

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	1,596,556	1,508,341	1,464,093
Cancellation of Prior Year Encumbrances	03	2,437	4,013	
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05	904,161	951,685	800,000
1900 Other Revenue From Local Source	15			
1980 Reimbursements	20	7,643	13,098	
3000 STATE SOURCES				
3211 Deaf/Blind	35			
4000 FEDERAL SOURCES				
4310 PL 382 Special Ed (formerly PL:874)	45	2,645		11,000
4560 Aid Regular*	55	931,929	892,440	904,273
4570 Medicaid	60	261,198	199,156	260,000
4590 Other Reserve Grants in Aid	65	26,953	24,953	26,953
4595 ESSER I	67			
4605 ESSER II	68			
5000 OTHER				
5206 Transfer From General	75	3,985,771	4,750,965	5,370,600
5208 Transfer From Supplemental General	80	2,324,754	2,724,905	2,277,791
5253 Transfer From Contingency Reserve	85	0	0	~~~~~
RESOURCES AVAILABLE	170	10,044,047	11,069,556	11,114,710
TOTAL EXPENDITURES & TRANSFERS	175	8,535,706	9,605,463	9,995,617
UNENCUMBERED CASH BALANCEJUNE 30	190	1,508,341	1,464,093	1,119,093

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

SPECIAL EDUCATION		12 mo.		
		Code 30 Line	2023-2024 Actual (1)	2024-2025 Actual (2)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	2,281,961	2,342,554	2,530,435
120 Non-Licensed	215	1,449,994	1,608,964	1,657,232
200 Employee Benefits				
210 Insurance (Employee)	220	504,163	548,247	564,695
220 Social Security	225	288,954	317,711	346,544
290 Other	230	32,712	26,071	29,323
300 Purchased Professional & Technical Serv	235	473,176	829,270	883,600
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
564 Payment to Spec Education Coop/Interlocal (Assessments)	250			
565 Payment to Spec Education Coop/Interlocal (Flowthrough)	251			
590 Other	255	33,149	38,718	31,000
600 Supplies				
610 General Supplemental (Teaching)	260	117,676	94,392	107,000
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275	6,088		
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	1,080,017	1,342,589	1,396,293
120 Non-Licensed	290	110,549	116,831	120,336
200 Employee Benefits				
210 Insurance (Employee)	295	166,671	172,424	177,596
220 Social Security	300	87,310	106,859	117,539
290 Other	305	10,437	9,612	10,797
300 Purchased Professional & Technical Serv	310	167,987	255,540	250,000
400 Purchased Property Services	313			
500 Other Purchased Services	315	17,749	12,374	17,700
600 Supplies	320	18,538	13,698	15,000
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335			
120 Non-Licensed	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration				
2330 Special Area Admin Services				
100 Salaries				
110 Licensed	395	279,468	289,568	195,114
120 Non-Licensed	400	55,788	66,974	72,507
200 Employee Benefits				
210 Insurance (Employee)	405	32,758	38,045	40,560
220 Social Security	410	25,670	27,097	20,740
290 Other	415	3,290	2,358	2,406
300 Purchased Professional & Technical Serv	420	23,258	34,385	27,000
400 Purchased Property Services	425			
500 Other Purchased Services	430	11,747	10,459	8,300
600 Supplies	435	443	1,070	900
700 Property (Equipment & Furnishings)	440			
800 Other	445			
2400 School Administration				
100 Salaries				
110 Licensed	450			
120 Non-Licensed	455			
200 Employee Benefits				
210 Insurance (Employee)	460			
220 Social Security	465			
290 Other	470			
300 Purchased Professional & Technical Serv	475			
500 Other Purchased Services	480			
600 Supplies	485			
700 Property (Equipment & Furnishings)	490			
800 Other	495			
2500 Central Services				
100 Salaries				
110 Licensed	800			
120 Non-Licensed	805			
200 Employee Benefits				
210 Insurance	810			
220 Social Security	815			
290 Other	820			
300 Purchased Professional & Technical Serv	825			
400 Purchased Property Services	830			
500 Other Purchased Services	835			
600 Supplies	840			
700 Property (Equipment & Furnishings)	845			
800 Other	850			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	500			
200 Employee Benefits				
210 Insurance (Employee)	505			
220 Social Security	510			
290 Other	515			
300 Purchased Professional & Technical Serv	520			
400 Purchased Property Services				
411 Water/Sewer	525			
420 Cleaning	530			
430 Repairs & Maintenance	535			

SPECIAL EDUCATION		12 mo.	12 mo.	12 mo.
		Code 30 Line	2023-2024 Actual (1)	2024-2025 Actual (2)
EXPENDITURES				
440 Rentals	540			
490 Other	545			
500 Other Purchased Services	550			
600 Supplies				
610 General Supplies	555			
620 Energy				
621 Heating	560			
622 Electricity	565			
626 Motor Fuel (not school bus)	570			
629 Other	575			
680 Miscellaneous Supplies	580			
700 Property (Equipment & Furnishings)	585			
800 Other	590			
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 Non-Licensed	595			
200 Employee Benefits				
210 Insurance	600			
220 Social Security	605			
290 Other	610			
400 Purchased Property Services	615			
600 Supplies	620			
700 Property (Equipment & Furnishings)	625			
800 Other	630			
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	635			
200 Employee Benefits				
210 Insurance	640			
220 Social Security	645			
290 Other	650			
400 Purchased Property Services				
442 Rent of Vehicles (lease)	655			
490 Other	660			
500 Other Purchased Services				
513 Contracting of Bus Services	665	1,176,636	1,287,486	1,353,000
519 Mileage in Lieu of Trans	670			
520 Insurance	675			
590 Other Purchased Services	680			
600 Supplies				
626 Motor Fuel	685	14,673	12,167	20,000
680 Miscellaneous Supplies	690			
730 Equip (including buses)	695	64,844		
800 Other	700			
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 Non-Licensed	705			
200 Employee Benefits				
210 Insurance	710			
220 Social Security	715			
290 Other	720			
300 Purchased Professional & Technical Serv	725			
400 Purchased Property Services	730			
500 Other Purchased Services	735			
700 Property (Equipment & Furnishings)	740			

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
800 Other	745			
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Licensed	750			
200 Employee Benefits				
210 Insurance	755			
220 Social Security	760			
290 Other	765			
300 Purchased Professional & Technical Serv	770			
400 Purchased Property Services	775			
500 Other Purchased Services	780			
600 Supplies	785			
700 Property (Equipment & Furnishings)	790			
800 Other	795			
2900 Other Support Services				
100 Salaries				
110 Licensed	860			
120 Non-Licensed	865			
200 Employee Benefits				
210 Insurance	870			
220 Social Security	873			
290 Other	880			
300 Purchased Professional & Technical Serv	885			
400 Purchased Property Services	890			
500 Other Purchased Services	895			
600 Supplies	900			
700 Property (Equipment & Furnishings)	905			
800 Other	910			
TOTAL EXPENDITURES*	~~~	8,535,706	9,605,463	9,995,617

*Goes to Budget Line 175.

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	247,168	241,431	113,996
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05			
1315 Individual (Summer School)	15			
1320 Other School District/Govt Sources (in-state)	25			
1510 Interest on Idle Funds	35	150,875	0	0
1700 Student Activities (reimbursement)	45			
1900 Other Revenue From Local Source				
1910 User Charges	55			
1940 Sale & Rent of Textbook	65			
1990 Miscellaneous	75	21,856	8,098	20,000
3000 STATE SOURCES				
3225 CTE Transportation State Aid	80	0	0	0
3240 Other State Grant	90			
4000 FEDERAL SOURCES				
4530 Vocational Aid				
4531 Regular Aid	115			
4532 Special Project Aid	125	48,190	108,553	48,888
4590 Other Federal Aid	130			
5000 OTHER				
5206 Transfer From General	135	228,960	134,731	186,000
5208 Transfer From Supplemental General	140	40,000	200,000	200,000
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	737,049	692,813	568,884
TOTAL EXPENDITURES & TRANSFERS	175	495,618	578,817	568,884
UNENCUMBERED CASH BALANCE JUNE 30	190	241,431	113,996	0

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	336,147	388,200	405,808
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220	49,948	56,388	58,080
220 Social Security	225	25,873	29,722	31,450
290 Other	230	3,260	2,300	2,531
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
564 Payment to Vocational Education Coop	245			
590 Other	250	20,995		20,000
600 Supplies				
610 General Supplemental (Teaching)	255	12,919	5,115	2,127

CAREER & POSTSECONDARY EDUCATION		Code	12 mo.	12 mo.	12 mo.
		34 Line	2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES					
644 Textbooks	260				
650 Supplies (Technology Related)	263				
680 Miscellaneous Supplies	265			466	
700 Property (Equipment & Furnishings)	270				
800 Other	275				
2100 Student Support Services					
100 Salaries					
110 Licensed	280				
120 Non-Licensed	285				
200 Employee Benefits					
210 Insurance (Employee)	290				
220 Social Security	295				
290 Other	300				
300 Purchased Professional & Technical Serv	305				
400 Purchased Property Services	307				
500 Other Purchased Services	310				
600 Supplies	315				
700 Property (Equipment & Furnishings)	320				
800 Other	325				
2200 Instr Support Staff					
100 Salaries					
110 Licensed	330	3,150	4,575	2,800	
120 Non-Licensed	335				
200 Employee Benefits					
210 Insurance (Employee)	340				
220 Social Security	345	241	350	220	
290 Other	350				
300 Purchased Professional & Technical Serv	355		1,488	1,583	
400 Purchased Property Services	357				
500 Other Purchased Services	360	4,965	3,507	9,000	
600 Supplies					
640 Books (not textbooks) & Periodicals	365				
650 Technology Supplies	370				
680 Miscellaneous Supplies	375	38,120	27,727	35,285	
700 Property (Equipment & Furnishings)	380		55,840		
800 Other	385		3,139		
2400 School Administration					
100 Salaries					
110 Licensed	445				
120 Non-Licensed	450				
200 Employee Benefits					
210 Insurance (Employee)	455				
220 Social Security	460				
290 Other	465				
300 Purchased Professional & Technical Serv	470				
500 Other Purchased Services	475				
600 Supplies	480				
700 Property (Equipment & Furnishings)	485				
800 Other	490				
2500 Central Services					
100 Salaries					
110 Licensed	590				
120 Non-Licensed	595				
200 Employee Benefits					
210 Insurance	600				
220 Social Security	605				
290 Other	610				

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
300 Purchased Professional & Technical Serv	615			
400 Purchased Property Services	620			
500 Other Purchased Services	625			
600 Supplies	630			
700 Property (Equipment & Furnishings)	635			
800 Other	640			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	495			
200 Employee Benefits				
210 Insurance (Employee)	500			
220 Social Security	505			
290 Other	510			
300 Purchased Professional & Technical Serv	515			
400 Purchased Property Services				
411 Water/Sewer	520			
420 Cleaning	525			
430 Repairs & Maintenance	530			
440 Rentals	535			
490 Other	540			
500 Other Purchased Services	545			
600 Supplies				
610 General Supplies	550			
620 Energy				
621 Heating	555			
622 Electricity	560			
626 Motor Fuel (not schoolbus)	565			
629 Other	570			
680 Miscellaneous Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2700 Student Transportation Services				
120 Non-Licensed	586			
200 Employee Benefits	587			
500 Other Purchased Services				
513 Contracting of Bus Services	596			
520 Insurance	597			
626 Motor Fuel	588			
730 Equipment (including buses)	598			
800 Other	589			
2900 Other Support Services				
100 Salaries				
110 Licensed	650			
120 Non-Licensed	655			
200 Employee Benefits				
210 Insurance	660			
220 Social Security	665			
290 Other	670			
300 Purchased Professional & Technical Serv	675			
400 Purchased Property Services	680			
500 Other Purchased Services	685			
600 Supplies	690			
700 Property (Equipment & Furnishings)	695			
800 Other	700			
TOTAL EXPENDITURES*	~~~	495,618	578,817	568,884

*Goes to Budget Line 175.

		12 mo.	12 mo.	12 mo.
	Code	2023-2024	2024-2025	2025-2026
CAREER & POSTSECONDARY EDUCATION	34	Actual	Actual	Budget
	Line	(1)	(2)	(3)
EXPENDITURES				

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	303,087	397,865	354,427
Cancellation of Prior Year Encumbrances	03	410	110	
REVENUES				
1700 Student Activities*				
1710 Admissions	10			
1790 Other Student Activity Income	20			
1900 Other Revenue From Local Sources*				
1920 Contributions & Donations	30	363,528	289,316	457,000
1930 City/County Sales Tax	32			
1990 Miscellaneous	35			
3000 STATE SOURCES				
3227 Mental Health (School Liaison)	40	61,118	33,752	75,075
3228 Mental Health (Community Mental Health)	45	20,373	18,641	40,425
3230 Safe & Secure Schools Grant	55	52,604	49,475	0
3231 Pre-K Pilot Grant (CIF)	60			
3240 Other State Grant	70		45,400	
4000 FEDERAL SOURCES				
4585 Pre-K Pilot Grant (TANF)	80			
4587 Pre-K Pilot Grant (GEER)	85			
4589 Safe & Secure Schools Grant	87			
RESOURCES AVAILABLE	170	801,120	834,559	926,927
TOTAL EXPENDITURES	175	403,255	480,132	631,500
UNENCUMBERED CASH BALANCE JUNE 30	190	397,865	354,427	295,427

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

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

Examples of funds to include:

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

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210		45,400	
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225		3,465	
290 Other	230		41	
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	6,400	13,300	20,000
562 Tuition/other LEA's outside the State	245			
563 Tuition/Private Sources	250			

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
590 Other	255	1,572	2,779	5,000
600 Supplies				
610 General Supplemental (Teaching)	260	121,483	105,690	270,000
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	52,009	33,944	59,286
120 Non-Licensed	290			
200 Employee Benefits				
210 Insurance (Employee)	295	5,128	8,725	10,970
220 Social Security	300	3,931	2,571	4,767
290 Other	305	50	53	52
300 Purchased Professional & Technical Serv	310	20,373	24,854	40,425
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320	2,788	5,558	5,000
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335			
120 Non-Licensed	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) and Periodicals	370	2,612	1,977	10,000
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration				
100 Salaries				
110 Licensed	395			
120 Non-Licensed	400			
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410			
290 Other	415			
300 Purchased Professional & Technical Serv	420			
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (Telephone, postage, etc.)	435			
590 Other	440			
600 Supplies	445	42,603	32,352	20,000
700 Property (Equipment & Furnishings)	450			
800 Other	455			

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
2400 School Administration				
100 Salaries				
110 Licensed	460			
120 Non-Licensed	465			
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475			
290 Other	480			
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505	9,801	9,332	10,000
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Licensed	680			
120 Non-Licensed	685		10,364	32,260
200 Employee Benefits				
210 Insurance	690		17	208
220 Social Security	695		817	2,500
290 Other	700		10	32
300 Purchased Professional & Technical Serv	705			
400 Purchased Property Services	710			
500 Other Purchased Services	715		313	1,000
600 Supplies	720			
700 Property (Equipment & Furnishings)	725			
800 Other	730	73,466	129,095	140,000
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520			
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530			
290 Other	535			
300 Purchased Professional & Technical Serv	540			
400 Purchased Property Services				
411 Water/Sewer	545			
420 Cleaning	550			
430 Repairs & Maintenance	555			
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575			
590 Other	580			
600 Supplies				
610 General Supplies	585			
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not schoolbus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	615			
800 Other	620	32,248	49,475	
2700 Student Transportation Services				
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	625			
200 Employee Benefits				
210 Insurance	630			
220 Social Security	635			
290 Other	640			
442 Rent of Vehicles (lease)	645			
500 Other Purchased Services				
513 Contracting of Bus Services	650			
519 Mileage in Lieu of Trans	655			
520 Insurance	660			
626 Motor Fuel	665			
730 Equipment (including buses)	670			
800 Other	675			
2900 Other Support Services				
100 Salaries				
110 Licensed	805			
120 Non-Licensed	810			
200 Employee Benefits				
210 Insurance	815			
220 Social Security	820			
290 Other	825			
300 Purchased Professional & Technical Serv	830			
400 Purchased Property Services	835			
500 Other Purchased Services	840			
600 Supplies	845			
700 Property (Equipment & Furnishings)	850			
800 Other	855			
3000 Operation of Noninstructional Services				
3100 Food Service Operation				
100 Salaries				
110 Licensed	735			
120 Non-Licensed	740			
200 Employee Benefits				
210 Insurance	745			
220 Social Security	750			
290 Other	755			
500 Other Purchased Services				
520 Insurance	760			
570 Food Service Management	765			
590 Other Purchased Services	770			
600 Supplies				
630 Food & Milk	775			
680 Miscellaneous Supplies	780			
700 Property (Equipment & Furnishings)	785			
800 Other	790			
3300 Community Services Operations	795	28,791		
4300 Architectural & Engineering Services	800			
4700 Building Improvements				
100 Salaries				
120 Non-Licensed	860			

GIFTS & GRANTS (monies not included in other funds)		12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
Code 35 Line				
EXPENDITURES				
	200 Fringe Benefits			
	210 Insurance	865		
	220 Social Security	870		
	290 Other	875		
	400 Outside Contractors	880		
	4900 Other	885		
	TOTAL EXPENDITURES*	~~~ 403,255	480,132	631,500

*Goes to Budget Line 175.

SPECIAL RESERVE	Code 47 Line	12 mo.	12 mo.	2025-2026
		2023-2024 Actual (1)	2024-2025 Actual (2)	Actual (3)
UNENCUMBERED CASH BALANCE JULY 1	01	690,052	2,017,541	2,452,263
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05	10,023	20,616	
1900 Other Revenue From Local Sources	07	0	0	
1961 Revenue From General	10	1,603,872	2,609,827	
1962 Revenue From Supplemental General	12	614,706	720,388	
1963 Revenue From Adult Education	15			
1964 Revenue From Adult Supplemental Education	20			
1965 Revenue From Bilingual Education	25	20,419	9,830	
1966 Revenue From Driver Training	30			
1967 Revenue From Extraordinary School	37			
1968 Revenue From Food Service	40	144,996	117,873	
1969 Revenue From Professional Development	45			
1970 Revenue From Parent Education	50		17,373	
1971 Revenue From Summer School	52			
1972 Revenue From Special Education	55	703,592	758,716	
1975 Revenue From Career and Postsecondary	65	49,948	56,388	
1977 Revenue From Federal Funds	71	294,637	200,719	
1978 Revenue From Contingency Reserve	72			
1979 Revenue From Special Liability Expense	75	0	0	
1980 Revenue From Preschool-Aged At-Risk	77	30,241	21,705	
1981 Revenue From At Risk (K-12)	78	644,178	636,913	
1982 Revenue From Virtual Education	79	12,368	22,484	
5000 OTHER				
5206 Transfer from General	80	779,523	0	
5208 Transfer from Supplemental General	81	0	0	
RESOURCES AVAILABLE	82	5,598,555	7,210,373	
EXPENDITURES				
210 Health Care Services	85	3,581,014	4,758,110	
211 Disability Income Benefits	90			
212 Group Life Insurance	95			
260 School Workers' Compensation	100			
520 Risk Management Insurance	105			
TOTAL EXPENDITURES & TRANSFERS	175	3,581,014	4,758,110	
UNENCUMBERED CASH BALANCE JUNE 30	190	2,017,541	2,452,263	

KPERS SPECIAL RETIREMENT CONTRIBUTION		12 mo.	12 mo.	12 mo.
Code	51	2023-2024	2024-2025	2025-2026
Line		Actual	Actual	Budget
		(1)	(2)	(3)
UNENCUMBERED CASH BALANCE JULY 1	01	~~~~~	~~~~~	~~~~~
Cancellation of Prior Year Encumbrances	03	~~~~~	~~~~~	~~~~~
REVENUES				
3000 STATE SOURCES				
3221 KPERS	05	3,976,877	3,979,598	5,098,860
RESOURCES AVAILABLE	70	3,976,877	3,979,598	5,098,860
EXPENDITURES				
1000 Instruction				
200 Employee Benefits	75	2,264,910	2,329,899	2,985,183
2100 Student Support				
200 Employee Benefits	80	378,986	497,448	637,355
2200 Instructional Support				
200 Employee Benefits	85	119,416	189,493	242,788
2300 General Administration				
200 Employee Benefits	90	122,901	107,905	138,253
2400 School Administration				
200 Employee Benefits	95	214,911	261,493	335,038
2500 Central Services				
200 Employee Benefits	100	90,152	81,152	103,976
2600 Operations & Maintenance				
200 Employee Benefits	105	613,598	454,359	582,147
2700 Student Transportation Services				
200 Employee Benefits	110			
2900 Other Support Services				
200 Employee Benefits	113			
3000 Food Service				
200 Employee Benefits	115	172,003	57,849	74,120
TOTAL EXPENDITURES	175	3,976,877	3,979,598	5,098,860
UNENCUMBERED CASH BALANCE JUNE 30	190	~~~~~	~~~~~	~~~~~

CONTINGENCY RESERVE	Code 53 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	1,914,713	1,914,713	1,914,713
Cancellation of Prior Year Encumbrances	03			
REVENUES				
5000 OTHER				
5206 Transfer From General	05	0	0	
RESOURCES AVAILABLE	170	1,914,713	1,914,713	
TOTAL EXPENDITURES & TRANSFERS	175	0	0	
UNENCUMBERED CASH BALANCE JUNE 30	190	1,914,713	1,914,713	

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

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

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

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

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

*Goes to Budget Line 175.

TEXTBOOK & STUDENT MATERIAL REVOLVING	Code 55 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	480,909	232,424	373,880
Cancellation of Prior Year Encumbrances	03		98,496	
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	04			
1740 Fees (Rental)	05			
1911 Fines	10			
1942 Rental Fees & Books	15	37,930	44,688	
1990 Miscellaneous	20			
4000 FEDERAL SOURCES				
4590 Other Federal Aid	22			
5000 OTHER				
5206 Transfer From General	25	88,937	0	
5208 Transfer From Supplemental General	30	0	0	
5253 Transfer From Contingency Reserve	35	0	0	
RESOURCES AVAILABLE	40	607,776	375,608	
EXPENDITURES				
1000 Instruction				
600 Supplies				
644 Textbooks	75	375,352	1,728	
645 Workbooks	80			
646 Repairing Textbooks	85			
649 Other Materials & Supplies	90			
650 Supplies (Technology Related)	93			
2200 Support Services				
680 Miscellaneous Supplies				
681 Special Clothing & Towels	95			
682 Musical Instruments	100			
683 Other Material & Supplies	105			
684 Other	110			
TOTAL EXPENDITURES & TRANSFERS	175	375,352	1,728	
UNENCUMBERED CASH BALANCE JUNE 30	190	232,424	373,880	

ACTIVITY FUND	Code 56 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	0	0	0
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1710 Admissions/Gate Receipts	50	44,761	59,210	
1730 Student Organization Membership Dues	15			
1790 Other Student Activity Income	55			
1900 Other Revenue From Local Source				
1980 Reimbursements	60	11,860	9,819	
RESOURCES AVAILABLE	170	56,621	69,029	
TOTAL EXPENDITURES	175	56,621	69,029	
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	~~~~~

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

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

This does not include student organizations or clubs.

ACTIVITY FUND	Code 56 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210			
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional and Tech Services	232	50,570	58,094	
600 Supplies	235			
700 Property (Equipment & Furnishings)	240			
800 Other	245	6,051	10,935	
2700 Student Transportation Serv				
100 Salaries				
120 Non-Licensed	250			
200 Employee Benefits				
210 Insurance	255			
220 Social Security	260			
290 Other	265			
600 Supplies	270			
730 Equipment	275			
800 Other	280			
TOTAL EXPENDITURES*	~~~	56,621	69,029	~~~~~

*Goes to Budget Line 175.

BOND & INTEREST #1	Code 62 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	10,220,662	9,916,888	8,044,215	8,044,215
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2022 \$	05	103,140			
2023 \$	10	3,687,563	50,191		
2024 \$	15		3,894,316	76,657	76,657
2025 \$	20			3,884,175	
1140 Delinquent Tax	25	67,729	22,395	20,538	30,791
1510 Interest on Idle Funds	30				0
July - December Estimate	35				
1900 Other Revenue From Local Source	40				0
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	494,511	486,068	391,603	391,603
July - December Estimate	60				195,802
2450 Recreational Vehicle Tax	65	5,735	5,366	4,207	4,207
July - December Estimate	66				2,104
2460 Commercial Vehicle Tax	67	19,678	6,110	11,498	11,498
July - December Estimate	68				5,749
2800 In Lieu of Taxes IRBs/Rental Excise	70	2,224	1,560	0	0
July - December Estimate	72				0
3000 STATE SOURCES					
3217 State Aid (prior July 1, 2015)	76	2,812,357	3,805,345	2,109,986	2,109,986
July - December Estimate*	77				600,000
3217 State Aid (after 7/1/15 and prior 6/30/17)	78	0		0	0
July - December Estimate*	79				
3217 State Aid (after 7/1/17 and before 6/30/22)	83	152,128	0	0	0
July - December Estimate*	84				
3217 State Aid (after 7/1/22)	86	0		0	0
July - December Estimate*	87				
5000 OTHER FINANCING SOURCES					
5140 Federal Tax Credit	80			0	0
July - December Estimate*	81				
RESOURCES AVAILABLE	82	17,565,727	18,188,239	14,542,879	11,472,612
EXPENDITURES					
5100 DEBT SERVICE					
832 Interest	85	1,728,839	1,579,024	1,409,752	
890 Bond Fees	90				
831 Principal	95	5,920,000	8,565,000	6,270,000	
TOTAL EXPENDITURES	100	7,648,839	10,144,024	7,679,752	7,679,752
832 Interest Due July-December	105				660,639
890 Bond Fees July-December	110				
831 Principal Due July-December	115				4,420,000
990 Cash Basis Reserve	120				2,876,440
TOTAL OPERATING EXPENDITURE (18 MO)	185				15,636,831
UNENCUMBERED CASH BALANCE JUNE 30	190	9,916,888	8,044,215	6,863,127	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 82)			4,164,219
	200	Delinquent Tax			104,105
	205	Amount of 2025 Tax to be Levied			4,268,324

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

*July - December estimate must be entered manually.

Notice of Hearing 2025-2026 Budget

The governing body of Unified School District 453 will meet on the 8th day of September 2025 at 6:05 PM at the Central Office, 200 N 4th Street, Leavenworth, KS 66048 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information, including budget profile, building needs assessment and Board state assessments review is available at on the district website and will be available at this hearing.

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

	Code 99 Line	2023-2024 Actual		2024-2025 Actual		2025-2026 Proposed Budget		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2025 Tax to be Levied (6)	Est. Tax Rate* (7)
OPERATING								
General	06	28,691,810	20.000	29,870,996	20.000	30,679,970	4,679,343	20.000
Supplemental General (LOB)	08	8,994,763	14.242	9,826,683	14.391	10,190,168	4,680,337	15.357
SPECIAL REVENUE								
Federal Funds	07	6,147,548		5,675,163		1,818,218		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	235,777		260,000		168,450		
Adult Supplemental Education	12	0		0		0		
At-Risk Education Fund	13	6,416,356		6,277,259		6,584,831		
Bilingual Education	14	151,317		47,983		107,869		
Virtual Education	15	89,145		221,712		389,989		
Capital Outlay	16	2,641,166	7.995	3,305,127	5.757	14,608,401	2,448,119	8.000
Driver Training	18	31,039		40,703		156,146		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	2,276,610		2,129,995		2,780,871		
Professional Development	26	0		0		0		
Parent Education Program	28	291,311		280,466		445,400		
Summer School	29	0		0		0		
Special Education	30	8,535,706		9,605,463		9,995,617		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	495,618		578,817		568,884		
Gifts and Grants	35	403,255		480,132		631,500		
Special Liability Expense Fund	42	0	0.000	0	0.000	0	0	0.000
Extraordinary Growth Facilities	45	0	0.000	0	0.000	0	0	0.000
Special Reserve Fund	47	3,581,014		4,758,110				
KPERS Special Retirement Contribution	51	3,976,877		3,979,598		5,098,860		
Contingency Reserve	53	0		0				
Textbook & Student Material Revolving	55	375,352		1,728				
Activity Fund	56	56,621		69,029				
DEBT SERVICE								
Bond and Interest #1	62	7,648,839	14.001	10,144,024	14.246	7,679,752	4,268,324	14.005
Bond and Interest #2	63	0	0.000	0	0.000	0	0	0.000
No-Fund Warrant	66	0	0.000	0	0.000	0	0	0.000
Special Assessment	67	0	0.000	0	0.000	0	0	0.000
Temporary Note	68	0	0.000	0	0.000	0	0	0.000
COOPERATIVES¹								
Special Education	78	0		0		0		
TOTAL USD EXPENDITURES	100	81,040,124	56.238	87,552,988	54.394	91,904,926	16,076,123	57.362
Less: Transfers	105	17,999,132		19,292,790		15,013,516		
NET USD EXPENDITURES	110	63,040,992		68,260,198		76,891,410		
TOTAL USD TAXES LEVIED	115	15,156,433		14,269,570		16,076,123		

1. Sponsoring District Only

*Tax Rates are expressed in Mills

Notice of Hearing 2025-2026 Budget

	Code 99 Line	2023-2024 Actual		2024-2025 Actual		2025-2026 Proposed Budget		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2025 Tax to be Levied (6)	Est. Tax Rate* (7)
OTHER								
Historical Museum	80	0	0.000	0	0.000	0	0	0.000
Public Library Board	82	0	0.000	0	0.000	0	0	0.000
Public Library Board Employee Benefits	83	0	0.000	0	0.000	0	0	0.000
Recreation Commission	84	0	0.000	0	0.000	0	0	0.000
Rec Comm Emp Benefits & Spec Liab	86	0	0.000	0	0.000	0	0	0.000
TOTAL OTHER	120	0	0.000	0	0.000	0	0	0.000
TOTAL TAXES LEVIED	125	\$15,156,433		\$14,269,570		\$16,076,123		
Assessed Valuation - General Fund	128	\$240,524,425		\$217,554,278		\$233,967,141		
Assessed Valuation - All Other Funds	130	\$285,094,012		\$295,136,697		\$304,773,844		
Assessed Valuation - Capital Outlay	129	\$278,039,968		\$287,255,966		\$306,014,831		
Outstanding Indebtedness, July 1		2023		2024		2025		
General Obligation Bonds	135	68,120,000		62,200,000		53,635,000		
Capital Outlay Bonds	140	0		0		0		
Temporary Note	145	0		0		0		
No-Fund Warrant	150	0		0		0		
Lease Purchase Principal	153	0		0		0		
TOTAL USD DEBT	155	68,120,000		62,200,000		53,635,000		

*Tax Rates are expressed in Mills

Board President _____ Clerk of the Board _____

Exceeding Revenue Neutral for the 2025-2026 School Year

The governing body of Unified School District 453 will meet on the 8th day of September 2025 at 6:00 PM at the Central Office, 200 N 4th Street, Leavenworth, KS 66048 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information, including budget profile, is available at 0 and will be available at this hearing.

	2024-2025		Revenue Neutral Taxes	Revenue Neutral Tax Rate	2025-2026	
	Actual Taxes Levied	Actual Tax Rate			Proposed Taxes to be Levied	Proposed Tax Rate
General	\$4,351,086	20.000	\$4,351,789	18.600	\$4,679,343	20.000
ALL OTHER FUNDS						
Supplemental General (LOB)	\$4,147,266	14.391	\$4,147,362	13.608	\$4,680,337	15.357
Adult Education	\$0	0.000			\$0	0.000
Capital Outlay	\$1,665,739	5.757	\$1,665,639	5.443	\$2,448,119	8.000
Cost of Living	\$0	0.000			\$0	0.000
Special Liability Expense Fund	\$0	0.000			\$0	0.000
Extraordinary Growth Facilities	\$0	0.000			\$0	0.000
Bond and Interest #1	\$4,105,479	14.246	\$4,105,608	13.471	\$4,268,324	14.005
Bond and Interest #2	\$0	0.000			\$0	0.000
No-Fund Warrant	\$0	0.000			\$0	0.000
Special Assessment	\$0	0.000			\$0	0.000
Temporary Note	\$0	0.000			\$0	0.000
Historical Museum	\$0	0.000			\$0	0.000
Public Library Board	\$0	0.000			\$0	0.000
Public Library Board Employee Benefits	\$0	0.000			\$0	0.000

Revenue Neutral Calculation

Total Taxes Levied Including General Fund	\$14,269,570	54.394	\$14,270,398	51.122	\$16,076,123	57.362
Total Taxes Levied Excluding General Fund	\$9,918,484	34.394	\$9,918,609	32.522	\$11,396,780	37.362

Notice of Hearing 2025-2026 Budget

Board President	Clerk of the Board
-----------------	--------------------

Exceeding Revenue Neutral for the 2025-2026 School Year

The governing body of Unified School District 453 will meet on the 8th day of September 2025 at 6:00 PM at the Central Office, 200 N 4th Street, Leavenworth, KS 66048 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information, including budget profile, is available at 0 and will be available at this hearing.

Revenue Neutral						
	2024-2025				2025-2026	
	Actual Taxes Levied	Actual Tax Rate	Revenue Neutral Taxes	Revenue Neutral Tax Rate	Proposed Taxes to be Levied	Proposed Tax Rate
General	\$4,351,086	20.000	\$4,351,789	18.600	\$4,679,343	20.000
ALL OTHER FUNDS						
Supplemental General (LOB)	\$4,147,266	14.391	\$4,147,362	13.608	\$4,680,337	15.357
Adult Education	\$0	0.000	\$0	0.000	\$0	0.000
Capital Outlay	\$1,665,739	5.757	\$1,665,639	5.443	\$2,448,119	8.000
Cost of Living	\$0	0.000	\$0	0.000	\$0	0.000
Special Liability Expense Fund	\$0	0.000	\$0	0.000	\$0	0.000
Extraordinary Growth Facilities	\$0	0.000	\$0	0.000	\$0	0.000
Bond and Interest #1	\$4,105,479	14.246	\$4,105,608	13.471	\$4,268,324	14.005
Bond and Interest #2	\$0	0.000	\$0	0.000	\$0	0.000
No-Fund Warrant	\$0	0.000	\$0	0.000	\$0	0.000
Special Assessment	\$0	0.000	\$0	0.000	\$0	0.000
Temporary Note	\$0	0.000	\$0	0.000	\$0	0.000
Historical Museum	\$0	0.000	\$0	0.000	\$0	0.000
Public Library Board	\$0	0.000	\$0	0.000	\$0	0.000
Public Library Board Employee Benefits	\$0	0.000	\$0	0.000	\$0	0.000
Revenue Neutral Calculation						
Total Taxes Levied Including General Fund	\$14,269,570	54.394	\$14,270,398	51.122	\$16,076,123	57.362
Taxes Levied Excluding General Fund	\$9,918,484	34.394	\$9,918,609	32.522	\$11,396,780	37.362
<div style="display: flex; justify-content: space-between; margin-top: 20px;"> _____ _____ </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> Board President Clerk of the Board </div>						

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

	Supplemental General Fund	Capital Outlay Fund	Bond and Interest Fund #1	Recreation Fund
1. County Treasurer Balance 6/30/2025 *	\$0	\$0	\$0	\$0
2. 2024 Actual Taxes Levied*	\$4,147,266	\$1,665,739	\$4,105,479	\$0
3. Less: percent of delinquent taxes (3a)	\$41,473	\$16,657	\$41,055	\$0
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**	\$2,364,437	\$945,874	\$2,340,614	\$0
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**	\$106,355	\$42,546	\$105,283	\$0
6. Less: June 5, 2025 Ad Valorem Taxes received**	\$1,463,162	\$585,326	\$1,448,419	\$0
7. Less: County Taxes received**	\$0	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0	\$0
9. Less: Taxes refunded/abated (NRA / TIF)	\$94,403	\$30,315	\$93,451	\$0
10. Total Deductions (add Lines 3+4+5+6+7+8+9)	\$4,069,830	\$1,620,718	\$4,028,822	\$0
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$77,436	\$45,021	\$76,657	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	\$31,105	\$12,493	\$30,791	\$0
Tax Collection Ratio (Jan, Mar, June)	94.857 %	94.477 %	94.857 %	0.000 %

TABLE 1

1. Estimated percent of distribution of 2025 tax dollars:	Jan. 20, 2026	Sept. 20, 2026
	Mar. 20, 2026	Oct. 31, 2026
	June 5, 2026	
	=	
	50.000	4.000
	1.000	5.000
	40.000	
	=	
	91.000	TOTAL
	=	100.000
	=	(Must total 100%)
	=	\$4,258,202

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

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

	Adult Education	Special Liability	Bond & Interest #2	
1. County Treasurer Balance 6/30/2025 *	\$0	\$0	\$0	
2. 2024 Actual Taxes Levied*	\$0	\$0	\$0	
3. Less: percent of delinquent taxes	1.000	\$0	\$0	
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**	\$0	\$0	\$0	
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**	\$0	\$0	\$0	
6. Less: June 5, 2025 Ad Valorem Taxes received**	\$0	\$0	\$0	
7. Less: County Taxes received**	\$0	\$0	\$0	
8. Less: County Taxes received**	\$0	\$0	\$0	
9. Less: Taxes refunded/abated (NRA / TIF)	\$0	\$0	\$0	
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$0	\$0	\$0	
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	\$0	\$0	\$0	
Tax Collection Ratio (Jan. Mar. June)	0.000 %	0.000 %	0.000 %	
Estimated Motor Vehicle Property Tax* 7/1/2025 to 6/30/2026	\$987,957	Estimated Recreational Vehicle Property Tax* 7/1/2025 to 6/30/2026	\$0	Estimated In Lieu of Taxes on Industrial Revenue Bonds* 7/1/2025 to 6/30/2026
(13)		(14)	\$10,639	\$0
Estimated 16/20M Tax* 7/1/2025 to 6/30/2026	\$2,254	(17)	Estimated Commercial Vehicle Tax* 7/1/2025 to 6/30/2026	(15)
(16)			\$29,074	
(18) 2023 DELINQUENT TAX PERCENTAGE				
Percent Uncollected*	=		%	

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

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

	No Fund Warrant	Special Assessment	Temporary Note	Historical Museum	Public Library
1. County Treasurer Balance 6/30/2025 *	\$0	\$0	\$0	\$0	\$0
2. 2024 Actual Taxes Levied*	\$0	\$0	\$0	\$0	\$0
3. Less: percent of delinquent taxes	1.000	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0	\$0
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0	\$0
6. Less: June 5, 2025 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0	\$0
7. Less: County Taxes received**	\$0	\$0	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0	\$0	\$0
9. Less: Taxes refunded/abated (NRA / TIF)	\$0	\$0	\$0	\$0	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0	\$0
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$0	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	\$0	\$0	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	0.000 %	0.000 %

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

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

	Rec. Comm Emp Benef & Spec Liab	Extraordinary Growth Facilities	Public Library Board Emp Benefits	Cost of Living
1. County Treasurer Balance 6/30/2025 *	\$0	\$0	\$0	\$0
2. 2024 Actual Taxes Levied*	\$0	\$0	\$0	\$0
3. Less: percent of delinquent taxes	1.00%	\$0	\$0	\$0
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0
6. Less: June 5, 2025 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0
7. Less: County Taxes received**	\$0	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0	\$0
9. Less: Taxes refunded/abated (NRA / TIF)	\$0	\$0	\$0	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	\$0	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	0.000 %

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

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

	Supplemental General Fund	Capital Outlay Fund	Bond and Interest Fund #1	Recreation Fund
1. County Treasurer Balance 6/30/2025 *	\$0	\$0	\$0	
2. 2024 Actual Taxes Levied*	\$4,147,266	\$1,665,739	\$4,105,479	
3. Less: percent of delinquent taxes (3a)	0.000	\$0	\$0	\$0
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**	\$2,364,437	\$945,874	\$2,340,614	
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**	\$106,355	\$42,546	\$105,283	
6. Less: June 5, 2025 Ad Valorem Taxes received**	\$1,463,162	\$585,326	\$1,448,419	
7. Less: County Taxes received**				
8. Less: County Taxes received**				
9. Less: Taxes refunded/abated (NRA / TIF)	\$94,403	\$30,315	\$93,451	
10. Total Deductions (add Lines 3+4+5+6+7+8+9)	\$4,028,357	\$1,604,061	\$3,987,767	\$0
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$118,909	\$61,678	\$117,712	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	\$0	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	94.857 %	94.477 %	94.857 %	0.000 %

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

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

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

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

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

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

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

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

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

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

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

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

1. Estimated number of Special Education Teachers (FTE*)	<u>78.0</u>
2. Estimated (FTE*) Special Education Paraprofessionals <u>90.0</u> times .4 =	<u>36.0</u>
3. Total number of Special Education Teachers (Line 1 + Line 2)	<u>114.0</u>
4. Estimated State Aid due from 7-1-2025 to 6-30-2026 (Line 3 x \$29,600)	<u>\$3,374,400</u>

*Full-time equivalency

TRANSPORTATION COSTS FOR SPECIAL EDUCATION

5. Salaries of Bus Drivers and Transportation Aides (includes social security and fringe benefits)	<u>\$110,000</u>
6. Contractual Services (includes mileage paid to parents)	<u>\$1,400,000</u>
7. Insurance	<u> </u>
8. Maintenance in Lieu of Transportation (limited to \$750 per child)	<u> </u>
9. Other Expense (gasoline, oil, vehicle maintenance, etc.)	<u>\$10,000</u>
10. Capital Outlay Fund—Equipment (exclude bus purchases)	<u> </u>
11. Depreciation (Includes only those vehicles which are not depreciated in the regular transportation formula. See depreciation schedule for prior year.)	<u>\$12,320</u>
12. Teacher travel (in-district)	<u>\$25,430</u>
13. Total of Lines 5 through 12	<u>\$1,557,750</u>
14. Less: Transportation reimbursement (include cash sale of buses, EXCLUDE State Aid)	<u> </u>
15. Net Transportation Cost (Line 13 minus Line 14)	<u>\$1,557,750</u>
16. Total Estimated Transportation Aid (7-1-2025 to 6-30-2026) (Line 15 x 80%)	<u>\$1,246,200</u>
17. Estimated Catastrophic State Aid (7-1-2025 to 6-30-2026)	<u> </u>
18. Estimated Medicaid Replacement State Aid	<u>\$180,000</u>
19. Estimated Special Education State Aid on behalf of Cooperative/Interlocal (Form 120) (7-1-2025 to 6-30-2026)	<u> </u>
20. Estimated Local Contribution Special Education State Aid (2024 House Sub for SB 387)	<u>\$570,000</u>
21. Total Estimated Special Education Aid (7-1-2025 to 6-30-2026) (Line 4+16+17+18+19+20)	<u>\$5,370,600</u>

Form 148
2025-2026 Estimated State Foundation Aid

1. 2025-26 General Fund Budget (Form 150, Line 16)	=	<u>\$30,679,970</u>
2. Estimated Local Effort		
a. 6-30-2025 Unencumbered Cash Balance (General Fund)	=	<u>\$1,447</u>
b. 2025-26 Pupil Tuition (General Fund Only)	=	<u>\$0</u>
c. 2025-26 Miscellaneous Revenue/Tax Collections (General Fund)	=	<u>\$0</u>
d. 2025-26 Mineral Production Tax (General Fund)	=	<u>\$0</u>
e. 2025-26 Special Education State Aid	=	<u>\$5,370,600</u>
3. TOTAL (2a + 2b + 2c + 2d + 2e)	=	<u>\$5,372,047</u>
4. 2025-26 Estimated State Foundation Aid (Line 1 minus Line 3)	=	<u>\$25,307,923</u>

Form 150
2025-2026
ESTIMATED LEGAL MAXIMUM GENERAL FUND BUDGET

General Fund Budget – Lines 1 through 18

1. 2025-26 Adjusted FTE enrollment (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old).) (from Table I)	=	<u>3,311.3</u>
2. Estimated 2025-26 Preschool-Aged At-Risk (3 yr and 4 yr Old) FTE enrollment (see Footnote(e)) (Count as .5 FTE) 9/20/25 <u>30.0</u> + 2/20/26 <u>0.0</u>	=	<u>30.0</u>
3. 2025-26 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2)	=	<u>3,341.3</u>
4. Estimated 2025-26 weighted low enrollment and high enrollment. (from line 3) <u>3,341.3</u> x <u>0.035040</u> factor (from Table II)	=	<u>117.1</u>
5. Estimated 2025-26 Bilingual Weighting (see Footnotes (a) and (b))	=	<u>7.4</u>
A. (9/20/25 Contact Hrs <u>21.0</u> + 2/20/26 Contact Hrs <u>0.0</u>) / 6 x 0.395	=	<u>1.4</u>
B. (9/20/25 ELL Headcount <u>40</u> + 2/20/26 ELL Hdct <u>0</u>) x .185	=	<u>7.4</u>
<i>Note: Bilingual weighting is based on the higher of contact hours or headcount.</i>		
6. Estimated 2025-26 Career Technical Education (CTE) weighting (see Footnote (c)) (9/20/25 CTE contact hrs <u>290.0</u> + 2/20/26 contact hrs <u>0.0</u>) / 6 x 0.5	=	<u>24.2</u>
7. Estimated 2025-26 At-Risk Student Weighting 9/20/25 Free Lunch <u>1,569</u> + 2/20/26 Free Lunch <u>0</u> x 0.484	=	<u>759.4</u>
8. Estimated 2025-26 High-Density At-Risk Student Weighting (from Table V, Line 2)	=	<u>146.3</u>
9. Estimated 2025-26 Transportation Weighting (Table III, Line 6)	<u>481,946</u> + \$5,615	= <u>85.8</u>
10. Estimated 2025-26 Ancillary School Facilities Weighting. Amt approved by Board of Tax Appeals.	<u>0</u> + \$5,615	= <u>0.0</u>
11. Estimated Special Education Weighting. Amount of Sp. Ed. Funding (see Footnote(f))	<u>5,370,600</u> + \$5,615	= <u>956.5</u>
12. Estimated FHSU Math & Science Academy FTE enrollment		= <u>0.0</u>
13. Estimated 2025-26 Virtual State Aid (Table IV, Line 4)		= <u>\$145,600</u>
14. Estimated 2025-26 operating budget excludes COLA. (Lines 3 thru 12 times BASE + Line 13)	<u>5,438.0</u> x \$5,615 + 145600	= <u>\$30,679,970</u>
15. Estimated Cost of Living weighting (Must have 31% LOB) (maximum allowed for this district) \$0 + \$5,615 (Amt district will use, up to the maximum)		= <u>0.0</u>
16. Total General Fund Budget Authority including Cost of Living.	<u>5,438.0</u> x \$5,615 + 145600	= <u>\$30,679,970</u>

Local Option Budget -- See Form 155

17. Estimated 2025-26 LOB General Fund budget (excludes Virtual & FHSU weighting) & includes higher of 2008-09 Spec Ed or current yr Spec Ed) (Lines 3 through 10 + 15) = 4481.5 x \$5692 = \$25508698 + <u>5,370,600</u> (Spec Ed)	=	<u>\$30,879,298</u>
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TABLE I - KSA 72-5132

1. Does the district qualify for the 3 yr Average? (Due to military dependent children.)	<u>YES</u>																					
2. 9/20/22 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>3,454.3</u>																				
3. 2/20/23 Audited FTE of new students of military families, not enrolled on 9/20/22. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 2. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>	= <u>0.0</u>																				
4. 9/20/23 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>3,336.7</u>																				
5. Estimated 2/20/24 Audited FTE of new students of military families, not enrolled on 9/20/23. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 4. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>	= <u>0.0</u>																				
6. 9/20/24 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>3,143.0</u>																				
7. 2/20/25 Audited FTE of new students of military families, not enrolled on 9/20/24. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 6. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>	= <u>0.0</u>																				
8. 9/20/25 Estimated FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>3,143.0</u>																				
9. 2/20/26 Estimated FTE of new students of military families, not enrolled on 9/20/25. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 6. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>	= <u>0.0</u>																				
10. Sept. 20, 2022, FTE enrollment plus 2/20/23 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		= <u>3,454.3</u>																				
11. Sept. 20, 2023, FTE enrollment plus 2/20/24 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		= <u>3,336.7</u>																				
12. Sept. 20, 2024, FTE enrollment plus 2/20/25 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		= <u>3,143.0</u>																				
13. Sept. 20, 2025, FTE enrollment plus 2/20/26 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		= <u>3,143.0</u>																				
14. 3 Prior Years' Average FTE*: <table border="0" style="margin-left: 20px;"> <tr> <td style="text-align: right;">3,454.3</td> <td style="text-align: center;">+</td> <td style="text-align: right;">3,336.7</td> <td style="text-align: center;">+</td> <td></td> </tr> <tr> <td style="text-align: right;">(line 10)</td> <td></td> <td style="text-align: right;">(line 11)</td> <td></td> <td></td> </tr> <tr> <td style="text-align: right;"><u>3,143.0</u></td> <td style="text-align: center;">) ÷ 3 =</td> <td style="text-align: right;"><u>3,311.3</u></td> <td></td> <td style="text-align: right;">= <u>3,311.3</u></td> </tr> <tr> <td style="text-align: right;">(line 12)</td> <td></td> <td style="text-align: right;">(goes to line 14)</td> <td></td> <td></td> </tr> </table>	3,454.3	+	3,336.7	+		(line 10)		(line 11)			<u>3,143.0</u>) ÷ 3 =	<u>3,311.3</u>		= <u>3,311.3</u>	(line 12)		(goes to line 14)				
3,454.3	+	3,336.7	+																			
(line 10)		(line 11)																				
<u>3,143.0</u>) ÷ 3 =	<u>3,311.3</u>		= <u>3,311.3</u>																		
(line 12)		(goes to line 14)																				
* Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual; but includes 2/20 military students if they qualify for the Military Provision that year.																						
15. 2025-26 FTE adjusted enrollment for budget purposes (higher of line 12 [PY] or 13 [CY], or line 14 [3YR AVG if qualified for Military Provision]).		= <u>3,311.3</u>																				
16. Total FTE adjusted enrollment. (Goes to page 1, line 1)		= <u>3,311.3</u>																				

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

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

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

EXAMPLE: (FTE of 954.0)

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

TABLE III - Transportation Weighting (KSA 72-5148)

1. Area of district in square miles 9-20-2025.			=	<u>17.0</u>		
2. All public pupils transported or for whom transportation is being made available 9-20-2025 who reside in the district 2.5 miles or more (Estimated)	<u>650.0</u>	+	2-20-26	<u>0.0</u>	=	<u>650.0</u>
3. Index of density = Line 2	<u>650.0</u>	divided by	Line 1	<u>17.0</u>	=	<u>38.235</u>
4. Using index of density (Line 3), determine Per Capita Allowance.					=	<u>\$550</u>
				Factor A [BASE Change]		1,3481
				Factor B [Transported Students times Per Capita Allowance]		\$357,500
				Factor C [Factor B times Constant]		\$357,500
				Factor D [Factor C times Factor A]		\$481,946
6. 2025-26 Trans. State Aid =	<u>481,946</u>			(to Line 9, Page 1)	=	<u>481,946</u>

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

**TABLE IV
Virtual State Aid (KSA 72-3715)**

1. Estimated 9/20/25 FTE enrollment for full-time students enrolled in virtual programs.	<u>24.0</u>	X	\$5,600	=	<u>134,400</u>
2. Estimated 9/20/25 FTE enrollment for part-time students enrolled in virtual programs.	<u>2.0</u>	X	\$5,600	=	<u>11,200</u>
3. Estimated Virtual Credits* (20 years and older as of 9/20/25)	<u>0.00</u>	X	\$709	=	<u>0</u>
4. Estimated Virtual Credits* (dropouts aged 19 and under as of 9/20/25)	<u>0.00</u>	X	\$709	=	<u>0</u>
5. Estimated Virtual State Aid (Lines 1 plus 2 plus 3 plus 4)				=	<u>\$145,600</u>

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

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

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

1. Estimated 2025-26 Free Lunch Percentage (1B divided by 1A)			=	<u>48.32 %</u>
A. 9/20/25 + 2/20/26 Headcount (from Open page)			=	<u>3,247</u>
B. 9/20/25 + 2/20/26 Free Lunch Headcount (from Open page)			=	<u>1,569</u>
2. Estimated 2025-26 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8)			=	<u>146.3</u>
A. USD Level (i or ii)			=	<u>146.3</u>
i. High-Density At-Risk >= 50% (1B times 10.5%)	=	<u>0.0</u>		
ii. High-Density At-Risk >= 35% and < 50% (1B times (#1 minus 35%) times .7)	=	<u>146.3</u>		
B. SCHOOL Level ***Enter building enrollment on HD-AR_BLDG worksheet***			=	<u>0.0</u>

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

1. Estimated 2025-26 At-Risk (Free Meals) Weighted FTE [Form 150 Line 7] =	<u>759.4</u>		
2. Estimated 2025-26 At-Risk (High Density) Weighted FTE [Form 150 Line 8] =	<u>146.3</u>		
3. Estimated 2025-26 At-Risk State Foundation Aid [(Line 1 + Line 2) X \$5615] =	<u>905.7</u>	X	\$5,615 = <u>\$5,085,506</u>

(a) Weighted FTE enrollment is computed by taking the total clock hours of bilingual students who are enrolled and attending in an approved bilingual class on 9-20-2025 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours 21.0 ÷ 6 x 0.395 = 1.3825 [Form 150 Line 5]

(b) FTE is computed by taking the total headcount of bilingual students who are enrolled and attending in an approved bilingual class on 9-20-2025 and multiplying by factor of 0.185. Total headcount 40 x 0.185 = 7.4000 [Form 150 Line 5]

(c) FTE is computed by taking the total clock hours of career and technical education students who are enrolled and attending in an approved vocational class on 9-20-2025 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours 290.0 ÷ 6 = 48.3333 [Form 150 Line 6]
EXCLUDES classes taken at a Technical College or Community College as those classes are funded directly to the College by the Kansas Board of Regents.

(e) Preschool-Aged At-Risk (3 yr and 4 yr Old) students are counted as .5 FTE. USD must be approved by the Kansas State Department of Education.

(f) Comes from form 118 (line 21).

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

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

- 1. Did the district receive Federal Impact Aid? = YES
- 2. Did the district have a military dependent student enrolled during the 2024-2025 school year? = YES
- 3. Did the district decline in enrollment for 2024-2025 school year compared to the 2023-2024 school year? = YES

Qualifying for Military Provision for 2/20 weightings

Is the 2/20/26 Est. FTE Enrollment 0.0 >=25 or 1% of the 9/20/25 Est. FTE Enrollment 3,143.0 = NO

**FORM 155
2025-2026 LOCAL OPTION BUDGET**

1. Statewide average percent for 2025-26 school year. (Max 32.3 %)	= <u>32.30</u> %
2. As authorized by KSA 72-5143, the Board adopted a resolution with no protest to exceed the statewide average. (Max 33%)	
School year it expires	Expires <u>9999</u> <u>33.00</u> %
3. Due to protest petition, an election, as authorized by KSA 72-5143, affirmed the Board's resoluition to increase the LOB authority to exceed the statewide average. (Max 33%)	
School year it expires	Expires _____ = <u>0.00</u> %
4. Maximum LOB authorized percent. (Maximum of Lines 1, 2 or 3) (Max 33%)	= <u>33.00</u> %
5. Percent certified in April as required by KSA 72-5143	= <u>33.00</u> %
6. COMPUTED LOB FOR 2025-2026	
(2025-26 LOB Base General Fund \$ <u>30,879,298</u> X Lower of Line 4 or Line 5	\$ <u>10,190,168</u>
7. ADOPTED LOB FOR 2025-2026	\$ <u>10,190,168</u>

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

KSA 72-5143

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

Percent of at-risk weighting to total adjusted (weighted) enrollment:	<u>14.04</u> %
Amount required to transfer from Supplemental General Fund to K-12 At-Risk Fund:	<u>\$1,430,700</u>

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

Percent of bilingual weighting to total adjusted (weighted) enrollment:	<u>0.14</u> %
Amount required to transfer from Supplemental General Fund to Bilingual Fund:	<u>\$14,266</u>

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

Percent of special education weighting to total adjusted (weighted) enrollment:	<u>17.69</u> %
Amount required to transfer from Supplemental General Fund to Special Education Fund:	<u>\$1,802,641</u>

Form 162

2025-2026 ESTIMATED FOOD SERVICE REVENUE

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

			TOTAL ANNUAL MEALS	FEDERAL		STATE		DISTRICT LOCAL		TOTAL 7-1-25 to 6-30-26
				RATE	Reimbursement	RATE	Reimbursement	PRICE	REVENUE	
SCHOOL NUTRITION PROGRAMS										
LUNCH										
Paid	Elem	1.	36,000	8500	\$30,600	.0400	\$1,440		\$0	\$32,040
	Jr. High	2.	32,000	8500	\$27,200	.0400	\$1,280		\$0	\$28,480
	Sr. High	3.	42,000	8500	\$35,700	.0400	\$1,680		\$0	\$37,380
Free		4.	300,000	4.8600	\$1,458,000	.0400	\$12,000			\$1,470,000
Reduced		5.	46,000	4.4600	\$205,160	.0400	\$1,840	0.40	\$18,400	\$225,400
Adult		6.	11,000						\$0	\$0
	TOTAL	7.	467,000		\$1,756,660		\$18,240		\$18,400	\$1,793,300
BREAKFAST										
Paid	Elem	8.	10,000	3900	\$3,900				\$0	\$3,900
	Jr. High	9.	5,000	3900	\$1,950				\$0	\$1,950
	Sr. High	10.	5,000	3900	\$1,950				\$0	\$1,950
Free		11.	155,000	2.3700	\$367,350					\$367,350
Reduced		12.	20,000	2.0700	\$41,400			0.30	\$6,000	\$47,400
Adult		13.	6,000						\$0	\$0
	TOTAL	14.	201,000		\$416,550				\$6,000	\$422,550
SNACKS										
Paid	Elem	15.		.1100	\$0				\$0	\$0
	Jr. High	16.		.1100	\$0				\$0	\$0
	Sr. High	17.		.1100	\$0				\$0	\$0
Free		18.		1.2100	\$0					\$0
Reduced		19.		6000	\$0			0.15	\$0	\$0
Adult		20.							\$0	\$0
	TOTAL	21.	0		\$0				\$0	\$0
SPECIAL MILK PROGRAM										
MILK										
Paid		22.		2700	\$0				\$0	\$0
Free-Avg Dealer Cost		23.			\$0					\$0
	TOTAL	24.	0		\$0				\$0	\$0
CHILD & ADULT CARE FOOD PROGRAM										
BREAKFAST										
Paid	Elem	25.		3900	\$0				\$0	\$0
	Jr. High	26.		3900	\$0				\$0	\$0
	Sr. High	27.		3900	\$0				\$0	\$0
Free		28.		2.3700	\$0					\$0
Reduced		29.		2.0700	\$0					\$0
Adult		30.							\$0	\$0
	TOTAL	31.	0		\$0				\$0	\$0
LUNCH										
Paid	Elem	32.		.7200	\$0				\$0	\$0
	Jr. High	33.		.7200	\$0				\$0	\$0
	Sr. High	34.		.7200	\$0				\$0	\$0
Free		35.		4.7300	\$0					\$0
Reduced		36.		4.3300	\$0					\$0
Adult		37.							\$0	\$0
	TOTAL	38.	0		\$0				\$0	\$0
SNACKS										
Paid	Elem	39.		.1100	\$0				\$0	\$0
	Jr. High	40.		.1100	\$0				\$0	\$0
	Sr. High	41.		.1100	\$0				\$0	\$0
Free		42.		1.2100	\$0					\$0
Reduced		43.		6000	\$0					\$0
Adult		44.							\$0	\$0
	TOTAL	45.	0		\$0				\$0	\$0
SUPPER										
Paid	Elem	46.		.7200	\$0				\$0	\$0
	Jr. High	47.		.7200	\$0				\$0	\$0
	Sr. High	48.		.7200	\$0				\$0	\$0
Free		49.		4.7300	\$0					\$0
Reduced		50.		4.3300	\$0					\$0
Adult		51.							\$0	\$0
	TOTAL	52.	0		\$0				\$0	\$0

Form 162

2025-2026 ESTIMATED FOOD SERVICE REVENUE

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

SUMMER FOOD SERVICE PROGRAM	TOTAL ANNUAL MEALS	FEDERAL		STATE		DISTRICT LOCAL		TOTAL 7-1-25 to 6-30-26
		RATE	Reimbursement	RATE	Reimbursement	PRICE	REVENUE	
BREAKFAST								
Free	53.	3.1025	\$0					\$0
Adult (if charge)	54.						\$0	\$0
TOTAL	55.	0	\$0				\$0	\$0
LUNCH								
Free	56.	5.4175	\$0		\$0			\$0
Adult (if charge)	57.						\$0	\$0
TOTAL	58.	0	\$0				\$0	\$0
SNACKS								
Free	59.	1.2950	\$0					\$0
Adult (if charge)	60.						\$0	\$0
TOTAL	61.	0	\$0				\$0	\$0
SUPPER								
Free	62.	5.4175	\$0					\$0
Adult (if charge)	63.						\$0	\$0
TOTAL	64.	0	\$0				\$0	\$0
OTHER CASH								
Sales/Income	65.	xxxxxxxx	xxxxxxxx			xxxxxx	\$115,910	\$115,910
12 Months								
Total Income	66.	xxxxxxxx	\$2,173,210		\$18,240		\$140,310	\$2,331,760

2025-2026
FORM 194

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

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

	(1) 2023 Taxes Levied (Dollars)(a)	(2) Percent of Total Taxes Levied (b)	(3) Motor Vehicle Property Tax (d)	(4) Percent of Total Taxes Levied (f)	(5) Recreational Vehicle Property Tax (d)	(6) In Lieu of Taxes in Ind. Rev. Bonds (g)	(7) 16/20M Tax (d)	(8) Commercial Vehicle Tax (d)
1. General (No MVPT or RVPT)	XXXXXXX	XXXXXXX	XXXXXXX	31.74%	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
2. Supplemental Gen. Fund	\$4,065,781	39.30%	\$260,139	26.83%	\$2,801	\$0	\$593	\$7,656
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
4. Capital Outlay	\$2,281,989	22.06%	\$146,022	15.06%	\$1,572	\$0	\$333	\$4,297
5. Special Assessment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
6. Bond and Interest #1	\$3,998,174	38.64%	\$255,770	26.38%	\$2,754	\$0	\$583	\$7,527
7. Bond and Interest #2	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
8. Temporary Notes	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
9. Recreation Commission	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
10. Rec Comm Employee Bnfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
11. No Fund Warrant	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
13. Special Liability Expense	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
14. School Retirement	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
15. Historical Museum	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
16. Extraordinary Growth Facilities	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
17. Public Library Board	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
18. Public Library Board Emp Bnfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
19. Declining Enrollment	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
20. Cost of Living	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
21. TOTAL	\$10,345,944	100.00% (c)	\$661,931 (e)	100.00% (c)	\$7,128 (e)	\$0 (e)	\$1,510 (e)	\$19,480 (e)

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

2025-2026
FORM 194-A

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

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

	(1) 2024 Taxes Levied (Dollars)(a)	(2) Percent of Total Taxes Levied (b)	(3) Motor Vehicle Property Tax (d)	(4) Percent of Total Taxes Levied (f)	(5) Recreational Vehicle Property Tax (d)	(6) In Lieu of Taxes in Ind. Rev. Bonds (g)	(7) 16/20M Tax (d)	(8) Commercial Vehicle Tax (d)
1. General (No MVPT or RVPT)	\$4,147,266	41.81%	\$136,311	29.06%	\$1,468	\$0	\$311	\$4,011
2. Supplemental Gen. Fund	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
3. Adult Education	\$1,665,739	16.79%	\$54,740	11.67%	\$589	\$0	\$125	\$1,611
4. Capital Outlay	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
5. Special Assessment	\$4,105,479	41.39%	\$134,942	28.77%	\$1,453	\$0	\$308	\$3,971
6. Bond and Interest #1	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
7. Bond and Interest #2	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
8. Temporary Notes	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
9. Recreation Commission	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
10. Rec Comm Employee Brnfs	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
11. No Fund Warrant	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
12. Special Liability Expense	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
13. School Retirement	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
14. Historical Museum	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
15. Extraordinary Growth Facilities	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
16. Public Library Board	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
17. Public Library Board	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
18. Public Library Board Emp Brnfs	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
19. Declining Enrollment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
20. Cost of Living	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
21. TOTAL	\$9,918,484	100.00%	\$326,026	100.00%	\$3,511	\$0	\$744	\$9,594

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

FORM 195
2025-2026 Estimated State Aid

A. Driver Education Aid (Approved Programs Only)

1. Estimated aid 7/1/2025 to 6/30/2026 (12 mo.) (Number of Driver Ed pupils completing program) 100 x \$135) = \$13,500

B. Motorcycle Safety Aid (Approved Programs Only)

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

C. Estimated KPERS

1. KPERS State Aid for 2024-2025 School Year = \$3,979,598

2. Est. increase due to KPERS rate (Line 1 times 2.5%) = \$99,490

3. Est. KPERS State Aid due to salary increases and added staff ((Line 1 + Line 2) X % of salary increase and added staff 25.00 %) = \$1,019,772

4. Est. KPERS State Aid for 2025-26 (Line 1 + Line 2 + Line 3) = \$5,098,860

FORM 239

2025-2026 ESTIMATED SUPPLEMENTAL GENERAL (LOB) STATE AID

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

1. 2025-26 Adopted Supplemental General Fund Budget (cannot exceed Line 6 of Form 155)	=	<u>\$10,190,168</u>
2. Estimated Supplemental General State Aid		
Line 1 <u>10,190,168</u> x factor <u>0.4951</u>	=	<u>\$5,045,152</u>
3. Less Prior Year Overpayment	-	<u> </u>
4. Net Estimated Supplemental General State Aid (Line 2 - Line 3)	=	<u>\$5,045,152</u>

FORM 243

2025-2026 ESTIMATED CAPITAL OUTLAY STATE AID

1. Estimated 2025 Taxes Levied in the Capital Outlay Fund	=	<u>\$2,448,119</u>
2. Estimated Capital Outlay State Aid (Line 1 x Factor) <u>0.4200</u>	=	<u>\$1,028,210</u>

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

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

1. Estimated 2025-2026 bond and interest fund payments		=	<u>\$5,146,307</u>
2. Estimated Federal Tax Credit (Build America Bonds)		=	<u> </u>
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	<u>0.4100</u>	=	<u>\$2,109,986</u>
4. Less prior year overpayment		=	<u> </u>
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2025 through June 30, 2026) (Line 3 - Line 4)		=	<u>\$2,109,986</u>

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

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

1. Estimated 2025-2026 bond and interest fund payments		=	<u> </u>
2. Estimated Federal Tax Credit (Build America Bonds)		=	<u> </u>
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	<u>0.0000</u>	=	<u>\$0</u>
4. Less prior year overpayment		=	<u> </u>
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2025 through June 30, 2026) (Line 3 - Line 4)		=	<u>\$0</u>

FORM 246
BOND AND INTEREST FUND #1
2025-2026 ESTIMATED BOND AND INTEREST STATE AID
(Bond Elections After July 1, 2017 and Before June 30, 2022)

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

1. Estimated 2025-2026 bond and interest fund payments	=	_____
2. Estimated Federal Tax Credit (Build America Bonds)	=	_____
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	$\frac{0.0000}{100} \times$	$\frac{\text{ProRation}}{100} =$ _____ \$0
4. Less prior year overpayment	-	_____
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2025 through June 30, 2026) (Line 3 - Line 4)	=	_____ \$0

FORM 248
BOND AND INTEREST FUND #1
2025-2026 ESTIMATED BOND AND INTEREST STATE AID
(Bond Elections After July 1, 2022)

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

1. Estimated 2025-2026 bond and interest fund payments	=	_____
2. Estimated Federal Tax Credit (Build America Bonds)	=	_____
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	$\frac{0.0000}{100} \times$	$\frac{\text{ProRation}}{100} =$ _____ \$0
4. Less prior year overpayment	-	_____
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2025 through June 30, 2026) (Line 3 - Line 4)	=	_____ \$0

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

Unencumbered Cash Balance by Fund

	Fund	July 1, 2023	July 1, 2024	July 1, 2025
General	06	8,678	6,087	1,447
Federal Funds	07	0	0	0
Supplemental General	08	222,261	586,088	478,317
Adult Education	10	0	0	0
Preschool-Aged At-Risk*	11	0	0	0
Adult Supplemental Education	12	0	0	0
At-Risk Education Fund*	13	105,423	95,954	68,625
Bilingual Education*	14	0	0	0
Virtual Education*	15	310,076	347,391	244,389
Capital Outlay	16	10,137,733	11,659,100	11,089,760
Driver Training*	18	255,843	260,629	258,126
Declining Enrollment	19	0	0	0
Extraordinary School Program*	22	0	0	0
Food Service	24	584,415	510,872	299,011
Professional Development*	26	0	0	0
Parent Education Program*	28	21,015	49,876	167,900
Summer School*	29	0	0	0
Special Education*	30	1,596,556	1,508,341	1,464,093
Cost of Living	33	0	0	0
Career and Postsecondary Education*	34	247,168	241,431	113,996
Gifts/Grants	35	303,087	397,865	354,427
Special Liability	42	0	0	0
School Retirement	44	0	0	0
Extraordinary Growth Facilities	45	0	0	0
Special Reserve	47	690,052	2,017,541	2,452,263
KPERS Spec. Ret. Contribution	51	0	0	0
Contingency Reserve*	53	1,914,713	1,914,713	1,914,713
Text Book & Student Material*	55	480,909	232,424	373,880
Activity Fund	56	0	0	0
Bond and Interest #1	62	10,220,662	9,916,888	8,044,215
Bond and Interest #2	63	0	0	0
No Fund Warrant	66	0	0	0
Special Assessment	67	0	0	0
Temporary Note	68	0	0	0
Special Education Coop	78	0	0	0
USD TOTAL		27,098,591	29,745,200	27,325,162
Enrollment (FTE) ¹		3,386.1	3,187.0	3,199.0
Amount per Pupil ²		8,003	9,333	8,542
Historical Museum	80	0	0	0
Public Library	82	0	0	0
Public Library Emp. Benefits	83	0	0	0
Recreation Commission	84	0	0	0
Recreation Commission Emp. Benefits	86	0	0	0
OTHER TOTAL		0	0	0

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

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

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

July 1, 2023	July 1, 2024	July 1, 2025
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July 1 Beginning Balances of Highlighted Funds*			
TOTAL	4,931,703	4,650,759	4,605,722

Total Expenditures (including Transfers) for General Fund and Supplemental General (LOB) Fund			
General	28,691,810	29,870,996	30,679,970
LOB	8,994,763	9,826,683	10,190,168
Total	37,686,573	39,697,679	40,870,138

CASH BALANCE			
Percentage	13.09%	11.72%	11.27%