



2025-2026 BUDGET

Presented to the
Board of Education

Dr. Dale Herl
Superintendent

Mrs. Mardie Gardner
Director of Business Operations

BUDGET MESSAGE

2025 – 2026

Each year, the development of our annual budget reflects not just numbers and line items, but a set of shared values—our belief in the power of public education, our commitment to student success, and our responsibility to be thoughtful stewards of taxpayer dollars. The 2025–2026 budget is no exception. While this budget will likely require amendments throughout the year, it offers a comprehensive framework for the allocation of funds to support the education of our students over the next twelve months.

The 2024-2025 school year was an academic landmark period for our district. The Independence School District was the only district in the Kansas City metro area and one of only a handful across the state to score a perfect 16 / 16 in academic growth. The district's APR score also increased to 80.0%.

This year, however, we are operating in a climate of greater financial uncertainty than I have ever experienced in my career. All three of our major revenue sources—local, state, and federal—are in question. While the Missouri General Assembly has passed a budget that fully funds the Foundation Formula, it is important to be realistic: based on current state revenue trends and past precedent, I expect there is a strong likelihood of withholdings at some point during the upcoming school year. This concern also extends to the transportation formula, which has historically been prorated when there is insufficient funding for the Foundation Formula. The budget does reflect this reality.

Despite these challenges, our priorities remain clear: protecting classroom instruction, retaining and supporting our talented staff, and ensuring that every student has access to the opportunities and resources they need to thrive. This budget reflects those commitments while also building in safeguards to help us respond to potential mid-year funding reductions.

The development of this budget commenced in August 2024 and involved secretaries, principals, classified staff, human resources personnel, district administrators, and payroll and business office employees. I am profoundly grateful for everyone's contributions to this document. Special acknowledgment is due to Rita DeLoach, Mardie Gardner, and Molly Johnson, who dedicated countless hours to entering, reviewing, and correcting the information that I am now recommending for your approval. Their dedication was instrumental in creating this document, and they deserve recognition for their efforts.

I would also like to thank our community as their continued support of our schools is instrumental in its success. Their investment in our children is one of the most important investments we can make, especially in uncertain times.

While we do not yet know everything the year ahead may hold, I remain confident in our collective ability to adapt, respond, and stay focused on what matters most—our students.

Sincerely,

Dr. Herl
Superintendent
Independence School District

INDEPENDENCE SCHOOL DISTRICT
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CHAPTER I: DISTRICT EDUCATIONAL PLAN

This financing plan is written to be consistent with the laws of the State of Missouri, the regulations of the Missouri Department of Elementary and Secondary Education and the policies, rules and regulations of the Independence School District.

In order to carry out the philosophy of the school district, the following practices, procedures, and guidelines for operation have been included as an integral part of the total educational program of the school district.

SCHOOL DISTRICT ORGANIZATION AND STATISTICS

1. Students will attend classes 155 days in grades K-12. The length of contract for classroom teachers is 171 days. In FY26 the District continues a four-day instructional week with the same number of educational minutes.
2. The organizational plan for the Independence School District is PK-5 elementary, 6-8 middle school, and 9-12 high school.
3. All neighborhood elementary schools, K-5, have a basic self-contained classroom organization. Kindergarten is offered as a full day program. Most elementary schools provide early education programs on a sliding fee basis for ages 3-5.
4. The middle schools have grades 6 (Bridger), 6-8 (Nowlin) and 7-8 (Pioneer Ridge and Bingham).
5. The secondary school curriculum is organized on the departmental plan. A total of 337 units of credit are offered through the Independence School District at educational sites within the district and through cooperative relationships with Herndon Career Center, Summit Technology Academy, and Fort Osage Career Center.
6. Instructional Coaches are assigned to support the CSIP goals for literacy, mathematics, and instructional technology and provide for integrated curriculum development.
7. The district's extensive co-curricular program provides many opportunities for the physical, social, intellectual, and emotional growth of the students. These programs include music, athletics, speech/debate, dramatics, student government, and many special interest clubs. A \$50.00 participation fee is charged for student activities.
8. The school district provides a comprehensive program for students with special needs. The Independence School District is required to provide a free and appropriate public education to all students with a disability, including those attending private / parochial schools, beginning on the child's third birthday through age twenty-one, regardless of the child's disability. Disabilities include learning disabilities, mental retardation, emotional disturbance, speech disorders (voice, fluency, or articulation), language disorders, visually impaired, hearing impaired, physically / other health impairments
9. The district offers a comprehensive vocational educational program through coursework provided by the Independence School District Academies, Herndon Career Center, Summit Technology Academy, and the Fort Osage Career Center.
10. Each school in the district provides programs, which supplement the described educational program. Included are health services, learning resource centers, and field trips.

11. The school district provides auxiliary services for students. In FY24, the district initiated additional learning opportunities on selected non-school Mondays for Enrichment Activities and Learning League.

A. SCHOOL NUTRITION SERVICES

Included in the budget are funds to operate a school breakfast, lunch and snack program for all sites in the district including the District's Early Education program. The meal and snack service is prepared on site at 30 buildings. Occasionally special menu items are prepared at a larger production kitchen and transported to another building dependent to their production needs. The Nutrition Services Department provides the healthy products that are vended at 4 middle schools, 3 high schools, and some district offices and facilities.

B. TRANSPORTATION

A fleet of buses is operated to provide safe, efficient and economical transportation for students to and from school and to provide transportation for co-curricular activities. The district continues to expand its propane bus fleet as buses rotate out of commission.

C. HEALTH SERVICES

A school nurse is assigned to each building to assist in addressing the emergency and health needs of the students. The district partners with Hazel Health to provide telehealth doctor services to students to make it easier for families to get students needed medical care with less disruption to instructional services.

12. The district provides K-12 alternative educational programs for non-traditional students with behavior, environmental, or social disabilities.
13. Included in the budget are funds for in-service education programs for all employees.
14. This budget is based upon an estimated WADA (Weighted Average Daily Attendance) of 15,394 students in grades K-12. Early Education will have an estimated enrollment of 910 across all Early Education programs including full-time and part-time students.
15. The schools within the district are as follows:

High Schools:

Chrisman High School
Truman High School
Van Horn High School

Middle Schools:

Bingham Middle School
Bridger 6th Grade Center
Nowlin Middle School
Pioneer Ridge Middle School

Alternative Schools:

Independence Academy

Early Education Centers:

Hanthorn Head Start Center
Sunshine Center

Elementary Schools:

Benton Elementary School
Blackburn Elementary School
Bryant Elementary School
Cassell Park Elementary School
Fairmount Elementary School
Glendale Elementary School
Korte Elementary School
Little Blue Elementary School
Luff Elementary School
Mallinson Elementary School
Mill Creek Elementary School
Ott Elementary School
Procter Elementary School
Randall Elementary School
Santa Fe Trail Elementary School
Southern Elementary School
Spring Branch Elementary School
Sugar Creek Elementary School
Sycamore Hills Elementary School
Three Trails Elementary School

CHAPTER II: ACCOUNT CODE STRUCTURE AND TERMINOLOGY

This budget is designed to conform to the format outlined in the Missouri Financial Accounting Manual. Each item is reported by Fund, Function, Object, Building, Source, and Project.

The overall account code structure is designed to standardize account coding across all schools. It creates a common language for use in controlling, recording, accumulating and reporting the activities of the school district, as well as, allowing for a common uniform record system to allow reporting of financial data in the Annual Secretary of the Board Report (ASBR).

The account code structure is designed to satisfy many uses by segmenting the code into several dimensions. Each dimension has a set of descriptors that permits the retrieval of information in whole or in part to answer commonly asked questions. In addition, revenues and expenditures can be aggregated using one or more dimensions of the account code. The code structure described is the minimum required. The code ranges of the basic system are illustrated and described below:

XX – XXXX – XXXX – XXXX – X – XXXXX – XXXX – X – X – X – X

DESE Required Portion of Account Structure					
Fund	Function	Object	Location	Source	Project
2 digits	4 digits	4 digits	4 digits	1 digit	5 digits
Which accounting entity is paying for the expenditure?					
What is the action or purpose for which a person or item being purchased is used or exists?					
What is the service or commodity being obtained?					
Where will this expenditure be used?					
What source of revenue is paying for this expenditure?					
For what project is this expenditure being used?					

ISD Tracking Portion of Account Structure					
	Activity	Fundraiser	Program	Budget	Control
	4 digits	1 digit	1 digit	1 digit	1 digit
	What District activity is being tracked, if any?				
	Which District fundraiser type is being tracked, if any?				
	Which program allocation will be used for the expenditure?				
	What budget type is responsible for the expenditure?				
	Which District control is being tracked?				

A. FUND Code

Missouri statutes establish four funds which must be used in the accounting process, and place certain limits upon the use of revenue and expenditure transactions allowed in these funds. The first digit indicates the type of fund and the second digit indicates the subfund. For example, in Fund 12 the first digit indicates that the purpose of this fund is General (Incidental) Fund. The second digit indicates the operating subfund of the General (Incidental) Fund.

10 INCIDENTAL FUND

This fund comprises the bulk, in terms of accounting entries, of school district receipts and disbursements.

Subfunds of Incidental Fund

- 11** Phil Roberts Scholarship Fund
- 12** **General Operating Fund**
- 15** Nutrition Service Fund
- 16** Student Activity Fund
- 17** Self Insurance Fund

- 22 **TEACHER FUND**
This fund is defined by statute and must meet certain legal compliance tests. It contains amounts paid for certified personnel salaries and benefits. It also contains tuition paid for students served in other schools.
- 31 **DEBT SERVICE FUND**
This fund includes accounts necessary to pay the amount of current interest and principal on bond issues.
- 40 **CAPITAL PROJECTS FUND**
This fund will have no levy in it but will have money transferred into it to pay for lease-purchases, school buses and non-instructional equipment. Grant money for equipment is deposited directly into this fund.
- Subfunds of Capital Projects Fund
- 41 Bond Construction Funds
- 42 **Capital Operating Fund**
- 45 Nutrition Service Capital Funds
- 46 Student Activity Capital Funds
- 47 Self-Insurance Fund

A. **FUNCTION Code**

The Function code describes the action or purpose for which activities are performed. The activities of a school system are classified into five broad functions.

- 1000 **INSTRUCTION**
Instruction includes the activities dealing directly with the teaching of pupils, or the interaction between teachers and pupils. Teaching may be provided for pupils in a school classroom, in another location such as in a home or hospital. It may also be provided through some other approved medium such as television, radio, telephone and correspondence. Included here are the activities of aides or assistants of any type (graders, teaching machines, etc.) that assist in the instructional process.
- 2000 **SUPPORT SERVICES**
Support services are those services that provide administrative, technical (such as guidance and health) and logistical support to facilitate and enhance instruction, and to a lesser degree, community services. Supporting services exist as adjuncts for the fulfillment of the objectives of instruction, rather than as entities within themselves.
- 3000 **COMMUNITY SERVICE**
Activities concerned with providing community services to the community as a whole or for some segment of the community.
- 4000 **FACILITIES ACQUISITION AND CONSTRUCTION SERVICES**
Activities concerned with the acquisition of land and buildings; remodeling of buildings; construction of buildings and additions to buildings; initial installation and extensions of service systems and other built-in equipment; and improvements to sites. Costs of these items are charged here within the Capital Projects Fund.
- 5000 **LONG AND SHORT TERM DEBT**
Activities servicing the debt of the LEA.

B. OBJECT Code

The Object Code describes how the service or commodity was obtained as a result of a specific expenditure or revenue. The first digit of the object code differentiates revenue object (5) and expenditure object (6).

I. REVENUE OBJECTS:

The revenue object code identifies the source of revenue and occupies the identical field in the code structure as the expenditure object codes.

5100 LOCAL SOURCES

Revenues originating within the local school district boundaries including sales tax.

5200 COUNTY SOURCES

County distributed revenue derived from countywide sources.

5300 STATE SOURCES

Revenues distributed to the district from general state tax collections and grants.

5400 FEDERAL SOURCES

Revenues originating from federal sources received either directly from the federal government or through state and other agencies.

5600 NON-CURRENT REVENUE

Income not derived from usual tax or other sources; includes bond sales, insurance proceeds and sale of property.

5800 REVENUE FROM OTHER DISTRICTS

Includes tuition or contracted services performed for other districts.

II. EXPENDITURE OBJECTS:

An expenditure object code is based on how a particular expenditure is paid out or planned to be paid out. There are six object categories, each of which is further subdivided into sub-objects.

6100 SALARIES

Amounts paid to employees of the district who are considered to be in a position of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions.

6200 EMPLOYEE BENEFITS

Amounts paid by the district on behalf of employees. These amounts are over and above the gross salary. Such payments are fringe benefits and, while not paid directly to employees, are part of the cost of salaries and benefits. These charges should be distributed to functions in accordance with the salary function of the employee or group of employees.

6300 CONTRACTED SERVICES

Amounts paid for services rendered by personnel who are not on the District's payroll and for other services that the District may purchase. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided in order to obtain the desired result. *The IRS says that a person who is a regular employee may NOT be treated as a consultant (purchased service) by the same employer for other duties.*

6400 SUPPLIES AND MATERIALS

Amounts paid for material items of an expendable nature that are consumed, wear out, deteriorate in use, or items that lose their identity through fabrication or incorporation into different or more complex units or substances. It should be noted that a more thorough classification of expenditures would be achieved by identifying the object with the function, for example, the type of supplies, such as audiovisual supplies or classroom teaching supplies.

6500 CAPITAL OUTLAY

Expenditures for the acquisition of capital assets or additions to capital assets. Generally items costing \$5000 or more per unit that would be repaired rather than replaced. They include expenditures for land or existing buildings; improvements of grounds; construction of buildings; additions to buildings; remodeling of buildings; initial equipment; additional equipment; and replacement of equipment. Lease purchase principal and interest with acquisition of title must be treated as Capital Outlay.

6600 LONG AND SHORT TERM DEBT

Expenditures for the retirement of debt, the payment of interest on debt and the payment of fees.

D. <u>LOCATION Code</u>

The Location Code refers to individual campuses within the District and individual components within the administration, school service, and maintenance and operation divisions. The District must use DESE's core data building codes to distinguish separate campuses where student data is reported. The District has assigned other codes for its other operational or "cost" units.

1021	Independence Academy
1050	Truman High School
1075	William Chrisman High School
1090	Van Horn High School
28xx	Adult Education Services
3000	George Caleb Bingham Middle School
3050	James Bridger Middle School
3060	Clifford Nowlin Middle School
3070	Pioneer Ridge Middle School
4040	Thomas Hart Benton Elementary
4060	Blackburn Elementary
4080	Bryant Elementary
4090	Cassell Park Elementary
4100	Fairmount Elementary
5010	Glendale Elementary
5040	John W. Luff Elementary
5070	Mill Creek Elementary
5100	Korte Elementary
6020	Christian Ott Elementary
6030	Procter Elementary
6040	Randall Elementary
6050	Santa Fe Trail Elementary
6060	William Southern Elementary
6070	Spring Branch Elementary
6080	Sugar Creek Elementary
6090	Sycamore Hills Elementary
6100	Three Trails Elementary
6120	Little Blue Elementary
6130	Abraham Mallinson Elementary
7500	Hanthorn Early Education
7510	Sunshine Early Education

8100	K12 Instruction
8111	Elementary Instruction
8113	Middle School Instruction
8115	High School Instruction
8121	Gifted Services
8122	Special Services
8125	Title I Services
8127	ELL Services
8128	Early Childhood Special Education
8135	Athletics MS and HS
8191	Summer School
8200	Central Office Support
8211	Family Services
8212	District Counseling
8213	Health Services
8221	Curriculum/Prof Dev Services
8230	Superintendent
8233	Technology Services
8241	Facility Services
8246	Public Safety
8250	Operational Support Services
8251	Business Benefit Services
8255	Transportation Services
8256	Nutrition Services
8263	Public Relations
8264	Human Resources
8311	ISD Foundation
8352	Early Education
8382	Kids Safari
8441	Warehouse-CO Facilities
8442	Warehouse-Central 32 nd Street
8443	Warehouse-East Truman Road
8445	Warehouse-Transportation
8446	Warehouse-Central/Nutrition
8455	Transportation Shop
8510	All Things Independence
8511	A Taste of Independence
8512	Blue Ridge Bank
8515	Independence Arts & Technology
8519	Virtual Learning Center
8531	Trades House 1
8532	Trades House 2
8590	Roper Stadium
8593	Bingham Academy of Arts
8594	Boys and Girls Club Summer School
8595	Drumm Farm Neglected Institution (Title I)

8600	Central Office Building
8611	Henley Aquatic Center
8612	Wellness Center
8613	Disc Golf Course
8615	Employee Health Clinic
8620	Maple Arms Apartments
8621	Reviving Hope House
8622	Speck House
8650	Enovation Center
8655	West Side Cafe
87xx	Non-Public Schools in Title Services

E. SOURCE Code

The Source of Funds Code is used to identify a subset of revenue used to fund a specific expenditure. Districts must assign a Source of Funds Code to all expenditures. See also Chapter III Revenue Sources for more information about revenue sources.

1	Local
2	County
3	State
4	Federal
8	Redistribution

F. PROJECT Code

The Project Code is used to identify an expenditure paid for with a specific source of revenue or part of a specific grant. [The District must use DESE's assigned Project Codes as listed in the Missouri Accounting Manual for the project codes that will be collected in the Annual Secretary of the Board Report \(ASBR\).](#) Others are assigned by the District within DESE parameters.

12210	Special Education MOE
12810	Early Childhood Spec Ed-MOE
13201	CTE Enhancement Grant Match
14317	Career Ladder Local Match
15100	Nutrition Service Reimbursable Pupil Meals
16100	Nutrition Service Adult Meals
16500	Nutrition Service Non-Program Services
19200	Nutrition Service Donations
20YYI	Debt Series YY Issue
21094	IREC Tenant Space Share Costs
23710	JACO-Combat Collaborative Grant
23711	JACO-Community Children's Services Fund
23712	JACO-CCSF-Family Stability Initiative
23713	JACO-CCSF-COVID Emergency Supplemental Fund
23714	JACO-CCSF-Hope Initiative
23720	JACO-CCSF-Technology Grant
23740	JACO-County (CRF) Coronavirus Relief Fund
26241	Health Insurance for Liability
26242	Section 125 for Liability
26243	Life Insurance for Liability
26244	Dental Insurance for Liability
26245	Long Term Disability for Liability

26246	Vision Insurance for Liability
26247	S125 Flex for Liability
26251	Voluntary Insurance Liability-Accident
26252	Voluntary Insurance Liability-Hospital
26253	Voluntary Insurance Liability-Cancer
26254	Voluntary Insurance Liability-Critical Illness
26255	Voluntary Insurance Liability-Legal
26256	Voluntary Insurance Liability-ID Theft
26257	Voluntary Insurance Liability-Short-Term Disability
26258	Voluntary Insurance Liability-MASA
26261	Worker Compensation for Liability
26351	Property and Casualty Insurance Committed
31700	Career Ladder State Funds
32400	Parents as Teachers/Educational Screening
33200	CTE Base and Performance Grant
33201	CTE Enhancement Grants
33202	CTE Prog Improv-Agriculture
33203	CTE Prog Improv-Bus, Mktg, IT
33204	CTE Prog Improv-Fam Cons Sci
33205	CTE Prog Improv-Health Sci
33206	CTE Prog Improv-Skilled Trades
33207	CTE Prog Improv-Tech and Eng
33208	CTE Technology Ctrs That Work
33209	CTE Incentive Payment
33210	CTE Mentoring Payment
33211	CTE Substitute Payment
33212	CTE GAMM Project
33213	CTE Displaced Homemaker
33300	Nutrition Service State Contribution
337xx	Adult Education & Literacy (State)
34200	Evidence Based Reading Instruction
38200	Missouri Preschool Project
38400	School Safety Grant
39700	K3 Reading Assessment Program
39703	Grow Your Own Program
40001	Title I - Schoolwide Pool
42100	CRSSA-Child Care Preschool Start-Up Grant
42200	ARP-ESSER3 Elem & Secondary School Relief Fund
42201	ARP-ESSER3 Teacher Retention Grant
42207	ARP-Immediate Responsive Services
42208	ARP-EMS Certificate Course Materials
42209	ARP-EMS Certificate Course Completion
42300	CRRSA-ESSER2 Elem & Secondary School Relief Fund
42301	CRSSA-ESSER2 Teacher Retention Grant
42302	CRSSA-ESSER2 Grow Your Own Grant
42400	CARES-ESSER1 Elem & Secondary School Relief Fund
42403	CARES-ESSER1 Missouri Student Connectivity
42404	CARES-ESSER1 Teacher Retention Grant
42500	CARES-GEER Missouri Student Connectivity
42501	CARES-GEER Transportation Supplement
42600	CRRSA-GEER2 Parent CTE Reimbursement
42701	Perkins Basic-Secondary
42702	Perkins-Pathways for Teachers
42703	CTE Substitute Payment

42800	CARES-CRF Missouri Student Access
42801	CARES-CRF PPE/Medical/Sanitation
42803	CARES-CRF Meal Delivery
42804	CARES-CRF K12 Support
43100	ARPA-D Preschool Startup Grant
43600	Adult Education & Literacy (Federal)
43601	Career Education EL Civics
43700	Sped Assistive Technology Reimbursement
43701	Project Search Grant
43702	Sped Drop Out Prevention
43703	Sped High Need Fund - Federal
43704	Sped SET Training
43705	Special Education SWIS
43706	Collaborative Work Initiative
43707	Special Education Transition
43708	Sped MO Model Districts
43800	Collaborative Work Initiative
43801	Sped MO Model Districts
43900	ARP-IDEA 611 Entitlement
44100	IDEA Entitlement Part B IDEA
44199	Prior year IDEA Entitlement Part B IDEA
44200	IDEA - 611 ECSE Portion
44201	IDEA - 619 Preschool Grant
44298	Prior Year IDEA – 611 ECSE (K-12)
44299	Prior Year IDEA – 619 ECSE (K)
44300	ARP-IDEA-ECSE Portion 619
44400	National School Lunch Program Equipment
44500	National School Lunch Program-Lunch
44501	National School Lunch Program-Supply Chain Assistance
44600	National School Lunch Program-Breakfast
44800	National School Lunch Program-Snack
44900	National School Lunch Program-Fresh Fruits Vegetables
45100	Title I
45101	Title I(g) - School Improvement
45102	Title I(a) - School Improvement
45900	21st Century Community Learning Center Afterschool
46100	Title IV.A Student Support Academic Enhancement
46200	Title III-LEP
46201	Title III-Immigrant
46300	Homeless Education
46500	Title IIA
46501	Title IIA - Math & Science Partnerships
46800	ARP-HCYII-Homeless Children and Youth
46900	CRRSA-Early Childhood Professions
47100	CARES-CN Emergency Operation Cost Reimbursement
47200	ChildCare Development Fund
47201	SchoolAge Community/AfterSchool Grant
47300	CARES-Lunch Program
47400	CARES-Breakfast Program
47500	CARES-Snack Program
49705	Local Food for Schools Program
50050	625 Foundation
50150	American Alliance-Body Start Play Space
50210	Baptist Trinity Lutheran Foundation

50215 Bayer Foundation
 50216 Arvest Bank
 50222 Benevity Community Fund
 50225 Best Buy Tag Team Program
 50229 Big Brothers Big Sisters Foundation
 50230 Big Lots Grants
 50240 Blue Cross Chiefs Sports Lab
 50241 Blue Cross Wellness Programs
 50250 Bob's Furniture Random Act of Kindness
 50260 Booster Clubs
 50265 Buckley Family Grant
 50266 Goodpastor Grant
 50271 Burns & McDonnell Grant
 50310 Career Education Consortium
 50320 Cecile Dayline-Masonic Home of Missouri
 50335 Central Bank
 50338 Cerner Classroom Innovator Grants
 50340 City of Independence Water Plant Tours
 50345 Charlie's Car Wash Grant
 50350 Chiefs Football Club
 50355 Community of America Bank
 50365 Comprehensive Mental Health Grant
 50370 Coterie Theatre Grant
 50408 Conservation Federation Missouri
 50464 Dollar General Foundation
 50470 Don Bosco Center
 50610 Farmers Insurance-Thank a Million Teachers
 50620 First Hand Grants (Cerner)
 50660 Folly Theater Grant
 50665 Ford Community Assistance Service Technology
 50670 CTC at Fort Osage
 50692 Full Employment Council
 50720 Garmin Transportation Grant
 50725 General Restricted Donations
 50726 General Federation of Women's Club
 50730 Generation Youth Foundation
 50760 Government Employees Health Association
 50775 Graceland University
 50780 Greater KC Community Foundation
 50783 Greater KC Restaurant Association
 50787 Greater KC Writing Project
 50789 Green Lantern Excellence in Education
 50810 Hall Family Foundation
 50820 Harvesters Community Food Network
 50830 Health Care Foundation
 50840 Heartland Utilities for Energy Efficiencies
 50865 Home Builders Charitable Foundation
 50896 Hy-Vee Grant/Award
 50920 Independence Art Association
 50940 IRSPA Teacher Grants
 50947 Independence Young Matrons
 50950 ISD Foundation Grants
 50951 International Relations Council
 50960 Iowa State University-Algebra Research

51030 Jewish Vocational Services
 51090 Juapa's Flooring LLC
 51110 Kansas City Ballet
 51114 KC Regional COVID Response Recovery Fund
 51118 Kanas City Zoo (Friends)
 51120 Kauffman Center for Performing Arts
 51122 Kauffman Foundation Grants
 51123 Kauffman Foundation Design & Planning Grants
 51140 Kiwanis Organization
 51170 Kohl's Cares for Kids
 51210 Laura Bush Foundation
 51230 Leo EPA DERA Grant
 51235 Liberty Memorial Association
 51240 Lions Club of Independence
 51245 Literacy KC
 51255 Local Investment Commission
 51260 Lockton Companies
 51270 Lowe's Toolbox for Education
 51310 Mader Foundation
 51318 Betty Maday Grant
 51325 MARC-Mid America Regional Council
 51330 Metropolitan Community College
 51335 Mexican Consulate
 51340 Mid-West Dairy Optimization
 51343 Mind Exercise Nutrition Do It
 51344 MO Propane Gas Association
 51345 MO Retired Teachers Foundation
 51346 MO College Advising Corps
 51355 MO School Board Association
 51365 MO School Public Relations
 51410 NARI-Natl Assn Remodeling Industry
 51411 Debruce VR Grant
 51412 Honeywell Van Horn Tool grant
 51415 National Football League Programs
 51430 Nelson-Atkins Museum
 51438 Next Grad LLC
 51460 North Shore Animal League
 51465 Northwest MO State University
 51550 Olin Foundation Stem Grant
 51605 Parent Teacher Assn/Org/Booster
 51608 Parents as Teachers Organizations
 51610 Partnership Regional Ed Prep KC
 51660 Points of Light Institute
 51667 Powell Gardens
 51680 Price Chopper Grant/Award
 51750 Rise Up Foundation
 51860 Rotary Grants
 51865 Royals Charities Foundation
 51897 Russell Cellular
 51960 Softspot World, LLC
 51970 Sprint Grants
 51980 State Farm Insurance
 51990 State Street Bank
 52015 Target Funds

52022	Ted's Trash Service
52035	Thermal Fisher
52085	Truman Heartland Foundation
52090	Truman Library Institute
52095	Turn the Tide Nuval
52150	University of MO Columbia
52152	University of MO Kansas City
52163	United Way
52180	US First Robotics
52310	WalMart/Sam's Club
52332	West Central MO Community Action Agency
52335	Western Governors University
52575	Youth Entrepreneurs
53111	Formula Preschool
53112	Formula Professional Development
53121	MO Substitute Reimbursements
53151	Dual Credit Programs
53171	ACT Reimbursement
53191	Formula Summer School
53211	DSS-Social Worker Contract
53212	DSS-Children's Trust Fund
53213	DSS-Foster Care Reimbursement
53233	DSS-Childcare Subsidy
53301	DHSS-Health Professional Dev
53303	DHSS-School Health Index-Smart Lunch
53304	DHSS-Taking Down Tobacco
53305	DHSS-Trauma Informed Care
53310	DHSS-Worksite Breastfeeding Schools
53315	DHSS-Get the Lead Out
53331	DSS-PK Regional Hub PDG B-5
53332	DSS-KEA Teacher Materials
53381	DHSS-Child Adult Care Food Program
53382	DHSS-Summer Food Service Program
53383	DHSS-Supper Program
53384	DHSS-Rainbow Veggies
53400	MDC-Miscellaneous Project
53401	MDC-Nature Revealed
53402	MDC-Nature Unfolds
53403	MDC-Nature Unleashed
53404	MDC-Conserving MO Aquatic Ecosystems
53405	MDC-Nature Unbound
53406	MDC-Eagle Days
53407	MDC-MO River Watershed Festival
53408	MDC-Archery in the Schools
53410	MDC-Discover Nature
53510	DNR-Dept Natural Resource Grants
53520	EMA-Emergency Management Agency
53610	DES-COVID Unemployment Rebate
53701	DESE-Feminine Hygiene Products
53997	Miscellaneous From State
53999	Historic Non-Specific State
54180	Junior ROTC Program
54200	Retention of Childcare Staff
54240	Early Head Start-Core Grant

54241	Early Head Start-Expansion Grant
54242	Early Head Start-COLA Grant
54243	Early Head Start-Supplemental Grant
54244	Early Head Start-COVID Grant
54260	Head Start-Core Grant
54261	Head Start-Expansion Grant
54262	Head Start-COLA Grant
54263	Head Start-Supplemental Grant
54264	Head Start-COVID Grant
54300	Enhancement Child Care Program
54320	Comprehensive Literacy State Development
54331	FCC-Erate Category One-WAN
54332	FCC-Erate Category Two-LAN
54333	FCC-Emergency Connectivity Fund
54999	Historic Non-Specific Federal
55100	Inspiring Greatness/Career Ladder
55111	Interest from Taxes
55117	Independence In Lieu of Tax
55121	Local Substitute Reimbursements
55123	Community Adult Education
55141	Interest from Investments
55191	ISD Rental Projects
55192	General Donations
55198	ISD Reimbursement Claims
55369	Residential Placement/Excess Cost
55381	Special Education High Need Fund (State)
55412	Medicaid-Direct & Admin Claiming
55436	Adult Education-Professional Development Reimbursement
55444	NSLP Equipment
55463	Homeless Interdistrict Transportation Share
55999	Historic Non-Specific Local
82552	Transportation Redistribution
82561	Nutrition Service Redistribution
87500	Hanthorn Redistribution
87510	Sunshine Center Redistribution
88352	Early Education Redistribution
96241	Self-Insurance - Health
96261	Self-Insurance - Worker Comp

G. ACTIVITY Code

The Activity Code is used by the District to track revenue and expenditures to a finer detail than allowed by the DESE portion of the account code. This also includes athletics, clubs, and special projects.

Digits 1-3 of Activity Code		Digit 4 of Activity Code	
Code	Activity Area	Club/Activity Types	Athletic Teams
1xx	Core Instruction	0/1=General Activity	1=Mixed Team
2xx	Interscholastic Instruction	2=Honor Society	
3xx	Career Education Instruction	3=CTSO Club	
4xx	General Academic	4=Competition	4=Boys Team
5xx	Building Climate	5=Affiliated Org.	
6xx	Building Support	6=Related Club	
7xx	Other District Support	7=Related Club	7=Girls Team
8xx	Grant Funder Subcodes	8=Related Club	
9xx	District Special	9=Related Club	

11xx	ELA
1100	Reading Instruction
1105	LETRS Literacy Programs
1106	Reading Club
1120	Writing Instruction
1124	Writing Event
1126	Writing Club
1140	Communication Arts Instruction
1160	Language Arts Instruction
1180	Library Media Instruction
12xx	MATH
1200	Math Instruction
1206	Math Club
13xx	SCIENCE
1300	Science Instruction
1304	Science Competition
1306	Science Club
1320	Biology Instruction
1326	Biology Club
1340	Physical Science Instruction
1360	Environmental Science Instruction
1366	Environmental Science Club
1380	Forensic Science Instruction
14xx	SOCIAL STUDIES
1400	Social Studies Instruction
1420	History Instruction
1426	History Club
1440	Government Instruction
1460	Geography Instruction
1480	Current Event Instruction

16xx	PERSONAL HEALTH
1600	Health Instruction
1620	Physical Education Instruction
1626	Health Club (Running Club)
1640	Personal Finance Instruction
17XX	FOREIGN LANGUAGES
1700	Foreign Languages
1720	Spanish Instruction
1722	Spanish Honor Society Club
1726	Spanish Club
1740	French Instruction
1742	French Honor Society Club
1746	French Club
1760	German Instruction
1762	German Honor Society Club
1766	German Club
18XX	VISUAL ARTS
1800	Art Instruction
1802	Art Honor Society
1806	Art Club
1820	Digital Art Instruction
19XX	ACADEMIC PERFORMANCE
1900	Student Recognition
1902	Student Recognition Honor Society
1906	Student Homework Club
1910	End of Course Exam (incl GED)
1920	ACT Testing (incl PSAT)
1930	Advanced Placement Testing
1940	Dual Credit Testing
1950	Industry Recognized Credential
1960	ISD Interim Assessments
1970	Missouri State Assessment
21xx-24xx	ATHLETICS
2000	General Activities
2002	Letterman's Club
2020	Activities Booster Club
2021	MSHSAA Post Season Activities
2041	Athletic Director Activities
2061	Youth Sports Mixed
2081	Strength & Conditioning Mixed
2104	Baseball Boys
2121	Basketball Mixed
2124	Basketball Boys
2127	Basketball Girls
2166	Bowling Club
2181	Cross Country Mixed

2184	Cross Country Boys
2187	Cross Country Girls
2196	Fencing
2221	Football Mixed
2224	Football Boys
2227	Flag Football
2241	Golf Mixed
2244	Golf Boys
2247	Golf Girls
2281	Soccer Mixed
2284	Soccer Boys
2287	Soccer Girls
2307	Softball Girls
2308	Softball Tournament
2321	Swim & Dive Mixed
2324	Swim & Dive Boys
2327	Swim & Dive Girls
2361	Tennis Mixed
2364	Tennis Boys
2367	Tennis Girls
2381	Track & Field Mixed
2384	Track & Field Boys
2387	Track & Field Girls
2407	Volleyball Girls
2441	Wrestling Mixed
2444	Wrestling Boys
2447	Wrestling Girls
2461	Cheerleading Team 1
2462	Cheerleading Team 2
2481	Dance Team
2491	E-Sports
25xx-26xx	MUSIC
2500	Music Instruction
2502	Music Tri-M Honor Society
2520	Choir Instruction
2526	Choir Club
2560	Orchestra Instruction
2600	Band Instruction
2601	Band Color Guard
2620	Jazz Band Instruction
2640	Percussion Band Instruction
2660	Winter Band Instruction
2680	Musical Staffed
2686	Musical Elementary Club
27xx	PERFORMANCE ARTS
2700	Speech Instruction

2720	Debate Instruction
2722	National Forensics League Honor Society
2746	Mock Trial Club
2760	Theater Instruction
2762	Theater National Thespian Honor Society
2766	Theater Club (incl Improv)
2780	Performance Arts
28xx	MEDIA ARTS
2800	Journalism Instruction
2802	Journalism Quill & Scroll Honor Society
2820	Journalism Photography Instruction
2840	Yearbook Instruction
2846	Yearbook Club (K5)
2860	Newspaper Instruction
2880	Broadcast Instruction
29xx	OTHER COMPETITIVE ACADEMICS
2904	Academic Competition
2920	Scholar Bowl Instruction
2946	Chess Club
2960	Robotics Instruction
2964	Robotics Club Competition
32xx	CTE-BUSINESS
3210	Business Instruction
3212	Business CTSO-Future Business Leaders of America
3220	Accounting Instruction
33xx	CTE-FAMILY CONSUMER SCIENCE
3310	Family and Consumer Science Instruction
3312	FACS CTSO-Family Career Community Leaders of America
3320	FACS-Fashion Instruction
3327	FACS-Fashion Club
3330	FACS-Child Development Instruction
3332	FACS-Fashion Apparel Instruction
3340	FACS-Culinary Instruction
3350	FACS-Hospitality Instruction
3360	FACS-Human Development Instruction
3370	FACS-Interior Design Instruction
3380	FACS-Education Instruction
34xx	CTE-HEALTH OCCUPATIONS
3410	Health Occupations Instruction
3412	Health Sci CTSO-Health Occupations Students Organization
3420	Health Ser-Beauty and Wellness Instruction
35xx	CTE-MARKETING
3510	CTE-Marketing Instruction
3511	Market Day
3512	Marketing CTSO-Distributive Education Clubs of America
3520	Entrepreneurship Instruction

3530	Business Law Instruction
3590	Cooperative Education Instruction
36xx	CTE-SKILLED TRADES
3610	Trades-Industrial Technology Instruction
3612	Trades CTSO-Skills USA Club
3616	Trades-Industrial Technology Club
3620	Trades-Drafting Instruction
3630	Trades-Metals Instruction
3636	Trades-Metals Club
3640	Trades-Electrical Instruction
3650	Trades-Woods Instruction
3658	Trades-Woods Special Project
3660	Trades-Construction Instruction
3670	Trades-Plumbing Instruction
3680	Trades-Manufacturing Mtn Instruction
3690	Trades-Auto Instruction
37xx	CTE-TECHNOLOGY & ENGINEERING
3710	Technology Instruction
3712	Technology CTSO-Technology Student Association
3716	Technology Club
3720	Computer Science Instruction
3726	Computer Science Club
3730	Engineering Instruction
3750	Architecture Instruction
3760	Aviation Instruction
3790	Project Lead The Way Instruction
41xx	ELEMENTARY
4100	General Grade K Instruction
4110	General Grade 1 Instruction
4120	General Grade 2 Instruction
4130	General Grade 3 Instruction
4140	General Grade 4 Instruction
4150	General Grade 5 Instruction
4190	Elementary Leader in Me
42xx	EARLY EDUCATION
4200	General Early Education Instruction
4220	Early Education-Infant Toddler (Birth-Age 2)
4240	Early Education-Early Preschool (Age 3-4)
4260	Early Education-Preschool
4280	Early Education-Transition
43xx	MIDDLE SCHOOL
4300	General Middle School Instruction
4320	Middle School AVID Program
4360	General Grade 6 Instruction
4370	General Grade 7 Instruction
4380	General Grade 8 Instruction

4390	General Middle School Bubble
44xx	GRADUATING CLASSES
4400	Class of 20x0
4410	Class of 20x1
4420	Class of 20x2
4430	Class of 20x3
4440	Class of 20x4
4450	Class of 20x5
4460	Class of 20x6
4470	Class of 20x7
4480	Class of 20x8
4490	Class of 20x9
45xx	HIGH SCHOOL ACADEMIES
4500	Academy Support Programs
4510	Freshmen Academy
4520	Arts & Education Academy
4522	Arts & Education Capstone
4530	Business Academy
4532	Business Academy Capstone
4540	Industrial Technology Academy
4542	Industrial Technology Capstone
4550	Public Service Academy
4552	Public Service Capstone
4560	STEM Academy
4562	STEM Capstone
46xx-49xx	SUPPLEMENTAL ACADEMIC SUPPORT
4600	Supplemental Instruction Support
4620	At Risk Supports
4640	Attendance Supports
4660	Behavior Strategies
4665	Positive Behavior Intervention Strategies
4680	Character Education
4700	Activity Clubs
4720	Credit Recovery Programs
4740	English Language Learner Support
4780	Gifted Supports
4800	Guidance Supports
4820	Homebound Instruction
4840	IAP 504 Programs
4860	Instructional Strategies
4900	Math Physics Institute
4920	Monday Enrichment Activities
4940	Junior ROTC Program
4960	Special Education Support
4961	Special Education Cafe Program
4964	Special Olympics Club

4965	Spec Education-Angel Eyes Club
4980	Tutoring Instruction
51xx	<i>BUILDING SUPPORT PROGRAMS</i>
5100	General Building Support
5102	General Building Alumni Association
5120	Building Courtesy Supports
5121	Building Courtesy Student Meals
5122	Building Courtesy Guest Meals
5140	Building Wellbeing Supports
5141	Building Health Support
5145	Building Therapy Dog Support
5160	Community Supports
5162	Community ISD Celebrations
5165	Community Connections
5180	Building Safety Programs
5181	Building Safety Crossing Guards
5182	Building Student Safety Programs
5185	Community Emergency Response Teams
52xx	<i>KIDS SAFARI SUPPORT</i>
5200	Kids Safari-General
5220	Kids Safari-Latitude
5221	Kids Safari-Latitude Combined Sites
5224	Kids Safari-Latitude Summer Program
5240	Kids Safari-Elementary
5241	Kids Safari-Elementary Combined Sites
5244	Kids Safari-Elementary Summer Programs
5260	Kids Safari-Preschool
5261	Kids Safari-Preschool Combined Sites
5264	Kids Safari-Preschool Summer Programs
5280	Kids Safari-Transition
53xx	<i>STUDENT GOVERNMENT/LEADERSHIP</i>
5300	Student Leadership (Traditional-Student Council)
5306	Student Leadership School Spirit
5320	Student Leadership Development
5322	Student Ambassador Program
5325	Student Leadership Program
5340	Student Mentorships
54xx-56xx	<i>SERVICE CLUBS</i>
5400	<i>Services Clubs-Affiliated</i>
5405	Rotary Interact Club
5406	Kiwanis Key Club
5500	<i>Service Clubs-Building</i>
5501	ACE Club
5600	<i>Building Service Projects</i>
57xx-59xx	<i>CULTURE & INTEREST CLUBS</i>
5700	<i>Cultural Clubs-Foreign</i>

5702	Culture Club-Japanese
5703	Culture Club-Latino
5704	Culture Club-Polynesian
5705	Culture Club-Foreign Exchange
5706	Culture Club-Multicultural
5720	<i>Diversity Clubs</i>
5721	Diversity Club-Gay Straight Alliance
5722	Diversity Club-Black Student Union
5723	Diversity Club-Women's Issues
5740	<i>Religious Clubs</i>
5741	Religious Clubs-Mission Study
5745	Religious Clubs-Fellowship Christian Athletes
5760	<i>Character Clubs</i>
5761	Character Clubs-Courtesy
5780	<i>Social Influence Clubs</i>
5781	Social Influence Clubs-DARE/Risk Behavior
5782	Social Influence Clubs-School Climate PULSE
5785	Social Influence Clubs-Students Against Destructive Decisions
5786	Social Influence Clubs-Students for Life
5800	<i>Social Interest Clubs</i>
5806	Social Interest Club-Anime
5807	Social Interest Club-Dance
5808	Social Interest Club-Games
61xx	<i>SCHOOL OBLIGATIONS & FEES</i>
6100	School Fees Obligations Sales
6110	School Fees-Lost Items
6120	School Obligations
6121	School Obligations-Interschool
6122	School Obligations-Prior Year Lunch
6123	School Obligations-Repayment
6124	School Obligations-Damaged Items
6142	School Sales-Parking
6144	School Sales-Clothing
63xx-64xx	<i>FUNDRAISING & SALES</i>
6300	School Sales-School Store
6320	School Sales-Orders
6340	School Sales-Event Sales
6360	School Sales-Vending Sales
6380	School Sales-Website Sales
6400	Donations-Pass Through
6420	Donations-Benevolence
65xx	<i>BUILDING EVENT/PROJECT</i>
6500	Annual Events-Prom
6520	Annual Events-Project After Prom
66xx-67xx	<i>STAFF SUPPORT</i>
6600	Staff-Prof Dev Committee

6610	Staff-Career Ladder Committee
6620	Staff-Employee Orientation
6640	Staff-Tuition Reimbursement
6660	Staff-Health Trainings
6700	Staff-Social Committee
6702	Staff-Employee Recognition
6780	Staff-Hosted Conference
6785	Staff-Host Professional Organization
71xx-72xx	GRANT SET ASIDE CATEGORIES
7100	Grant Set Aside-Bonus
7120	Grant Set Aside-Incentive
7140	Grant Set Aside-Expansion
7160	Grant Set Aside-Special Project
7200	Grant Set Aside-Homeless
7210	Grant Set Aside-Fostercare
7220	Grant Set Aside-Neglected
7230	Grant Set Aside-Parent Involvement
73xx	COMMUNITY/RETAIL SALES
7300	Sales-Onsite
7304	Sales-Supper
7305	Sales-Lunch
7306	Sales-Breakfast
7308	Sales-Snack
7309	Sales-Fresh Fruit Veggie Program
7310	Sales-Onsite Taxable
7320	Sales-Order
7330	Sales-Order Taxable
7340	Sales-Event
7350	Sales-Event Taxable
7360	Sales-Vending
7370	Sales-Vending Taxable
7380	Sales-Remote/Website
7390	Sales-Remote/Website Taxable
75xx	NON-INSTRUCTIONAL DISTRICT SUPPORTS
7520	Vehicle-Insurance Claim
7541	Facilities-Insurance Claim
7551	Vehicle-Insurance Claim
7552	Transportation-Extra Work
7553	Transportation-NonBillable

H. FUNDRAISER Code

The Fundraiser Code is used by the District to track fundraiser revenue and expenditures in broad categories within activity accounts and to track school fees and class projects in regular budget accounts.

- 1 Food
- 2 Things
- 3 Donations
- 4 Volunteer Hours
- 5 Events
- 6 School Fees / Class Projects

I. PROGRAM Allocation Code

The Program Allocation Code is used by the District to track program allocations in broad groups and grant subset requirements.

- 1 Regular Program
- 2 Supplemental Program
- 3 Department Program
- 4 District Program
- 5 Grant Program
- 6 Grant Program Administration
- 7 Grant Professional Development
- 8 Grant In-Kind
- 9 Grant Disallowed

J. BUDGET Spend Code

The Budget Code is used by the District to track which budget group within the District is responsible.

- 1 Building Budget
- 2 Athletic Budget
- 3 Department Budget
- 4 District Budget
- 5 Grant Current Year Funded
- 6 Grant Special Year Funded
- 7 Other Special Budget
- 8 Redistribution Budget
- 9 Grant Prior Year Funded

K. CONTROL Code

The Control Code is used by the District to track items that require additional monitoring due to Uniform Grant Procedures, District assigned regular jobs, and special sub-allocations.

- 0 Regular Job Assignments
- 1 Discretionary
- 2 Professional Development
- 3 Textbook Allocation
- 4 Seasonal Programming
- 5 License (SW) / Maintenance Agreement
- 6 New Inventory Asset
- 7 Replacement Inventory Asset
- 8 Contingency
- 9 Carryover

CHAPTER III – REVENUE EXPLANATION

Code	Source	Explanation
5100	LOCAL SOURCES	
5111	Taxes, Current Ad Valorem	Amounts derived from taxing real and personal property within the district for the current year. Includes protested taxes received in the current fiscal year. Includes amounts generated from locally assessed railroad and utility property.
5112	Taxes, Delinquent Ad Valorem	Amounts derived from prior years' ad valorem taxes. Delinquent taxes received after June 30 for the prior year and delinquent taxes received with no tax year indicated. Receipt of prior year (delinquent) M & M Surtax should be coded to 5115.
5113	School District Trust Fund (Proposition C)	Amounts received from the state from a one-cent state sales tax. One-half of the total received is used to roll back the current tax levy unless a simple majority of voters has voted to forego all or part of the reduction per Section 164.013, RSMo.
5114	Financial Institution Taxes	Taxes levied on the intangible assets of financial institutions such as banks or savings and loan associations.
5115	Merchants/Manufacturing Surcharge	Replacement tax on commercial real estate to replace revenue lost with the elimination of the merchants and manufacturing businesses' inventory tax. This includes the surtax on State Assessed Railroad and Utilities, as well as protested and delinquent M & M Surtax. M & M is collected only on commercial real property assessed valuation.
5116	In Lieu of Taxes	Amounts received for property taken off the tax rolls. Includes payments in lieu of taxes (PILOT). Includes TIF Surplus.
5121	Tuition-Regular Day K-12	Amounts received for over-age and nonlegally assigned students attending regular-day school in the district/charter school. Regular term tuition received from other LEAs is coded to 5811.
5123	Tuition-Adult/Community Education	Amounts received for resident and nonresident students attending adult education classes in the district/charter school.
5131	Transportation Fees from Patrons	Amounts received from parents for transportation of students in the district/charter school. Transportation amounts received from other districts/charter schools is coded to 5841 or 5842, as appropriate.
5141	Interest Income	Interest earnings from all deposits and investments. Also includes penalties and interest from delinquent and protested taxes.

Code	Source	Explanation
5142	Accrued Interest on Bonds Sold	Self-explanatory.
5143	Premium on Bonds Sold	Self-explanatory.
5151	Food Service Sales – Students	Amounts received from pupils for the sale of meals served under the National School Lunch, School Breakfast, and After School Snack Programs.
5161	Food Service Sales – Adults	Amounts received from adults for the sale of meals served under the National School Lunch and School Breakfast Programs.
5165	Food Service Sales – Non-Program	Amounts received from the sale of extra milk, a la carte, snack bar, extra entrée, vending, banquets, etc..
5171	Activity Sales – Admissions	Amounts received from patrons and students for a school-sponsored activity.
5172	Activity Sales – School Stores	Amounts received from patrons and students from the operation of a bookstore or sale of supplies.
5173	Activity Sales – Dues and Fees	Amounts received from students for school organization membership dues and school fees.
5174	Activity Sales – Enterprise Activities	Revenue from vending machines, soft drink machines, miscellaneous district petty cash funds and so on, not related to the regular food service program. These revenues are normally associated with activities at the building level that generate incremental local revenues for building/program/staff use, but may include revenue that benefits the general operations of the district.
5179	Activity Sales – Other Activities	Other student activity sales not listed above.
5181	Community Services	Revenues from activities performed by the district as community services, not directly related to providing an education for pupils. Includes local dollars from parents for school age childcare, district Aquatics Center, and Wellness Center.
5182	Preschool Tuition	Local dollars received for preschool students' tuition/scholarships including Missouri Preschool Project tuition/scholarships.
5191	Rentals	Revenue from rental of school facilities or other property owned by the school district.
5192	Gifts and Local Grants	Amounts received from philanthropic or private organizations, individuals, or other sources for which no repayment or special service to the contributor is expected.
5195	Prior Period Adjustments	Recovery of items previously expended in a prior fiscal year. This also includes prior year accounts

Code	Source	Explanation
		payable adjustments after final liquidation and refunds of bond issuance costs.
5196	Net Receipts From Clearing Accounts	At the end of the accounting period, the excess of gross receipts over gross expenditures of revolving funds and clearing accounts under the jurisdiction and control of the board of education when such funds are available for general expenditure by the local board.
5198	Miscellaneous Local Revenue	All other revenues from local sources not covered by the above local revenue codes.
5200	COUNTY SOURCES	
5211	Court Fines, Escheats, Overplus, Etc.	Amounts received from the county school fund. All fines passing through the office of the county clerk or circuit clerk. Includes sheriff's sales (foreclosure sale surplus) and unclaimed tax surplus/overplus surtax per Section 140.230, RSMo. Forfeitures are paid to the state rather than the district per Section 166.131, RSMo.
5221	State Assessed Railroad and Utility Tax	Amount derived from county average levy for school purposes, capital project purposes and other purposes (debt service) on the assessed valuation of railroad and utility properties as assessed by the state. This includes private car tax as well as delinquent and protested State Assessed Utility Tax. (Does not include amounts generated from locally assessed railroad and utility property, which should be coded to Current Taxes, Revenue Code 5111).
5237	Other County Revenue	Revenue received through the countywide tax revenue funded grants.
5300	STATE SOURCES	
5311	Basic Formula - State	State funding formula established with SB 287. See Appendix Tab xvi. Minimum of 75% required placement in Teachers Fund.
5312	Transportation	Amounts received from the state for transportation of school children.
5314	Early Childhood Special Education	Amounts received from the state to provide for early childhood special education programs (ECSE). Federal revenues received for this program should be coded to Early Childhood Special Education, revenue code 5442.
5317	Career Ladder / Excellence in Education Act	Amounts received from the state for career ladder.
5319	Basic Formula - Classroom Trust Fund	Amounts received from the gaming portion of funding for the State Foundation Formula.

Code	Source	Explanation
5324	Parents as Teachers / Educational Early Childhood Screening	Amounts received from the state for Early Childhood Screening/PAT programs per Sections 163.031 and 167.332, RSMo.
5332	Career Education	Amounts received from the state that represent reimbursement for career and technical education. This reimbursement represents the state's portion of the matching requirement per Sections 178.420 through 178.580, RSMo.
5333	Food Services – State	Amounts received from the state for school lunch programs.
5337	Adult Education & Literacy (AEL)	Amounts received from the state for adult education programs.
5342	Evidence-Based Reading Grant	Amounts received from the Evidence-Based Reading Instruction Program Fund that represent reimbursement costs associated with reading assessments, designated reading programs, supplies, and other reading materials.
5369	Residential Placement / Excess Cost	Amounts received for children in residential placements through the MO Department of Mental Health, MO Department of Social Services, Division of Family Services, or a court of competent jurisdiction pursuant to Section 167.126, RSMo (referred to as the Public Placement Fund).
5372	State Emergency Management Agency (SEMA) Funds	Amounts received from the state for the state match portion of a disaster assistance grant.
5381	High Need Fund – Special Education	Amounts received from the state as reimbursement for expenditures during the prior year made on behalf of a student with a disability whose special education costs exceed three times the district's current expenditure per average daily attendance as calculated from the district's Annual Secretary of the Board Report (ASBR) for the year in which the expenditures are claimed (see Section 162.974, RSMo).
5397	Other State Revenue	Amounts received from state agencies not listed above (includes Grant for Dual Credit, Technology Training Support Grant, Disability Determinations, Local Records Preservation Grant, Wonder Years Grant, PDC, MSIP Reimbursement, Gold Star Schools, Teaching & Learning Scholarship Payments, Early Head Start, State Social Worker Contracts, Childcare Subsidies).
5400	FEDERAL SOURCES	
5412	Medicaid	Amounts received as a reimbursement for expenditures relating to direct services to eligible children and allowable administrative claiming. Includes Missouri School District Administrative Claiming (SDAC) and Missouri School District

Code	Source	Explanation
		Reimbursement (Direct Therapy Services) revenues.
5418	Reserve Officer Training Corps (ROTC)	Amounts received from the federal government as a reimbursement for the various military services reserve officer training programs provided at all 3 highs schools.
5422	ARP-Elem & Secondary School Emergency Relief (ESSER 3) Fund	Amounts received through the Department of Elementary and Secondary Education funded from the Consolidated Appropriations Act COVID-19 relief package. ESSER III funds fall under the American Rescue Plan (ARP).
5423	CRRSA-Elem & Secondary School Emergency Relief (ESSER 2) Fund	Amounts received through the Department of Elementary and Secondary Education funded from the Consolidated Appropriations Act COVID-19 relief package. ESSER II funds fall under the Coronavirus Response and Relief Supplemental Appropriations (CRRSA).
5424	CARES-Elem & Secondary School Emergency Relief (ESSER) Fund	Amounts received through the Department of Elementary and Secondary Education funded from the Coronavirus Aid, Relief, and Economic Security Act.
5425	CARES-Governor's Emergency Education Relief Fund (GEER)	Amounts received through the state funded from the Coronavirus Aid, Relief, and Economic Security Act.
5426	CRRSA-Governor's Emergency Education Relief Fund (GEER II)	Amounts received through the state funded from the Consolidated Appropriations Act COVID-19 relief package.
5427	Perkins Basic Grant, Career Education	Allocation of funds to improve career and technical education programs with the full participation of individuals who are members of special populations.
5428	Coronavirus Relief Fund (OA CRF)	Amounts received from the Office of Administration (OA) and paid by Department of Elementary and Secondary Education funded from the CARES Act Fund, Coronavirus Relief Fund.
5435	Workforce Initiative Act	Funds for job training partnerships.
5436	Adult Education & Literacy (AEL)	Amounts received through the state for adult education programs (see also Adult Education & Literacy (AEL) - State, revenue code 5337).
5437	IDEA Grants	Amounts received through special competitive grants or state initiatives from the Individuals with Disabilities Education Act (IDEA) set-aside funds. These are not IDEA entitlement funds.
5438	Non-IDEA Special Education Grants	Amounts received for special education initiatives with federal funds other than IDEA funds.

Code	Source	Explanation
5439	ARP-IDEA 611 Entitlement Funds	Entitlement amounts received through ARP and IDEA section 611 to provide special education and related services to children with disabilities aged three through 21.
5441	IDEA Entitlement, Part B	Entitlement amounts received through the Individuals with Disabilities Education Act (IDEA) grant for providing special education and related services to students with disabilities
5442	Early Childhood Special Education (ECSE)	Amounts received through the state for early childhood special education programs (ECSE) (includes IDEA Part B and Section 619 grants).
5443	ARP-IDEA Early Childhood Special Education (ECSE) 619	Amounts received through ARP and IDEA section 619 to provide early childhood special education services for children with disabilities aged three through five.
5444	Natl School Lunch Program - Equipment	Amounts received through the state for food service equipment grants funded from the USDA National School Lunch Program.
5445	Natl School Lunch Program-Lunch	Reimbursement for student lunches.
5446	Natl School Lunch Program-Breakfast	Reimbursement for student breakfasts.
5448	Natl School Lunch Program-Snacks	Reimbursement for student afterschool snacks.
5449	Fresh Fruit & Vegetable Grant	Amounts received through the state for the USDA Fresh Fruits and Vegetable Program.
5451	Title I	Amounts received through the state for Title I, Part A, Improving Basic Programs, Title I, 1003(a), School Improvement, Title I, Part D, Neglected or Delinquent to help educationally disadvantaged students meet high academic standards.
5459	21CCLC / Afterschool Grant	Amounts received from the federal government through the state provide students with academic enrichment opportunities designed to complement the regular school-day curriculum during hours outside of school (before or after school and/or summer). These centers also provide families of students enrolled with literacy and educational development opportunities.
5461	Title IV.A Student Support and Academic Enrichment	Amounts received through the state for improving students' academic achievement by providing all students with access to a well-rounded education; improving school conditions for student learning; and improving the use of technology and digital literacy of all students.
5462	Title III	Amounts received through the state for English learners, including immigrant children.
5463	Homeless Grant	Amounts received through the state for supplementary services to improve the

Code	Source	Explanation
		effectiveness of education of homeless children and youth. Funded through the Stewart B. McKinney Homeless Children and Youth Act.
5465	Title II.A	Amounts received through the state to improve student achievement consistent with the Missouri Learning Standards; improve the quality and effectiveness of teachers, principals, and other school leaders; increase the number of teachers, principals, and other school leaders who are effective in improving student academic achievement in schools; and provide low-income and minority students greater access to effective teachers, principals and other school leaders.
5467	ARP-Homeless Children and Youth I	Amounts received through the Department of Elementary and Secondary Education for Homeless Children and Youth competitive grant based on an allocation funded from the American Rescue Plan Elementary Education and Secondary School Emergency Relief (ARP ESSER) Fund under the American Rescue Plan (ARP) Act of 2021, Public Law 117-2.
5468	ARP-Homeless Children and Youth II	Amounts received through the Department of Elementary and Secondary Education for Homeless Children and Youth grant based on an allocation funded from the American Rescue Plan Elementary Education and Secondary School Emergency Relief (ARP ESSER) Fund under the American Rescue Plan (ARP) Act of 2021, Public Law 117-2.
5469	CRRSA-Childcare Development Fund Grants	Amounts received through the Department of Elementary and Secondary Education funded from the Consolidated Appropriations Act COVID-19 relief package as authorized by Childcare Development Fund (CCDF).
5471	CN Program Emergency Operating Cost Reimbursement	Emergency Operating Cost Reimbursement received for purposes of covering emergency operating cost incurred during the public health emergency for operating the National School Lunch Program, School Breakfast Program, and Child and Adult Care Food Program. Amounts received through the Department of Elementary and Secondary Education funded from Section 722 of P.L. 116-260, the Consolidated Appropriations Act, 2021.
5472	Child Care Development Funds	Amounts received through the state. Revenue may be received from both Early Learning and Extended Learning after school program's in the form of competitive grants or contracts to be used for the purchase of materials, supplies, equipment,, training, salaries, development of curriculum or other needed services such as licensing and accreditation fees.

Code	Source	Explanation
5473	CARES – School Lunch Program	Amounts received through the Department of Elementary and Secondary Education funded from the CARES Act Fund, Families First Coronavirus Response Act for the National School Lunch Program and Seamless Summer Option.
5474	CARES – School Breakfast Program	Amounts received through the Department of Elementary and Secondary Education funded from the CARES Act Fund, Families First Coronavirus Response Act for the National School Lunch Program and Seamless Summer Option.
5475	CARES – After-School Snack Program	Amounts received through the Department of Elementary and Secondary Education funded from the CARES Act Fund, Families First Coronavirus Response Act for the National School Lunch Program and Seamless Summer Option.
5477	Federal Emergency Management Agency (FEMA)	Amounts received from the federal government passing through the State Emergency Management Agency.
5481	Department of Health Food Programs	Amounts received from the MO Department of Health and NOT a part of the regular food service program (includes the Summer Food Service Program, CACFP, some snacks, and the Supper Food Service Program).
5483	Head Start	Amounts received as a sub-grantee (delegate) to operate a head start program.
5497	Other Federal Revenue	Amounts received from federal sources not listed above (includes Federal Charter School Program Grant, Community Service Grant, Refugee Children's Improvement Grant, and U.S. Treasury interest subsidy).
5600	LOCAL NON-CURRENT SOURCES	
5611	Sale of Bonds	Amounts received as principal from the sale of bonds.
5631	Net Insurance Recovery	Compensation or insurance recoveries for loss of school property above the cost of actual replacement or property not being replaced. Include insurance proceeds if expenditure for replacement/repair of damaged/lost property was expended in a different fiscal year.
5641	Sale of School Buses	Amounts received from the sale of school buses.
5651	Sale of Property	Amounts received from the sale of equipment such as cafeteria or instructional equipment. Also includes amounts received from the sale of a building or land or a combination of both. Sale of supply items should be credited to the General (Incidental) Fund.

Code	Source	Explanation
5692	Sale of Refunding Bonds	Proceeds from a refunding of general obligation bonds.
5800	LOCAL SOURCES RECEIVED FROM OTHER DISTRICTS	
5811	Tuition from Other Districts – School Year	Amounts received from other LEAs for the regular school term.
5841	Transportation Other Districts-Non-Disabled	Amounts received through an interdistrict contract for transportation of another school district's nondisabled students (i.e. homeless).
5842	Transportation Other Districts-Disabled	Amounts received through an interdistrict contract for transportation of another school district's disabled students (i.e. homeless).

ESTIMATED SUMMARY OF FUND BALANCES FOR 2024-2025

Estimated as of 6/18/2025

	Incidental Fund	Teacher's Fund	Debt Service Fund	Capital Projects Fund	Total
Estimated Balance 6/30/24	74,074,591	426,758	16,569,420	32,504,217	123,574,987
Estimated DESE Restricted Fund Balance 6/30/24	2,334,520	36,357	0	0	2,370,878
Estimated DESE Unrestricted Fund Balance 6/30/24	71,740,071	390,401	16,569,420	32,504,217	121,204,109
Estimated BOE/District Committed Balances 6/30/24	1,801,024	390,401	0	1,000,000	3,191,425
Estimated BOE/District Available Fund Balance 6/30/24	69,939,047	0	16,569,420	31,504,217	118,012,685
Estimated Revenue FY25	114,824,637	108,122,486	15,964,408	8,317,491	247,229,022
Estimated Expenditures FY25	97,362,874	113,888,613	14,654,172	28,751,193	254,656,852
Estimated Annual Fund Balance 6/30/25	17,461,763	-5,766,127	1,310,236	-20,433,702	-7,427,830
Teacher Fund Revenue Placement Adjustment	-5,766,127	5,766,127			0
To Capital Projects, for Bus Depreciation & NS Equipment	-1,225,642			1,225,642	0
To Capital Projects, Levy promises	-6,750,000			6,750,000	0
Debt Service Transfer			-1,080,000	1,080,000	0
Estimated Annual Fund Balance after Transfers **	3,719,994	0	230,236	-11,378,060	-7,427,830
Estimated Total Ending Fund Balance 6/30/25	77,794,585	426,758	16,799,656	21,126,157	116,147,157
Estimated Restricted Fund Balance 6/30/25	2,334,520	36,357	0	0	2,370,878
Estimated ASBR Unrestricted Fund Balance 6/30/25	75,460,065	390,401	16,799,656	21,126,157	113,776,279
Estimated BOE/District Committed Balances 6/30/25	1,801,024	0	0	1,000,000	2,801,024
Estimated BOE/District Available Fund Balance 6/30/25	73,659,041	390,401	16,799,656	20,126,157	110,975,255
Estimated DESE ASBR Operating Fund Balance %	35.91%				
Estimated BOE/District Operating Fund Balance %	35.05%				

Estimated Restricted Fund Balance

1. Scholarships	2,334,520
	<u>2,334,520</u>

	Incidental Fund	Teacher's Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
Tax Levy, Certified for Reassessment	4.1990		0.9181		5.1171

BOE/District Committed Balances

Property Insurance Committed Fund Balance				1,000,000	
Est.Health Modified Cost Fund, Committed Balance, 6/30/24	1,801,024				
BOE/District Committed Balances Totals	<u>1,801,024</u>	0	0	1,000,000	

ESTIMATED SUMMARY OF FUND BALANCES FOR 2025-2026

Estimated as of 6/18/2025

	Incidental Fund	Teacher's Fund	Debt Service Fund	Capital Projects Fund	Total
Estimated Balance 6/30/25	77,794,585	426,758	16,799,656	21,126,157	116,147,157
Estimated DESE Restricted Fund Balance 6/30/25	2,334,520	36,357	0	0	2,370,878
Estimated DESE Unrestricted Fund Balance 6/30/25	75,460,065	390,401	16,799,656	21,126,157	113,776,279
Estimated BOE/District Committed Balances 6/30/25	1,801,024	0	0	1,000,000	2,801,024
Estimated BOE/District Available Fund Balance 6/30/25	73,659,041	390,401	16,799,656	20,126,157	110,975,255
Estimated Revenue FY26	111,924,535	112,270,272	16,083,961	8,476,975	248,755,743
Estimated Expenditures FY26	109,625,632	120,873,627	14,788,487	19,743,937	265,031,683
Estimated Annual Fund Balance 6/30/26	2,298,903	-8,603,355	1,295,474	-11,266,962	-16,275,940
Teacher Fund Revenue Placement Adjustment	-8,603,355	8,603,355			0
To Capital Projects, for Bus Depreciation & NS Equipment	-1,105,642			1,105,642	0
To Capital Projects, Levy promises	-6,438,585			6,438,585	0
Debt Service Transfer			-1,080,000	1,080,000	0
Estimated Annual Fund Balance after Transfers **	-13,848,679	0	215,474	-2,642,735	-16,275,940
Estimated Total Ending Fund Balance 6/30/26	63,945,906	426,758	17,015,130	18,483,422	99,871,217
Estimated Restricted Fund Balance 6/30/26	2,334,520	36,357	0	0	2,370,878
Estimated ASBR Unrestricted Fund Balance 6/30/26	61,611,386	390,401	17,015,130	18,483,422	97,500,339
Estimated BOE/District Committed Balances 6/30/26	1,801,024	0	0	1,000,000	2,801,024
Estimated BOE/District Available Fund Balance 6/30/26	59,810,362	390,401	17,015,130	17,483,422	94,699,315
Estimated DESE ASBR Operating Fund Balance %	26.90%				
Estimated BOE/District Operating Fund Balance %	26.12%				

Estimated Restricted Fund Balance

1. Scholarships	2,334,520
	<u>2,334,520</u>

	Incidental Fund	Teacher's Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
Tax Levy, Certified for Reassessment	4.1990		0.9181		5.1171

Assessed Valuation **\$ 1,439,794,411**

BOE/District Committed Balances

Property Insurance Committed Fund Balance				1,000,000	
Est.Health Modified Cost Fund, Committed Balance, 6/30/25	1,801,024				
BOE/District Committed Balances Totals	<u>1,801,024</u>	0	0	1,000,000	

ESTIMATED SUMMARY OF FUND BALANCES FOR 2026-2027

Estimated as of 6/18/2025

	Incidental Fund	Teacher's Fund	Debt Service Fund	Capital Projects Fund	Total
Estimated Balance 6/30/26	63,945,906	426,758	17,015,130	18,483,422	99,871,217
Estimated DESE Restricted Fund Balance 6/30/26	2,334,520	36,357	0	0	2,370,878
Estimated DESE Unrestricted Fund Balance 6/30/26	61,611,386	390,401	17,015,130	18,483,422	97,500,339
Estimated BOE/District Committed Balances 6/30/26	1,801,024	0	0	1,000,000	2,801,024
Estimated BOE/District Available Fund Balance 6/30/26	59,810,362	390,401	17,015,130	17,483,422	94,699,315
Estimated Revenue FY27	112,406,613	112,270,272	16,083,961	8,476,975	249,237,821
Estimated Expenditures FY27	114,225,632	120,873,627	14,788,487	11,743,937	261,631,683
Estimated Annual Fund Balance 6/30/27	-1,819,019	-8,603,355	1,295,474	-3,266,962	-12,393,862
Teacher Fund Revenue Placement Adjustment	-8,603,355	8,603,355			0
To Capital Projects, for Bus Depreciation & NS Equipment	-1,105,642			1,105,642	0
To Capital Projects, Levy promises	-1,000,000			1,000,000	0
Debt Service Transfer			-1,080,000	1,080,000	0
Estimated Annual Fund Balance after Transfers **	-12,528,016	0	215,474	-81,320	-12,393,862
Estimated Total Ending Fund Balance 6/30/27	51,417,890	426,758	17,230,604	18,402,102	87,477,355
Estimated Restricted Fund Balance 6/30/27	2,334,520	36,357	0	0	2,370,878
Estimated ASBR Unrestricted Fund Balance 6/30/27	49,083,370	390,401	17,230,604	18,402,102	85,106,477
Estimated BOE/District Committed Balances 6/30/27	1,801,024	0	0	1,000,000	2,801,024
Estimated BOE/District Available Fund Balance 6/30/27	47,282,346	390,401	17,230,604	17,402,102	82,305,453

Estimated DESE ASBR Operating Fund Balance % 21.04%
Estimated BOE/District Operating Fund Balance % 20.28%

Estimated Restricted Fund Balance
1. Scholarships

2,334,520
<u>2,334,520</u>

	Incidental Fund	Teacher's Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
Tax Levy, Certified for Reassessment	4.1990		0.9181		5.1171

BOE/District Committed Balances
Property Insurance Committed Fund Balance
Est.Health Modified Cost Fund, Committed Balance, 6/30/25
BOE/District Committed Balances Totals

			1,000,000	
1,801,024				
<u>1,801,024</u>	0	0	<u>1,000,000</u>	

Expenditures changes include :

- Estimated Salary schedule movement
Base increase \$333,000 per \$100
- Estimated Increase in health insurance premiums
- Estimated Inflation to utilities, fuel, etc

2,600,000	Revenue Changes include:	0
-	1. State Formula, includes trust fund	1,000,000
500,000	2. Local tax growth	750,000
1,500,000	3. Assumes Prop C growth.	-1,267,922
<u>4,600,000</u>	4. Title Prior Year Adjustments	<u>482,078</u>

4. Capital Expenditure changes (8,000,000)

ESTIMATED SUMMARY OF FUND BALANCES FOR 2027-2028

Estimated as of 6/18/2025

	Incidental Fund	Teacher's Fund	Debt Service Fund	Capital Projects Fund	Total
Estimated Balance 6/30/27	51,417,890	426,758	17,230,604	17,230,604	86,305,856
Estimated DESE Restricted Fund Balance 6/30/27	2,334,520	36,357	0	0	2,370,878
Estimated DESE Unrestricted Fund Balance 6/30/27	49,083,370	390,401	17,230,604	18,402,102	85,106,477
Estimated BOE/District Committed Balances 6/30/27	1,801,024	0	0	1,000,000	2,801,024
Estimated BOE/District Available Fund Balance 6/30/27	47,282,346	390,401	17,230,604	17,402,102	82,305,453
Estimated Revenue FY28	114,156,613	112,270,272	16,083,961	8,476,975	250,987,821
Estimated Expenditures FY28	118,825,632	120,873,627	14,788,487	11,743,937	266,231,683
Estimated Annual Fund Balance 6/30/28	-4,669,019	-8,603,355	1,295,474	-3,266,962	-15,243,862
Teacher Fund Revenue Placement Adjustment	-8,603,355	8,603,355			0
To Capital Projects, for Bus Depreciation & NS Equipment	-1,105,642			1,105,642	0
To Capital Projects, Levy promises	-1,000,000			1,000,000	0
Debt Service Transfer			-1,080,000	1,080,000	0
Estimated Annual Fund Balance after Transfers **	-15,378,016	0	215,474	-81,320	-15,243,862
Estimated Total Ending Fund Balance 6/30/28	36,039,874	426,758	17,446,078	17,149,284	71,061,994
Estimated Restricted Fund Balance 6/30/28	2,334,520	36,357	0	0	2,370,878
Estimated ASBR Unrestricted Fund Balance 6/30/28	33,705,354	390,401	17,446,078	17,149,284	68,691,117
Estimated BOE/District Committed Balances 6/30/28	1,801,024	0	0	1,000,000	2,801,024
Estimated BOE/District Available Fund Balance 6/30/28	31,904,330	390,401	17,446,078	16,149,284	65,890,093

Estimated DESE ASBR Operating Fund Balance % 14.22%
Estimated BOE/District Operating Fund Balance % 13.47%

Estimated Restricted Fund Balance
1. Scholarships

2,334,520
<u>2,334,520</u>

	Incidental Fund	Teacher's Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
Tax Levy, Certified for Reassessment	4.1990		0.9181		5.1171

BOE/District Committed Balances
Property Insurance Committed Fund Balance
Est.Health Modified Cost Fund, Committed Balance, 6/30/25
BOE/District Committed Balances Totals

			1,000,000	
1,801,024				
<u>1,801,024</u>	0	0	<u>1,000,000</u>	

Expenditures changes include :

- Estimated Salary schedule movement
Base increase \$333,000 per \$100
- Estimated Increase in health insurance premiums
- Estimated Inflation to utilities, fuel, etc

2,600,000
-
500,000
<u>1,500,000</u>
4,600,000

Revenue Changes include:

- State Formula, includes trust fund
- Local tax growth
- Assumes Prop C growth.

0
1,000,000
750,000
<u>1,750,000</u>

4. Capital Expenditure changes

-



INDEPENDENCE SCHOOL DISTRICT
12.BUDGETED REVENUE BY FUNDS
Report dates 26*P9 - thru - 26*P9

Acct Code	Acct. Description	FY 2026 BUDGET INCIDENTAL	FY 2026 BUDGET TEACHER	FY 2026 BUDGET CAPITAL	FY 2026 BUDGET DEBT	FY 2026 BUDGET TOTALS
-5111	Taxes, Current Ad Valorem	62,792,608	0	0	13,383,961	76,176,569
-5112	Taxes, Delinquent Ad Valorem	3,090,000	0	0	775,000	3,865,000
-5113	Prop C Sales Tax (School Distric	0	23,099,493	0	0	23,099,493
-5114	Financial Institution Taxes (Int	0	0	100,000	0	100,000
-5115	M&M Surtax	0	0	1,750,000	0	1,750,000
-5116	In Lieu of Tax	0	0	1,420,000	0	1,420,000
-5123	Adult/Continuing Education Tuiti	0	5,000	0	0	5,000
-5131	Transportation Fees From Patrons	100	0	0	0	100
-5141	Earnings from Temporary Deposits	6,657,500	0	5,000	975,000	7,637,500
-5151	Sales to Pupils	975,000	0	0	0	975,000
-5161	Sales to Adults	18,000	0	0	0	18,000
-5165	Food Service-NonProgram	280,000	0	0	0	280,000
-5174	Revenue from Enterprise Activiti	264,750	0	0	0	264,750
-5179	Other Pupil Activity Income	1,600,000	0	0	0	1,600,000
-5181	Community Services	1,707,280	0	0	0	1,707,280
-5182	Preschool Tuition	800,000	0	0	0	800,000
-5191	Rentals	150,000	0	70,000	0	220,000
-5192	Gifts and Grants	441,444	3,000	0	0	444,444
-5195	Prior Period Adjustments	1,500	0	0	0	1,500
-5198	Miscellaneous Local Revenue	115,000	10,000	0	0	125,000
SUBTOTAL \--\---51\--\---\--\---\---		78,893,182	23,117,493	3,345,000	15,133,961	120,489,636
-5211	Fines Escheats Overplus Etc	0	70,000	0	0	70,000
-5221	State Assessed Railroad Utility	2,700,000	0	0	650,000	3,350,000
-5237	Other County Revenue	734,649	0	0	0	734,649
SUBTOTAL \--\---52\--\---\--\---\---		3,434,649	70,000	0	650,000	4,154,649
-5311	Basic Formula-State Monies	0	77,456,992	0	0	77,456,992
-5312	Transportation	4,880,746	0	0	0	4,880,746
-5314	Early Childhood Special Educatio	1,459,382	0	0	0	1,459,382
-5317	Career Ladder/Excellence in Educ	0	904,000	0	0	904,000
-5319	Basic Formula-Classroom Trust Fu	0	2,957,024	4,700,000	0	7,657,024
-5324	Education Screening/Parents as T	237,040	0	0	0	237,040
-5332	Career Education	286,114	0	0	0	286,114
-5333	Food Service	50,000	0	0	0	50,000
-5337	Adult Education & Literacy	107,158	0	0	0	107,158
-5369	Residential Placement/Excess Cos	97,000	0	0	0	97,000
-5381	High Need Fund-Special Education	300,000	0	0	0	300,000
-5397	Other State Revenue	1,129,302	0	0	0	1,129,302
SUBTOTAL \--\---53\--\---\--\---\---		8,546,742	81,318,016	4,700,000	0	94,564,758



INDEPENDENCE SCHOOL DISTRICT
12.BUDGETED REVENUE BY FUNDS
Report dates 26*P9 - thru - 26*P9

Acct Code	Acct. Description	FY 2026 BUDGET INCIDENTAL	FY 2026 BUDGET TEACHER	FY 2026 BUDGET CAPITAL	FY 2026 BUDGET DEBT	FY 2026 BUDGET TOTALS
-5412 Medicaid		950,000	0	0	0	950,000
-5418 Reserve Officer Training Corp		0	140,000	0	0	140,000
-5427 Perkins Basic Grant-Career Educa		253,458	102,690	0	0	356,148
-5436 Adult Education & Literacy		225,000	0	0	0	225,000
-5437 IDEA Grants		37,000	0	0	0	37,000
-5441 IDEA Entitlement Funds-Part B ID		4,797,000	0	0	0	4,797,000
-5442 Early Childhood Special Educatio		0	410,003	0	0	410,003
-5445 School Lunch Program		5,400,000	0	0	0	5,400,000
-5446 School Breakfast Program		2,300,000	0	0	0	2,300,000
-5448 AfterSchool Snack Program		15,000	0	0	0	15,000
-5449 Fresh Fruits and Vegetable Progr		400,000	0	0	0	400,000
-5451 Title I		1,267,922	5,107,013	0	0	6,374,935
-5461 Title IV.A Student Support and A		0	533,152	0	0	533,152
-5462 Title III		29,298	112,566	0	0	141,864
-5465 Title II.A		0	1,109,339	0	0	1,109,339
-5481 Department of Health Food Servic		1,075,000	0	0	0	1,075,000
-5483 Head Start		3,585,284	0	0	0	3,585,284
-5497 Other Federal Revenue		80,000	0	396,975	300,000	776,975
SUBTOTAL \\\-\\\\-54\\-\\\\-\\-\\\\-\\-		20,414,962	7,514,763	396,975	300,000	28,626,700
-5651 Sale of Other Property		0	0	35,000	0	35,000
SUBTOTAL \\\-\\\\-56\\-\\\\-\\-\\\\-\\-		0	0	35,000	0	35,000
-5811 Tuition From Other LEAs-Regular		0	250,000	0	0	250,000
-5841 Transportation Amounts From Othe		635,000	0	0	0	635,000
SUBTOTAL \\\-\\\\-58\\-\\\\-\\-\\\\-\\-		635,000	250,000	0	0	885,000
=====						
GRAND TOTAL		111,924,535	112,270,272	8,476,975	16,083,961	248,755,743
=====						



INDEPENDENCE SCHOOL DISTRICT
13.EXPENDITURES BY FUNCTION BY FUND
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2026 BUDGET INCIDENTAL	FY 2026 BUDGET TEACHER	FY 2026 BUDGET CAPITAL	FY 2026 BUDGET DEBT	FY 2026 BUDGET TOTAL
-1111	Elementary Instruction	1,651,688	33,284,265	50,000	0	34,985,953
-1131	Middle School Instruction	445,511	15,356,164	56,000	0	15,857,675
-1151	High School Instruction	998,445	18,590,502	56,500	0	19,645,447
-1191	Summer School (Regular)	188,145	1,143,567	0	0	1,331,712
-1193	Alternative Programs	979,230	3,244,427	500,000	0	4,723,657
-1195	Virtual Instruction	2,000	0	0	0	2,000
-1211	Gifted and Talented	1,800	403,276	0	0	405,076
-1221	Special Education Instruction	4,068,231	8,651,802	10,000	0	12,730,033
-1251	Supplemental Instruction	695,738	84,934	2,503	0	783,175
-1254	Institutions for Neglected Stud	5,800	111,025	0	0	116,825
-1271	Bilingual Instruction	107,098	1,725,210	0	0	1,832,308
-1281	Early Childhood Special Educati	468,341	849,569	0	0	1,317,910
-1321	CE-Business Education	38,068	1,820	0	0	39,888
-1331	CE-Family & Consumer Sciences E	125,006	1,430	0	0	126,436
-1341	CE-Health Sciences Education	29,367	3,900	0	0	33,267
-1351	CE-Marketing & Cooperative Educ	32,121	6,370	0	0	38,491
-1361	CE-Skilled Technical Sciences E	56,601	520	152,000	0	209,121
-1371	CE-Technology & Engineering Edu	93,581	1,430	18,000	0	113,011
-1391	CE-Other Career Education	7,535	0	0	0	7,535
-1411	Student Activities (Curricular)	112,516	534,187	0	0	646,703
-1421	Student Activities (Athletics)	960,506	1,607,717	30,140	0	2,598,363
-1491	Student Activities (Other)	1,645,000	0	0	0	1,645,000
-1611	AE-Basic Adult Education	42,000	191,252	0	0	233,252
-1671	AE-Community Education/Life Enr	89,705	0	0	0	89,705
-1691	AE-Other Adult Continuing Educa	30,419	25,212	0	0	55,631
-1911	Tuition to Other Districts With	0	250,000	0	0	250,000
-1921	Area Career Center Fees	0	478,020	0	0	478,020
-1933	Tuition for Sped Services in Pr	0	2,060,000	0	0	2,060,000
SUBTOTAL \-1\\-\-\\-\-\\-\-\\-\-\\-		12,874,452	88,606,599	875,143	0	102,356,194
-2111	Direction-Attendance and Social	479,972	0	0	0	479,972
-2112	Attendance Services	414,493	0	0	0	414,493
-2113	Social Work Services	3,455,086	0	0	0	3,455,086
-2114	Pupil Accounting Services	428,949	0	0	0	428,949
-2122	Guidance Counseling Services	106,528	3,908,847	0	0	4,015,375
-2131	Direction-Health Services	389,777	0	0	0	389,777
-2134	Nursing Services	3,257,980	0	19,069	0	3,277,049
-2142	Psychological Services	7,055	625,035	0	0	632,090
-2152	Speech Pathology and Audiology	784,175	2,651,784	0	0	3,435,959
-2162	Occupational Therapy Services	587,384	0	0	0	587,384
-2172	Physical Therapy Services	261,559	0	0	0	261,559
-2182	Visually Impaired Services	163,922	107,602	0	0	271,524



INDEPENDENCE SCHOOL DISTRICT
13.EXPENDITURES BY FUNCTION BY FUND
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2026 BUDGET INCIDENTAL	FY 2026 BUDGET TEACHER	FY 2026 BUDGET CAPITAL	FY 2026 BUDGET DEBT	FY 2026 BUDGET TOTAL
-2191	Other Student Support Services	50,000	203,675	0	0	253,675
-2211	Direction-Improvement of Instru	402,410	1,370,733	0	0	1,773,143
-2212	Instruction & Curriculum Develo	23,250	27,995	0	0	51,245
-2213	Instructional Staff Training Se	835,942	3,650,953	0	0	4,486,895
-2214	State Professional Development	435,065	335,548	0	0	770,613
-2219	Other Improvement of Instructio	316,611	30,011	0	0	346,622
-2222	School Library Services	274,473	2,446,094	0	0	2,720,567
-2225	Instruction Related Technology	95,000	0	0	0	95,000
-2311	Board of Education Services	1,944,822	0	0	0	1,944,822
-2321	Superintendent Office	276,511	451,570	0	0	728,081
-2329	Other Executive Administration	292,327	2,229,295	0	0	2,521,622
-2331	Administrative Technology Servi	4,876,015	0	0	0	4,876,015
-2411	Office of the Principal Service	3,465,200	8,331,899	0	0	11,797,099
-2491	Other School Administration Sup	52,107	249,913	0	0	302,020
-2521	Direction-Fiscal Services	347,339	0	0	0	347,339
-2523	Receiving & Disbursing Funds Se	622,972	0	0	0	622,972
-2524	Payroll Services	676,922	0	0	0	676,922
-2525	Financial Accounting Services	1,385,268	0	0	0	1,385,268
-2529	Other Fiscal Services	113,500	0	0	0	113,500
-2541	Direction-Operation Maintenance	524,374	0	0	0	524,374
-2542	Care & Upkeep of Buildings Serv	23,637,790	0	12,009,000	0	35,646,790
-2543	Care & Upkeep of Grounds Servic	692,043	0	0	0	692,043
-2544	Care & Upkeep of Equipment Serv	890,955	0	0	0	890,955
-2545	Vehicle Servicing and Maintenan	528,400	0	194,500	0	722,900
-2546	Security Services	1,400,414	0	1,500	0	1,401,914
-2551	Contract Transportation Service	677,500	0	0	0	677,500
-2552	District Operated Nondisabled S	8,448,609	0	2,264,175	0	10,712,784
-2553	Contracted Transportation Servi	515,000	0	0	0	515,000
-2554	District Operated Transportatio	1,519,447	0	0	0	1,519,447
-2555	Payments to Other Districts for	207,500	0	0	0	207,500
-2558	Non-allowable Transportation Ex	1,276,570	0	81,000	0	1,357,570
-2559	Early Childhood Special Educati	268,504	0	0	0	268,504
-2561	Direction-Nutrition Services	1,081,523	0	0	0	1,081,523
-2562	Food Preparation & Dispensing S	11,640,489	0	135,000	0	11,775,489
-2563	Food Delivery Services	0	0	0	0	0
-2569	Other Nutrition Services	646,812	0	0	0	646,812
-2572	Purchasing Services	167,560	0	0	0	167,560
-2574	Printing Publishing & Duplicati	193,587	0	0	0	193,587
-2633	Public Information Services	322,330	0	0	0	322,330
-2642	Recruitment and Placement Servi	23,000	0	0	0	23,000
-2643	Human Resource Services	891,293	563,242	0	0	1,454,535
-2644	Professional Development Non-In	42,550	0	0	0	42,550
-2645	Employee Health Services	1,204,485	0	0	0	1,204,485



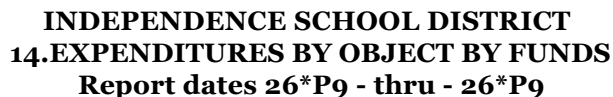
INDEPENDENCE SCHOOL DISTRICT
13. EXPENDITURES BY FUNCTION BY FUND
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2026 BUDGET INCIDENTAL	FY 2026 BUDGET TEACHER	FY 2026 BUDGET CAPITAL	FY 2026 BUDGET DEBT	FY 2026 BUDGET TOTAL
-2649	Other Staff Services	429,000	0	0	0	429,000
-2662	Systems Analysis Services	341,263	0	0	0	341,263
SUBTOTAL \\\-2\\\-\-\\\-\-\\\-\-\\\-\-\\\-\-		84,393,612	27,184,196	14,704,244	0	126,282,052
-3111	Direction-Community Services	192,288	0	0	0	192,288
-3211	Community Recreation Services	476,861	0	21,000	0	497,861
-3411	Public Library Services	0	0	0	0	0
-3511	Early Childhood Programs	13,500	261,104	0	0	274,604
-3512	Early Childhood Instruction	7,930,528	1,611,247	5,000	0	9,546,775
-3611	Welfare Activities Services	45,050	0	0	0	45,050
-3711	Non-Public School Student Servi	100	30,788	0	0	30,888
-3811	Custody & Care of Children Serv	43,965	0	0	0	43,965
-3812	Afterschool Programs	2,723,075	2,865,738	0	0	5,588,813
-3911	Other Community Services	369,041	169,461	4,000	0	542,502
-3912	Parental Involvement	561,960	144,494	0	0	706,454
-3913	Service Learning	1,200	0	0	0	1,200
SUBTOTAL \\\-3\\\-\-\\\-\-\\\-\-\\\-\-\\\-\-		12,357,568	5,082,832	30,000	0	17,470,400
-4021	Land Acquisition & Development	0	0	1,500,000	0	1,500,000
-4051	Building Acquisition Constructi	0	0	1,415,000	0	1,415,000
-4091	Other Facilities Acquisition &	0	0	1,000,000	0	1,000,000
SUBTOTAL \\\-4\\\-\-\\\-\-\\\-\-\\\-\-\\\-\-		0	0	3,915,000	0	3,915,000
-5111	Principal-Bonded Indebtedness	0	0	0	8,320,000	8,320,000
-5211	Interest-Bonded Indebtedness	0	0	0	6,462,487	6,462,487
-5231	Interest-Lease Purchase Agreeeme	0	0	202,350	0	202,350
-5311	Fees-Bonded Indebtedness	0	0	0	6,000	6,000
-5331	Fees-Lease Purchase Agreements	0	0	17,200	0	17,200
SUBTOTAL \\\-5\\\-\-\\\-\-\\\-\-\\\-\-\\\-\-		0	0	219,550	14,788,487	15,008,037
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TOTAL ALL FUNDS		109,625,632	120,873,627	19,743,937	14,788,487	265,031,683
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INDEPENDENCE SCHOOL DISTRICT
14.EXPENDITURES BY OBJECT BY FUNDS
Report dates 26*P9 - thru - 26*P9

OBJECT	FY 2026 BUDGET INCIDENTAL	FY 2026 BUDGET TEACHER	FY 2026 BUDGET CAPITAL	FY 2026 BUDGET DEBT	FY 2026 BUDGET TOTAL
-6111 Certificated Regular Salaries	0	75,695,295	0	0	75,695,295
-6112 Certificated Administrator Sal	0	8,451,210	0	0	8,451,210
-6121 Certificated Substitute Salari	0	2,552,796	0	0	2,552,796
-6131 Certificated Supplemental Pay	0	3,669,357	0	0	3,669,357
-6141 Certificated Leave Payouts	0	101,795	0	0	101,795
-6151 Classified Regular Salaries	28,074,273	0	0	0	28,074,273
-6152 Instructional Aide Salaries	7,567,561	0	0	0	7,567,561
-6153 Classified Substitute Salaries	871,854	0	0	0	871,854
-6161 Classified Part-Time Salaries	5,164,481	0	0	0	5,164,481
-6162 Classified Extra Pay	3,676,101	0	0	0	3,676,101
-6171 Classified Leave Payouts	79,994	0	0	0	79,994
SUBTOTAL \\\-\\\\-61\\-\\\\-\\-\\\\-\\-	45,434,264	90,470,453	0	0	135,904,717
-6211 Teacher Retirement	145,328	13,608,643	0	0	13,753,971
-6221 Non-Teacher Retirement	3,382,006	283,917	0	0	3,665,923
-6231 Social Security Retirement	2,636,141	301,660	0	0	2,937,801
-6232 Medicare	729,754	1,333,098	0	0	2,062,852
-6241 Health Insurance	7,349,259	10,042,458	0	0	17,391,717
-6242 District Health Savings Acct	398,352	570,991	0	0	969,343
-6243 Life Insurance	50,491	106,687	0	0	157,178
-6244 Dental Insurance	391,268	498,360	0	0	889,628
-6245 Long Term Disability Ins	126,834	269,578	0	0	396,412
-6261 Workers' Compensation	1,105,432	463,344	0	0	1,568,776
-6271 Unemployment Compensation	26,500	0	0	0	26,500
-6291 Other Employer Benefits	504,181	136,418	0	0	640,599
SUBTOTAL \\\-\\\\-62\\-\\\\-\\-\\\\-\\-	16,845,546	27,615,154	0	0	44,460,700
-6311 Purchased Instructional Servic	903,970	2,788,020	0	0	3,691,990
-6312 Instructional Program Improvem	2,000	0	0	0	2,000
-6315 Audit Services	50,000	0	0	0	50,000
-6316 Data Processing/Technology Ser	98,400	0	0	0	98,400
-6317 Legal Services	575,000	0	0	0	575,000
-6318 Election Services	180,000	0	0	0	180,000
-6319 Other Professional Services	4,836,724	0	0	0	4,836,724
-6331 Cleaning Services	13,100	0	0	0	13,100
-6332 Repairs and Maintenance	4,967,515	0	0	0	4,967,515
-6333 Rentals-Land and Buildings	32,240	0	0	0	32,240
-6334 Rentals-Equipment	245,312	0	0	0	245,312
-6335 Water and Sewer	620,000	0	0	0	620,000
-6336 Trash Removal	252,697	0	0	0	252,697
-6337 Technology Repairs & Maintenan	358,500	0	0	0	358,500



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INDEPENDENCE SCHOOL DISTRICT
14.EXPENDITURES BY OBJECT BY FUNDS
Report dates 26*P9 - thru - 26*P9

OBJECT	FY 2026 BUDGET INCIDENTAL	FY 2026 BUDGET TEACHER	FY 2026 BUDGET CAPITAL	FY 2026 BUDGET DEBT	FY 2026 BUDGET TOTAL
-6623 Interest-Lease Purchase Agreem	0	0	202,350	0	202,350
-6631 Fees-Bonds	0	0	0	6,000	6,000
-6633 Fees-Lease Purchase Agreements	0	0	17,200	0	17,200
SUBTOTAL \\\-\\\\-66\\-\\\\-\\-\\\\\\-\\	0	0	219,550	14,788,487	15,008,037
GRAND TOTAL	109,625,632	120,873,627	19,743,937	14,788,487	265,031,683



INDEPENDENCE SCHOOL DISTRICT
1.MULTI-YEAR REVENUE BY FUND
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
11	PHIL ROBERTS SCHOLARSHIP	107,500	107,500	107,500	107,500
12	GENERAL OPERATING	89,651,883	96,235,469	93,354,622	99,704,035
15	NUTRITION OPERATING FUND	12,148,082	10,386,181	10,135,700	10,513,000
16	ACTIVITY FUND	1,159,673	1,167,380	1,600,000	1,600,000
17	SELF INSURANCE PLAN FUNDS	0	0	0	0
22	TEACHERS OPERATING	97,962,004	102,874,186	113,190,451	112,270,272
31	DEBT SERVICE RESTRICTED	18,048,692	16,151,001	16,200,952	16,083,961
41	CAPITAL BOND FUNDS	299,838	0	0	0
42	CAPITAL PROJECT OPERATING	10,539,977	9,773,865	8,293,143	8,476,975
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TOTAL ALL FUNDS		229,917,649	236,695,582	242,882,368	248,755,743
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INDEPENDENCE SCHOOL DISTRICT
2.MULTI-YEAR REVENUE BY OBJECT
Report dates 26*P9 - thru - 26*P9

Acct Code	Acct. Description	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
-5111	Taxes, Current Ad Valorem	63,946,268	73,315,617	71,259,080	76,176,569
-5112	Taxes, Delinquent Ad Valorem	3,848,241	4,779,825	3,820,000	3,865,000
-5113	Prop C Sales Tax (School District Trust	19,855,587	21,300,916	22,223,944	23,099,493
-5114	Financial Institution Taxes (Intangible	148,311	100,836	125,000	100,000
-5115	M&M Surtax	1,387,350	1,589,616	1,500,000	1,750,000
-5116	In Lieu of Tax	2,432,516	1,419,411	1,200,000	1,420,000
-5123	Adult/Continuing Education Tuition-Post	4,485	4,360	5,000	5,000
-5131	Transportation Fees From Patrons	0	80	100	100
-5141	Earnings from Temporary Deposits	5,469,429	7,879,936	3,287,500	7,637,500
-5151	Sales to Pupils	1,255,947	1,241,533	975,000	975,000
-5161	Sales to Adults	22,850	23,714	20,000	18,000
-5165	Food Service-NonProgram	221,921	218,022	331,000	280,000
-5171	Admissions-Student Activities	280,531	277,365	63,600	0
-5172	BookStore Sales Students	188,166	180,067	0	0
-5173	Student Organization Dues and Fees	263,227	214,124	26,800	0
-5174	Revenue from Enterprise Activities	710,949	672,414	281,360	264,750
-5179	Other Pupil Activity Income	0	300	1,600,000	1,600,000
-5181	Community Services	1,583,167	1,466,656	1,647,280	1,707,280
-5182	Preschool Tuition	894,930	737,508	900,000	800,000
-5191	Rentals	194,785	240,468	178,833	220,000
-5192	Gifts and Grants	786,439	584,409	463,995	444,444
-5195	Prior Period Adjustments	14,520	9,730	0	1,500
-5196	Net Receipts from Clearing Accounts	24,676	15,977	0	0
-5198	Miscellaneous Local Revenue	315,014	230,408	195,000	125,000
SUBTOTAL \\\-\\\\-51\\-\\\\-\\-\\\\\\-\\\\\\-\\-\\-		103,849,309	116,503,292	110,103,492	120,489,636
-5211	Fines Escheats Overplus Etc	158,399	72,957	125,000	70,000
-5221	State Assessed Railroad Utility Taxes	3,255,674	3,380,008	3,450,000	3,350,000
-5237	Other County Revenue	484,369	647,893	555,270	734,649
SUBTOTAL \\\-\\\\-52\\-\\\\-\\-\\\\\\-\\\\\\-\\-\\-		3,898,442	4,100,858	4,130,270	4,154,649
-5311	Basic Formula-State Monies	70,074,042	69,824,491	72,393,130	77,456,992
-5312	Transportation	5,089,956	4,645,132	4,500,000	4,880,746
-5314	Early Childhood Special Education	1,276,213	1,305,773	1,400,000	1,459,382
-5317	Career Ladder/Excellence in Education	0	553,800	867,000	904,000
-5319	Basic Formula-Classroom Trust Fund	5,785,902	5,976,361	6,739,420	7,657,024
-5324	Education Screening/Parents as Teachers	263,851	240,679	260,000	237,040
-5332	Career Education	137,835	165,353	202,315	286,114
-5333	Food Service	33,899	45,597	62,000	50,000
-5337	Adult Education & Literacy	65,039	107,158	107,158	107,158
-5342	Evidence Based Reading Instruction Prog	0	227,831	0	0



INDEPENDENCE SCHOOL DISTRICT
2. MULTI-YEAR REVENUE BY OBJECT
Report dates 26*P9 - thru - 26*P9

Acct Code	Acct. Description	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
-5369	Residential Placement/Excess Cost	99,667	53,205	50,000	97,000
-5381	High Need Fund-Special Education Costs	337,888	518,543	550,000	300,000
-5384	SCHOOL SAFETY GRANT	0	300,000	0	0
-5397	Other State Revenue	1,127,528	1,194,132	1,291,886	1,129,302
SUBTOTAL \\\-\\\\-53\\-\\\\-\\-\\\\\\-\\\\\\-\\-\\-		84,291,820	85,158,055	88,422,909	94,564,758
-5412	Medicaid	817,765	1,325,989	1,100,000	950,000
-5418	Reserve Officer Training Corp	149,383	134,392	165,000	140,000
-5421	CRRSA Child Care Preschool Start-Up Gra	0	221,204	0	0
-5422	ARP-ESSERII El Sec Sch Emer Relief Fd	10,626,070	5,990,959	6,800,327	0
-5423	CRRSA-ESSERII El Sec Sch Emer Relief Fd	295,697	24,616	0	0
-5424	CARES-ESSER Elementary and Secondary Sc	241,917	0	0	0
-5426	CRRSA-GEERII Governor's Emergency Educa	0	135,393	0	0
-5427	Perkins Basic Grant-Career Education	226,544	432,318	401,365	356,148
-5431	ARPA-D Preschool Start-up Grant	0	0	200,000	0
-5436	Adult Education & Literacy	209,934	223,682	257,000	225,000
-5437	IDEA Grants	14,001	41,568	45,000	37,000
-5439	5439 ARP - IDEA 611 Entitlement Funds	668,691	102,253	0	0
-5441	IDEA Entitlement Funds-Part B IDEA	1,092,830	4,803,069	4,200,000	4,797,000
-5442	Early Childhood Special Education	29,373	711,350	411,500	410,003
-5443	ARP-IDEA Early Childhood Special Educat	54,029	0	0	0
-5445	School Lunch Program	7,462,306	5,450,840	5,200,000	5,400,000
-5446	School Breakfast Program	2,432,513	2,346,815	2,200,000	2,300,000
-5448	AfterSchool Snack Program	87,618	16,073	0	15,000
-5449	Fresh Fruits and Vegetable Program	0	0	371,200	400,000
-5451	Title I	5,546,312	1,882,099	9,634,358	6,374,935
-5461	Title IV.A Student Support and Academic	524,711	105,425	340,928	533,152
-5462	Title IIII	131,777	6,021	348,603	141,864
-5463	Homeless Education	169,964	56,490	0	0
-5465	Title II.A	987,168	196,290	705,500	1,109,339
-5468	ARP-HCYII Homeless Children and Youth I	0	100,393	75,810	0
-5469	CRRSA-Childcare Development Fund Grants	0	0	0	0
-5471	CN Emergency Operational Cost Reimbursm	0	0	0	0
-5481	Department of Health Food Service Progr	630,323	1,042,417	975,000	1,075,000
-5483	Head Start	3,724,291	3,544,536	5,229,926	3,585,284
-5497	Other Federal Revenue	746,748	759,447	874,180	776,975
SUBTOTAL \\\-\\\\-54\\-\\\\-\\-\\\\\\-\\\\\\-\\-\\-		36,869,965	29,653,639	39,535,697	28,626,700
-5631	Net Insurance Recovery	189,413	139,501	0	0
-5651	Sale of Other Property	33,112	600,701	30,000	35,000



INDEPENDENCE SCHOOL DISTRICT
2.MULTI-YEAR REVENUE BY OBJECT
Report dates 26*P9 - thru - 26*P9

Acct Code	Acct. Description	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
SUBTOTAL \\\-\\\\-56\\-\\\\-\\-\\\\-\\\\-\\-\\-		222,525	740,202	30,000	35,000
-5811 Tuition From Other LEAs-Regular Term		245,501	0	250,000	250,000
-5841 Transportation Amounts From Other LEAs-		540,087	539,536	410,000	635,000
SUBTOTAL \\\-\\\\-58\\-\\\\-\\-\\\\-\\\\-\\-\\-		785,588	539,536	660,000	885,000
		=====	=====	=====	=====
GRAND TOTAL		229,917,649	236,695,582	242,882,368	248,755,743
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INDEPENDENCE SCHOOL DISTRICT
3.MULTI-YEAR REVENUE DETAIL
Report dates 26*P9 - thru - 26*P9

Acct Code	Acct. Description	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
12-0000-5111	Taxes, Current Ad Valorem	48,443,774	60,161,473	57,453,128	62,792,608
31-0000-5111	Taxes, Current Ad Valorem	15,502,494	13,154,144	13,805,952	13,383,961
12-0000-5112	Taxes, Delinquent Ad Valorem	2,920,542	3,922,238	2,900,000	3,090,000
31-0000-5112	Taxes, Delinquent Ad Valorem	927,699	857,587	920,000	775,000
22-0000-5113	Prop C Sales Tax (School Distric	19,855,587	21,300,916	22,223,944	23,099,493
31-0000-5114	Financial Institution Taxes (Int	0	0	0	0
42-0000-5114	Financial Institution Taxes (Int	148,311	100,836	125,000	100,000
42-0000-5115	M&M Surtax	1,387,350	1,589,616	1,500,000	1,750,000
42-0000-5116	In Lieu of Tax	2,432,516	1,419,411	1,200,000	1,420,000
22-0000-5123	Adult/Continuing Education Tuiti	4,485	4,360	5,000	5,000
12-0000-5131	Transportation Fees From Patrons	0	80	100	100
11-0000-5141	Earnings from Temporary Deposits	107,500	107,500	107,500	107,500
12-0000-5141	Earnings from Temporary Deposits	4,349,306	6,596,691	2,700,000	6,550,000
31-0000-5141	Earnings from Temporary Deposits	710,233	1,160,601	475,000	975,000
41-0000-5141	Earnings from Temporary Deposits	299,838	0	0	0
42-0000-5141	Earnings from Temporary Deposits	2,552	15,144	5,000	5,000
15-0000-5151	Sales to Pupils	1,255,947	1,241,533	975,000	975,000
15-0000-5161	Sales to Adults	22,850	23,714	20,000	18,000
15-0000-5165	Food Service-NonProgram	221,921	218,022	331,000	280,000
12-0000-5171	Admissions-Student Activities	51,391	69,823	63,600	0
16-0000-5171	Admissions-Student Activities	229,140	207,542	0	0
16-0000-5172	BookStore Sales Students	188,166	180,067	0	0
12-0000-5173	Student Organization Dues and Fe	32,001	17,870	26,800	0
16-0000-5173	Student Organization Dues and Fe	231,226	196,254	0	0
12-0000-5174	Revenue from Enterprise Activiti	313,580	270,481	281,360	264,750
16-0000-5174	Revenue from Enterprise Activiti	397,369	401,933	0	0
16-0000-5179	Other Pupil Activity Income	0	300	1,600,000	1,600,000
12-0000-5181	Community Services	1,583,167	1,466,656	1,647,280	1,707,280
12-0000-5182	Preschool Tuition	894,930	737,508	900,000	800,000
12-0000-5191	Rentals	160,948	147,578	145,500	150,000
16-0000-5191	Rentals	8,833	30,378	0	0
42-0000-5191	Rentals	25,004	62,512	33,333	70,000
12-0000-5192	Gifts and Grants	429,004	433,403	459,995	441,444
15-0000-5192	Gifts and Grants	705	1,170	1,000	0
16-0000-5192	Gifts and Grants	102,676	144,928	0	0
22-0000-5192	Gifts and Grants	77,230	3,410	3,000	3,000
42-0000-5192	Gifts and Grants	176,824	1,498	0	0
12-0000-5195	Prior Period Adjustments	13,014	9,541	0	1,500
16-0000-5195	Prior Period Adjustments	661	189	0	0
42-0000-5195	Prior Period Adjustments	845	0	0	0
12-0000-5196	Net Receipts from Clearing Accou	24,676	15,977	0	0
12-0000-5198	Miscellaneous Local Revenue	206,071	212,522	185,000	115,000
16-0000-5198	Miscellaneous Local Revenue	1,602	5,789	0	0



INDEPENDENCE SCHOOL DISTRICT
3.MULTI-YEAR REVENUE DETAIL
Report dates 26*P9 - thru - 26*P9

Acct Code	Acct. Description	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
17-0000-5198	Miscellaneous Local Revenue	0	0	0	0
22-0000-5198	Miscellaneous Local Revenue	46,141	12,097	10,000	10,000
42-0000-5198	Miscellaneous Local Revenue	61,200	0	0	0
SUBTOTAL \\\-\\\\-51\\-\\\\-\\-\\\\-\\\\-\\-\\-		103,849,309	116,503,292	110,103,492	120,489,636
22-0000-5211	Fines Escheats Overplus Etc	158,399	72,957	125,000	70,000
12-0000-5221	State Assessed Railroad Utility	2,496,868	2,706,702	2,750,000	2,700,000
31-0000-5221	State Assessed Railroad Utility	758,806	673,306	700,000	650,000
12-0000-5237	Other County Revenue	484,369	647,893	555,270	734,649
SUBTOTAL \\\-\\\\-52\\-\\\\-\\-\\\\-\\\\-\\-\\-		3,898,442	4,100,858	4,130,270	4,154,649
22-0000-5311	Basic Formula-State Monies	70,074,042	69,824,491	72,393,130	77,456,992
12-0000-5312	Transportation	5,089,956	4,645,132	4,500,000	4,880,746
12-0000-5314	Early Childhood Special Educatio	1,276,213	0	1,400,000	1,459,382
22-0000-5314	Early Childhood Special Educatio	0	1,305,773	0	0
22-0000-5317	Career Ladder/Excellence in Educ	0	553,800	867,000	904,000
22-0000-5319	Basic Formula-Classroom Trust Fu	1,085,902	1,276,361	2,039,420	2,957,024
42-0000-5319	Basic Formula-Classroom Trust Fu	4,700,000	4,700,000	4,700,000	4,700,000
12-0000-5324	Education Screening/Parents as T	263,851	240,679	260,000	237,040
12-0000-5332	Career Education	24,150	42,410	80,038	286,114
42-0000-5332	Career Education	113,685	122,943	122,277	0
15-0000-5333	Food Service	33,899	45,597	62,000	50,000
12-0000-5337	Adult Education & Literacy	65,039	107,158	107,158	107,158
12-0000-5342	Evidence Based Reading Instructi	0	227,831	0	0
12-0000-5369	Residential Placement/Excess Cos	99,667	53,205	50,000	97,000
12-0000-5381	High Need Fund-Special Education	337,888	114,096	550,000	300,000
22-0000-5381	High Need Fund-Special Education	0	404,447	0	0
12-0000-5384	SCHOOL SAFETY GRANT	0	115,040	0	0
42-0000-5384	SCHOOL SAFETY GRANT	0	184,960	0	0
12-0000-5397	Other State Revenue	1,127,528	1,193,807	1,291,886	1,129,302
22-0000-5397	Other State Revenue	0	325	0	0
SUBTOTAL \\\-\\\\-53\\-\\\\-\\-\\\\-\\\\-\\-\\-		84,291,820	85,158,055	88,422,909	94,564,758
12-0000-5412	Medicaid	817,765	1,325,989	1,100,000	950,000
22-0000-5418	Reserve Officer Training Corp	149,383	134,392	165,000	140,000
12-0000-5421	CRRSA Child Care Preschool Start	0	129,306	0	0
42-0000-5421	CRRSA Child Care Preschool Start	0	91,898	0	0
12-0000-5422	ARP-ESSERII El Sec Sch Emer Reli	9,677,970	4,989,659	6,609,070	0
22-0000-5422	ARP-ESSERII El Sec Sch Emer Reli	0	155,415	191,257	0
42-0000-5422	ARP-ESSERII El Sec Sch Emer Reli	948,100	845,885	0	0



INDEPENDENCE SCHOOL DISTRICT
3.MULTI-YEAR REVENUE DETAIL
Report dates 26*P9 - thru - 26*P9

Acct Code	Acct. Description	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
12-0000-5423	CRRSA-ESSERII El Sec Sch Emer Re	0	7,641	0	0
22-0000-5423	CRRSA-ESSERII El Sec Sch Emer Re	295,697	16,975	0	0
12-0000-5424	CARES-ESSER Elementary and Secon	0	0	0	0
22-0000-5424	CARES-ESSER Elementary and Secon	230,068	0	0	0
42-0000-5424	CARES-ESSER Elementary and Secon	11,849	0	0	0
12-0000-5426	CRRSA-GEERII Governor's Emergenc	0	135,393	0	0
12-0000-5427	Perkins Basic Grant-Career Educa	225,122	429,920	401,365	253,458
22-0000-5427	Perkins Basic Grant-Career Educa	0	0	0	102,690
42-0000-5427	Perkins Basic Grant-Career Educa	1,422	2,398	0	0
12-0000-5431	ARPA-D Preschool Start-up Grant	0	0	200,000	0
12-0000-5436	Adult Education & Literacy	209,934	219,854	257,000	225,000
42-0000-5436	Adult Education & Literacy	0	3,828	0	0
12-0000-5437	IDEA Grants	9,652	35,673	45,000	37,000
42-0000-5437	IDEA Grants	4,349	5,895	0	0
22-0000-5439	5439 ARP - IDEA 611 Entitlement	668,691	102,253	0	0
12-0000-5441	IDEA Entitlement Funds-Part B ID	1,092,830	0	0	4,797,000
22-0000-5441	IDEA Entitlement Funds-Part B ID	0	4,803,069	4,200,000	0
22-0000-5442	Early Childhood Special Educatio	29,373	711,350	411,500	410,003
22-0000-5443	ARP-IDEA Early Childhood Special	54,029	0	0	0
15-0000-5445	School Lunch Program	7,462,306	5,450,840	5,200,000	5,400,000
15-0000-5446	School Breakfast Program	2,432,513	2,346,815	2,200,000	2,300,000
15-0000-5448	AfterSchool Snack Program	87,618	16,073	0	15,000
15-0000-5449	Fresh Fruits and Vegetable Progr	0	0	371,200	400,000
12-0000-5451	Title I	2,138,919	0	693,838	1,267,922
22-0000-5451	Title I	3,407,393	1,882,099	8,940,520	5,107,013
42-0000-5451	Title I	0	0	0	0
22-0000-5461	Title IV.A Student Support and A	524,711	105,425	340,928	533,152
12-0000-5462	Title III	46,148	0	29,351	29,298
22-0000-5462	Title III	67,629	6,021	319,252	112,566
42-0000-5462	Title III	18,000	0	0	0
12-0000-5463	Homeless Education	169,964	56,490	0	0
22-0000-5465	Title II.A	987,168	196,290	705,500	1,109,339
12-0000-5468	ARP-HCYII Homeless Children and	0	100,393	75,810	0
12-0000-5469	CRRSA-Childcare Development Fund	0	0	0	0
15-0000-5471	CN Emergency Operational Cost Re	0	0	0	0
15-0000-5481	Department of Health Food Servic	630,323	1,042,417	975,000	1,075,000
12-0000-5483	Head Start	3,724,291	3,520,564	5,226,073	3,585,284
42-0000-5483	Head Start	0	23,972	3,853	0
12-0000-5497	Other Federal Revenue	176,880	452,124	0	80,000
15-0000-5497	Other Federal Revenue	0	0	500	0
22-0000-5497	Other Federal Revenue	575	1,960	0	0
31-0000-5497	Other Federal Revenue	149,460	305,363	300,000	300,000
42-0000-5497	Other Federal Revenue	419,833	0	573,680	396,975



INDEPENDENCE SCHOOL DISTRICT
3.MULTI-YEAR REVENUE DETAIL
Report dates 26*P9 - thru - 26*P9

Acct Code	Acct. Description	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
SUBTOTAL \\\-\\\\-54\\-\\\\-\\-\\\\-\\\\-\\-\\-		36,869,965	29,653,639	39,535,697	28,626,700
12-0000-5631 Net Insurance Recovery		133,448	137,133	0	0
42-0000-5631 Net Insurance Recovery		55,965	2,368	0	0
12-0000-5651 Sale of Other Property		940	0	0	0
42-0000-5651 Sale of Other Property		32,172	600,701	30,000	35,000
SUBTOTAL \\\-\\\\-56\\-\\\\-\\-\\\\-\\\\-\\-\\-		222,525	740,202	30,000	35,000
22-0000-5811 Tuition From Other LEAs-Regular		245,501	0	250,000	250,000
12-0000-5841 Transportation Amounts From Othe		540,087	539,536	410,000	635,000
SUBTOTAL \\\-\\\\-58\\-\\\\-\\-\\\\-\\\\-\\-\\-		785,588	539,536	660,000	885,000
GRAND TOTAL		229,917,649	236,695,582	242,882,368	248,755,743



INDEPENDENCE SCHOOL DISTRICT
4.MULTI-YEAR EXPENDITURES BY FUND
Report dates 26*P9 - thru - 26*P9

ACCOUNT	ACCOUNT DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
11	PHIL ROBERTS SCHOLARSHIP	84,000	85,500	100,000	100,000
12	GENERAL OPERATING	74,624,416	76,929,299	97,217,619	94,477,025
15	NUTRITION OPERATING FUND	9,596,781	9,899,850	12,782,676	13,368,824
16	ACTIVITY FUND	971,380	1,042,526	1,600,000	1,600,000
17	SELF INSURANCE PLAN FUNDS	0	0	89,031	79,783
22	TEACHERS OPERATING	97,713,868	103,587,795	117,556,281	120,873,627
31	DEBT SERVICE RESTRICTED	15,378,580	14,475,105	14,656,887	14,788,487
41	CAPITAL BOND FUNDS	18,709,857	0	0	0
42	CAPITAL PROJECT OPERATING	13,054,959	15,545,383	30,613,582	18,608,937
45	NUTRITION CAPITAL FUND	107,399	134,951	265,000	135,000
46	ACTIVITY CAPITAL FUND	12,825	22,786	0	0
47	SELF INSURANCE PLAN FUNDS	0	74,261	1,000,000	1,000,000

TOTAL ALL FUNDS		230,254,065	221,797,456	275,881,076	265,031,683



INDEPENDENCE SCHOOL DISTRICT
5. MULTI-YEAR EXPENDITURES BY FUNCTION
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
-1111	Elementary Instruction	31,257,387	31,454,499	33,206,091	34,985,953
-1131	Middle School Instruction	13,262,858	13,660,832	15,447,265	15,857,675
-1151	High School Instruction	16,090,062	17,075,912	19,352,106	19,645,447
-1191	Summer School (Regular)	1,281,842	1,312,943	1,413,401	1,331,712
-1193	Alternative Programs	3,152,993	3,411,238	5,455,571	4,723,657
-1195	Virtual Instruction	275,089	198,426	164,644	2,000
-1211	Gifted and Talented	356,708	363,846	392,570	405,076
-1221	Special Education Instruction	8,906,511	9,498,798	11,485,099	12,730,033
-1224	Proportionate Share Services	2,298	2,222	0	0
-1251	Supplemental Instruction	584,381	657,874	1,808,334	783,175
-1254	Institutions for Neglected Students	66,504	58,322	66,291	116,825
-1271	Bilingual Instruction	1,130,121	1,338,791	1,586,441	1,832,308
-1281	Early Childhood Special Education	779,918	923,957	1,194,593	1,317,910
-1311	CE-Agricultural Education	0	0	0	0
-1321	CE-Business Education	38,976	17,247	37,821	39,888
-1331	CE-Family & Consumer Sciences Educati	123,408	195,933	189,197	126,436
-1341	CE-Health Sciences Education	27,290	48,498	34,750	33,267
-1351	CE-Marketing & Cooperative Education	36,205	46,600	36,550	38,491
-1361	CE-Skilled Technical Sciences Educati	127,415	183,784	199,843	209,121
-1371	CE-Technology & Engineering Education	73,475	62,653	111,185	113,011
-1391	CE-Other Career Education	27,794	25,803	3,375	7,535
-1411	Student Activities (Curricular)	989,857	997,699	633,202	646,703
-1421	Student Activities (Athletics)	2,638,646	2,819,479	2,440,469	2,598,363
-1491	Student Activities (Other)	32,000	33,600	1,635,000	1,645,000
-1611	AE-Basic Adult Education	213,947	297,644	360,353	233,252
-1671	AE-Community Education/Life Enrichmen	78,152	78,689	82,390	89,705
-1691	AE-Other Adult Continuing Education P	48,227	44,875	101,696	55,631
-1911	Tuition to Other Districts Within the	208,893	213,682	225,000	250,000
-1921	Area Career Center Fees	382,400	440,050	478,020	478,020
-1933	Tuition for Sped Services in Private	1,222,088	1,473,056	2,035,000	2,060,000
SUBTOTAL \\\-1\\\-\-\\\-\-\\\-\-\\\-\-\\\-\-\\\		83,415,445	86,936,952	100,176,257	102,356,194
-2111	Direction-Attendance and Social Work	449,681	448,447	504,317	479,972
-2112	Attendance Services	378,144	330,833	467,884	414,493
-2113	Social Work Services	2,505,583	2,696,552	3,284,568	3,455,086
-2114	Pupil Accounting Services	425,120	433,588	462,834	428,949
-2122	Guidance Counseling Services	3,542,993	3,533,244	3,864,054	4,015,375
-2131	Direction-Health Services	108,207	238,673	323,242	389,777
-2134	Nursing Services	2,272,883	2,454,504	2,946,800	3,277,049
-2142	Psychological Services	749,401	887,668	723,842	632,090
-2152	Speech Pathology and Audiology Servic	2,551,352	2,597,763	2,997,709	3,435,959
-2162	Occupational Therapy Services	458,694	486,024	511,564	587,384



INDEPENDENCE SCHOOL DISTRICT
5. MULTI-YEAR EXPENDITURES BY FUNCTION
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
-2172	Physical Therapy Services	213,966	240,109	249,089	261,559
-2182	Visually Impaired Services	167,342	183,898	227,375	271,524
-2191	Other Student Support Services	79,299	100,058	146,717	253,675
-2211	Direction-Improvement of Instruction	1,562,540	1,605,772	1,724,750	1,773,143
-2212	Instruction & Curriculum Development	260,312	136,864	141,485	51,245
-2213	Instructional Staff Training Services	3,842,371	3,832,434	4,323,662	4,486,895
-2214	State Professional Development	657,801	702,116	823,646	770,613
-2219	Other Improvement of Instruction Serv	334,488	422,199	711,775	346,622
-2222	School Library Services	2,514,791	2,617,060	2,569,799	2,720,567
-2225	Instruction Related Technology	261,893	1,004,327	65,000	95,000
-2311	Board of Education Services	1,589,030	1,641,380	1,739,209	1,944,822
-2321	Superintendent Office	680,135	717,750	734,243	728,081
-2329	Other Executive Administration Servic	2,244,881	2,326,978	2,514,757	2,521,622
-2331	Administrative Technology Services	4,114,319	4,650,463	4,556,355	4,876,015
-2411	Office of the Principal Services	10,951,755	11,111,680	11,743,305	11,797,099
-2491	Other School Administration Support S	265,970	280,060	292,497	302,020
-2521	Direction-Fiscal Services	470,089	306,611	325,905	347,339
-2522	Budgeting Services	0	0	0	0
-2523	Receiving & Disbursing Funds Services	580,057	540,114	615,999	622,972
-2524	Payroll Services	555,988	655,161	669,938	676,922
-2525	Financial Accounting Services	1,140,412	870,789	1,294,492	1,385,268
-2529	Other Fiscal Services	88,567	87,358	153,500	113,500
-2541	Direction-Operation Maintenance Plant	637,708	624,226	498,407	524,374
-2542	Care & Upkeep of Buildings Services	25,338,106	25,464,058	47,145,406	35,646,790
-2543	Care & Upkeep of Grounds Services	594,757	2,248,209	586,359	692,043
-2544	Care & Upkeep of Equipment Services	693,050	692,047	700,222	890,955
-2545	Vehicle Servicing and Maintenance Ser	211,295	569,317	913,247	722,900
-2546	Security Services	700,625	1,073,799	1,040,167	1,401,914
-2551	Contract Transportation Services for	468,654	617,345	547,500	677,500
-2552	District Operated Nondisabled Student	5,512,944	6,164,776	11,097,286	10,712,784
-2553	Contracted Transportation Services fo	376,336	421,359	430,000	515,000
-2554	District Operated Transportation Serv	1,100,293	1,488,091	1,452,058	1,519,447
-2555	Payments to Other Districts for Nondi	245,736	179,609	270,000	207,500
-2558	Non-allowable Transportation Expenses	1,325,865	1,203,954	2,137,786	1,357,570
-2559	Early Childhood Special Education Tra	237,819	171,260	128,501	268,504
-2561	Direction-Nutrition Services	706,095	736,872	869,975	1,081,523
-2562	Food Preparation & Dispensing Service	8,476,858	8,561,471	11,523,853	11,775,489
-2563	Food Delivery Services	0	0	130,000	0
-2569	Other Nutrition Services	521,227	733,321	523,848	646,812
-2572	Purchasing Services	157,626	164,654	160,460	167,560
-2574	Printing Publishing & Duplicating Ser	80,188	71,333	255,450	193,587
-2633	Public Information Services	270,474	281,234	291,472	322,330
-2642	Recruitment and Placement Services	7,468	10,903	16,500	23,000



INDEPENDENCE SCHOOL DISTRICT
5. MULTI-YEAR EXPENDITURES BY FUNCTION
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
-2643	Human Resource Services	1,053,767	1,120,786	1,446,527	1,454,535
-2644	Professional Development Non-Instruct	22,332	24,216	40,550	42,550
-2645	Employee Health Services	1,218,779	902,419	1,228,522	1,204,485
-2649	Other Staff Services	366,629	414,596	1,992,652	429,000
-2662	Systems Analysis Services	299,597	363,419	385,587	341,263
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SUBTOTAL \\\-2\\\-\-\\\-\-\\\-\-\\\-\-\\\-\-\\\-\-\\\		96,642,292	102,443,751	137,522,647	126,282,052
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-3111	Direction-Community Services	174,678	175,568	193,489	192,288
-3211	Community Recreation Services	382,583	454,216	492,312	497,861
-3411	Public Library Services	30,793	19,138	36,000	0
-3511	Early Childhood Programs	235,119	248,718	262,856	274,604
-3512	Early Childhood Instruction	7,719,608	7,870,335	10,397,469	9,546,775
-3611	Welfare Activities Services	83,458	88,460	135,634	45,050
-3711	Non-Public School Student Services	14,338	12,799	147,663	30,888
-3811	Custody & Care of Children Services	61,681	30,984	41,786	43,965
-3812	Afterschool Programs	1,613,813	3,226,279	5,339,590	5,588,813
-3911	Other Community Services	562,487	505,191	527,367	542,502
-3912	Parental Involvement	1,166,934	641,672	2,865,950	706,454
-3913	Service Learning	881	118	1,200	1,200
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SUBTOTAL \\\-3\\\-\-\\\-\-\\\-\-\\\-\-\\\-\-\\\-\-\\\		12,046,373	13,273,478	20,441,316	17,470,400
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-4021	Land Acquisition & Development Servic	23,719	0	217,139	1,500,000
-4031	Architecture Engineering & Legal Serv	0	0	0	0
-4051	Building Acquisition Construction & I	18,235,201	1,857,963	1,650,000	1,415,000
-4091	Other Facilities Acquisition & Constr	4,152,305	2,497,007	945,080	1,000,000
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SUBTOTAL \\\-4\\\-\-\\\-\-\\\-\-\\\-\-\\\-\-\\\-\-\\\		22,411,225	4,354,970	2,812,219	3,915,000
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-5111	Principal-Bonded Indebtedness	8,045,000	7,390,000	7,865,000	8,320,000
-5211	Interest-Bonded Indebtedness	7,330,237	7,082,687	6,785,887	6,462,487
-5231	Interest-Lease Purchase Agreement	350,450	303,500	254,550	202,350
-5311	Fees-Bonded Indebtedness	3,343	2,418	6,000	6,000
-5331	Fees-Lease Purchase Agreements	9,700	9,700	17,200	17,200
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SUBTOTAL \\\-5\\\-\-\\\-\-\\\-\-\\\-\-\\\-\-\\\-\-\\\		15,738,730	14,788,305	14,928,637	15,008,037
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TOTAL ALL FUNDS		230,254,065	221,797,456	275,881,076	265,031,683
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INDEPENDENCE SCHOOL DISTRICT
6.MULTI-YEAR EXPENDITURES BY OBJECT
Report dates 26*P9 - thru - 26*P9

OBJECT	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
-6111 Certificated Regular Salaries	59,485,608	63,807,815	71,928,507	75,695,295
-6112 Certificated Administrator Salaries	7,822,109	7,600,542	8,188,713	8,451,210
-6121 Certificated Substitute Salaries	1,495,908	1,798,829	2,267,106	2,552,796
-6131 Certificated Supplemental Pay	3,707,372	4,069,618	5,761,907	3,669,357
-6141 Certificated Leave Payouts	80,744	107,281	69,186	101,795
-6151 Classified Regular Salaries	22,158,581	22,433,480	26,865,239	28,074,273
-6152 Instructional Aide Salaries	4,615,916	4,723,995	7,142,075	7,567,561
-6153 Classified Substitute Salaries	685,536	686,092	914,273	871,854
-6161 Classified Part-Time Salaries	3,723,822	3,706,803	4,879,322	5,164,481
-6162 Classified Extra Pay	3,758,569	4,206,002	3,819,714	3,676,101
-6171 Classified Leave Payouts	110,408	100,269	92,756	79,994
SUBTOTAL \\\-\\\\-61\\-\\\\-\\-\\\\-\\\\-\\	107,644,573	113,240,726	131,928,798	135,904,717
-6211 Teacher Retirement	11,384,991	11,931,581	13,167,946	13,753,971
-6221 Non-Teacher Retirement	2,789,043	2,880,677	3,544,070	3,665,923
-6231 Social Security Retirement	2,317,792	2,431,332	2,756,225	2,937,801
-6232 Medicare	1,501,910	1,576,750	1,998,808	2,062,852
-6241 Health Insurance	14,912,949	15,028,181	17,089,708	17,391,717
-6242 District Health Savings Acct	965,999	1,001,001	1,060,876	969,343
-6243 Life Insurance	123,255	128,870	148,806	157,178
-6244 Dental Insurance	748,429	764,324	865,132	889,628
-6245 Long Term Disability Ins	272,333	256,809	308,279	396,412
-6261 Workers' Compensation	1,050,591	703,652	1,185,271	1,568,776
-6271 Unemployment Compensation	12,431	7,700	35,500	26,500
-6291 Other Employer Benefits	652,946	651,577	604,797	640,599
SUBTOTAL \\\-\\\\-62\\-\\\\-\\-\\\\-\\\\-\\	36,732,669	37,362,454	42,765,418	44,460,700
-6311 Purchased Instructional Services	2,475,400	2,704,907	3,594,369	3,691,990
-6312 Instructional Program Improvement S	13,000	9,205	49,800	2,000
-6313 Pupil Services	0	2,216	0	0
-6315 Audit Services	33,750	46,650	40,000	50,000
-6316 Data Processing/Technology Services	337,842	182,806	109,500	98,400
-6317 Legal Services	521,449	464,118	600,000	575,000
-6318 Election Services	0	178,036	0	180,000
-6319 Other Professional Services	3,121,832	3,685,474	4,238,945	4,836,724
-6331 Cleaning Services	1,224	2,250	12,846	13,100
-6332 Repairs and Maintenance	2,790,424	2,678,186	5,111,005	4,967,515
-6333 Rentals-Land and Buildings	64,562	22,369	33,640	32,240
-6334 Rentals-Equipment	195,335	170,461	192,247	245,312
-6335 Water and Sewer	488,125	484,006	504,000	620,000
-6336 Trash Removal	195,092	195,166	207,661	252,697



INDEPENDENCE SCHOOL DISTRICT
6.MULTI-YEAR EXPENDITURES BY OBJECT
Report dates 26*P9 - thru - 26*P9

OBJECT	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
-6337 Technology Repairs & Maintenance	1,423,668	298,310	366,900	358,500
-6338 Rentals-Technology	19,253	14,106	22,000	24,200
-6341 Contracted Transportation To/From S	2,163,596	2,107,071	3,146,384	2,550,000
-6343 Travel	282,872	305,830	499,181	417,768
-6349 Other Transportation Services	5,140	9,704	43,208	42,910
-6351 Property Insurance	1,694,224	1,769,560	1,977,512	2,365,100
-6352 Liability Insurance	465,609	463,980	523,484	582,150
-6353 Fidelity Bond Premiums	125	222	222	222
-6359 Judgements Against the LEA/Settleme	536,202	412,062	550,000	500,000
-6361 Communication	210,395	187,809	208,800	207,252
-6362 Advertising	14,015	3,161	10,475	20,450
-6363 Printing and Binding	209,206	231,572	304,829	257,955
-6371 Dues and Memberships	223,021	268,196	288,888	337,913
-6391 Other Purchased Services	0	2,751	500	0
-6398 Other Expenses	515,906	622,900	495,257	353,406
SUBTOTAL \\\-\\\\-63\\-\\\\-\\-\\\\-\\\\-\\	18,001,267	17,523,084	23,131,653	23,582,804
-6411 General Supplies	5,549,895	5,919,125	12,464,847	7,201,254
-6412 Technology Supplies/Licenses	4,563,133	6,965,265	5,089,928	5,242,146
-6431 Textbooks	181,183	165,058	203,588	156,344
-6441 Library Books	166,000	148,205	132,647	124,006
-6451 Library Resource Materials	2,589	1,351	2,050	1,000
-6471 Food Supplies (NS ONLY)	4,096,815	4,269,708	6,440,858	6,531,000
-6481 Electric	3,451,126	3,925,101	3,900,000	5,250,000
-6482 Natural Gas	1,267,838	761,503	1,915,900	785,000
-6486 Gasoline/Diesel	696,817	524,379	622,100	594,800
-6491 Other Supplies and Materials	636,499	738,963	747,817	665,488
SUBTOTAL \\\-\\\\-64\\-\\\\-\\-\\\\-\\\\-\\	20,611,895	23,418,658	31,519,735	26,551,038
-6511 Land	0	0	217,139	1,500,000
-6521 Buildings	24,935,102	10,114,907	24,192,776	13,323,000
-6531 Site Improvements	4,190,024	3,043,020	945,080	1,000,000
-6541 Regular Equipment	487,905	862,698	410,444	350,869
-6542 Instructional Equipment	209,933	261,507	877,845	867,340
-6543 Technology Hardware	1,560,874	971,862	880,823	29,503
-6544 Technology Software (>\$5000)	0	0	0	0
-6551 Vehicles (Non-Buses)	0	210,187	628,500	259,500
-6552 School Buses	141,052	0	3,454,225	2,194,175
SUBTOTAL \\\-\\\\-65\\-\\\\-\\-\\\\-\\\\-\\	31,524,890	15,464,181	31,606,832	19,524,387



INDEPENDENCE SCHOOL DISTRICT
6.MULTI-YEAR EXPENDITURES BY OBJECT
Report dates 26*P9 - thru - 26*P9

OBJECT	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
-6611 Principal-Bonds	8,045,000	7,390,000	7,865,000	8,320,000
-6621 Interest-Bonds	7,330,237	7,082,687	6,785,887	6,462,487
-6623 Interest-Lease Purchase Agreements	350,450	303,500	254,550	202,350
-6631 Fees-Bonds	3,343	2,418	6,000	6,000
-6633 Fees-Lease Purchase Agreements	9,700	9,700	17,200	17,200
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SUBTOTAL \\\-\\\\\\-66\\-\\\\\\-\\-\\\\\\-\\\\\\-\\	15,738,730	14,788,305	14,928,637	15,008,037
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GRAND TOTAL	230,254,024	221,797,408	275,881,073	265,031,683
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INDEPENDENCE SCHOOL DISTRICT
7.BUDGET - ELEMENTARY DIVISION
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 26 BUDGET
12-1111-6111	Certificated Regular Salaries	5,500	0	0	0
22-1111-6111	Certificated Regular Salaries	19,789,383	20,355,973	22,374,836	23,642,692
12-1111-6121	Certificated Substitute Salari	100	0	0	0
22-1111-6121	Certificated Substitute Salari	611,497	848,739	1,113,444	1,351,753
22-1111-6131	Certificated Supplemental Pay	19,863	162,373	28,500	0
22-1111-6141	Certificated Leave Payouts	14,925	27,826	15,818	30,000
12-1111-6152	Instructional Aide Salaries	530,614	588,038	690,115	706,443
12-1111-6153	Classified Substitute Salaries	7,605	8,806	7,929	12,286
12-1111-6162	Classified Extra Pay	17,436	11,588	2,894	4,687
12-1111-6171	Classified Leave Payouts	450	1,525	5,000	0
12-1111-6211	Teacher Retirement	3,755	7,059	10,948	4,406
22-1111-6211	Teacher Retirement	3,281,829	3,389,127	3,658,986	3,886,981
12-1111-6221	Non-Teacher Retirement	46,574	46,856	49,251	56,246
22-1111-6221	Non-Teacher Retirement	29,102	44,802	92,087	85,075
12-1111-6231	Social Security Retirement	32,745	36,293	41,342	42,324
22-1111-6231	Social Security Retirement	37,820	55,826	44,878	60,017
12-1111-6232	Medicare	7,757	8,507	11,396	12,857
22-1111-6232	Medicare	285,131	297,608	337,892	345,938
12-1111-6241	Health Insurance	152,204	148,319	167,069	150,271
22-1111-6241	Health Insurance	2,751,185	2,811,949	2,957,431	3,201,883
12-1111-6242	District Health Savings Acct	12,000	9,892	8,838	6,850
22-1111-6242	District Health Savings Acct	154,000	160,000	155,126	153,146
12-1111-6243	Life Insurance	642	720	759	897
22-1111-6243	Life Insurance	25,411	26,677	29,691	31,698
12-1111-6244	Dental Insurance	7,206	7,524	7,879	8,634
22-1111-6244	Dental Insurance	141,651	146,092	156,730	164,697
12-1111-6245	Long Term Disability Ins	1,410	1,298	82	2,259
22-1111-6245	Long Term Disability Ins	56,135	54,439	6,552	80,030
12-1111-6261	Workers' Compensation	36,441	17,967	52,014	57,216
22-1111-6261	Workers' Compensation	218,236	114,576	183,727	250,000
12-1111-6271	Unemployment Compensation	0	341	5,000	7,000
12-1111-6291	Other Employer Benefits	0	0	82	30
22-1111-6291	Other Employer Benefits	535	300	355	355
12-1111-6316	Data Processing/Technology Ser	81,007	5,796	17,000	5,900
12-1111-6319	Other Professional Services	6,722	5,913	4,900	5,150
12-1111-6332	Repairs and Maintenance	3,266	575	1,190	790
12-1111-6334	Rentals-Equipment	70,622	70,622	65,649	69,150
12-1111-6337	Technology Repairs & Maintenan	188,186	0	0	0
12-1111-6343	Travel	0	0	500	300
12-1111-6363	Printing and Binding	55,453	59,478	94,888	70,543
12-1111-6371	Dues and Memberships	0	124	0	0
12-1111-6398	Other Expenses	11,107	13,582	19,976	18,747
12-1111-6411	General Supplies	382,502	338,737	456,581	341,009



INDEPENDENCE SCHOOL DISTRICT
7.BUDGET - ELEMENTARY DIVISION
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 26 BUDGET
16-1111-6411	General Supplies	0	281	0	0
12-1111-6412	Technology Supplies/Licenses	1,086,706	1,066,445	219,423	17,385
12-1111-6431	Textbooks	99,704	33,820	46,840	39,358
12-1111-6441	Library Books	8,628	7,429	500	500
12-1111-6451	Library Resource Materials	127	0	0	0
12-1111-6491	Other Supplies and Materials	18,232	18,367	11,993	10,450
42-1111-6541	Regular Equipment	0	0	0	0
42-1111-6542	Instructional Equipment	17,883	13,831	50,000	50,000
42-1111-6543	Technology Hardware	948,100	428,459	0	0
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-1111	Elementary Instruction	31,257,387	31,454,499	33,206,091	34,985,953
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12-1151-6411	General Supplies	0	0	0	0
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-1151	High School Instruction	0	0	0	0
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22-1191-6112	Certificated Administrator Sal	5,568	0	0	0
22-1191-6121	Certificated Substitute Salari	4,001	8,240	0	0
22-1191-6131	Certificated Supplemental Pay	465,035	447,690	0	0
12-1191-6153	Classified Substitute Salaries	0	1,762	0	0
12-1191-6162	Classified Extra Pay	33,247	37,246	0	0
12-1191-6211	Teacher Retirement	1,168	663	0	0
22-1191-6211	Teacher Retirement	66,405	63,702	0	0
12-1191-6221	Non-Teacher Retirement	1,560	2,337	0	0
22-1191-6221	Non-Teacher Retirement	283	406	0	0
12-1191-6231	Social Security Retirement	1,641	2,134	0	0
22-1191-6231	Social Security Retirement	1,032	1,205	0	0
12-1191-6232	Medicare	481	566	0	0
22-1191-6232	Medicare	6,881	6,611	0	0
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-1191	Summer School (Regular)	587,302	572,562	0	0
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22-1193-6111	Certificated Regular Salaries	0	0	0	0
22-1193-6121	Certificated Substitute Salari	0	0	0	0
12-1193-6152	Instructional Aide Salaries	0	0	0	0
22-1193-6211	Teacher Retirement	0	0	0	0
12-1193-6221	Non-Teacher Retirement	0	0	0	0
22-1193-6221	Non-Teacher Retirement	0	0	0	0
12-1193-6231	Social Security Retirement	0	0	0	0
22-1193-6231	Social Security Retirement	0	0	0	0



INDEPENDENCE SCHOOL DISTRICT
7.BUDGET - ELEMENTARY DIVISION
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 26 BUDGET
12-1193-6232	Medicare	0	0	0	0
22-1193-6232	Medicare	0	0	0	0
12-1193-6241	Health Insurance	0	0	0	0
22-1193-6241	Health Insurance	0	0	0	0
12-1193-6242	District Health Savings Acct	0	0	0	0
22-1193-6242	District Health Savings Acct	0	0	0	0
12-1193-6243	Life Insurance	0	0	0	0
22-1193-6243	Life Insurance	0	0	0	0
12-1193-6244	Dental Insurance	0	0	0	0
22-1193-6244	Dental Insurance	0	0	0	0
12-1193-6245	Long Term Disability Ins	0	0	0	0
22-1193-6245	Long Term Disability Ins	0	0	0	0
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-1193	Alternative Programs	0	0	0	0
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22-1195-6121	Certificated Substitute Salari	0	0	0	0
12-1195-6337	Technology Repairs & Maintenan	0	0	0	0
12-1195-6412	Technology Supplies/Licenses	0	0	0	0
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-1195	Virtual Instruction	0	0	0	0
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22-1211-6111	Certificated Regular Salaries	113,875	117,688	126,343	133,559
22-1211-6211	Teacher Retirement	18,963	19,610	20,865	21,911
22-1211-6232	Medicare	1,641	1,689	1,809	1,918
22-1211-6241	Health Insurance	16,177	16,896	16,798	16,798
22-1211-6242	District Health Savings Acct	998	1,000	994	994
22-1211-6243	Life Insurance	138	150	160	169
22-1211-6244	Dental Insurance	726	759	755	755
22-1211-6245	Long Term Disability Ins	309	307	35	427
22-1211-6291	Other Employer Benefits	0	0	0	0
12-1211-6411	General Supplies	482	340	1,000	1,000
12-1211-6412	Technology Supplies/Licenses	0	472	0	0
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-1211	Gifted and Talented	153,309	158,911	168,759	177,531
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22-1221-6111	Certificated Regular Salaries	1,640,900	1,853,263	2,295,813	2,556,176
22-1221-6121	Certificated Substitute Salari	16,703	24,496	0	0
22-1221-6131	Certificated Supplemental Pay	27,769	29,740	0	0
12-1221-6152	Instructional Aide Salaries	860,879	853,470	1,267,453	1,489,311
12-1221-6153	Classified Substitute Salaries	27,658	15,659	0	0



INDEPENDENCE SCHOOL DISTRICT
7.BUDGET - ELEMENTARY DIVISION
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 26 BUDGET
12-1221-6162	Classified Extra Pay	24,535	13,887	0	0
12-1221-6211	Teacher Retirement	3,868	2,770	2,817	4,359
22-1221-6211	Teacher Retirement	277,204	283,299	361,563	395,120
12-1221-6221	Non-Teacher Retirement	78,695	75,634	110,068	129,307
22-1221-6221	Non-Teacher Retirement	346	2,630	0	5,963
12-1221-6231	Social Security Retirement	52,662	51,580	72,903	88,451
22-1221-6231	Social Security Retirement	1,218	10,187	8,141	14,413
12-1221-6232	Medicare	12,343	12,059	17,467	20,685
22-1221-6232	Medicare	23,069	26,163	31,618	35,473
12-1221-6241	Health Insurance	258,503	243,816	348,219	414,623
22-1221-6241	Health Insurance	236,154	231,208	260,375	306,566
12-1221-6242	District Health Savings Acct	16,000	18,000	14,718	20,606
22-1221-6242	District Health Savings Acct	9,000	8,500	8,946	12,425
12-1221-6243	Life Insurance	1,053	1,081	1,497	1,846
22-1221-6243	Life Insurance	2,092	2,376	2,907	3,168
12-1221-6244	Dental Insurance	13,650	13,427	17,519	20,130
22-1221-6244	Dental Insurance	11,692	12,732	14,341	15,282
12-1221-6245	Long Term Disability Ins	2,320	1,996	166	4,609
22-1221-6245	Long Term Disability Ins	4,620	4,847	642	8,009
12-1221-6291	Other Employer Benefits	0	78	0	0
22-1221-6291	Other Employer Benefits	1,333	1,042	0	0
12-1221-6411	General Supplies	0	0	2,752	0
12-1221-6412	Technology Supplies/Licenses	2,238	2,665	0	0
42-1221-6543	Technology Hardware	0	5,895	0	0
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-1221	Special Education Instruction	3,606,504	3,802,500	4,839,925	5,546,522
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22-1251-6111	Certificated Regular Salaries	56,113	57,927	62,302	63,528
22-1251-6121	Certificated Substitute Salari	0	526	0	0
22-1251-6131	Certificated Supplemental Pay	0	180,736	0	0
12-1251-6152	Instructional Aide Salaries	204,155	66,626	442,155	347,017
12-1251-6162	Classified Extra Pay	11	163	0	0
12-1251-6211	Teacher Retirement	3,417	3,363	3,707	3,975
22-1251-6211	Teacher Retirement	9,410	9,713	10,306	10,484
12-1251-6221	Non-Teacher Retirement	8,944	1,875	14,148	16,677
22-1251-6221	Non-Teacher Retirement	0	10,728	0	0
12-1251-6231	Social Security Retirement	12,584	4,051	25,613	20,533
22-1251-6231	Social Security Retirement	0	11,228	0	0
12-1251-6232	Medicare	2,942	947	6,386	5,004
22-1251-6232	Medicare	769	3,418	850	869
12-1251-6241	Health Insurance	8,880	8,448	8,291	8,291
22-1251-6241	Health Insurance	8,434	8,448	8,399	8,399



INDEPENDENCE SCHOOL DISTRICT
7.BUDGET - ELEMENTARY DIVISION
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 26 BUDGET
12-1251-6242	District Health Savings Acct	1,000	1,000	981	981
22-1251-6242	District Health Savings Acct	1,000	1,000	994	994
12-1251-6243	Life Insurance	39	40	38	41
22-1251-6243	Life Insurance	71	74	79	80
12-1251-6244	Dental Insurance	398	380	373	373
22-1251-6244	Dental Insurance	378	380	377	377
12-1251-6245	Long Term Disability Ins	86	72	4	103
22-1251-6245	Long Term Disability Ins	157	151	17	203
12-1251-6319	Other Professional Services	1,900	0	0	0
12-1251-6363	Printing and Binding	750	4,076	15,110	550
12-1251-6371	Dues and Memberships	27,000	43,321	61,521	69,692
12-1251-6411	General Supplies	67,626	49,446	65,575	48,100
12-1251-6412	Technology Supplies/Licenses	30,378	56,333	64,395	63,820
12-1251-6441	Library Books	15,734	5,230	3,900	1,075
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-1251	Supplemental Instruction	462,176	529,700	795,521	671,166
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22-1254-6131	Certificated Supplemental Pay	6,571	0	0	0
22-1254-6211	Teacher Retirement	278	0	0	0
22-1254-6221	Non-Teacher Retirement	274	0	0	0
22-1254-6231	Social Security Retirement	298	0	0	0
22-1254-6232	Medicare	95	0	0	0
12-1254-6411	General Supplies	625	0	0	0
12-1254-6412	Technology Supplies/Licenses	2,380	0	0	0
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-1254	Institutions for Neglected Students	10,521	0	0	0
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22-1271-6111	Certificated Regular Salaries	403,209	551,628	578,008	828,340
22-1271-6121	Certificated Substitute Salari	1,173	1,324	67	0
22-1271-6211	Teacher Retirement	67,273	91,102	94,846	135,206
22-1271-6221	Non-Teacher Retirement	34	9	0	0
22-1271-6231	Social Security Retirement	73	82	53	0
22-1271-6232	Medicare	5,523	7,774	7,994	36,513
22-1271-6241	Health Insurance	58,346	74,626	72,825	99,404
22-1271-6242	District Health Savings Acct	2,999	6,000	5,962	7,836
22-1271-6243	Life Insurance	504	693	730	1,051
22-1271-6244	Dental Insurance	2,619	3,354	3,274	4,844
22-1271-6245	Long Term Disability Ins	1,118	1,417	159	2,652
22-1271-6291	Other Employer Benefits	0	1,179	0	0
12-1271-6343	Travel	942	689	1,500	550
12-1271-6411	General Supplies	5,198	7,607	10,000	3,500



INDEPENDENCE SCHOOL DISTRICT
7.BUDGET - ELEMENTARY DIVISION
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 26 BUDGET
12-1271-6412	Technology Supplies/Licenses	37,188	42,988	52,000	48,000
12-1271-6441	Library Books	173	0	0	0
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-1271	Bilingual Instruction	586,372	790,472	827,418	1,167,896
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12-1371-6371	Dues and Memberships	1,900	1,900	1,000	0
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-1371	CE-Technology & Engineering Education	1,900	1,900	1,000	0
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22-1411-6131	Certificated Supplemental Pay	18,829	0	15,000	0
22-1411-6211	Teacher Retirement	2,455	0	0	0
22-1411-6221	Non-Teacher Retirement	260	0	0	0
22-1411-6231	Social Security Retirement	244	0	0	0
22-1411-6232	Medicare	264	0	3,000	0
16-1411-6319	Other Professional Services	1,252	93	0	0
16-1411-6363	Printing and Binding	78	0	0	0
16-1411-6391	Other Purchased Services	0	150	0	0
16-1411-6398	Other Expenses	4,200	3,449	0	0
12-1411-6411	General Supplies	0	0	0	0
16-1411-6411	General Supplies	38,752	62,742	0	0
16-1411-6412	Technology Supplies/Licenses	2,264	552	0	0
12-1411-6491	Other Supplies and Materials	414	235	0	0
16-1411-6491	Other Supplies and Materials	4,891	3,894	0	0
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-1411	Student Activities (Curricular)	73,903	71,115	18,000	0
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22-1911-6311	Purchased Instructional Servic	37,995	59,085	0	0
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-1911	Tuition to Other Districts Within the	37,995	59,085	0	0
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22-1933-6311	Purchased Instructional Servic	483,270	436,193	0	0
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-1933	Tuition for Sped Services in Private	483,270	436,193	0	0
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42-2111-6541	Regular Equipment	373	0	0	0
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-2111	Direction-Attendance and Social Work	373	0	0	0



INDEPENDENCE SCHOOL DISTRICT
7.BUDGET - ELEMENTARY DIVISION
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 26 BUDGET
12-2112-6363	Printing and Binding	17	0	0	0
12-2112-6398	Other Expenses	650	1,475	1,500	0
12-2112-6411	General Supplies	2,364	1,747	2,150	2,650
12-2112-6412	Technology Supplies/Licenses	0	299	300	300
12-2112-6491	Other Supplies and Materials	785	1,782	2,135	2,400
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-2112	Attendance Services	3,816	5,303	6,085	5,350
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12-2113-6151	Classified Regular Salaries	759,101	806,143	880,785	978,909
12-2113-6162	Classified Extra Pay	0	2,131	2,000	0
12-2113-6171	Classified Leave Payouts	750	0	0	0
12-2113-6221	Non-Teacher Retirement	58,685	63,056	68,058	75,365
12-2113-6231	Social Security Retirement	45,838	48,458	52,732	59,254
12-2113-6232	Medicare	10,720	11,334	12,333	13,857
12-2113-6241	Health Insurance	99,315	107,712	105,050	113,454
12-2113-6242	District Health Savings Acct	5,000	7,000	5,967	6,962
12-2113-6243	Life Insurance	930	1,034	1,064	1,194
12-2113-6244	Dental Insurance	5,703	6,174	6,237	6,237
12-2113-6245	Long Term Disability Ins	2,088	2,111	233	3,125
12-2113-6361	Communication	6,214	6,895	6,897	6,688
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-2113	Social Work Services	994,344	1,062,048	1,141,356	1,265,045
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22-2122-6111	Certificated Regular Salaries	1,053,247	1,028,722	1,121,143	1,219,771
22-2122-6121	Certificated Substitute Salari	0	3,859	3,953	0
22-2122-6211	Teacher Retirement	171,241	162,905	175,201	189,537
22-2122-6221	Non-Teacher Retirement	0	2,827	3,118	4,244
22-2122-6231	Social Security Retirement	0	2,777	3,031	3,293
22-2122-6232	Medicare	14,640	14,172	15,508	17,129
22-2122-6241	Health Insurance	119,484	130,240	134,385	142,785
22-2122-6242	District Health Savings Acct	5,000	7,000	5,964	7,952
22-2122-6243	Life Insurance	1,298	1,273	1,378	1,504
22-2122-6244	Dental Insurance	6,839	6,776	7,166	6,788
22-2122-6245	Long Term Disability Ins	2,872	2,602	305	3,794
12-2122-6319	Other Professional Services	500	0	0	0
12-2122-6363	Printing and Binding	0	0	0	0
12-2122-6371	Dues and Memberships	0	0	0	0
12-2122-6411	General Supplies	2,608	3,222	4,850	4,325
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-2122	Guidance Counseling Services	1,377,729	1,366,375	1,476,002	1,601,122



INDEPENDENCE SCHOOL DISTRICT
7.BUDGET - ELEMENTARY DIVISION
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 26 BUDGET
12-2134-6151	Classified Regular Salaries	973,844	1,073,198	1,232,539	1,309,349
12-2134-6153	Classified Substitute Salaries	18,833	18,483	0	0
12-2134-6162	Classified Extra Pay	6,000	24,964	0	0
12-2134-6171	Classified Leave Payouts	1,000	5,570	0	0
12-2134-6221	Non-Teacher Retirement	76,740	84,385	95,602	100,189
12-2134-6231	Social Security Retirement	60,718	68,000	75,065	79,210
12-2134-6232	Medicare	14,202	15,905	17,554	18,523
12-2134-6241	Health Insurance	131,072	124,906	151,232	142,832
12-2134-6242	District Health Savings Acct	7,000	10,000	6,964	8,952
12-2134-6243	Life Insurance	1,197	1,274	1,563	1,660
12-2134-6244	Dental Insurance	7,798	7,532	8,677	8,298
12-2134-6245	Long Term Disability Ins	2,643	2,328	172	4,191
12-2134-6319	Other Professional Services	0	31,934	65,000	65,000
12-2134-6363	Printing and Binding	43	0	0	0
12-2134-6411	General Supplies	9,261	10,715	11,610	11,699
12-2134-6412	Technology Supplies/Licenses	0	0	0	0
42-2134-6541	Regular Equipment	373	0	0	0
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-2134	Nursing Services	1,310,724	1,479,194	1,665,978	1,749,903
22-2142-6111	Certificated Regular Salaries	208,633	0	0	0
22-2142-6211	Teacher Retirement	33,706	0	0	0
22-2142-6221	Non-Teacher Retirement	104	0	0	0
22-2142-6231	Social Security Retirement	86	0	0	0
22-2142-6232	Medicare	2,773	0	0	0
22-2142-6241	Health Insurance	26,384	0	0	0
22-2142-6242	District Health Savings Acct	2,100	0	0	0
22-2142-6243	Life Insurance	288	0	0	0
22-2142-6244	Dental Insurance	1,181	0	0	0
22-2142-6245	Long Term Disability Ins	640	0	0	0
12-2142-6311	Purchased Instructional Servic	0	99,260	30,000	0
12-2142-6361	Communication	1,218	0	0	0
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-2142	Psychological Services	277,113	99,260	30,000	0
22-2152-6111	Certificated Regular Salaries	689,860	939,854	1,011,763	1,069,528
12-2152-6152	Instructional Aide Salaries	27,974	0	0	34,790
12-2152-6162	Classified Extra Pay	73	0	0	0
22-2152-6211	Teacher Retirement	78,477	83,207	88,409	101,217



INDEPENDENCE SCHOOL DISTRICT
7.BUDGET - ELEMENTARY DIVISION
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 26 BUDGET
12-2152-6221	Non-Teacher Retirement	2,325	0	0	2,981
22-2152-6221	Non-Teacher Retirement	15,766	32,451	34,769	33,252
12-2152-6231	Social Security Retirement	1,644	0	0	2,164
22-2152-6231	Social Security Retirement	12,017	24,673	23,910	24,807
12-2152-6232	Medicare	384	0	1,500	506
22-2152-6232	Medicare	9,405	12,680	12,960	14,556
12-2152-6241	Health Insurance	5,632	0	0	8,291
22-2152-6241	Health Insurance	78,142	102,749	99,536	107,935
12-2152-6242	District Health Savings Acct	1,000	0	0	0
22-2152-6242	District Health Savings Acct	2,750	6,000	4,970	5,964
12-2152-6243	Life Insurance	25	0	0	45
22-2152-6243	Life Insurance	869	1,183	1,281	1,351
12-2152-6244	Dental Insurance	253	0	0	373
22-2152-6244	Dental Insurance	3,507	5,127	5,228	5,230
12-2152-6245	Long Term Disability Ins	55	0	0	111
22-2152-6245	Long Term Disability Ins	1,922	2,412	284	3,420
12-2152-6311	Purchased Instructional Servic	406,405	27,280	0	0
12-2152-6313	Pupil Services	0	0	0	0
12-2152-6334	Rentals-Equipment	1,298	0	0	0
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-2152	Speech Pathology and Audiology Servic	1,339,783	1,237,616	1,284,610	1,416,521
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12-2162-6311	Purchased Instructional Servic	5,131	12,782	0	0
12-2162-6313	Pupil Services	0	0	0	0
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-2162	Occupational Therapy Services	5,131	12,782	0	0
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22-2182-6111	Certificated Regular Salaries	24,531	21,021	21,502	29,087
12-2182-6152	Instructional Aide Salaries	39,459	49,585	75,098	80,428
12-2182-6153	Classified Substitute Salaries	0	2,620	0	0
12-2182-6162	Classified Extra Pay	0	0	2,000	0
12-2182-6211	Teacher Retirement	1,413	2,998	3,523	0
22-2182-6211	Teacher Retirement	4,004	3,366	3,436	4,664
12-2182-6221	Non-Teacher Retirement	2,274	2,268	4,565	7,306
12-2182-6231	Social Security Retirement	2,419	3,077	4,510	4,859
12-2182-6232	Medicare	562	719	1,055	1,136
22-2182-6232	Medicare	351	298	278	414
12-2182-6241	Health Insurance	7,396	13,376	24,873	24,873
22-2182-6241	Health Insurance	2,952	2,112	2,100	2,945
12-2182-6242	District Health Savings Acct	877	0	0	1,963
22-2182-6242	District Health Savings Acct	0	0	0	349



INDEPENDENCE SCHOOL DISTRICT
7.BUDGET - ELEMENTARY DIVISION
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 26 BUDGET
12-2182-6243	Life Insurance	51	53	96	102
22-2182-6243	Life Insurance	31	26	27	37
12-2182-6244	Dental Insurance	529	664	1,118	1,118
22-2182-6244	Dental Insurance	132	95	94	132
12-2182-6245	Long Term Disability Ins	113	95	11	257
22-2182-6245	Long Term Disability Ins	69	53	6	93
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-2182	Visually Impaired Services	87,163	102,426	144,292	159,763
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12-2191-6311	Purchased Instructional Servic	0	0	0	0
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-2191	Other Student Support Services	0	0	0	0
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12-2212-6121	Certificated Substitute Salari	0	0	0	0
22-2212-6131	Certificated Supplemental Pay	34,100	6,634	40,000	0
12-2212-6162	Classified Extra Pay	2,301	8,061	0	0
12-2212-6211	Teacher Retirement	4	48	0	0
22-2212-6211	Teacher Retirement	5,178	902	0	0
12-2212-6221	Non-Teacher Retirement	193	625	0	0
22-2212-6221	Non-Teacher Retirement	45	12	0	0
12-2212-6231	Social Security Retirement	137	484	0	0
22-2212-6231	Social Security Retirement	40	27	0	0
12-2212-6232	Medicare	32	115	0	0
22-2212-6232	Medicare	485	97	5,000	0
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-2212	Instruction & Curriculum Development	42,515	17,005	45,000	0
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22-2213-6111	Certificated Regular Salaries	1,644,661	1,763,890	1,763,908	1,964,816
22-2213-6121	Certificated Substitute Salari	6,435	810	150	800
22-2213-6131	Certificated Supplemental Pay	123,039	105,787	55,000	33,000
12-2213-6153	Classified Substitute Salaries	100	165	0	0
12-2213-6161	Classified Part-Time Salaries	0	0	0	0
12-2213-6162	Classified Extra Pay	117	712	1,000	650
12-2213-6211	Teacher Retirement	0	50	0	0
22-2213-6211	Teacher Retirement	271,254	290,576	293,565	320,428
12-2213-6221	Non-Teacher Retirement	18	37	0	0
22-2213-6221	Non-Teacher Retirement	224	19	0	0
12-2213-6231	Social Security Retirement	13	44	0	0
22-2213-6231	Social Security Retirement	7,283	4,744	0	0
12-2213-6232	Medicare	3	13	0	0



INDEPENDENCE SCHOOL DISTRICT
7.BUDGET - ELEMENTARY DIVISION
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 26 BUDGET
22-2213-6232	Medicare	24,551	25,991	25,294	27,779
22-2213-6241	Health Insurance	206,494	201,344	201,577	209,975
22-2213-6242	District Health Savings Acct	10,000	12,000	11,929	11,929
22-2213-6243	Life Insurance	2,099	2,246	2,234	2,487
22-2213-6244	Dental Insurance	9,888	10,162	10,184	10,560
22-2213-6245	Long Term Disability Ins	4,639	4,592	493	6,285
22-2213-6291	Other Employer Benefits	10,112	10,112	10,112	11,798
12-2213-6312	Instructional Program Improvem	0	177	0	0
12-2213-6319	Other Professional Services	3,553	0	1,500	500
12-2213-6343	Travel	261	396	300	500
12-2213-6361	Communication	420	420	418	418
12-2213-6412	Technology Supplies/Licenses	0	1,295	0	0
12-2213-6491	Other Supplies and Materials	1,005	544	1,200	900
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-2213	Instructional Staff Training Services	2,326,169	2,436,126	2,378,864	2,602,825
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22-2214-6121	Certificated Substitute Salari	17,298	16,362	37,536	13,240
22-2214-6131	Certificated Supplemental Pay	64,038	139,334	151,250	145,187
22-2214-6211	Teacher Retirement	9,498	20,751	20,000	21,026
22-2214-6221	Non-Teacher Retirement	519	590	350	1,208
22-2214-6231	Social Security Retirement	1,163	1,296	400	1,207
22-2214-6232	Medicare	1,180	2,224	2,100	2,304
12-2214-6312	Instructional Program Improvem	0	0	0	0
12-2214-6319	Other Professional Services	35,329	44,772	23,431	25,849
12-2214-6343	Travel	21,316	20,917	18,421	14,519
12-2214-6363	Printing and Binding	364	0	0	200
12-2214-6371	Dues and Memberships	0	0	0	0
12-2214-6411	General Supplies	32,771	16,197	49,377	36,021
12-2214-6412	Technology Supplies/Licenses	0	1,167	0	0
12-2214-6491	Other Supplies and Materials	11,025	13,120	5,093	5,073
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-2214	State Professional Development	194,501	276,730	307,958	265,834
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22-2219-6111	Certificated Regular Salaries	0	3,006	0	0
22-2219-6121	Certificated Substitute Salari	31,021	11,502	600	0
22-2219-6131	Certificated Supplemental Pay	39,500	69,672	23,000	0
22-2219-6211	Teacher Retirement	6,539	11,032	0	0
22-2219-6221	Non-Teacher Retirement	928	548	0	0
22-2219-6231	Social Security Retirement	1,893	663	0	0
22-2219-6232	Medicare	997	1,199	0	0
12-2219-6312	Instructional Program Improvem	12,500	9,028	7,000	0



INDEPENDENCE SCHOOL DISTRICT
7.BUDGET - ELEMENTARY DIVISION
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 26 BUDGET
12-2219-6319	Other Professional Services	10,494	19,983	13,160	12,000
12-2219-6343	Travel	13,632	15,134	15,300	12,000
16-2219-6343	Travel	0	32	0	0
12-2219-6371	Dues and Memberships	0	0	4,500	4,500
12-2219-6411	General Supplies	1,969	9,680	3,000	8,925
12-2219-6491	Other Supplies and Materials	160	0	2,000	0
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-2219	Other Improvement of Instruction Serv	119,633	151,479	68,560	37,425
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22-2222-6111	Certificated Regular Salaries	1,144,826	1,199,785	1,298,234	1,385,320
22-2222-6121	Certificated Substitute Salari	15,072	21,743	13,249	0
12-2222-6152	Instructional Aide Salaries	22,924	18,314	25,838	26,942
12-2222-6162	Classified Extra Pay	0	5	0	0
22-2222-6211	Teacher Retirement	183,671	196,793	211,259	223,834
12-2222-6221	Non-Teacher Retirement	2,172	1,857	2,366	2,442
22-2222-6221	Non-Teacher Retirement	2,928	741	366	0
12-2222-6231	Social Security Retirement	1,362	1,056	1,510	1,578
22-2222-6231	Social Security Retirement	2,520	1,382	786	0
12-2222-6232	Medicare	318	246	354	370
22-2222-6232	Medicare	16,340	17,105	18,312	19,398
12-2222-6241	Health Insurance	8,434	8,448	8,290	8,290
22-2222-6241	Health Insurance	150,433	150,656	151,183	151,183
22-2222-6242	District Health Savings Acct	9,000	10,000	9,940	10,934
12-2222-6243	Life Insurance	30	32	32	34
22-2222-6243	Life Insurance	1,455	1,528	1,644	1,754
12-2222-6244	Dental Insurance	378	380	372	372
22-2222-6244	Dental Insurance	7,123	7,156	7,164	7,164
12-2222-6245	Long Term Disability Ins	66	58	4	86
22-2222-6245	Long Term Disability Ins	3,221	3,121	363	4,433
12-2222-6291	Other Employer Benefits	64	58	0	35
12-2222-6319	Other Professional Services	0	2,000	0	0
12-2222-6337	Technology Repairs & Maintenanc	33,976	35,950	0	0
12-2222-6363	Printing and Binding	8	78	150	150
12-2222-6411	General Supplies	6,942	17,399	4,375	3,975
16-2222-6411	General Supplies	80,581	62,728	0	0
12-2222-6412	Technology Supplies/Licenses	1,419	605	850	950
16-2222-6412	Technology Supplies/Licenses	0	278	0	0
12-2222-6441	Library Books	66,092	60,657	51,310	48,834
16-2222-6441	Library Books	3,051	0	0	0
12-2222-6451	Library Resource Materials	0	0	500	0
42-2222-6541	Regular Equipment	0	8,242	0	0
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INDEPENDENCE SCHOOL DISTRICT
7.BUDGET - ELEMENTARY DIVISION
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 26 BUDGET
-2222 School Library Services		1,764,406	1,828,401	1,808,451	1,898,078
22-2411-6112	Certificated Administrator Sal	2,520,301	2,498,909	2,693,699	2,573,407
22-2411-6131	Certificated Supplemental Pay	0	0	0	0
22-2411-6141	Certificated Leave Payouts	2,200	15,125	6,186	6,186
12-2411-6151	Classified Regular Salaries	955,324	951,916	1,017,025	1,043,012
12-2411-6153	Classified Substitute Salaries	1,166	599	1,560	0
12-2411-6162	Classified Extra Pay	28,875	38,495	82,056	30,642
12-2411-6171	Classified Leave Payouts	1,125	0	2,368	2,368
22-2411-6211	Teacher Retirement	393,430	389,796	416,588	395,394
12-2411-6221	Non-Teacher Retirement	84,795	84,723	90,452	91,258
22-2411-6221	Non-Teacher Retirement	0	0	0	0
12-2411-6231	Social Security Retirement	58,365	58,905	63,341	64,922
22-2411-6231	Social Security Retirement	0	0	0	2,573
12-2411-6232	Medicare	13,650	13,779	22,981	23,399
22-2411-6232	Medicare	34,830	34,557	36,727	35,502
12-2411-6241	Health Insurance	240,559	237,600	239,030	238,689
22-2411-6241	Health Insurance	183,860	185,152	198,304	185,519
12-2411-6242	District Health Savings Acct	17,000	15,000	13,643	12,669
22-2411-6242	District Health Savings Acct	17,000	14,000	13,672	14,159
12-2411-6243	Life Insurance	1,182	1,167	1,238	1,306
22-2411-6243	Life Insurance	3,176	3,267	3,382	3,201
12-2411-6244	Dental Insurance	11,488	11,605	11,855	12,212
22-2411-6244	Dental Insurance	9,360	9,464	9,646	9,453
12-2411-6245	Long Term Disability Ins	2,593	2,147	136	3,283
22-2411-6245	Long Term Disability Ins	7,039	6,697	958	8,101
12-2411-6291	Other Employer Benefits	2,081	1,973	2,375	2,375
22-2411-6291	Other Employer Benefits	9,000	9,000	9,000	9,000
12-2411-6319	Other Professional Services	1,521	1,453	1,000	1,500
16-2411-6319	Other Professional Services	75	0	0	0
12-2411-6332	Repairs and Maintenance	1,250	1,571	900	900
16-2411-6332	Repairs and Maintenance	390	360	0	0
16-2411-6333	Rentals-Land and Buildings	0	0	0	0
12-2411-6337	Technology Repairs & Maintenan	0	234	0	0
12-2411-6343	Travel	0	0	0	0
12-2411-6361	Communication	12,970	13,718	13,478	11,814
12-2411-6363	Printing and Binding	3,976	6,525	5,373	5,280
12-2411-6371	Dues and Memberships	2,366	2,467	2,940	3,289
12-2411-6398	Other Expenses	0	0	0	0
16-2411-6398	Other Expenses	0	0	0	0
12-2411-6411	General Supplies	90,391	102,615	46,021	49,359
16-2411-6411	General Supplies	8,082	11,076	0	0



INDEPENDENCE SCHOOL DISTRICT
7.BUDGET - ELEMENTARY DIVISION
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 26 BUDGET
12-2411-6412	Technology Supplies/Licenses	10,043	11,833	7,550	9,350
16-2411-6412	Technology Supplies/Licenses	50	0	0	0
12-2411-6491	Other Supplies and Materials	42,111	75,205	111,455	66,886
16-2411-6491	Other Supplies and Materials	2,416	2,471	0	0
42-2411-6541	Regular Equipment	0	1,055	0	0
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-2411	Office of the Principal Services	4,774,040	4,814,459	5,124,939	4,917,008
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12-2529-6398	Other Expenses	0	0	0	0
		=====	=====	=====	=====
-2529	Other Fiscal Services	0	0	0	0
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12-2542-6151	Classified Regular Salaries	2,530,738	2,564,596	2,745,149	2,931,690
12-2542-6162	Classified Extra Pay	180,090	115,722	0	0
12-2542-6171	Classified Leave Payouts	11,311	22,701	0	0
12-2542-6221	Non-Teacher Retirement	219,115	214,517	218,478	228,847
12-2542-6231	Social Security Retirement	162,288	161,204	163,509	174,263
12-2542-6232	Medicare	37,956	37,704	38,240	40,754
12-2542-6241	Health Insurance	489,756	473,761	481,536	481,536
12-2542-6242	District Health Savings Acct	29,000	31,000	25,000	26,000
12-2542-6243	Life Insurance	3,197	3,197	3,403	3,610
12-2542-6244	Dental Insurance	23,448	22,922	23,159	24,679
12-2542-6245	Long Term Disability Ins	7,040	5,913	374	9,083
12-2542-6319	Other Professional Services	44,540	12,996	0	0
12-2542-6332	Repairs and Maintenance	818,780	674,022	0	0
16-2542-6332	Repairs and Maintenance	0	43	0	0
12-2542-6333	Rentals-Land and Buildings	0	0	0	0
12-2542-6334	Rentals-Equipment	1,253	0	0	0
12-2542-6335	Water and Sewer	162,953	158,016	0	0
12-2542-6336	Trash Removal	89,727	90,387	0	0
12-2542-6361	Communication	0	263	0	420
12-2542-6362	Advertising	0	106	0	0
12-2542-6411	General Supplies	261,907	220,835	0	0
16-2542-6411	General Supplies	0	0	0	0
12-2542-6412	Technology Supplies/Licenses	2,893	0	0	0
12-2542-6481	Electric	1,186,472	1,316,317	0	0
12-2542-6482	Natural Gas	444,281	265,423	0	0
42-2542-6521	Buildings	1,019,923	4,031,386	0	0
42-2542-6531	Site Improvements	0	0	0	0
42-2542-6541	Regular Equipment	87,729	120,177	0	0
42-2542-6543	Technology Hardware	0	0	0	0



INDEPENDENCE SCHOOL DISTRICT
7.BUDGET - ELEMENTARY DIVISION
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 26 BUDGET
-2542	Care & Upkeep of Buildings Services	7,814,397	10,543,208	3,698,848	3,920,882
12-2543-6319	Other Professional Services	0	0	0	0
12-2543-6332	Repairs and Maintenance	43,467	40,026	0	0
12-2543-6336	Trash Removal	0	0	0	0
12-2543-6411	General Supplies	17,417	6,296	0	0
42-2543-6521	Buildings	0	10,450	0	0
42-2543-6531	Site Improvements	14,000	17,669	0	0
46-2543-6531	Site Improvements	0	12,969	0	0
42-2543-6541	Regular Equipment	3,891	1,370	0	0
-2543	Care & Upkeep of Grounds Services	78,775	88,780	0	0
12-2545-6332	Repairs and Maintenance	237	0	0	0
-2545	Vehicle Servicing and Maintenance Ser	237	0	0	0
12-2546-6161	Classified Part-Time Salaries	27,334	33,963	44,801	31,265
12-2546-6162	Classified Extra Pay	5	1,286	113	235
12-2546-6211	Teacher Retirement	106	151	0	0
12-2546-6221	Non-Teacher Retirement	1,100	1,029	1,034	1,112
12-2546-6231	Social Security Retirement	1,688	2,118	2,774	1,952
12-2546-6232	Medicare	393	508	650	455
12-2546-6241	Health Insurance	1,038	916	916	916
12-2546-6242	District Health Savings Acct	123	108	108	108
12-2546-6243	Life Insurance	5	5	5	5
12-2546-6244	Dental Insurance	47	41	41	41
12-2546-6245	Long Term Disability Ins	10	8	1	12
-2546	Security Services	31,849	40,133	50,443	36,101
12-2552-6349	Other Transportation Services	34,262	31,322	40,037	32,040
16-2552-6349	Other Transportation Services	9,702	17,613	0	0
-2552	District Operated Nondisabled Student	43,964	48,935	40,037	32,040
12-2558-6349	Other Transportation Services	0	333	500	0



INDEPENDENCE SCHOOL DISTRICT
7.BUDGET - ELEMENTARY DIVISION
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 26 BUDGET
-2558 Non-allowable Transportation Expenses		0	333	500	0
15-2562-6151 Classified Regular Salaries		562,740	530,577	634,368	571,647
15-2562-6161 Classified Part-Time Salaries		718,764	720,140	864,209	1,020,150
15-2562-6162 Classified Extra Pay		30,342	21,688	0	0
15-2562-6171 Classified Leave Payouts		275	5,925	0	0
15-2562-6221 Non-Teacher Retirement		109,674	107,192	123,846	128,514
15-2562-6231 Social Security Retirement		78,586	77,151	90,282	96,542
15-2562-6232 Medicare		18,379	18,038	21,115	22,579
15-2562-6241 Health Insurance		323,273	340,187	346,368	346,368
15-2562-6242 District Health Savings Acct		20,000	18,000	17,000	16,000
15-2562-6243 Life Insurance		1,426	1,408	1,524	1,759
15-2562-6244 Dental Insurance		18,847	18,676	18,601	20,120
15-2562-6245 Long Term Disability Ins		3,121	2,570	165	4,406
15-2562-6319 Other Professional Services		80	5	0	0
15-2562-6332 Repairs and Maintenance		94,215	71,395	0	0
15-2562-6411 General Supplies		147,696	143,024	0	0
15-2562-6471 Food Supplies (NS ONLY)		2,051,538	2,251,394	0	0
15-2562-6491 Other Supplies and Materials		110	165	0	0
45-2562-6541 Regular Equipment		58,730	95,424	0	0
-2562 Food Preparation & Dispensing Service		4,237,796	4,422,959	2,117,478	2,228,085
15-2569-6151 Classified Regular Salaries		13,285	0	0	0
15-2569-6161 Classified Part-Time Salaries		3,123	28,128	0	0
15-2569-6162 Classified Extra Pay		44,252	92,154	0	0
15-2569-6221 Non-Teacher Retirement		4,572	8,641	0	0
15-2569-6231 Social Security Retirement		3,752	7,044	0	0
15-2569-6232 Medicare		878	1,648	0	0
15-2569-6241 Health Insurance		3,649	0	0	0
15-2569-6243 Life Insurance		17	0	0	0
15-2569-6244 Dental Insurance		164	0	0	0
15-2569-6245 Long Term Disability Ins		38	0	0	0
15-2569-6332 Repairs and Maintenance		22	0	0	0
15-2569-6411 General Supplies		1,175	7,729	0	0
15-2569-6471 Food Supplies (NS ONLY)		19,366	101,305	0	0
-2569 Other Nutrition Services		94,293	246,649	0	0



INDEPENDENCE SCHOOL DISTRICT
7.BUDGET - ELEMENTARY DIVISION
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 26 BUDGET
12-2644-6319	Other Professional Services	0	0	0	0
12-2644-6343	Travel	0	0	0	0
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-2644	Professional Development Non-Instruct	0	0	0	0
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12-3512-6153	Classified Substitute Salaries	0	0	2,000	2,000
12-3512-6161	Classified Part-Time Salaries	18,804	14,802	38,400	44,412
12-3512-6162	Classified Extra Pay	0	403	1,000	1,000
12-3512-6221	Non-Teacher Retirement	1,563	1,664	3,826	4,662
12-3512-6231	Social Security Retirement	1,167	938	2,381	2,207
12-3512-6232	Medicare	273	220	557	516
12-3512-6241	Health Insurance	3,995	8,804	16,631	22,528
12-3512-6242	District Health Savings Acct	1,000	1,535	844	1,000
12-3512-6243	Life Insurance	18	23	39	51
12-3512-6244	Dental Insurance	506	491	747	1,012
12-3512-6245	Long Term Disability Ins	51	48	7	128
12-3512-6319	Other Professional Services	106	132	800	600
12-3512-6343	Travel	0	0	0	0
12-3512-6411	General Supplies	1,419	56,098	6,040	1,800
12-3512-6412	Technology Supplies/Licenses	150	2,245	0	500
12-3512-6441	Library Books	0	1,508	0	0
12-3512-6491	Other Supplies and Materials	276	133	600	500
42-3512-6541	Regular Equipment	0	2,029	0	0
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-3512	Early Childhood Instruction	29,328	91,073	73,872	82,916
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22-3812-6111	Certificated Regular Salaries	0	538,550	747,800	815,000
22-3812-6131	Certificated Supplemental Pay	0	0	0	0
12-3812-6151	Classified Regular Salaries	380,019	263,127	533,726	501,835
12-3812-6153	Classified Substitute Salaries	0	0	0	0
12-3812-6161	Classified Part-Time Salaries	265,991	195,993	578,268	576,445
12-3812-6162	Classified Extra Pay	11,544	74,149	8,700	7,000
12-3812-6171	Classified Leave Payouts	3,400	0	0	0
12-3812-6211	Teacher Retirement	1,805	842	0	0
22-3812-6211	Teacher Retirement	0	78,145	108,460	125,000
12-3812-6221	Non-Teacher Retirement	55,404	39,267	102,798	97,947
22-3812-6221	Non-Teacher Retirement	0	0	0	0
12-3812-6231	Social Security Retirement	40,712	32,599	67,840	65,817
22-3812-6231	Social Security Retirement	0	0	0	0
12-3812-6232	Medicare	9,521	7,694	17,368	15,391
22-3812-6232	Medicare	0	7,808	10,846	12,500



INDEPENDENCE SCHOOL DISTRICT
7.BUDGET - ELEMENTARY DIVISION
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 26 BUDGET
12-3812-6241	Health Insurance	171,104	119,645	374,043	326,656
12-3812-6242	District Health Savings Acct	13,473	11,130	8,843	9,000
12-3812-6243	Life Insurance	700	608	1,389	1,568
12-3812-6244	Dental Insurance	10,813	8,118	19,326	22,868
12-3812-6245	Long Term Disability Ins	1,804	1,140	186	4,058
12-3812-6291	Other Employer Benefits	651	670	0	0
12-3812-6319	Other Professional Services	3,569	3,729	9,800	7,200
12-3812-6332	Repairs and Maintenance	0	0	0	0
12-3812-6343	Travel	210	13	0	0
12-3812-6352	Liability Insurance	0	0	0	0
12-3812-6363	Printing and Binding	0	95	0	0
12-3812-6391	Other Purchased Services	0	0	500	0
12-3812-6411	General Supplies	16,700	17,155	35,133	24,339
12-3812-6412	Technology Supplies/Licenses	13,245	0	6,000	6,420
12-3812-6491	Other Supplies and Materials	2,263	1,514	6,900	2,900
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-3812	Afterschool Programs	1,002,928	1,401,991	2,637,926	2,621,944
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16-3911-6333	Rentals-Land and Buildings	0	0	0	0
16-3911-6398	Other Expenses	3,423	0	0	0
12-3911-6411	General Supplies	0	422	0	0
16-3911-6411	General Supplies	2,059	1,858	0	0
16-3911-6486	Gasoline/Diesel	51	0	0	0
12-3911-6491	Other Supplies and Materials	124	0	0	0
16-3911-6491	Other Supplies and Materials	808	2,353	0	0
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-3911	Other Community Services	6,465	4,633	0	0
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12-3912-6162	Classified Extra Pay	913	638	300	250
12-3912-6211	Teacher Retirement	155	94	0	41
12-3912-6221	Non-Teacher Retirement	0	5	0	0
12-3912-6231	Social Security Retirement	0	3	0	0
12-3912-6232	Medicare	13	9	75	5
12-3912-6319	Other Professional Services	646	1,925	1,000	0
12-3912-6363	Printing and Binding	1,751	422	200	200
12-3912-6411	General Supplies	594,519	50,412	37,388	21,346
12-3912-6412	Technology Supplies/Licenses	0	1,282	36,649	0
12-3912-6491	Other Supplies and Materials	13,626	29,639	22,436	17,258
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-3912	Parental Involvement	611,623	84,429	98,048	39,100



INDEPENDENCE SCHOOL DISTRICT
7.BUDGET - ELEMENTARY DIVISION
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 26 BUDGET
41-4021-6531	Site Improvements	16,184	0	0	0
-4021	Land Acquisition & Development Servic	16,184	0	0	0
41-4051-6521	Buildings	5,370,912	0	0	0
42-4051-6521	Buildings	407,222	0	0	0
-4051	Building Acquisition Construction & I	5,778,134	0	0	0
42-4091-6521	Buildings	0	1,079,740	0	0
42-4091-6531	Site Improvements	0	362,441	0	0
47-4091-6531	Site Improvements	0	74,261	0	0
-4091	Other Facilities Acquisition & Constr	0	1,516,442	0	0
GRAND TOTAL		71,624,052	71,255,706	64,055,961	67,429,010



INDEPENDENCE SCHOOL DISTRICT
8.BUDGET - MIDDLE SCHOOL DIVISION
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
22-1131-6111	Certificated Regular Salaries	9,202,787	9,572,699	10,748,099	11,160,101
22-1131-6121	Certificated Substitute Salari	216,617	270,668	356,368	407,518
22-1131-6131	Certificated Supplemental Pay	3,427	1,219	10,000	0
22-1131-6141	Certificated Leave Payouts	16,220	8,363	2,525	10,526
12-1131-6152	Instructional Aide Salaries	22,459	30,728	44,651	47,650
12-1131-6153	Classified Substitute Salaries	444	0	250	1,628
12-1131-6162	Classified Extra Pay	3,344	1,163	2,700	1,850
22-1131-6162	Classified Extra Pay	77	0	0	0
12-1131-6211	Teacher Retirement	13	0	0	0
22-1131-6211	Teacher Retirement	1,486,614	1,538,660	1,710,275	1,765,035
12-1131-6221	Non-Teacher Retirement	1,581	2,120	3,919	3,871
22-1131-6221	Non-Teacher Retirement	24,273	32,479	35,651	44,083
12-1131-6231	Social Security Retirement	1,444	1,916	2,768	3,112
22-1131-6231	Social Security Retirement	29,031	32,482	36,033	41,444
12-1131-6232	Medicare	337	449	647	693
22-1131-6232	Medicare	131,014	135,803	166,726	163,162
12-1131-6241	Health Insurance	0	0	8,448	8,399
22-1131-6241	Health Insurance	1,294,854	1,330,729	1,430,404	1,463,994
22-1131-6242	District Health Savings Acct	83,410	88,410	84,258	87,898
12-1131-6243	Life Insurance	0	0	34	37
22-1131-6243	Life Insurance	11,565	12,282	14,058	14,563
12-1131-6244	Dental Insurance	0	0	380	377
22-1131-6244	Dental Insurance	63,416	64,996	71,342	70,712
12-1131-6245	Long Term Disability Ins	0	0	75	93
22-1131-6245	Long Term Disability Ins	25,552	25,078	3,106	36,805
12-1131-6261	Workers' Compensation	11,086	6,102	12,964	14,260
22-1131-6261	Workers' Compensation	104,397	54,104	79,657	87,623
22-1131-6291	Other Employer Benefits	2,737	2,759	2,417	2,700
12-1131-6311	Purchased Instructional Servic	0	750	11,000	5,750
12-1131-6316	Data Processing/Technology Ser	100,742	5,971	0	0
12-1131-6319	Other Professional Services	2,354	2,173	2,500	2,500
12-1131-6332	Repairs and Maintenance	4,853	7,192	7,475	7,500
12-1131-6334	Rentals-Equipment	22,435	22,368	23,500	24,500
12-1131-6343	Travel	116	0	700	500
12-1131-6361	Communication	0	170	418	0
12-1131-6363	Printing and Binding	41,052	40,306	63,565	59,509
12-1131-6371	Dues and Memberships	385	385	400	400
12-1131-6398	Other Expenses	1,327	5,092	18,255	2,705
12-1131-6411	General Supplies	146,719	175,511	265,189	159,612
16-1131-6411	General Supplies	180	100	0	0
12-1131-6412	Technology Supplies/Licenses	174,514	133,197	140,948	72,955
12-1131-6431	Textbooks	12,570	27,161	15,160	12,660
12-1131-6441	Library Books	0	16	0	0



INDEPENDENCE SCHOOL DISTRICT
8.BUDGET - MIDDLE SCHOOL DIVISION
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
12-1131-6491	Other Supplies and Materials	15,635	16,239	14,400	14,950
42-1131-6542	Instructional Equipment	3,277	10,992	56,000	56,000
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-1131	Middle School Instruction	13,262,858	13,660,832	15,447,265	15,857,675
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22-1191-6112	Certificated Administrator Sal	928	0	0	0
22-1191-6121	Certificated Substitute Salari	3,813	5,135	0	0
22-1191-6131	Certificated Supplemental Pay	181,250	198,541	0	0
12-1191-6162	Classified Extra Pay	3,324	4,006	0	0
22-1191-6211	Teacher Retirement	26,830	28,961	0	0
12-1191-6221	Non-Teacher Retirement	228	275	0	0
22-1191-6221	Non-Teacher Retirement	48	116	0	0
12-1191-6231	Social Security Retirement	206	249	0	0
22-1191-6231	Social Security Retirement	69	411	0	0
12-1191-6232	Medicare	48	58	0	0
22-1191-6232	Medicare	2,697	2,953	0	0
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-1191	Summer School (Regular)	219,441	240,705	0	0
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22-1193-6111	Certificated Regular Salaries	0	0	0	0
22-1193-6121	Certificated Substitute Salari	0	0	0	0
12-1193-6152	Instructional Aide Salaries	0	0	0	0
22-1193-6211	Teacher Retirement	0	0	0	0
12-1193-6221	Non-Teacher Retirement	0	0	0	0
22-1193-6221	Non-Teacher Retirement	0	0	0	0
12-1193-6231	Social Security Retirement	0	0	0	0
22-1193-6231	Social Security Retirement	0	0	0	0
12-1193-6232	Medicare	0	0	0	0
22-1193-6232	Medicare	0	0	0	0
12-1193-6241	Health Insurance	0	0	0	0
22-1193-6241	Health Insurance	0	0	0	0
12-1193-6242	District Health Savings Acct	0	0	0	0
22-1193-6242	District Health Savings Acct	0	0	0	0
12-1193-6243	Life Insurance	0	0	0	0
22-1193-6243	Life Insurance	0	0	0	0
12-1193-6244	Dental Insurance	0	0	0	0
22-1193-6244	Dental Insurance	0	0	0	0
12-1193-6245	Long Term Disability Ins	0	0	0	0
22-1193-6245	Long Term Disability Ins	0	0	0	0
		=====	=====	=====	=====
-1193	Alternative Programs	0	0	0	0



INDEPENDENCE SCHOOL DISTRICT
8.BUDGET - MIDDLE SCHOOL DIVISION
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
22-1195-6111	Certificated Regular Salaries	0	0	0	0
22-1195-6121	Certificated Substitute Salari	0	0	0	0
22-1195-6131	Certificated Supplemental Pay	21,906	0	0	0
22-1195-6211	Teacher Retirement	3,539	0	0	0
22-1195-6232	Medicare	300	0	0	0
22-1195-6241	Health Insurance	0	0	0	0
22-1195-6243	Life Insurance	0	0	0	0
22-1195-6244	Dental Insurance	0	0	0	0
22-1195-6245	Long Term Disability Ins	0	0	0	0
12-1195-6337	Technology Repairs & Maintenan	12,016	5,772	0	0
12-1195-6412	Technology Supplies/Licenses	44,120	21,446	0	0
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-1195	Virtual Instruction	81,881	27,218	0	0
22-1211-6111	Certificated Regular Salaries	151,266	156,794	167,343	175,367
22-1211-6121	Certificated Substitute Salari	4,177	1,094	4,000	0
22-1211-6211	Teacher Retirement	24,410	25,067	26,781	27,941
22-1211-6221	Non-Teacher Retirement	0	37	22	0
22-1211-6231	Social Security Retirement	260	68	0	0
22-1211-6232	Medicare	2,222	2,266	2,382	2,388
22-1211-6241	Health Insurance	16,868	16,192	16,798	16,798
22-1211-6242	District Health Savings Acct	2,001	1,000	994	994
22-1211-6243	Life Insurance	191	192	211	222
22-1211-6244	Dental Insurance	757	728	755	1,132
22-1211-6245	Long Term Disability Ins	423	391	47	561
22-1211-6291	Other Employer Benefits	773	717	0	0
12-1211-6398	Other Expenses	51	389	0	0
12-1211-6411	General Supplies	0	0	800	800
=====		=	=	=	=
-1211	Gifted and Talented	203,399	204,935	220,133	226,203
22-1221-6111	Certificated Regular Salaries	1,333,730	1,411,769	1,574,830	1,631,271
22-1221-6121	Certificated Substitute Salari	7,822	10,962	0	0
22-1221-6131	Certificated Supplemental Pay	21,635	29,406	0	0
12-1221-6152	Instructional Aide Salaries	236,532	279,614	439,706	523,420
12-1221-6153	Classified Substitute Salaries	0	875	0	0
12-1221-6162	Classified Extra Pay	9,902	16,063	0	0
12-1221-6211	Teacher Retirement	0	457	0	0
22-1221-6211	Teacher Retirement	218,643	223,073	242,412	246,797



INDEPENDENCE SCHOOL DISTRICT
8.BUDGET - MIDDLE SCHOOL DIVISION
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
12-1221-6221	Non-Teacher Retirement	21,708	25,061	38,596	44,938
22-1221-6221	Non-Teacher Retirement	1,855	639	0	0
12-1221-6231	Social Security Retirement	15,107	17,521	26,384	32,011
22-1221-6231	Social Security Retirement	1,885	5,722	0	10,960
12-1221-6232	Medicare	3,533	4,144	6,170	7,487
22-1221-6232	Medicare	19,338	20,479	22,170	23,030
12-1221-6241	Health Insurance	63,545	69,233	116,073	124,363
22-1221-6241	Health Insurance	169,398	180,224	184,778	193,177
12-1221-6242	District Health Savings Acct	3,000	5,000	4,907	2,944
22-1221-6242	District Health Savings Acct	10,000	10,000	9,941	10,936
12-1221-6243	Life Insurance	284	362	562	639
22-1221-6243	Life Insurance	1,673	1,777	1,994	2,066
12-1221-6244	Dental Insurance	3,707	4,567	6,707	7,081
22-1221-6244	Dental Insurance	8,574	8,985	9,436	9,813
12-1221-6245	Long Term Disability Ins	619	654	60	1,596
22-1221-6245	Long Term Disability Ins	3,698	3,626	441	5,219
22-1221-6291	Other Employer Benefits	749	582	0	0
12-1221-6411	General Supplies	0	0	0	0
12-1221-6412	Technology Supplies/Licenses	1,141	2,574	0	0
12-1221-6441	Library Books	0	0	0	0
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-1221	Special Education Instruction	2,158,078	2,333,369	2,685,167	2,877,748
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12-1251-6363	Printing and Binding	0	0	0	0
12-1251-6411	General Supplies	20,116	12,376	184,754	15,700
12-1251-6412	Technology Supplies/Licenses	34,099	48,624	35,294	27,675
12-1251-6441	Library Books	552	1,546	1,200	2,400
42-1251-6543	Technology Hardware	0	0	0	0
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-1251	Supplemental Instruction	54,767	62,546	221,248	45,775
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22-1254-6131	Certificated Supplemental Pay	11,716	0	0	0
22-1254-6211	Teacher Retirement	496	0	0	0
22-1254-6221	Non-Teacher Retirement	489	0	0	0
22-1254-6231	Social Security Retirement	531	0	0	0
22-1254-6232	Medicare	169	0	0	0
12-1254-6411	General Supplies	1,115	0	0	0
12-1254-6412	Technology Supplies/Licenses	4,244	0	0	0
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-1254	Institutions for Neglected Students	18,760	0	0	0



INDEPENDENCE SCHOOL DISTRICT
8.BUDGET - MIDDLE SCHOOL DIVISION
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
22-1271-6111	Certificated Regular Salaries	247,666	253,980	272,171	262,711
22-1271-6121	Certificated Substitute Salari	876	1,980	0	0
22-1271-6211	Teacher Retirement	40,816	41,645	45,773	43,084
22-1271-6221	Non-Teacher Retirement	44	98	0	0
22-1271-6231	Social Security Retirement	54	122	0	0
22-1271-6232	Medicare	3,298	3,426	3,669	3,727
22-1271-6241	Health Insurance	33,736	33,088	41,996	33,597
22-1271-6242	District Health Savings Acct	3,001	4,000	3,976	1,988
22-1271-6243	Life Insurance	311	318	345	333
22-1271-6244	Dental Insurance	1,513	1,487	1,887	1,510
22-1271-6245	Long Term Disability Ins	686	649	76	842
22-1271-6291	Other Employer Benefits	114	112	0	0
12-1271-6343	Travel	0	0	0	0
12-1271-6363	Printing and Binding	0	0	0	0
12-1271-6411	General Supplies	128	291	4,000	4,000
12-1271-6412	Technology Supplies/Licenses	0	0	2,000	2,000
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-1271	Bilingual Instruction	332,243	341,196	375,893	353,792
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12-1311-6412	Technology Supplies/Licenses	0	0	0	0
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-1311	CE-Agricultural Education	0	0	0	0
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12-1371-6371	Dues and Memberships	3,800	3,800	3,900	3,950
12-1371-6411	General Supplies	2,427	2,828	2,600	2,400
12-1371-6412	Technology Supplies/Licenses	1,361	545	700	700
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-1371	CE-Technology & Engineering Education	7,588	7,173	7,200	7,050
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22-1411-6131	Certificated Supplemental Pay	78,059	68,965	85,133	75,194
22-1411-6211	Teacher Retirement	12,344	11,412	11,859	11,737
22-1411-6221	Non-Teacher Retirement	193	36	144	0
22-1411-6231	Social Security Retirement	143	27	110	112
22-1411-6232	Medicare	1,080	935	1,631	1,039
12-1411-6319	Other Professional Services	695	740	800	1,000
16-1411-6319	Other Professional Services	485	145	0	0
12-1411-6334	Rentals-Equipment	0	70	0	0
16-1411-6334	Rentals-Equipment	700	0	0	0
16-1411-6343	Travel	107	0	0	0



INDEPENDENCE SCHOOL DISTRICT
8.BUDGET - MIDDLE SCHOOL DIVISION
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
16-1411-6363	Printing and Binding	4,547	4,050	0	0
16-1411-6371	Dues and Memberships	25	288	0	0
16-1411-6391	Other Purchased Services	0	0	0	0
12-1411-6398	Other Expenses	175	0	200	200
16-1411-6398	Other Expenses	<4,970>	17,347	0	0
12-1411-6411	General Supplies	72	365	400	3,800
16-1411-6411	General Supplies	47,335	41,176	0	0
16-1411-6412	Technology Supplies/Licenses	1,114	120	0	0
16-1411-6491	Other Supplies and Materials	7,918	5,614	0	0
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-1411	Student Activities (Curricular)	150,022	151,290	100,277	93,082
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22-1421-6121	Certificated Substitute Salari	451	348	600	1,350
22-1421-6131	Certificated Supplemental Pay	282,155	298,305	303,543	304,841
12-1421-6162	Classified Extra Pay	17,402	17,698	15,390	15,450
16-1421-6162	Classified Extra Pay	0	369	0	0
12-1421-6211	Teacher Retirement	810	860	550	600
16-1421-6211	Teacher Retirement	0	60	0	0
22-1421-6211	Teacher Retirement	37,902	38,434	41,002	39,615
12-1421-6221	Non-Teacher Retirement	548	655	545	450
22-1421-6221	Non-Teacher Retirement	2,520	3,292	3,727	3,702
12-1421-6231	Social Security Retirement	804	757	645	650
22-1421-6231	Social Security Retirement	2,191	2,920	2,691	3,036
12-1421-6232	Medicare	246	251	190	210
16-1421-6232	Medicare	0	5	0	0
22-1421-6232	Medicare	4,000	4,218	4,147	4,120
12-1421-6319	Other Professional Services	43,833	44,956	46,120	45,620
16-1421-6319	Other Professional Services	2,653	1,659	0	0
12-1421-6332	Repairs and Maintenance	7,991	4,966	7,050	8,250
12-1421-6343	Travel	378	354	351	375
16-1421-6343	Travel	0	0	0	0
12-1421-6352	Liability Insurance	0	0	150	50
12-1421-6363	Printing and Binding	3	18	145	75
12-1421-6371	Dues and Memberships	5,735	5,741	5,500	4,200
12-1421-6398	Other Expenses	5,057	4,538	7,025	5,950
16-1421-6398	Other Expenses	1,119	4,300	0	0
12-1421-6411	General Supplies	39,688	38,140	55,232	46,670
16-1421-6411	General Supplies	12,393	10,466	0	0
12-1421-6412	Technology Supplies/Licenses	2,507	0	120	50
16-1421-6412	Technology Supplies/Licenses	0	0	0	0
12-1421-6491	Other Supplies and Materials	0	0	0	0
16-1421-6491	Other Supplies and Materials	3,155	3,296	0	0



INDEPENDENCE SCHOOL DISTRICT
8.BUDGET - MIDDLE SCHOOL DIVISION
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
42-1421-6542	Instructional Equipment	0	13,340	13,340	13,340
-1421	Student Activities (Athletics)	473,541	499,946	508,063	498,604
22-1911-6311	Purchased Instructional Servic	60,508	38,183	0	0
-1911	Tuition to Other Districts Within the	60,508	38,183	0	0
22-1933-6311	Purchased Instructional Servic	203,695	382,932	0	0
-1933	Tuition for Sped Services in Private	203,695	382,932	0	0
12-2112-6151	Classified Regular Salaries	146,130	137,842	173,121	153,867
12-2112-6152	Instructional Aide Salaries	0	0	36,826	31,332
12-2112-6162	Classified Extra Pay	1,583	3,131	0	0
12-2112-6221	Non-Teacher Retirement	11,279	10,638	17,091	13,975
12-2112-6231	Social Security Retirement	8,837	8,584	12,694	11,285
12-2112-6232	Medicare	2,068	2,007	3,052	2,641
12-2112-6241	Health Insurance	16,041	12,873	33,349	16,650
12-2112-6242	District Health Savings Acct	2,000	1,000	977	994
12-2112-6243	Life Insurance	184	172	223	235
12-2112-6244	Dental Insurance	1,472	1,488	2,241	1,861
12-2112-6245	Long Term Disability Ins	403	313	95	592
12-2112-6319	Other Professional Services	1,000	0	0	0
12-2112-6411	General Supplies	0	0	0	0
12-2112-6491	Other Supplies and Materials	0	0	0	0
16-2112-6491	Other Supplies and Materials	0	0	0	0
-2112	Attendance Services	190,997	178,048	279,669	233,432
12-2113-6151	Classified Regular Salaries	193,154	191,382	304,893	516,592
12-2113-6162	Classified Extra Pay	3,644	10,707	6,500	0
12-2113-6171	Classified Leave Payouts	0	0	0	0
12-2113-6211	Teacher Retirement	143	0	0	0
12-2113-6221	Non-Teacher Retirement	15,143	14,870	23,938	39,558
12-2113-6231	Social Security Retirement	11,945	12,374	18,683	31,422
12-2113-6232	Medicare	2,808	2,894	4,370	7,348
12-2113-6241	Health Insurance	25,260	23,936	42,020	56,738
12-2113-6242	District Health Savings Acct	0	1,000	994	995



INDEPENDENCE SCHOOL DISTRICT
8.BUDGET - MIDDLE SCHOOL DIVISION
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
12-2113-6243	Life Insurance	250	241	388	615
12-2113-6244	Dental Insurance	1,602	1,551	2,362	3,307
12-2113-6245	Long Term Disability Ins	555	491	86	1,654
12-2113-6361	Communication	1,785	1,750	1,776	2,404
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-2113	Social Work Services	256,289	261,196	406,010	660,633
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22-2122-6111	Certificated Regular Salaries	637,139	626,808	681,973	734,125
22-2122-6131	Certificated Supplemental Pay	25,375	11,950	41,250	0
22-2122-6211	Teacher Retirement	102,808	100,807	109,027	116,569
22-2122-6221	Non-Teacher Retirement	114	263	943	0
22-2122-6231	Social Security Retirement	1,573	741	4,171	0
22-2122-6232	Medicare	9,409	8,994	10,173	10,326
22-2122-6241	Health Insurance	67,458	66,176	67,022	67,022
22-2122-6242	District Health Savings Acct	7,000	7,000	6,958	6,958
22-2122-6243	Life Insurance	806	801	861	929
22-2122-6244	Dental Insurance	3,401	3,354	3,390	3,390
22-2122-6245	Long Term Disability Ins	1,785	1,637	192	2,349
12-2122-6411	General Supplies	1,930	1,720	2,250	2,400
12-2122-6412	Technology Supplies/Licenses	63	0	0	0
12-2122-6491	Other Supplies and Materials	1,959	1,919	1,600	1,600
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-2122	Guidance Counseling Services	860,820	832,170	929,810	945,668
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12-2134-6151	Classified Regular Salaries	313,264	329,209	417,185	485,181
12-2134-6153	Classified Substitute Salaries	911	2,813	0	0
12-2134-6162	Classified Extra Pay	2,996	8,881	0	0
12-2134-6211	Teacher Retirement	0	0	0	4,862
12-2134-6221	Non-Teacher Retirement	24,870	25,140	31,694	34,437
12-2134-6231	Social Security Retirement	19,131	20,647	25,279	29,542
12-2134-6232	Medicare	4,475	4,829	5,911	6,909
12-2134-6241	Health Insurance	43,578	26,048	41,995	62,951
12-2134-6242	District Health Savings Acct	3,000	1,000	994	1,486
12-2134-6243	Life Insurance	375	398	438	618
12-2134-6244	Dental Insurance	2,709	2,577	2,831	4,151
12-2134-6245	Long Term Disability Ins	825	746	48	1,552
12-2134-6411	General Supplies	3,642	2,662	3,272	3,272
12-2134-6412	Technology Supplies/Licenses	0	19	0	0
42-2134-6541	Regular Equipment	941	0	500	0
46-2134-6541	Regular Equipment	1,569	0	0	0
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INDEPENDENCE SCHOOL DISTRICT
8.BUDGET - MIDDLE SCHOOL DIVISION
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
-2134 Nursing Services		422,286	424,969	530,147	634,961

22-2142-6111	Certificated Regular Salaries	60,547	0	0	0
22-2142-6211	Teacher Retirement	9,131	0	0	0
22-2142-6221	Non-Teacher Retirement	419	0	0	0
22-2142-6231	Social Security Retirement	346	0	0	0
22-2142-6232	Medicare	859	0	0	0
22-2142-6241	Health Insurance	9,822	0	0	0
22-2142-6242	District Health Savings Acct	1,200	0	0	0
22-2142-6243	Life Insurance	91	0	0	0
22-2142-6244	Dental Insurance	439	0	0	0
22-2142-6245	Long Term Disability Ins	204	0	0	0
12-2142-6361	Communication	168	0	0	0
		=====	=====	=====	=====
-2142 Psychological Services		83,226	0	0	0

22-2152-6111	Certificated Regular Salaries	265,519	350,262	371,915	393,612
12-2152-6152	Instructional Aide Salaries	41,576	89,650	94,897	51,132
12-2152-6162	Classified Extra Pay	0	156	0	0
22-2152-6211	Teacher Retirement	41,082	56,476	59,718	62,864
12-2152-6221	Non-Teacher Retirement	3,457	7,328	7,699	4,102
22-2152-6221	Non-Teacher Retirement	920	0	0	0
12-2152-6231	Social Security Retirement	2,519	5,340	5,623	3,005
22-2152-6231	Social Security Retirement	831	0	0	0
12-2152-6232	Medicare	589	1,249	1,315	703
22-2152-6232	Medicare	3,566	4,722	5,011	5,317
12-2152-6241	Health Insurance	8,434	16,896	16,582	8,291
22-2152-6241	Health Insurance	29,941	37,735	38,211	38,211
22-2152-6242	District Health Savings Acct	1,400	1,400	1,391	994
12-2152-6243	Life Insurance	53	114	121	65
22-2152-6243	Life Insurance	336	438	472	499
12-2152-6244	Dental Insurance	378	759	745	373
22-2152-6244	Dental Insurance	1,343	1,697	1,716	1,716
12-2152-6245	Long Term Disability Ins	116	211	13	164
22-2152-6245	Long Term Disability Ins	742	890	104	1,259
12-2152-6311	Purchased Instructional Servic	74,249	87,765	0	170,000
12-2152-6313	Pupil Services	0	2,216	0	0
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-2152 Speech Pathology and Audiology Servic		477,051	665,304	605,533	742,307



INDEPENDENCE SCHOOL DISTRICT
8.BUDGET - MIDDLE SCHOOL DIVISION
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
12-2162-6311	Purchased Instructional Servic	0	5,125	0	0
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-2162	Occupational Therapy Services	0	5,125	0	0
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22-2182-6111	Certificated Regular Salaries	22,575	21,021	21,502	24,798
12-2182-6152	Instructional Aide Salaries	0	0	0	27,611
22-2182-6211	Teacher Retirement	3,670	3,366	3,436	3,976
12-2182-6221	Non-Teacher Retirement	0	0	0	2,465
12-2182-6231	Social Security Retirement	0	0	0	1,717
12-2182-6232	Medicare	0	0	0	402
22-2182-6232	Medicare	324	297	278	354
12-2182-6241	Health Insurance	0	0	0	8,291
22-2182-6241	Health Insurance	2,615	2,112	2,100	2,510
12-2182-6242	District Health Savings Acct	0	0	0	0
22-2182-6242	District Health Savings Acct	0	0	0	298
12-2182-6243	Life Insurance	0	0	0	36
22-2182-6243	Life Insurance	28	26	27	32
12-2182-6244	Dental Insurance	0	0	0	370
22-2182-6244	Dental Insurance	117	95	94	112
12-2182-6245	Long Term Disability Ins	0	0	0	88
22-2182-6245	Long Term Disability Ins	63	53	6	80
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-2182	Visually Impaired Services	29,392	26,970	27,443	73,140
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22-2191-6111	Certificated Regular Salaries	0	0	0	0
22-2191-6211	Teacher Retirement	0	0	0	0
22-2191-6232	Medicare	0	0	0	0
12-2191-6311	Purchased Instructional Servic	0	0	0	0
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-2191	Other Student Support Services	0	0	0	0
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22-2212-6121	Certificated Substitute Salari	4,868	4,102	4,000	4,000
22-2212-6131	Certificated Supplemental Pay	22,218	27,701	33,000	16,000
22-2212-6211	Teacher Retirement	3,222	4,078	1,520	925
22-2212-6221	Non-Teacher Retirement	129	145	120	180
22-2212-6231	Social Security Retirement	359	291	275	215
22-2212-6232	Medicare	388	458	720	175
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-2212	Instruction & Curriculum Development	31,184	36,775	39,635	21,495



INDEPENDENCE SCHOOL DISTRICT
8.BUDGET - MIDDLE SCHOOL DIVISION
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
22-2213-6111	Certificated Regular Salaries	146,560	230,995	325,447	315,317
22-2213-6121	Certificated Substitute Salari	262	130	0	0
22-2213-6131	Certificated Supplemental Pay	36,425	23,307	7,000	10,000
22-2213-6211	Teacher Retirement	25,643	34,984	54,070	48,193
22-2213-6221	Non-Teacher Retirement	10	0	0	0
22-2213-6231	Social Security Retirement	1,708	5,425	0	4,902
22-2213-6232	Medicare	2,465	3,437	4,587	4,468
22-2213-6241	Health Insurance	16,868	27,273	42,093	37,796
22-2213-6242	District Health Savings Acct	1,500	1,840	1,491	1,491
22-2213-6243	Life Insurance	186	292	411	400
22-2213-6244	Dental Insurance	756	1,225	1,891	1,699
22-2213-6245	Long Term Disability Ins	411	596	422	1,009
22-2213-6291	Other Employer Benefits	3,371	3,371	4,213	3,371
12-2213-6361	Communication	0	0	0	0
12-2213-6412	Technology Supplies/Licenses	0	560	0	0
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-2213	Instructional Staff Training Services	236,165	333,435	441,625	428,646
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22-2214-6121	Certificated Substitute Salari	6,448	6,967	2,400	2,000
22-2214-6131	Certificated Supplemental Pay	31,206	24,009	21,000	35,000
22-2214-6211	Teacher Retirement	4,742	3,307	3,000	4,600
22-2214-6221	Non-Teacher Retirement	172	317	200	315
22-2214-6231	Social Security Retirement	436	524	300	315
22-2214-6232	Medicare	541	447	300	470
12-2214-6312	Instructional Program Improvem	0	0	0	0
12-2214-6319	Other Professional Services	44,994	24,469	23,542	26,750
12-2214-6343	Travel	35,939	15,735	19,350	23,475
12-2214-6363	Printing and Binding	0	0	0	0
12-2214-6371	Dues and Memberships	0	0	0	0
12-2214-6411	General Supplies	4,992	1,336	28,930	6,848
12-2214-6412	Technology Supplies/Licenses	0	0	0	0
12-2214-6491	Other Supplies and Materials	7,639	3,245	5,700	6,437
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-2214	State Professional Development	137,109	80,356	104,722	106,210
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22-2219-6111	Certificated Regular Salaries	0	199	0	0
22-2219-6121	Certificated Substitute Salari	3,042	7,509	15,415	7,000
22-2219-6211	Teacher Retirement	0	58	0	0
22-2219-6221	Non-Teacher Retirement	82	194	220	90
22-2219-6231	Social Security Retirement	187	450	659	340



INDEPENDENCE SCHOOL DISTRICT
8.BUDGET - MIDDLE SCHOOL DIVISION
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
22-2219-6232	Medicare	43	110	180	105
12-2219-6312	Instructional Program Improvem	0	0	40,000	0
12-2219-6319	Other Professional Services	36,803	58,403	165,611	59,733
22-2219-6319	Other Professional Services	0	0	450	0
12-2219-6343	Travel	47,238	77,411	137,400	65,850
22-2219-6343	Travel	0	0	615	0
12-2219-6371	Dues and Memberships	15,822	16,422	16,422	17,422
12-2219-6411	General Supplies	1,593	0	52,989	3,025
12-2219-6412	Technology Supplies/Licenses	1,830	1,980	2,025	2,130
12-2219-6491	Other Supplies and Materials	0	0	400	0
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-2219	Other Improvement of Instruction Serv	106,640	162,736	432,386	155,695
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22-2222-6111	Certificated Regular Salaries	208,094	233,085	251,350	265,596
22-2222-6121	Certificated Substitute Salari	230	793	368	0
22-2222-6211	Teacher Retirement	35,277	38,774	41,537	42,348
22-2222-6221	Non-Teacher Retirement	0	54	6	0
22-2222-6231	Social Security Retirement	14	50	23	0
22-2222-6232	Medicare	2,917	3,283	3,526	3,757
22-2222-6241	Health Insurance	33,736	33,088	33,596	25,197
22-2222-6242	District Health Savings Acct	1,000	1,000	994	994
22-2222-6243	Life Insurance	270	290	318	336
22-2222-6244	Dental Insurance	1,512	1,488	1,508	1,508
22-2222-6245	Long Term Disability Ins	599	595	70	850
12-2222-6319	Other Professional Services	0	1,050	0	0
16-2222-6319	Other Professional Services	574	603	0	0
12-2222-6337	Technology Repairs & Maintenanc	6,744	7,134	0	0
12-2222-6411	General Supplies	1,825	8,503	2,150	1,400
16-2222-6411	General Supplies	6,260	4,013	0	0
46-2222-6411	General Supplies	0	0	0	0
12-2222-6412	Technology Supplies/Licenses	190	54	225	225
16-2222-6412	Technology Supplies/Licenses	112	0	0	0
12-2222-6441	Library Books	37,360	37,274	31,340	29,100
12-2222-6451	Library Resource Materials	0	157	200	0
12-2222-6491	Other Supplies and Materials	254	325	0	200
46-2222-6541	Regular Equipment	0	3,754	0	0
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-2222	School Library Services	336,968	375,367	367,211	371,511
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22-2411-6112	Certificated Administrator Sal	1,244,158	1,300,598	1,307,778	1,447,701
22-2411-6131	Certificated Supplemental Pay	0	878	900	0



INDEPENDENCE SCHOOL DISTRICT
8.BUDGET - MIDDLE SCHOOL DIVISION
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
22-2411-6141	Certificated Leave Payouts	2,400	4,975	16,393	5,000
12-2411-6151	Classified Regular Salaries	332,349	333,187	365,404	382,770
12-2411-6153	Classified Substitute Salaries	0	0	90	0
12-2411-6162	Classified Extra Pay	10,039	14,037	23,642	17,000
12-2411-6171	Classified Leave Payouts	950	3,550	2,000	2,688
22-2411-6211	Teacher Retirement	196,864	198,677	221,004	228,639
12-2411-6221	Non-Teacher Retirement	28,045	28,009	30,734	31,859
12-2411-6231	Social Security Retirement	20,604	20,650	21,914	23,292
22-2411-6231	Social Security Retirement	0	5,619	2,102	0
12-2411-6232	Medicare	4,819	4,827	5,647	5,970
22-2411-6232	Medicare	17,288	18,310	18,627	20,437
12-2411-6241	Health Insurance	64,080	59,840	57,954	57,954
22-2411-6241	Health Insurance	108,770	107,712	107,251	123,526
12-2411-6242	District Health Savings Acct	2,000	2,000	1,954	1,954
22-2411-6242	District Health Savings Acct	4,000	5,000	4,876	7,798
12-2411-6243	Life Insurance	418	440	466	488
22-2411-6243	Life Insurance	1,567	1,626	1,602	1,831
12-2411-6244	Dental Insurance	3,245	3,385	3,347	3,347
22-2411-6244	Dental Insurance	4,776	5,095	5,561	5,553
12-2411-6245	Long Term Disability Ins	919	808	51	1,230
22-2411-6245	Long Term Disability Ins	3,475	3,342	861	4,632
22-2411-6291	Other Employer Benefits	12,151	12,153	12,153	12,827
12-2411-6319	Other Professional Services	100	389	100	100
12-2411-6332	Repairs and Maintenance	7,058	2,405	1,350	2,250
12-2411-6333	Rentals-Land and Buildings	0	0	0	300
12-2411-6334	Rentals-Equipment	39	10	125	125
12-2411-6361	Communication	11,942	11,940	9,633	9,394
12-2411-6363	Printing and Binding	2,671	3,996	4,100	4,400
12-2411-6371	Dues and Memberships	4,147	4,143	4,200	4,500
12-2411-6411	General Supplies	50,016	47,761	27,739	32,853
16-2411-6411	General Supplies	2,292	320	0	0
12-2411-6412	Technology Supplies/Licenses	3,176	4,487	2,800	2,900
12-2411-6491	Other Supplies and Materials	28,656	51,173	62,282	42,655
16-2411-6491	Other Supplies and Materials	0	62	0	0
42-2411-6541	Regular Equipment	0	6,098	0	0
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-2411	Office of the Principal Services	2,173,014	2,267,502	2,324,640	2,485,973
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22-2491-6111	Certificated Regular Salaries	47,832	43,872	46,212	48,524
22-2491-6141	Certificated Leave Payouts	0	750	0	0
22-2491-6211	Teacher Retirement	7,468	7,000	7,340	7,676
22-2491-6232	Medicare	683	631	652	684



INDEPENDENCE SCHOOL DISTRICT
8.BUDGET - MIDDLE SCHOOL DIVISION
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
22-2491-6241	Health Insurance	3,512	4,224	4,224	4,224
22-2491-6243	Life Insurance	44	56	60	60
22-2491-6244	Dental Insurance	156	191	188	188
22-2491-6245	Long Term Disability Ins	96	112	12	156
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-2491	Other School Administration Support S	59,791	56,836	58,688	61,512
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12-2529-6398	Other Expenses	14	0	0	0
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-2529	Other Fiscal Services	14	0	0	0
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12-2542-6151	Classified Regular Salaries	606,007	601,405	737,438	909,120
12-2542-6162	Classified Extra Pay	54,691	25,810	0	0
12-2542-6171	Classified Leave Payouts	1,639	6,298	0	0
12-2542-6221	Non-Teacher Retirement	53,896	50,167	60,330	72,779
12-2542-6231	Social Security Retirement	40,017	37,576	41,890	54,965
12-2542-6232	Medicare	9,359	8,787	9,797	12,854
12-2542-6241	Health Insurance	118,776	99,244	135,168	152,064
12-2542-6242	District Health Savings Acct	6,000	9,000	5,000	8,000
12-2542-6243	Life Insurance	764	727	891	1,157
12-2542-6244	Dental Insurance	6,147	5,629	7,213	8,549
12-2542-6245	Long Term Disability Ins	1,687	1,337	99	2,908
12-2542-6319	Other Professional Services	1,580	82,537	0	0
12-2542-6332	Repairs and Maintenance	304,094	311,916	0	0
12-2542-6333	Rentals-Land and Buildings	0	0	0	0
12-2542-6334	Rentals-Equipment	50	405	0	0
12-2542-6335	Water and Sewer	133,919	107,701	0	0
12-2542-6336	Trash Removal	24,952	24,384	0	0
12-2542-6411	General Supplies	149,352	303,081	0	0
16-2542-6411	General Supplies	0	0	0	0
12-2542-6481	Electric	761,116	786,954	0	0
12-2542-6482	Natural Gas	255,621	170,191	0	0
42-2542-6521	Buildings	881,400	1,537,016	54,920	0
42-2542-6531	Site Improvements	0	0	0	0
42-2542-6541	Regular Equipment	15,681	22,889	1,000	1,000
42-2542-6543	Technology Hardware	0	0	0	0
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-2542	Care & Upkeep of Buildings Services	3,426,748	4,193,054	1,053,746	1,223,396
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12-2543-6319	Other Professional Services	0	0	0	0



INDEPENDENCE SCHOOL DISTRICT
8.BUDGET - MIDDLE SCHOOL DIVISION
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
12-2543-6332	Repairs and Maintenance	1,626	1,800	0	0
12-2543-6411	General Supplies	12,949	12,835	0	0
42-2543-6531	Site Improvements	0	363,574	0	0
42-2543-6541	Regular Equipment	0	13,008	0	0
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-2543	Care & Upkeep of Grounds Services	14,575	391,217	0	0
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12-2545-6332	Repairs and Maintenance	0	377	0	0
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-2545	Vehicle Servicing and Maintenance Ser	0	377	0	0
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12-2546-6161	Classified Part-Time Salaries	576	4,214	4,340	4,650
12-2546-6221	Non-Teacher Retirement	0	0	0	0
12-2546-6231	Social Security Retirement	36	261	269	288
12-2546-6232	Medicare	8	61	63	67
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-2546	Security Services	620	4,536	4,672	5,005
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12-2552-6349	Other Transportation Services	53,182	56,934	104,800	106,850
16-2552-6349	Other Transportation Services	3,600	4,591	0	0
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-2552	District Operated Nondisabled Student	56,782	61,525	104,800	106,850
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12-2558-6162	Classified Extra Pay	0	0	5,901	0
12-2558-6221	Non-Teacher Retirement	0	0	4,603	0
12-2558-6232	Medicare	0	0	0	0
12-2558-6349	Other Transportation Services	0	0	30,000	0
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-2558	Non-allowable Transportation Expenses	0	0	40,504	0
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15-2562-6151	Classified Regular Salaries	166,111	164,439	172,586	217,181
15-2562-6161	Classified Part-Time Salaries	361,029	391,146	500,943	469,136
15-2562-6162	Classified Extra Pay	9,018	17,117	0	0
15-2562-6171	Classified Leave Payouts	0	0	0	0
15-2562-6221	Non-Teacher Retirement	46,299	49,933	58,194	56,590
15-2562-6231	Social Security Retirement	32,739	35,364	41,165	42,027
15-2562-6232	Medicare	7,657	8,270	9,627	9,828
15-2562-6241	Health Insurance	155,615	169,316	185,856	152,064



INDEPENDENCE SCHOOL DISTRICT
8.BUDGET - MIDDLE SCHOOL DIVISION
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
15-2562-6242	District Health Savings Acct	11,000	14,000	12,000	9,000
15-2562-6243	Life Insurance	607	679	757	734
15-2562-6244	Dental Insurance	7,949	8,748	9,492	8,352
15-2562-6245	Long Term Disability Ins	1,317	1,232	83	1,834
15-2562-6319	Other Professional Services	0	0	0	0
15-2562-6332	Repairs and Maintenance	20,050	19,810	0	0
15-2562-6411	General Supplies	77,514	74,583	0	0
15-2562-6471	Food Supplies (NS ONLY)	820,861	803,087	0	0
45-2562-6541	Regular Equipment	12,625	10,747	0	0
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-2562	Food Preparation & Dispensing Service	1,730,391	1,768,471	990,703	966,746
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15-2569-6151	Classified Regular Salaries	4,554	0	0	0
15-2569-6161	Classified Part-Time Salaries	0	4,261	0	0
15-2569-6162	Classified Extra Pay	21,756	38,521	0	0
15-2569-6221	Non-Teacher Retirement	2,092	2,920	0	0
15-2569-6231	Social Security Retirement	1,590	2,225	0	0
15-2569-6232	Medicare	372	522	0	0
15-2569-6241	Health Insurance	904	0	0	0
15-2569-6243	Life Insurance	6	0	0	0
15-2569-6244	Dental Insurance	41	0	0	0
15-2569-6245	Long Term Disability Ins	12	0	0	0
15-2569-6411	General Supplies	2,400	4,712	0	0
15-2569-6471	Food Supplies (NS ONLY)	19,172	47,496	0	0
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-2569	Other Nutrition Services	52,899	100,657	0	0
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22-2644-6121	Certificated Substitute Salari	0	130	0	0
22-2644-6231	Social Security Retirement	0	8	0	0
22-2644-6232	Medicare	0	2	0	0
12-2644-6319	Other Professional Services	0	0	200	950
16-2644-6319	Other Professional Services	597	0	0	0
12-2644-6343	Travel	0	0	0	200
16-2644-6343	Travel	112	696	0	0
16-2644-6412	Technology Supplies/Licenses	0	280	0	0
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-2644	Professional Development Non-Instruct	709	1,116	200	1,150
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12-3611-6411	General Supplies	0	1,406	0	0
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INDEPENDENCE SCHOOL DISTRICT
8.BUDGET - MIDDLE SCHOOL DIVISION
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
-3611 Welfare Activities Services		0	1,406	0	0

22-3812-6111 Certificated Regular Salaries		0	212,000	352,500	365,000
22-3812-6131 Certificated Supplemental Pay		0	863	0	0
12-3812-6151 Classified Regular Salaries		38,855	28,797	43,373	44,880
12-3812-6161 Classified Part-Time Salaries		9,451	8,523	23,676	22,426
12-3812-6162 Classified Extra Pay		925	8,192	500	500
12-3812-6211 Teacher Retirement		0	547	0	0
22-3812-6211 Teacher Retirement		0	30,882	51,113	52,000
12-3812-6221 Non-Teacher Retirement		3,972	3,070	6,163	5,243
12-3812-6231 Social Security Retirement		2,354	2,068	3,391	3,415
22-3812-6231 Social Security Retirement		0	0	0	0
12-3812-6232 Medicare		550	530	793	799
22-3812-6232 Medicare		0	3,087	5,111	5,000
12-3812-6241 Health Insurance		8,413	8,104	21,815	8,448
12-3812-6242 District Health Savings Acct		0	534	554	0
12-3812-6243 Life Insurance		50	47	90	76
12-3812-6244 Dental Insurance		376	364	980	669
12-3812-6245 Long Term Disability Ins		109	83	12	192
12-3812-6319 Other Professional Services		126	107	500	500
12-3812-6343 Travel		0	0	0	0
12-3812-6352 Liability Insurance		0	0	0	0
12-3812-6363 Printing and Binding		1	0	0	0
12-3812-6411 General Supplies		1,046	335	1,200	1,200
12-3812-6412 Technology Supplies/Licenses		1,224	0	0	1,000
12-3812-6491 Other Supplies and Materials		146	205	300	300
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-3812 Afterschool Programs		67,598	308,338	512,071	511,648

12-3911-6333 Rentals-Land and Buildings		70	70	70	70
16-3911-6398 Other Expenses		407	439	0	0
12-3911-6411 General Supplies		352	0	0	0
16-3911-6411 General Supplies		805	357	0	0
16-3911-6491 Other Supplies and Materials		513	0	0	0
=====		=====	=====	=====	=====
-3911 Other Community Services		2,147	866	70	70

12-3912-6319 Other Professional Services		498	1,605	500	0
12-3912-6411 General Supplies		4,784	13,538	15,642	9,514
12-3912-6412 Technology Supplies/Licenses		0	2,095	17,908	0



INDEPENDENCE SCHOOL DISTRICT
8.BUDGET - MIDDLE SCHOOL DIVISION
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
12-3912-6491	Other Supplies and Materials	7,485	11,744	12,600	9,323
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-3912	Parental Involvement	12,767	28,982	46,650	18,837
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41-4051-6521	Buildings	3,117,974	0	0	0
42-4051-6521	Buildings	690,871	0	0	0
		=====	=====	=====	=====
-4051	Building Acquisition Construction & I	3,808,845	0	0	0
		-----	-----	-----	-----
41-4091-6531	Site Improvements	4,349	0	0	0
		=====	=====	=====	=====
-4091	Other Facilities Acquisition & Constr	4,349	0	0	0
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GRAND TOTAL		31,806,157	30,517,659	28,866,181	29,714,814
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INDEPENDENCE SCHOOL DISTRICT
9.BUDGET - HIGH SCHOOL DIVISION
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
22-1151-6111	Certificated Regular Salaries	10,950,367	11,435,698	13,095,150	13,626,667
22-1151-6121	Certificated Substitute Salari	375,378	319,102	508,144	504,007
22-1151-6131	Certificated Supplemental Pay	21,636	11,899	56,000	0
22-1151-6141	Certificated Leave Payouts	22,470	12,064	0	0
12-1151-6152	Instructional Aide Salaries	60,094	72,450	87,753	91,424
12-1151-6153	Classified Substitute Salaries	0	0	685	0
12-1151-6162	Classified Extra Pay	7,312	10,334	9,540	10,755
12-1151-6211	Teacher Retirement	3,256	3,394	3,008	3,102
22-1151-6211	Teacher Retirement	1,746,657	1,798,292	2,011,443	2,060,326
12-1151-6221	Non-Teacher Retirement	3,795	4,843	5,532	6,387
22-1151-6221	Non-Teacher Retirement	34,622	38,187	45,222	47,308
12-1151-6231	Social Security Retirement	3,786	4,678	5,027	5,333
22-1151-6231	Social Security Retirement	49,147	49,048	45,080	44,890
12-1151-6232	Medicare	885	1,097	1,175	1,247
22-1151-6232	Medicare	158,904	164,537	217,009	217,296
12-1151-6241	Health Insurance	24,612	26,752	25,187	33,792
22-1151-6241	Health Insurance	1,501,627	1,542,826	1,750,689	1,698,846
12-1151-6242	District Health Savings Acct	1,000	2,000	1,000	2,000
22-1151-6242	District Health Savings Acct	102,590	113,590	113,607	113,435
12-1151-6243	Life Insurance	89	101	84	118
22-1151-6243	Life Insurance	13,859	14,597	16,696	17,183
12-1151-6244	Dental Insurance	1,104	1,203	1,133	1,520
22-1151-6244	Dental Insurance	75,373	77,500	88,378	85,808
12-1151-6245	Long Term Disability Ins	195	182	9	291
22-1151-6245	Long Term Disability Ins	30,606	29,778	3,689	43,415
12-1151-6261	Workers' Compensation	18,170	10,373	22,503	24,753
22-1151-6261	Workers' Compensation	143,302	79,391	114,292	125,721
22-1151-6291	Other Employer Benefits	4,711	5,509	3,390	5,600
12-1151-6311	Purchased Instructional Servic	94,994	185,343	243,269	208,020
16-1151-6311	Purchased Instructional Servic	650	0	0	0
22-1151-6311	Purchased Instructional Servic	0	0	0	0
12-1151-6316	Data Processing/Technology Ser	6,247	0	0	0
12-1151-6319	Other Professional Services	846	3,500	2,275	645
12-1151-6332	Repairs and Maintenance	37,724	9,504	15,600	18,450
12-1151-6333	Rentals-Land and Buildings	0	0	0	0
12-1151-6334	Rentals-Equipment	35,061	34,925	35,771	39,451
12-1151-6343	Travel	73	0	500	500
12-1151-6361	Communication	105	0	0	0
12-1151-6363	Printing and Binding	24,823	23,904	34,027	27,192
12-1151-6371	Dues and Memberships	979	1,086	1,460	1,460
12-1151-6398	Other Expenses	26,620	67,374	46,293	46,548
12-1151-6411	General Supplies	222,796	312,379	440,363	353,066
16-1151-6411	General Supplies	445	0	0	0



INDEPENDENCE SCHOOL DISTRICT
9.BUDGET - HIGH SCHOOL DIVISION
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
12-1151-6412	Technology Supplies/Licenses	115,430	116,458	172,797	78,565
16-1151-6412	Technology Supplies/Licenses	239	147	0	0
12-1151-6431	Textbooks	56,560	91,367	70,826	39,326
12-1151-6441	Library Books	592	1,043	1,000	0
12-1151-6491	Other Supplies and Materials	2,980	3,320	2,500	4,500
16-1151-6491	Other Supplies and Materials	0	69	0	0
42-1151-6541	Regular Equipment	5,582	24,205	0	3,000
42-1151-6542	Instructional Equipment	96,771	23,250	53,000	53,000
42-1151-6543	Technology Hardware	4,998	348,613	1,000	500
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-1151	High School Instruction	16,090,062	17,075,912	19,352,106	19,645,447
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22-1191-6121	Certificated Substitute Salari	2,250	4,485	10,000	17,900
22-1191-6131	Certificated Supplemental Pay	252,443	249,262	0	0
22-1191-6211	Teacher Retirement	34,587	35,086	0	0
22-1191-6221	Non-Teacher Retirement	26	80	0	0
22-1191-6231	Social Security Retirement	1,261	726	0	0
22-1191-6232	Medicare	3,693	3,681	0	0
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-1191	Summer School (Regular)	294,260	293,320	10,000	17,900
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12-1193-6111	Certificated Regular Salaries	100	0	0	0
22-1193-6111	Certificated Regular Salaries	1,820,162	1,889,116	2,084,888	2,357,288
22-1193-6121	Certificated Substitute Salari	59,459	93,363	55,000	55,000
22-1193-6131	Certificated Supplemental Pay	200	0	0	0
12-1193-6152	Instructional Aide Salaries	385,787	420,715	531,766	616,900
12-1193-6153	Classified Substitute Salaries	1,182	355	0	0
12-1193-6162	Classified Extra Pay	1,140	1,040	0	0
12-1193-6211	Teacher Retirement	2,648	0	0	0
22-1193-6211	Teacher Retirement	301,649	312,259	332,891	375,030
12-1193-6221	Non-Teacher Retirement	31,157	36,114	45,288	53,055
22-1193-6221	Non-Teacher Retirement	6,808	9,319	13,429	13,095
12-1193-6231	Social Security Retirement	23,575	25,863	32,391	37,876
22-1193-6231	Social Security Retirement	4,957	7,348	8,985	7,496
12-1193-6232	Medicare	5,514	6,049	7,575	8,858
22-1193-6232	Medicare	26,190	27,609	29,749	33,910
12-1193-6241	Health Insurance	94,970	104,778	124,579	149,560
22-1193-6241	Health Insurance	292,260	305,728	319,358	352,954
12-1193-6242	District Health Savings Acct	12,000	13,000	12,784	10,834
22-1193-6242	District Health Savings Acct	19,659	21,000	19,895	21,883
12-1193-6243	Life Insurance	496	586	647	786



INDEPENDENCE SCHOOL DISTRICT
9.BUDGET - HIGH SCHOOL DIVISION
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
22-1193-6243	Life Insurance	2,344	2,474	2,746	3,162
12-1193-6244	Dental Insurance	5,623	6,586	7,094	8,212
22-1193-6244	Dental Insurance	13,773	14,118	14,730	16,618
12-1193-6245	Long Term Disability Ins	1,084	1,065	72	1,969
22-1193-6245	Long Term Disability Ins	5,170	5,049	608	7,991
12-1193-6319	Other Professional Services	250	691	400	400
12-1193-6332	Repairs and Maintenance	300	100	200	200
12-1193-6334	Rentals-Equipment	3,358	3,358	4,000	4,500
12-1193-6363	Printing and Binding	2,159	2,377	4,000	3,000
12-1193-6398	Other Expenses	0	0	0	0
12-1193-6411	General Supplies	8,977	15,458	64,356	19,780
12-1193-6412	Technology Supplies/Licenses	3,871	3,621	4,000	4,300
12-1193-6431	Textbooks	4,561	4,503	1,640	2,500
12-1193-6491	Other Supplies and Materials	4,019	4,041	5,500	5,500
42-1193-6543	Technology Hardware	0	73,555	0	0
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-1193	Alternative Programs	3,145,402	3,411,238	3,728,571	4,172,657
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22-1195-6111	Certificated Regular Salaries	68,997	70,993	75,896	0
22-1195-6131	Certificated Supplemental Pay	3,713	0	0	0
22-1195-6211	Teacher Retirement	11,282	11,567	12,278	0
22-1195-6221	Non-Teacher Retirement	0	0	0	0
22-1195-6231	Social Security Retirement	230	0	0	0
22-1195-6232	Medicare	1,040	1,010	1,077	0
22-1195-6241	Health Insurance	8,434	8,448	8,399	0
22-1195-6243	Life Insurance	87	91	96	0
22-1195-6244	Dental Insurance	378	380	377	0
22-1195-6245	Long Term Disability Ins	193	185	21	0
12-1195-6337	Technology Repairs & Maintenan	15,284	7,728	0	0
12-1195-6412	Technology Supplies/Licenses	56,851	44,440	66,500	2,000
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-1195	Virtual Instruction	166,489	144,842	164,644	2,000
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22-1221-6111	Certificated Regular Salaries	1,711,274	1,817,327	1,985,072	2,159,435
22-1221-6121	Certificated Substitute Salari	20,415	18,217	0	0
22-1221-6131	Certificated Supplemental Pay	16,421	23,887	0	0
12-1221-6152	Instructional Aide Salaries	457,625	536,278	679,610	686,050
12-1221-6153	Classified Substitute Salaries	3,347	465	0	0
12-1221-6162	Classified Extra Pay	7,312	7,977	0	0
12-1221-6211	Teacher Retirement	259	0	500	6,519
22-1221-6211	Teacher Retirement	290,185	302,305	320,694	342,698



INDEPENDENCE SCHOOL DISTRICT
9.BUDGET - HIGH SCHOOL DIVISION

Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
12-1221-6221	Non-Teacher Retirement	41,863	48,964	60,836	56,027
22-1221-6221	Non-Teacher Retirement	1,614	3,011	3,643	0
12-1221-6231	Social Security Retirement	27,595	31,808	40,963	41,938
22-1221-6231	Social Security Retirement	1,489	3,051	2,849	6
12-1221-6232	Medicare	6,480	7,439	9,573	9,942
22-1221-6232	Medicare	24,677	26,194	27,894	30,458
12-1221-6241	Health Insurance	146,306	168,128	186,641	182,399
22-1221-6241	Health Insurance	276,252	275,672	277,167	285,566
12-1221-6242	District Health Savings Acct	9,000	10,835	9,334	9,814
22-1221-6242	District Health Savings Acct	20,000	20,000	17,895	20,381
12-1221-6243	Life Insurance	569	696	831	873
22-1221-6243	Life Insurance	2,183	2,312	2,439	2,733
12-1221-6244	Dental Insurance	7,199	8,315	9,507	8,943
22-1221-6244	Dental Insurance	12,388	12,390	12,833	12,833
12-1221-6245	Long Term Disability Ins	1,247	1,256	92	2,189
22-1221-6245	Long Term Disability Ins	4,822	4,714	539	6,903
22-1221-6291	Other Employer Benefits	362	356	0	0
12-1221-6319	Other Professional Services	125	125	0	0
12-1221-6412	Technology Supplies/Licenses	615	695	15,000	0
42-1221-6543	Technology Hardware	3,995	0	0	0
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-1221	Special Education Instruction	3,095,619	3,332,417	3,663,912	3,865,707
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12-1251-6152	Instructional Aide Salaries	0	0	0	14,300
12-1251-6221	Non-Teacher Retirement	0	0	0	0
12-1251-6231	Social Security Retirement	0	0	0	0
12-1251-6232	Medicare	0	0	0	207
12-1251-6319	Other Professional Services	845	0	0	0
12-1251-6363	Printing and Binding	0	0	0	0
12-1251-6371	Dues and Memberships	0	0	0	704
12-1251-6398	Other Expenses	0	2,503	0	0
12-1251-6411	General Supplies	28,142	23,692	28,680	22,110
12-1251-6412	Technology Supplies/Licenses	35,367	39,192	18,910	21,710
12-1251-6441	Library Books	873	241	4,500	4,700
42-1251-6543	Technology Hardware	2,099	0	6,283	2,503
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-1251	Supplemental Instruction	67,326	65,628	58,373	66,234
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22-1254-6131	Certificated Supplemental Pay	23,246	0	0	0
22-1254-6211	Teacher Retirement	984	0	0	0
22-1254-6221	Non-Teacher Retirement	971	0	0	0



INDEPENDENCE SCHOOL DISTRICT
9.BUDGET - HIGH SCHOOL DIVISION
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
22-1254-6231	Social Security Retirement	1,054	0	0	0
22-1254-6232	Medicare	335	0	0	0
12-1254-6411	General Supplies	2,213	0	0	0
12-1254-6412	Technology Supplies/Licenses	8,420	0	0	0
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-1254	Institutions for Neglected Students	37,223	0	0	0
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22-1271-6111	Certificated Regular Salaries	136,749	141,114	154,659	190,533
22-1271-6121	Certificated Substitute Salari	2,752	2,617	0	0
22-1271-6211	Teacher Retirement	23,370	24,091	25,958	31,239
22-1271-6221	Non-Teacher Retirement	163	146	0	0
22-1271-6231	Social Security Retirement	168	162	0	0
22-1271-6232	Medicare	2,027	2,088	2,241	2,473
22-1271-6241	Health Insurance	24,612	25,344	25,197	25,604
22-1271-6242	District Health Savings Acct	1,000	1,000	994	1,042
22-1271-6243	Life Insurance	170	181	196	243
22-1271-6244	Dental Insurance	1,105	1,140	1,131	1,150
22-1271-6245	Long Term Disability Ins	373	368	43	614
22-1271-6291	Other Employer Benefits	0	0	0	0
12-1271-6343	Travel	0	0	0	0
12-1271-6411	General Supplies	0	342	4,000	4,000
12-1271-6412	Technology Supplies/Licenses	0	0	2,000	2,000
12-1271-6441	Library Books	0	725	0	0
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-1271	Bilingual Instruction	192,489	199,318	216,419	258,898
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22-1321-6121	Certificated Substitute Salari	1,093	1,040	2,015	1,820
22-1321-6211	Teacher Retirement	0	0	0	0
22-1321-6221	Non-Teacher Retirement	0	6	0	0
22-1321-6231	Social Security Retirement	67	64	0	0
22-1321-6232	Medicare	16	16	155	0
12-1321-6311	Purchased Instructional Servic	0	2,625	4,157	0
12-1321-6319	Other Professional Services	3,384	0	0	6,114
12-1321-6398	Other Expenses	1,446	0	0	0
12-1321-6411	General Supplies	1,836	210	995	7,089
12-1321-6412	Technology Supplies/Licenses	3,009	10,888	30,499	24,865
42-1321-6542	Instructional Equipment	0	0	0	0
42-1321-6543	Technology Hardware	28,125	2,398	0	0
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-1321	CE-Business Education	38,976	17,247	37,821	39,888



INDEPENDENCE SCHOOL DISTRICT
9.BUDGET - HIGH SCHOOL DIVISION
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
22-1331-6121	Certificated Substitute Salari	1,899	1,040	1,347	1,430
22-1331-6211	Teacher Retirement	0	0	0	0
22-1331-6221	Non-Teacher Retirement	92	0	0	0
22-1331-6231	Social Security Retirement	118	64	24	0
22-1331-6232	Medicare	27	16	92	0
12-1331-6311	Purchased Instructional Servic	0	225	2,048	0
12-1331-6319	Other Professional Services	200	354	925	17,044
12-1331-6332	Repairs and Maintenance	0	0	831	0
12-1331-6343	Travel	0	199	1,950	0
12-1331-6363	Printing and Binding	0	0	100	0
12-1331-6371	Dues and Memberships	940	2,176	2,566	0
22-1331-6371	Dues and Memberships	0	0	0	0
12-1331-6398	Other Expenses	9,902	25,614	24,293	0
12-1331-6411	General Supplies	102,811	134,939	152,195	107,962
12-1331-6412	Technology Supplies/Licenses	2,294	4,715	2,826	0
42-1331-6541	Regular Equipment	0	2,998	0	0
42-1331-6542	Instructional Equipment	5,125	23,593	0	0
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-1331 CE-Family & Consumer Sciences Educati		123,408	195,933	189,197	126,436
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22-1341-6121	Certificated Substitute Salari	2,658	2,712	3,510	3,900
22-1341-6211	Teacher Retirement	0	0	0	0
22-1341-6221	Non-Teacher Retirement	45	12	0	0
22-1341-6231	Social Security Retirement	163	168	0	0
22-1341-6232	Medicare	38	40	270	0
12-1341-6311	Purchased Instructional Servic	0	0	0	0
12-1341-6319	Other Professional Services	0	0	90	6,051
12-1341-6371	Dues and Memberships	340	2,523	2,503	2,200
12-1341-6398	Other Expenses	1,892	13,165	8,610	0
12-1341-6411	General Supplies	14,753	27,559	16,588	21,116
12-1341-6412	Technology Supplies/Licenses	2,845	2,319	3,179	0
12-1341-6431	Textbooks	0	0	0	0
12-1341-6491	Other Supplies and Materials	158	0	0	0
42-1341-6542	Instructional Equipment	0	0	0	0
42-1341-6543	Technology Hardware	4,398	0	0	0
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-1341 CE-Health Sciences Education		27,290	48,498	34,750	33,267
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22-1351-6121	Certificated Substitute Salari	2,799	2,665	5,850	6,370
22-1351-6211	Teacher Retirement	0	0	0	0



INDEPENDENCE SCHOOL DISTRICT
9.BUDGET - HIGH SCHOOL DIVISION
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
22-1351-6221	Non-Teacher Retirement	30	0	0	0
22-1351-6231	Social Security Retirement	174	165	0	0
22-1351-6232	Medicare	40	39	450	0
12-1351-6319	Other Professional Services	0	0	535	29,521
12-1351-6343	Travel	129	0	836	0
12-1351-6371	Dues and Memberships	420	135	245	0
12-1351-6398	Other Expenses	31,680	18,626	27,765	0
12-1351-6411	General Supplies	933	0	869	2,600
12-1351-6412	Technology Supplies/Licenses	0	3,695	0	0
42-1351-6542	Instructional Equipment	0	21,275	0	0
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-1351	CE-Marketing & Cooperative Education	36,205	46,600	36,550	38,491
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22-1361-6121	Certificated Substitute Salari	460	715	910	520
22-1361-6211	Teacher Retirement	0	0	0	0
22-1361-6231	Social Security Retirement	29	44	0	0
22-1361-6232	Medicare	7	11	70	0
12-1361-6319	Other Professional Services	0	0	6,290	15,275
12-1361-6334	Rentals-Equipment	60	0	0	0
12-1361-6343	Travel	0	911	1,047	0
12-1361-6362	Advertising	0	48	65	0
12-1361-6371	Dues and Memberships	0	30	165	0
12-1361-6398	Other Expenses	21,901	11,627	60	0
12-1361-6411	General Supplies	18,937	50,882	25,189	41,326
12-1361-6412	Technology Supplies/Licenses	3,000	3,000	3,543	0
42-1361-6541	Regular Equipment	0	1,799	0	0
42-1361-6542	Instructional Equipment	83,021	114,717	162,504	152,000
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-1361	CE-Skilled Technical Sciences Educati	127,415	183,784	199,843	209,121
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22-1371-6121	Certificated Substitute Salari	1,642	520	1,560	1,430
22-1371-6211	Teacher Retirement	0	0	0	0
22-1371-6221	Non-Teacher Retirement	13	0	0	0
22-1371-6231	Social Security Retirement	101	32	0	0
22-1371-6232	Medicare	24	8	120	0
12-1371-6319	Other Professional Services	0	0	790	3,058
12-1371-6337	Technology Repairs & Maintenan	680	0	0	0
12-1371-6343	Travel	0	470	1,479	0
12-1371-6363	Printing and Binding	68	0	0	0
12-1371-6371	Dues and Memberships	17,340	1,350	17,900	17,900
12-1371-6391	Other Purchased Services	0	0	0	0



INDEPENDENCE SCHOOL DISTRICT
9.BUDGET - HIGH SCHOOL DIVISION
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
12-1371-6398	Other Expenses	525	2,365	0	0
12-1371-6411	General Supplies	11,401	12,775	56,752	62,034
12-1371-6412	Technology Supplies/Licenses	6,273	20,791	6,383	3,539
42-1371-6542	Instructional Equipment	0	2,499	18,001	18,000
42-1371-6543	Technology Hardware	25,920	12,770	0	0
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-1371 CE-Technology & Engineering Education		63,987	53,580	102,985	105,961
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12-1391-6311	Purchased Instructional Servic	0	712	3,375	0
12-1391-6319	Other Professional Services	0	0	0	2,250
12-1391-6363	Printing and Binding	0	0	0	0
12-1391-6398	Other Expenses	0	0	0	0
12-1391-6411	General Supplies	1,884	1,038	0	5,285
12-1391-6412	Technology Supplies/Licenses	25,910	24,053	0	0
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-1391 CE-Other Career Education		27,794	25,803	3,375	7,535
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22-1411-6121	Certificated Substitute Salari	671	1,690	0	0
16-1411-6131	Certificated Supplemental Pay	1,701	0	0	0
22-1411-6131	Certificated Supplemental Pay	338,421	302,500	362,906	381,371
16-1411-6162	Classified Extra Pay	4,076	444	0	0
16-1411-6211	Teacher Retirement	413	71	0	0
22-1411-6211	Teacher Retirement	50,392	44,931	51,171	56,929
16-1411-6221	Non-Teacher Retirement	0	0	0	0
22-1411-6221	Non-Teacher Retirement	1,124	894	0	882
16-1411-6231	Social Security Retirement	248	0	0	0
22-1411-6231	Social Security Retirement	1,755	1,530	870	1,610
16-1411-6232	Medicare	84	6	0	0
22-1411-6232	Medicare	4,755	4,252	9,262	5,313
16-1411-6311	Purchased Instructional Servic	1,234	10,802	0	0
16-1411-6319	Other Professional Services	14,654	23,051	0	0
16-1411-6332	Repairs and Maintenance	0	0	0	0
16-1411-6333	Rentals-Land and Buildings	12,473	6,454	0	0
12-1411-6334	Rentals-Equipment	0	0	0	0
16-1411-6334	Rentals-Equipment	1,337	1,515	0	0
16-1411-6343	Travel	150	215	0	0
16-1411-6361	Communication	922	393	0	0
12-1411-6363	Printing and Binding	39	0	0	0
16-1411-6363	Printing and Binding	23,658	20,088	0	0
12-1411-6371	Dues and Memberships	0	103	0	0
16-1411-6371	Dues and Memberships	1,398	2,214	0	0



INDEPENDENCE SCHOOL DISTRICT
9.BUDGET - HIGH SCHOOL DIVISION
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
16-1411-6391	Other Purchased Services	0	550	0	0
12-1411-6398	Other Expenses	47,283	25,587	55,116	60,516
16-1411-6398	Other Expenses	46,214	62,032	0	0
12-1411-6411	General Supplies	19,245	40,718	35,050	38,650
16-1411-6411	General Supplies	161,843	160,515	0	0
12-1411-6412	Technology Supplies/Licenses	834	3,541	50	4,550
16-1411-6412	Technology Supplies/Licenses	654	1,372	0	0
12-1411-6491	Other Supplies and Materials	5,114	8,169	500	3,800
16-1411-6491	Other Supplies and Materials	25,240	45,905	0	0
42-1411-6542	Instructional Equipment	0	5,298	0	0
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-1411	Student Activities (Curricular)	765,932	774,840	514,925	553,621
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22-1421-6121	Certificated Substitute Salari	19,906	27,557	21,000	24,000
22-1421-6131	Certificated Supplemental Pay	1,019,313	1,064,532	1,076,949	1,067,324
12-1421-6162	Classified Extra Pay	45,442	47,536	48,100	53,500
16-1421-6162	Classified Extra Pay	15,040	10,781	0	0
12-1421-6211	Teacher Retirement	1,998	2,485	790	875
16-1421-6211	Teacher Retirement	140	345	0	0
22-1421-6211	Teacher Retirement	110,825	110,327	111,614	112,440
12-1421-6221	Non-Teacher Retirement	710	927	750	700
16-1421-6221	Non-Teacher Retirement	290	218	0	0
22-1421-6221	Non-Teacher Retirement	13,739	14,935	15,598	15,558
12-1421-6231	Social Security Retirement	1,465	1,395	1,050	1,050
16-1421-6231	Social Security Retirement	471	304	0	0
22-1421-6231	Social Security Retirement	19,584	23,018	18,461	17,831
12-1421-6232	Medicare	514	539	325	325
16-1421-6232	Medicare	122	101	0	0
22-1421-6232	Medicare	14,870	15,651	13,902	13,900
22-1421-6241	Health Insurance	0	0	0	0
22-1421-6242	District Health Savings Acct	0	0	0	0
22-1421-6243	Life Insurance	0	0	0	0
22-1421-6244	Dental Insurance	0	0	0	0
22-1421-6245	Long Term Disability Ins	0	0	0	0
12-1421-6319	Other Professional Services	175,702	176,195	190,699	218,586
16-1421-6319	Other Professional Services	48,409	50,484	0	0
12-1421-6332	Repairs and Maintenance	16,417	12,288	14,100	17,400
16-1421-6333	Rentals-Land and Buildings	2,058	1,300	0	0
12-1421-6337	Technology Repairs & Maintenan	0	290	300	300
12-1421-6343	Travel	0	528	630	2,000
16-1421-6343	Travel	0	6,050	0	0
12-1421-6352	Liability Insurance	3,058	0	0	0



INDEPENDENCE SCHOOL DISTRICT
9.BUDGET - HIGH SCHOOL DIVISION
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
12-1421-6363	Printing and Binding	1,971	2,174	400	715
16-1421-6363	Printing and Binding	820	411	0	0
12-1421-6371	Dues and Memberships	11,415	2,439	3,600	4,050
16-1421-6371	Dues and Memberships	1,023	2,262	0	0
12-1421-6398	Other Expenses	56,586	47,216	52,083	52,580
16-1421-6398	Other Expenses	65,023	75,021	0	0
12-1421-6411	General Supplies	213,527	158,505	268,135	200,635
16-1421-6411	General Supplies	215,935	218,740	0	0
12-1421-6412	Technology Supplies/Licenses	34,341	9,631	10,870	10,390
16-1421-6412	Technology Supplies/Licenses	69	1,973	0	0
12-1421-6491	Other Supplies and Materials	1,859	1,787	2,650	2,600
16-1421-6491	Other Supplies and Materials	20,150	19,112	0	0
42-1421-6541	Regular Equipment	6,048	600	600	300
46-1421-6541	Regular Equipment	8,920	0	0	0
42-1421-6542	Instructional Equipment	3,856	32,712	15,000	15,000
42-1421-6543	Technology Hardware	0	4,857	1,500	1,500
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-1421	Student Activities (Athletics)	2,151,616	2,145,226	1,869,106	1,833,559
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22-1911-6311	Purchased Instructional Servic	110,390	116,414	0	0
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-1911	Tuition to Other Districts Within the	110,390	116,414	0	0
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22-1921-6311	Purchased Instructional Servic	382,400	440,050	478,020	478,020
12-1921-6371	Dues and Memberships	0	0	0	0
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-1921	Area Career Center Fees	382,400	440,050	478,020	478,020
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22-1933-6311	Purchased Instructional Servic	535,123	653,931	185,000	210,000
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-1933	Tuition for Sped Services in Private	535,123	653,931	185,000	210,000
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12-2111-6151	Classified Regular Salaries	15,101	15,597	0	0
12-2111-6221	Non-Teacher Retirement	1,214	1,248	0	0
12-2111-6231	Social Security Retirement	896	943	0	0
12-2111-6232	Medicare	210	221	0	0
12-2111-6241	Health Insurance	2,526	2,534	0	0
12-2111-6242	District Health Savings Acct	300	300	0	0
12-2111-6243	Life Insurance	19	20	0	0



INDEPENDENCE SCHOOL DISTRICT
9.BUDGET - HIGH SCHOOL DIVISION
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
12-2111-6244	Dental Insurance	113	114	0	0
12-2111-6245	Long Term Disability Ins	42	41	0	0
12-2111-6361	Communication	126	126	0	0
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-2111	Direction-Attendance and Social Work	20,547	21,144	0	0
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12-2112-6151	Classified Regular Salaries	113,217	108,505	131,348	133,972
12-2112-6153	Classified Substitute Salaries	0	0	0	0
12-2112-6162	Classified Extra Pay	11,375	1,882	0	0
12-2112-6171	Classified Leave Payouts	311	0	0	0
12-2112-6211	Teacher Retirement	1,506	0	0	0
12-2112-6221	Non-Teacher Retirement	10,242	8,832	10,810	10,428
12-2112-6231	Social Security Retirement	7,209	6,824	8,020	8,324
12-2112-6232	Medicare	1,813	1,595	3,075	1,947
12-2112-6241	Health Insurance	29,771	16,071	24,753	16,502
12-2112-6242	District Health Savings Acct	6,000	2,000	1,954	1,954
12-2112-6243	Life Insurance	139	126	168	171
12-2112-6244	Dental Insurance	1,332	1,214	1,484	1,484
12-2112-6245	Long Term Disability Ins	302	224	18	429
12-2112-6491	Other Supplies and Materials	114	209	500	500
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-2112	Attendance Services	183,331	147,482	182,130	175,711
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12-2113-6151	Classified Regular Salaries	374,111	365,061	507,828	457,432
12-2113-6162	Classified Extra Pay	756	513	11,000	0
12-2113-6221	Non-Teacher Retirement	29,696	28,862	67,094	35,898
12-2113-6231	Social Security Retirement	22,845	22,243	24,705	27,864
12-2113-6232	Medicare	5,342	5,201	5,778	6,517
12-2113-6241	Health Insurance	55,689	53,082	56,741	71,437
12-2113-6242	District Health Savings Acct	3,700	3,700	3,980	2,985
12-2113-6243	Life Insurance	488	453	518	578
12-2113-6244	Dental Insurance	2,681	2,387	2,552	3,212
12-2113-6245	Long Term Disability Ins	1,076	923	115	1,460
12-2113-6319	Other Professional Services	0	0	0	0
12-2113-6343	Travel	2,100	0	0	0
12-2113-6361	Communication	2,569	2,219	2,404	2,823
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-2113	Social Work Services	501,053	484,644	682,715	610,206
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22-2122-6111	Certificated Regular Salaries	861,685	916,926	982,029	1,037,494



INDEPENDENCE SCHOOL DISTRICT
9.BUDGET - HIGH SCHOOL DIVISION
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
22-2122-6131	Certificated Supplemental Pay	29,107	35,776	57,250	5,000
12-2122-6151	Classified Regular Salaries	61,353	32,962	34,963	36,620
12-2122-6162	Classified Extra Pay	542	929	0	0
22-2122-6211	Teacher Retirement	141,989	150,020	160,416	167,050
12-2122-6221	Non-Teacher Retirement	4,903	2,945	2,990	3,104
22-2122-6221	Non-Teacher Retirement	0	0	0	0
12-2122-6231	Social Security Retirement	3,650	1,968	2,008	2,118
22-2122-6231	Social Security Retirement	1,460	1,883	2,559	0
12-2122-6232	Medicare	853	460	470	495
22-2122-6232	Medicare	12,415	13,224	14,276	14,485
12-2122-6241	Health Insurance	8,765	8,448	8,251	8,251
22-2122-6241	Health Insurance	109,628	110,528	125,753	125,753
12-2122-6242	District Health Savings Acct	1,000	1,000	977	977
22-2122-6242	District Health Savings Acct	11,000	10,000	9,942	9,942
12-2122-6243	Life Insurance	76	43	44	47
22-2122-6243	Life Insurance	1,095	1,195	1,241	1,312
12-2122-6244	Dental Insurance	737	380	371	371
22-2122-6244	Dental Insurance	4,914	4,968	6,029	6,029
12-2122-6245	Long Term Disability Ins	168	78	5	117
22-2122-6245	Long Term Disability Ins	2,422	2,406	275	3,317
12-2122-6311	Purchased Instructional Servic	5,000	0	0	10,000
12-2122-6319	Other Professional Services	28,125	19,750	27,700	17,780
12-2122-6361	Communication	0	455	418	418
12-2122-6363	Printing and Binding	1,047	2,005	700	300
12-2122-6398	Other Expenses	4,650	4,865	7,150	7,150
12-2122-6411	General Supplies	2,793	3,082	6,075	4,005
12-2122-6412	Technology Supplies/Licenses	13	35	200	200
12-2122-6491	Other Supplies and Materials	4,447	7,473	5,100	5,200
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-2122	Guidance Counseling Services	1,303,837	1,333,804	1,457,192	1,467,535
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12-2134-6151	Classified Regular Salaries	233,103	266,329	316,267	385,750
12-2134-6153	Classified Substitute Salaries	6,993	5,648	0	0
12-2134-6162	Classified Extra Pay	1,699	5,202	0	0
12-2134-6221	Non-Teacher Retirement	19,103	21,333	24,759	30,102
12-2134-6231	Social Security Retirement	14,287	16,365	18,768	23,384
12-2134-6232	Medicare	3,341	3,828	4,389	5,469
12-2134-6241	Health Insurance	41,480	37,312	42,020	50,419
12-2134-6242	District Health Savings Acct	3,000	4,000	2,985	4,973
12-2134-6243	Life Insurance	292	348	402	489
12-2134-6244	Dental Insurance	2,238	2,404	2,643	2,643
12-2134-6245	Long Term Disability Ins	647	650	44	1,235



INDEPENDENCE SCHOOL DISTRICT
9.BUDGET - HIGH SCHOOL DIVISION
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
12-2134-6411	General Supplies	3,456	3,313	3,672	3,672
12-2134-6412	Technology Supplies/Licenses	0	19	0	0
42-2134-6541	Regular Equipment	1,078	0	0	0
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-2134	Nursing Services	330,717	366,751	415,949	508,136
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22-2142-6111	Certificated Regular Salaries	43,143	0	0	0
22-2142-6211	Teacher Retirement	7,046	0	0	0
22-2142-6232	Medicare	588	0	0	0
22-2142-6241	Health Insurance	5,894	0	0	0
22-2142-6242	District Health Savings Acct	700	0	0	0
22-2142-6243	Life Insurance	62	0	0	0
22-2142-6244	Dental Insurance	263	0	0	0
22-2142-6245	Long Term Disability Ins	137	0	0	0
12-2142-6361	Communication	294	0	0	0
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-2142	Psychological Services	58,127	0	0	0
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22-2152-6111	Certificated Regular Salaries	205,301	232,418	250,119	266,251
12-2152-6152	Instructional Aide Salaries	44,582	0	0	34,088
12-2152-6162	Classified Extra Pay	9	0	0	0
22-2152-6211	Teacher Retirement	24,913	23,129	24,474	25,734
12-2152-6221	Non-Teacher Retirement	3,662	0	0	2,934
22-2152-6221	Non-Teacher Retirement	4,168	7,135	7,749	8,260
12-2152-6231	Social Security Retirement	2,681	0	0	2,120
22-2152-6231	Social Security Retirement	3,229	5,396	5,891	6,405
12-2152-6232	Medicare	627	0	0	496
22-2152-6232	Medicare	2,745	3,056	3,299	3,545
12-2152-6241	Health Insurance	8,434	0	0	8,291
22-2152-6241	Health Insurance	26,146	29,885	30,242	30,242
12-2152-6242	District Health Savings Acct	0	0	0	0
22-2152-6242	District Health Savings Acct	1,850	1,600	1,591	994
12-2152-6243	Life Insurance	56	0	0	43
22-2152-6243	Life Insurance	266	292	315	337
12-2152-6244	Dental Insurance	378	0	0	373
22-2152-6244	Dental Insurance	1,173	1,344	1,359	1,359
12-2152-6245	Long Term Disability Ins	125	0	0	109
22-2152-6245	Long Term Disability Ins	585	598	69	851
12-2152-6311	Purchased Instructional Servic	45,210	5,023	5,100	2,500
12-2152-6313	Pupil Services	0	0	0	0
12-2152-6334	Rentals-Equipment	0	909	0	0



INDEPENDENCE SCHOOL DISTRICT
9.BUDGET - HIGH SCHOOL DIVISION
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
-2152 Speech Pathology and Audiology Servic		376,140	310,785	330,208	394,932
12-2162-6311 Purchased Instructional Servic		1,190	2,038	1,400	1,000
12-2162-6313 Pupil Services		0	0	0	0
-2162 Occupational Therapy Services		1,190	2,038	1,400	1,000
22-2182-6111 Certificated Regular Salaries		39,281	42,043	43,124	29,087
22-2182-6211 Teacher Retirement		6,335	6,732	6,891	4,664
22-2182-6232 Medicare		567	595	558	414
22-2182-6241 Health Insurance		4,217	4,224	4,212	2,945
22-2182-6242 District Health Savings Acct		0	0	0	349
22-2182-6243 Life Insurance		50	51	54	37
22-2182-6244 Dental Insurance		189	190	189	132
22-2182-6245 Long Term Disability Ins		110	105	12	93
12-2182-6411 General Supplies		38	0	0	0
-2182 Visually Impaired Services		50,787	53,940	55,040	37,721
22-2191-6111 Certificated Regular Salaries		0	0	0	0
22-2191-6211 Teacher Retirement		0	0	0	0
22-2191-6232 Medicare		0	0	0	0
12-2191-6311 Purchased Instructional Servic		0	0	0	0
-2191 Other Student Support Services		0	0	0	0
22-2212-6121 Certificated Substitute Salari		5,537	8,872	5,200	6,500
22-2212-6131 Certificated Supplemental Pay		63,660	52,194	8,000	0
12-2212-6162 Classified Extra Pay		0	162	0	0
22-2212-6211 Teacher Retirement		10,462	8,612	0	0
12-2212-6221 Non-Teacher Retirement		0	11	0	0
22-2212-6221 Non-Teacher Retirement		112	111	0	0
12-2212-6231 Social Security Retirement		0	10	0	0
22-2212-6231 Social Security Retirement		337	550	0	0
12-2212-6232 Medicare		0	2	0	0
22-2212-6232 Medicare		965	853	7,000	0
12-2212-6363 Printing and Binding		41	0	0	0
12-2212-6398 Other Expenses		522	0	0	0



INDEPENDENCE SCHOOL DISTRICT
9.BUDGET - HIGH SCHOOL DIVISION
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
12-2212-6411	General Supplies	5,797	8,223	10,950	15,950
12-2212-6491	Other Supplies and Materials	4,314	0	0	0
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-2212	Instruction & Curriculum Development	91,747	79,600	31,150	22,450
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22-2213-6111	Certificated Regular Salaries	265,886	254,322	280,025	254,522
22-2213-6121	Certificated Substitute Salari	9,990	3,308	0	0
22-2213-6131	Certificated Supplemental Pay	40,895	31,870	39,000	0
12-2213-6162	Classified Extra Pay	872	0	0	0
22-2213-6211	Teacher Retirement	43,587	41,769	50,715	40,727
12-2213-6221	Non-Teacher Retirement	73	0	0	0
22-2213-6221	Non-Teacher Retirement	418	69	0	0
12-2213-6231	Social Security Retirement	53	0	0	0
22-2213-6231	Social Security Retirement	2,998	2,026	0	0
12-2213-6232	Medicare	12	0	0	0
22-2213-6232	Medicare	4,415	3,910	4,374	3,414
22-2213-6241	Health Insurance	31,110	30,455	33,596	29,397
22-2213-6242	District Health Savings Acct	1,500	2,160	1,491	2,485
22-2213-6243	Life Insurance	332	327	354	322
22-2213-6244	Dental Insurance	1,395	1,369	1,509	1,321
22-2213-6245	Long Term Disability Ins	735	671	78	814
22-2213-6291	Other Employer Benefits	3,371	3,371	4,213	3,371
12-2213-6319	Other Professional Services	0	40	3,691	2,500
16-2213-6319	Other Professional Services	90	0	0	0
12-2213-6343	Travel	0	538	0	0
16-2213-6343	Travel	124	0	0	0
12-2213-6361	Communication	0	0	0	0
12-2213-6491	Other Supplies and Materials	92	0	0	0
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-2213	Instructional Staff Training Services	407,948	376,205	419,046	338,873
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22-2214-6121	Certificated Substitute Salari	13,302	11,081	5,598	6,450
22-2214-6131	Certificated Supplemental Pay	28,592	24,615	25,000	29,000
22-2214-6211	Teacher Retirement	4,187	3,346	3,300	3,500
22-2214-6221	Non-Teacher Retirement	185	272	150	100
22-2214-6231	Social Security Retirement	875	847	175	225
22-2214-6232	Medicare	603	515	370	525
12-2214-6319	Other Professional Services	33,696	39,629	39,560	46,128
12-2214-6333	Rentals-Land and Buildings	0	0	0	0
12-2214-6343	Travel	16,852	9,391	39,192	37,532
12-2214-6363	Printing and Binding	0	380	0	0



INDEPENDENCE SCHOOL DISTRICT
9.BUDGET - HIGH SCHOOL DIVISION
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
12-2214-6371	Dues and Memberships	0	0	0	0
12-2214-6411	General Supplies	3,154	3,032	9,652	6,504
12-2214-6412	Technology Supplies/Licenses	0	0	0	100
12-2214-6491	Other Supplies and Materials	6,757	5,765	5,305	5,305
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-2214	State Professional Development	108,203	98,873	128,302	135,369
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22-2219-6121	Certificated Substitute Salari	3,036	4,518	6,550	6,780
22-2219-6131	Certificated Supplemental Pay	5,175	7,475	4,000	3,000
22-2219-6211	Teacher Retirement	844	1,136	0	0
22-2219-6221	Non-Teacher Retirement	53	138	0	0
22-2219-6231	Social Security Retirement	185	273	0	0
22-2219-6232	Medicare	115	172	440	0
12-2219-6319	Other Professional Services	8,661	6,460	9,309	10,000
12-2219-6343	Travel	10,840	5,930	5,904	5,550
12-2219-6371	Dues and Memberships	325	0	0	0
12-2219-6411	General Supplies	0	1,004	1,000	600
12-2219-6441	Library Books	0	0	1,000	1,000
12-2219-6491	Other Supplies and Materials	0	0	300	0
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-2219	Other Improvement of Instruction Serv	29,234	27,106	28,503	26,930
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22-2222-6111	Certificated Regular Salaries	199,893	206,459	222,282	232,402
12-2222-6152	Instructional Aide Salaries	67,070	45,495	42,088	67,364
12-2222-6162	Classified Extra Pay	7	383	0	0
12-2222-6211	Teacher Retirement	2,838	2,925	2,958	3,063
22-2222-6211	Teacher Retirement	32,740	33,668	36,049	37,517
12-2222-6221	Non-Teacher Retirement	3,683	2,331	1,383	4,232
12-2222-6231	Social Security Retirement	3,937	2,887	2,610	4,180
12-2222-6232	Medicare	920	675	610	978
22-2222-6232	Medicare	2,796	2,853	3,068	3,209
12-2222-6241	Health Insurance	15,460	17,600	8,291	24,873
22-2222-6241	Health Insurance	25,302	25,344	25,197	25,197
12-2222-6242	District Health Savings Acct	2,000	1,000	981	981
22-2222-6242	District Health Savings Acct	0	1,000	994	994
12-2222-6243	Life Insurance	72	47	28	87
22-2222-6243	Life Insurance	253	261	281	294
12-2222-6244	Dental Insurance	851	696	373	1,119
22-2222-6244	Dental Insurance	1,134	1,140	1,131	1,131
12-2222-6245	Long Term Disability Ins	156	85	3	216
22-2222-6245	Long Term Disability Ins	560	532	63	744



INDEPENDENCE SCHOOL DISTRICT
9.BUDGET - HIGH SCHOOL DIVISION
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
12-2222-6332	Repairs and Maintenance	0	0	100	100
12-2222-6337	Technology Repairs & Maintenan	6,808	7,204	0	0
16-2222-6371	Dues and Memberships	0	65	0	0
16-2222-6391	Other Purchased Services	0	157	0	0
16-2222-6398	Other Expenses	9	81	0	0
12-2222-6411	General Supplies	6,659	9,442	5,900	4,900
16-2222-6411	General Supplies	2,063	8,195	0	0
12-2222-6412	Technology Supplies/Licenses	1,129	2,409	500	0
16-2222-6412	Technology Supplies/Licenses	0	0	0	0
12-2222-6441	Library Books	32,945	32,122	36,397	36,397
12-2222-6451	Library Resource Materials	2,462	1,194	1,350	1,000
16-2222-6491	Other Supplies and Materials	0	0	0	0
42-2222-6541	Regular Equipment	0	3,774	0	0
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-2222	School Library Services	411,747	410,024	392,637	450,978
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22-2411-6112	Certificated Administrator Sal	2,187,165	2,129,667	2,225,689	2,289,207
22-2411-6141	Certificated Leave Payouts	2,750	8,113	22,833	22,833
12-2411-6151	Classified Regular Salaries	549,513	564,417	593,655	627,805
12-2411-6153	Classified Substitute Salaries	0	1,761	2,350	5,980
12-2411-6162	Classified Extra Pay	29,009	25,352	27,983	23,132
12-2411-6171	Classified Leave Payouts	4,488	893	6,073	1,326
12-2411-6211	Teacher Retirement	0	0	0	10
22-2411-6211	Teacher Retirement	342,430	333,382	349,082	356,956
12-2411-6221	Non-Teacher Retirement	46,132	48,519	50,909	52,442
12-2411-6231	Social Security Retirement	34,528	34,226	35,823	37,899
12-2411-6232	Medicare	8,075	8,004	9,672	9,870
22-2411-6232	Medicare	31,028	30,250	31,487	32,074
12-2411-6241	Health Insurance	98,929	116,080	107,221	115,472
22-2411-6241	Health Insurance	166,964	166,144	182,494	173,822
12-2411-6242	District Health Savings Acct	4,000	5,000	4,881	5,858
22-2411-6242	District Health Savings Acct	10,000	11,000	10,810	11,764
12-2411-6243	Life Insurance	688	726	756	796
22-2411-6243	Life Insurance	2,755	2,713	2,810	2,891
12-2411-6244	Dental Insurance	5,662	6,071	5,931	5,931
22-2411-6244	Dental Insurance	7,465	7,467	8,573	8,184
12-2411-6245	Long Term Disability Ins	1,513	1,340	84	2,005
22-2411-6245	Long Term Disability Ins	6,104	5,553	1,279	7,325
22-2411-6291	Other Employer Benefits	28,024	28,024	28,024	29,098
16-2411-6319	Other Professional Services	1,190	2,090	0	0
12-2411-6332	Repairs and Maintenance	951	900	500	500
16-2411-6332	Repairs and Maintenance	320	0	0	0



INDEPENDENCE SCHOOL DISTRICT
9.BUDGET - HIGH SCHOOL DIVISION
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
16-2411-6333	Rentals-Land and Buildings	280	0	0	0
12-2411-6334	Rentals-Equipment	334	284	600	600
12-2411-6343	Travel	271	695	0	0
12-2411-6361	Communication	13,124	11,435	10,901	10,270
12-2411-6363	Printing and Binding	1,416	5,659	2,000	2,600
12-2411-6371	Dues and Memberships	6,586	4,371	7,271	7,646
12-2411-6411	General Supplies	17,963	33,961	22,875	34,935
16-2411-6411	General Supplies	2,101	796	0	0
12-2411-6412	Technology Supplies/Licenses	6,457	12,529	10,000	10,400
12-2411-6491	Other Supplies and Materials	6,554	37,163	62,996	31,482
16-2411-6491	Other Supplies and Materials	8,538	9,076	0	0
42-2411-6543	Technology Hardware	0	0	0	0
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-2411	Office of the Principal Services	3,633,307	3,653,661	3,825,562	3,921,113
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22-2491-6111	Certificated Regular Salaries	122,363	133,830	140,976	148,027
22-2491-6211	Teacher Retirement	19,547	21,325	22,362	23,384
22-2491-6232	Medicare	1,750	1,894	1,979	2,087
22-2491-6241	Health Insurance	11,919	12,672	12,672	12,672
22-2491-6242	District Health Savings Acct	1,000	1,000	1,000	1,000
22-2491-6243	Life Insurance	154	169	178	187
22-2491-6244	Dental Insurance	532	570	570	570
22-2491-6245	Long Term Disability Ins	342	347	39	474
12-2491-6319	Other Professional Services	17,438	15,986	6,358	8,257
12-2491-6333	Rentals-Land and Buildings	0	0	5,950	5,950
12-2491-6343	Travel	5,073	5,948	7,360	3,500
12-2491-6361	Communication	0	0	500	0
12-2491-6363	Printing and Binding	374	236	1,000	1,200
12-2491-6371	Dues and Memberships	465	465	465	0
12-2491-6398	Other Expenses	9,000	9,000	9,000	9,000
12-2491-6411	General Supplies	15,944	18,485	12,500	23,800
12-2491-6412	Technology Supplies/Licenses	0	158	7,500	0
12-2491-6491	Other Supplies and Materials	278	1,139	3,400	400
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-2491	Other School Administration Support S	206,179	223,224	233,809	240,508
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16-2522-6349	Other Transportation Services	0	0	0	0
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-2522	Budgeting Services	0	0	0	0
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INDEPENDENCE SCHOOL DISTRICT
9.BUDGET - HIGH SCHOOL DIVISION
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
12-2525-6398	Other Expenses	0	2	0	0
-2525	Financial Accounting Services	0	2	0	0
12-2529-6398	Other Expenses	25	0	0	0
-2529	Other Fiscal Services	25	0	0	0
12-2542-6151	Classified Regular Salaries	841,608	953,223	1,213,892	1,268,359
12-2542-6162	Classified Extra Pay	125,637	108,488	0	0
12-2542-6171	Classified Leave Payouts	1,669	6,166	0	0
12-2542-6221	Non-Teacher Retirement	77,148	86,616	100,100	102,978
12-2542-6231	Social Security Retirement	58,515	64,406	72,962	76,785
12-2542-6232	Medicare	13,686	15,063	17,064	17,958
12-2542-6241	Health Insurance	165,721	198,186	244,992	236,544
12-2542-6242	District Health Savings Acct	18,000	24,000	19,000	22,000
12-2542-6243	Life Insurance	1,037	1,168	1,534	1,549
12-2542-6244	Dental Insurance	8,199	9,272	12,148	12,149
12-2542-6245	Long Term Disability Ins	2,270	2,131	170	3,894
12-2542-6319	Other Professional Services	30,106	30,428	0	0
12-2542-6332	Repairs and Maintenance	769,473	740,933	0	17,270
16-2542-6332	Repairs and Maintenance	944	180	0	0
12-2542-6333	Rentals-Land and Buildings	40,338	6,120	6,120	6,120
12-2542-6334	Rentals-Equipment	875	1,705	0	0
12-2542-6335	Water and Sewer	129,701	113,756	0	0
12-2542-6336	Trash Removal	37,678	38,423	0	0
12-2542-6361	Communication	2,821	0	0	0
12-2542-6411	General Supplies	359,840	283,921	200	19,270
16-2542-6411	General Supplies	275	0	0	0
12-2542-6412	Technology Supplies/Licenses	0	19,428	0	0
12-2542-6481	Electric	1,115,012	1,398,475	0	0
12-2542-6482	Natural Gas	405,688	225,766	0	0
42-2542-6521	Buildings	2,636,034	529,183	35,540	0
42-2542-6541	Regular Equipment	181,340	188,835	0	0
46-2542-6541	Regular Equipment	2,336	6,063	0	0
42-2542-6543	Technology Hardware	0	17,624	0	0
-2542	Care & Upkeep of Buildings Services	7,025,951	5,069,559	1,723,722	1,784,876
12-2543-6319	Other Professional Services	0	0	0	0



INDEPENDENCE SCHOOL DISTRICT
9.BUDGET - HIGH SCHOOL DIVISION
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
12-2543-6332	Repairs and Maintenance	9,092	21,689	0	0
12-2543-6334	Rentals-Equipment	121	1,170	0	0
12-2543-6411	General Supplies	29,366	25,406	0	0
42-2543-6521	Buildings	0	9,955	0	0
42-2543-6531	Site Improvements	0	1,015,474	0	0
42-2543-6541	Regular Equipment	0	22,653	6,191	0
46-2543-6541	Regular Equipment	0	0	0	0
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-2543	Care & Upkeep of Grounds Services	38,579	1,096,347	6,191	0
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12-2545-6332	Repairs and Maintenance	0	0	0	0
12-2545-6411	General Supplies	602	148	0	0
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-2545	Vehicle Servicing and Maintenance Ser	602	148	0	0
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12-2546-6162	Classified Extra Pay	0	0	1,820	0
16-2546-6162	Classified Extra Pay	160	160	0	0
12-2546-6231	Social Security Retirement	0	0	139	0
16-2546-6231	Social Security Retirement	10	10	0	0
12-2546-6232	Medicare	0	0	0	0
16-2546-6232	Medicare	2	2	0	0
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-2546	Security Services	172	172	1,959	0
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12-2552-6349	Other Transportation Services	207,640	228,238	211,755	259,600
16-2552-6349	Other Transportation Services	17,343	8,549	0	0
12-2552-6411	General Supplies	0	423	0	0
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-2552	District Operated Nondisabled Student	224,983	237,210	211,755	259,600
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12-2558-6349	Other Transportation Services	9,626	9,379	11,048	9,170
12-2558-6398	Other Expenses	0	0	0	0
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-2558	Non-allowable Transportation Expenses	9,626	9,379	11,048	9,170
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15-2562-6151	Classified Regular Salaries	165,792	195,838	271,318	229,175
15-2562-6161	Classified Part-Time Salaries	437,673	414,061	513,726	541,605
15-2562-6162	Classified Extra Pay	8,426	12,524	0	0



INDEPENDENCE SCHOOL DISTRICT
9.BUDGET - HIGH SCHOOL DIVISION
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
15-2562-6221	Non-Teacher Retirement	52,383	52,223	65,661	63,742
15-2562-6231	Social Security Retirement	36,279	37,499	46,667	45,978
15-2562-6232	Medicare	8,485	8,771	10,914	10,753
15-2562-6241	Health Insurance	161,524	142,825	177,408	168,960
15-2562-6242	District Health Savings Acct	12,000	8,000	7,000	7,000
15-2562-6243	Life Insurance	747	758	926	880
15-2562-6244	Dental Insurance	9,534	9,297	11,010	9,871
15-2562-6245	Long Term Disability Ins	1,637	1,387	102	2,203
15-2562-6319	Other Professional Services	5	0	0	0
15-2562-6332	Repairs and Maintenance	35,761	26,496	0	0
15-2562-6411	General Supplies	88,677	88,880	0	0
15-2562-6471	Food Supplies (NS ONLY)	811,141	876,297	0	0
45-2562-6541	Regular Equipment	31,747	23,530	0	0
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-2562	Food Preparation & Dispensing Service	1,861,811	1,898,386	1,104,732	1,080,167
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15-2569-6151	Classified Regular Salaries	7,924	<20>	0	0
15-2569-6161	Classified Part-Time Salaries	8,001	11,737	0	0
15-2569-6162	Classified Extra Pay	17,809	33,569	0	0
15-2569-6221	Non-Teacher Retirement	2,567	3,159	0	0
15-2569-6231	Social Security Retirement	2,071	2,522	0	0
15-2569-6232	Medicare	485	588	0	0
15-2569-6241	Health Insurance	1,809	0	0	0
15-2569-6243	Life Insurance	10	0	0	0
15-2569-6244	Dental Insurance	81	0	0	0
15-2569-6245	Long Term Disability Ins	20	0	0	0
15-2569-6332	Repairs and Maintenance	60	0	0	0
15-2569-6411	General Supplies	3,521	7,661	0	0
15-2569-6471	Food Supplies (NS ONLY)	25,914	64,148	0	0
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-2569	Other Nutrition Services	70,272	123,364	0	0
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22-2644-6121	Certificated Substitute Salari	0	792	0	0
22-2644-6221	Non-Teacher Retirement	0	60	0	0
22-2644-6231	Social Security Retirement	0	49	0	0
22-2644-6232	Medicare	0	12	0	0
12-2644-6319	Other Professional Services	4,988	1,721	4,750	4,500
16-2644-6319	Other Professional Services	758	130	0	0
12-2644-6343	Travel	3,088	2,261	2,700	2,700
16-2644-6343	Travel	2,764	2,020	0	0
16-2644-6411	General Supplies	30	0	0	0



INDEPENDENCE SCHOOL DISTRICT
9.BUDGET - HIGH SCHOOL DIVISION
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
12-2644-6412	Technology Supplies/Licenses	0	1,120	0	200
16-2644-6412	Technology Supplies/Licenses	0	135	0	0
16-2644-6491	Other Supplies and Materials	0	0	0	0
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-2644	Professional Development Non-Instruct	11,628	8,300	7,450	7,400
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12-3211-6162	Classified Extra Pay	871	2,349	4,500	0
12-3211-6211	Teacher Retirement	0	0	0	0
12-3211-6221	Non-Teacher Retirement	34	29	0	0
12-3211-6231	Social Security Retirement	25	43	0	0
12-3211-6232	Medicare	6	10	0	0
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-3211	Community Recreation Services	936	2,431	4,500	0
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22-3812-6111	Certificated Regular Salaries	0	186,500	344,500	330,000
22-3812-6131	Certificated Supplemental Pay	0	0	0	0
12-3812-6162	Classified Extra Pay	0	8,811	0	0
12-3812-6211	Teacher Retirement	0	1,388	0	0
22-3812-6211	Teacher Retirement	0	26,415	49,953	50,000
12-3812-6221	Non-Teacher Retirement	0	19	0	0
22-3812-6221	Non-Teacher Retirement	0	103	0	0
12-3812-6231	Social Security Retirement	0	24	0	0
22-3812-6231	Social Security Retirement	0	279	0	0
12-3812-6232	Medicare	0	125	0	0
22-3812-6232	Medicare	0	2,704	4,995	5,000
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-3812	Afterschool Programs	0	226,368	399,448	385,000
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22-3911-6111	Certificated Regular Salaries	109,305	112,294	122,214	128,338
22-3911-6121	Certificated Substitute Salari	4,196	0	0	0
22-3911-6131	Certificated Supplemental Pay	0	0	0	0
12-3911-6162	Classified Extra Pay	0	0	0	0
22-3911-6211	Teacher Retirement	18,405	18,828	20,267	21,154
22-3911-6221	Non-Teacher Retirement	305	0	0	0
22-3911-6231	Social Security Retirement	253	0	0	0
22-3911-6232	Medicare	1,631	1,610	2,149	1,842
22-3911-6241	Health Insurance	16,868	16,896	16,798	16,798
22-3911-6243	Life Insurance	139	143	155	163
22-3911-6244	Dental Insurance	756	759	755	755
22-3911-6245	Long Term Disability Ins	307	293	34	411



INDEPENDENCE SCHOOL DISTRICT
9.BUDGET - HIGH SCHOOL DIVISION
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
12-3911-6319	Other Professional Services	8,338	7,947	8,400	8,000
12-3911-6334	Rentals-Equipment	213	0	0	0
12-3911-6363	Printing and Binding	90	0	0	0
16-3911-6371	Dues and Memberships	50	220	0	0
12-3911-6398	Other Expenses	5,000	5,017	5,000	1,500
16-3911-6398	Other Expenses	2,416	4,057	0	0
12-3911-6411	General Supplies	27,852	19,865	27,160	21,210
16-3911-6411	General Supplies	4,192	6,112	0	0
12-3911-6412	Technology Supplies/Licenses	907	348	1,000	400
12-3911-6491	Other Supplies and Materials	975	1,693	0	0
16-3911-6491	Other Supplies and Materials	3,831	3,423	0	0
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-3911	Other Community Services	206,029	199,505	203,932	200,571
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12-3912-6319	Other Professional Services	2,763	1,439	2,500	1,324
12-3912-6361	Communication	0	0	0	50
12-3912-6363	Printing and Binding	0	0	1,000	100
12-3912-6411	General Supplies	4,869	16,208	14,190	8,844
12-3912-6412	Technology Supplies/Licenses	0	3,890	24,763	4,118
12-3912-6491	Other Supplies and Materials	6,279	5,440	8,029	6,529
42-3912-6543	Technology Hardware	0	2,700	0	0
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-3912	Parental Involvement	13,911	29,677	50,482	20,965
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12-3913-6411	General Supplies	881	118	1,200	1,200
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-3913	Service Learning	881	118	1,200	1,200
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41-4021-6531	Site Improvements	7,535	0	0	0
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-4021	Land Acquisition & Development Servic	7,535	0	0	0
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41-4051-6521	Buildings	2,558,295	0	0	0
42-4051-6521	Buildings	1,058,325	119,895	0	0
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-4051	Building Acquisition Construction & I	3,616,620	119,895	0	0
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41-4091-6531	Site Improvements	4,143,006	0	0	0



INDEPENDENCE SCHOOL DISTRICT
9.BUDGET - HIGH SCHOOL DIVISION
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
42-4091-6531	Site Improvements	0	843,256	0	0
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-4091	Other Facilities Acquisition & Constr	4,143,006	843,256	0	0
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GRAND TOTAL		52,426,067	46,677,979	42,755,659	43,745,153
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INDEPENDENCE SCHOOL DISTRICT
10.BUDGET - DISTRICT WIDE
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
22-1191-6121	Certificated Substitute Salar	0	0	0	0
22-1191-6131	Certificated Supplemental Pay	16,026	12,200	970,007	973,100
12-1191-6151	Classified Regular Salaries	33,766	33,707	93,412	34,802
12-1191-6153	Classified Substitute Salarie	1,828	4,546	3,500	8,500
12-1191-6162	Classified Extra Pay	48,060	54,202	40,000	42,000
12-1191-6211	Teacher Retirement	2,468	2,555	6,118	2,837
22-1191-6211	Teacher Retirement	0	0	163,500	130,000
12-1191-6221	Non-Teacher Retirement	4,036	4,321	5,694	5,700
12-1191-6231	Social Security Retirement	5,143	5,682	6,239	1,547
22-1191-6231	Social Security Retirement	994	756	2,790	4,432
12-1191-6232	Medicare	1,202	1,329	2,429	2,792
22-1191-6232	Medicare	232	177	17,753	18,135
12-1191-6241	Health Insurance	3,334	3,553	7,379	3,379
12-1191-6242	District Health Savings Acct	400	400	400	400
12-1191-6243	Life Insurance	29	30	31	33
12-1191-6244	Dental Insurance	167	185	152	152
12-1191-6245	Long Term Disability Ins	64	63	7	83
12-1191-6311	Purchased Instructional Servi	743	3,086	0	3,200
12-1191-6319	Other Professional Services	15,807	17,114	25,000	22,000
12-1191-6352	Liability Insurance	0	0	0	0
12-1191-6361	Communication	694	1,269	1,640	1,420
12-1191-6363	Printing and Binding	6,490	9,829	9,500	10,000
12-1191-6371	Dues and Memberships	0	0	0	0
12-1191-6398	Other Expenses	7,621	13,523	8,000	8,000
12-1191-6411	General Supplies	28,143	32,210	35,000	35,500
12-1191-6412	Technology Supplies/Licenses	322	453	350	500
12-1191-6431	Textbooks	0	461	0	0
12-1191-6491	Other Supplies and Materials	3,270	4,705	4,500	5,300
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-1191 Summer School (Regular)		180,839	206,356	1,403,401	1,313,812
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22-1193-6111	Certificated Regular Salaries	0	0	500,000	0
22-1193-6121	Certificated Substitute Salar	1,397	0	0	0
22-1193-6131	Certificated Supplemental Pay	0	0	150,000	0
12-1193-6151	Classified Regular Salaries	0	0	100,000	0
12-1193-6153	Classified Substitute Salarie	0	0	50,000	0
22-1193-6221	Non-Teacher Retirement	117	0	0	0
22-1193-6231	Social Security Retirement	89	0	0	0
22-1193-6232	Medicare	21	0	0	0
22-1193-6241	Health Insurance	5,325	0	0	0
22-1193-6242	District Health Savings Acct	341	0	100,000	0
22-1193-6243	Life Insurance	20	0	0	0



INDEPENDENCE SCHOOL DISTRICT
10.BUDGET - DISTRICT WIDE
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
22-1193-6244	Dental Insurance	237	0	0	0
22-1193-6245	Long Term Disability Ins	44	0	275,000	0
12-1193-6271	Unemployment Compensation	0	0	2,000	1,000
12-1193-6411	General Supplies	0	0	0	0
12-1193-6431	Textbooks	0	0	50,000	50,000
42-1193-6542	Instructional Equipment	0	0	500,000	500,000
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-1193 Alternative Programs		7,591	0	1,727,000	551,000
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22-1195-6131	Certificated Supplemental Pay	0	0	0	0
22-1195-6211	Teacher Retirement	0	0	0	0
22-1195-6232	Medicare	0	0	0	0
12-1195-6361	Communication	0	0	0	0
12-1195-6412	Technology Supplies/Licenses	26,719	26,366	0	0
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-1195 Virtual Instruction		26,719	26,366	0	0
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22-1211-6232	Medicare	0	0	2,800	1,000
22-1211-6291	Other Employer Benefits	0	0	878	342
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-1211 Gifted and Talented		0	0	3,678	1,342
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22-1221-6111	Certificated Regular Salaries	0	0	0	98,694
22-1221-6121	Certificated Substitute Salar	2,023	1,997	44,644	56,900
22-1221-6131	Certificated Supplemental Pay	8,548	1,872	77,500	92,500
12-1221-6153	Classified Substitute Salarie	0	0	32,336	15,000
12-1221-6162	Classified Extra Pay	0	0	51,307	53,781
22-1221-6211	Teacher Retirement	528	164	550	17,406
12-1221-6221	Non-Teacher Retirement	0	0	0	0
22-1221-6221	Non-Teacher Retirement	193	90	0	0
12-1221-6231	Social Security Retirement	0	0	0	0
22-1221-6231	Social Security Retirement	451	178	200	200
12-1221-6232	Medicare	0	0	8,832	9,100
22-1221-6232	Medicare	149	56	15,065	19,986
22-1221-6241	Health Insurance	0	0	0	16,798
22-1221-6243	Life Insurance	0	0	0	125
22-1221-6244	Dental Insurance	0	0	0	755
22-1221-6245	Long Term Disability Ins	0	0	0	316
12-1221-6271	Unemployment Compensation	2,316	367	3,500	1,000
12-1221-6291	Other Employer Benefits	0	0	0	0



INDEPENDENCE SCHOOL DISTRICT
10.BUDGET - DISTRICT WIDE
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
22-1221-6291	Other Employer Benefits	0	0	2,411	1,245
12-1221-6319	Other Professional Services	241	284	150	0
12-1221-6337	Technology Repairs & Maintena	685	0	0	0
12-1221-6343	Travel	2,522	992	3,100	3,100
12-1221-6363	Printing and Binding	8	275	100	200
12-1221-6398	Other Expenses	0	0	100	100
12-1221-6411	General Supplies	15,755	9,933	31,000	36,000
12-1221-6412	Technology Supplies/Licenses	12,057	407	14,000	5,500
12-1221-6491	Other Supplies and Materials	834	760	1,300	1,350
42-1221-6541	Regular Equipment	0	13,137	0	0
42-1221-6542	Instructional Equipment	0	0	10,000	10,000
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-1221	Special Education Instruction	46,310	30,512	296,095	440,056
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22-1224-6111	Certificated Regular Salaries	1,927	1,887	0	0
22-1224-6211	Teacher Retirement	312	309	0	0
22-1224-6232	Medicare	28	26	0	0
22-1224-6241	Health Insurance	29	0	0	0
22-1224-6243	Life Insurance	0	0	0	0
22-1224-6244	Dental Insurance	1	0	0	0
22-1224-6245	Long Term Disability Ins	1	0	0	0
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-1224	Proportionate Share Services	2,298	2,222	0	0
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12-1251-6411	General Supplies	112	0	733,192	0
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-1251	Supplemental Instruction	112	0	733,192	0
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22-1254-6131	Certificated Supplemental Pay	0	44,825	53,067	96,900
22-1254-6211	Teacher Retirement	0	1,432	2,054	0
22-1254-6221	Non-Teacher Retirement	0	1,585	1,940	6,712
22-1254-6231	Social Security Retirement	0	2,207	2,463	6,008
22-1254-6232	Medicare	0	650	767	1,405
12-1254-6411	General Supplies	0	1,711	1,800	1,800
12-1254-6412	Technology Supplies/Licenses	0	5,912	4,200	4,000
42-1254-6543	Technology Hardware	0	0	0	0
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-1254	Institutions for Neglected Students	0	58,322	66,291	116,825
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INDEPENDENCE SCHOOL DISTRICT
10.BUDGET - DISTRICT WIDE
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
22-1271-6121	Certificated Substitute Salar	0	0	4,925	7,492
22-1271-6131	Certificated Supplemental Pay	0	6,681	35,000	0
22-1271-6211	Teacher Retirement	0	1,028	4,100	0
22-1271-6232	Medicare	0	96	1,300	0
22-1271-6291	Other Employer Benefits	0	0	674	1,182
12-1271-6363	Printing and Binding	0	0	160	500
12-1271-6411	General Supplies	181	0	13,897	0
12-1271-6412	Technology Supplies/Licenses	18,836	0	103,655	42,548
12-1271-6431	Textbooks	0	0	3,000	0
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-1271	Bilingual Instruction	19,017	7,805	166,711	51,722
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12-1411-6398	Other Expenses	0	0	0	0
16-1411-6398	Other Expenses	0	0	0	0
12-1411-6411	General Supplies	0	0	0	0
16-1411-6411	General Supplies	0	454	0	0
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-1411	Student Activities (Curricular)	0	454	0	0
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12-1421-6319	Other Professional Services	2,604	3,120	10,500	12,700
12-1421-6352	Liability Insurance	0	0	0	0
12-1421-6361	Communication	400	400	400	400
12-1421-6363	Printing and Binding	0	0	0	200
12-1421-6371	Dues and Memberships	7,623	21,995	20,000	35,000
12-1421-6398	Other Expenses	0	0	0	400
12-1421-6411	General Supplies	684	96,566	400	180,000
12-1421-6412	Technology Supplies/Licenses	0	46,976	28,000	33,000
12-1421-6491	Other Supplies and Materials	2,178	3,861	4,000	4,500
42-1421-6543	Technology Hardware	0	1,389	0	0
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-1421	Student Activities (Athletics)	13,489	174,307	63,300	266,200
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12-1491-6352	Liability Insurance	32,000	33,600	35,000	45,000
16-1491-6411	General Supplies	0	0	1,600,000	1,600,000
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-1491	Student Activities (Other)	32,000	33,600	1,635,000	1,645,000
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22-1611-6111	Certificated Regular Salaries	64,348	67,171	92,116	69,351
22-1611-6131	Certificated Supplemental Pay	99,706	150,083	152,845	82,660



INDEPENDENCE SCHOOL DISTRICT
10.BUDGET - DISTRICT WIDE
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
22-1611-6211	Teacher Retirement	10,081	12,482	14,207	16,466
22-1611-6221	Non-Teacher Retirement	0	3,119	3,808	0
22-1611-6231	Social Security Retirement	9,109	11,532	10,553	7,545
22-1611-6232	Medicare	2,363	3,101	2,764	2,154
22-1611-6241	Health Insurance	10,515	17,600	23,760	10,560
22-1611-6242	District Health Savings Acct	1,000	2,000	3,000	1,000
22-1611-6243	Life Insurance	81	130	188	151
22-1611-6244	Dental Insurance	469	791	1,152	981
22-1611-6245	Long Term Disability Ins	180	241	132	384
12-1611-6311	Purchased Instructional Servi	0	1,017	2,000	1,000
12-1611-6319	Other Professional Services	1,961	2,750	11,000	3,500
12-1611-6343	Travel	1,913	2,404	4,000	4,000
12-1611-6361	Communication	140	193	301	300
12-1611-6363	Printing and Binding	1,219	0	500	500
12-1611-6371	Dues and Memberships	219	70	300	0
12-1611-6411	General Supplies	992	3,832	9,500	16,200
12-1611-6412	Technology Supplies/Licenses	7,759	7,554	17,105	9,000
12-1611-6431	Textbooks	1,892	7,746	11,122	7,500
42-1611-6541	Regular Equipment	0	3,828	0	0
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-1611 AE-Basic Adult Education		213,947	297,644	360,353	233,252
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12-1671-6151	Classified Regular Salaries	35,752	37,841	41,733	43,765
12-1671-6162	Classified Extra Pay	145	370	450	200
12-1671-6211	Teacher Retirement	3,602	3,709	3,991	4,169
12-1671-6221	Non-Teacher Retirement	254	348	440	418
12-1671-6231	Social Security Retirement	2,229	2,364	2,623	2,713
12-1671-6232	Medicare	521	553	612	637
12-1671-6241	Health Insurance	5,044	4,986	5,069	5,069
12-1671-6242	District Health Savings Acct	0	100	200	100
12-1671-6243	Life Insurance	47	49	53	56
12-1671-6244	Dental Insurance	225	224	228	228
12-1671-6245	Long Term Disability Ins	103	98	11	140
12-1671-6319	Other Professional Services	4,610	5,190	6,000	7,500
12-1671-6331	Cleaning Services	612	1,150	1,220	1,500
12-1671-6361	Communication	13,907	10,012	9,710	9,710
12-1671-6363	Printing and Binding	10,525	11,296	10,000	13,000
12-1671-6371	Dues and Memberships	0	192	0	0
12-1671-6391	Other Purchased Services	0	0	0	0
12-1671-6411	General Supplies	576	182	0	200
12-1671-6491	Other Supplies and Materials	0	25	50	300
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INDEPENDENCE SCHOOL DISTRICT
10.BUDGET - DISTRICT WIDE
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
-1671 AE-Community Education/Life Enrichme		78,152	78,689	82,390	89,705

22-1691-6111 Certificated Regular Salaries		16,550	16,971	38,108	19,351
12-1691-6131 Certificated Supplemental Pay		1,585	0	1,000	0
12-1691-6151 Classified Regular Salaries		11,504	11,624	26,771	15,192
12-1691-6161 Classified Part-Time Salaries		5,268	0	0	0
12-1691-6162 Classified Extra Pay		141	432	300	200
12-1691-6211 Teacher Retirement		248	0	150	0
22-1691-6211 Teacher Retirement		1,814	1,855	4,700	2,085
12-1691-6221 Non-Teacher Retirement		984	972	2,220	1,244
12-1691-6231 Social Security Retirement		1,050	727	1,651	921
22-1691-6231 Social Security Retirement		1,027	1,053	2,683	1,201
12-1691-6232 Medicare		268	170	407	216
22-1691-6232 Medicare		241	246	628	281
12-1691-6241 Health Insurance		2,524	2,287	5,069	2,534
22-1691-6241 Health Insurance		2,102	2,112	5,104	2,112
12-1691-6242 District Health Savings Acct		0	300	600	300
12-1691-6243 Life Insurance		15	16	34	19
22-1691-6243 Life Insurance		21	22	55	25
12-1691-6244 Dental Insurance		113	103	228	114
22-1691-6244 Dental Insurance		94	95	230	95
12-1691-6245 Long Term Disability Ins		33	28	36	49
22-1691-6245 Long Term Disability Ins		46	44	76	62
12-1691-6316 Data Processing/Technology Se		0	0	0	0
12-1691-6331 Cleaning Services		306	550	813	800
12-1691-6343 Travel		218	217	0	0
12-1691-6361 Communication		1,501	1,957	4,875	3,605
12-1691-6363 Printing and Binding		0	373	676	500
12-1691-6371 Dues and Memberships		75	75	575	575
12-1691-6411 General Supplies		0	177	2,603	3,000
12-1691-6412 Technology Supplies/Licenses		499	2,469	2,104	1,150
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-1691 AE-Other Adult Continuing Education		48,227	44,875	101,696	55,631

22-1911-6311 Purchased Instructional Servi		0	0	225,000	250,000
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-1911 Tuition to Other Districts Within th		0	0	225,000	250,000

22-1933-6311 Purchased Instructional Servi		0	0	1,850,000	1,850,000
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INDEPENDENCE SCHOOL DISTRICT
10.BUDGET - DISTRICT WIDE
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
-1933 Tuition for Sped Services in Private		0	0	1,850,000	1,850,000

12-2111-6151 Classified Regular Salaries		319,796	324,311	380,221	370,920
12-2111-6162 Classified Extra Pay		6	224	65	0
12-2111-6171 Classified Leave Payouts		750	200	400	0
12-2111-6221 Non-Teacher Retirement		24,171	24,282	28,532	26,870
12-2111-6231 Social Security Retirement		19,810	19,541	22,289	22,480
12-2111-6232 Medicare		4,632	4,569	5,212	5,258
12-2111-6241 Health Insurance		31,195	27,808	33,731	18,989
12-2111-6242 District Health Savings Acct		2,000	2,000	2,000	2,000
12-2111-6243 Life Insurance		395	407	481	469
12-2111-6244 Dental Insurance		1,676	1,677	1,894	1,781
12-2111-6245 Long Term Disability Ins		878	819	99	1,187
12-2111-6291 Other Employer Benefits		7,369	7,368	7,368	7,368
12-2111-6319 Other Professional Services		0	50	0	0
12-2111-6334 Rentals-Equipment		297	0	0	0
12-2111-6343 Travel		12,862	9,262	17,000	17,000
12-2111-6361 Communication		1,470	1,470	1,675	1,550
12-2111-6363 Printing and Binding		225	270	250	100
12-2111-6371 Dues and Memberships		0	50	0	0
12-2111-6411 General Supplies		437	1,686	2,500	3,500
12-2111-6412 Technology Supplies/Licenses		792	1,145	0	0
12-2111-6491 Other Supplies and Materials		0	164	600	500
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-2111 Direction-Attendance and Social Work		428,761	427,303	504,317	479,972

12-2113-6151 Classified Regular Salaries		113,836	114,879	93,285	100,207
12-2113-6162 Classified Extra Pay		2,541	2,713	7,000	13,500
12-2113-6171 Classified Leave Payouts		425	0	0	0
12-2113-6221 Non-Teacher Retirement		8,638	8,516	6,872	6,914
12-2113-6231 Social Security Retirement		6,513	6,696	5,165	5,941
12-2113-6232 Medicare		1,523	1,566	1,208	1,389
12-2113-6241 Health Insurance		8,420	5,632	6,317	0
12-2113-6243 Life Insurance		144	148	118	127
12-2113-6244 Dental Insurance		753	759	568	586
12-2113-6245 Long Term Disability Ins		319	303	26	321
12-2113-6312 Instructional Program Improve		0	0	0	0
12-2113-6343 Travel		1,648	2,162	2,400	1,100
12-2113-6361 Communication		840	840	1,528	648
12-2113-6363 Printing and Binding		4	0	0	50
12-2113-6411 General Supplies		876	2,801	3,500	615



INDEPENDENCE SCHOOL DISTRICT
10.BUDGET - DISTRICT WIDE
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
12-2113-6412	Technology Supplies/Licenses	0	44,499	600	500
-2113	Social Work Services	146,480	191,514	128,587	131,898
12-2114-6151	Classified Regular Salaries	264,832	276,946	298,332	317,759
12-2114-6153	Classified Substitute Salarie	15,846	14,094	15,000	0
12-2114-6162	Classified Extra Pay	39,384	35,530	33,000	0
12-2114-6171	Classified Leave Payouts	231	0	0	0
12-2114-6211	Teacher Retirement	0	111	115	0
12-2114-6221	Non-Teacher Retirement	23,652	24,581	26,222	25,155
12-2114-6231	Social Security Retirement	19,488	19,760	20,980	19,258
12-2114-6232	Medicare	4,557	4,632	4,905	4,504
12-2114-6241	Health Insurance	46,755	46,464	46,464	46,464
12-2114-6242	District Health Savings Acct	2,000	2,000	2,000	0
12-2114-6243	Life Insurance	334	353	378	404
12-2114-6244	Dental Insurance	2,388	2,468	2,468	2,468
12-2114-6245	Long Term Disability Ins	737	666	50	1,017
12-2114-6319	Other Professional Services	800	0	0	0
12-2114-6332	Repairs and Maintenance	0	0	1,500	1,500
12-2114-6337	Technology Repairs & Maintena	0	0	5,200	5,200
12-2114-6343	Travel	0	0	0	0
12-2114-6361	Communication	1,815	1,233	1,920	1,420
12-2114-6363	Printing and Binding	29	3,013	1,750	1,750
12-2114-6411	General Supplies	944	1,435	1,000	1,000
12-2114-6412	Technology Supplies/Licenses	1,160	108	1,200	500
12-2114-6491	Other Supplies and Materials	168	194	350	550
-2114	Pupil Accounting Services	425,120	433,588	462,834	428,949
12-2122-6411	General Supplies	62	144	300	300
12-2122-6491	Other Supplies and Materials	545	751	750	750
-2122	Guidance Counseling Services	607	895	1,050	1,050
12-2131-6151	Classified Regular Salaries	49,694	152,511	163,350	171,109
12-2131-6153	Classified Substitute Salarie	0	0	25,000	30,000
12-2131-6162	Classified Extra Pay	3,236	4,169	35,000	55,000
12-2131-6221	Non-Teacher Retirement	4,308	11,960	18,417	18,949
12-2131-6231	Social Security Retirement	3,255	9,724	10,110	10,610
12-2131-6232	Medicare	761	2,274	2,364	2,481



INDEPENDENCE SCHOOL DISTRICT
10.BUDGET - DISTRICT WIDE
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
12-2131-6241	Health Insurance	9,455	16,896	16,896	16,896
12-2131-6242	District Health Savings Acct	0	1,000	1,000	1,000
12-2131-6243	Life Insurance	63	193	207	216
12-2131-6244	Dental Insurance	422	759	759	759
12-2131-6245	Long Term Disability Ins	139	384	39	548
12-2131-6271	Unemployment Compensation	0	0	2,000	500
12-2131-6291	Other Employer Benefits	3,684	3,684	3,684	3,684
12-2131-6319	Other Professional Services	890	395	1,500	1,500
12-2131-6332	Repairs and Maintenance	0	0	500	500
12-2131-6343	Travel	3,614	3,498	4,750	4,750
12-2131-6361	Communication	14	0	150	150
12-2131-6363	Printing and Binding	17	0	75	75
12-2131-6411	General Supplies	26,669	29,889	34,741	68,350
12-2131-6412	Technology Supplies/Licenses	412	354	1,700	1,700
12-2131-6491	Other Supplies and Materials	1,574	983	1,000	1,000
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-2131	Direction-Health Services	108,207	238,673	323,242	389,777
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12-2134-6153	Classified Substitute Salarie	0	0	0	0
12-2134-6162	Classified Extra Pay	6,744	0	60,000	60,000
12-2134-6221	Non-Teacher Retirement	0	0	1,150	1,150
12-2134-6231	Social Security Retirement	418	0	1,150	1,150
12-2134-6232	Medicare	98	0	260	260
12-2134-6319	Other Professional Services	0	0	0	0
12-2134-6333	Rentals-Land and Buildings	48	0	0	0
12-2134-6371	Dues and Memberships	283	298	300	300
12-2134-6411	General Supplies	8,997	25,038	25,000	5,931
12-2134-6491	Other Supplies and Materials	96	534	0	0
42-2134-6541	Regular Equipment	16,139	0	0	19,069
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-2134	Nursing Services	32,823	25,870	87,860	87,860
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22-2142-6111	Certificated Regular Salaries	41,485	353,595	381,507	456,005
22-2142-6211	Teacher Retirement	6,664	56,989	61,046	71,850
22-2142-6221	Non-Teacher Retirement	58	0	0	0
22-2142-6231	Social Security Retirement	48	0	0	0
22-2142-6232	Medicare	636	5,025	5,438	6,497
22-2142-6241	Health Insurance	0	38,016	37,202	37,032
22-2142-6242	District Health Savings Acct	0	3,500	3,430	4,384
22-2142-6243	Life Insurance	0	452	476	572
22-2142-6244	Dental Insurance	0	1,867	1,857	2,034



INDEPENDENCE SCHOOL DISTRICT
10.BUDGET - DISTRICT WIDE
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
22-2142-6245	Long Term Disability Ins	0	910	105	1,448
22-2142-6291	Other Employer Benefits	5,240	4,804	5,240	5,240
12-2142-6319	Other Professional Services	183,819	222,740	105,000	4,600
12-2142-6343	Travel	0	0	0	0
12-2142-6361	Communication	175	2,065	2,054	2,250
12-2142-6411	General Supplies	4,243	0	0	0
12-2142-6412	Technology Supplies/Licenses	0	9,619	0	0
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-2142	Psychological Services	242,368	699,582	603,355	591,912
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22-2152-6131	Certificated Supplemental Pay	0	0	0	0
12-2152-6162	Classified Extra Pay	86	1,869	6,560	7,500
12-2152-6221	Non-Teacher Retirement	7	151	100	450
12-2152-6231	Social Security Retirement	5	110	75	350
12-2152-6232	Medicare	1	26	25	125
22-2152-6232	Medicare	0	0	0	0
12-2152-6311	Purchased Instructional Servi	21,712	24,738	400,000	300,000
12-2152-6313	Pupil Services	0	0	0	0
12-2152-6334	Rentals-Equipment	0	0	1,500	2,500
12-2152-6343	Travel	958	459	1,000	1,000
12-2152-6411	General Supplies	13,633	6,973	2,000	2,000
12-2152-6412	Technology Supplies/Licenses	200	1,483	2,000	2,000
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-2152	Speech Pathology and Audiology Servi	36,602	35,809	413,260	315,925
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12-2162-6151	Classified Regular Salaries	284,186	295,281	317,095	366,269
12-2162-6162	Classified Extra Pay	0	0	3,500	0
12-2162-6221	Non-Teacher Retirement	22,174	22,827	24,725	28,450
12-2162-6231	Social Security Retirement	16,557	17,260	18,689	21,980
12-2162-6232	Medicare	3,872	4,037	4,374	5,140
12-2162-6241	Health Insurance	37,263	35,904	37,796	46,195
12-2162-6242	District Health Savings Acct	3,000	3,000	2,983	2,983
12-2162-6243	Life Insurance	356	363	401	464
12-2162-6244	Dental Insurance	1,848	1,803	1,887	2,265
12-2162-6245	Long Term Disability Ins	787	739	89	1,172
12-2162-6311	Purchased Instructional Servi	0	0	13,500	22,000
12-2162-6313	Pupil Services	0	0	0	0
12-2162-6343	Travel	2,184	2,241	2,000	2,500
12-2162-6411	General Supplies	3,438	4,732	1,500	1,500
12-2162-6412	Technology Supplies/Licenses	0	1,139	0	0
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INDEPENDENCE SCHOOL DISTRICT
10.BUDGET - DISTRICT WIDE
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
-2162 Occupational Therapy Services		375,665	389,326	428,539	500,918

12-2172-6151 Classified Regular Salaries		162,050	179,966	192,946	205,963
12-2172-6162 Classified Extra Pay		4,945	9,872	3,000	0
12-2172-6221 Non-Teacher Retirement		12,536	14,206	14,466	15,359
12-2172-6231 Social Security Retirement		10,154	11,681	11,793	12,513
12-2172-6232 Medicare		2,375	2,732	3,208	2,926
12-2172-6241 Health Insurance		14,756	16,192	16,798	16,798
12-2172-6242 District Health Savings Acct		2,000	2,000	1,988	1,988
12-2172-6243 Life Insurance		177	222	162	261
12-2172-6244 Dental Insurance		1,040	1,107	1,132	1,132
12-2172-6245 Long Term Disability Ins		391	455	36	659
12-2172-6311 Purchased Instructional Servi		0	0	500	500
12-2172-6313 Pupil Services		0	0	0	0
12-2172-6343 Travel		2,368	1,421	1,500	1,800
12-2172-6411 General Supplies		623	0	1,260	1,260
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-2172 Physical Therapy Services		213,415	239,854	248,789	261,159

12-2182-6411 General Supplies		0	562	600	900
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-2182 Visually Impaired Services		0	562	600	900

22-2191-6111 Certificated Regular Salaries		0	0	0	70,350
22-2191-6211 Teacher Retirement		0	0	0	11,473
22-2191-6232 Medicare		0	0	0	1,023
22-2191-6241 Health Insurance		0	0	0	8,399
22-2191-6242 District Health Savings Acct		0	0	0	994
22-2191-6243 Life Insurance		0	0	0	89
22-2191-6244 Dental Insurance		0	0	0	377
22-2191-6245 Long Term Disability Ins		0	0	0	225
12-2191-6311 Purchased Instructional Servi		0	0	40,000	50,000
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-2191 Other Student Support Services		0	0	40,000	142,930

22-2211-6112 Certificated Administrator Sa		923,025	935,178	1,034,468	1,063,645
22-2211-6141 Certificated Leave Payouts		6,254	9,370	0	0
12-2211-6151 Classified Regular Salaries		248,104	258,827	277,224	288,420
12-2211-6153 Classified Substitute Salarie		4,583	3,791	3,800	0



INDEPENDENCE SCHOOL DISTRICT
10.BUDGET - DISTRICT WIDE
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
12-2211-6162	Classified Extra Pay	13,625	18,268	11,000	0
12-2211-6171	Classified Leave Payouts	224	173	0	0
22-2211-6211	Teacher Retirement	131,757	137,900	147,744	151,920
12-2211-6221	Non-Teacher Retirement	20,662	21,726	22,583	22,511
12-2211-6231	Social Security Retirement	15,098	15,766	16,172	16,240
22-2211-6231	Social Security Retirement	2,499	641	0	0
12-2211-6232	Medicare	3,531	3,688	3,782	3,798
22-2211-6232	Medicare	13,096	13,295	14,512	14,968
12-2211-6241	Health Insurance	37,859	38,016	38,016	46,464
22-2211-6241	Health Insurance	87,643	93,451	98,533	105,325
12-2211-6242	District Health Savings Acct	3,000	3,000	3,000	3,000
22-2211-6242	District Health Savings Acct	0	0	0	0
12-2211-6243	Life Insurance	314	330	351	366
22-2211-6243	Life Insurance	1,090	1,146	1,231	1,267
12-2211-6244	Dental Insurance	1,691	1,709	1,709	2,088
22-2211-6244	Dental Insurance	3,205	3,243	3,140	3,623
12-2211-6245	Long Term Disability Ins	696	609	39	923
22-2211-6245	Long Term Disability Ins	2,421	2,349	273	3,212
22-2211-6291	Other Employer Benefits	26,773	26,773	26,773	26,773
12-2211-6319	Other Professional Services	675	0	0	1,500
12-2211-6343	Travel	1,981	2,611	2,500	2,600
12-2211-6361	Communication	2,100	2,108	2,100	2,100
12-2211-6363	Printing and Binding	2,380	539	500	0
12-2211-6371	Dues and Memberships	2,554	4,020	4,500	3,900
12-2211-6411	General Supplies	1,504	921	5,300	1,500
12-2211-6412	Technology Supplies/Licenses	581	830	0	1,500
12-2211-6491	Other Supplies and Materials	3,615	5,494	5,500	5,500
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-2211	Direction-Improvement of Instruction	1,562,540	1,605,772	1,724,750	1,773,143
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22-2212-6131	Certificated Supplemental Pay	583	204	18,700	0
12-2212-6162	Classified Extra Pay	31	0	0	0
22-2212-6211	Teacher Retirement	89	34	0	0
12-2212-6221	Non-Teacher Retirement	2	0	0	0
12-2212-6231	Social Security Retirement	2	0	0	0
12-2212-6232	Medicare	0	0	0	0
22-2212-6232	Medicare	8	3	0	0
12-2212-6316	Data Processing/Technology Se	86,444	0	0	0
12-2212-6363	Printing and Binding	924	1,082	1,000	1,200
12-2212-6411	General Supplies	6,783	1,965	5,400	5,400
12-2212-6491	Other Supplies and Materials	0	0	600	700
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INDEPENDENCE SCHOOL DISTRICT
10.BUDGET - DISTRICT WIDE
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
-2212 Instruction & Curriculum Development		94,866	3,288	25,700	7,300
22-2213-6111 Certificated Regular Salaries		146,808	92,700	98,746	104,485
22-2213-6121 Certificated Substitute Salar		665	1,087	2,250	2,000
22-2213-6131 Certificated Supplemental Pay		52,030	48,153	88,000	133,000
12-2213-6162 Classified Extra Pay		0	181	1,000	500
22-2213-6162 Classified Extra Pay		0	0	0	0
12-2213-6211 Teacher Retirement		0	16	300	150
22-2213-6211 Teacher Retirement		31,103	21,506	24,396	25,227
12-2213-6221 Non-Teacher Retirement		0	7	0	0
22-2213-6221 Non-Teacher Retirement		56	59	100	100
12-2213-6231 Social Security Retirement		0	5	0	0
22-2213-6231 Social Security Retirement		88	129	250	3,300
12-2213-6232 Medicare		0	2	0	0
22-2213-6232 Medicare		2,923	2,050	2,530	5,613
22-2213-6241 Health Insurance		16,854	7,744	8,251	8,251
22-2213-6242 District Health Savings Acct		1,000	1,000	977	977
22-2213-6243 Life Insurance		225	110	125	132
22-2213-6244 Dental Insurance		755	348	371	371
22-2213-6245 Long Term Disability Ins		498	223	28	334
22-2213-6291 Other Employer Benefits		3,575	1,787	1,787	1,787
12-2213-6319 Other Professional Services		28,544	23,002	10,000	9,500
12-2213-6337 Technology Repairs & Maintena		1,670	1,766	0	0
12-2213-6343 Travel		5,457	4,034	9,000	9,000
12-2213-6361 Communication		840	385	410	410
12-2213-6371 Dues and Memberships		400	400	1,600	1,600
12-2213-6411 General Supplies		3,113	1,410	2,800	6,800
12-2213-6412 Technology Supplies/Licenses		31,834	52,029	51,587	56,834
12-2213-6491 Other Supplies and Materials		1,490	1,863	2,850	2,850
-2213 Instructional Staff Training Service		329,928	261,996	307,358	373,221
22-2214-6121 Certificated Substitute Salar		0	1,070	1,968	1,968
22-2214-6131 Certificated Supplemental Pay		56,813	55,893	63,900	56,600
22-2214-6211 Teacher Retirement		7,419	7,192	7,875	8,316
22-2214-6221 Non-Teacher Retirement		384	490	525	525
22-2214-6231 Social Security Retirement		326	478	460	460
22-2214-6232 Medicare		824	826	975	1,007
12-2214-6312 Instructional Program Improve		500	0	300	0
12-2214-6319 Other Professional Services		38,258	69,071	61,404	54,926
12-2214-6343 Travel		10,470	6,655	27,450	24,450



INDEPENDENCE SCHOOL DISTRICT
10.BUDGET - DISTRICT WIDE
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
12-2214-6363	Printing and Binding	135	0	172	172
12-2214-6371	Dues and Memberships	42,400	42,400	45,000	45,000
12-2214-6411	General Supplies	14,748	21,369	23,050	19,050
12-2214-6412	Technology Supplies/Licenses	24,850	27,121	25,700	27,500
12-2214-6491	Other Supplies and Materials	19,272	11,662	20,850	20,850
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-2214	State Professional Development	216,399	244,227	279,629	260,824
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22-2219-6121	Certificated Substitute Salar	0	3,729	7,800	1,560
22-2219-6131	Certificated Supplemental Pay	3,048	0	17,800	8,580
22-2219-6211	Teacher Retirement	503	19	2,331	1,328
22-2219-6221	Non-Teacher Retirement	0	87	0	0
22-2219-6231	Social Security Retirement	0	223	1,700	860
22-2219-6232	Medicare	41	54	631	368
12-2219-6312	Instructional Program Improve	0	0	2,500	2,000
12-2219-6319	Other Professional Services	17,426	9,214	27,500	8,200
12-2219-6343	Travel	14,660	281	29,800	8,800
12-2219-6371	Dues and Memberships	0	0	0	100
12-2219-6411	General Supplies	0	0	5,175	4,050
12-2219-6491	Other Supplies and Materials	0	0	1,000	1,820
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-2219	Other Improvement of Instruction Ser	35,678	13,607	96,237	37,666
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22-2222-6211	Teacher Retirement	0	1,502	0	0
12-2222-6337	Technology Repairs & Maintena	638	686	0	0
12-2222-6412	Technology Supplies/Licenses	0	0	0	0
12-2222-6441	Library Books	0	0	1,500	0
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-2222	School Library Services	638	2,188	1,500	0
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12-2225-6412	Technology Supplies/Licenses	261,893	1,004,327	65,000	95,000
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-2225	Instruction Related Technology	261,893	1,004,327	65,000	95,000
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12-2311-6315	Audit Services	28,750	46,650	35,000	50,000
12-2311-6317	Legal Services	521,449	464,118	600,000	575,000
12-2311-6318	Election Services	0	178,036	0	180,000
12-2311-6319	Other Professional Services	9,861	9,519	10,000	12,000
12-2311-6332	Repairs and Maintenance	0	0	0	0



INDEPENDENCE SCHOOL DISTRICT
10.BUDGET - DISTRICT WIDE
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
12-2311-6333	Rentals-Land and Buildings	9,250	1,240	9,500	7,500
12-2311-6343	Travel	949	1,594	1,000	1,500
12-2311-6352	Liability Insurance	387,816	387,141	445,987	490,600
12-2311-6353	Fidelity Bond Premiums	125	222	222	222
12-2311-6359	Judgements Against the LEA/Se	536,202	412,062	550,000	500,000
12-2311-6362	Advertising	0	264	0	1,000
12-2311-6363	Printing and Binding	184	597	500	500
12-2311-6371	Dues and Memberships	51,768	84,910	55,000	85,000
12-2311-6398	Other Expenses	11,163	17,500	12,000	17,500
12-2311-6411	General Supplies	8,286	11,701	10,000	12,000
12-2311-6491	Other Supplies and Materials	23,227	25,826	10,000	12,000
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-2311	Board of Education Services	1,589,030	1,641,380	1,739,209	1,944,822
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22-2321-6111	Certificated Regular Salaries	311,570	304,303	353,750	355,641
22-2321-6141	Certificated Leave Payouts	10,400	10,757	0	0
12-2321-6151	Classified Regular Salaries	144,649	192,278	206,859	213,410
12-2321-6162	Classified Extra Pay	33,926	35,059	22,000	0
12-2321-6171	Classified Leave Payouts	6,214	6,417	1,100	0
22-2321-6211	Teacher Retirement	38,973	40,430	42,805	45,344
12-2321-6221	Non-Teacher Retirement	11,829	12,338	12,201	11,066
12-2321-6231	Social Security Retirement	9,346	12,748	12,292	11,092
22-2321-6231	Social Security Retirement	1,275	825	2,899	2,899
12-2321-6232	Medicare	2,489	3,197	3,097	2,847
22-2321-6232	Medicare	4,930	4,732	4,826	5,098
12-2321-6241	Health Insurance	8,413	8,448	8,448	8,448
22-2321-6241	Health Insurance	27,010	29,830	36,595	39,991
12-2321-6242	District Health Savings Acct	1,000	1,000	1,000	1,000
12-2321-6243	Life Insurance	165	171	184	192
22-2321-6243	Life Insurance	328	340	360	383
12-2321-6244	Dental Insurance	376	380	380	380
22-2321-6244	Dental Insurance	852	862	759	1,242
12-2321-6245	Long Term Disability Ins	364	319	20	488
22-2321-6245	Long Term Disability Ins	728	699	80	972
12-2321-6291	Other Employer Benefits	1,748	1,748	1,748	1,748
22-2321-6291	Other Employer Benefits	46,072	29,342	0	0
12-2321-6319	Other Professional Services	5,514	6,468	5,500	8,000
12-2321-6343	Travel	2,225	4,921	4,000	5,500
12-2321-6361	Communication	840	840	840	840
12-2321-6363	Printing and Binding	1	0	0	0
12-2321-6371	Dues and Memberships	7,738	8,127	9,000	9,000
12-2321-6411	General Supplies	0	63	500	500



INDEPENDENCE SCHOOL DISTRICT
10.BUDGET - DISTRICT WIDE
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
12-2321-6412	Technology Supplies/Licenses	0	580	1,500	500
12-2321-6491	Other Supplies and Materials	1,160	528	1,500	1,500
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-2321	Superintendent Office	680,135	717,750	734,243	728,081
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22-2329-6111	Certificated Regular Salaries	1,108,007	1,360,573	1,482,022	1,461,653
22-2329-6112	Certificated Administrator Sa	369,166	119,581	128,358	134,777
22-2329-6131	Certificated Supplemental Pay	80,592	83,169	70,000	70,000
22-2329-6141	Certificated Leave Payouts	250	3,313	0	0
12-2329-6151	Classified Regular Salaries	100,028	141,402	150,413	158,340
12-2329-6153	Classified Substitute Salarie	0	0	500	0
12-2329-6162	Classified Extra Pay	3,281	2,305	3,030	4,215
22-2329-6211	Teacher Retirement	233,476	234,490	253,954	251,934
12-2329-6221	Non-Teacher Retirement	8,449	11,674	12,356	12,980
12-2329-6231	Social Security Retirement	6,158	8,673	9,257	9,807
22-2329-6231	Social Security Retirement	4,997	5,157	4,000	4,000
12-2329-6232	Medicare	1,440	2,029	2,407	2,561
22-2329-6232	Medicare	22,056	21,995	24,020	24,008
12-2329-6241	Health Insurance	19,009	25,344	25,344	25,344
22-2329-6241	Health Insurance	126,426	130,944	134,531	134,531
12-2329-6242	District Health Savings Acct	2,000	2,000	2,000	2,000
22-2329-6242	District Health Savings Acct	4,000	5,500	5,965	6,959
12-2329-6243	Life Insurance	125	179	192	201
22-2329-6243	Life Insurance	1,870	1,875	2,036	2,018
12-2329-6244	Dental Insurance	850	1,139	1,139	1,139
22-2329-6244	Dental Insurance	6,420	6,265	6,424	6,424
12-2329-6245	Long Term Disability Ins	276	329	21	506
22-2329-6245	Long Term Disability Ins	4,139	3,843	451	5,106
22-2329-6291	Other Employer Benefits	6,766	6,544	6,544	6,544
12-2329-6319	Other Professional Services	4,390	8,340	10,500	9,000
12-2329-6343	Travel	7,241	9,021	9,500	8,700
12-2329-6361	Communication	6,125	5,355	5,016	5,016
12-2329-6363	Printing and Binding	24	26	100	100
12-2329-6371	Dues and Memberships	158	162	400	400
12-2329-6411	General Supplies	4,522	14,076	4,500	4,050
12-2329-6412	Technology Supplies/Licenses	2,252	2,279	38,700	38,350
12-2329-6491	Other Supplies and Materials	0	0	100	100
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-2329	Other Executive Administration Servi	2,134,493	2,217,582	2,393,780	2,390,763
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12-2331-6151	Classified Regular Salaries	969,612	916,348	986,476	997,531



INDEPENDENCE SCHOOL DISTRICT
10.BUDGET - DISTRICT WIDE
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
12-2331-6162	Classified Extra Pay	53,553	47,444	70,000	50,000
12-2331-6171	Classified Leave Payouts	2,113	13,453	0	10,000
12-2331-6211	Teacher Retirement	7,969	8,258	8,801	9,199
12-2331-6221	Non-Teacher Retirement	73,146	67,590	69,301	73,009
12-2331-6231	Social Security Retirement	59,654	56,731	57,381	61,181
12-2331-6232	Medicare	13,952	13,268	13,416	14,349
12-2331-6241	Health Insurance	126,596	116,512	118,272	126,720
12-2331-6242	District Health Savings Acct	3,000	5,000	5,000	6,000
12-2331-6243	Life Insurance	1,221	1,119	1,143	1,263
12-2331-6244	Dental Insurance	5,653	5,316	5,316	6,075
12-2331-6245	Long Term Disability Ins	2,696	2,211	207	3,192
12-2331-6291	Other Employer Benefits	16,831	16,856	3,684	13,684
12-2331-6316	Data Processing/Technology Se	35,389	127,739	28,500	28,000
12-2331-6319	Other Professional Services	87,094	16,511	86,000	115,000
12-2331-6332	Repairs and Maintenance	100	0	0	0
12-2331-6337	Technology Repairs & Maintena	584,505	200,041	197,000	169,000
12-2331-6343	Travel	5,711	9,722	15,000	23,000
12-2331-6352	Liability Insurance	42,735	43,239	42,347	46,500
12-2331-6361	Communication	12,940	12,351	15,780	35,780
12-2331-6363	Printing and Binding	23	51	0	100
12-2331-6371	Dues and Memberships	0	0	1,300	2,000
12-2331-6411	General Supplies	2,226	17,583	7,500	10,000
12-2331-6412	Technology Supplies/Licenses	1,464,188	2,885,365	1,974,391	3,072,432
12-2331-6491	Other Supplies and Materials	1,549	1,143	2,500	2,000
42-2331-6543	Technology Hardware	541,863	66,612	847,040	0
42-2331-6544	Technology Software (>\$5000)	0	0	0	0
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-2331	Administrative Technology Services	4,114,319	4,650,463	4,556,355	4,876,015
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22-2411-6131	Certificated Supplemental Pay	11,125	14,080	16,500	16,500
22-2411-6141	Certificated Leave Payouts	1,000	0	0	0
12-2411-6153	Classified Substitute Salarie	0	0	0	0
12-2411-6171	Classified Leave Payouts	2,150	1,738	900	0
12-2411-6231	Social Security Retirement	133	108	51	0
22-2411-6231	Social Security Retirement	690	873	0	0
12-2411-6232	Medicare	31	26	12	0
22-2411-6232	Medicare	176	204	0	0
12-2411-6271	Unemployment Compensation	622	0	2,000	1,000
12-2411-6343	Travel	0	0	0	3,000
16-2411-6411	General Supplies	0	0	0	0
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-2411	Office of the Principal Services	15,927	17,029	19,463	20,500



INDEPENDENCE SCHOOL DISTRICT
10.BUDGET - DISTRICT WIDE
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
12-2521-6151	Classified Regular Salaries	343,686	228,349	232,542	268,202
12-2521-6162	Classified Extra Pay	13,379	12,428	13,000	0
12-2521-6171	Classified Leave Payouts	25,423	0	5,000	0
12-2521-6221	Non-Teacher Retirement	26,428	18,299	18,656	20,215
12-2521-6231	Social Security Retirement	22,026	14,272	14,618	15,667
12-2521-6232	Medicare	5,171	3,338	3,431	3,747
12-2521-6241	Health Insurance	26,985	24,992	33,792	33,792
12-2521-6242	District Health Savings Acct	4,000	3,000	3,000	3,000
12-2521-6243	Life Insurance	424	271	295	339
12-2521-6244	Dental Insurance	1,205	1,123	1,519	1,519
12-2521-6245	Long Term Disability Ins	942	539	52	858
12-2521-6361	Communication	420	0	0	0
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-2521	Direction-Fiscal Services	470,089	306,611	325,905	347,339
12-2523-6151	Classified Regular Salaries	341,787	317,873	355,858	363,602
12-2523-6162	Classified Extra Pay	3,803	7,814	4,180	0
12-2523-6171	Classified Leave Payouts	2,265	165	1,250	0
12-2523-6221	Non-Teacher Retirement	27,791	26,334	28,985	29,182
12-2523-6231	Social Security Retirement	20,597	19,690	21,755	21,824
12-2523-6232	Medicare	4,818	4,605	5,088	5,105
12-2523-6241	Health Insurance	55,001	53,184	59,136	59,136
12-2523-6242	District Health Savings Acct	9,500	6,500	6,000	5,500
12-2523-6243	Life Insurance	400	391	452	463
12-2523-6244	Dental Insurance	2,457	2,453	2,657	2,657
12-2523-6245	Long Term Disability Ins	881	735	61	1,163
12-2523-6343	Travel	15	0	0	0
12-2523-6363	Printing and Binding	7	32	0	120
12-2523-6398	Other Expenses	0	0	500	500
12-2523-6411	General Supplies	998	738	1,210	1,331
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-2523	Receiving & Disbursing Funds Service	470,320	440,514	487,132	490,583
12-2524-6151	Classified Regular Salaries	411,810	474,073	505,346	524,123
12-2524-6162	Classified Extra Pay	16,251	27,811	12,821	0
12-2524-6171	Classified Leave Payouts	1,381	2,354	2,000	0
12-2524-6221	Non-Teacher Retirement	32,971	38,699	39,931	40,220
12-2524-6231	Social Security Retirement	25,721	30,079	30,991	31,234
12-2524-6232	Medicare	6,015	7,034	7,246	7,305



INDEPENDENCE SCHOOL DISTRICT
10.BUDGET - DISTRICT WIDE
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
12-2524-6241	Health Insurance	49,955	59,136	59,136	59,136
12-2524-6242	District Health Savings Acct	7,000	7,000	7,000	6,000
12-2524-6243	Life Insurance	516	597	642	663
12-2524-6244	Dental Insurance	2,607	3,037	3,037	3,037
12-2524-6245	Long Term Disability Ins	1,142	1,150	98	1,677
12-2524-6319	Other Professional Services	42	0	0	0
12-2524-6343	Travel	0	0	0	0
12-2524-6359	Judgements Against the LEA/Se	0	0	0	0
12-2524-6363	Printing and Binding	76	149	0	1,764
12-2524-6398	Other Expenses	0	3,532	910	910
12-2524-6411	General Supplies	477	510	725	798
12-2524-6412	Technology Supplies/Licenses	24	0	55	55
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-2524	Payroll Services	555,988	655,161	669,938	676,922
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12-2525-6151	Classified Regular Salaries	190,364	207,028	275,418	347,378
12-2525-6153	Classified Substitute Salarie	4,542	1,881	2,000	0
12-2525-6161	Classified Part-Time Salaries	10,383	9,985	0	0
12-2525-6162	Classified Extra Pay	6,043	7,848	5,500	0
12-2525-6171	Classified Leave Payouts	2,440	0	1,500	0
12-2525-6221	Non-Teacher Retirement	15,261	16,705	21,726	26,252
12-2525-6231	Social Security Retirement	12,729	13,505	16,626	20,585
12-2525-6232	Medicare	2,976	3,159	3,880	4,814
12-2525-6241	Health Insurance	24,883	27,456	33,792	33,792
12-2525-6242	District Health Savings Acct	1,000	2,000	1,000	1,000
12-2525-6243	Life Insurance	236	256	271	361
12-2525-6244	Dental Insurance	1,111	1,234	1,519	1,519
12-2525-6245	Long Term Disability Ins	522	499	50	911
12-2525-6316	Data Processing/Technology Se	28,013	40,300	61,000	61,000
12-2525-6319	Other Professional Services	92,266	240,470	268,000	273,000
12-2525-6332	Repairs and Maintenance	0	0	605	2,405
12-2525-6334	Rentals-Equipment	13,104	14,165	19,360	21,296
12-2525-6337	Technology Repairs & Maintena	555,000	1,750	148,500	148,500
12-2525-6338	Rentals-Technology	19,253	14,106	22,000	24,200
12-2525-6343	Travel	9,227	7,412	22,000	24,000
12-2525-6361	Communication	31,838	33,778	36,300	38,000
12-2525-6362	Advertising	372	246	1,210	1,200
12-2525-6363	Printing and Binding	7,985	8,689	12,100	13,310
12-2525-6371	Dues and Memberships	2,898	2,023	5,060	6,200
12-2525-6398	Other Expenses	317	25,449	1,000	1,000
12-2525-6411	General Supplies	14,894	18,671	18,500	18,535
12-2525-6412	Technology Supplies/Licenses	91,259	171,406	313,045	313,590



INDEPENDENCE SCHOOL DISTRICT
10.BUDGET - DISTRICT WIDE
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
12-2525-6491	Other Supplies and Materials	1,488	766	2,530	2,420
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-2525	Financial Accounting Services	1,140,404	870,787	1,294,492	1,385,268
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12-2529-6319	Other Professional Services	88,528	87,358	153,500	113,500
12-2529-6398	Other Expenses	0	0	0	0
12-2529-6411	General Supplies	0	0	0	0
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-2529	Other Fiscal Services	88,528	87,358	153,500	113,500
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12-2541-6151	Classified Regular Salaries	338,820	349,213	374,089	393,648
12-2541-6162	Classified Extra Pay	366	621	0	0
12-2541-6171	Classified Leave Payouts	0	975	0	0
12-2541-6211	Teacher Retirement	0	12,939	13,828	14,477
12-2541-6221	Non-Teacher Retirement	26,257	17,835	18,880	19,762
12-2541-6231	Social Security Retirement	20,466	20,996	22,356	23,188
12-2541-6232	Medicare	4,786	4,910	5,236	5,534
12-2541-6241	Health Insurance	41,706	42,240	42,240	42,240
12-2541-6242	District Health Savings Acct	6,000	5,000	5,000	5,000
12-2541-6243	Life Insurance	426	442	474	497
12-2541-6244	Dental Insurance	1,863	1,898	1,898	1,898
12-2541-6245	Long Term Disability Ins	942	873	86	1,260
12-2541-6261	Workers' Compensation	185,286	152,411	0	0
12-2541-6291	Other Employer Benefits	<1,344>	<1,344>	0	0
12-2541-6319	Other Professional Services	3,545	<3,695>	2,550	2,200
12-2541-6334	Rentals-Equipment	1,187	8,951	1,300	2,000
12-2541-6343	Travel	1,714	3,065	3,000	3,500
12-2541-6361	Communication	613	420	420	420
12-2541-6363	Printing and Binding	2,458	2,369	3,000	3,000
12-2541-6371	Dues and Memberships	0	210	150	0
12-2541-6411	General Supplies	2,087	1,879	700	2,000
12-2541-6412	Technology Supplies/Licenses	162	132	200	0
12-2541-6491	Other Supplies and Materials	368	1,886	3,000	3,750
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-2541	Direction-Operation Maintenance Plan	637,708	624,226	498,407	524,374
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12-2542-6151	Classified Regular Salaries	267,547	286,707	361,893	311,073
12-2542-6153	Classified Substitute Salarie	138,944	206,515	204,377	251,820
12-2542-6162	Classified Extra Pay	166,426	199,597	400,000	450,000
12-2542-6171	Classified Leave Payouts	1,600	0	30,000	36,000



INDEPENDENCE SCHOOL DISTRICT
10.BUDGET - DISTRICT WIDE
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
12-2542-6211	Teacher Retirement	549	329	0	0
12-2542-6221	Non-Teacher Retirement	26,320	32,281	51,953	51,683
12-2542-6231	Social Security Retirement	28,901	36,704	47,843	49,920
12-2542-6232	Medicare	6,814	8,617	35,577	37,594
12-2542-6241	Health Insurance	48,352	60,031	76,032	67,584
12-2542-6242	District Health Savings Acct	4,000	5,000	5,000	4,000
12-2542-6243	Life Insurance	378	446	500	435
12-2542-6244	Dental Insurance	2,326	2,777	3,417	3,037
12-2542-6245	Long Term Disability Ins	830	849	75	1,096
12-2542-6261	Workers' Compensation	10,462	11,764	270,190	369,354
12-2542-6271	Unemployment Compensation	3,236	0	4,000	3,000
12-2542-6291	Other Employer Benefits	<1,344>	<1,344>	0	0
12-2542-6319	Other Professional Services	203,600	480,209	600,375	1,100,375
12-2542-6331	Cleaning Services	306	550	10,813	10,800
12-2542-6332	Repairs and Maintenance	397,353	425,673	4,731,504	4,460,000
12-2542-6333	Rentals-Land and Buildings	0	6,000	12,000	12,000
12-2542-6334	Rentals-Equipment	10,467	1,833	0	0
12-2542-6335	Water and Sewer	51,394	95,569	504,000	620,000
12-2542-6336	Trash Removal	34,281	31,444	206,880	251,777
12-2542-6343	Travel	0	0	0	0
12-2542-6351	Property Insurance	1,407,945	0	0	0
17-2542-6351	Property Insurance	0	0	0	0
12-2542-6361	Communication	54,611	40,576	48,925	29,920
12-2542-6362	Advertising	110	1,416	1,500	1,500
12-2542-6363	Printing and Binding	381	1,742	0	0
12-2542-6371	Dues and Memberships	100	0	110	110
12-2542-6411	General Supplies	664,652	1,045,619	3,495,500	1,750,550
12-2542-6412	Technology Supplies/Licenses	495,961	518,608	996,000	575,000
12-2542-6481	Electric	309,688	343,259	3,900,000	5,250,000
12-2542-6482	Natural Gas	129,322	82,436	1,915,900	785,000
12-2542-6491	Other Supplies and Materials	3,335	1,032	3,500	3,500
42-2542-6521	Buildings	1,969,398	595,932	21,432,861	10,908,000
47-2542-6521	Buildings	0	0	1,000,000	1,000,000
42-2542-6531	Site Improvements	0	0	0	0
42-2542-6541	Regular Equipment	20,290	88,802	71,800	100,000
42-2542-6551	Vehicles (Non-Buses)	0	40,696	0	0
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-2542	Care & Upkeep of Buildings Services	6,458,535	4,651,669	40,422,525	28,495,128
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12-2543-6151	Classified Regular Salaries	276,851	292,543	241,287	365,300
12-2543-6162	Classified Extra Pay	9,495	10,786	15,000	15,000
12-2543-6171	Classified Leave Payouts	0	133	0	0



INDEPENDENCE SCHOOL DISTRICT
10.BUDGET - DISTRICT WIDE
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
12-2543-6221	Non-Teacher Retirement	23,020	24,566	19,580	29,904
12-2543-6231	Social Security Retirement	17,456	18,651	14,711	22,486
12-2543-6232	Medicare	4,082	4,362	3,441	5,259
12-2543-6241	Health Insurance	47,322	54,462	42,240	67,584
12-2543-6242	District Health Savings Acct	7,000	6,000	4,000	6,000
12-2543-6243	Life Insurance	515	356	307	465
12-2543-6244	Dental Insurance	2,332	2,448	1,898	3,037
12-2543-6245	Long Term Disability Ins	778	695	44	1,168
12-2543-6319	Other Professional Services	765	17	0	0
12-2543-6332	Repairs and Maintenance	11,142	89,759	0	0
12-2543-6334	Rentals-Equipment	0	344	0	0
12-2543-6336	Trash Removal	128	555	0	0
12-2543-6361	Communication	1,208	1,162	1,260	840
12-2543-6362	Advertising	0	129	0	0
12-2543-6411	General Supplies	55,306	56,532	136,400	175,000
12-2543-6486	Gasoline/Diesel	8	6,321	0	0
42-2543-6521	Buildings	0	11,800	0	0
42-2543-6531	Site Improvements	0	83,000	0	0
42-2543-6541	Regular Equipment	5,350	0	100,000	0
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-2543	Care & Upkeep of Grounds Services	462,758	664,621	580,168	692,043
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12-2544-6151	Classified Regular Salaries	495,300	496,978	488,012	643,006
12-2544-6153	Classified Substitute Salarie	5,574	795	15,840	16,462
12-2544-6162	Classified Extra Pay	17,999	21,259	22,000	20,000
12-2544-6171	Classified Leave Payouts	5,992	541	0	0
12-2544-6221	Non-Teacher Retirement	39,286	41,151	38,928	49,613
12-2544-6231	Social Security Retirement	31,441	31,112	30,072	39,791
12-2544-6232	Medicare	7,353	7,276	7,033	9,306
12-2544-6241	Health Insurance	76,062	77,993	84,480	92,928
12-2544-6242	District Health Savings Acct	6,000	6,000	6,000	7,000
12-2544-6243	Life Insurance	600	615	619	815
12-2544-6244	Dental Insurance	3,398	3,584	3,797	4,936
12-2544-6245	Long Term Disability Ins	1,322	1,170	81	2,058
12-2544-6291	Other Employer Benefits	<672>	<672>	0	0
12-2544-6361	Communication	3,395	4,245	3,360	5,040
12-2544-6411	General Supplies	0	0	0	0
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-2544	Care & Upkeep of Equipment Services	693,050	692,047	700,222	890,955
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12-2545-6151	Classified Regular Salaries	0	1,366	0	0



INDEPENDENCE SCHOOL DISTRICT
10.BUDGET - DISTRICT WIDE
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
12-2545-6221	Non-Teacher Retirement	0	106	0	0
12-2545-6231	Social Security Retirement	0	85	0	0
12-2545-6232	Medicare	0	20	0	0
12-2545-6241	Health Insurance	0	172	0	0
12-2545-6243	Life Insurance	0	2	0	0
12-2545-6244	Dental Insurance	0	8	0	0
12-2545-6245	Long Term Disability Ins	0	4	0	0
12-2545-6319	Other Professional Services	115	2,531	0	0
12-2545-6332	Repairs and Maintenance	65,569	63,441	76,000	76,400
12-2545-6336	Trash Removal	0	110	0	0
12-2545-6349	Other Transportation Services	290	524	500	500
12-2545-6351	Property Insurance	44,648	265,945	299,647	330,000
12-2545-6411	General Supplies	17,215	18,849	28,000	28,200
12-2545-6486	Gasoline/Diesel	82,619	106,767	95,600	93,300
42-2545-6551	Vehicles (Non-Buses)	0	108,862	413,500	194,500
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-2545	Vehicle Servicing and Maintenance Se	210,456	568,792	913,247	722,900
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12-2546-6151	Classified Regular Salaries	68,604	68,124	73,658	77,125
12-2546-6153	Classified Substitute Salarie	312	0	500	500
12-2546-6162	Classified Extra Pay	31,403	35,293	55,680	63,476
12-2546-6171	Classified Leave Payouts	397	191	0	12
12-2546-6211	Teacher Retirement	6	0	0	0
12-2546-6221	Non-Teacher Retirement	4,868	4,451	4,838	5,086
12-2546-6231	Social Security Retirement	6,282	6,449	7,332	8,049
12-2546-6232	Medicare	1,468	1,508	1,725	1,851
12-2546-6243	Life Insurance	68	81	87	92
12-2546-6244	Dental Insurance	312	380	380	380
12-2546-6245	Long Term Disability Ins	151	166	19	231
12-2546-6319	Other Professional Services	545,541	685,864	812,225	1,086,846
12-2546-6332	Repairs and Maintenance	0	1,650	500	4,500
12-2546-6343	Travel	3,724	5,793	5,640	5,870
12-2546-6349	Other Transportation Services	0	104	0	0
12-2546-6351	Property Insurance	2,091	6,842	7,709	8,500
12-2546-6361	Communication	2,288	2,394	2,820	2,820
12-2546-6363	Printing and Binding	7	4	100	200
12-2546-6411	General Supplies	374	65,849	7,250	7,750
42-2546-6411	General Supplies	0	0	0	0
12-2546-6412	Technology Supplies/Licenses	0	53,522	930	85,770
12-2546-6491	Other Supplies and Materials	88	59	200	250
42-2546-6521	Buildings	0	0	0	0
42-2546-6541	Regular Equipment	0	51,893	1,500	1,500



INDEPENDENCE SCHOOL DISTRICT
10.BUDGET - DISTRICT WIDE
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
42-2546-6543	Technology Hardware	0	1,740	0	0
42-2546-6551	Vehicles (Non-Buses)	0	36,601	0	0
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-2546	Security Services	667,984	1,028,958	983,093	1,360,808
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12-2551-6341	Contracted Transportation To/	468,654	617,345	547,500	677,500
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-2551	Contract Transportation Services for	468,654	617,345	547,500	677,500
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12-2552-6151	Classified Regular Salaries	893,367	787,172	1,119,491	1,274,567
12-2552-6153	Classified Substitute Salarie	109,566	97,952	207,212	211,625
12-2552-6161	Classified Part-Time Salaries	1,185,100	1,111,708	1,267,400	1,517,286
12-2552-6162	Classified Extra Pay	865,603	998,942	1,139,500	1,088,700
12-2552-6171	Classified Leave Payouts	13,703	9,075	9,750	10,500
12-2552-6211	Teacher Retirement	3,042	3,831	4,000	2,200
12-2552-6221	Non-Teacher Retirement	228,666	214,015	271,220	313,842
12-2552-6231	Social Security Retirement	184,602	176,794	216,776	253,821
12-2552-6232	Medicare	43,446	41,702	51,467	59,637
12-2552-6241	Health Insurance	508,211	446,188	508,943	547,969
12-2552-6242	District Health Savings Acct	42,467	33,897	31,503	38,804
12-2552-6243	Life Insurance	1,663	2,600	3,024	3,818
12-2552-6244	Dental Insurance	27,081	26,961	27,559	32,750
12-2552-6245	Long Term Disability Ins	5,672	4,897	381	9,345
12-2552-6261	Workers' Compensation	121,285	104,317	202,336	277,860
12-2552-6271	Unemployment Compensation	955	0	2,000	2,000
12-2552-6291	Other Employer Benefits	<608>	<540>	0	0
12-2552-6316	Data Processing/Technology Se	0	2,413	0	0
12-2552-6319	Other Professional Services	19,109	27,713	37,000	51,950
12-2552-6332	Repairs and Maintenance	16,722	25,549	71,500	62,500
12-2552-6333	Rentals-Land and Buildings	0	848	0	0
12-2552-6334	Rentals-Equipment	812	1,031	1,000	2,125
12-2552-6337	Technology Repairs & Maintena	14,876	23,060	14,400	29,500
12-2552-6349	Other Transportation Services	<330,945>	<352,884>	<361,400>	<372,400>
12-2552-6351	Property Insurance	229,684	1,366,673	1,551,637	1,870,000
12-2552-6361	Communication	4,254	2,989	5,520	3,720
12-2552-6362	Advertising	1,256	0	2,500	2,500
12-2552-6363	Printing and Binding	446	530	1,000	1,000
12-2552-6371	Dues and Memberships	0	0	0	0
12-2552-6398	Other Expenses	0	0	0	0
12-2552-6411	General Supplies	225,513	244,105	247,750	306,500
12-2552-6412	Technology Supplies/Licenses	72,826	91,268	108,000	60,000



INDEPENDENCE SCHOOL DISTRICT
10.BUDGET - DISTRICT WIDE
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
12-2552-6486	Gasoline/Diesel	555,550	323,520	475,000	388,000
42-2552-6541	Regular Equipment	2,239	0	45,000	45,000
42-2552-6543	Technology Hardware	0	0	25,000	25,000
42-2552-6552	School Buses	141,052	0	3,454,225	2,194,175
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-2552	District Operated Nondisabled Studen	5,187,215	5,816,326	10,740,694	10,314,294
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12-2553-6341	Contracted Transportation To/	376,336	421,359	430,000	515,000
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-2553	Contracted Transportation Services f	376,336	421,359	430,000	515,000
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12-2554-6151	Classified Regular Salaries	75,155	164,150	0	0
12-2554-6153	Classified Substitute Salarie	43,292	7,154	22,000	22,500
12-2554-6161	Classified Part-Time Salaries	446,154	549,472	744,724	697,351
12-2554-6162	Classified Extra Pay	120,966	158,052	174,000	175,500
12-2554-6211	Teacher Retirement	627	203	0	350
12-2554-6221	Non-Teacher Retirement	55,888	75,194	75,034	73,554
12-2554-6231	Social Security Retirement	40,731	54,724	50,704	55,948
12-2554-6232	Medicare	9,584	12,809	11,278	13,181
12-2554-6241	Health Insurance	180,504	230,773	220,843	182,992
12-2554-6242	District Health Savings Acct	10,717	19,045	12,185	10,984
12-2554-6243	Life Insurance	607	941	897	873
12-2554-6244	Dental Insurance	8,763	11,291	11,562	10,821
12-2554-6245	Long Term Disability Ins	1,499	1,719	98	2,187
12-2554-6261	Workers' Compensation	27,100	22,238	54,733	60,206
12-2554-6271	Unemployment Compensation	0	0	2,000	1,500
12-2554-6291	Other Employer Benefits	<51>	<113>	0	0
12-2554-6316	Data Processing/Technology Se	0	503	0	0
12-2554-6319	Other Professional Services	1,334	5,779	1,500	13,000
12-2554-6332	Repairs and Maintenance	1,407	5,328	1,500	5,500
12-2554-6333	Rentals-Land and Buildings	0	177	0	0
12-2554-6334	Rentals-Equipment	68	216	0	0
12-2554-6337	Technology Repairs & Maintena	1,251	4,809	1,500	5,000
12-2554-6349	Other Transportation Services	384	2,635	5,000	7,000
12-2554-6351	Property Insurance	1,848	22,857	2,000	25,000
12-2554-6361	Communication	352	623	0	150
12-2554-6362	Advertising	106	0	0	0
12-2554-6363	Printing and Binding	38	111	0	150
12-2554-6411	General Supplies	19,106	50,904	20,500	55,200
12-2554-6412	Technology Supplies/Licenses	6,127	19,033	6,000	17,500
12-2554-6486	Gasoline/Diesel	46,736	67,464	34,000	83,000



INDEPENDENCE SCHOOL DISTRICT
10.BUDGET - DISTRICT WIDE
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
-2554 District Operated Transportation Ser		1,100,293	1,488,091	1,452,058	1,519,447
12-2555-6341 Contracted Transportation To/		245,736	179,609	270,000	207,500
-2555 Payments to Other Districts for Nond		245,736	179,609	270,000	207,500
12-2558-6151 Classified Regular Salaries		15,454	14,953	16,000	17,000
12-2558-6162 Classified Extra Pay		162,269	161,807	0	0
12-2558-6221 Non-Teacher Retirement		11,246	12,204	1,500	1,500
12-2558-6231 Social Security Retirement		10,066	10,958	0	1,000
12-2558-6232 Medicare		2,354	2,563	0	250
12-2558-6241 Health Insurance		2,148	1,887	2,000	0
12-2558-6243 Life Insurance		958	27	1,000	0
12-2558-6244 Dental Insurance		94	85	0	0
12-2558-6245 Long Term Disability Ins		224	40	0	0
12-2558-6319 Other Professional Services		0	0	0	0
12-2558-6332 Repairs and Maintenance		1,170	765	0	1,500
12-2558-6341 Contracted Transportation To/		1,072,870	888,758	1,898,884	1,150,000
12-2558-6343 Travel		1,187	1,189	1,400	5,000
12-2558-6349 Other Transportation Services		0	694	971	0
12-2558-6351 Property Insurance		2,881	44,801	50,479	55,000
12-2558-6411 General Supplies		15,912	12,876	19,500	18,500
12-2558-6412 Technology Supplies/Licenses		11,062	0	0	0
12-2558-6486 Gasoline/Diesel		0	9,003	0	8,000
12-2558-6491 Other Supplies and Materials		4,968	6,928	9,000	9,500
42-2558-6541 Regular Equipment		0	0	0	16,000
42-2558-6543 Technology Hardware		1,376	0	0	0
42-2558-6551 Vehicles (Non-Buses)		0	24,028	85,000	65,000
-2558 Non-allowable Transportation Expense		1,316,239	1,193,566	2,085,734	1,348,250
15-2561-6151 Classified Regular Salaries		384,267	407,168	451,712	479,597
15-2561-6153 Classified Substitute Salarie		10,154	0	15,000	15,000
15-2561-6162 Classified Extra Pay		1,977	2,158	2,000	1,500
15-2561-6171 Classified Leave Payouts		83	0	0	0
15-2561-6221 Non-Teacher Retirement		29,890	31,660	34,647	36,560
15-2561-6231 Social Security Retirement		23,529	24,255	26,673	28,301
15-2561-6232 Medicare		5,502	5,673	6,288	6,669
15-2561-6241 Health Insurance		46,324	48,281	50,688	50,688



INDEPENDENCE SCHOOL DISTRICT
10.BUDGET - DISTRICT WIDE
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
15-2561-6242	District Health Savings Acct	2,000	2,000	2,000	4,000
15-2561-6243	Life Insurance	478	507	573	607
15-2561-6244	Dental Insurance	2,434	2,502	2,658	2,658
15-2561-6245	Long Term Disability Ins	1,057	977	93	1,535
15-2561-6261	Workers' Compensation	95,055	81,833	145,780	250,000
15-2561-6271	Unemployment Compensation	182	6,462	7,000	5,000
15-2561-6291	Other Employer Benefits	6,755	6,754	7,368	7,368
15-2561-6316	Data Processing/Technology Se	0	0	3,000	3,500
15-2561-6319	Other Professional Services	130	330	500	550
15-2561-6334	Rentals-Equipment	898	898	1,250	1,250
15-2561-6343	Travel	426	1,102	750	850
15-2561-6351	Property Insurance	1,899	12,629	14,230	15,600
15-2561-6361	Communication	2,224	1,163	1,090	1,090
15-2561-6362	Advertising	0	123	750	500
15-2561-6363	Printing and Binding	424	2,577	1,500	1,500
15-2561-6371	Dues and Memberships	153	166	175	200
15-2561-6411	General Supplies	8,342	9,927	11,500	14,500
15-2561-6412	Technology Supplies/Licenses	80,085	82,477	82,750	152,500
15-2561-6491	Other Supplies and Materials	749	0	0	0
45-2561-6541	Regular Equipment	1,078	0	0	0
45-2561-6543	Technology Hardware	0	5,250	0	0
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-2561	Direction-Nutrition Services	706,095	736,872	869,975	1,081,523
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15-2562-6151	Classified Regular Salaries	177,613	160,062	194,756	199,600
15-2562-6153	Classified Substitute Salarie	2,723	279	0	0
15-2562-6162	Classified Extra Pay	1,633	402	30,000	40,000
15-2562-6171	Classified Leave Payouts	0	1,526	4,500	4,500
15-2562-6221	Non-Teacher Retirement	14,881	13,178	15,858	16,265
15-2562-6231	Social Security Retirement	10,318	9,067	12,551	14,125
15-2562-6232	Medicare	2,413	2,120	2,963	3,319
15-2562-6241	Health Insurance	32,272	29,775	33,792	33,792
15-2562-6242	District Health Savings Acct	1,000	2,000	2,000	1,000
15-2562-6243	Life Insurance	223	195	247	252
15-2562-6244	Dental Insurance	1,443	1,338	1,519	1,519
15-2562-6245	Long Term Disability Ins	490	365	27	639
15-2562-6261	Workers' Compensation	12,021	12,507	0	0
15-2562-6319	Other Professional Services	890	965	14,100	13,600
15-2562-6332	Repairs and Maintenance	33,155	22,347	170,000	272,000
15-2562-6343	Travel	103	0	750	750
15-2562-6361	Communication	787	438	420	420
15-2562-6362	Advertising	84	0	0	0



INDEPENDENCE SCHOOL DISTRICT
10.BUDGET - DISTRICT WIDE
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
15-2562-6363	Printing and Binding	338	363	0	0
15-2562-6411	General Supplies	30,457	41,380	350,000	375,000
15-2562-6412	Technology Supplies/Licenses	478	0	0	0
15-2562-6471	Food Supplies (NS ONLY)	162,651	<5,116>	6,243,858	6,281,000
15-2562-6486	Gasoline/Diesel	0	0	7,500	7,500
15-2562-6491	Other Supplies and Materials	2,847	3,783	0	0
45-2562-6541	Regular Equipment	0	0	135,000	135,000
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-2562	Food Preparation & Dispensing Servic	488,820	296,974	7,219,841	7,400,281
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45-2563-6551	Vehicles (Non-Buses)	0	0	130,000	0
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-2563	Food Delivery Services	0	0	130,000	0
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15-2569-6151	Classified Regular Salaries	36,384	36,986	0	0
15-2569-6162	Classified Extra Pay	127	14	139,000	190,000
15-2569-6221	Non-Teacher Retirement	2,864	2,843	9,550	13,000
15-2569-6231	Social Security Retirement	2,142	2,231	8,900	11,800
15-2569-6232	Medicare	500	521	2,075	2,900
15-2569-6241	Health Insurance	5,000	4,224	0	0
15-2569-6243	Life Insurance	47	43	0	0
15-2569-6244	Dental Insurance	234	205	0	0
15-2569-6245	Long Term Disability Ins	103	95	0	0
15-2569-6291	Other Employer Benefits	614	614	0	0
15-2569-6319	Other Professional Services	0	0	75	0
15-2569-6332	Repairs and Maintenance	92	1,977	0	0
15-2569-6343	Travel	0	0	425	0
15-2569-6361	Communication	72	0	0	0
15-2569-6363	Printing and Binding	405	0	0	0
15-2569-6411	General Supplies	4,039	14,947	34,500	47,000
15-2569-6412	Technology Supplies/Licenses	0	881	0	0
15-2569-6471	Food Supplies (NS ONLY)	49,032	<1,765>	197,000	250,000
15-2569-6491	Other Supplies and Materials	7,630	4,509	12,000	13,000
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-2569	Other Nutrition Services	109,285	68,325	403,525	527,700
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12-2572-6151	Classified Regular Salaries	108,329	112,842	120,856	126,702
12-2572-6162	Classified Extra Pay	9,781	11,406	0	0
12-2572-6221	Non-Teacher Retirement	9,308	9,734	9,502	9,903
12-2572-6231	Social Security Retirement	7,369	7,689	7,424	7,804



INDEPENDENCE SCHOOL DISTRICT
10.BUDGET - DISTRICT WIDE
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
12-2572-6232	Medicare	1,723	1,798	1,736	1,825
12-2572-6241	Health Insurance	16,819	16,896	16,896	16,896
12-2572-6242	District Health Savings Acct	1,000	1,000	1,000	1,000
12-2572-6243	Life Insurance	138	143	154	161
12-2572-6244	Dental Insurance	751	759	759	759
12-2572-6245	Long Term Disability Ins	303	282	28	405
12-2572-6291	Other Employer Benefits	1,685	1,685	1,685	1,685
12-2572-6361	Communication	420	420	420	420
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-2572	Purchasing Services	157,626	164,654	160,460	167,560
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12-2574-6151	Classified Regular Salaries	41,187	38,187	40,200	41,960
12-2574-6162	Classified Extra Pay	988	1,308	0	0
12-2574-6221	Non-Teacher Retirement	3,128	3,259	3,363	3,484
12-2574-6231	Social Security Retirement	2,608	2,400	2,433	2,535
12-2574-6232	Medicare	610	562	569	593
12-2574-6241	Health Insurance	3,444	8,448	8,448	8,448
12-2574-6242	District Health Savings Acct	0	1,000	1,000	1,000
12-2574-6243	Life Insurance	44	48	51	53
12-2574-6244	Dental Insurance	326	380	380	380
12-2574-6245	Long Term Disability Ins	96	88	6	134
12-2574-6332	Repairs and Maintenance	0	0	0	0
12-2574-6334	Rentals-Equipment	25,084	0	30,000	70,000
12-2574-6363	Printing and Binding	4	16	15,000	15,000
12-2574-6411	General Supplies	2,669	41	154,000	50,000
12-2574-6412	Technology Supplies/Licenses	0	0	0	0
42-2574-6541	Regular Equipment	0	15,596	0	0
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-2574	Printing Publishing & Duplicating Se	80,188	71,333	255,450	193,587
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12-2633-6151	Classified Regular Salaries	163,003	144,411	178,811	169,192
12-2633-6162	Classified Extra Pay	0	0	0	0
12-2633-6221	Non-Teacher Retirement	12,286	11,118	13,478	12,239
12-2633-6231	Social Security Retirement	9,079	7,616	9,934	9,343
12-2633-6232	Medicare	2,123	1,781	2,323	2,185
12-2633-6241	Health Insurance	15,404	16,896	16,896	8,448
12-2633-6242	District Health Savings Acct	2,000	1,000	1,000	0
12-2633-6243	Life Insurance	201	214	226	215
12-2633-6244	Dental Insurance	687	759	759	760
12-2633-6245	Long Term Disability Ins	446	439	50	541
12-2633-6291	Other Employer Benefits	3,432	3,575	3,575	1,787



INDEPENDENCE SCHOOL DISTRICT
10.BUDGET - DISTRICT WIDE
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
12-2633-6319	Other Professional Services	17,989	45,692	32,000	48,000
12-2633-6332	Repairs and Maintenance	0	416	0	1,000
12-2633-6343	Travel	1,939	5,345	4,000	9,000
12-2633-6361	Communication	472	590	1,420	3,420
12-2633-6362	Advertising	12,060	534	2,200	12,000
12-2633-6363	Printing and Binding	1,115	4,134	6,000	4,000
12-2633-6371	Dues and Memberships	545	545	1,000	1,000
12-2633-6411	General Supplies	7,284	16,499	6,000	21,000
12-2633-6412	Technology Supplies/Licenses	7,837	14,964	3,800	8,200
12-2633-6491	Other Supplies and Materials	5,978	4,706	8,000	10,000
42-2633-6541	Regular Equipment	6,594	0	0	0
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-2633	Public Information Services	270,474	281,234	291,472	322,330
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12-2642-6162	Classified Extra Pay	0	0	0	5,000
12-2642-6231	Social Security Retirement	0	0	0	1,500
12-2642-6232	Medicare	0	0	0	0
12-2642-6319	Other Professional Services	0	2,225	3,000	4,500
12-2642-6343	Travel	258	770	3,000	2,000
12-2642-6362	Advertising	0	295	2,000	1,500
12-2642-6363	Printing and Binding	863	756	1,500	1,500
12-2642-6411	General Supplies	6,347	6,311	7,000	7,000
12-2642-6412	Technology Supplies/Licenses	0	546	0	0
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-2642	Recruitment and Placement Services	7,468	10,903	16,500	23,000
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22-2643-6112	Certificated Administrator Sa	406,969	445,313	448,883	430,202
22-2643-6141	Certificated Leave Payouts	0	3,025	5,181	27,000
12-2643-6151	Classified Regular Salaries	304,204	300,781	320,989	356,116
12-2643-6153	Classified Substitute Salarie	1,049	1,894	31,800	33,100
12-2643-6162	Classified Extra Pay	25,222	27,520	218,714	200,000
12-2643-6171	Classified Leave Payouts	426	1,573	15,390	5,000
22-2643-6211	Teacher Retirement	61,607	67,079	67,703	64,994
12-2643-6221	Non-Teacher Retirement	26,482	26,165	27,053	28,063
12-2643-6231	Social Security Retirement	18,485	18,366	18,456	19,739
12-2643-6232	Medicare	4,323	4,296	39,239	39,747
22-2643-6232	Medicare	5,866	6,514	6,465	6,214
12-2643-6241	Health Insurance	54,315	50,688	50,688	50,688
22-2643-6241	Health Insurance	16,812	16,192	16,896	16,896
12-2643-6242	District Health Savings Acct	2,000	3,000	3,000	2,000
22-2643-6242	District Health Savings Acct	1,000	1,000	1,000	2,000



INDEPENDENCE SCHOOL DISTRICT
10.BUDGET - DISTRICT WIDE
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
12-2643-6243	Life Insurance	384	381	408	426
22-2643-6243	Life Insurance	497	550	567	543
12-2643-6244	Dental Insurance	2,426	2,278	2,278	2,278
22-2643-6244	Dental Insurance	1,095	1,107	1,139	1,519
12-2643-6245	Long Term Disability Ins	849	704	45	1,076
22-2643-6245	Long Term Disability Ins	1,103	1,126	126	1,377
22-2643-6291	Other Employer Benefits	18,497	12,497	12,497	12,497
12-2643-6319	Other Professional Services	8,761	14,996	30,000	26,000
12-2643-6343	Travel	605	4,351	7,000	5,000
12-2643-6361	Communication	1,260	1,225	1,260	1,260
12-2643-6362	Advertising	0	0	0	0
12-2643-6363	Printing and Binding	705	1,113	3,000	3,000
12-2643-6371	Dues and Memberships	441	2,118	2,250	2,000
12-2643-6411	General Supplies	9,277	2,000	5,000	4,000
12-2643-6412	Technology Supplies/Licenses	73,797	100,535	106,500	108,800
12-2643-6491	Other Supplies and Materials	675	2,399	3,000	3,000
42-2643-6541	Regular Equipment	4,635	0	0	0
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-2643	Human Resource Services	1,053,767	1,120,786	1,446,527	1,454,535
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12-2644-6319	Other Professional Services	1,121	398	16,000	16,300
12-2644-6333	Rentals-Land and Buildings	0	60	0	300
12-2644-6343	Travel	922	3,033	4,000	4,500
12-2644-6411	General Supplies	1,529	3,934	5,300	4,500
12-2644-6491	Other Supplies and Materials	6,423	7,375	7,600	8,400
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-2644	Professional Development Non-Instruc	9,995	14,800	32,900	34,000
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12-2645-6151	Classified Regular Salaries	128,636	28,836	0	0
17-2645-6151	Classified Regular Salaries	0	0	52,995	60,628
12-2645-6153	Classified Substitute Salarie	2,157	1,423	0	0
12-2645-6162	Classified Extra Pay	1,557	3,250	2,500	2,500
17-2645-6162	Classified Extra Pay	0	0	0	0
12-2645-6171	Classified Leave Payouts	0	0	0	0
17-2645-6171	Classified Leave Payouts	0	0	0	0
12-2645-6221	Non-Teacher Retirement	10,146	2,807	0	0
17-2645-6221	Non-Teacher Retirement	0	0	8,445	4,765
12-2645-6231	Social Security Retirement	8,173	2,082	32	0
17-2645-6231	Social Security Retirement	0	0	6,206	3,551
12-2645-6232	Medicare	1,912	487	8	0
17-2645-6232	Medicare	0	0	1,451	830



INDEPENDENCE SCHOOL DISTRICT
10.BUDGET - DISTRICT WIDE
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
12-2645-6241	Health Insurance	75,938	59,670	43,110	51,222
17-2645-6241	Health Insurance	0	0	16,896	8,448
12-2645-6242	District Health Savings Acct	0	0	0	0
17-2645-6242	District Health Savings Acct	0	0	2,000	1,000
12-2645-6243	Life Insurance	166	38	0	0
17-2645-6243	Life Insurance	0	0	129	76
12-2645-6244	Dental Insurance	753	380	0	0
17-2645-6244	Dental Insurance	0	0	759	380
12-2645-6245	Long Term Disability Ins	367	70	0	0
17-2645-6245	Long Term Disability Ins	0	0	150	105
17-2645-6261	Workers' Compensation	0	0	0	0
12-2645-6291	Other Employer Benefits	53,210	31,920	32,000	32,000
12-2645-6319	Other Professional Services	914,405	752,129	1,006,000	953,300
17-2645-6319	Other Professional Services	0	0	0	0
12-2645-6334	Rentals-Equipment	1,041	1,041	1,041	1,500
12-2645-6343	Travel	0	0	2,000	2,200
12-2645-6361	Communication	0	2	0	0
12-2645-6363	Printing and Binding	476	474	1,000	1,000
12-2645-6371	Dues and Memberships	0	0	300	330
12-2645-6411	General Supplies	19,617	17,810	50,500	79,550
12-2645-6412	Technology Supplies/Licenses	0	0	1,000	1,100
12-2645-6491	Other Supplies and Materials	225	0	0	0
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-2645	Employee Health Services	1,218,779	902,419	1,228,522	1,204,485
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22-2649-6131	Certificated Supplemental Pay	0	0	1,538,500	0
12-2649-6162	Classified Extra Pay	0	3,379	25,500	0
12-2649-6221	Non-Teacher Retirement	0	0	0	0
12-2649-6231	Social Security Retirement	0	170	1,500	0
22-2649-6231	Social Security Retirement	0	0	1,211	0
12-2649-6232	Medicare	0	40	351	0
22-2649-6232	Medicare	0	0	21,590	0
12-2649-6291	Other Employer Benefits	363,445	407,751	400,000	425,000
12-2649-6411	General Supplies	3,184	3,256	4,000	4,000
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-2649	Other Staff Services	366,629	414,596	1,992,652	429,000
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12-2662-6151	Classified Regular Salaries	224,999	271,793	291,333	262,053
12-2662-6162	Classified Extra Pay	903	1,900	615	0
12-2662-6221	Non-Teacher Retirement	17,907	21,679	23,064	20,399
12-2662-6231	Social Security Retirement	13,691	16,580	17,624	15,796



INDEPENDENCE SCHOOL DISTRICT
10.BUDGET - DISTRICT WIDE
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
12-2662-6232	Medicare	3,202	3,878	4,122	3,694
12-2662-6241	Health Insurance	33,638	40,480	42,240	33,792
12-2662-6242	District Health Savings Acct	2,000	3,000	3,000	2,000
12-2662-6243	Life Insurance	285	339	369	331
12-2662-6244	Dental Insurance	1,502	1,851	1,898	1,519
12-2662-6245	Long Term Disability Ins	630	659	62	839
12-2662-6361	Communication	840	1,260	1,260	840
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-2662	Systems Analysis Services	299,597	363,419	385,587	341,263
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12-3111-6151	Classified Regular Salaries	106,040	110,088	118,465	121,478
12-3111-6162	Classified Extra Pay	679	769	33	0
12-3111-6221	Non-Teacher Retirement	8,527	8,816	9,341	9,545
12-3111-6231	Social Security Retirement	6,624	6,880	7,320	7,521
12-3111-6232	Medicare	1,549	1,609	1,712	1,759
12-3111-6241	Health Insurance	16,819	16,896	16,896	16,896
12-3111-6242	District Health Savings Acct	2,000	2,000	2,000	2,000
12-3111-6243	Life Insurance	134	139	150	154
12-3111-6244	Dental Insurance	751	759	759	759
12-3111-6245	Long Term Disability Ins	297	273	26	389
12-3111-6291	Other Employer Benefits	1,798	1,787	1,787	1,787
12-3111-6315	Audit Services	5,000	0	5,000	0
12-3111-6319	Other Professional Services	22,080	24,030	25,000	25,000
12-3111-6361	Communication	1,402	1,304	2,000	2,000
12-3111-6363	Printing and Binding	311	77	500	500
12-3111-6391	Other Purchased Services	0	1	0	0
12-3111-6411	General Supplies	0	140	1,000	1,000
12-3111-6412	Technology Supplies/Licenses	667	0	1,000	1,000
12-3111-6491	Other Supplies and Materials	0	0	500	500
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-3111	Direction-Community Services	174,678	175,568	193,489	192,288
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12-3211-6151	Classified Regular Salaries	130,258	135,467	145,410	152,682
12-3211-6153	Classified Substitute Salarie	0	3,147	0	0
12-3211-6162	Classified Extra Pay	168,665	176,944	182,454	196,674
12-3211-6171	Classified Leave Payouts	0	500	525	0
12-3211-6211	Teacher Retirement	534	87	0	0
12-3211-6221	Non-Teacher Retirement	10,978	11,587	11,599	11,502
12-3211-6231	Social Security Retirement	14,511	15,462	8,527	8,997
12-3211-6232	Medicare	3,440	3,623	1,995	2,104
12-3211-6241	Health Insurance	16,812	16,896	25,344	16,896



INDEPENDENCE SCHOOL DISTRICT
10.BUDGET - DISTRICT WIDE
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
12-3211-6242	District Health Savings Acct	2,000	2,000	3,000	2,000
12-3211-6243	Life Insurance	164	172	184	194
12-3211-6244	Dental Insurance	750	760	1,139	760
12-3211-6245	Long Term Disability Ins	365	352	210	489
12-3211-6291	Other Employer Benefits	874	873	873	873
12-3211-6319	Other Professional Services	3,148	3,125	1,940	1,940
12-3211-6332	Repairs and Maintenance	2,326	2,490	3,100	1,100
12-3211-6334	Rentals-Equipment	558	558	615	615
12-3211-6343	Travel	0	0	0	0
12-3211-6361	Communication	420	420	420	420
12-3211-6363	Printing and Binding	258	253	1,000	200
12-3211-6411	General Supplies	17,639	38,876	51,977	68,365
12-3211-6412	Technology Supplies/Licenses	941	219	6,500	6,550
12-3211-6491	Other Supplies and Materials	2,136	1,674	4,500	4,500
42-3211-6541	Regular Equipment	4,870	36,300	36,500	21,000
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-3211	Community Recreation Services	381,647	451,785	487,812	497,861
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12-3512-6151	Classified Regular Salaries	0	5,022	0	0
12-3512-6162	Classified Extra Pay	0	1,153	0	0
12-3512-6221	Non-Teacher Retirement	0	527	0	0
12-3512-6231	Social Security Retirement	0	384	0	0
12-3512-6232	Medicare	0	90	0	0
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-3512	Early Childhood Instruction	0	7,176	0	0
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22-3611-6131	Certificated Supplemental Pay	663	275	3,000	0
22-3611-6211	Teacher Retirement	0	0	330	0
22-3611-6231	Social Security Retirement	41	17	22	0
22-3611-6232	Medicare	10	4	22	0
12-3611-6319	Other Professional Services	46,298	64,284	68,239	45,000
12-3611-6398	Other Expenses	20,726	12,029	34,321	0
12-3611-6411	General Supplies	14,363	8,950	29,200	0
12-3611-6412	Technology Supplies/Licenses	1,000	1,495	500	50
12-3611-6491	Other Supplies and Materials	357	0	0	0
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-3611	Welfare Activities Services	83,458	87,054	135,634	45,050
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22-3711-6131	Certificated Supplemental Pay	13,319	11,513	56,407	28,600
22-3711-6231	Social Security Retirement	826	714	7,459	1,774



INDEPENDENCE SCHOOL DISTRICT
10.BUDGET - DISTRICT WIDE
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
22-3711-6232	Medicare	193	167	1,744	414
12-3711-6312	Instructional Program Improve	0	0	0	0
12-3711-6319	Other Professional Services	0	0	0	0
12-3711-6411	General Supplies	0	405	19,390	100
22-3711-6411	General Supplies	0	0	62,663	0
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-3711	Non-Public School Student Services	14,338	12,799	147,663	30,888
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22-3812-6111	Certificated Regular Salaries	0	362,407	401,269	559,292
22-3812-6112	Certificated Administrator Sa	0	0	144,014	289,524
22-3812-6131	Certificated Supplemental Pay	0	2,016	0	0
12-3812-6151	Classified Regular Salaries	204,121	274,527	217,467	207,034
12-3812-6152	Instructional Aide Salaries	0	13,663	160,981	177,908
12-3812-6153	Classified Substitute Salarie	95,050	81,966	71,500	75,000
12-3812-6161	Classified Part-Time Salaries	0	36,948	110,439	0
12-3812-6162	Classified Extra Pay	67,981	204,787	143,426	209,514
12-3812-6171	Classified Leave Payouts	5,648	1,621	0	2,600
12-3812-6211	Teacher Retirement	2,171	4,389	10,863	10,733
22-3812-6211	Teacher Retirement	0	56,377	86,638	135,186
12-3812-6221	Non-Teacher Retirement	18,884	36,250	43,979	27,309
22-3812-6221	Non-Teacher Retirement	0	683	632	575
12-3812-6231	Social Security Retirement	22,899	35,481	33,557	23,609
22-3812-6231	Social Security Retirement	0	714	600	628
12-3812-6232	Medicare	5,381	8,326	15,749	15,915
22-3812-6232	Medicare	0	5,082	7,561	11,738
12-3812-6241	Health Insurance	23,922	41,861	119,626	79,675
22-3812-6241	Health Insurance	0	0	64,375	94,924
12-3812-6242	District Health Savings Acct	2,127	2,401	3,213	3,737
22-3812-6242	District Health Savings Acct	0	0	3,645	6,004
12-3812-6243	Life Insurance	253	325	641	485
22-3812-6243	Life Insurance	0	0	702	1,094
12-3812-6244	Dental Insurance	1,108	2,592	6,068	3,993
22-3812-6244	Dental Insurance	0	0	3,187	4,509
12-3812-6245	Long Term Disability Ins	560	663	102	1,149
22-3812-6245	Long Term Disability Ins	0	0	155	2,764
12-3812-6261	Workers' Compensation	11,189	5,085	10,289	11,318
12-3812-6271	Unemployment Compensation	0	530	1,000	1,000
12-3812-6291	Other Employer Benefits	4,603	4,757	4,757	4,757
12-3812-6319	Other Professional Services	45,817	36,972	47,800	47,000
12-3812-6343	Travel	0	0	1,000	1,000
12-3812-6361	Communication	595	420	1,010	1,427
12-3812-6363	Printing and Binding	228	1,146	500	500



INDEPENDENCE SCHOOL DISTRICT
10.BUDGET - DISTRICT WIDE
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
12-3812-6391	Other Purchased Services	0	93	0	0
12-3812-6398	Other Expenses	8,024	17,124	19,600	19,600
12-3812-6411	General Supplies	8,481	30,840	34,000	19,900
12-3812-6412	Technology Supplies/Licenses	167	7,530	0	120
12-3812-6491	Other Supplies and Materials	12,999	12,006	19,800	18,700
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-3812	Afterschool Programs	542,208	1,289,582	1,790,145	2,070,221
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12-3911-6151	Classified Regular Salaries	52,795	34,164	0	60,959
15-3911-6151	Classified Regular Salaries	0	2,993	0	0
12-3911-6161	Classified Part-Time Salaries	53,915	63,836	69,529	37,031
12-3911-6162	Classified Extra Pay	21,346	7,339	14,600	9,000
12-3911-6171	Classified Leave Payouts	0	0	0	0
12-3911-6221	Non-Teacher Retirement	10,353	8,636	6,933	8,933
15-3911-6221	Non-Teacher Retirement	0	68	0	0
12-3911-6231	Social Security Retirement	7,650	6,326	4,984	6,812
15-3911-6231	Social Security Retirement	0	62	0	0
12-3911-6232	Medicare	1,789	1,479	1,166	1,633
15-3911-6232	Medicare	0	14	0	0
12-3911-6241	Health Insurance	15,784	17,175	16,896	16,896
15-3911-6241	Health Insurance	0	0	0	0
12-3911-6242	District Health Savings Acct	1,000	2,000	1,000	2,000
12-3911-6243	Life Insurance	103	100	88	124
15-3911-6243	Life Insurance	0	0	0	0
12-3911-6244	Dental Insurance	706	772	759	759
15-3911-6244	Dental Insurance	0	0	0	0
12-3911-6245	Long Term Disability Ins	227	190	10	314
15-3911-6245	Long Term Disability Ins	0	0	0	0
12-3911-6319	Other Professional Services	5,886	4,581	6,000	6,000
12-3911-6332	Repairs and Maintenance	2,154	2,169	4,000	4,000
12-3911-6362	Advertising	0	0	250	250
12-3911-6363	Printing and Binding	0	4	250	250
11-3911-6398	Other Expenses	84,000	85,500	100,000	100,000
12-3911-6398	Other Expenses	0	4,188	0	0
12-3911-6411	General Supplies	16,154	12,122	19,900	14,400
16-3911-6411	General Supplies	356	646	0	0
12-3911-6412	Technology Supplies/Licenses	0	2,560	3,000	3,500
12-3911-6491	Other Supplies and Materials	71,435	40,418	70,000	65,000
16-3911-6491	Other Supplies and Materials	544	80	0	0
42-3911-6541	Regular Equipment	0	0	4,000	4,000
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-3911	Other Community Services	346,197	297,422	323,365	341,861



INDEPENDENCE SCHOOL DISTRICT
10.BUDGET - DISTRICT WIDE
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
22-3912-6111	Certificated Regular Salaries	89,918	101,053	107,679	113,965
22-3912-6131	Certificated Supplemental Pay	0	0	2,000	2,000
12-3912-6151	Classified Regular Salaries	177,925	201,457	231,329	237,248
12-3912-6153	Classified Substitute Salarie	0	2,029	0	0
12-3912-6162	Classified Extra Pay	12,704	9,133	13,000	13,000
12-3912-6211	Teacher Retirement	0	0	0	0
22-3912-6211	Teacher Retirement	9,546	10,625	11,266	11,874
12-3912-6221	Non-Teacher Retirement	15,955	17,427	19,797	18,698
12-3912-6231	Social Security Retirement	11,291	12,419	14,192	14,046
22-3912-6231	Social Security Retirement	4,544	5,094	5,460	5,931
12-3912-6232	Medicare	2,640	2,904	3,355	3,285
22-3912-6232	Medicare	1,063	1,191	1,277	1,387
12-3912-6241	Health Insurance	39,113	41,536	42,240	33,792
22-3912-6241	Health Insurance	8,420	8,448	8,448	8,448
12-3912-6242	District Health Savings Acct	4,000	4,000	4,000	1,000
12-3912-6243	Life Insurance	220	260	294	249
22-3912-6243	Life Insurance	113	128	136	144
12-3912-6244	Dental Insurance	1,751	1,867	1,898	1,519
22-3912-6244	Dental Insurance	377	380	380	380
12-3912-6245	Long Term Disability Ins	486	478	32	628
22-3912-6245	Long Term Disability Ins	252	262	30	365
12-3912-6319	Other Professional Services	1,408	1,467	1,500	3,500
12-3912-6343	Travel	625	102	4,000	1,500
12-3912-6361	Communication	927	840	1,340	1,340
12-3912-6363	Printing and Binding	223	0	500	500
12-3912-6411	General Supplies	76,726	0	1,976,053	3,000
12-3912-6412	Technology Supplies/Licenses	658	19,800	143,909	74,700
12-3912-6491	Other Supplies and Materials	390	251	1,800	1,800
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-3912	Parental Involvement	461,275	443,151	2,595,915	554,299
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42-4021-6511	Land	0	0	217,139	1,500,000
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-4021	Land Acquisition & Development Servi	0	0	217,139	1,500,000
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42-4031-6521	Buildings	0	0	0	0
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-4031	Architecture Engineering & Legal Ser	0	0	0	0



INDEPENDENCE SCHOOL DISTRICT
10.BUDGET - DISTRICT WIDE
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
41-4051-6521 Buildings		2,854,594	0	0	0
42-4051-6521 Buildings		1,540,000	1,605,001	1,650,000	1,415,000
42-4051-6531 Site Improvements		0	133,067	0	0
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-4051 Building Acquisition Construction &		4,394,594	1,738,068	1,650,000	1,415,000
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42-4091-6521 Buildings		0	0	0	0
42-4091-6531 Site Improvements		4,950	137,309	945,080	1,000,000
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-4091 Other Facilities Acquisition & Const		4,950	137,309	945,080	1,000,000
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31-5111-6611 Principal-Bonds		8,045,000	7,390,000	7,865,000	8,320,000
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-5111 Principal-Bonded Indebtedness		8,045,000	7,390,000	7,865,000	8,320,000
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31-5211-6621 Interest-Bonds		7,330,237	7,082,687	6,785,887	6,462,487
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-5211 Interest-Bonded Indebtedness		7,330,237	7,082,687	6,785,887	6,462,487
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42-5231-6623 Interest-Lease Purchase Agree		350,450	303,500	254,550	202,350
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-5231 Interest-Lease Purchase Agreement		350,450	303,500	254,550	202,350
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31-5311-6631 Fees-Bonds		3,343	2,418	6,000	6,000
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-5311 Fees-Bonded Indebtedness		3,343	2,418	6,000	6,000
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42-5331-6633 Fees-Lease Purchase Agreement		9,700	9,700	17,200	17,200
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-5331 Fees-Lease Purchase Agreements		9,700	9,700	17,200	17,200
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GRAND TOTAL		61,175,686	60,205,311	124,302,669	108,821,710
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INDEPENDENCE SCHOOL DISTRICT
11.BUDGET - EARLY EDUCATION
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
22-1281-6111	Certificated Regular Salaries	417,848	480,749	607,099	620,252
22-1281-6121	Certificated Substitute Salari	824	715	1,031	21,108
22-1281-6131	Certificated Supplemental Pay	4,241	0	500	500
12-1281-6152	Instructional Aide Salaries	117,308	149,444	215,023	290,195
12-1281-6153	Classified Substitute Salaries	9,315	16,185	10,000	17,000
12-1281-6162	Classified Extra Pay	1,400	8,978	0	0
12-1281-6211	Teacher Retirement	3,345	3,725	15,129	6,732
22-1281-6211	Teacher Retirement	66,716	80,627	100,915	102,823
12-1281-6221	Non-Teacher Retirement	8,828	12,443	12,666	20,542
22-1281-6221	Non-Teacher Retirement	13	22	0	0
12-1281-6231	Social Security Retirement	7,430	10,220	12,722	17,065
22-1281-6231	Social Security Retirement	4,084	64	10	1,232
12-1281-6232	Medicare	1,737	2,390	4,768	5,991
22-1281-6232	Medicare	5,764	6,517	8,347	8,735
12-1281-6241	Health Insurance	41,825	53,469	82,782	74,504
22-1281-6241	Health Insurance	64,743	72,512	84,015	84,015
12-1281-6242	District Health Savings Acct	3,000	3,000	1,960	4,900
22-1281-6242	District Health Savings Acct	5,000	5,000	4,974	3,980
12-1281-6243	Life Insurance	159	197	331	368
22-1281-6243	Life Insurance	522	622	769	786
12-1281-6244	Dental Insurance	2,191	2,593	4,093	4,093
22-1281-6244	Dental Insurance	2,905	3,607	4,153	4,153
12-1281-6245	Long Term Disability Ins	346	367	36	926
22-1281-6245	Long Term Disability Ins	1,152	1,256	170	1,985
22-1281-6291	Other Employer Benefits	1,179	0	0	0
12-1281-6343	Travel	483	1,142	1,500	1,500
12-1281-6363	Printing and Binding	0	0	100	100
12-1281-6411	General Supplies	3,383	7,415	21,500	24,425
12-1281-6412	Technology Supplies/Licenses	4,177	698	0	0
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-1281	Early Childhood Special Education	779,918	923,957	1,194,593	1,317,910
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12-2113-6151	Classified Regular Salaries	451,191	519,521	698,558	617,895
12-2113-6162	Classified Extra Pay	3,102	1,904	24	175
12-2113-6211	Teacher Retirement	0	1,190	5,105	0
12-2113-6221	Non-Teacher Retirement	36,548	40,937	52,102	47,292
12-2113-6231	Social Security Retirement	27,408	30,802	40,959	35,863
12-2113-6232	Medicare	6,410	7,203	9,630	8,391
12-2113-6241	Health Insurance	74,744	83,559	103,267	67,079
12-2113-6242	District Health Savings Acct	2,000	5,600	9,447	3,962
12-2113-6243	Life Insurance	583	651	876	707
12-2113-6244	Dental Insurance	3,724	4,112	5,069	4,149



INDEPENDENCE SCHOOL DISTRICT
11.BUDGET - EARLY EDUCATION
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
12-2113-6245	Long Term Disability Ins	1,287	1,321	445	1,791
12-2113-6361	Communication	420	350	418	0
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-2113	Social Work Services	607,417	697,150	925,900	787,304
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12-2134-6151	Classified Regular Salaries	133,511	116,867	194,220	226,839
12-2134-6153	Classified Substitute Salaries	4,083	3,576	250	200
12-2134-6162	Classified Extra Pay	729	2,002	1,113	1,300
12-2134-6171	Classified Leave Payouts	0	274	0	0
12-2134-6221	Non-Teacher Retirement	10,317	9,239	14,881	17,780
12-2134-6231	Social Security Retirement	8,104	7,027	11,516	13,629
12-2134-6232	Medicare	1,894	1,642	2,693	3,199
12-2134-6241	Health Insurance	15,101	14,784	19,672	29,240
12-2134-6242	District Health Savings Acct	1,000	1,000	1,070	1,484
12-2134-6243	Life Insurance	165	143	220	289
12-2134-6244	Dental Insurance	1,069	886	1,133	1,503
12-2134-6245	Long Term Disability Ins	360	280	98	726
		=====	=====	=====	=====
-2134	Nursing Services	176,333	157,720	246,866	296,189
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22-2142-6111	Certificated Regular Salaries	66,534	70,023	72,779	29,725
22-2142-6211	Teacher Retirement	10,829	10,838	11,153	4,887
22-2142-6232	Medicare	872	1,014	1,054	430
22-2142-6241	Health Insurance	8,420	4,928	4,115	4,115
22-2142-6242	District Health Savings Acct	1,000	500	487	487
22-2142-6243	Life Insurance	90	94	98	41
22-2142-6244	Dental Insurance	377	380	370	185
22-2142-6245	Long Term Disability Ins	200	192	22	103
22-2142-6291	Other Employer Benefits	0	437	0	0
12-2142-6343	Travel	0	0	0	0
12-2142-6361	Communication	245	420	409	205
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-2142	Psychological Services	88,567	88,826	90,487	40,178
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22-2152-6111	Certificated Regular Salaries	236,753	180,779	203,965	334,162
22-2152-6211	Teacher Retirement	30,044	21,879	23,159	43,906
22-2152-6221	Non-Teacher Retirement	4,443	3,857	4,843	5,163
22-2152-6231	Social Security Retirement	2,346	1,812	2,635	2,920
22-2152-6232	Medicare	3,119	2,342	2,652	4,549
22-2152-6241	Health Insurance	33,736	25,344	25,197	41,995



INDEPENDENCE SCHOOL DISTRICT
11.BUDGET - EARLY EDUCATION
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
22-2152-6242	District Health Savings Acct	1,000	0	0	0
22-2152-6243	Life Insurance	329	244	258	423
22-2152-6244	Dental Insurance	1,513	1,139	1,132	1,887
22-2152-6245	Long Term Disability Ins	729	498	57	1,069
12-2152-6311	Purchased Instructional Servic	5,501	109,548	100,000	130,000
12-2152-6313	Pupil Services	0	0	0	0
12-2152-6343	Travel	52	104	200	200
12-2152-6411	General Supplies	2,211	703	0	0
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-2152	Speech Pathology and Audiology Servic	321,776	348,249	364,098	566,274
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12-2162-6151	Classified Regular Salaries	62,350	62,289	66,725	69,892
12-2162-6221	Non-Teacher Retirement	4,593	4,587	4,891	5,109
12-2162-6231	Social Security Retirement	3,774	3,785	4,035	4,235
12-2162-6232	Medicare	883	885	944	990
12-2162-6241	Health Insurance	4,217	4,224	4,200	4,200
12-2162-6243	Life Insurance	79	79	84	89
12-2162-6244	Dental Insurance	391	380	377	377
12-2162-6245	Long Term Disability Ins	175	162	19	224
12-2162-6343	Travel	246	362	350	350
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-2162	Occupational Therapy Services	76,708	76,753	81,625	85,466
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12-2172-6151	Classified Regular Salaries	0	0	0	0
12-2172-6221	Non-Teacher Retirement	0	0	0	0
12-2172-6231	Social Security Retirement	0	0	0	0
12-2172-6232	Medicare	0	0	0	0
12-2172-6241	Health Insurance	0	0	0	0
12-2172-6242	District Health Savings Acct	0	0	0	0
12-2172-6243	Life Insurance	0	0	0	0
12-2172-6244	Dental Insurance	0	0	0	0
12-2172-6245	Long Term Disability Ins	0	0	0	0
12-2172-6343	Travel	551	255	300	400
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-2172	Physical Therapy Services	551	255	300	400
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22-2182-6111	Certificated Regular Salaries	0	0	0	0
22-2182-6211	Teacher Retirement	0	0	0	0
22-2182-6232	Medicare	0	0	0	0
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INDEPENDENCE SCHOOL DISTRICT
11.BUDGET - EARLY EDUCATION
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
-2182 Visually Impaired Services		0	0	0	0

22-2191-6111 Certificated Regular Salaries		59,431	77,288	82,488	85,689
22-2191-6131 Certificated Supplemental Pay		0	0	0	0
22-2191-6211 Teacher Retirement		9,895	12,380	13,233	13,698
22-2191-6232 Medicare		855	1,023	1,099	1,205
22-2191-6241 Health Insurance		8,434	7,744	8,399	8,399
22-2191-6242 District Health Savings Acct		0	1,000	994	994
22-2191-6243 Life Insurance		76	91	104	109
22-2191-6244 Dental Insurance		378	348	377	377
22-2191-6245 Long Term Disability Ins		166	184	23	274
12-2191-6343 Travel		64	0	0	0
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-2191 Other Student Support Services		79,299	100,058	106,717	110,745

12-2212-6162 Classified Extra Pay		0	162	0	0
12-2212-6211 Teacher Retirement		0	22	0	0
12-2212-6231 Social Security Retirement		0	10	0	0
12-2212-6232 Medicare		0	2	0	0
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-2212 Instruction & Curriculum Development		0	196	0	0

22-2213-6131 Certificated Supplemental Pay		324	2,044	500	500
12-2213-6151 Classified Regular Salaries		389,814	309,211	562,596	543,731
12-2213-6162 Classified Extra Pay		14,050	12,231	14,134	12,975
12-2213-6211 Teacher Retirement		9,700	3,317	11,313	5,441
22-2213-6211 Teacher Retirement		47	0	50	0
12-2213-6221 Non-Teacher Retirement		25,630	22,620	40,212	40,061
22-2213-6221 Non-Teacher Retirement		0	0	10	0
12-2213-6231 Social Security Retirement		23,952	18,925	34,309	32,741
22-2213-6231 Social Security Retirement		0	127	25	0
12-2213-6232 Medicare		5,602	4,423	8,048	8,437
22-2213-6232 Medicare		5	30	10	0
12-2213-6241 Health Insurance		60,773	40,539	87,582	82,281
12-2213-6242 District Health Savings Acct		3,000	2,400	4,594	3,000
12-2213-6243 Life Insurance		500	370	761	692
12-2213-6244 Dental Insurance		3,095	2,116	4,123	3,699
12-2213-6245 Long Term Disability Ins		1,099	700	341	1,739
12-2213-6319 Other Professional Services		0	1,050	2,700	2,700
12-2213-6343 Travel		0	448	800	800



INDEPENDENCE SCHOOL DISTRICT
11.BUDGET - EARLY EDUCATION
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
12-2213-6361	Communication	420	420	561	433
12-2213-6371	Dues and Memberships	0	0	100	100
12-2213-6411	General Supplies	0	0	0	0
12-2213-6491	Other Supplies and Materials	4,150	3,701	4,000	4,000
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-2213	Instructional Staff Training Services	542,161	424,672	776,769	743,330
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22-2214-6121	Certificated Substitute Salari	230	0	0	0
22-2214-6231	Social Security Retirement	14	0	0	0
22-2214-6232	Medicare	3	0	0	0
12-2214-6319	Other Professional Services	540	735	842	0
12-2214-6343	Travel	802	1,195	841	2,376
12-2214-6411	General Supplies	0	0	1,352	0
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-2214	State Professional Development	1,589	1,930	3,035	2,376
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12-2219-6153	Classified Substitute Salaries	0	828	1,000	1,000
12-2219-6162	Classified Extra Pay	0	0	759	0
12-2219-6221	Non-Teacher Retirement	0	58	60	40
12-2219-6231	Social Security Retirement	0	51	108	56
12-2219-6232	Medicare	0	12	26	17
12-2219-6319	Other Professional Services	20,954	34,242	33,216	38,972
12-2219-6343	Travel	9,760	25,040	31,998	37,321
12-2219-6411	General Supplies	8,374	3,358	10,672	6,250
12-2219-6412	Technology Supplies/Licenses	24	0	0	0
12-2219-6491	Other Supplies and Materials	4,191	3,682	8,250	5,250
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-2219	Other Improvement of Instruction Serv	43,303	67,271	86,089	88,906
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12-2222-6337	Technology Repairs & Maintenan	1,032	1,080	0	0
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-2222	School Library Services	1,032	1,080	0	0
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22-2329-6111	Certificated Regular Salaries	82,311	84,562	89,914	94,830
12-2329-6162	Classified Extra Pay	0	0	5,100	9,000
22-2329-6211	Teacher Retirement	13,213	13,535	14,311	15,024
22-2329-6232	Medicare	1,141	1,143	1,225	1,294
22-2329-6241	Health Insurance	8,434	8,448	8,399	8,399
22-2329-6242	District Health Savings Acct	1,000	1,000	994	994



INDEPENDENCE SCHOOL DISTRICT
11.BUDGET - EARLY EDUCATION
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
22-2329-6243	Life Insurance	104	108	114	120
22-2329-6244	Dental Insurance	378	380	377	377
22-2329-6245	Long Term Disability Ins	231	220	25	303
12-2329-6343	Travel	0	0	100	100
12-2329-6361	Communication	105	0	418	418
12-2329-6411	General Supplies	757	0	0	0
12-2329-6412	Technology Supplies/Licenses	2,714	0	0	0
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-2329	Other Executive Administration Servic	110,388	109,396	120,977	130,859
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22-2411-6112	Certificated Administrator Sal	164,829	171,296	205,824	222,747
22-2411-6141	Certificated Leave Payouts	1,875	0	0	0
12-2411-6151	Classified Regular Salaries	92,466	94,088	125,996	117,173
12-2411-6162	Classified Extra Pay	4,103	5,252	4,205	2,140
22-2411-6211	Teacher Retirement	26,343	27,370	32,630	34,771
12-2411-6221	Non-Teacher Retirement	7,770	7,776	10,600	9,365
12-2411-6231	Social Security Retirement	5,696	5,884	7,895	7,364
12-2411-6232	Medicare	1,333	1,374	2,077	2,130
22-2411-6232	Medicare	2,345	2,408	2,883	3,172
12-2411-6241	Health Insurance	15,635	12,983	19,006	16,897
22-2411-6241	Health Insurance	16,136	16,896	18,579	16,502
12-2411-6242	District Health Savings Acct	1,000	0	0	0
22-2411-6242	District Health Savings Acct	3,000	2,000	2,867	977
12-2411-6243	Life Insurance	122	116	168	101
22-2411-6243	Life Insurance	199	220	264	282
12-2411-6244	Dental Insurance	1,075	963	1,279	1,130
22-2411-6244	Dental Insurance	721	759	835	742
12-2411-6245	Long Term Disability Ins	267	207	55	254
22-2411-6245	Long Term Disability Ins	442	451	123	713
22-2411-6291	Other Employer Benefits	900	899	1,001	900
12-2411-6332	Repairs and Maintenance	0	70	0	0
12-2411-6333	Rentals-Land and Buildings	0	70	0	0
12-2411-6334	Rentals-Equipment	4,046	4,047	6,536	5,700
12-2411-6361	Communication	840	841	1,048	945
12-2411-6363	Printing and Binding	2,408	2,023	3,845	3,500
12-2411-6371	Dues and Memberships	579	689	985	600
12-2411-6411	General Supplies	0	33	0	2,000
16-2411-6411	General Supplies	0	0	0	0
12-2411-6491	Other Supplies and Materials	1,337	0	0	2,400
16-2411-6491	Other Supplies and Materials	0	314	0	0
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-2411	Office of the Principal Services	355,467	359,029	448,701	452,505



INDEPENDENCE SCHOOL DISTRICT
11.BUDGET - EARLY EDUCATION
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
12-2523-6151	Classified Regular Salaries	77,755	67,923	93,280	97,170
12-2523-6162	Classified Extra Pay	639	1,377	1,500	0
12-2523-6221	Non-Teacher Retirement	6,350	5,715	7,710	7,877
12-2523-6231	Social Security Retirement	4,603	4,216	5,746	5,877
12-2523-6232	Medicare	1,077	985	1,345	1,375
12-2523-6241	Health Insurance	15,760	15,872	16,896	16,896
12-2523-6242	District Health Savings Acct	2,500	2,500	1,000	1,500
12-2523-6243	Life Insurance	109	104	118	124
12-2523-6244	Dental Insurance	704	713	759	759
12-2523-6245	Long Term Disability Ins	240	195	13	311
12-2523-6398	Other Expenses	0	0	500	500
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-2523	Receiving & Disbursing Funds Services	109,737	99,600	128,867	132,389
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12-2525-6398	Other Expenses	8	0	0	0
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-2525	Financial Accounting Services	8	0	0	0
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12-2542-6151	Classified Regular Salaries	136,954	153,584	172,186	167,880
12-2542-6162	Classified Extra Pay	2,248	4,457	0	0
12-2542-6171	Classified Leave Payouts	550	0	0	0
12-2542-6221	Non-Teacher Retirement	11,594	12,676	13,655	13,346
12-2542-6231	Social Security Retirement	8,626	9,813	10,668	10,428
12-2542-6232	Medicare	2,018	2,296	2,495	2,438
12-2542-6241	Health Insurance	28,559	25,344	25,344	25,344
12-2542-6242	District Health Savings Acct	2,000	1,000	1,000	1,000
12-2542-6243	Life Insurance	171	189	220	213
12-2542-6244	Dental Insurance	1,275	1,391	1,518	1,322
12-2542-6245	Long Term Disability Ins	371	343	24	537
12-2542-6319	Other Professional Services	190	616	0	0
12-2542-6332	Repairs and Maintenance	74,094	69,958	0	0
12-2542-6335	Water and Sewer	10,158	8,964	0	0
12-2542-6336	Trash Removal	7,822	7,993	0	0
12-2542-6411	General Supplies	16,407	25,612	0	0
12-2542-6481	Electric	78,838	80,096	0	0
12-2542-6482	Natural Gas	32,926	17,687	0	0
42-2542-6521	Buildings	193,146	584,549	19,455	0
42-2542-6531	Site Improvements	0	0	0	0
42-2542-6541	Regular Equipment	4,528	0	0	0



INDEPENDENCE SCHOOL DISTRICT
11.BUDGET - EARLY EDUCATION
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
-2542	Care & Upkeep of Buildings Services	612,475	1,006,568	246,565	222,508
12-2543-6319	Other Professional Services	0	0	0	0
12-2543-6332	Repairs and Maintenance	0	2,299	0	0
12-2543-6411	General Supplies	70	4,945	0	0
-2543	Care & Upkeep of Grounds Services	70	7,244	0	0
12-2552-6221	Non-Teacher Retirement	0	0	0	0
12-2552-6231	Social Security Retirement	0	0	0	0
12-2552-6232	Medicare	0	0	0	0
12-2552-6349	Other Transportation Services	0	779	0	0
-2552	District Operated Nondisabled Student	0	779	0	0
12-2558-6349	Other Transportation Services	0	676	0	150
-2558	Non-allowable Transportation Expenses	0	676	0	150
12-2559-6151	Classified Regular Salaries	19,061	27,506	0	0
12-2559-6153	Classified Substitute Salaries	11,396	1,198	5,300	10,500
12-2559-6161	Classified Part-Time Salaries	90,405	20,630	22,078	96,498
12-2559-6162	Classified Extra Pay	26,663	24,043	27,450	26,900
12-2559-6211	Teacher Retirement	112	31	0	0
12-2559-6221	Non-Teacher Retirement	12,379	5,485	2,134	9,881
12-2559-6231	Social Security Retirement	8,954	4,639	1,801	7,905
12-2559-6232	Medicare	2,104	1,086	354	1,519
12-2559-6241	Health Insurance	37,590	9,423	1,420	24,963
12-2559-6242	District Health Savings Acct	3,816	224	0	1,413
12-2559-6243	Life Insurance	127	73	29	124
12-2559-6244	Dental Insurance	2,173	759	372	1,491
12-2559-6245	Long Term Disability Ins	320	142	3	310
12-2559-6291	Other Employer Benefits	<13>	<19>	0	0
12-2559-6316	Data Processing/Technology Ser	0	84	0	0
12-2559-6319	Other Professional Services	339	969	0	0
12-2559-6332	Repairs and Maintenance	357	892	0	0
12-2559-6333	Rentals-Land and Buildings	0	30	0	0
12-2559-6334	Rentals-Equipment	17	36	0	0



INDEPENDENCE SCHOOL DISTRICT
11.BUDGET - EARLY EDUCATION
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
12-2559-6337	Technology Repairs & Maintenan	317	806	0	1,000
12-2559-6349	Other Transportation Services	97	264	0	0
12-2559-6351	Property Insurance	3,228	49,813	51,810	61,000
12-2559-6361	Communication	89	104	0	0
12-2559-6362	Advertising	27	0	0	0
12-2559-6363	Printing and Binding	10	19	0	0
12-2559-6411	General Supplies	4,845	8,529	5,000	8,000
12-2559-6412	Technology Supplies/Licenses	1,553	3,190	750	2,000
12-2559-6486	Gasoline/Diesel	11,853	11,304	10,000	15,000
=====		=====	=====	=====	=====
-2559	Early Childhood Special Education Tra	237,819	171,260	128,501	268,504
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15-2562-6151	Classified Regular Salaries	29,758	27,934	33,264	36,450
15-2562-6161	Classified Part-Time Salaries	25,931	26,713	29,815	33,035
15-2562-6162	Classified Extra Pay	426	214	0	0
15-2562-6221	Non-Teacher Retirement	4,546	4,269	5,998	8,050
15-2562-6231	Social Security Retirement	3,155	3,030	3,478	3,855
15-2562-6232	Medicare	738	709	813	902
15-2562-6241	Health Insurance	16,868	16,896	16,896	16,896
15-2562-6243	Life Insurance	63	65	69	75
15-2562-6244	Dental Insurance	757	759	759	759
15-2562-6245	Long Term Disability Ins	140	120	7	188
15-2562-6319	Other Professional Services	0	0	0	0
15-2562-6332	Repairs and Maintenance	6,354	13,709	0	0
15-2562-6411	General Supplies	5,517	5,866	0	0
15-2562-6471	Food Supplies (NS ONLY)	60,568	74,397	0	0
45-2562-6541	Regular Equipment	3,219	0	0	0
=====		=====	=====	=====	=====
-2562	Food Preparation & Dispensing Service	158,040	174,681	91,099	100,210
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15-2569-6151	Classified Regular Salaries	44,628	41,592	50,471	44,348
15-2569-6161	Classified Part-Time Salaries	36,154	51,346	39,673	43,243
15-2569-6162	Classified Extra Pay	988	5,324	0	0
15-2569-6221	Non-Teacher Retirement	6,792	8,065	6,709	7,220
15-2569-6231	Social Security Retirement	4,766	5,716	4,635	5,119
15-2569-6232	Medicare	1,115	1,338	1,084	1,197
15-2569-6241	Health Insurance	16,523	16,896	16,896	16,896
15-2569-6243	Life Insurance	77	80	86	94
15-2569-6244	Dental Insurance	741	759	759	759
15-2569-6245	Long Term Disability Ins	170	148	10	236
15-2569-6332	Repairs and Maintenance	88	0	0	0



INDEPENDENCE SCHOOL DISTRICT
11.BUDGET - EARLY EDUCATION
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
15-2569-6411	General Supplies	5,864	4,597	0	0
15-2569-6471	Food Supplies (NS ONLY)	76,572	58,465	0	0
		=====	=====	=====	=====
-2569	Other Nutrition Services	194,478	194,326	120,323	119,112
		-----	-----	-----	-----
12-3411-6398	Other Expenses	30,793	19,138	36,000	0
		=====	=====	=====	=====
-3411	Public Library Services	30,793	19,138	36,000	0
		-----	-----	-----	-----
22-3511-6111	Certificated Regular Salaries	171,022	175,577	191,347	196,087
22-3511-6131	Certificated Supplemental Pay	130	5,490	3,000	3,000
22-3511-6141	Certificated Leave Payouts	0	3,600	250	250
22-3511-6211	Teacher Retirement	10,079	10,314	11,369	11,501
22-3511-6221	Non-Teacher Retirement	6,381	6,794	7,517	7,527
22-3511-6231	Social Security Retirement	10,259	11,071	11,839	12,173
22-3511-6232	Medicare	2,400	2,589	2,752	2,827
22-3511-6241	Health Insurance	24,612	23,232	25,344	25,344
22-3511-6243	Life Insurance	212	211	242	249
22-3511-6244	Dental Insurance	1,483	1,424	1,519	1,519
22-3511-6245	Long Term Disability Ins	469	385	27	627
12-3511-6319	Other Professional Services	3,125	1,950	2,000	2,000
12-3511-6333	Rentals-Land and Buildings	45	0	0	0
12-3511-6343	Travel	2,165	3,016	2,100	3,200
12-3511-6363	Printing and Binding	107	0	100	50
12-3511-6371	Dues and Memberships	1,050	120	1,500	250
12-3511-6411	General Supplies	1,063	815	1,200	2,500
12-3511-6412	Technology Supplies/Licenses	517	2,130	750	5,500
12-3511-6491	Other Supplies and Materials	0	0	0	0
		=====	=====	=====	=====
-3511	Early Childhood Programs	235,119	248,718	262,856	274,604
		-----	-----	-----	-----
22-3512-6111	Certificated Regular Salaries	1,038,137	1,094,346	1,229,790	1,181,480
22-3512-6121	Certificated Substitute Salari	11,420	38,518	25,654	38,000
12-3512-6151	Classified Regular Salaries	1,656,745	1,612,748	2,756,717	2,582,989
12-3512-6152	Instructional Aide Salaries	1,496,878	1,509,925	2,308,115	2,223,256
12-3512-6153	Classified Substitute Salaries	151,332	176,828	182,494	141,753
12-3512-6161	Classified Part-Time Salaries	19,766	9,197	27,301	29,948
12-3512-6162	Classified Extra Pay	970,238	944,516	546,039	489,800
12-3512-6171	Classified Leave Payouts	10,650	6,732	5,000	5,000
12-3512-6211	Teacher Retirement	59,667	58,001	71,904	57,228



INDEPENDENCE SCHOOL DISTRICT
11.BUDGET - EARLY EDUCATION
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
22-3512-6211	Teacher Retirement	175,466	183,035	202,600	194,481
12-3512-6221	Non-Teacher Retirement	271,592	262,222	414,848	385,086
22-3512-6221	Non-Teacher Retirement	470	1,031	0	0
12-3512-6231	Social Security Retirement	255,585	249,573	339,875	316,935
22-3512-6231	Social Security Retirement	708	2,384	0	0
12-3512-6232	Medicare	60,173	59,345	90,761	87,110
22-3512-6232	Medicare	14,806	16,071	19,695	20,793
12-3512-6241	Health Insurance	749,176	713,342	1,078,778	978,255
22-3512-6241	Health Insurance	163,850	159,808	159,581	151,182
12-3512-6242	District Health Savings Acct	59,000	54,600	66,696	44,457
22-3512-6242	District Health Savings Acct	12,000	9,000	8,947	9,941
12-3512-6243	Life Insurance	4,443	4,189	6,692	6,108
22-3512-6243	Life Insurance	1,292	1,429	1,561	1,499
12-3512-6244	Dental Insurance	37,843	35,024	52,782	47,314
22-3512-6244	Dental Insurance	8,134	8,669	8,757	8,305
12-3512-6245	Long Term Disability Ins	9,723	7,722	2,536	15,248
22-3512-6245	Long Term Disability Ins	2,855	2,919	414	3,778
22-3512-6291	Other Employer Benefits	1,789	1,788	2,129	1,788
12-3512-6319	Other Professional Services	44,260	50,913	37,643	39,180
12-3512-6331	Cleaning Services	0	0	0	0
12-3512-6332	Repairs and Maintenance	0	1,146	1,000	1,000
12-3512-6336	Trash Removal	504	1,870	781	920
12-3512-6343	Travel	9,308	14,078	11,992	14,500
12-3512-6361	Communication	1,399	828	1,354	981
12-3512-6363	Printing and Binding	525	1,362	1,793	1,850
12-3512-6371	Dues and Memberships	1,576	1,596	2,725	2,335
12-3512-6391	Other Purchased Services	0	1,800	0	0
12-3512-6398	Other Expenses	0	154	0	0
12-3512-6411	General Supplies	134,760	187,838	467,109	172,209
12-3512-6412	Technology Supplies/Licenses	89,566	18,214	13,740	10,000
12-3512-6431	Textbooks	5,896	0	5,000	5,000
12-3512-6441	Library Books	0	414	0	0
12-3512-6491	Other Supplies and Materials	158,748	175,019	162,441	189,150
42-3512-6541	Regular Equipment	0	93,892	8,353	5,000
=====		=	=	=	=
-3512	Early Childhood Instruction	7,690,280	7,772,086	10,323,597	9,463,859
-----		-	-	-	-
12-3811-6244	Dental Insurance	0	0	0	0
12-3811-6261	Workers' Compensation	56,561	30,984	36,786	40,465
12-3811-6271	Unemployment Compensation	5,120	0	5,000	3,500
12-3811-6398	Other Expenses	0	0	0	0
=====		=	=	=	=



INDEPENDENCE SCHOOL DISTRICT
11.BUDGET - EARLY EDUCATION
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
-3811	Custody & Care of Children Services	61,681	30,984	41,786	43,965
22-3812-6111	Certificated Regular Salaries	0	0	0	0
12-3812-6151	Classified Regular Salaries	0	0	0	0
12-3812-6153	Classified Substitute Salaries	568	0	0	0
12-3812-6162	Classified Extra Pay	0	0	0	0
12-3812-6171	Classified Leave Payouts	375	0	0	0
22-3812-6211	Teacher Retirement	0	0	0	0
12-3812-6221	Non-Teacher Retirement	65	0	0	0
12-3812-6231	Social Security Retirement	58	0	0	0
12-3812-6232	Medicare	13	0	0	0
22-3812-6232	Medicare	0	0	0	0
12-3812-6241	Health Insurance	0	0	0	0
12-3812-6242	District Health Savings Acct	0	0	0	0
12-3812-6243	Life Insurance	0	0	0	0
12-3812-6244	Dental Insurance	0	0	0	0
12-3812-6245	Long Term Disability Ins	0	0	0	0
-3812	Afterschool Programs	1,079	0	0	0
15-3911-6151	Classified Regular Salaries	0	0	0	0
15-3911-6161	Classified Part-Time Salaries	0	0	0	0
15-3911-6221	Non-Teacher Retirement	0	0	0	0
15-3911-6231	Social Security Retirement	0	0	0	0
15-3911-6232	Medicare	0	0	0	0
15-3911-6241	Health Insurance	0	0	0	0
15-3911-6243	Life Insurance	0	0	0	0
15-3911-6244	Dental Insurance	0	0	0	0
15-3911-6245	Long Term Disability Ins	0	0	0	0
12-3911-6411	General Supplies	0	465	0	0
16-3911-6411	General Supplies	933	1,131	0	0
16-3911-6491	Other Supplies and Materials	716	1,169	0	0
-3911	Other Community Services	1,649	2,765	0	0
12-3912-6151	Classified Regular Salaries	30,836	33,253	48,329	40,800
12-3912-6153	Classified Substitute Salaries	4,983	0	0	0
12-3912-6162	Classified Extra Pay	777	1,605	1,016	400
12-3912-6221	Non-Teacher Retirement	2,740	2,417	3,486	3,505
12-3912-6231	Social Security Retirement	2,147	2,165	3,108	2,638



INDEPENDENCE SCHOOL DISTRICT
11.BUDGET - EARLY EDUCATION
Report dates 26*P9 - thru - 26*P9

ACCOUNT	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
12-3912-6232	Medicare	501	505	734	624
12-3912-6241	Health Insurance	7,013	0	704	8,447
12-3912-6242	District Health Savings Acct	1,000	0	0	0
12-3912-6243	Life Insurance	42	42	61	53
12-3912-6244	Dental Insurance	344	381	475	380
12-3912-6245	Long Term Disability Ins	92	79	32	131
12-3912-6333	Rentals-Land and Buildings	0	0	0	0
12-3912-6361	Communication	0	315	105	425
12-3912-6411	General Supplies	4,444	2,986	4,433	4,700
12-3912-6491	Other Supplies and Materials	12,439	11,685	12,372	11,150
		=====	=====	=====	=====
-3912	Parental Involvement	67,358	55,433	74,855	73,253
		-----	-----	-----	-----
41-4051-6521	Buildings	637,008	0	0	0
		=====	=====	=====	=====
-4051	Building Acquisition Construction & I	637,008	0	0	0
		-----	-----	-----	-----
42-4091-6531	Site Improvements	0	0	0	0
		=====	=====	=====	=====
-4091	Other Facilities Acquisition & Constr	0	0	0	0
		-----	-----	-----	-----
		=====	=====	=====	=====
GRAND TOTAL		13,222,103	13,140,800	15,900,606	15,320,996
		=====	=====	=====	=====

**INDEPENDENCE PUBLIC SCHOOLS
SALARY SCHEDULE - CLASSROOM TEACHERS
2025-2026**

STEP	B S	BS+16 (a)	MS(F) (b)	MS(F)+16 (c)	MS(F)+30 (c)	Doctorate
	\$47,495 *					
1	\$47,145	\$48,601	\$51,874	\$52,920	\$54,026	\$56,737
2	\$47,145	\$48,601	\$51,874	\$52,920	\$54,026	\$56,737
3	\$47,145	\$48,601	\$51,874	\$52,920	\$54,026	\$56,737
4	\$48,180	\$49,446	\$52,499	\$53,605	\$54,911	\$58,322
5	\$49,025	\$50,071	\$53,184	\$54,490	\$56,496	\$59,907
6	\$49,650	\$50,756	\$54,068	\$56,075	\$58,081	\$61,492
7	\$50,335	\$51,641	\$55,653	\$57,660	\$59,666	\$63,077
8	\$51,220	\$53,226	\$57,238	\$59,245	\$61,251	\$64,661
9	\$52,805	\$54,811	\$58,823	\$60,830	\$62,836	\$66,246
10	\$54,389	\$56,396	\$60,408	\$62,414	\$64,421	\$67,831
11	\$55,974	\$57,981	\$61,993	\$63,999	\$66,006	\$69,416
12	\$57,559	\$59,566	\$63,578	\$65,584	\$67,591	\$71,001
13	\$59,144	\$61,151	\$65,163	\$67,169	\$69,176	\$72,586
14	\$60,729	\$62,735	\$66,748	\$68,754	\$70,760	\$74,171
15	\$62,314	\$64,320	\$68,333	\$70,339	\$72,345	\$75,756
16	\$63,899	\$65,905	\$69,918	\$71,924	\$73,930	\$77,341
17		\$67,490	\$71,503	\$73,509	\$75,515	\$78,926
18			\$73,088	\$75,094	\$77,100	\$80,511
19			\$74,673	\$76,679	\$78,685	\$82,096
20			\$76,258	\$78,264	\$80,270	\$83,681
21			\$77,843	\$79,849	\$81,855	\$85,266
22			\$79,427	\$81,434	\$83,440	\$86,851
23			\$81,012	\$83,019	\$85,025	\$88,436
24				\$84,604	\$86,610	\$90,020
25				\$86,189	\$88,195	\$91,605
26				\$87,773	\$89,780	\$93,190
27					\$91,365	\$94,775

(a) The indexed base is \$40,125. Step 1 includes a salary overlay of: BS \$7,020, BS+16 \$6,470, MA \$5,730, MA+16 \$4,770, MA+30 \$3,870, DOC \$3,170
Step 2 includes a salary overlay of: BS \$5,435, BS+16 \$4,885, MA \$4,145, MA+16 \$3,185, MA+30 \$2,285, DOC \$1,585
Step 3 BS includes a salary overlay of \$3,850
Step 4 BS and Step 3 BS+16 include a salary overlay of \$3,300.
Step 5 BS, Step 4 BS+16, and Step 3 MA include a salary overlay of \$2,560
Step 6 BS, Step 5 BS+16, Step 4 MA, and Step 3 MA + 16 include a salary overlay of \$1,600
Step 7 BS, Step 6 BS+16, Step 5 MA, Step 4 MA + 16, and Step 3 MA +30 include a salary overlay of \$700

(b) Graduate hours applicable to a Graduate Degree - granted after qualifying for Missouri Certificate.

(c) MS(F) requires a Master's Degree in Education, a Master's Degree in the teacher's content area or a Master's Degree, above, other than those defined plus a minimum of 18 graduate hours related to the teacher's assignment.

(d) One-half hours must be graduate for all hours earned after Master's in Field.

(e) National Board Certification will receive a \$3,000 annual stipend.

(f) Master plus hours apply to those hours earned beyond the Master's Degree being conferred.

(g) CTE certification placement in master's column based on number of years in applicable industry.

(h) Speech Language Pathologists will receive a \$3,000 stipend.

(i) Counselors will receive a \$1,500 stipend.

(*) Reflects \$350 Stipend for additional training required of entry level teachers.

The Salary Schedule...Explained

UNDERSTANDING THE SCHEDULE

The Independence School District uses an **indexed salary schedule** to determine certificated salaries. The index is the number you will find in the salary schedule (to your right) directly under the salary for each step and column. The salary for each step and column is determined by multiplying the index number by the base salary – or the salary found at Bachelors Step 1. For example, if you are have a Masters in field and are at step 5, you would take 1.308 and multiply it by \$40,125. This would give you the salary you see in the schedule of \$52,484.

The genius of our salary schedule is that it treats everyone equitably. If the base is raised 2%, all employees on the schedule regardless of step, receive the same percentage raise. Also by allowing employees to get to the top of the schedule in 27 years, our District helps increase your **lifetime earnings potential**. Many districts drag out the number of years to get to the top of the schedule, keeping employees from reaching the highest earning potential and thereby cutting their lifetime earnings.

SCHEDULE MOVEMENT

Step movement typically occurs for every year of experience. Movement for professional improvement occurs when you have submitted transcripts to Human Resources documenting credit hours and/or degrees earned that are related to your field. In order to have your pay adjusted for all 12 paychecks you must submit your transcripts by August 10th. To receive the full movement increase, transcripts must be submitted no later than October 10th.

WHAT ARE THE TAN BOXES?

Our schedule is highly competitive with other metro districts in terms of lifetime earnings potential. However there was a clear problem with our beginning teacher's schedule. In order to make the schedule competitive one of two things would need to have occurred. One – adding \$7,020 to the base, an action that would have cost over \$14,000,000. Or by adding a **salary overlay** to the steps in question, at a cost of \$661,000 we could make the entire salary schedule competitive. Option 2 was the only option that made sense both from a financial standpoint and a recruiting standpoint.

AND THE YELLOW BOX ON STEP ONE?

This is the base salary plus a \$350 **stipend** that new teachers get regardless of placement on the schedule. The stipend is compensation for the week of extra time new teachers give in for **professional development** at the beginning and throughout the school year.

NATIONAL BOARD STIPEND

As an added incentive to the schedule, any teacher that receives National Board Certification receives a \$3,000 stipend for each year he/she continues to be certified under the program.

SPEECH LANGUAGE PATHOLOGIST STIPEND

As an added incentive to the schedule, any teacher that receives Speech Language Pathologist Certification and hired in that position receives a \$3,000 stipend for each year he/she continues to be certified and hired under the program.

SCHOOL COUNSELOR STIPEND

As an added incentive to the schedule, any teacher that receives School Counselor Certification and hired in that position receives a \$1,500 stipend for each year he/she continues to be certified and hired under the program.

2025-2026 Certificated Salary Schedule

Step	Bachelors	B+16	Masters	M+16	M+30	Doctorate
1	40,125	42,131	46,144	48,150	50,156	53,567
	1	1.05	1.15	1.2	1.25	1.335
	+7,020	+6,470	+5,730	+4,770	+3,870	+3,170
	47,495					
2	41,710	43,716	47,729	49,735	51,741	55,152
	1.0395	1.0895	1.1895	1.2395	1.2895	1.3745
	+5,435	+4,885	+4,145	+3,185	+2,285	+1,585
3	43,295	45,301	49,314	51,320	53,326	56,737
	1.0790	1.1290	1.2290	1.2790	1.3290	1.4140
	+3,850	+3,300	+2,560	+1,600	+700	
4	44,880	46,886	50,899	52,905	54,911	58,322
	1.1185	1.1685	1.2685	1.3185	1.3685	1.4535
	+3,300	+2,560	+1,600	+700		
5	46,465	48,471	52,484	54,490	56,496	59,907
	1.1580	1.2080	1.3080	1.3580	1.4080	1.4930
	+2,560	+1,600	+700			
6	48,050	50,056	54,068	56,075	58,081	61,492
	1.1975	1.2475	1.3475	1.3975	1.4475	1.5325
	+1,600	+700				
7	49,635	51,641	55,653	57,660	59,666	63,077
	1.2370	1.2870	1.3870	1.4370	1.4870	1.5720
	+700					
8	51,220	53,226	57,238	59,245	61,251	64,661
	1.2765	1.3265	1.4265	1.4765	1.5265	1.6115
9	52,805	54,811	58,823	60,830	62,836	66,246
	1.3160	1.3660	1.4660	1.5160	1.5660	1.6510
10	54,389	56,396	60,408	62,414	64,421	67,831
	1.3555	1.4055	1.5055	1.5555	1.6055	1.6905
11	55,974	57,981	61,993	63,999	66,006	69,416
	1.3950	1.4450	1.5450	1.5950	1.6450	1.7300
12	57,559	59,566	63,578	65,584	67,591	71,001
	1.4345	1.4845	1.5845	1.6345	1.6845	1.7695
13	59,144	61,151	65,163	67,169	69,176	72,586
	1.4740	1.5240	1.6240	1.6740	1.7240	1.8090
14	60,729	62,735	66,748	68,754	70,760	74,171
	1.5135	1.5635	1.6635	1.7135	1.7635	1.8485
15	62,314	64,320	68,333	70,339	72,345	75,756
	1.5530	1.6030	1.7030	1.7530	1.8030	1.8880
16	63,899	65,905	69,918	71,924	73,930	77,341
	1.5925	1.6425	1.7425	1.7925	1.8425	1.9275
17		67,490	71,503	73,509	75,515	78,926
		1.6820	1.7820	1.8320	1.8820	1.9670
18			73,088	75,094	77,100	80,511
			1.8215	1.8715	1.9215	2.0065
19			74,673	76,679	78,685	82,096
			1.8610	1.9110	1.9610	2.0460
20			76,258	78,264	80,270	83,681
			1.9005	1.9505	2.0005	2.0855
21			77,843	79,849	81,855	85,266
			1.9400	1.9900	2.0400	2.1250
22			79,427	81,434	83,440	86,851
			1.9795	2.0295	2.0795	2.1645
23			81,012	83,019	85,025	88,436
			2.0190	2.0690	2.1190	2.2040
24				84,604	86,610	90,020
				2.1085	2.1585	2.2435
25				86,189	88,195	91,605
				2.1480	2.1980	2.2830
26				87,773	89,780	93,190
				2.1875	2.2375	2.3225
27					91,365	94,775
					2.2770	2.3620

INDEPENDENCE SCHOOL DISTRICT
ROBERT H. HENLEY AQUATIC CENTER
SALARY SCHEDULE
2025-2026

POSITION	HOURLY WAGE
Lifeguard	14.00
Water Safety Instructor	15.00
Aqua Fitness Instructor	15.00
Meet Manager	15.00
Supervisor	17.00

**INDEPENDENCE SCHOOL DISTRICT
CERTIFICATED EXTRA DUTY STIPENDS
SALARY SCHEDULE
2025-2026**

Position	Stipend
Marketing Teacher	4 extra days
Process Coordinator Teacher	5 extra days
District Mentor, Instructional Coach, Literacy Specialist/Technology Integrationist, Technology Integrationist Specialist, Middle School Counselor, Middle School Library Media Teacher, Middle School Activities Director	10 extra days
Secondary School Counselor	15 extra days
Administrator Intern, JROTC Instructor	extra days to equal 10-month or 11-month position
At Risk Coordinator, School Psychologist	extra days to equal 10-month position
District Spanish Translator (grandfathered)	extra days to equal 10-month position, plus 20 extra days
Summer School Coordinators	\$9,000.00
Instructional Coach, Technology Integrationist Specialist, Process Coordinator, District Spanish Translator, School Psychologist, Night School Supervisor, District Dual Credit Coordinator	\$5,000.00
Student Teacher	\$4,000.00
High School Activity Season Supervisor, LIM Facilitator	\$3,000.00
AVID Facilitator	\$2,500.00
Travel During Plan	\$2,000.00
Coordinating Counselor Groups, Library/Destiny Coordinator	\$2,000.00
Academy Team Leader	\$1,500.00
Zero Hour Assignment	\$1,000.00
New Teacher Academy	\$350.00
Specialized Professional Development	\$200 per day
CEC Professional Development	\$175 per day
Dual Credit Extra Assignment	\$30.00 per qualifying student

**INDEPENDENCE SCHOOL DISTRICT
CERTIFICATED SUPPORT STAFF
SALARY SCHEDULE
2025-2026**

Education	Rate
Full-time Substitute <i>Teaching Certificate required</i>	47,145.00
Priority Substitute <i>Minimum Substitute Teaching Certificate required</i>	27,500.00
School Psychologist Intern	32,500.00
ISS/Recovery Room Instructor <i>Middle School or High School</i>	30,000.00

**INDEPENDENCE SCHOOL DISTRICT
COMMUNITY EDUCATION
SALARY SCHEDULE
2025-2026**

POSITION	HOURLY RATE
Instructor	28.00
Test Proctor	25.00
Adult Ed Substitute	20.00
College & Career Readiness	25.00

3.5.25

**INDEPENDENCE SCHOOL DISTRICT
EARLY EDUCATION COORDINATOR
SALARY SCHEDULE
2025-2026**

Step	BA/BS IN Related Field	BA/BS in ECE	BA/BS in ECE +16 HOURS	MA/MS in ECE
1	54,981	56,620	58,306	60,045
2	56,620	58,306	60,045	61,837
3	58,306	60,045	61,837	63,679
4	60,045	61,837	63,679	65,580
5	61,837	63,679	65,580	67,536
6	63,679	65,580	67,536	69,551
7	65,580	67,536	69,551	71,627
8	67,536	69,551	71,627	73,710
9	69,551	71,627	73,710	75,920
10	71,624	73,762	75,905	78,182
11	73,773	75,975	78,182	80,529

New employees may enter the scale from Step 1-5 based on previous experience.

For schedule placements, college hours must be from a college or university with accreditation recognized by the Missouri Department of Elementary and secondary Education

**INDEPENDENCE SCHOOL DISTRICT
EARLY EDUCATION PROGRAM SUPPORT SPECIALIST
SALARY SCHEDULE
2025-2026**

Step	BA/BS in Related Field	BA/BS in Preferred Field	BA/BS in Preferred or Related Field +16 Hours	MA/MS in Preferred or Related Field
1	20.00	20.60	21.20	21.80
2	20.60	21.20	21.80	22.40
3	21.20	21.80	22.40	23.00
4	21.80	22.40	23.00	23.60
5	22.40	23.00	23.60	24.20
6	23.00	23.60	24.20	24.80
7	23.60	24.20	24.80	25.40
8	24.20	24.80	25.40	26.00
9	24.80	25.40	26.00	26.60
10	25.40	26.00	26.60	27.20
11	26.00	26.60	27.20	27.80
12	26.60	27.20	27.80	28.40
13	27.20	27.80	28.40	29.00
14	27.80	28.40	29.00	29.60

New employees may enter the scale from Step 1-7 based on previous experience.

For schedule placements, college hours must be from a college or university with accreditation recognized by the Missouri Department of Elementary and secondary Education

**INDEPENDENCE SCHOOL DISTRICT
EARLY EDUCATION TEACHING ASSISTANT
SALARY SCHEDULE
2025-2026**

Step	**Diploma/GED	CDA	60 HRS or AA	(CDA + 60 HRS) or (CDA + AA) or (Degree in ECE or related field)
1	14.35	15.38	15.89	16.50
2	14.60	15.68	16.19	16.80
3	14.86	15.99	16.50	17.11
4	15.11	16.29	16.80	17.43
5	15.38	16.60	17.11	17.73
6	15.63	16.91	17.48	18.09
7	15.89	17.21	17.83	18.45
8	16.14	17.53	18.19	18.80
9	16.40	17.89	18.55	19.16
10	16.65	18.24	18.91	19.53
11	16.91	18.60	19.26	19.88
12	17.16	18.96	19.63	20.24
13	17.43	19.31	19.99	20.60
14	17.68	19.68	20.34	20.95
15	17.94	20.04	20.70	21.31
16	18.19	20.39	21.06	21.68
17		20.75	21.41	22.04
18		21.11	21.78	22.39
19		21.46	22.14	22.75

New employees may enter the scale from Step 1-10 based on previous experience.

For schedule placements, college hours must be from a college or university with accreditation recognized by the Missouri Department of Elementary and secondary Education.

**Diploma/GED column: Staff must be working toward their CDA and have a maximum of 2 years to complete certification and must complete an Early Education Credential Plan & Timeline form upon starting their new position.

Substitute Rate:	\$14.35	Diploma/GED
	\$15.89	60 + College Hours

\$1.50 will be added to the hourly salary of Early Education Teacher Assistants who currently work in noted classroom settings:

Early Head Start Teacher Assistant

**INDEPENDENCE PUBLIC SCHOOLS
EARLY EDUCATION TEACHER FOUNDATION FORMULA CLASSROOM
SALARY SCHEDULE
2025-2026**

STEP	BS	BS+16 (a)	MS(F) (b)	MS(F)+16 (c)
	\$41,487 *			
1	\$41,137	\$42,220	\$43,303	\$44,384
2	\$42,220	\$43,303	\$44,655	\$45,792
3	\$43,303	\$44,384	\$46,009	\$47,199
4	\$44,384	\$45,466	\$47,362	\$48,606
5	\$45,466	\$46,550	\$48,715	\$50,013
6	\$46,550	\$47,632	\$50,067	\$51,420
7	\$47,632	\$48,715	\$51,420	\$52,828
8	\$48,715	\$49,797	\$52,774	\$54,235
9	\$49,797	\$50,881	\$54,128	\$55,643
10	\$50,881	\$51,962	\$55,480	\$57,049
11	\$51,962	\$53,046	\$56,834	\$58,457
12	\$53,046	\$54,128	\$58,188	\$59,865
13	\$54,128	\$55,210	\$59,540	\$61,272
14	\$55,210	\$56,293	\$60,893	\$62,679
15	\$56,293	\$57,375	\$62,246	\$64,086
16	\$57,375	\$58,457	\$63,600	\$65,494
17	\$58,458	\$59,540	\$64,953	\$66,900
18		\$60,624	\$66,306	\$68,309
19			\$67,659	\$69,715
20			\$69,012	\$71,123
21			\$70,366	\$72,530
22			\$71,720	\$73,937
23			\$73,073	\$75,346
24				\$76,753
25				\$78,160
26				\$79,567

(*) Reflects \$350 Stipend for additional training required of entry level teachers.

**INDEPENDENCE SCHOOL DISTRICT
EARLY EDUCATION TEACHER
SALARY SCHEDULE
2025-2026**

Step	AA or AS in ECE or *Related Field	BA/BS *Related Field	MA/MS ECE or related field
1	19.48	25.63	26.13
2	20.09	26.24	26.75
3	20.70	26.85	27.36
4	21.31	27.46	27.98
5	21.93	28.08	28.59
6	22.55	28.69	29.20
7	23.16	29.31	29.83
8	23.78	29.93	30.44
9	24.39	30.54	31.05
10	25.00	31.15	31.66
11	25.63	31.77	32.28
12	26.24	32.39	32.90
13	26.85	33.00	33.51
14	27.46	33.61	34.13
15	28.08	34.23	34.74
16	28.69	34.84	35.35

New employees may enter the scale from Step 1 to 10 based on previous experience in Early Childhood Education

Substitute Rate: Diploma/GED \$14.35
60 + College Hours \$15.89

\$1.50 will be added to the hourly salary of Early Education Teachers who currently work in noted classroom settings:

Early Head Start Teacher

A degree is considered related field if there are 18 ECE or related hours that meet the Head Start requirements.

For schedule placements, college hours must be from a college or university with accreditation recognized by the Missouri Department of Elementary and Secondary Education.

**INDEPENDENCE SCHOOL DISTRICT
EXTRA DUTY
SALARY SCHEDULE
2025-2026**

(values are a factor of the Teacher Schedule base \$40125)								
Position/Experience	A	B	C	D	E	F	G	H
High School Head								
Years 1-5	\$9,229	\$7,824	\$6,219	\$5,016	\$4,013	\$3,009	\$1,806	\$1,003
Years 6+	\$9,690	\$8,218	\$6,532	\$5,268	\$4,213	\$3,162		\$1,055
High School Coordinator								
Years 1-5	\$6,460	\$5,477						
Years 6+	\$6,785	\$5,750						
High School Assistant								
Years 1-5	\$5,537	\$4,695	\$3,732	\$3,009	\$2,408	\$1,806		
Years 6+	\$5,814	\$4,931	\$3,920	\$3,162	\$2,528	\$1,898		
Middle School Head								
Years 1-5	\$5,537	\$4,695	\$3,732	\$3,009	\$2,408	\$1,806		
Years 6+	\$5,814	\$4,931	\$3,920	\$3,162	\$2,528	\$1,898		
Middle School Assistant								
Years 1-5	\$3,230	\$2,741	\$2,179	\$1,757	\$1,404	\$1,055		
Years 6+	\$3,391	\$2,877	\$2,287	\$1,842	\$1,477	\$1,107		

Athletic Group by Season	Full Year	Fall Events	Winter Events	Spring Events
A	Weight Room	Football	Basketball (Boys) Basketball (Girls)	
B		Soccer (Boys) Softball Volleyball	Wrestling(B&G)	Baseball Soccer (Girls) Track (B&G)* Soccer (MS)
C	Cheerleading Drill Team	Swimming (HS Boys)	Swimming (HS Girl)	Swimming (MS)
D		Golf (Girls) Tennis (Girls) Cross County (B&G)*		Golf (Boys) Tennis (Boys)
* multiple-partial teams with prorated head coach				
Curricular Group	High School		Middle School	
A				
B	Band JROTC NFL Theatre Vocal Music Orchestra			
C	Robotics			
D	Broadcast Production Media Communications Student Council Extra Class			
E	Scholar Bowl HOSA DECA /FBLA FCCLA		Robotics	
F	e-Sports (per semester)		Band NFL Theatre Vocal Music Orchestra Media Communications Student Council Scholar Bowl	
G	Musical Stipend (Vocal/Band/Orchestra)		Musical Stipend	
H	Jazz Band			

**INDEPENDENCE SCHOOL DISTRICT
EXTRA WORK
SALARY SCHEDULE
2025-2026**

Position	Hourly Wage
Certificated Work Rate * <i>(Current Teaching Certificate Required for Certificated Work)</i>	26.00
Curriculum Work Rate (incl. Certificated Prof Dev Participation) <i>(Minimum Substitute Certificate Required)</i>	20.00
Homebound Instruction <i>(Minimum Substitute Certificate Required)</i>	23.00
Inspiring Greatness Club/Detention	18.50
Credit Recovery <i>(Minimum Substitute Certificate Required)</i>	28.00
Seasonal General Work	15.00
Seasonal Technical Work <i>(Technology Intern, Academy Entrepreneursip)</i>	15.00
Language Translation	23.00
Accompanist	24.00
Classified Work Rate **	15.00
Athletic / Activities <i>(Minimum of two (2) hours for athletic games; Lighting/Sound Technician)</i>	15.00
Crossing Guard <i>(primary position)</i>	15.00
Safety Officer	16.00
Wellness Center Attendant or Champion	16.50
Group Instructor / Supervisor / Graduation Coach	25.00
Special Education Tester / SLP Interventionist	36.00
Hearing Officer / Certified Administrative Assistant, LIM Coordinator	42.00
Off Duty Police Officer	40.00
Off Duty Police Supervisor	44.00

*** Certificated Work Includes:**

- Tutoring / Instruction (Teacher Cert)
- Grant-Related Professional Duties
- Professional Development Facilitator
- Substitute Teaching in Planning Period
- Miscellaneous Professional Duties

**** Classified Work Includes:**

- Tutoring / Instruction (Substitute Certificate required)
- Grant-Related Duties
- Optional Professional Development
- Kids Safari After School Club

**INDEPENDENCE SCHOOL DISTRICT
FACILITIES
SALARY SCHEDULE
2025-2026**

Step	Custodian	Full Time Sub Custodian	Small Elem	Large Elem	Middle Schools & Academy	High Schools	MS / HS Night Custodian	Wrhse/ Grounds	Grds/Maint	Maint*
1	16.91	17.01	17.73	18.19	18.70	19.26	17.41	17.78	19.01	21.73
2	17.48	17.58	18.29	18.75	19.26	19.83	17.98	18.34	19.58	22.29
3	18.04	18.14	18.85	19.31	19.83	20.39	18.54	18.91	20.14	22.85
4	18.60	18.70	19.42	19.88	20.39	20.95	19.10	19.48	20.70	23.41
5	19.16	19.26	19.99	20.45	20.95	21.53	19.66	20.04	21.26	23.98
6	19.73	19.83	20.55	21.01	21.53	22.09	20.23	20.60	21.83	24.54
7	20.29	20.39	21.11	21.58	22.09	22.65	20.79	21.16	22.39	25.11
8	20.85	20.95	21.68	22.14	22.65	23.21	21.35	21.73	22.95	25.68
9	21.41	21.53	22.24	22.70	23.21	23.78	21.91	22.29	23.51	26.24
10	21.98	22.09	22.80	23.26	23.78	24.34	22.48	22.85	24.09	26.80
11	22.55	22.65	23.36	23.83	24.34	24.90	23.05	23.41	24.65	27.36
12	23.11	23.21	23.93	24.39	24.90	25.46	23.61	23.98	25.21	27.93
13	23.68	23.78	24.49	24.95	25.46	26.03	24.18	24.54	25.78	28.49
14	24.24	24.34	25.05	25.51	26.03	26.59	24.74	25.11	26.34	29.05
15	24.80	24.90	25.63	26.08	26.59	27.15	25.30	25.68	26.90	29.61
16	25.36	25.46	26.19	26.64	27.21	27.73	25.86	26.24	27.46	30.18
17	25.93	26.03	26.75	27.21	27.78	28.29	26.43	26.80	28.03	30.74
18	26.49	26.59	27.31	27.78	28.34	28.85	26.99	27.36	28.59	31.30
19	27.05	27.15	27.88	28.34	28.90	29.41	27.55	27.93	29.15	31.88

Small Elem: Elementary Head Custodians with buildings of less than 55,000 square feet and MS Asst. Head Custodian

Large Elem: Elementary Head Custodians with buildings larger than 55,000 square feet and HS Asst. Head Custodian

*Facilities Employees completing advanced training in requested areas of maintenance will receive \$2.00 more per hour for initial certification and \$2.50 more per hour for multiple certifications.

New employees may enter the scale from Step 1 to 7 based on previous experience or specialized skills.

Part Time Custodian	\$ 16.50
Part Time Sub Custodian	\$ 16.50
Sub Maintenance/Grounds	\$ 16.50
Custodial Trainer Stipend	\$ 1.00

**INDEPENDENCE SCHOOL DISTRICT
FACILITIES SUMMER CREW
SALARY SCHEDULE
SUMMER 2025**

POSITION	HOURLY WAGE
Crew Member	14.50
Crew Lead	15.50
Assistant Supervisor	16.00
Supervisor	18.50

**INDEPENDENCE SCHOOL DISTRICT
FAMILY SCHOOL LIAISON
10 MONTH
SALARY SCHEDULE
2025-2026**

STEP	BS	BS + 16	MS/MA
1	41,700	42,589	44,091
2	42,812	43,814	45,426
3	43,925	45,036	46,759
4	45,036	46,259	48,095
5	46,148	47,483	49,428
6	47,260	48,705	50,764
7	48,372	49,930	52,098
8	49,483	51,153	53,432
9	50,598	52,376	54,766
10	51,709	53,598	56,101
11	52,820	54,822	57,435
12	53,932	56,044	58,769
13	55,044	57,268	60,104
14	56,156	58,491	61,438
15	57,268	59,715	62,773
16	58,386	60,937	64,107
17	59,504	62,161	65,441
18	60,622	63,385	66,776
19	0	64,609	68,111
20	0	0	69,445
21			70,779

Employees will be placed on Step 10 and frozen until experience matches step.
Social Work Board Licensure will receive a \$750 stipend for a LBSW, \$1,000 for
LMSW and \$1,500 for LCSW or LAMSW.

**INDEPENDENCE SCHOOL DISTRICT
FAMILY SCHOOL LIAISON
11 MONTH
SALARY SCHEDULE
2025-2026**

STEP	BS	BS + 16	MS/MA
1	46,704	47,815	49,483
2	47,815	49,067	50,847
3	48,928	50,318	52,210
4	50,041	51,570	53,571
5	51,153	52,820	54,933
6	52,266	54,072	56,296
7	53,375	55,321	57,657
8	54,488	56,573	59,019
9	55,600	57,824	60,382
10	56,713	59,075	61,744
11	57,824	60,326	63,106
12	58,937	61,577	64,468
13	60,048	62,829	65,831
14	61,161	64,080	67,193
15	62,273	65,330	68,554
16	63,385	66,581	69,918
17	64,497	67,832	71,279
18	65,609	69,085	72,641
19		70,338	74,005
20			75,368
21			76,731

Employees will be placed on Step 10 and frozen until experience match
Social Work Board Licensure will receive a \$750 stipend for a LBSW, \$1,000 for LMSW and \$1,500 for LCSW or LAMSW.

**INDEPENDENCE SCHOOL DISTRICT
HEALTH SERVICES STAFF
SALARY SCHEDULE
2025-2026**

Step	LPN Hourly	RN Hourly	BSN Hourly
1	22.55	28.69	32.03
2	23.11	29.46	32.79
3	23.68	30.23	33.56
4	24.24	31.00	34.33
5	24.80	31.77	35.10
6	25.36	32.54	35.87
7	25.93	33.30	36.64
8	26.49	34.08	37.40
9	27.05	34.84	38.18
10	27.61	35.61	38.94
11	28.18	36.38	39.71
12	28.75	37.15	40.48
13	29.31	37.92	41.25
14	29.88	38.69	42.02
15	30.44	39.45	42.79
16	31.00	40.23	43.55
17	31.56	40.99	44.33
18	32.13	41.76	45.09
19	32.69	42.53	45.86
20	33.25	43.30	46.63

New employees may be placed on the schedule based on previous experience.

Daily Rate

LPN Substitute	\$191.68
RN/BSN Substitute	\$243.87

**INDEPENDENCE SCHOOL DISTRICT
INTERPRETER
SALARY SCHEDULE
2025-2026**

Step	Level III, Missouri Intermediate Certificate	Level IV, Missouri Advanced Certificate	Level V, Missouri Comprehensive Certificate
1	24.34	25.36	26.39
2	25.11	26.13	27.15
3	25.88	26.90	27.93
4	26.64	27.67	28.69
5	27.41	28.44	29.46
6	28.18	29.20	30.23
7	28.95	29.98	31.00
8	29.72	30.74	31.77
9	30.49	31.51	32.54
10	31.25	32.28	33.30
11	32.03	33.05	34.08
12	32.79	33.82	34.84
13	33.56	34.59	35.61
14	34.33	35.35	36.38
15	35.10	36.13	37.15
16	35.87	36.89	37.92
17	36.64	37.66	38.69
18	37.40	38.43	39.45
19	38.18	39.20	40.23
20	38.94	39.97	40.99

Interpreters may enter the scale on Step 1-16 based on prior experience as an interpreter.

INDEPENDENCE SCHOOL DISTRICT
JUNIOR RESERVE OFFICERS' TRAINING CORPS STANDARDIZED INSTRUCTOR PAY SCALE (JSIPS)
For the Locality Pay Area of Kansas City-Overland Park-Kansas City, MO-KS
SALARY SCHEDULE
2025-2026

Step	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 9	Grade 10	Grade 11	Grade 12	Grade 13	Grade 14	Grade 15
1	26,602	29,911	32,638	36,637	40,990	45,693	50,775	56,231	62,108	68,395	75,145	90,067	107,103	126,563	148,871
2	27,494	30,623	33,726	37,859	42,356	47,216	52,468	58,106	64,178	70,674	77,649	93,070	110,673	130,781	153,833
3	28,378	31,614	34,813	39,080	43,721	48,738	54,161	59,981	66,248	72,954	80,154	96,073	114,243	135,000	158,795
4	29,259	32,451	35,900	40,302	45,087	50,261	55,854	61,856	68,319	75,233	82,658	99,076	117,814	139,219	163,757
5	30,142	32,815	36,988	41,524	46,453	51,784	57,547	63,731	70,389	77,513	85,162	102,079	121,384	143,437	168,720
6	30,659	33,780	38,075	42,746	47,819	53,307	59,240	65,606	72,459	79,792	87,667	105,081	124,954	147,656	173,682
7	31,534	34,745	39,163	43,968	49,185	54,830	60,933	67,481	74,529	82,071	90,171	108,084	128,524	151,875	178,644
8	32,416	35,710	40,250	45,190	50,550	56,353	62,626	69,356	76,599	84,351	92,675	111,087	132,095	156,093	183,606
9	32,451	36,675	41,337	46,411	51,916	57,875	64,319	71,231	78,669	86,630	95,180	114,090	135,665	160,312	188,569
10	33,276	37,640	42,425	47,633	53,282	59,398	66,012	73,106	80,739	88,910	97,684	117,093	139,235	164,531	193,531

JROTC Instructors will be paid the higher of their JSIPS determination or the ISD Teacher scale at 10-month equivalent.

JROTC instructors are paid by the host school, with the sponsoring Military Service reimbursing the school 50 percent of the minimum instructor pay (MIP). JSIPS sets the MIP that the Military Services will reimburse the host school. Any salary negotiations above that are between the employee and the hiring school district.

Applicable locations are shown on the 2025 Locality Pay Area Definitions page:

<https://www.opm.gov/policy-data-oversight/pay-leave/salaries-wages/2025/locality-pay-area-definitions/>

I. JSIPS Minimum Pay Scale Determination. The employing school's physical address should determine which GS locality table must be used. Based on that, use these tables to determine an instructor's minimum pay for equivalency purposes only.

All Enlisted Instructors:

JS-1	Less than an Associate Degree	Equivalency GS-10, Step 2
JS-2	Associate Degree	Equivalency GS-10, Step 3
JS-3	Bachelor's Degree	Equivalency GS-10, Step 4
JS-4	Master's Degree	Equivalency GS-10, Step 5
JS-5	Juris Doctor Degree, Doctorate Degree	Equivalency GS-10, Step 6

All Officer Instructors:

JS-6	Bachelor's Degree	Equivalency GS-11, Step 6
JS-7	Master's Degree	Equivalency GS-11, Step 7
JS-8	Juris Doctor Degree, Doctorate Degree	Equivalency GS-11, Step 8

2. Enlisted Instructors filling Senior Instructor Roles. Enlisted instructors granted a Military Service Headquarters waiver to fill a senior instructor role shall merit a two step-level JSIPS pay scale increase, which will continue during the time that the enlisted instructor remains at the same school either as an enlisted instructor or a senior instructor. At the conclusion of the enlisted instructor's service at the same school, the waiver and increase shall not be transferred to a new school. The two step-level increase will remain in effect if the enlisted instructor remains at the same school, even if the enlisted instructor is no longer filling the senior instructor role.

3. Warrant Officers (WOs) and Chief Warrant Officers (CWOs). These officers may or may not have degrees. They would enter the appropriate JSIPS scale, depending on the degree they possess and the instructor position. The determination of the appropriate JSIPS scale for WOs and CWOs certified as a JROTC instructor is solely within the discretion of the respective Secretary of the Military Department or their designee.

4. Attaining Additional Degrees. Achievement of a higher academic degree shall merit a JSIPS pay grade increase. Pay increases will be effective at the beginning of the next instructor contract year. JSIPS pay scale increases shall not be awarded for the attainment of additional degrees at the same level (e.g., a second master's degree), or any certifications. Degrees must be attained from an accredited institution and verified by the Military Service Headquarters.

5. Relocations/Transfers. Instructors relocating/transferring to a different JROTC unit will fall under the JSIPS locality table for the new school. Enlisted instructors who earned a two step-level pay increase for filling the senior instructor role will not carry the two step-level increase to the new location. The pay scale used for relocations/transfers will be based solely on grade and highest academic degree held. Relocation assistance allowance may be available for JROTC instructors who relocate to fill hard-to-fill locations pursuant to 10 U.S.C. § 2031(f)(1).

6. JSIPS Adjustments. Whenever the Federal GS pay scale is adjusted based on nationwide changes in the cost of living and/or wages and salaries of private industry workers, JROTC instructors' minimum pay will be increased by the same percentage at the beginning of the next school year. There will be no other adjustments.

**INDEPENDENCE SCHOOL DISTRICT
KIDS SAFARI SITE COORDINATOR
SALARY SCHEDULE
2025-2026**

STEP	A.A. or 60 hours	B.A. in Related Field	M.A. in Related Field
1	16.91	18.75	20.80
2	17.21	19.06	21.11
3	17.53	19.36	21.41
4	17.83	19.68	21.73
5	18.14	19.99	22.04
6	18.45	20.29	22.34
7	18.75	20.60	22.65
8	19.06	20.90	22.95
9	19.36	21.21	23.26
10	19.68	21.53	23.58
11	19.99	21.83	23.88
12	20.29	22.14	24.19
13	20.60	22.44	24.49
14	20.90	22.75	24.80
15		23.06	25.11
16		23.36	25.41
17		23.68	25.73
18		23.98	26.03

New employees may enter the scale from Step 1-8 based on previous related experience.

Kids Safari Site Coordinator Substitute Rate: \$ 16.91 AA or 60+ hours
\$ 18.75 BA in related field

For schedule placements, college hours must be from a college or university with accreditation recognized by the Missouri Department of Elementary and Secondary Education.

**INDEPENDENCE SCHOOL DISTRICT
KIDS SAFARI STAFF
SALARY SCHEDULE
2025-2026**

Step	Student, Diploma, GED	30 + College Hours	60 + College Hours, A.A., or A.S. Degree
1	14.35	15.58	16.19
2	14.60	15.89	16.50
3	14.86	16.19	16.80
4	15.11	16.50	17.11
5	15.38	16.80	17.43
6	15.63	17.11	17.73
7	15.89	17.43	18.04
8	16.14	17.73	18.34
9	16.40	18.04	18.65
10	16.65	18.34	18.96
11	16.91	18.65	19.26
12	17.16	18.96	19.58
13	17.43	19.26	19.88
14	17.68	19.58	20.19
15	17.94	19.88	20.50
16	18.19	20.19	20.80

New employees may enter the scale from Step 1-8 based on previous related experience.

Substitute Rate: \$14.35 Diploma/GED
 \$16.19 60 + College Hours, A.A., or A.S. Degree

Lead Kids Safari Staff Stipend: \$1.50 per hour
 Lead Kids Safari Staff with Director's Certificate: \$2.00 per hour

For schedule placements, college hours must be from a college or university with accreditation recognized by the Missouri Department of Elementary and Secondary Education.

**INDEPENDENCE SCHOOL DISTRICT
LANGUAGE TRANSLATOR
SALARY SCHEDULE
2025-2026**

STEP	RATE
1	23.58
2	24.29
3	25.00
4	25.73
5	26.44
6	27.15
7	27.88
8	28.59
9	29.31
10	30.03
11	30.74
12	31.46
13	32.18
14	32.90
15	33.61
16	34.33
17	35.05
18	35.76
19	36.48
20	37.20

New employees may be placed on the schedule from Step 1-10 based on previous experience.

**INDEPENDENCE SCHOOL DISTRICT
LIBRARY MEDIA CLERKS
SALARY SCHEDULE
2025-2026**

Step	A.A. or +60 hrs.	B.S. or +120 hrs
1	14.81	15.75
2	15.22	16.13
3	15.62	16.56
4	16.03	16.96
5	16.43	17.32
6	16.83	17.75
7	17.21	18.17
8	17.63	18.55
9	18.01	18.95
10	18.42	19.34
11	18.82	19.75
12	19.22	20.16
13	19.61	20.54
14	20.02	20.93
15	20.42	21.33
16	20.82	21.76
17	21.22	22.15
18	21.63	22.56
19	22.04	22.94
20	22.42	23.35
21	22.82	23.76

New employees may enter the scale from Step 1 to 12 based on related previous experience.

All college hours must be from a college or university accredited by the Missouri
Department of Elementary and Secondary Education.

**INDEPENDENCE SCHOOL DISTRICT
NUTRITION SERVICES
SALARY SCHEDULE
2025-2026**

Step	Cashier, Sanitation, Part-Time	Food Prep	Cook	Asst. Manager	Elem. Manager	Second. Manager	Wrhse/ Del	Wrhse/ Del Mgr	Dietician
1	14.50	15.10	16.25	17.75	19.00	21.50	19.50	21.00	24.75
2	14.80	15.50	16.75	18.25	19.50	22.00	20.00	21.55	25.30
3	15.10	15.90	17.25	18.75	20.00	22.50	20.50	22.10	25.85
4	15.40	16.30	17.75	19.25	20.50	23.00	21.00	22.65	26.40
5	15.70	16.70	18.25	19.75	21.00	23.50	21.50	23.20	26.95
6	16.00	17.10	18.75	20.25	21.50	24.00	22.00	23.75	27.50
7	16.30	17.50	19.25	20.75	22.00	24.50	22.50	24.30	28.05
8	16.60	17.90	19.75	21.25	22.50	25.00	23.00	24.85	28.60
9	16.90	18.30	20.25	21.75	23.00	25.50	23.50	25.40	29.15
10	17.20	18.70	20.75	22.25	23.50	26.00	24.00	25.95	29.70
11	17.50	19.10	21.25	22.75	24.00	26.50	24.50	26.50	30.25
12	17.80	19.50	21.75	23.25	24.50	27.00	25.00	27.05	30.80
13	18.10	19.90	22.25	23.75	25.00	27.50	25.50	27.60	31.35
14	18.40	20.30	22.75	24.25	25.50	28.00	26.00	28.15	31.90
15	18.70	20.70	23.25	24.75	26.00	28.50	26.50	28.70	32.45
16	19.00	21.10	23.75	25.25	26.50	29.00	27.00	29.25	33.00
17	19.30	21.50	24.25	25.75	27.00	29.50	27.50	29.80	33.55

Cashier / Sanitation - cashier responsibilities w/ sanitation duties

Food Prep - cashier and sanitation training, cold food prep, and additional duties as directed by the Manager

Cook - cashier, sanitation, and cold food prep training, w/ Cook responsibilities, and additional duties as directed by the Manager

Asst. / Elem. / Second. Manager - cashier, sanitation, cold food prep, w/ Cook responsibilities, Assistant Manager and/or Manager responsibilities and additional duties as directed by Nutrition Service Director

*** Career Path Advancement:**

Employees are encouraged to follow a career path. Qualified internal candidates are given equal opportunity for career advancement based on job description.

New employees may enter the scale from step 1 to 10 based on previous experience or specialized skills.

NS Sub Warehouse \$19.50

NS Sub Workers \$14.50

**INDEPENDENCE SCHOOL DISTRICT
OCCUPATIONAL/PHYSICAL THERAPIST
SALARY SCHEDULE
2025-2026**

STEP	Assistant	Registered	Doctorate
1	40,859	44,287	48,003
2	41,206	45,808	49,524
3	41,552	47,329	51,045
4	43,073	48,850	52,566
5	44,595	50,371	54,087
6	46,116	51,892	55,608
7	47,637	53,413	57,130
8	49,158	54,935	58,651
9	50,679	56,456	60,172
10	52,200	57,977	61,693
11	53,721	59,498	63,214
12	55,243	61,019	64,735
13	56,764	62,540	66,256
14	58,285	64,061	67,778
15	59,806	65,583	69,299
16	61,327	67,104	70,820
17	62,848	68,625	72,341
18	64,369	70,146	73,862
19	65,891	71,667	75,383
20	67,412	73,188	76,904

Occupational/Physical Therapists may enter the scale on Step 1 to 16

**INDEPENDENCE SCHOOL DISTRICT
OFFICE PERSONNEL
SALARY SCHEDULE
2025-2026**

Step	Level 1	Level 2	Level 3	Level 4	Level 5	Level 6	Level 7	Level 8
1	15.12	16.29	16.80	17.45	18.90	20.20	21.50	22.79
2	15.52	16.75	17.27	17.92	19.34	20.73	22.11	23.47
3	15.93	17.20	17.75	18.35	19.81	21.24	22.69	24.15
4	16.32	17.70	18.21	18.83	20.26	21.78	23.30	24.82
5	16.71	18.14	18.68	19.29	20.74	22.32	23.89	25.48
6	17.11	18.61	19.14	19.75	21.18	22.83	24.49	26.15
7	17.51	19.06	19.60	20.22	21.64	23.37	25.09	26.81
8	17.91	19.55	20.07	20.70	22.13	23.92	25.69	27.46
9	18.29	20.00	20.52	21.14	22.59	24.43	26.30	28.14
10	18.71	20.46	20.98	21.60	23.06	24.98	26.88	28.81
11	19.11	20.91	21.43	22.07	23.50	25.50	27.49	29.50
12	19.49	21.36	21.90	22.54	23.98	26.03	28.09	30.13
13	19.87	21.82	22.36	23.00	24.43	26.55	28.68	30.79
14	20.27	22.29	22.80	23.45	24.88	27.09	29.29	31.49
15	20.70	22.74	23.29	23.93	25.32	27.61	29.89	32.18
16	21.07	23.22	23.78	24.36	25.80	28.15	30.49	32.81
17	21.49	23.69	24.24	24.82	26.27	28.67	31.09	33.51
18	21.88	24.16	24.71	25.27	26.71	29.20	31.67	34.17
19	22.30	24.63	25.18	25.75	27.18	29.74	32.28	34.85
20	22.70	25.09	25.64	26.22	27.66	30.27	32.88	35.52
21	23.10	25.55	26.09	26.68	28.12	30.81	33.47	36.19

- Level 1** - Office Clerk, Transportation Discipline/Billing Clerk
Level 2 - Attendance Secretary, Health Clerk, School/Building Secretary
Level 3 - Admissions Office, Building Bookkeeper/Secretary, Publications Clerk, Spanish Support Secretary
Level 4 - District Program Secretary, District Purchasing Clerk, District Receptionist, Fixed Asset Clerk, Health Screener, Principal's Secretary,
Level 5 - District Accounts Payable Clerk, District Accounts Receivable Clerk, District Department Bookkeeper, District Department Secretary, Spanish Interpreter
Level 6 - Administrative Secretary, Benefits Clerk, District Accounts Payable Specialist, District Accounts Receivable Specialist, Payroll Clerk
Level 7 - Benefits Specialist, District Accounting Specialist, Human Resource Assistant, Payroll Specialist
Level 8 - Administrative Assistant, Senior Accounting Specialist

Levels 1-8: New employees may be placed on the schedule from Step 1-6 based on previous office personnel experience.

Levels 5-8: New employees may be placed on the schedule from Step 1-12 based on previous job related experience.

*PSP Credits will be added to each person's salary

**Longevity stipends will be given in the following manner:

After 5 years - \$15.00 per month

After 10 years - \$20.00 per month

After 15 years - \$25.00 per month

After 20 years - \$30.00 per month

After 25 years - \$35.00 per month

Substitute Secretary: \$15.12

**INDEPENDENCE SCHOOL DISTRICT
PARAEDUCATOR
SALARY SCHEDULE
2025-2026**

Step	Para Praxis	A.A. or +60 hrs. *	B.S. or +120 hrs *	MS* or Current Teach. Cert.
1	16.10	17.10	18.10	19.00
2	16.40	17.40	18.40	19.50
3	16.70	17.70	18.70	20.00
4	17.00	18.00	19.00	20.50
5	17.30	18.30	19.30	21.00
6	17.60	18.60	19.60	21.50
7	17.90	18.90	19.90	22.00
8	18.20	19.20	20.20	22.50
9	18.50	19.50	20.50	23.00
10	18.80	19.80	20.80	23.50
11	19.10	20.10	21.10	24.00
12	19.40	20.40	21.40	24.50
13	19.70	20.70	21.70	25.00
14	20.00	21.00	22.00	25.50
15	20.30	21.30	22.30	26.00
16	20.60	21.60	22.60	26.50
17	20.90	21.90	22.90	27.00
18	21.20	22.20	23.20	27.50
19	21.50	22.50	23.50	28.00
20	21.80	22.80	23.80	28.50

Paraeducators may enter the scale on Step 1-15 based on prior experience as a paraeducator or classroom teacher in a public or private school setting.

Specific hourly rates will be added to the salary of Paraeducators who currently work in noted classroom settings:

- \$4.00 Behavior, Academic and Social Skills (BASS) Paraeducator
- \$4.00 Communication, Behavior and Social Skills (CBSS) Paraeducator
- \$3.00 Early Childhood Special Education (ECSE) Paraeducator
- \$4.00 Life Skills Paraeducator
- \$2.50 Paraeducator with Braille Responsibilities
- \$3.00 R.I.S.E. Paraeducator
- \$3.00 Recovery Room Interventionist
- \$3.00 MS / HS Functional Skills
- \$3.50 Independence Academy Paraprofessionals/Recovery Room Interventionist

Substitute Para Daily Rate: \$125.00 + 60 College Hours/Substitute Teacher Certificate required

For schedule placements, college hours must be from a college or university with accreditation recognized by the Missouri Department of Elementary and Secondary Education.

* Missouri Substitute Teacher Certificate required.

**INDEPENDENCE SCHOOL DISTRICT
PARENTS AS TEACHERS
SALARY SCHEDULE
2025-2026**

Step	Non Certified	Current MO Teaching Certificate
1	25.58	26.43
2	26.55	27.42
3	27.58	28.37
4	28.55	29.38
5	29.52	30.41
6	30.56	31.37
7	31.53	32.36
8	32.53	33.34
9	33.52	34.33
10	34.51	35.32

**INDEPENDENCE SCHOOL DISTRICT
SUBSTITUTE, LONG-TERM, AND PART-TIME TEACHERS
SALARY SCHEDULE
2025-2026**

- A. Substitute Teachers** **\$130.00 per day**
Persons holding a Missouri Teacher's Certificate who substitute intermittently on a day-to-day basis
OR
Persons holding a Missouri Substitute Teacher's Certificate who have completed the District's training program
- B. Paraeducator Substitute Assignment** **\$125.00 per day**
- C. Long-term Substitute Assignment**
1. Missouri Teacher's Certificate **\$165.00 per day**
2. Missouri Substitute Teacher's Certificate **\$150.00 per day**

Related Information:

- 1 Personnel appointed in any classification listed above will be paid only for the actual service days. Service days will be defined as days when pupils are in attendance, or when appointee is required to attend a workshop or planning session.
- 2 Substitute teachers will report 30 minutes before, and remain 30 minutes after, the regular instruction time schedule.
- 3 Part-day substitute assignments will be on a pupil-contact-basis at the rate of \$16.25 per hour.
- 4 Long-term substitutes are appointed to fill a temporary vacancy and will assume total responsibility of a regular staff member.
- 5 Only full-time, regularly employed personnel are eligible for sick leave, emergency leave, excused leave, or other welfare programs adopted as part of the salary schedule for each classification. A long-term substitute teacher will be allowed one (1) sick leave day per month (20) days of assignment, cumulative during, and applicable to each specific appointment.

**INDEPENDENCE SCHOOL DISTRICT
SUMMER SCHOOL
SALARY SCHEDULE
SUMMER 2026**

Position	Hourly Wage
Paraeducator (non-certificated)	15.00
Paraeducator (certificated)	17.50
Office Personnel	17.50
Summer Teacher with Teaching Certification	30.00
Summer Teacher with Substitute Certification	21.00
Summer Teacher Athletic Programs	19.50

**INDEPENDENCE SCHOOL DISTRICT
TECHNICAL SUPPORT STAFF
SALARY SCHEDULE
2025-2026**

Step	Level 1	Level 2	Level 3	Level 4	Level 5	Level 6	Level 7
1	18.38	18.82	19.39	19.87	20.67	21.17	21.95
2	18.83	19.32	19.89	20.35	21.16	21.65	22.42
3	19.33	19.82	20.36	20.84	21.64	22.14	22.91
4	19.83	20.29	20.86	21.32	22.13	22.63	23.40
5	20.30	20.78	21.33	21.82	22.62	23.12	23.89
6	20.79	21.27	21.83	22.31	23.11	23.62	24.36
7	21.28	21.77	22.32	22.79	23.61	24.10	24.86
8	21.78	22.26	22.80	23.28	24.09	24.59	25.34
9	22.27	22.74	23.29	23.78	24.57	25.06	25.83
10	22.75	23.22	23.79	24.25	25.05	25.55	26.34
11	23.23	23.72	24.26	24.76	25.54	26.03	26.81
12	23.73	24.20	24.77	25.23	26.02	26.52	27.29
13	24.21	24.70	25.24	25.73	26.53	27.01	27.78
14	24.71	25.18	25.74	26.22	27.00	27.49	28.28
15	25.19	25.67	26.25	26.70	27.48	28.01	28.76
16	25.68	26.13	26.71	27.19	28.00	28.48	29.25
17	26.17	26.62	27.19	27.68	28.46	29.07	29.74
18	26.66	27.11	27.68	28.17	28.95	29.56	30.22
19	27.14	27.60	28.17	28.66	29.44	30.05	30.71
20	27.64	28.09	28.66	29.15	29.94	30.55	31.20
21	28.14	28.58	29.15	29.64	30.44	31.05	31.69

Key: Level 1 - No Certifications; High School Diploma/GED
 Level 2 - A+ Certification (Comptia)
 Level 3 - Associate's Degree in Technology Area OR 2 Certifications*
 Level 4 - Associate's Degree AND 2 or More Certifications
 Level 5 - Bachelor's Degree
 Level 6 - Bachelor's Degree with 4 or More Certifications
 Level 7 - Bachelor's Degree AND Specialized Training*** OR Project Leader Responsibilities

*Certifications: A+, Network +, Server +, Microsoft MCP, MCSE, MOS, Specialized Certifications may apply

*Note: All Certifications must be renewed within 4 years

Note: *8 hours of uncertificated training required yearly to maintain level status (i.e. Vendor Training, MoreNet, etc.)

*Level changes with certifications/formal education only - Must be received by May 15 to move for following year

***Specialized training for systems specific to ISD (i.e. VOIP Phone System)

Technical Support Staff may enter the scale on Step 1-6 based on previous technological experience.

**INDEPENDENCE SCHOOL DISTRICT
TRANSPORTATION ATTENDANT
SALARY SCHEDULE
2025-2026**

Step	Hourly Rate
1	14.60
2	14.96
3	15.32
4	15.68
5	16.04
6	16.40
7	16.75
8	17.11
9	17.48
10	17.83
11	18.19
12	18.55
13	18.91
14	19.26
15	19.63
16	19.99
17	20.34
18	20.70
19	21.06
20	21.41
21	21.78
22	22.14
23	22.50

Attendants assigned to work with students identified as Emotionally Disturbed on specialized routes, specifically Independence Academy Day Treatment, will receive an additional \$1.00 per hour.

Attendant Pay for Trips: Same as salary schedule placement

Extra Work: \$17.50 per hour (bus washing, meeting, trash)
 \$17.50 per hour (fueler)

**INDEPENDENCE SCHOOL DISTRICT
TRANSPORTATION DRIVER
SALARY SCHEDULE
2025-2026**

Step	Hourly Rate
1	19.90
2	20.30
3	20.70
4	21.10
5	21.50
6	21.90
7	22.30
8	22.70
9	23.10
10	23.50
11	23.90
12	24.30
13	24.70
14	25.10
15	25.50
16	25.90
17	26.30
18	26.70
19	27.10
20	27.50
21	27.90
22	28.30
23	28.70

OTHER PAY:

Early Education Mid-day Routes	1 - 1/2 hours guaranteed at hourly rate
Routes Mid-day Route	1 hour guaranteed at hourly rate
Shuttle Route	1 hour guaranteed at hourly rate
Late Activity	1 - 1/2 hours guaranteed at hourly rate
Spare Driver	\$7.25 per day in addition to guaranteed 6.25 hours a day at driver's hourly rate
Driver Mentor	\$9.25 per day in addition to driver's hourly rate
Route Driver Trip Rate	Step 1 of salary schedule
Route Driver Trip Rate - full benefits	Same as salary schedule placement
Trip Driver Rate (Non Route)	Placed on driver salary schedule at the discretion of the Director of Transportation based on experience
Trainees	\$17.50 per hour up to 40 hours
All Extra Non-Driving Work	\$17.50 per hour (wash buses, meetings, trash)
Bus Fueler	\$17.50 per hour
Seasonal Bus Washing Crew	\$15.00 per hour

**INDEPENDENCE SCHOOL DISTRICT
TRANSPORTATION MECHANIC
SALARY SCHEDULE
2025-2026**

Step	Mechanics Helper	Maintenance Mechanic	Mechanic	Mechanic A
1	16.98	20.80	24.29	28.25
2	17.29	21.28	24.76	28.85
3	17.70	21.77	25.25	29.44
4	18.04	22.25	25.73	30.04
5	18.42	22.72	26.21	30.65
6	18.77	23.21	26.69	31.25
7	19.13	23.69	27.18	31.85
8	19.52	24.19	27.64	32.47
9	19.85	24.64	28.14	33.05
10	20.21	25.13	28.74	33.65
11	20.80	25.73	29.31	34.25
12	21.41	26.32	29.92	34.83
13	22.01	26.94	30.55	35.46
14	22.61	27.51	31.13	36.05
15	23.21	28.14	31.71	36.64
16	23.82	28.74	32.32	37.24
17	24.41	29.31	32.92	37.84
18	25.02	29.89	33.53	38.43
19	25.63	30.49	34.13	39.03
20	26.23	31.09	34.73	39.63
21	26.83	31.69	35.33	40.24

New employees may be placed on the schedule from Step 1-15 based on previous mechanic

ASE Certification Recognition

\$.20 increase for each School Bus ASE certification S1 through S6 (up to a \$1.20/hour)

\$.30 an hour additional for Mechanics that achieve ASE-Certified Master School Bus Technician including S7 certification

\$.10 an hour additional for any other District approved ASE certification

Total combined ASE stipends will not exceed \$2.00 hour

Loss of ASE certification will result in loss of that portion of ASE stipend

Mechanic Lead Stipend \$.50 an hour

**INDEPENDENCE SCHOOL DISTRICT
TRANSPORTATION SUMMER WORK
SALARY SCHEDULE
SUMMER 2025**

Step	Attendant Hourly Rate	Van Driver Hourly Rate	CDL Driver Hourly Rate
1	14.25	16.62	19.10
2	14.60	17.04	19.50
3	14.95	17.50	19.90
4	15.30	17.92	20.30
5	15.65	18.35	20.70
6	16.00	18.81	21.10
7	16.35	19.22	21.50
8	16.70	19.65	21.90
9	17.05	20.11	22.30
10	17.40	20.54	22.70
11	17.75	20.97	23.10
12	18.10	21.42	23.50
13	18.45	21.85	23.90
14	18.80	22.28	24.30
15	19.15	22.71	24.70
16	19.50	23.14	25.10
17	19.85	23.57	25.50
18	20.20	24.00	25.90
19	20.55	24.44	26.30
20	20.90	24.87	26.70
21	21.25	25.29	27.10
22	21.60	25.73	27.50

DRIVER OTHER PAY:

Early Education Mid-day Routes	1 - 1/2 hours guaranteed at hourly rate
Routes Mid-day Route	1 hour guaranteed at hourly rate
Shuttle Route	1 hour guaranteed at hourly rate
Late Activity	1 - 1/2 hours guaranteed at hourly rate
Spare Driver	\$7.25 per day in addition to guaranteed 6.25 hours a day at driver's hourly rate
Driver Mentor	\$9.25 per day in addition to driver's hourly rate
Route Driver Trip Rate	Step 1 of salary schedule
Trip Driver Rate (Non Route)	Placed on driver salary schedule at the discretion of the Director of Transportation based on experience

ATTENDANT OTHER PAY:

Attendants assigned to work with students identified as Emotionally Disturbed on specialized routes, specifically Independence Academy Day Treatment, will receive an additional \$1.00 per hour.

ALL OTHER PAY:

Trainees	\$14.00 per hour up to 40 hours
All Extra Non-Driving Work	\$14.00 per hour (<i>wash buses, meetings, trash</i>)
Bus Fueler	\$14.00 per hour
Seasonal Bus Washing Crew	\$14.00 per hour

**INDEPENDENCE SCHOOL DISTRICT
TRANSPORTATION SUMMER WORK
SALARY SCHEDULE
SUMMER 2026**

Step	Attendant Hourly Rate	Van Driver Hourly Rate	CDL Driver Hourly Rate
1	14.60	17.03	19.90
2	14.96	17.47	20.30
3	15.32	17.94	20.70
4	15.68	18.36	21.10
5	16.04	18.80	21.50
6	16.40	19.27	21.90
7	16.75	19.70	22.30
8	17.11	20.14	22.70
9	17.48	20.61	23.10
10	17.83	21.05	23.50
11	18.19	21.49	23.90
12	18.55	21.95	24.30
13	18.91	22.39	24.70
14	19.26	22.83	25.10
15	19.63	23.27	25.50
16	19.99	23.72	25.90
17	20.34	24.16	26.30
18	20.70	24.60	26.70
19	21.06	25.04	27.10
20	21.41	25.48	27.50
21	21.78	25.92	27.90

DRIVER OTHER PAY:

Early Education Mid-day Routes	1 - 1/2 hours guaranteed at hourly rate
Routes Mid-day Route	1 hour guaranteed at hourly rate
Shuttle Route	1 hour guaranteed at hourly rate
Late Activity	1 - 1/2 hours guaranteed at hourly rate
Spare Driver	\$7.25 per day in addition to guaranteed 6.25 hours a day at driver's hourly rate
Driver Mentor	\$9.25 per day in addition to driver's hourly rate
Route Driver Trip Rate	Step 1 of salary schedule
Trip Driver Rate (Non Route)	Placed on driver salary schedule at the discretion of the Director of Transportation based on experience

ATTENDANT OTHER PAY:

Attendants assigned to work with students identified as Emotionally Disturbed on specialized routes, specifically Independence Academy Day Treatment, will receive an additional \$1.00 per hour.

ALL OTHER PAY:

Trainees	\$14.00 per hour up to 40 hours
All Extra Non-Driving Work	\$14.00 per hour (<i>wash buses, meetings, trash</i>)
Bus Fueler	\$14.00 per hour
Seasonal Bus Washing Crew	\$14.00 per hour

**INDEPENDENCE SCHOOL DISTRICT
TRANSPORTATION SUPPORT STAFF
SALARY SCHEDULE
2025-2026**

Step	DISPATCHER NO CDL	DISPATCHER WITH CDL	COORDINATOR
1	18.64	19.18	21.32
2	19.06	19.61	21.75
3	19.49	20.02	22.17
4	19.90	20.43	22.59
5	20.32	20.86	23.00
6	20.72	21.25	23.40
7	21.14	21.68	23.83
8	21.57	22.11	24.25
9	21.98	22.52	24.66
10	22.39	22.92	25.07
11	22.79	23.33	25.47
12	23.20	23.75	25.89
13	23.64	24.17	26.32
14	24.04	24.57	26.73
15	24.45	24.99	27.13
16	24.87	25.40	27.54
17	25.29	25.83	27.98
18	25.71	26.25	28.39
19	26.12	26.67	28.81
20	26.55	27.08	29.23
21	26.97	27.50	29.62
22	27.39	27.92	30.07
23	27.81	28.34	30.49

New employees may be placed on the schedule from Step 1-15 based on previous school bus and/or dispatching experience.

**INDEPENDENCE SCHOOL DISTRICT
TRANSPORTATION VAN DRIVER
SALARY SCHEDULE
2025-2026**

Step	Hourly Rate
1	17.03
2	17.47
3	17.94
4	18.36
5	18.80
6	19.27
7	19.70
8	20.14
9	20.61
10	21.05
11	21.49
12	21.95
13	22.39
14	22.83
15	23.27
16	23.72
17	24.16
18	24.60
19	25.04
20	25.48
21	25.92
22	26.37
23	26.82

OTHER PAY:

Early Education Mid-day Routes	1 - 1/2 hours guaranteed at hourly rate
Routes Mid-day Route	1 hour guaranteed at hourly rate
Shuttle Route	1 hour guaranteed at hourly rate
Late Activity	1 - 1/2 hours guaranteed at hourly rate
Spare Driver	\$7.25 per day in addition to guaranteed 6.25 hours a day at driver's hourly rate
Driver Mentor	\$9.25 per day in addition to driver's hourly rate
Route Driver Trip Rate	Step 1 of salary schedule
Route Driver Trip Rate - full benefits	Same as salary schedule placement
Trip Driver Rate (Non Route)	Placed on driver salary schedule at the discretion of the Director of Transportation based on experience
Trainees	\$17.50 per hour up to 40 hours
All Extra Non-Driving Work	\$17.50 per hour (wash buses, meetings, trash)
Bus Fueler	\$17.50 per hour
Seasonal Bus Washing Crew	\$15.00 per hour

**INDEPENDENCE SCHOOL DISTRICT
TRAVEL
SALARY SCHEDULE
2025-2026**

Position	Rate
Superintendent	8,365.00
Deputy Superintendent, Assistant Superintendents, Director of Human Resources	5,354.67
Director of Technology, Director of SpEd, Director of Nutrition Services, Director of Family Services, Director of Health Services, Director of Kids Safari, Family Services Coordinator, Nutrition Services Supervisor, Youth Activities Coordinator, High School Activities Directors	3,684.10
Technology Integrationist Specialist, Director of Title I, Director of Public Relations, Director of Foundation/Volunteer Services, District Compliance Officer, Director of Adult Education, Director of Head Start	1,787.40
Board of Education Secretary	1,747.84
Instructional Coach, Facility Purchase Supervisor	1,685.38
Secondary School - Principal, Associate Principal, Assistant Principal, Administrative Intern; Middle School Principal; Assistant Director of Secondary SpEd; Assistant Director of Kids Safari	1,073.27
School Psychologist, At-Risk Specialist, Wellness Coordinator, Middle School Assistant Principal	873.40
Elementary Principal	450.00

①

① Travel stipends above includes travel within the metro area.

② Travel rate for off-scale travelling positions:

Paid at federal per mile reimbursement rate for travel between locations

**Independence School District
Employee Handbook 2025-2026**

Employee Benefits

<i>BENEFIT</i>	<i>NOTES</i>	<i>EMPLOYEES AFFECTED</i>
Public School Retirement System (PSRS)	- State mandated deduction (2025-2026) 14.50% without Social Security or 9.67% with Social Security - Matched by the District - Vested after 5 years - Questions – Contact 800-392-6848 or email member_services@psrsmo.org	All certificated staff who work 17 hours per week or 600 hours per year
Public Education Employee Retirement System (PEERS) Formerly Non-Teacher Retirement System (NTR)	- State mandated deduction (2025-2026) 6.86% - Matched by the District - Vested after 5 years - Questions – Contact 800-392-6848 or email member_services@peersmo.org	All classified staff who work 20 hours per week or 600 hours per year
403B and 457B	- Voluntary retirement savings accounts - Contact The Retirement Manager at 1-888-569-7055 or set up a personal meeting with your building advisor https://csdrt.ajgrs.com	All staff
MOST	Payroll deduction for Children’s Higher Education	All staff
Public Service Forgiveness Program	Forgiveness of Direct student loans for those qualifying after 120 payments and not in default http://dhe.mo.gov/resources/publicserviceemployees.php	Full-time staff
General Payroll Deductions	Professional organization dues, Independence Foundation, etc.	All staff
Direct Deposit	Available for multiple accounts	Required for all staff
Direct Check Card	Available for multiple accounts	Employees who don’t have a bank account
Credit Union	Located at 201 N. Forest Avenue	All staff who work 25 hours
“Benefits Banking”	Additional free, discounted, and premium rate services for customers of Commerce Bank. Services include: - Free online banking and bill pay - Free Commerce ATM and debit card - Discount on loans Contact 816-234-8810 or 816-234-1984	All staff and retirees

*This chart is intended as a quick reference summarizing the employee benefits available to employees of the District. A more detailed description of the employee benefits that may be applicable to you is available through the Human Resources Office. This chart is not intended to be an employment agreement and the District, in publishing this chart, is not conveying an offer pursuant to the benefits described in this summary.

<i>BENEFIT</i>	<i>NOTES</i>	<i>EMPLOYEES AFFECTED</i>
Professional Liability Insurance	Protects employees against damage and injury claims while they are acting within the course and scope of their assigned duties as established by the District.	All staff
Worker Compensation	- State mandated - Covers medical care and prescriptions - Provides 2/3 of average weekly wage if employee cannot work, effective 3 days after day of injury - Day of injury paid by District - Care provided in District's Employee Health Clinic at 1516 W. Maple Street - Questions – Contact Employee Workers' Compensation Office 816-521-5424	All staff with job related injuries
Health Insurance	- Board of Education paid for employees @ \$704 monthly, October 1, 2025-September 30, 2026 - Optional coverage available at employee expense for spouse and dependent children - Retirees may retain membership by paying premiums - Plan choices include 6 plans: - Blue Select Plus Core – QHDHP and PPO - PPO BuyUP 1 – QHDHP and PPO - PPO BuyUP 2 and HMO BuyUP 2	All staff who work 25 hours per week Retirees who elected coverage within one year of their retirement
Dental Insurance	- Board of Education paid for employees @ \$31.64 monthly October 1, 2025 – September 30, 2026 - Optional coverage available at employee expense \$71.86 monthly for family - Annual maximum coverage of \$1000.00 on DPPO Advantage plan with \$250 annual increments when annual cleanings are done	All staff who work 25 hours per week Retirees may extend through COBRA for 18 months minimum
Voluntary Insurance Vision	- At employee expense - Monthly cost of \$12.60 for employee or \$35.56 for family	All staff who work 25 hours per week
Long Term Disability Insurance	- Board of Education paid benefit 60% of employee salary - Effective after 90 day elimination period or expiration of sick leave	All staff who work 25 hours per week
Life Insurance Board Paid	- Board of Education paid benefit 1.5 times salary for qualifying employees - Includes AD&D - Must have a primary beneficiary to enroll	All staff who work 25 hours per week

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<i>BENEFIT</i>	<i>NOTES</i>	<i>EMPLOYEES AFFECTED</i>
Section 125 – Flex Plan Unreimbursed Medical Dependent Care	- Pretax savings account for medical or dependent care - Fee \$4.33 per month for 9 months	All staff who work 25 hours per week who have a health care premium, a family dental premium, or voluntary vision premium
Section 125 – Employee Childcare Benefit	Monthly reimbursement 75% of paid weekly childcare fees in an ISD childcare program October 1, 2025-September 30, 2026.	All staff who work 25 hours per week, own their home in ISD, and have a legal guardianship child in ISD in-person school and attending ISD childcare (Kids Safari or Early Education).
Section 125 - Health Savings Account	- Employee owned pretax savings account for medical expenses - District contributes \$1000.00/year	All staff who are enrolled in the high deductible health care plan and meet other IRS requirements for the account
Employee Assistance Program SupportLine	- Cost-free Employee Assistance Program - Confidential Services, Referrals - Counseling and Resources - Financial and legal planning - Confidential website access http://www.supportline.com/ (group code ISD then ISD ID/password) - Available 24/7 at 888-881-5462	All staff who work 25 hours per week and their household family members
Employee Health Clinic	- Medical clinic for well exams, disease management, illness care, routine lab tests - Cost-free for those on district health insurance and preventive \$25 per visit fee for those on the HSA eligible Blue Select Plus Core QHDHP and PPO BuyUP 1 QHDHP - Call 866-959-9355 or 816-521-5316 or go online to patientportal.yourhealthstat.com to make an appointment	All staff, retirees, and dependents (age 2+) enrolled on district health insurance
Employee Wellness Center	- Free gym with exercise equipment and classes - Enroll - call 816-521-5315	All regular full and part-time employees, retirees, and their spouses and dependents age 18 and older until they turn 26
Aquatics Center	- Free open and lap swimming 25% off swimming lessons, party rentals and private rentals - Free aerobics classes - Questions – call 816-521-5377	All staff

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<i>BENEFIT</i>	<i>NOTES</i>	<i>EMPLOYEES AFFECTED</i>
Voluntary Insurance Legal Assistance	- Optional at employee expense - Legal advice, forms, will, document review, traffic issues, IRS, defense, discounts 24/7 emergency access	All staff who qualify for PSRS or PEERS Retiree insurance and COBRA participants
Voluntary Insurance Life Insurance	- Optional at employee expense - Optional coverage available for employee, spouse and dependents	All staff who work 25 hours per week
Voluntary Insurance Identity Theft	- Optional at employee expense - Insurance policy \$1,000,000 - Monitoring includes: credit, internet, digital, social, bank - Privacy advocate remediation	All staff who qualify for PSRS or PEERS Retiree insurance and COBRA participants
Voluntary Insurance Accident	- Optional at employee expense: employee, spouse, dependents - Includes Wellness Benefit - Includes Accidental Death or Dismemberment	All staff who qualify for PSRS or PEERS
Voluntary Insurance Critical Illness	- Optional at employee expense: employee, spouse, dependents - Includes heart attack, stroke, cancer, renal failure, organ transplant, coma, severe burns, loss sight-hearing-or-speech, and paralysis - Monthly cost coverage based and age banded - Includes Wellness Benefit - Monthly cost age banded on selected employee benefit of \$10,000, \$20,000 or \$30,000	All staff who qualify for PSRS or PEERS
Voluntary Insurance Cancer	- Optional at employee expense: Employee, spouse, dependents - Includes Wellness, First Occurrence, and specific cost Benefits	All staff who qualify for PSRS or PEERS
Voluntary Insurance Hospital Indemnity	- Optional at employee expense: employee, spouse, dependents - Includes annual admission and daily benefits	All staff who qualify for PSRS or PEERS
Voluntary Insurance Short Term Disability	- Optional at employee expense - Elect coverage \$100-\$1500/Week in \$50 increments 7, 14, or 30 days elimination period, - Monthly cost coverage based and age banded 60% of weekly earnings - Available sick leave must be used first before eligible for use - Subject to 3/6/9 month look back period for pre-existing conditions	All staff who qualify for PSRS or PEERS

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<i>BENEFIT</i>	<i>NOTES</i>	<i>EMPLOYEES AFFECTED</i>
Family Medical Leave	- Federally mandated by the Family Medical Leave Act - Up to 12 weeks of unpaid leave allowed for birth/adoption of a child, serious health condition of employee, or serious health condition of member of immediate family who requires care of employee - BOE paid insurance and other benefits continued during leave - Employees required to use any available leave days during leave - No loss of seniority	- Employees who have worked 12 months previous to the leave and who have worked at least 1250 hours during the 12 months before the leave - Contact Human Resources to see if you qualify for FML - Employees must request FML in writing through the Human Resources Office 521-5300
Sick Leave	9 days per school year for illness as outlined in Board of Education Policy/Regulation 4320 - Plus one (1) day for each additional full contract month beyond the nine (9) month calendar - Paid at daily rate	All staff who work 32 hours per week
Personal Leave	3 days annually for personal use as outlined in Policy/Regulation 4320 - Deducted from sick leave - Paid at daily rate	All staff who work 32 hours per week
Emergency Leave	- Up to 10 days leave for purposes outlined in Policy/Regulation 4320 - Deducted from sick leave - Paid at daily rate	All staff who work 32 hours per week
Bereavement Leave	3 days for death in the immediate family as outline in Policy/Regulation 4320 - Paid at daily rate	All staff
Part-Time Sick Leave	5 days per school year for illness - Plus one (1) day for each additional full contract month beyond the nine (9) month calendar - Paid at daily rate	All staff who work at least 25 hours a week and less than 32 hours a week
Part-Time Personal Leave	2 days annually for personal use - Deducted from sick leave - Paid at daily rate	All staff who work at least 25 hours a week and less than 32 hours a week
Jury Duty	Paid at employee's daily rate	All staff
Vacation	Paid at daily rate	11 and 12 month full-time employees

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TAX LEVY HISTORY

YEAR	OPERATING AMOUNT	DEBT SERVICE	TOTAL	CAPITAL FUND
1976-1977	\$3.4000	\$1.3500	\$4.7000	\$.35-Building
1977-1978	\$3.4300	\$1.2000	\$4.6300	\$.32-Building
1978-1979	\$3.4300	\$1.2000	\$4.6300	\$.32-Building
1979-1980	\$3.4300	\$1.2000	\$4.6300	\$.32-Building
1980-1981	\$3.4300	\$1.2000	\$4.6300	\$.32-Building
1981-1982	\$3.3100	\$1.3200	\$4.6300	\$.32-Building
1982-1983	\$3.7500	\$0.8800	\$4.6300	\$.49-Building
1983-1984	\$3.0200	\$0.8800	\$3.9000	\$.49-Building
1984-1985	\$1.7500	\$0.8200	\$2.5700	\$.47-Building
1985-1986	\$1.6900	\$0.8800	\$2.5700	\$.49-Building
1986-1887	\$2.4600	\$0.7900	\$3.2500	\$.49-Building
1987-1988	\$2.4700	\$0.7900	\$3.2600	
1988-1989	\$2.6800	\$0.5200	\$3.2000	
1989-1990	\$2.6000	\$0.5000	\$3.1000	
1990-1991	\$2.6200	\$0.4800	\$3.1000	\$.30-Building
1991-1992	\$2.8700	\$0.4300	\$3.3000	\$.25-Building
1992-1993	\$2.9700	\$0.4100	\$3.3800	\$.23-Building
1993-1994	\$3.1800	\$0.1800	\$3.3600	\$.18-School Erection
1994-1995	\$3.1700	\$0.1800	\$3.3500	
1995-1996	\$3.5500	\$0.4400	\$3.9900	\$.26-Capital Projects
1996-1997	\$3.7200	\$0.2700	\$3.9900	
1997-1998	\$3.7700	\$0.2700	\$4.0400	
1998-1999	\$3.8700	\$0.4200	\$4.2900	
1999-2000	\$3.7000	\$0.7600	\$4.4600	
2000-2001	\$3.7000	\$0.7600	\$4.4600	
2001-2002	\$4.2100	\$0.7600	\$4.9700	
2002-2003	\$4.2309	\$0.7600	\$4.9900	
2003-2004	\$4.4300	\$0.7600	\$5.1900	
2004-2005	\$4.4300	\$0.7600	\$5.1900	
2005-2006	\$4.3241	\$0.7600	\$5.0841	
2006-2007	\$4.3241	\$0.7600	\$5.0841	
2007-2008	\$4.3180	\$0.7661	\$5.0841	
2008-2009	\$4.3347	\$0.7494	\$5.0841	
2009-2010	\$4.4300	\$0.8500	\$5.2800	
2010-2011	\$4.4300	\$1.0000	\$5.4300	
2011-2012	\$4.4300	\$1.1500	\$5.5800	
2012-2013	\$4.4300	\$1.2400	\$5.6700	
2013-2014	\$4.4300	\$1.2700	\$5.7000	
2014-2015	\$4.4300	\$1.2700	\$5.7000	
2015-2016	\$4.6430	\$1.2700	\$5.9130	
2016-2017	\$4.6700	\$1.2430	\$5.9130	
2017-2018	\$4.5580	\$1.2430	\$5.8010	
2018-2019	\$4.5725	\$1.2285	\$5.8010	
2019-2020	\$4.1582	\$1.3395	\$5.4977	
2020-2021	\$4.3236	\$1.2145	\$5.5381	
2021-2022	\$4.1407	\$1.2964	\$5.4371	
2022-2023	\$4.1190	\$1.3181	\$5.4371	
2023-2024	\$4.1990	\$0.9181	\$5.1171	
2024-2025	\$4.3190	\$0.9181	\$5.2371	

Independence School District
Debt Service Schedule

Schedule of General Obligation Bond Debt Service in Five Year Increments				
Year	Principal	Interest	Subsidy	Total
2026	8,320,000.00	6,462,486.50	(316,987.50)	14,465,499.00
2027	8,020,000.00	6,118,436.50	(316,987.50)	13,821,449.00
2028	9,020,000.00	5,717,649.00	0.00	14,737,649.00
2029	9,215,000.00	5,317,849.00	0.00	14,532,849.00
2030	11,605,000.00	4,907,800.00	0.00	16,512,800.00
2031-2035	52,370,000.00	17,019,500.00	0.00	69,389,500.00
2036-2040	33,850,000.00	4,914,112.50	0.00	38,764,112.50
2041-2041	7,150,000.00	232,375.00	0.00	7,382,375.00
All Years	139,550,000.00	50,690,208.50	(633,975.00)	189,606,233.50

Independence School District
Debt Service Schedule

Date	Series 2010B, Taxable GO, Qualified School Construction Bonds					
	Principal	Interest	Subsidy	Total	District	Mohefa
					0%	100%
Sep-25		158,493.75	(158,493.75)	0.00	0.00	158,493.75
Mar-26		158,493.75	(158,493.75)	0.00	0.00	158,493.75
Sep-26		158,493.75	(158,493.75)	0.00	0.00	158,493.75
Mar-27	5,925,000.00	158,493.75	(158,493.75)	5,925,000.00	0.00	6,083,493.75
Sep-27						
Mar-28						
Sep-28						
Mar-29						
Sep-29						
Mar-30						
Sep-30						
Mar-31						
Sep-31						
Mar-32						
Sep-32						
Mar-33						
Sep-33						
Mar-34						
Sep-34						
Mar-35						
Sep-35						
Mar-36						
Sep-36						
Mar-37						
Sep-37						
Mar-38						
Sep-38						
Mar-39						
Sep-39						
Mar-40						
Sep-40						
Mar-41						
Sep-41						
Mar-42						
Sep-42						
Mar-43						
Sep-43						
Mar-44						
Sep-44						
Mar-45						
	5,925,000.00	633,975.00	(633,975.00)	5,925,000.00	0.00	6,558,975.00

Independence School District
Debt Service Schedule

Date	Series 2016A, Refunding (Mohefa 2010C)				
	Principal	Interest	Total	District	Mohefa
				0%	100%
Sep-25		193,300.00	193,300.00	0.00	193,300.00
Mar-26	3,820,000.00	193,300.00	4,013,300.00	0.00	4,013,300.00
Sep-26		116,900.00	116,900.00	0.00	116,900.00
Mar-27		116,900.00	116,900.00	0.00	116,900.00
Sep-27		116,900.00	116,900.00	0.00	116,900.00
Mar-28		116,900.00	116,900.00	0.00	116,900.00
Sep-28		116,900.00	116,900.00	0.00	116,900.00
Mar-29		116,900.00	116,900.00	0.00	116,900.00
Sep-29		116,900.00	116,900.00	0.00	116,900.00
Mar-30	5,845,000.00	116,900.00	5,961,900.00	0.00	5,961,900.00
Sep-30					
Mar-31					
Sep-31					
Mar-32					
Sep-32					
Mar-33					
Sep-33					
Mar-34					
Sep-34					
Mar-35					
Sep-35					
Mar-36					
Sep-36					
Mar-37					
Sep-37					
Mar-38					
Sep-38					
Mar-39					
Sep-39					
Mar-40					
Sep-40					
Mar-41					
Sep-41					
Mar-42					
Sep-42					
Mar-43					
Sep-43					
Mar-44					
Sep-44					
Mar-45					
	9,665,000.00	1,321,800.00	10,986,800.00	0.00	10,986,800.00

Independence School District
Debt Service Schedule

Date	Series 2016B, Refunding (Mohefa 2011A)				
	Principal	Interest	Total	District	Mohefa
				0%	100%
Sep-25		703,250.00	703,250.00	0.00	703,250.00
Mar-26	0.00	703,250.00	703,250.00	0.00	703,250.00
Sep-26		703,250.00	703,250.00	0.00	703,250.00
Mar-27	0.00	703,250.00	703,250.00	0.00	703,250.00
Sep-27		703,250.00	703,250.00	0.00	703,250.00
Mar-28	5,000,000.00	703,250.00	5,703,250.00	0.00	5,703,250.00
Sep-28		578,250.00	578,250.00	0.00	578,250.00
Mar-29	5,000,000.00	578,250.00	5,578,250.00	0.00	5,578,250.00
Sep-29		453,250.00	453,250.00	0.00	453,250.00
Mar-30	5,760,000.00	453,250.00	6,213,250.00	0.00	6,213,250.00
Sep-30		309,250.00	309,250.00	0.00	309,250.00
Mar-31	6,500,000.00	309,250.00	6,809,250.00	0.00	6,809,250.00
Sep-31		146,750.00	146,750.00	0.00	146,750.00
Mar-32	1,370,000.00	146,750.00	1,516,750.00	0.00	1,516,750.00
Sep-32		112,500.00	112,500.00	0.00	112,500.00
Mar-33	1,000,000.00	112,500.00	1,112,500.00	0.00	1,112,500.00
Sep-33		87,500.00	87,500.00	0.00	87,500.00
Mar-34	3,500,000.00	87,500.00	3,587,500.00	0.00	3,587,500.00
Sep-34					
Mar-35					
Sep-35					
Mar-36					
Sep-36					
Mar-37					
Sep-37					
Mar-38					
Sep-38					
Mar-39					
Sep-39					
Mar-40					
Sep-40					
Mar-41					
Sep-41					
Mar-42					
Sep-42					
Mar-43					
Sep-43					
Mar-44					
Sep-44					
Mar-45					
	28,130,000.00	7,594,500.00	35,724,500.00	0.00	35,724,500.00

Independence School District
Debt Service Schedule

Date	Series 2017B, GO (Mohefa)				
	Principal	Interest	Total	District	Mohefa
				0%	100%
Sep-25		1,045,000.00	1,045,000.00	0.00	1,045,000.00
Mar-26	0.00	1,045,000.00	1,045,000.00	0.00	1,045,000.00
Sep-26		1,045,000.00	1,045,000.00	0.00	1,045,000.00
Mar-27	0.00	1,045,000.00	1,045,000.00	0.00	1,045,000.00
Sep-27		1,045,000.00	1,045,000.00	0.00	1,045,000.00
Mar-28	0.00	1,045,000.00	1,045,000.00	0.00	1,045,000.00
Sep-28		1,045,000.00	1,045,000.00	0.00	1,045,000.00
Mar-29	0.00	1,045,000.00	1,045,000.00	0.00	1,045,000.00
Sep-29		1,045,000.00	1,045,000.00	0.00	1,045,000.00
Mar-30	0.00	1,045,000.00	1,045,000.00	0.00	1,045,000.00
Sep-30		1,045,000.00	1,045,000.00	0.00	1,045,000.00
Mar-31	0.00	1,045,000.00	1,045,000.00	0.00	1,045,000.00
Sep-31		1,045,000.00	1,045,000.00	0.00	1,045,000.00
Mar-32	6,000,000.00	1,045,000.00	7,045,000.00	0.00	7,045,000.00
Sep-32		880,000.00	880,000.00	0.00	880,000.00
Mar-33	6,000,000.00	880,000.00	6,880,000.00	0.00	6,880,000.00
Sep-33		715,000.00	715,000.00	0.00	715,000.00
Mar-34	6,000,000.00	715,000.00	6,715,000.00	0.00	6,715,000.00
Sep-34		550,000.00	550,000.00	0.00	550,000.00
Mar-35	6,000,000.00	550,000.00	6,550,000.00	0.00	6,550,000.00
Sep-35		385,000.00	385,000.00	0.00	385,000.00
Mar-36	7,000,000.00	385,000.00	7,385,000.00	0.00	7,385,000.00
Sep-36		192,500.00	192,500.00	0.00	192,500.00
Mar-37	7,000,000.00	192,500.00	7,192,500.00	0.00	7,192,500.00
Sep-37					
Mar-38					
Sep-38					
Mar-39					
Sep-39					
Mar-40					
Sep-40					
Mar-41					
Sep-41					
Mar-42					
Sep-42					
Mar-43					
Sep-43					
Mar-44					
Sep-44					
Mar-45					
	38,000,000.00	20,075,000.00	58,075,000.00	0.00	58,075,000.00

Independence School District
Debt Service Schedule

Date	Series 2017B, Refunding (Mohefa 2010A)				
	Principal	Interest	Total	District	Mohefa
				0%	100%
Sep-25		106,300.00	106,300.00	0.00	106,300.00
Mar-26	0.00	106,300.00	106,300.00	0.00	106,300.00
Sep-26		106,300.00	106,300.00	0.00	106,300.00
Mar-27	2,095,000.00	106,300.00	2,201,300.00	0.00	2,201,300.00
Sep-27		64,400.00	64,400.00	0.00	64,400.00
Mar-28	1,520,000.00	64,400.00	1,584,400.00	0.00	1,584,400.00
Sep-28		34,000.00	34,000.00	0.00	34,000.00
Mar-29	1,700,000.00	34,000.00	1,734,000.00	0.00	1,734,000.00
Sep-29					
Mar-30					
Sep-30					
Mar-31					
Sep-31					
Mar-32					
Sep-32					
Mar-33					
Sep-33					
Mar-34					
Sep-34					
Mar-35					
Sep-35					
Mar-36					
Sep-36					
Mar-37					
Sep-37					
Mar-38					
Sep-38					
Mar-39					
Sep-39					
Mar-40					
Sep-40					
Mar-41					
Sep-41					
Mar-42					
Sep-42					
Mar-43					
Sep-43					
Mar-44					
Sep-44					
Mar-45					
	5,315,000.00	622,000.00	5,937,000.00	0.00	5,937,000.00

Independence School District
Debt Service Schedule

Date	Series 2018A, Refunding (Mohefa 2010A)				
	Principal	Interest	Total	District	Mohefa
				0%	100%
Sep-25		186,149.50	186,149.50	0.00	186,149.50
Mar-26	4,500,000.00	186,149.50	4,686,149.50	0.00	4,686,149.50
Sep-26		90,524.50	90,524.50	0.00	90,524.50
Mar-27	0.00	90,524.50	90,524.50	0.00	90,524.50
Sep-27		90,524.50	90,524.50	0.00	90,524.50
Mar-28	2,500,000.00	90,524.50	2,590,524.50	0.00	2,590,524.50
Sep-28		46,024.50	46,024.50	0.00	46,024.50
Mar-29	2,515,000.00	46,024.50	2,561,024.50	0.00	2,561,024.50
Sep-29					
Mar-30					
Sep-30					
Mar-31					
Sep-31					
Mar-32					
Sep-32					
Mar-33					
Sep-33					
Mar-34					
Sep-34					
Mar-35					
Sep-35					
Mar-36					
Sep-36					
Mar-37					
Sep-37					
Mar-38					
Sep-38					
Mar-39					
Sep-39					
Mar-40					
Sep-40					
Mar-41					
Sep-41					
Mar-42					
Sep-42					
Mar-43					
Sep-43					
Mar-44					
Sep-44					
Mar-45					
	9,515,000.00	826,446.00	10,341,446.00	0.00	10,341,446.00

Independence School District
Debt Service Schedule

Date	Series 2021A, General Obligation (Mohefa 2021A)				
	Principal	Interest	Total	District	Mohefa
				0%	100%
Sep-25		838,750.00	838,750.00	0.00	838,750.00
Mar-26	0.00	838,750.00	838,750.00	0.00	838,750.00
Sep-26		838,750.00	838,750.00	0.00	838,750.00
Mar-27	0.00	838,750.00	838,750.00	0.00	838,750.00
Sep-27		838,750.00	838,750.00	0.00	838,750.00
Mar-28	0.00	838,750.00	838,750.00	0.00	838,750.00
Sep-28		838,750.00	838,750.00	0.00	838,750.00
Mar-29	0.00	838,750.00	838,750.00	0.00	838,750.00
Sep-29		838,750.00	838,750.00	0.00	838,750.00
Mar-30	0.00	838,750.00	838,750.00	0.00	838,750.00
Sep-30		838,750.00	838,750.00	0.00	838,750.00
Mar-31	2,000,000.00	838,750.00	2,838,750.00	0.00	2,838,750.00
Sep-31		788,750.00	788,750.00	0.00	788,750.00
Mar-32	2,000,000.00	788,750.00	2,788,750.00	0.00	2,788,750.00
Sep-32		738,750.00	738,750.00	0.00	738,750.00
Mar-33	3,500,000.00	738,750.00	4,238,750.00	0.00	4,238,750.00
Sep-33		651,250.00	651,250.00	0.00	651,250.00
Mar-34	2,000,000.00	651,250.00	2,651,250.00	0.00	2,651,250.00
Sep-34		601,250.00	601,250.00	0.00	601,250.00
Mar-35	6,500,000.00	601,250.00	7,101,250.00	0.00	7,101,250.00
Sep-35		438,750.00	438,750.00	0.00	438,750.00
Mar-36	0.00	438,750.00	438,750.00	0.00	438,750.00
Sep-36		438,750.00	438,750.00	0.00	438,750.00
Mar-37	0.00	438,750.00	438,750.00	0.00	438,750.00
Sep-37		438,750.00	438,750.00	0.00	438,750.00
Mar-38	6,360,000.00	438,750.00	6,798,750.00	0.00	6,798,750.00
Sep-38		335,400.00	335,400.00	0.00	335,400.00
Mar-39	6,615,000.00	335,400.00	6,950,400.00	0.00	6,950,400.00
Sep-39		227,906.25	227,906.25	0.00	227,906.25
Mar-40	6,875,000.00	227,906.25	7,102,906.25	0.00	7,102,906.25
Sep-40		116,187.50	116,187.50	0.00	116,187.50
Mar-41	7,150,000.00	116,187.50	7,266,187.50	0.00	7,266,187.50
Sep-41			0.00	0.00	0.00
Mar-42			0.00	0.00	0.00
Sep-42			0.00	0.00	0.00
Mar-43			0.00	0.00	0.00
Sep-43			0.00	0.00	0.00
Mar-44			0.00	0.00	0.00
Sep-44			0.00	0.00	0.00
Mar-45			0.00	0.00	0.00
	43,000,000.00	19,616,487.50	62,616,487.50	0.00	62,616,487.50

Independence School District
Debt Service Schedule

Date	Total All Series					
	Principal	Interest	Subsidy	Total	District	Mohefa
					100%	0%
Sep-25	0.00	3,231,243.25	(158,493.75)	3,072,749.50	0.00	3,231,243.25
Mar-26	8,320,000.00	3,231,243.25	(158,493.75)	11,392,749.50	0.00	11,551,243.25
Sep-26	0.00	3,059,218.25	(158,493.75)	2,900,724.50	0.00	3,059,218.25
Mar-27	8,020,000.00	3,059,218.25	(158,493.75)	10,920,724.50	0.00	11,079,218.25
Sep-27	0.00	2,858,824.50	0.00	2,858,824.50	0.00	2,858,824.50
Mar-28	9,020,000.00	2,858,824.50	0.00	11,878,824.50	0.00	11,878,824.50
Sep-28	0.00	2,658,924.50	0.00	2,658,924.50	0.00	2,658,924.50
Mar-29	9,215,000.00	2,658,924.50	0.00	11,873,924.50	0.00	11,873,924.50
Sep-29	0.00	2,453,900.00	0.00	2,453,900.00	0.00	2,453,900.00
Mar-30	11,605,000.00	2,453,900.00	0.00	14,058,900.00	0.00	14,058,900.00
Sep-30	0.00	2,193,000.00	0.00	2,193,000.00	0.00	2,193,000.00
Mar-31	8,500,000.00	2,193,000.00	0.00	10,693,000.00	0.00	10,693,000.00
Sep-31	0.00	1,980,500.00	0.00	1,980,500.00	0.00	1,980,500.00
Mar-32	9,370,000.00	1,980,500.00	0.00	11,350,500.00	0.00	11,350,500.00
Sep-32	0.00	1,731,250.00	0.00	1,731,250.00	0.00	1,731,250.00
Mar-33	10,500,000.00	1,731,250.00	0.00	12,231,250.00	0.00	12,231,250.00
Sep-33	0.00	1,453,750.00	0.00	1,453,750.00	0.00	1,453,750.00
Mar-34	11,500,000.00	1,453,750.00	0.00	12,953,750.00	0.00	12,953,750.00
Sep-34	0.00	1,151,250.00	0.00	1,151,250.00	0.00	1,151,250.00
Mar-35	12,500,000.00	1,151,250.00	0.00	13,651,250.00	0.00	13,651,250.00
Sep-35	0.00	823,750.00	0.00	823,750.00	0.00	823,750.00
Mar-36	7,000,000.00	823,750.00	0.00	7,823,750.00	0.00	7,823,750.00
Sep-36	0.00	631,250.00	0.00	631,250.00	0.00	631,250.00
Mar-37	7,000,000.00	631,250.00	0.00	7,631,250.00	0.00	7,631,250.00
Sep-37	0.00	438,750.00	0.00	438,750.00	0.00	438,750.00
Mar-38	6,360,000.00	438,750.00	0.00	6,798,750.00	0.00	6,798,750.00
Sep-38	0.00	335,400.00	0.00	335,400.00	0.00	335,400.00
Mar-39	6,615,000.00	335,400.00	0.00	6,950,400.00	0.00	6,950,400.00
Sep-39	0.00	227,906.25	0.00	227,906.25	0.00	227,906.25
Mar-40	6,875,000.00	227,906.25	0.00	7,102,906.25	0.00	7,102,906.25
Sep-40	0.00	116,187.50	0.00	116,187.50	0.00	116,187.50
Mar-41	7,150,000.00	116,187.50	0.00	7,266,187.50	0.00	7,266,187.50
Sep-41	0.00	0.00	0.00	0.00	0.00	0.00
Mar-42	0.00	0.00	0.00	0.00	0.00	0.00
Sep-42	0.00	0.00	0.00	0.00	0.00	0.00
Mar-43	0.00	0.00	0.00	0.00	0.00	0.00
Sep-43	0.00	0.00	0.00	0.00	0.00	0.00
Mar-44	0.00	0.00	0.00	0.00	0.00	0.00
Sep-44	0.00	0.00	0.00	0.00	0.00	0.00
Mar-45	0.00	0.00	0.00	0.00	0.00	0.00
	139,550,000.00	50,690,208.50	(633,975.00)	189,606,233.50	0.00	190,240,208.50

Independence School District
Lease Certificate Schedule

Schedule of Lease Participation Certificate Debt Service in Five Year Increments			
Year	Principal	Interest	Total
2026	1,415,000.00	202,350.00	1,617,350.00
2027	1,475,000.00	159,900.00	1,634,900.00
2028	1,540,000.00	115,650.00	1,655,650.00
2029	1,575,000.00	69,450.00	1,655,650.00
2030	530,000.00	22,200.00	1,644,450.00
2031-2032	420,000.00	12,600.00	984,800.00
All Years	6,955,000.00	582,150.00	7,537,150.00

Independence School District
Lease Certificate Schedule

Payment Date	Series 2016, Refunding (Series 2008A Annex Bldgs) <i>(transfer from DSF to CPF)</i>				
	Principal	Interest	Total	District	Escrow
				100%	0%
Sep-25		60,225.00	60,225.00	60,225.00	0.00
Mar-26	960,000.00	60,225.00	1,020,225.00	1,020,225.00	0.00
Sep-26		45,825.00	45,825.00	45,825.00	0.00
Mar-27	990,000.00	45,825.00	1,035,825.00	1,035,825.00	0.00
Sep-27		30,975.00	30,975.00	30,975.00	0.00
Mar-28	1,015,000.00	30,975.00	1,045,975.00	1,045,975.00	0.00
Sep-28		15,750.00	15,750.00	15,750.00	0.00
Mar-29	1,050,000.00	15,750.00	1,065,750.00	1,065,750.00	0.00
Sep-29					
Mar-30					
Sep-30					
Mar-31					
Sep-31					
Mar-32					
Sep-32					
Mar-33					
	4,015,000.00	305,550.00	4,320,550.00	4,320,550.00	0.00

Independence School District
Lease Certificate Schedule

Payment Date	Series 2020A, Refunding (Series 2010A Taxable Build America Bonds)				
	Principal	Interest	Total	District	Escrow
				100%	0%
Sep-25		8,250.00	8,250.00	8,250.00	0.00
Mar-26	100,000.00	8,250.00	108,250.00	108,250.00	0.00
Sep-26		6,750.00	6,750.00	6,750.00	0.00
Mar-27	100,000.00	6,750.00	106,750.00	106,750.00	0.00
Sep-27		5,250.00	5,250.00	5,250.00	0.00
Mar-28	120,000.00	5,250.00	125,250.00	125,250.00	0.00
Sep-28		3,450.00	3,450.00	3,450.00	0.00
Mar-29	115,000.00	3,450.00	118,450.00	118,450.00	0.00
Sep-29		1,725.00	1,725.00	1,725.00	0.00
Mar-30	115,000.00	1,725.00	116,725.00	116,725.00	0.00
Sep-30			0.00	0.00	0.00
Mar-31			0.00	0.00	0.00
Sep-31			0.00	0.00	0.00
Mar-32			0.00	0.00	0.00
Sep-32			0.00	0.00	0.00
Mar-33			0.00	0.00	0.00
	550,000.00	50,850.00	600,850.00	600,850.00	0.00

Independence School District
Lease Certificate Schedule

Payment Date	Series 2020B, Refunding (2010B Tax-Exempt Recovery Zone Facility Incubator portion of IREC)				
	Principal	Interest	Total	District	Escrow
				100%	0%
Sep-25		13,875.00	13,875.00	13,875.00	0.00
Mar-26	170,000.00	13,875.00	183,875.00	183,875.00	0.00
Sep-26		11,325.00	11,325.00	11,325.00	0.00
Mar-27	190,000.00	11,325.00	201,325.00	201,325.00	0.00
Sep-27		8,475.00	8,475.00	8,475.00	0.00
Mar-28	210,000.00	8,475.00	218,475.00	218,475.00	0.00
Sep-28		5,325.00	5,325.00	5,325.00	0.00
Mar-29	210,000.00	5,325.00	215,325.00	215,325.00	0.00
Sep-29		2,175.00	2,175.00	2,175.00	0.00
Mar-30	145,000.00	2,175.00	147,175.00	147,175.00	0.00
Sep-30			0.00	0.00	0.00
Mar-31			0.00	0.00	0.00
Sep-31			0.00	0.00	0.00
Mar-32			0.00	0.00	0.00
Sep-32			0.00	0.00	0.00
Mar-33			0.00	0.00	0.00
	925,000.00	82,350.00	1,007,350.00	1,007,350.00	0.00

Independence School District
Lease Certificate Schedule

Payment Date	Series 2020C, Refunding (Series 2010A/2010B Costs of Issuance)				
	Principal	Interest	Total	District	Escrow
				100%	0%
Sep-25	0.00	900.00	900.00	900.00	0.00
Mar-26	0.00	900.00	900.00	900.00	0.00
Sep-26	0.00	900.00	900.00	900.00	0.00
Mar-27	0.00	900.00	900.00	900.00	0.00
Sep-27	0.00	900.00	900.00	900.00	0.00
Mar-28	0.00	900.00	900.00	900.00	0.00
Sep-28	0.00	900.00	900.00	900.00	0.00
Mar-29	0.00	900.00	900.00	900.00	0.00
Sep-29	0.00	900.00	900.00	900.00	0.00
Mar-30	60,000.00	900.00	60,900.00	60,900.00	0.00
Sep-30					
Mar-31					
Sep-31					
Mar-32					
Sep-32					
Mar-33					
	60,000.00	9,000.00	69,000.00	69,000.00	0.00

Independence School District
Lease Certificate Schedule

Payment Date	Series 2020D, Refunding (Series 2011A Phase 4 of Enovation)				
	Principal	Interest	Total	District	Escrow
				100%	0%
Sep-25	0.00	17,925.00	17,925.00	17,925.00	0.00
Mar-26	185,000.00	17,925.00	202,925.00	202,925.00	0.00
Sep-26	0.00	15,150.00	15,150.00	15,150.00	0.00
Mar-27	195,000.00	15,150.00	210,150.00	210,150.00	0.00
Sep-27	0.00	12,225.00	12,225.00	12,225.00	0.00
Mar-28	195,000.00	12,225.00	207,225.00	207,225.00	0.00
Sep-28	0.00	9,300.00	9,300.00	9,300.00	0.00
Mar-29	200,000.00	9,300.00	209,300.00	209,300.00	0.00
Sep-29	0.00	6,300.00	6,300.00	6,300.00	0.00
Mar-30	210,000.00	6,300.00	216,300.00	216,300.00	0.00
Sep-30	0.00	3,150.00	3,150.00	3,150.00	0.00
Mar-31	210,000.00	3,150.00	213,150.00	213,150.00	0.00
Sep-31	0.00	3,150.00	3,150.00	3,150.00	0.00
Mar-32	210,000.00	3,150.00	213,150.00	213,150.00	0.00
Sep-32					0.00
Mar-33					0.00
	1,405,000.00	134,400.00	1,539,400.00	1,539,400.00	0.00

Independence School District
Lease Certificate Schedule

Payment Date	Total All Series				
	Principal	Interest	Total	District	Escrow
Sep-25	0.00	101,175.00	101,175.00	101,175.00	0.00
Mar-26	1,415,000.00	101,175.00	1,516,175.00	1,516,175.00	0.00
Sep-26	0.00	79,950.00	79,950.00	79,950.00	0.00
Mar-27	1,475,000.00	79,950.00	1,554,950.00	1,554,950.00	0.00
Sep-27	0.00	57,825.00	57,825.00	57,825.00	0.00
Mar-28	1,540,000.00	57,825.00	1,597,825.00	1,597,825.00	0.00
Sep-28	0.00	34,725.00	34,725.00	34,725.00	0.00
Mar-29	1,575,000.00	34,725.00	1,609,725.00	1,609,725.00	0.00
Sep-29	0.00	11,100.00	11,100.00	11,100.00	0.00
Mar-30	530,000.00	11,100.00	541,100.00	541,100.00	0.00
Sep-30	0.00	3,150.00	3,150.00	3,150.00	0.00
Mar-31	210,000.00	3,150.00	213,150.00	213,150.00	0.00
Sep-31	0.00	3,150.00	3,150.00	3,150.00	0.00
Mar-32	210,000.00	3,150.00	213,150.00	213,150.00	0.00
Sep-32	0.00	0.00	0.00	0.00	0.00
Mar-33	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00
	6,955,000.00	582,150.00	7,537,150.00	7,537,150.00	0.00

Summary of SB 287

Senate Bill 287 comprehensively revised the state education funding formula and was to be phased in over seven years beginning July 1, 2006. The prior formula, which was eliminated with SB 287, was tax-levy driven with an equalizing factor, the guaranteed tax base, to achieve the goal of providing the same amount of money per student, for each penny of the property tax rate levied by the school district. The new formula (SB 287) is based on student need, with the main objective being the minimum amount of money that is needed to educate each child, known as the state adequacy target (SAT). The SAT is legislatively identified as the minimum amount of money a district needs to educate each student.

To calculate the target, the Department of Elementary and Secondary Education identified performance districts, which had perfect scores on their annual performance report, and the amount that those districts spent. The top five percent and the bottom five percent are removed to calculate the average per pupil expenditure. This amount becomes the basis for the SAT, which will be recalculated every two years using the most current list of performance districts. The formula assigns additional weight to pupil counts for students who qualify for free and reduced lunch, receive special education services, or have limited English language proficiency. The aggregated percentage of the performance districts' weighted pupil counts forms the basis for thresholds. Any district with weighted pupil counts above the threshold percentage will receive additional "weight" for those students. These additional weights are added to the district's student population to arrive at the district's weighted average daily attendance (WADA).

The product of the state adequacy target multiplied by the weighted average daily attendance is then multiplied by the dollar value modifier (DVM). The DVM is an index corresponding to the wage-per-job, on a regional basis. The DVM cannot be applied at less than a 1.0 value.

Local revenue figures used in a district's state aid calculation is the amount of locally generated revenue the district would have received in FY05 if its operating levy were set at \$3.43. The \$3.43 amount is called the performance levy. In every year after the first year calculation, a district's local effort amount will be frozen, except for growth in fines, so that any growth in local revenue collections will not be used to offset state aid payments, as is currently done.

The categorical aid streams for transportation, career ladder, vocational education, and educational and screening programs continue unchanged. The line 14 "At-Risk", gifted, special education, and remedial reading categories are folded into the district's base amount, along with the cigarette tax and free textbook moneys. Revenues from gaming, which will be deposited into the Classroom Trust Fund established by the bill, are distributed on an average-daily-attendance basis.

In December of 2008 the SAT was recalculated for the 2011 and 2012 fiscal years. Recalculation of the SAT required a computation of a current operating expenditure equal to the 2003-2004 expenditures plus the growth in state revenues from FY 2005 to FY 2009. The re-calculation resulted in value of \$6,131 for FY13. The SAT was adjusted to \$6,375 for FY20 by DESE based upon the appropriation for education from the legislature. The SAT was \$6,760 in FY25 and will be \$7,145, if fully funded in FY26. These SAT amounts were established based upon the performance districts within the state and their average expenditure per student.

Division of Financial and Administrative Services
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SB 287 FORMULA CALCULATION ESTIMATE								
District Name: INDEPENDENCE 30		District Code: 048-077		Date: 6/1/2025		No		
		FWADA	FWADA	FWAM (10%) & WADA (90%)	FWAM (20%) & WADA (80%)	FWAM (30%) & WADA (70%)	FWAM (40%) & WADA (60%)	FWAM (50%) & WADA (50%)
LINE	Label	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
1.	Formula Payment WADA /Formula Payment WAM & WADA	15,373.1114	15,290.5535	15,394.1897	15,503.2987	15,582.1915	15,688.5010	15,797.3106
2.	State Adequacy Target (SAT)	6,375.0000	6,760.0000	6,953.0000	6,900.0000	6,900.0000	6,900.0000	6,900.0000
3.	Payment Weighted ADA x SAT = District Total	\$98,003,585.18	\$103,364,141.66	\$107,035,800.80	\$106,972,761.35	\$107,517,121.35	\$108,250,657.13	\$109,001,442.91
4.	District Dollar Value Modifier (DVM)	1.0780	1.0760	1.0750	1.0750	1.0750	1.0750	1.0750
5.	District Total Modified	\$105,647,864.82	\$111,219,816.43	\$115,063,485.86	\$114,995,718.45	\$115,580,905.45	\$116,369,456.41	\$117,176,551.13
6.	Local Effort (2004-05 or as Adjusted)	\$29,972,648.49	\$30,002,672.75	\$29,949,470.10	\$29,949,470.10	\$29,949,470.10	\$29,949,470.10	\$29,949,470.10
7.	State Funding Estimate Before Phase-in or Hold Harmless	\$75,675,216.33	\$81,217,143.67	\$85,114,015.76	\$85,046,248.35	\$85,631,435.35	\$86,419,986.31	\$87,227,081.02
8.	2005-2006 State Funding Total	\$45,154,930	\$45,154,930	\$45,154,930	\$45,154,930	\$45,154,930	\$45,154,930	\$45,154,930
Phase-In Estimate:		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Phase-Out Estimate (2005-06):		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9.	SB 287 Formula Phase Amount (Line 7 x %)	\$75,675,216.33	\$81,217,143.67	\$85,114,015.76	\$85,046,248.35	\$85,631,435.35	\$86,419,986.31	\$87,227,081.02
10.	2005-2006 State Funding Phase Amount (Line 8 x %)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11.	Estimated Formula Phase Total (before Hold Harmless)	\$75,675,216.33	\$81,217,143.67	\$85,114,015.76	\$85,046,248.35	\$85,631,435.35	\$86,419,986.31	\$87,227,081.02
Hold Harmless Calculation (Prior Year ADA > 350) (Large School)		Full DVM	Full DVM	Full DVM	Full DVM	Full DVM	Full DVM	Full DVM
12.	DVM Calculation	1.0780	1.0760	1.0750	1.0750	1.0750	1.0750	1.0750
13.	2005-2006 State Funding Modified by DVM	\$48,677,014.10	\$48,586,704.24	\$48,541,549.31	\$48,541,549.31	\$48,541,549.31	\$48,541,549.31	\$48,541,549.31
14.	FY06 Modified (Line 13) Per 2005-06 Weighted ADA	\$4,210.6524	\$4,202.8404	\$4,198.9344	\$4,198.9344	\$4,198.9344	\$4,198.9344	\$4,198.9344
15.	Est. Total (Line 11) per Payment Weighted ADA (Line 1)	\$4,922.57	\$5,311.59	\$5,528.97	\$5,485.69	\$5,495.47	\$5,508.49	\$5,521.64
"On Formula/Hold Harmless" Determination		On Formula	On Formula	On Formula	On Formula	On Formula	On Formula	On Formula
Hold Harmless Calculation (Prior Year ADA ≤ 350) (Small School)		Full DVM	Full DVM	Full DVM	Full DVM	Full DVM	Full DVM	Full DVM
12A.	DVM Calculation	N/A	N/A	N/A	N/A	N/A	N/A	N/A
13A.	Greater of 2004-05 and 2005-06 State Funding	N/A	N/A	N/A	N/A	N/A	N/A	N/A
14A.	State Funding Modified by DVM	N/A	N/A	N/A	N/A	N/A	N/A	N/A
"On Formula/Hold Harmless" Determination		N/A	N/A	N/A	N/A	N/A	N/A	N/A
16.	ESTIMATED STATE FORMULA PAYMENT	\$75,675,216	\$81,217,144	\$85,114,016	\$85,046,248	\$85,631,435	\$86,419,986	\$87,227,081
APPROPRIATION ADJUSTMENT PERCENTAGE		100.00000000%	100.00000000%	100.00000000%	100.00000000%	100.00000000%	100.00000000%	100.00000000%
ESTIMATED STATE FORMULA PAYMENT AFTER ADJUSTMENT		\$75,675,216	\$81,217,144	\$85,114,016	\$85,046,248	\$85,631,435	\$86,419,986	\$87,227,081
Revenue Sources:								
Classroom Trust Fund - Per ADA (DESE) *		425.8199	601.0000	601.0000	600.0000	600.0000	600.0000	600.0000
ADA Used for Classroom Trust Fund Payment		12,655.0688	12,863.2794	12,740.4729	12,690.0000	12,690.0000	12,690.0000	12,690.0000
Basic Formula - Classroom Trust Fund Total		\$5,976,452	\$7,730,831	\$7,657,024	\$7,614,000	\$7,614,000	\$7,614,000	\$7,614,000
Basic Formula - State Monies Total		\$69,698,764	\$73,486,313	\$77,456,992	\$77,432,248	\$78,017,435	\$78,805,986	\$79,613,081
17.	Small School Allocation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Prop C Amount per Combined WAM & WADA		\$1,286.92	\$1,514.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00
Combined WAM & WADA Used for Prop C		14,450.2827	14,727.4470	15,399.6626	15,472.5486	15,579.6915	15,688.5010	15,797.3106
Prop C Calculation		\$21,306,640.42	\$22,297,354.76	\$23,099,493.86	\$23,208,822.95	\$23,369,537.25	\$23,532,751.55	\$23,695,965.85
*Per Section 163.043.5, RSMo, "For the 2010-2011 school year and for each subsequent year, all proceeds a school district receives from the classroom trust fund in excess of the amount the district received from the classroom trust fund in the 2009-2010 school year shall be placed to the credit of the district's teachers' and incidental funds."								

Division of Financial and Administrative Services
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COMBINED WEIGHTED AVERAGE DAILY ATTENDANCE (WADA) AND WEIGHTED AVERAGE MEMBERSHIP (WAM)

Only Enter Data in the Yellow Fields.

Charter School Code:
Charter School Name:

INDEPENDENCE 30
048-077

Date: 6/1/2025
No

Enter information for the specific fiscal year in yellow fields.

Row	Label	2023-24	2024-25	2025-26
1	Weighted Average Membership (WAM) Including Summer School Membership	15,897.8024	16,381.6442	16,349.6916
2	Weighted Average Daily Attendance (WADA) Including Summer School	14,727.4470	15,290.5535	15,253.2629
3	Phase In of WAM Percentage	10.00%	10.00%	10.00%
4	Phase Out of WADA Percentage	90.00%	90.00%	90.00%
5	Weighted Average Membership (WAM) Used (Line 1 x Line 3)	1,589.7802	1,638.1644	1,634.9692
6	Weighted Average Daily Attendance (WADA) Used (Line 2 x Line 4)	13,254.7023	13,761.4982	13,727.9366
7	Total Combined Weighted Average Membership (WAM) and Weighted Average Daily Attendance (WADA)	14,844.4825	15,399.6626	15,362.9058
8	Summer School Membership	356.4060	345.4729	340.0000
9	Summer School Average Daily Attendance	356.4060	345.4729	340.0000
10	Weighted Average Membership Used Less Summer School Membership Used (Line 5 - (Line 8 x Line 3))	1,554.1396	1,603.6171	1,600.9692
11	Weighted Average Daily Attendance Used Less Summer School ADA Used (Line 6 - (Line 9 x Line 4))	12,933.9369	13,450.5725	13,421.9366
12	Total Combined Weighted Average Membership (WAM) and Weighted Average Daily Attendance (WADA) Less Summer School (Line 10 + Line 11)	14,488.0765	15,054.1897	15,022.9058
13	Formula Weighted Average Membership (FWAM) and Weighted Average Daily Attendance (FWADA) (based on the highest Combined WAM/WADA (Line 12) plus Current Year SS			15,394.1897
14	Year used for Combined WAM/WADA			2025

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WEIGHTED ADA CALCULATION ESTIMATE										
		District Name: INDEPENDENCE 30		District Code: 048-077		Date: 6/1/2025		No		
Line	Label	2005-06	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
1	Regular Year ADA		12,199.7004	12,326.7134	12,224.0000	12,200.0000	12,200.0000	12,200.0000	12,200.0000	12,200.0000
2	Summer School ADA		330.1047	356.4060	345.4729	340.0000	340.0000	340.0000	340.0000	340.0000
3	Total ADA (1+2)		12,529.8051	12,683.1194	12,569.4729	12,540.0000	12,540.0000	12,540.0000	12,540.0000	12,540.0000
WEIGHTED AVERAGE DAILY ATTENDANCE (ADA) CALCULATION ESTIMATE										
Line	Label	2005-06	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
	District CEP Percentage (if applicable)		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	Free and Reduced Weighting Threshold		30.95%	30.95%	16.73%	16.73%	16.73%	16.73%	16.73%	16.73%
	State FTE January Count		9,343.94	9,263.20	9,480.08	9,500.00	9,500.00	9,500.00	9,500.00	9,500.00
	Total ADA (Line 3) x Threshold Percentage		3,877.9747	3,925.4255	2,102.8728	2,097.9420	2,097.9420	2,097.9420	2,097.9420	2,097.9420
	Add-on (25%)		1,366.4913	1,334.4436	1,844.3018	1,850.5145	1,850.5145	1,850.5145	1,850.5145	1,850.5145
5	Special Education Weighting Threshold		13.11%	13.11%	13.30%	13.30%	13.30%	13.30%	13.30%	13.30%
	December Count		1,480	1,578	1,619	1,625	1,625	1,625	1,625	1,625
	Total ADA (Line 3) x Threshold Percentage		1,642.6574	1,662.7570	1,671.7399	1,667.8200	1,667.8200	1,667.8200	1,667.8200	1,667.8200
	Add-on (75%)		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
6	LEP Weighting Threshold		2.39%	2.39%	2.09%	2.09%	2.09%	2.09%	2.09%	2.09%
	October Count		1,014	1,186	1,439	1,450	1,450	1,450	1,450	1,450
	Total ADA (Line 3) x Threshold Percentage		299.4623	303.1266	262.7020	262.0860	262.0860	262.0860	262.0860	262.0860
	Add-on (60%)		428.7226	529.7240	705.7788	712.7484	712.7484	712.7484	712.7484	712.7484
7	Regular Term PK ADA		125.2637	180.1600	171.0000	150.0000	150.0000	150.0000	150.0000	150.0000
8	Regular Year PK ADA - Federal Lands (Federal Lands Only)		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
9	Weighted ADA (3+4+5+6) - District (Use Prior Year for Prop. C)	11,560.4448	14,450.2827	14,727.4470	15,290.5535	15,253.2629	15,253.2629	15,253.2629	15,253.2629	15,253.2629
10	WADA less Summer School - District (Line 9 - Line 2)		14,120.1780	14,371.0410	14,945.0806	14,913.2629	14,913.2629	14,913.2629	14,913.2629	14,913.2629
13	Formula Weighted ADA - District (Highest 3yr ADA + Current SS)				15,290.5535	15,285.0806	15,285.0806	15,253.2629	15,253.2629	15,253.2629
					0.0000	0.0000	0.0000	0.0000	0.0000	0.0000

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WEIGHTED AVERAGE MEMBERSHIP (WAM) FY 2026 AND AFTER									
Only Enter Data in the Yellow Fields.									
Charter School Code: <u>INDEPENDENCE 30</u>						Date: <u>6/1/2025</u>			
Charter School Name: <u>048-077</u>						No			
Enter information for the specific fiscal year in yellow fields.									
Row	Label	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
1	September Membership	13,662.6300	13,601.5300	13,556.9100	13,500.0000	13,500.0000	13,500.0000	13,500.0000	13,500.0000
2	January Membership	13,528.7700	13,318.8400	13,312.2300	13,300.0000	13,300.0000	13,300.0000	13,300.0000	13,300.0000
3	Average Membership	13,595.7000	13,460.1850	13,434.5700	13,400.0000	13,400.0000	13,400.0000	13,400.0000	13,400.0000
4	Summer School Membership	330.1047	356.4060	345.4729	340.0000	340.0000	340.0000	340.0000	340.0000
5	Total Average Membership (1+2)	13,925.8047	13,816.5910	13,780.0429	13,740.0000	13,740.0000	13,740.0000	13,740.0000	13,740.0000
6	Prekindergarten September Membership	137.0000	535.0000	159.0000	160.0000	160.0000	160.0000	160.0000	160.0000
7	Prekindergarten January Membership	145.0000	428.0000	193.0000	175.0000	150.0000	150.0000	150.0000	150.0000
8	Prekindergarten Average Membership	94.0000	321.0000	117.3333	111.6667	103.3333	103.3333	103.3333	103.3333
WEIGHTED AVERAGE MEMBERSHIP (WAM) FY 2026 AND AFTER									
Line	Label	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
	CEP Percentage (if applicable)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9	Free and Reduced Weighting Threshold	30.95%	30.95%	16.73%	16.73%	16.73%	16.73%	16.73%	16.73%
	State FTE January Count	9,343.94	9,263.20	9,480.08	9,500.00	9,500.00	9,500.00	9,500.00	9,500.00
	Total ADA (Line 3) x Threshold Percentage	4,310.0366	4,276.2349	2,305.4012	2,298.7020	2,298.7020	2,298.7020	2,298.7020	2,298.7020
	Add-on (25%)	1,258.4759	1,246.7413	1,793.6697	1,800.3245	1,800.3245	1,800.3245	1,800.3245	1,800.3245
10	Special Education Weighting Threshold	13.11%	13.11%	13.30%	13.30%	13.30%	13.30%	13.30%	13.30%
	December Count	1,480	1,578	1,619	1,625	1,625	1,625	1,625	1,625
	Total ADA (Line 3) x Threshold Percentage	1,825.6730	1,811.3551	1,832.7457	1,827.4200	1,827.4200	1,827.4200	1,827.4200	1,827.4200
	Add-on (75%)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
11	LEP Weighting Threshold	2.39%	2.39%	2.09%	2.09%	2.09%	2.09%	2.09%	2.09%
	October Count	1,014	1,186	1,439	1,450	1,450	1,450	1,450	1,450
	Total ADA (Line 3) x Threshold Percentage	332.8267	330.2165	288.0029	287.1660	287.1660	287.1660	287.1660	287.1660
	Add-on (60%)	408.7040	513.4701	690.5983	697.7004	697.7004	697.7004	697.7004	697.7004
12	Prekindergarten Average Membership	94.0000	321.0000	117.3333	111.6667	103.3333	103.3333	103.3333	103.3333
14	Weighted Average Membership (WAM)	15,686.9846	15,897.8024	16,381.6442	16,349.6916	16,341.3582	16,341.3582	16,341.3582	16,341.3582
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