discussion and possible action on the modular building.

Set Special
Meeting Date and
Time

The board of education appointed Tamara Dody to be a delegate representing USD 112 for the delegate assembly at the KASB convention held in November in Wichita, KS.

Delegate
Assembly
Representative

Mr. Murphy shared with the board the potential E-Rate purchases with the district being a 50% funding district.

On motion by Josh Hurley and seconded by Chad Rogers, the board voted 6-0 to approve the E-Rate technology purchases as presented, with a maximum amount of \$36,718.50.

Approve E-Rate
Tech Purchases

Item #17 – Retaining Wall at the Central Plains HS Football Field was tabled until additional information could be obtained.

Tabled Item

Josh Hurley made the following motion: I move that the board go into Executive Session pursuant to the Kansas Open Meetings Act, to discuss nonelected personnel for the topics of substitutes, resignation, classified staff, and supplemental staff to protect the privacy of individuals to be discussed and return to open session, in this room, at 7:40 p.m., with Superintendent Bob Murphy to be in attendance. Chad Rogers seconded the motion. Board voted 6-0 to approve.

Executive Session

The board returned to open meeting at 7:40 p.m.

On motion by Kayla Cullens and seconded by Josh Hurley, the board voted 6-0 to approve Catherine Soeken as a substitute cook and substitute daycare provider at Central Plains.

Approve Sub.
Cook and Daycare
Worker

On motion by Kayla Cullens and seconded by Josh Hurley, the board voted 6-0 to approve Kyla Metro, Amanda Plattner, and Judy Sneath as substitute teachers for Central Plains Elementary School and Lara Siemers Kvasnicka as a substitute teacher at Wilson.

Approve
Substitute
Teachers

On motion by Kayla Cullens and seconded by Josh Hurley, the board voted 6-0 to approve the resignation of Jennifer Foulger as the concession stand supervisor.

Approve
Resignation

On motion by Kayla Cullens and seconded by Josh Hurley, the board voted 6-0 to approve DeAnna Moran as a bus route driver for the 2025-2026 school year.

Approve Bus
Driver

On motion by Kayla Cullens and seconded by Josh Hurley, the board voted 6-0 to approve Britney Corp as the concession stand supervisor for the 2025-2026 school year.

Approve
Concession Stand
Supervisor

On motion by Kayla Cullens and seconded by Josh Hurley, the board voted 6-0 to approve Matt Hurley as a Middle School Football Coach for the 2025-2026 season on an as-needed basis.

Approve MS
Football Coach

Under Superintendent Report, Mr. Murphy reported on the following:

- Turf Tank Demo on Monday
- After-School snacks at the MS/HS
- Bus drivers' activity pay
- Wilson elementary school roof repairs and costs
- Need for an additional nurse for Central Plains
- Weight room inventory at Wilson Elementary
- Retaining wall at the CPJSHS football field
- CPES modular unit
- Football practice field irrigation
- Copy machines
- Water heaters at CPJSHS
- Count day for students – Sept. 22nd
- Upcoming reports due to KSDE

Superintendent's
Report

Under Board Member Reports: A/C unit at Wilson and upcoming legislative committee meetings.

Discussion
Items

There were no open agenda items.

The next regularly scheduled board meeting will be Oct. 14, 2025. Agenda items will include the following: Hall of Fame nominees, audit report, and capital outlay projects.

Next Meeting
Agenda Items

On motion by Josh Hurley and seconded by Kayla Cullens, the board voted 6-0 to adjourn the meeting at 8:00.

Adjourn


Clerk

President

**USD #112 Board of Education
Sept. 8, 2025 – Board Meeting
Guest Registration**

PLEASE PRINT:

Name

Ray Siemsen

Harold Siensen

Patsy Siemsen

Laura Miller

Toby Holmes

Nichole Clark

Cara Hoffman

Megan Kirmer

PLEASE PRINT:

Name

If you wish to address the board, please sign below. Thank you!

USD #112 Board of Education
Sept. 8, 2025 Board Meeting

Public Forum

PLEASE PRINT:

Name

Don Siemsen

PLEASE PRINT:

Name

Budget Hearing

Sept. 8, 2025

**USD 112
2025-2026 Budget**

The governing body of Unified School District 112 will meet on the 8th day of September 2025 at 6:00 PM at 700 West Albro Street, Claflin, KS 67525 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 112 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	6,877,393	20.000	7,050,496	20.000	7,365,450	2,222,678	20.000
Supplemental General (LOB)	08	1,685,373	11.045	1,652,536	10.677	1,738,827	1,294,488	10.467
SPECIAL REVENUE								
Federal Funds	07	599,876		169,876		216,679		
Preschool-Aged At-Risk	11	161,972		191,754		221,650		
At-Risk Education Fund	13	699,319		791,070		860,050		
Virtual Education	15	1,375,535		1,855,203		2,389,750		
Capital Outlay	16	1,129,769	7.978	920,245	7.862	1,916,696	989,402	8.000
Driver Training	18	4,731		4,498		6,610		
Food Service	24	337,572		347,182		383,200		
Professional Development	26	15,316		6,153		35,000		
Special Education	30	917,576		814,341		976,100		
Career and Postsecondary Education	34	138,815		132,802		168,600		
Gifts and Grants	35	43,632		126,534		308,178		
KPERS Special Retirement Contribution	51	462,726		436,210		478,413		
Textbook & Student Material Revolving	55	37,392		0				
Activity Fund	56	14,450		15,340				
DEBT SERVICE								
Bond and Interest #1	62	0	0.000	0	0.000	116,696	0	0.000
TOTAL USD EXPENDITURES	100	14,501,447	39.023	14,514,240	38.539	17,181,899	4,506,568	38.467
Less: Transfers	105	4,355,212		4,422,413		4,462,131		
NET USD EXPENDITURES	110	10,146,235		10,091,827		12,719,768		
TOTAL USD TAXES LEVIED	115	4,593,861		4,523,723		4,506,568		

1. Sponsoring District Only

*Tax Rates are expressed in Mills

	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								
Recreation Commission	84	56,552	2.000	63,788	1.995	64,025	59,485	2.000
TOTAL OTHER	120	56,552	2.000	63,788	1.995	64,025	59,485	2.000
TOTAL TAXES LEVIED	125	\$4,649,845		\$4,580,528		\$4,566,053		
Assessed Valuation - General Fund	128	\$113,535,681		\$111,143,887		\$111,133,877		
Assessed Valuation - All Other Funds	130	\$121,413,676		\$123,291,046		\$123,675,305		
Assessed Valuation - Capital Outlay	129	\$121,413,676		\$122,592,147		\$123,675,305		
Outstanding Indebtedness, July 1		2023		2024		2025		
Lease Purchase Principal	153	437,687		0		0		
TOTAL USD DEBT	155	437,687		0		0		

*Tax Rates are expressed in Mills

Tamara Dody
Board President

Diane R. Ney
Clerk of the Board

Exceeding Revenue Neutral for the 2025-2026 School Year

The governing body of Unified School District 112 will meet on the 8th day of September 2025 at 700 West Albro Street, Claflin, KS 67525 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

Revenue Neutral

	2024-2025		2025-2026	
	Actual Taxes	Actual Revenue	Proposed Revenue	Proposed
General	\$2,222,878	20.000	\$2,222,900	20.002
Supplemental General (LOB)	\$1,325,400	10.677	\$1,316,442	10.644
Adult Education	\$0	0.000	\$0	0.000
Capital Outlay	\$975,445	7.862	\$969,366	7.838
Cost of Living	\$0	0.000	\$0	0.000
Special Liability Expense Fund	\$0	0.000	\$0	0.000
Extraordinary Growth Facilities	\$0	0.000	\$0	0.000
Bond and Interest #1	\$0	0.000	\$0	0.000
Bond and Interest #2	\$0	0.000	\$0	0.000
No-Fund Warrant	\$0	0.000	\$0	0.000
Special Assessment	\$0	0.000	\$0	0.000
Temporary Note	\$0	0.000	\$0	0.000
Historical Museum	\$0	0.000	\$0	0.000
Public Library Board	\$0	0.000	\$0	0.000
Public Library Board Employee Benefits	\$0	0.000	\$0	0.000

Revenue Neutral Calculation

Total Taxes Levied Including General Fund	\$4,523,723	38.539	\$4,508,708	38.484
Total Taxes Levied Excluding General Fund	\$2,300,845	18.539	\$2,285,808	18.482

Tamara Dody
Board President

Diane R. Ney
Clerk of the Board

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)	=	420.0
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>12.0</u> + 2/20/26 <u>0.0</u>	=	12.0
3. 2025-26 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2)	=	432.0
4. Estimated 2025-26 weighted low enrollment and high enrollment.		
(from line 3) <u>432.0</u> x <u>0.439339</u> factor (from Table II)	=	189.8
5. Estimated 2025-26 Bilingual Weighting (see Footnotes (a) and (b))	=	0.0
A. (9/20/25 Contact Hrs <u>0.0</u> + 2/20/26 Contact Hrs <u>0.0</u>) / 6 x 0.395	=	0.0
B. (9/20/25 ELL Headcount <u>0</u> + 2/20/26 ELL Hdct <u>0</u>) x .185	=	0.0
Note: Bilingual weighting is based on the higher of contact hours or headcount.		
6. Estimated 2025-26 Career Technical Education (CTE) weighting (see Footnote (c))		
(9/20/25 CTE contact hrs <u>145.0</u> + 2/20/26 contact hrs <u>0.0</u>) / 6 x 0.5	=	12.1
7. Estimated 2025-26 At-Risk Student Weighting		
9/20/25 Free Lunch <u>190</u> + 2/20/26 Free Lunch <u>0</u> x 0.484	=	92.0
8. Estimated 2025-26 High-Density At-Risk Student Weighting (from Table V, Line 2)	=	11.5
9. Estimated 2025-26 Transportation Weighting (Table III, Line 6)	<u>380,838</u> ÷ \$5,615	= 67.8
10. Estimated 2025-26 Ancillary School Facilities Weighting. Amt approved by Board of Tax Appeals.	<u>0</u> ÷ \$5,615	= 0.0
11. Estimated Special Education Weighting. Amount of Sp. Ed. Funding (see Footnote(f))	<u>588,400</u> ÷ \$5,615	= 104.8
12. Estimated FHSU Math & Science Academy FTE enrollment		= 0.0
13. Estimated 2025-26 Virtual State Aid (Table IV, Line 4)		= \$2,255,800
14. Estimated 2025-26 operating budget excludes COLA. (Lines 3 thru 12 times BASE + Line 13)	<u>910.0</u> x \$5,615 + 2255800	= \$7,365,450
15. Estimated Cost of Living weighting (Must have 31% LOB)	\$0 ÷ \$5,615	= 0.0
(maximum allowed for this district) (Amt district will use, up to the maximum)		
16. Total General Fund Budget Authority including Cost of Living.	<u>910.0</u> x \$5,615 + 2255800	= \$7,365,450

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) = 805.2 x \$5692 = \$4583198 + <u>685,976</u> (Spec Ed)	=	\$5,269,174

TABLE I - KSA 72-5132

1. Does the district qualify for the 3 yr Average? (Due to military dependent children.)	NO	
9/20/22 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= 476.0
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.)	0.0	= 0.0
4. 9/20/23 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= 403.0
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.)	0.0	= 0.0
6. 9/20/24 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= 402.5
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.)	0.0	= 0.0
8. 9/20/25 Estimated FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= 420.0
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.)	0.0	= 0.0
10. Sept. 20, 2022, FTE enrollment plus 2/20/23 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		= 476.0
11. Sept. 20, 2023, FTE enrollment plus 2/20/24 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		= 403.0
12. Sept. 20, 2024, FTE enrollment plus 2/20/25 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		= 402.5
13. Sept. 20, 2025, FTE enrollment plus 2/20/26 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		= 420.0
3 Prior Years' Average FTE*:	$\frac{476.0}{(line\ 10)} + \frac{403.0}{(line\ 11)} + \frac{402.5}{(line\ 12)} \div 3 = \frac{427.2}{(goes\ to\ line\ 14)}$	= 427.2
* 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]).		= 420.0
16. Total FTE adjusted enrollment. (Goes to page 1, line 1)		= 420.0

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

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

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

EXAMPLE: (FTE of 954.0)

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

TABLE III - Transportation Weighting (KSA 72-5148)

1. Area of district in square miles 9-20-2025.				=	582.8
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)	250.0	+	2-20-26	0.0	= 250.0
3. Index of density = Line 2	250.0	divided by	Line 1	582.8	= 0.429
4. Using index of density (Line 3), determine Per Capita Allowance.					= \$1,130
			Factor A [BASE Change]		1,3481
			Factor B [Transported Students times Per Capita Allowance]		\$282,500
			Factor C [Factor B times Constant]		\$282,500
			Factor D [Factor C times Factor A]		\$380,838
6. 2025-26 Trans. State Aid =	380,838		(to Line 9, Page 1)		= 380,838

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.	20.0	X	\$5,600	=	112,000
2. Estimated 9/20/25 FTE enrollment for part-time students enrolled in virtual programs.	3.0	X	\$5,600	=	16,800
3. Estimated Virtual Credits* (20 years and older as of 9/20/25)	3,000.00	X	\$709	=	2,127,000
4. Estimated Virtual Credits* (dropouts aged 19 and under as of 9/20/25)	0.00	X	\$709	=	0
5. Estimated Virtual State Aid (Lines 1 plus 2 plus 3 plus 4)				=	\$2,255,800

*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)				=	43.68 %
A. 9/20/25 + 2/20/26 Headcount (from Open page)				=	435
B. 9/20/25 + 2/20/26 Free Lunch Headcount (from Open page)				=	190
2. Estimated 2025-26 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8)				=	11.5
A. USD Level (i or ii)				=	11.5
i. High-Density At-Risk >= 50% (1B times 10.5%)				=	0.0
ii. High-Density At-Risk >= 35% and < 50% (1B times (#1 minus 35%) times .7)				=	11.5
B. SCHOOL Level ***Enter building enrollment on HD-AR_BLDG worksheet***				=	5.2

**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] =	92.0			
2. Estimated 2025-26 At-Risk (High Density) Weighted FTE [Form 150 Line 8] =	11.5			
3. Estimated 2025-26 At-Risk State Foundation Aid [(Line 1 + Line 2) X \$5615] =	103.5	X	\$5,615	= \$581,153

Page 1 Footnotes:

(a) Weighted FTE enrollment is computed by taking the total clock hours of bilingual students who are enrolled and attending in an approved bilingual class on 9-20-2025 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours 0.0 ÷ 6 x 0.395 = 0.0000 [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 0 x 0.185 = 0.0000 [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 145.0 ÷ 6 = 24.1667 [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 420.0 = 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 9999 33.00 %
3. Due to protest petition, an election, as authorized by KSA 72-5143, affirmed the Board's resoluition to increase the LOB authority to exceed the statewide average. (Max 33%)
School year it expires Expires _____ = 0.00 %
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 \$ 5,269,174 X Lower of Line 4 or Line 5 \$ 1,738,827
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: 10.24 %
Amount required to transfer from Supplemental General Fund to K-12 At-Risk Fund: \$178,056

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

Percent of bilingual weighting to total adjusted (weighted) enrollment: 0.00 %
Amount required to transfer from Supplemental General Fund to Bilingual Fund: \$0

(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: 11.67 %
Amount required to transfer from Supplemental General Fund to Special Education Fund: \$202,921

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	21
Cancellation of Prior Year Encumbrances	03		21	
REVENUES				
1000 Local Sources				
1300 Tuition				
1312 Individuals (out of district)	30			
1320 Other School District/Govt Sources (in-state)	40			
1330 Other School District/Govt Sources	45			
1410 Transportation Fees (reimbursement)	47			
1700 Student Activities (reimbursement)	50			
1900 Other Revenue from Local Source				
1910 User Charges (reimbursement)	55			
1980 Reimbursements	60	59,936	86,013	
1985 State Aid Reimbursements	65	428		
1990 Miscellaneous	67			
3000 State Sources				
3110 State Foundation Aid	95	6,252,342	6,434,996	6,752,029
3130 Mineral Production Tax	115	21,923	18,763	25,000
3205 Special Education Aid	120	542,764	510,724	588,400
RESOURCES AVAILABLE	170	6,877,393	7,050,517	7,365,450
Total Expenditures & Transfers	175	6,877,393	7,050,496	7,365,450
Unencumbered Cash Balance (June 30)	190	0	21	

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	1,185,904	1,178,491	1,225,000
120 Non-Licensed	215		10,443	11,000
200 Employee Benefits				
210 Insurance (employee)	220	167,164	167,017	185,000
220 Social Security	225	82,625	85,991	90,000
290 Other	230	18,734	19,523	20,000
300 Purchased Professional & Tech Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/Other State LEA's	240			
562 Tuition/Other Out-of-State LEA's	245			
563 Tuition/Private Sources	250			
590 Other	255			

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		640	1,000
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	97,300	108,388	110,000
120 Non-Licensed	290	47,612	51,572	52,000
200 Employee Benefits				
210 Insurance (employee)	295	15,278	18,067	20,000
220 Social Security	300	10,632	11,388	12,000
290 Other	305	131	140	200
300 Purchased Professional & Tech Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315	882	871	1,000
600 Supplies	320	1,543	2,182	2,500
700 Property (equipment & furnishings)	325			
800 Other	330			1,283
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335	5,205	4,695	5,000
120 Non-Licensed	340	59,820	56,923	60,000
200 Employee Benefits				
210 Insurance (employee)	345	13,416	16,116	17,000
220 Social Security	350	4,167	3,744	4,500
290 Other	355	2,181	2,074	2,500
300 Purchased Professional & Tech 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			
2300 General Administration				
100 Salaries				
110 Licensed	395	52,000	115,165	120,000
120 Non-Licensed	400	123,772	117,283	122,000
200 Employee Benefits				
210 Insurance (employee)	405	12,561	17,088	19,000
220 Social Security	410	12,948	17,329	18,000
290 Other	415	16,818	2,802	8,000
300 Purchased Professional & Tech Serv	420	100,243	31,857	50,000
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (telephone, postage, etc.)	435	2,297	1,193	2,500
590 Other	440	5,538	3,361	5,000
600 Supplies	445	57	110	100
700 Property (equipment & furnishings)	450			
800 Other	455	4,761	3,838	5,000
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	211,913	204,205	210,000
120 Non-Licensed	465	113,322	116,178	119,000
200 Employee Benefits				
210 Insurance (employee)	470	32,376	30,975	35,000
220 Social Security	475	22,453	22,531	20,000
290 Other	480	1,250	275	1,000
300 Purchased Professional & Tech 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	773	1,318	1,500
2500 Central Services				
100 Salaries				
110 Licensed	730			
120 Non-Licensed	735			
200 Employee Benefits				
210 Insurance	740			
220 Social Security	745			
290 Other	750			
300 Purchased Professional & Tech 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	224,601	250,143	250,000
200 Employee Benefits				
210 Insurance (employee)	525	40,857	37,270	40,000
220 Social Security	530	16,351	17,899	20,000
290 Other	535	18,349	7,620	10,000
300 Purchased Professional & Tech Serv	540			
400 Purchased Property Services				
411 Water/Sewer	545			
420 Cleaning	550	68	302	500
430 Repairs & Maintenance	555			
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575	3,135	1,761	2,500
590 Other	580			
600 Supplies				
610 General Supplies	585			
620 Energy				
621 Heating	590		251	10,000
622 Electricity	595	25,651	14,103	40,000
626 Motor Fuel (not school bus)	600	998	463	1,000
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			500
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			
800 Other	664			
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	666	182,466	196,165	200,000
200 Employee Benefits				
210 Insurance	668	28,346	27,795	30,000
220 Social Security	670	12,904	14,173	15,000
290 Other	672	6,333	2,405	5,000
442 Rent of Vehicles (lease)	674			
500 Other Purchased Services				
513 Contracting of Bus Services	676			
519 Mileage in Lieu of Trans	678	11,628	10,830	12,000
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	64,118	54,263	60,000
200 Employee Benefits				
210 Insurance	905	579	4,268	5,000
220 Social Security	910	5,635	6,970	7,000
290 Other	915	70	85	100
300 Purchased Professional & Tech Serv	920			
400 Purchased Property Services	925			
500 Other Purchased Services	930	537	40	500
600 Supplies	935			
700 Property (equipment & furnishings)	940			
800 Other	945			
3300 Community Services Operations	785			
4300 Architectural & Engineering Services	790			
5200 Transfers				
932 Adult Education	795			
934 Adult Supplemental Education	800			
936 Bilingual Education	805			
937 Virtual Education	807	1,385,000	1,950,000	2,374,114
938 Capital Outlay	810	331,500	98,188	50,000
940 Driver Training	815			
943 Extraordinary School Program	823			
944 Food Service	825	60,000	98,501	105,000
946 Professional Development	830	10,000	10,000	10,000
948 Parent Education Program	835			
949 Summer School	837			
950 Special Education	840	800,000	610,724	610,000
954 Career & Postsecondary Education	850	175,000	140,000	120,000
960 Special Reserve Fund	853			
963 Special Liability Expense Fund	855			
972 Contingency Reserve	885	356,049	300,000	100,000
974 Textbook & Student Materials Revolving Fund	889		30,000	
976 Preschool-Aged At-Risk	891	180,542	147,504	150,000
978 At-Risk Education Fund	893	511,000	595,000	581,153
TOTAL EXPENDITURES*	~~~	6,877,393	7,050,496	7,365,450

*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	-47,704	-354,270	0
Cancellation of Prior Year Encumbrances	03		30,111	
REVENUES				
4000 FEDERAL SOURCES - GRANTS				
4591 Title I	10	91,021	89,831	85,249
4593 Title II ;	15	15,769	16,920	16,920
4602 Title IV Part A	22	14,511	14,510	14,510
4607 Title IV Part B	27			
4601 Title III (English Language Acquisition)	60			
4595 ESSER I (CARES Act)	67			
4605 ESSER II (CRRSA)	68			
4606 ESSER III (ARP)	70	135,250	339,917	
4599 Other	75	36,759	32,857	100,000
RESOURCES AVAILABLE	170	245,606	169,876	216,679
TOTAL EXPENDITURES	175	599,876	169,876	216,679
UNENCUMBERED CASH BALANCE JUNE 30	190	-354,270	0	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	85,080	88,967	90,000
120 Non-Licensed	215	33,020	21,165	30,000
200 Employee Benefits				
210 Insurance (Employee)	220	6,696	7,510	9,000
220 Social Security	225	10,383	7,609	8,000
290 Other	230	14,612	10,396	12,679
300 Purchased Professional & Technical Serv	235	3,840		2,000
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	2,980	591	
644 Textbooks	265			
650 Supplies (Technology Related)	267	15,591	32,857	65,000
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275	36,091		
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	35,000		
120 Non-Licensed	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300	2,495		
290 Other	305	30		
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			
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.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	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			
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 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	3,740	725	

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				
200 Employee Benefits				
210 Insurance	630			
220 Social Security	635	314	55	
290 Other	640	4	1	
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	17,750		
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	332,250		
TOTAL EXPENDITURES*	~~~	599,876	169,876	216,679

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	124,240	166,392	248,579
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2022 \$	10	27,167		
2023 \$	15	1,267,413	47,731	
2024 \$	20		1,259,053	39,839
1140 Delinquent Tax	25	19,885	16,349	13,261
1410 Transportation Fees	47			
1980 Reimbursements	60	6,735	7,346	
1990 Miscellaneous	65			
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (Includes 16/20M Tax)	70	59,999	60,607	36,508
2450 Recreational Vehicle Tax	75	1,144	1,036	977
2460 Commercial Vehicle Tax	77	8,447	9,121	624
2800 In Lieu of Taxes IRBs/Rental Excise	85			0
3000 STATE SOURCES				
3140 Supplemental State Aid	95	336,735	333,480	358,372
5000 OTHER				
5253 Transfer From Contingency Reserve	145	0	0	0
RESOURCES AVAILABLE	170	1,851,765	1,901,115	698,160
TOTAL EXPENDITURES & TRANSFERS	175	1,685,373	1,652,536	1,738,827
TAX REQUIRED (175 minus 170)	195			1,040,667
PERCENT OF COLLECTION	196			82.000 %
TOTAL 2025 TAX REQUIRED (195+196)	197			1,269,106
Delinquent Tax	200			25,382
AMOUNT OF 2025 TAX TO BE LEVIED (Line 197 + Line 200)	205			1,294,488
UNENCUMBERED CASH BALANCE JUNE 30	207	166,392	248,579	

Budget Line 196: pulls from Form 110, Table I, 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	185,879	272,887	272,400
120 Non-Licensed	215	4,021	4,515	5,000
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	14,209	21,266	21,000
290 Other	230	1,559	2,819	2,306
300 Purchased Professional & Technical Serv	235	25,775	51,929	35,000
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	1,818	1,870	2,000

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	34,273	28,366	35,000
644 Textbooks	265	82		500
650 Supplies (Technology Related)	267	14,315	10,673	15,000
680 Miscellaneous Supplies	270	7,370	5,481	8,000
700 Property (Equipment & Furnishings)	275	30,004	107	9,000
800 Other	280	68,419	71,535	80,447
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290	88,311	81,730	83,000
200 Employee Benefits				
210 Insurance (Employee)	295	12,728	9,097	15,000
220 Social Security	300	6,173	6,075	5,000
290 Other	305	4,411	3,827	5,000
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315	498	1,382	2,000
600 Supplies	320	485	331	500
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		75	100
300 Purchased Professional & Technical Serv	360	2,250	2,250	3,000
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) & Periodicals	370	5,310	3,685	5,000
650 Technology Supplies	375	10,214	5,449	5,000
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	8,328	17,658	13,000
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430	5,217	11,848	12,000
530 Communications (telephone, postage, etc.)	435	7,472	7,415	8,000
590 Other	440	2,141	5,678	5,000
600 Supplies	445	4,460	3,295	5,000
700 Property (Equipment & Furnishings)	450	10,952	13,192	8,000

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	14,905	1,852	10,000
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	4,603		5,000
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495	31,700	32,039	33,000
590 Other	500	2,455	217	2,000
600 Supplies	505	5,080	5,802	4,000
700 Property (Equipment & Furnishings)	510		309	500
800 Other	515			
2500 Central Services				
100 Salaries				
110 Licensed	730			
120 Non-Licensed	735			
200 Employee Benefits				
210 Insurance	740			
220 Social Security	745			
290 Other	750			
300 Purchased Professional & Technical Serv	755			
400 Purchased Property Services	760			
500 Other Purchased Services	765	3,200	3,200	3,500
600 Supplies	770			
700 Property (Equipment & Furnishings)	775			
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 & Technical Serv	540			
400 Purchased Property Services				
411 Water/Sewer	545	15,697	12,039	16,000
420 Cleaning	550	4,673	4,579	5,000
430 Repairs & Maintenance	555	22,754	3,672	5,000
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570	5,593	5,950	6,000
500 Other Purchased Services				
520 Insurance	575	156,696	217,345	218,000
590 Other	580			
600 Supplies				
610 General Supplies	585	44,455	53,430	53,000
620 Energy				
621 Heating	590	38,591	42,922	45,000
622 Electricity	595	110,457	105,019	105,000
626 Motor Fuel (not school bus)	600	208	1,202	1,500
629 Other	605			
680 Miscellaneous Supplies	610			

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				
700 Property (Equipment & Furnishings)	615	2,626	2,294	3,000
800 Other	620	780	344	500
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			
2700 Student Transportation Serv				
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			
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	36,330	4,821	10,000
626 Motor Fuel	682	69,876	58,396	65,000
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	2,736	7,799	8,000
730 Equipment	704			
800 Other	706	6,611	1,827	5,000
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	2,160		2,000
200 Employee Benefits				
210 Insurance	905			
220 Social Security	910	165	140	200
290 Other	915	2	2	10
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	225	405	500
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			
937 Virtual Education	810			
940 Driver Training	815			
943 Extraordinary School Program	823			
944 Food Service	825			
946 Professional Development	830	40,000		5,000
948 Parent Education Program	835			
949 Summer School	837			
950 Special Education	840	143,547	200,000	202,979
954 Career and Postsecondary Education	850	110,000		40,000
960 Special Reserve	853			
963 Special Liability Expense Fund	855			
974 Textbook & Student Materials Revolving	880	40,000		10,000
976 Preschool-Aged At-Risk	885	25,000	47,496	35,000
978 At-Risk Education Fund	890	187,574	195,000	178,885
TOTAL EXPENDITURES & TRANSFERS*	~~~	1,685,373	1,652,536	1,738,827

*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	161,188	160,443	159,373
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	511,000	595,000	581,153
5208 Transfer From Supplemental General	140	187,574	195,000	178,885
5253 Transfer From Contingency Reserve	145	0	0	
RESOURCES AVAILABLE	170	859,762	950,443	919,411
TOTAL EXPENDITURES & TRANSFERS	175	699,319	791,070	860,050
UNENCUMBERED CASH BALANCE JUNE 30	190	160,443	159,373	59,361

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	463,944	480,031	500,000
120 Non-Licensed	215	86,059	93,448	100,000
200 Employee Benefits				
210 Insurance (Employee)	220	64,545	73,489	76,000
220 Social Security	225	38,022	40,168	42,000
290 Other	230	5,158	5,745	6,500
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			30,000
600 Supplies				
610 General Supplemental (Teaching)	255	126	378	500
644 Textbooks	260			
650 Supplies (Technology Related)	263	12,375	40,120	42,000
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270	1,057		1,000
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	9,000	38,042	40,000
120 Non-Licensed	285			
200 Employee Benefits				
210 Insurance (Employee)	290	6,392	5,971	7,000
220 Social Security	295	642	2,704	3,000
290 Other	300	8	33	50
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	11,991	10,941	12,000
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			

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				
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*	~~~	699,319	791,070	860,050

*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	1,775	13,390	108,385
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	2,150	198	
5000 OTHER				
5206 Transfer From General	135	1,385,000	1,950,000	2,374,114
5208 Transfer From Supplemental General	140	0	0	0
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	1,388,925	1,963,588	2,482,499
TOTAL EXPENDITURES & TRANSFERS	175	1,375,535	1,855,203	2,389,750
UNENCUMBERED CASH BALANCE JUNE 30	190	13,390	108,385	92,749

USD # 112

STATE OF KANSAS
Budget Form USD-E
2025-2026

VIRTUAL EDUCATION	Code	12 mo.	12 mo.	12 mo.
	15 Line	2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	6,908	25,046	30,000
120 Non-Licensed	215	20,585	22,030	26,000
200 Employee Benefits				
210 Insurance (Employee)	220	1,438	1,438	2,500
220 Social Security	225	1,990	3,380	5,000
290 Other	230	24	41	50
300 Purchased Professional & Technical Serv	235	1,324,117	1,780,228	2,300,000
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
564 Payment to Virtual Education Coop	245			
590 Other	250			
600 Supplies				
610 General Supplemental (Teaching)	255	669	172	500
644 Textbooks	260			
650 Supplies (Technology Related)	263	18,778	20,085	22,000
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275	303	1,858	2,000
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280			
120 Non-Licensed	285			

VIRTUAL EDUCATION	Code 15 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)	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	200	255	500
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		100	200
300 Purchased Professional & Technical Serv	470			
500 Other Purchased Services	475	523	570	1,000
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.	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	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*	~~~	1,375,535	1,855,203	2,389,750

*Goes to Budget Line 175.

Unencumbered Cash Balance by Fund

	Fund	July 1, 2023	July 1, 2024	July 1, 2025
General	06	0	0	21
Federal Funds	07	-47,704	-354,270	0
Supplemental General	08	124,240	166,392	248,579
Adult Education	10	0	0	0
Preschool-Aged At-Risk*	11	20,969	64,539	67,785
Adult Supplemental Education	12	0	0	0
At-Risk Education Fund*	13	161,188	160,443	159,373
Bilingual Education*	14	0	0	0
Virtual Education*	15	1,775	13,390	108,385
Capital Outlay	16	550,855	904,418	1,222,249
Driver Training*	18	17,398	18,581	18,663
Declining Enrollment	19	0	0	0
Extraordinary School Program*	22	0	0	0
Food Service	24	109,082	111,568	111,598
Professional Development*	26	20,116	57,030	61,421
Parent Education Program*	28	0	0	0
Summer School*	29	0	0	0
Special Education*	30	168,332	198,885	199,678
Cost of Living	33	0	0	0
Career and Postsecondary Education*	34	24,016	170,201	177,399
Gifts/Grants	35	3,146	44,712	93,178
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	162,483	518,532	818,532
Text Book & Student Material*	55	53,884	64,927	104,502
Activity Fund	56	72,704	85,614	95,019
Bond and Interest #1	62	116,464	116,481	116,696
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		1,558,948	2,341,443	3,603,078
Enrollment (FTE) ¹		891.2	959.2	955.0
Amount per Pupil ²		1,749	2,441	3,773
Historical Museum	80	0	0	0
Public Library	82	0	0	0
Public Library Emp. Benefits	83	0	0	0
Recreation Commission	84	4,725	4,262	2,695
Recreation Commission Emp. Benefits	86	0	0	0
OTHER TOTAL		4,725	4,262	2,695

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
July 1 Beginning Balances of Highlighted Funds*			
TOTAL	630,161	1,266,528	1,715,738
Total Expenditures (including Transfers) for General Fund and Supplemental General (LOB) Fund			
General	6,877,393	7,050,496	7,365,450
LOB	1,685,373	1,652,536	1,738,827
Total	8,562,766	8,703,032	9,104,277
CASH BALANCE			
Percentage	7.36%	14.55%	18.85%

Unified School District No. 112, Ellsworth County, Kansas.

RESOLUTION

Be It Resolved that:

The above-named school board shall be authorized to make a Local Option Percentage in an amount of 33 percent for the 2025-2026 school year.

CERTIFICATE

THIS IS TO CERTIFY that the above Resolution was duly adopted by the board of education of Unified School District No. 112, Ellsworth County, Kansas, on the 8th day of September, 2025.


Clerk of the Board of Education