

Budget Contents

(clicking on a link will take you directly to the worksheet)

Codes

[Open page - USD Information - DO FIRST](#)
[C01-Certificate](#)
[C02-Levy Limits for Tax Funds](#)
[C04-Worksheet 1](#)
[C05-Statement of Indebtedness](#)
[C05a-Statement of Conditional Lease](#)
[C06-General Fund](#)
[C07-Federal Funds](#)
[C08-Supplemental General](#)
[C010-Adult Education](#)
[C011-Preschool-Aged At-Risk](#)
[C012-Adult Supplemental Education](#)
[C013-At Risk Education Fund](#)
[C014-Bilingual Education](#)
[C015-Virtual Education](#)
[C016-Capital Outlay](#)
[C018-Driver Training](#)
[C019-Declining Enrollment](#)
[C022-Extraordinary School Program](#)
[C024-Food Service](#)
[C026-Professional Development](#)
[C028-Parent Education Program](#)
[C029-Summer School](#)
[C030-Special Education](#)
[C033-Cost of Living](#)
[C034-Career and Postsecondary Education](#)
[C035-Gifts/Grants](#)
[C042-Special Liability Expense \(includes Judgments\)](#)
[C045-Extraordinary Growth Facilities](#)
[C047-Special Reserve](#)
[C051-KPERS Special Retirement Contribution](#)
[C053-Contingency Reserve](#)
[C055-Textbook & Student Materials Revolving](#)
[C056-Activity Funds](#)
[C062-Bond and Interest #1](#)
[C063-Bond and Interest #2](#)
[C066-No Fund Warrant](#)
[C067-Special Assessment](#)
[C068-Temporary Note](#)
[C078-COOP Special Education](#)
[C080-Historical Museum](#)
[C082-Public Library Board \(USD 446 & 500 only\)](#)
[C083-Public Library Board Employee Benefits \(USD 446 & 500 only\)](#)
[C084-Recreation Commission](#)
[C086-Recreation Commission Employee Benefits & Special Liability](#)
[C099-Publication](#)
[Revenue Neutral \(County Certification\)](#)

Forms

[Form 110-Tax in Process](#)
[Form 118-Estimated Special Education Aid](#)
[Form 148-Estimated General Fund State Aid](#)
[Form 150-Estimated Legal Maximum General Fund Budget](#)
[Form 155-Local Option Budget \(Supplemental General Fund\)](#)
[Form 162-Estimated Food Service Revenue](#)
[Form 194-Estimated Motor Vehicle Tax and IRB Payments](#)
[Form 195-Estimated State Aids for Drivers Ed, Motorcycle Safety and KPERS](#)
[Form 196-Estimated State Aid for Transportation to Comm Colleges/Technical Colleges](#)
[Form 239-Estimated Supplemental \(LOB\) State Aid and Capital Outlay State Aid](#)
[Form 242-Estimated Bond & Interest #1 State Aid](#)
[Form 242A-Estimated Bond & Interest #2 State Aid](#)

[Certify-Superintendent must sign!](#)
[Revenue Neutral \(County Certification\) - C099](#)

[Amend-Budget Amendment Instructions](#)
[Average Salary-\(OPTIONAL\)](#)
[Salaries page](#)
[Cash Balances on all funds](#)

[Budget Checks-Quick checks if funds are in balance](#)

223,056,906	Final 2023 Assessed Valuation (All funds except General)
192,608,992	Final 2023 General Fund Assessed Valuation
253,730,805	Final 2023 Capital Outlay Assessed Valuation
254,081,136	Final 2024 Assessed Valuation (All funds except General)
200,292,531	Final 2024 General Fund Assessed Valuation
286,388,272	Final 2024 Capital Outlay Assessed Valuation
270,226,575	2025 Assessed Valuation (All funds except General)
216,257,925	2025 General Fund Assessed Valuation
306,774,185	2025 Capital Outlay Assessed Valuation
	2025 Assessed Valuation for Bond and Interest #2 (Only use if you have a different assessed valuation for the bond and interest #2 fund.)
	LEAVE BLANK

	2023-24 Mill Rates <small>(official levies from County Clerk)</small>	2024-25 Mill Rates	2023 Taxes Levied <small>(From 2024-2025 Budget Form 110, Line 2)</small>
General	20.000	20.000	3,852,180
Supplemental General	13.443	13.215	2,989,090
Adult Education	0.000	0.000	
Capital Outlay	8.000	8.000	2,046,835
Special Liability Expense	0.000	0.000	
Bond and Interest #1	13.000	12.552	2,890,748
Bond and Interest #2	0.000	0.000	
No Fund Warrant	0.000	0.000	
Special Assessment	0.000	0.000	
Temporary Note	0.000	0.000	
Historical Museum	0.000	0.000	
Public Library Board	0.000	0.000	
Public Library Brd - Emp Bnfts	0.000	0.000	
Recreation Commission	6.000	4.769	1,334,102
Rec Comm Employee Benefits	1.000	0.251	222,381
Extraordinary Growth Facilities	0.000	0.000	
Cost of Living	0.000	0.000	

Enrollment Data for Form 150 (Exclude Virtual)

3,617.6	9/20/22 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
3,616.5	9/20/23 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
3,648.3	9/20/24 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
3,941	9/20/25 Est. Funded Headcount for PK-12 (Include Preschool-Aged At-Risk [3 yr and 4 yr Old])
	9/20/25 Est. FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
3,663.0	Note: Out of state students counted as HALF of regular FTE. Exclude FHSU Math & Science Academy.
95.0	9/20/25 Est. Preschool-Aged At-Risk [3 yr and 4 yr Old] FTE Enrollment (count each student as .5 FTE)
	9/20/25 Est. Number of eligible students that qualify for free meals
2,842	EXCLUDE part-time students in grades 1-12 and students 20 years of age and over, unless they are on an IEP
1,260.0	9/20/25 Est. Career and Tech Ed total clock hours of students enrolled and attending in approved courses
	EXCLUDE classes taken at Technical College or Community College
2,300.0	9/20/25 Est. Bilingual Education total clock hours of students enrolled and attending
830	9/20/25 Est. Bilingual headcount of students enrolled and attending
1,250.0	9/20/25 Est. Public pupils transported or for whom transportation is being made available who reside in the district 2.5 miles or more
0.0	9/20/25 Est. FTE of students enrolled in your district and attending Fort Hays State University (FHSU) Math & Science Academy. [Cannot be used to generate general fund weightings other than BASE and cannot be used for LOB authority. Districts must send BASE to FHSU for students enrolled in their district and attending FHSU Math & Science Academy.]

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

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

Virtual State Aid (KSA 72-3715)

14.0	9/20/25 Est. FTE Virtual Students (Full-Time Students)
4.0	9/20/25 Est. FTE Virtual Students (Part-Time Students)
	Total Credits Earned (20 yrs and older as of 9/20/25)
65.00	(No student shall be counted for more than 6 credits between July 1, 2025 and June 30, 2026)
	Total Credits Earned (Dropouts aged 19 and under as of 9/20/25)
	(No student shall be counted for more than 6 credits between July 1, 2025 and June 30, 2026)

17.0	Area of district in square miles 9/20/2025
	Amount (Ancillary Facilities Weighting) approved by Board of Tax Appeals (Transfers to F150, Line 10)
	Your district does NOT qualify for Cost of Living. Please skip this section.
	Will the Board levy a tax for Cost of Living weighting?
	If yes, will the Board adopt at least a 31% Local Option Budget?
	Date the Board adopted Resolution as authorized by 72-5159.
	Date the Board ADOPTED the LOB Resolution to exceed the statewide average of 32.3 %. (Goes to C01 as authorized by 72-5143.)
	Percent authorized (cannot exceed 33%) (Goes to Form 155, Line 2)
	Expires (Enter year it expires or 9999 for continuous and permanent.) (Goes to Form 155)

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

6/3/2014	Date the Capital Outlay was authorized. (Goes to Code 02.)
8.000	Number of mills. (Cannot exceed 8 mills.)
9999	Number of years authorized. (Enter 9999 for continuous and permanent.)
8.000	2025-26 Capital Outlay Mill Levy Rate to be used in this budget (Goes to Code 04.)

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

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

Bonded Indebtedness (Total Principal Outstanding)	7/1/2023	7/1/2024	7/1/2025
General Obligation Bonds	\$52,005,000	\$46,925,000	\$42,645,000
Capital Outlay Bonds			
Temporary Note			
No-Fund Warrant			
Lease Purchase Principal			

599,759	*Estimated Motor Vehicle Property Tax - 7/1/2025 to 6/30/2026
2,998	*Estimated Recreational Vehicle Property Tax - 7/1/2025 to 6/30/2026
	*Estimated In Lieu of Taxes on Industrial Bonds - 7/1/2025 to 6/30/2026
961	*Estimated 16/20M Tax - 7/1/2025 to 6/30/2026
28,681	*Estimated Commercial Vehicle Tax - 7/1/2025 to 6/30/2026

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

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

FTE Enrollment for All Students (Used only for Sumexpense and Budget At A Glance Charts Only)**

****FTE Enrollment includes Preschool-Aged At-Risk (3yr & 4yr old) and Virtual. Beginning 2017-2018, full-day Kindergarten was funded as 1.0 FTE.**

3,791.0	9/20/2021 FTE Enrollment (Includes 2/20/22 military count)
3,730.8	9/20/2022 FTE Enrollment (Includes 2/20/23 military count)
3,720.1	9/20/2023 FTE Enrollment (Includes 2/20/24 military count)
3,750.0	9/20/2024 FTE Enrollment (Includes 2/20/25 military count)
3,786.8	9/20/2025 Est. FTE Enrollment (Includes 2/20/26 military count estimate)

400 9/20/2025 Estimated Headcount Eligible for Reduced Priced Meals (Used for Sumexpense and Budget At A Glance Charts Only)

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*	\$3,343,310	\$2,032,649	\$3,175,621	\$1,206,688
3. Less: percent of delinquent taxes (3a) <u>4.730</u>	\$158,139	\$96,144	\$150,207	\$57,076
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**	\$1,710,289	\$1,039,023	\$1,624,483	\$617,204
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**	\$133,287	\$81,778	\$126,600	\$48,102
6. Less: June 5, 2025 Ad Valorem Taxes received**	\$1,265,798	\$769,785	\$1,202,208	\$456,380
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)	\$3,267,513	\$1,986,730	\$3,103,498	\$1,178,762
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$75,797	\$45,919	\$72,123	\$27,926
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	\$118,604	\$72,108	\$112,655	\$42,807
Tax Collection Ratio (Jan, Mar, June)	93.003 %	93.011 %	92.999 %	92.956 %

TABLE I

1. Estimated percent of distribution of 2025 tax dollars:	=	Jan. 20, 2026	50.500	Sept. 20, 2026	5.000
		Mar. 20, 2026	4.000	Oct. 31, 2026	3.500
		June 5, 2026	37.000		
2. Estimated percent of distribution (Jan., Mar., June)	=		91.500		
3. 2025 General Fund Assessed Valuation	=		\$216,257,925	TOTAL	100.000
4. 2025-2026 Tax Levied (20 mills x 2025 General Fund Assessed Valuation)	=		\$4,325,159		(Must total 100%)
5. 2025-2026 Est. Tax Levy to be received 1-1-2026 to 6-30-2026 (Line 2 x Line 4)	=		\$3,957,520		

*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 <u>4.730</u>	\$0	\$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	(13) <u>\$599,759</u>	Estimated Recreational Vehicle Property Tax* 7/1/2025 to 6/30/2026	(14) <u>\$2,998</u>	Estimated In Lieu of Taxes on Industrial Revenue Bonds* 7/1/2025 to 6/30/2026	(15) <u>\$0</u>
Estimated 16/20M Tax* 7/1/2025 to 6/30/2026	(16) <u>\$961</u>	Estimated Commercial Vehicle Tax* 7/1/2025 to 6/30/2026	(17) <u>\$28,681</u>		
(18) 2023 DELINQUENT TAX PERCENTAGE					
Percent Uncollected*	= <u>2.7300</u> %				

*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 <u>4.730</u>	\$0	\$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

	Supplemental General Fund	Capital Outlay Fund	Bond and Interest Fund #1	Recreation Fund
1. County Treasurer Balance 6/30/2025 *				
2. 2024 Actual Taxes Levied*	\$3,343,310	\$2,032,649	\$3,175,621	\$1,206,688
3. Less: percent of delinquent taxes (3a) 0.000	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**	\$1,710,289	\$1,039,023	\$1,624,483	\$617,204
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**	\$133,287	\$81,778	\$126,600	\$48,102
6. Less: June 5, 2025 Ad Valorem Taxes received**	\$1,265,798	\$769,785	\$1,202,208	\$456,380
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)	\$3,109,374	\$1,890,586	\$2,953,291	\$1,121,686
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$233,936	\$142,063	\$222,330	\$85,002
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)	93.003 %	93.011 %	92.999 %	92.956 %

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

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

	Adult Education	Special Liability	Bond & Interest #2
1. County Treasurer Balance 6/30/2025 *			
2. 2024 Actual Taxes Levied*			
3. Less: percent of delinquent taxes 0.000	\$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 <u>0.000</u>	\$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*	\$63,636			
3. Less: percent of delinquent taxes <u>0.000</u>	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**	\$32,484			
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**	\$2,533			
6. Less: June 5, 2025 Ad Valorem Taxes received**	\$23,771			
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)	\$58,788	\$0	\$0	\$0
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$4,848	\$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)	92.382 %	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*)	77.0
2. Estimated (FTE*) Special Education Paraprofessionals <u>67.0</u> times .4 =	26.8
3. Total number of Special Education Teachers (Line 1 + Line 2)	103.8
4. Estimated State Aid due from 7-1-2025 to 6-30-2026 (Line 3 x \$29,600)	\$3,072,480

**Full-time equivalency*

TRANSPORTATION COSTS FOR SPECIAL EDUCATION

5. Salaries of Bus Drivers and Transportation Aides (includes social security and fringe benefits)	\$500,000
6. Contractual Services (includes mileage paid to parents)	\$15,000
7. Insurance	\$5,000
8. Maintenance in Lieu of Transportation (limited to \$750 per child)	
9. Other Expense (gasoline, oil, vehicle maintenance, etc.)	\$150,000
10. Capital Outlay Fund—Equipment (exclude bus purchases)	
11. Depreciation (Includes only those vehicles which are not depreciated in the regular transportation formula. See depreciation schedule for prior year.)	
12. Teacher travel (in-district)	
13. Total of Lines 5 through 12	\$670,000
14. Less: Transportation reimbursement (include cash sale of buses, EXCLUDE State Aid)	
15. Net Transportation Cost (Line 13 minus Line 14)	\$670,000
16. Total Estimated Transportation Aid (7-1-2025 to 6-30-2026) (Line 15 x 80%)	\$536,000
<hr/>	
17. Estimated Catastrophic State Aid (7-1-2025 to 6-30-2026)	
18. Estimated Medicaid Replacement State Aid	\$90,000
19. Estimated Special Education State Aid on behalf of Cooperative/Interlocal (Form 120) (7-1-2025 to 6-30-2026)	
20. Estimated Local Contribution Special Education State Aid (2024 House Sub for SB 387)	\$547,500
21. Total Estimated Special Education Aid (7-1-2025 to 6-30-2026) (Line 4+16+17+18+19+20)	\$4,245,980

Form 148
2025-2026 Estimated State Foundation Aid

1. 2025-26 General Fund Budget (Form 150, Line 16)	=	<u>\$38,011,638</u>
2. Estimated Local Effort		
a. 6-30-2025 Unencumbered Cash Balance (General Fund)	=	<u>\$0</u>
b. 2025-26 Pupil Tuition (General Fund Only)	=	<u>\$0</u>
c. 2025-26 Miscellaneous Revenue/Tax Collections (General Fund)	=	<u>\$0</u>
d. 2025-26 Mineral Production Tax (General Fund)	=	<u>\$0</u>
e. 2025-26 Special Education State Aid	=	<u>\$4,245,980</u>
3. TOTAL (2a + 2b + 2c + 2d + 2e)	=	<u>\$4,245,980</u>
4. 2025-26 Estimated State Foundation Aid (Line 1 minus Line 3)	=	<u>\$33,765,658</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>3,663.0</u>
2.	Estimated 2025-26 Preschool-Aged At-Risk (3 yr and 4 yr Old) FTE enrollment (see Footnote(e)) (Count as .5 FTE)		=	<u>95.0</u>
	9/20/25 <u>95.0</u> + 2/20/26 <u>0.0</u>			
3.	2025-26 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2)		=	<u>3,758.0</u>
4.	Estimated 2025-26 weighted low enrollment and high enrollment.			
	(from line 3) <u>3,758.0</u> x <u>0.035040</u> factor (from Table II)		=	<u>131.7</u>
5.	Estimated 2025-26 Bilingual Weighting (see Footnotes (a) and (b))		=	<u>153.6</u>
	A. (9/20/25 Contact Hrs <u>2,300.0</u> + 2/20/26 Contact Hrs <u>0.0</u>) / 6 x 0.395 = <u>151.4</u>			
	B. (9/20/25 ELL Headcount <u>830</u> + 2/20/26 ELL Hdct <u>0</u>) x .185 = <u>153.6</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>1,260.0</u> + 2/20/26 contact hrs <u>0.0</u>) / 6 x 0.5		=	<u>105.0</u>
7.	Estimated 2025-26 At-Risk Student Weighting			
	9/20/25 Free Lunch <u>2,842</u> + 2/20/26 Free Lunch <u>0</u> x 0.484		=	<u>1,375.5</u>
8.	Estimated 2025-26 High-Density At-Risk Student Weighting (from Table V, Line 2)		=	<u>298.4</u>
9.	Estimated 2025-26 Transportation Weighting (Table III, Line 6)	<u>926,819</u> ÷	\$5,615	= <u>165.1</u>
10.	Estimated 2025-26 Ancillary School Facilities Weighting. Amt approved by Board of Tax Appeals.	<u>0</u> ÷	\$5,615	= <u>0.0</u>
11.	Estimated Special Education Weighting. Amount of Sp. Ed. Funding (see Footnote(f))	<u>4,245,980</u> ÷	\$5,615	= <u>756.2</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>\$146,885</u>
14.	Estimated 2025-26 operating budget excludes COLA. (Lines 3 thru 12 times BASE + Line 13)	<u>6,743.5</u> x	\$5,615 + 146885	= <u>\$38,011,638</u>
15.	Estimated Cost of Living weighting (Must have 31% LOB)	\$0	÷	\$5,615
	(maximum allowed for this district) (Amt district will use, up to the maximum)			= <u>0.0</u>
16.	Total General Fund Budget Authority including Cost of Living.	<u>6,743.5</u> x	\$5,615 + 146885	= <u>\$38,011,638</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)		=	<u>\$38,325,692</u>
	(Lines 3 through 10 + 15) = 5987.3 x \$5692 = \$34079712 + <u>4,245,980</u> (Spec Ed)			

TABLE I - KSA 72-5132

1. Does the district qualify for the 3 yr Average? (Due to military dependent children.)	<u>NO</u>																	
2. 9/20/22 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>3,617.6</u>																
3. 2/20/23 Audited FTE of new students of military families, not enrolled on 9/20/22. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 2. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>	= <u>0.0</u>																
4. 9/20/23 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>3,616.5</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>3,648.3</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>3,663.0</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>3,617.6</u>																
11. Sept. 20, 2023, FTE enrollment plus 2/20/24 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		= <u>3,616.5</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>3,648.3</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>3,663.0</u>																
14. 3 Prior Years' Average FTE*:	<table border="0" style="margin-left: auto; margin-right: auto;"> <tr> <td style="text-align: center;"><u>3,617.6</u></td> <td style="text-align: center;">+</td> <td style="text-align: center;"><u>3,616.5</u></td> <td style="text-align: center;">+</td> </tr> <tr> <td style="text-align: center;">(line 10)</td> <td></td> <td style="text-align: center;">(line 11)</td> <td></td> </tr> <tr> <td style="text-align: center;"><u>3,648.3</u></td> <td style="text-align: center;">) ÷ 3 =</td> <td style="text-align: center;"><u>3,627.5</u></td> <td></td> </tr> <tr> <td style="text-align: center;">(line 12)</td> <td></td> <td style="text-align: center;">(goes to line 14)</td> <td></td> </tr> </table>	<u>3,617.6</u>	+	<u>3,616.5</u>	+	(line 10)		(line 11)		<u>3,648.3</u>) ÷ 3 =	<u>3,627.5</u>		(line 12)		(goes to line 14)		= <u>3,627.5</u>
<u>3,617.6</u>	+	<u>3,616.5</u>	+															
(line 10)		(line 11)																
<u>3,648.3</u>) ÷ 3 =	<u>3,627.5</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>3,663.0</u>																
16. Total FTE adjusted enrollment. (Goes to page 1, line 1)		= <u>3,663.0</u>																

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

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

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

EXAMPLE: (FTE of 954.0)

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

TABLE III - Transportation Weighting (KSA 72-5148)

1. Area of district in square miles 9-20-2025.			=	<u>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>1,250.0</u>	+ 2-20-26	<u>0.0</u>	= <u>1,250.0</u>
3. Index of density = Line 2	<u>1,250.0</u>	divided by Line 1	<u>17.0</u>	= <u>73.529</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]		\$687,500
		Factor C [Factor B times Constant]		\$687,500
		Factor D [Factor C times Factor A]		\$926,819
6. 2025-26 Trans. State Aid =	<u>926,819</u>	(to Line 9, Page 1)	=	<u>926,819</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>14.0</u>	X	\$5,600	=	<u>78,400</u>
2. Estimated 9/20/25 FTE enrollment for part-time students enrolled in virtual programs.	<u>4.0</u>	X	\$5,600	=	<u>22,400</u>
3. Estimated Virtual Credits* (20 years and older as of 9/20/25)	<u>65.00</u>	X	\$709	=	<u>46,085</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>\$146,885</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>72.11 %</u>
A. 9/20/25 + 2/20/26 Headcount (from Open page)			=	<u>3,941</u>
B. 9/20/25 + 2/20/26 Free Lunch Headcount (from Open page)			=	<u>2,842</u>
2. Estimated 2025-26 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8)			=	<u>298.4</u>
A. USD Level (i or ii)			=	<u>298.4</u>
i. High-Density At-Risk >= 50% (1B times 10.5%)	=	<u>298.4</u>		
ii. High-Density At-Risk >= 35% and < 50% (1B times (#1 minus 35%) times .7)	=	<u>0.0</u>		
B. SCHOOL Level Do NOT need to enter information by building			=	<u>0.0</u>

TABLE VI

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

1. Estimated 2025-26 At-Risk (Free Meals) Weighted FTE [Form 150 Line 7] =	<u>1,375.5</u>		
2. Estimated 2025-26 At-Risk (High Density) Weighted FTE [Form 150 Line 8] =	<u>298.4</u>		
3. Estimated 2025-26 At-Risk State Foundation Aid [(Line 1 + Line 2) X \$5615] =	<u>1,673.9</u>	X	\$5,615 = <u>\$9,398,949</u>

Page 1 Footnotes:

(a) Weighted FTE enrollment is computed by taking the total clock hours of bilingual students who are enrolled and attending in an approved bilingual class on 9-20-2025 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours 2,300.0 ÷ 6 x 0.395 = 151.4167 [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 830 x 0.185 = 153.5500 [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 1,260.0 ÷ 6 = 210.0000 [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? = NO
- 2. Did the district have a military dependent student enrolled during the 2024-2025 school year? = NO
- 3. Did the district decline in enrollment for 2024-2025 school year compared to the 2023-2024 school year? = NO

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 3,663.0 = NO

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

1. Statewide average percent for 2025-26 school year. (Max 32.3 %) = 32.30 %
2. As authorized by KSA 72-5143, the Board adopted a resolution with no protest to exceed the statewide average. (Max 33%)
 School year it expires Expires _____ 0.00 %
3. Due to protest petition, an election, as authorized by KSA 72-5143, affirmed the Board's resolutuion to increase the LOB authority to exceed the statewide average. (Max 33%)
 School year it expires Expires _____ = 0.00 %
4. Maximum LOB authorized percent. (Maximum of Lines 1, 2 or 3) (Max 33%) = 32.30 %
5. Percent certified in April as required by KSA 72-5143 = 33.00 %
6. COMPUTED LOB FOR 2025-2026
 (2025-26 LOB Base General Fund \$ 38,325,692 X Lower of Line 4 or Line 5 \$ 12,379,199
7. ADOPTED LOB FOR 2025-2026 \$ 11,880,965

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: 20.69 %
 Amount required to transfer from Supplemental General Fund to K-12 At-Risk Fund: \$2,458,172

(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: 2.31 %
 Amount required to transfer from Supplemental General Fund to Bilingual Fund: \$274,450

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

Percent of special education weighting to total adjusted (weighted) enrollment: 11.37 %
 Amount required to transfer from Supplemental General Fund to Special Education Fund: \$1,350,866

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
				RATE	Reimbursement	RATE	Reimbursement	PRICE	REVENUE	7-1-25 to 6-30-26
SCHOOL NUTRITION PROGRAMS										
LUNCH										
Paid	Elem	1.	55,000	.8500	\$46,750	.0400	\$2,200	2.50	\$137,500	\$186,450
	Jr. High	2.	11,000	.8500	\$9,350	.0400	\$440	2.75	\$30,250	\$40,040
	Sr. High	3.	40,000	.8500	\$34,000	.0400	\$1,600	2.75	\$110,000	\$145,600
	Free	4.	325,000	4.8600	\$1,579,500	.0400	\$13,000			\$1,592,500
	Reduced	5.	50,000	4.4600	\$223,000	.0400	\$2,000	0.40	\$20,000	\$245,000
	Adult	6.	7,000					5.00	\$35,000	\$35,000
	TOTAL	7.	488,000		\$1,892,600		\$19,240		\$332,750	\$2,244,590
BREAKFAST										
Paid	Elem	8.	30,000	.3900	\$11,700			1.10	\$33,000	\$44,700
	Jr. High	9.	6,000	.3900	\$2,340			1.35	\$8,100	\$10,440
	Sr. High	10.	11,000	.3900	\$4,290			1.35	\$14,850	\$19,140
	Free	11.	200,000	2.3700	\$474,000					\$474,000
	Reduced	12.	30,000	2.0700	\$62,100			0.30	\$9,000	\$71,100
	Adult	13.	500					3.00	\$1,500	\$1,500
	TOTAL	14.	277,500		\$554,430				\$66,450	\$620,880
SNACKS										
Paid	Elem	15.		.1100	\$0				\$0	\$0
	Jr. High	16.		.1100	\$0				\$0	\$0
	Sr. High	17.		.1100	\$0				\$0	\$0
	Free	18.	25,000	1.2100	\$30,250					\$30,250
	Reduced	19.		.6000	\$0			0.15	\$0	\$0
	Adult	20.							\$0	\$0
	TOTAL	21.	25,000		\$30,250				\$0	\$30,250
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.	5,000	1.2100	\$6,050					\$6,050
	Reduced	43.		.6000	\$0					\$0
	Adult	44.							\$0	\$0
	TOTAL	45.	5,000		\$6,050				\$0	\$6,050
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.	4,000	3.1025	\$12,410				\$12,410
Adult (if charge)	54.	20				3.00	\$60	\$60
TOTAL	55.	4,020		\$12,410			\$60	\$12,470
LUNCH								
Free	56.	7,500	5.4175	\$40,631	\$0			\$40,631
Adult (if charge)	57.	50				5.00	\$250	\$250
TOTAL	58.	7,550		\$40,631			\$250	\$40,881
SNACKS								
Free	59.		1.2950	\$0				\$0
Adult (if charge)	60.						\$0	\$0
TOTAL	61.	0		\$0			\$0	\$0
SUPPER								
Free	62.		5.4175	\$0				\$0
Adult (if charge)	63.						\$0	\$0
TOTAL	64.	0		\$0			\$0	\$0
OTHER CASH								
Sales/Income	65.	xxxxxxxx		xxxxxxxx		xxxxxx		\$0
12 Months								
Total Income	66.	xxxxxxxx		\$2,536,371		\$19,240		\$399,510
								\$2,955,121

**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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	2023 Taxes Levied (Dollars)(a)	Percent of Total Taxes Levied (b)	Motor Vehicle Property Tax (d)	Percent of Total Taxes Levied (f)	Recreational Vehicle Property Tax (d)	In Lieu of Taxes in Ind. Rev. Bonds (g)	16/20M Tax (d)	Commercial Vehicle Tax (d)
1. General (No MVPT or RVPT)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	28.89%	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2. Supplemental Gen. Fund	\$2,989,090	31.52%	\$126,660	22.41%	\$633	\$0	\$203	\$6,057
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
4. Capital Outlay	\$2,046,835	21.58%	\$86,717	15.35%	\$434	\$0	\$139	\$4,147
5. Special Assessment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
6. Bond and Interest #1	\$2,890,748	30.48%	\$122,481	21.68%	\$612	\$0	\$196	\$5,857
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	\$1,334,102	14.07%	\$56,539	10.00%	\$283	\$0	\$91	\$2,704
10. Rec Comm Employee Bnfts	\$222,381	2.35%	\$9,443	1.67%	\$47	\$0	\$15	\$452
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	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
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	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
20. Cost of Living	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
21. TOTAL	\$9,483,156	100.00% (c)	\$401,839 (e)	100.00% (c)	\$2,009 (e)	\$0 (e)	\$644 (e)	\$19,216 (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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	2024 Taxes Levied (Dollars)(a)	Percent of Total Taxes Levied (b)	Motor Vehicle Property Tax (d)	Percent of Total Taxes Levied (f)	Recreational Vehicle Property Tax (d)	In Lieu of Taxes in Ind. Rev. Bonds (g)	16/20M Tax (d)	Commercial Vehicle Tax (d)
	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	28.97%	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1. General (No MVPT or RVPT)								
2. Supplemental Gen. Fund	\$3,343,310	34.04%	\$67,372	24.18%	\$337	\$0	\$108	\$3,222
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
4. Capital Outlay	\$2,032,649	20.70%	\$40,969	14.70%	\$205	\$0	\$66	\$1,959
5. Special Assessment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
6. Bond and Interest #1	\$3,175,621	32.33%	\$63,988	22.97%	\$320	\$0	\$102	\$3,060
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	\$1,206,688	12.29%	\$24,324	8.73%	\$122	\$0	\$39	\$1,163
10. Rec Comm Employee Bnfts	\$63,636	0.65%	\$1,286	0.46%	\$6	\$0	\$2	\$62
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	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
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	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
20. Cost of Living	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
21. TOTAL	\$9,821,904	100.00% (c)	\$197,920 (e)	100.00% (c)	\$989 (e)	\$0 (e)	\$317 (e)	\$9,465 (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 .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) _____ x \$135) = _____ \$0

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 = _____ \$4,296,700

2. Est. increase due to KPERS rate (Line 1 times 2.5%) = _____ \$107,418

3. Est. KPERS State Aid due to salary increases and added staff
((Line 1 + Line 2) X % of salary increase and added staff 10.00 %) = _____ \$440,412

4. Est. KPERS State Aid for 2025-26 (Line 1 + Line 2 + Line 3) = _____ \$4,844,530

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>\$11,880,965</u>
2. Estimated Supplemental General State Aid		
Line 1 <u>11,880,965</u> x factor <u>0.6325</u>	=	<u>\$7,514,710</u>
3. Less Prior Year Overpayment	-	<u> </u>
4. Net Estimated Supplemental General State Aid (Line 2 - Line 3)	=	<u>\$7,514,710</u>

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FORM 243

2025-2026 ESTIMATED CAPITAL OUTLAY STATE AID

1. Estimated 2025 Taxes Levied in the Capital Outlay Fund	=	<u>\$2,454,193</u>
2. Estimated Capital Outlay State Aid (Line 1 x Factor) <u>0.5600</u>	=	<u>\$1,374,348</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>\$1,218,593</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>0.6400</u>	=	<u>\$779,900</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>\$779,900</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>0.0900</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		=	<u>\$4,539,133</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>0.0900</u>	x	<u>ProRation</u> <u>100</u>	=	<u>\$408,522</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>\$408,522</u>		

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		=	<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>0.1800</u>	x	<u>ProRation</u> <u>100</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>		

CERTIFICATE
TO THE CLERK of Wyandotte County, State of Kansas
We, the undersigned, duly elected, qualified and acting officers of
Unified School District 202

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

TABLE OF CONTENTS	K.S.A.	Code 01 Line	2025-2026 Adopted Budget		3 County Clerk's Use Certified Mill Rate
			1 Expenditures	2 2025 Tax to be Levied	
General ¹	72-5142	06	38,011,638	4,325,159	20.000 ²
Federal Funds	12-1663	07	1,999,288		
Supplemental General (LOB) ³	72-5147	08	11,880,965	4,221,595	
Adult Education	74-32,259	10	0	0	
Preschool-Aged At-Risk	72-5154	11	812,200		
Adult Supplemental Education	74-32,261	12	0		
At Risk Education Fund	72-5153	13	17,320,000		
Bilingual Education	72-3613	14	1,252,438		
Virtual Education	72-3715	15	146,885		
Capital Outlay	72-53, 113	16	13,476,176	2,454,193	
Driver Training	72-5163	18	0		
Declining Enrollment	72-5160	19	0		
Extraordinary School Program	72-3239	22	0		
Food Service	72-5164	24	5,751,000		
Professional Development	72-2552	26	141,000		
Parent Education Program	72-4165	28	825,000		
Summer School	72-3238	29	0		
Special Education	72-3422	30	11,653,500		
Cost of Living ⁴	72-5159	33	0	0	
Career and Postsecondary Education	72-5162	34	1,319,000		
Gifts and Grants	72-1142	35	967,000		
Special Liability Expense Fund	72-1179	42	0	0	
Extraordinary Growth Facility	72-5158	45	0	0	
Special Reserve Fund	72-1180	47			
KPERS Special Retirement Contribution	74-4939a	51	4,844,530		
Contingency Reserve	72-5165	53			
Textbook & Student Material Revolving	72-3355	55			
Activity Funds	72-1178	56			
DEBT SERVICE					
Bond and Interest #1	10-113	62	5,757,726	3,310,360	
Bond and Interest #2	10-113	63	0	0	
No Fund Warrant ⁵	79-2939	66	0	0	
Special Assessment	12-6a10	67	0	0	
Temporary Note	72-5457	68	0	0	

1. The amount computed on Form 150 is the limit of the 2025-2026 General Fund Expenditures.
2. The General Fund levy must be 20 mills. County clerks can't change this levy.
3. Date of Resolution ADOPTED to exceed 32.3 % _____ authorizing _____ 0.00% expires _____
Date of ELECTION to exceed 32.3 % _____ authorizing _____ 0.00% expires _____
4. Date the Board adopted Cost of Living Resolution authorized by 72-5159 _____
5. See K.S.A. 79-2939, order # _____ dated _____ / _____ / _____.

TABLE OF CONTENTS	K.S.A.	Code 01 Line	2025-2026 Adopted Budget		
			1 Expenditures	2 2025 Tax to be Levied	3 County Clerk's Use Certified Mill Rate
COOPERATIVES					
Special Education	72-3412	78	0		
Total USD		100	116,158,346	14,311,307	
OTHER					
Historical Museum	12-1684	80	0	0	
Public Library Board	72-1420	82	0	0	
Public Library Board Emp Brnfts	12-16,102	83	0	0	
Recreation Commission	12-1927	84	2,518,394	1,282,461	
Rec Comm Emp Brnfts & Spec Liab	12-1928/75-6110	86	229,500	67,391	
Total Other		105	2,747,894	1,349,852	

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

Assisted by:

Attest: _____, 2025

Board President

County Clerk

Clerk of the Board

FINAL VALUATION
(County Clerk's Use Only)

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

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

Computation of Delinquency

2023 Delinquent Tax Percentage 2.730 % Rate Used in this Budget for 2025-2026 4.730 %

Resolutions of Levy Limits for Tax Funds

1. Capital Outlay

Resolution dated 6/3/2014 authorizing 8.000 mills for 9999 years.

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

2. Adult Education

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

3. Historical Museum:

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

4. Public Library:

Resolution dated _____ authorizing _____ mills.

5. Recreation Commission:

Resolution dated 6/18/2024 authorizing 4.750 mills.

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

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

Code	Code 04 Line	Fiscal Year 2025-2026									
		1	2	3	4	5	6	7	8	9	10
		Actual 2024 Tax Levy	Less 4.73 Allowance for Delinquency	Less 2024 Tax Received in 2024-25	Less Tax Refunded in 2024-25	2024 Tax in Process	Motor Vehicle Tax (includes 16/20M Tax)	Recreational Vehicle Tax	Commercial Vehicle	Amount of 2025 Tax to be Levied	Estimate of 2025 Taxes (1/1/2026 - 6/30/2026)
Supplemental General	03	3,343,310	158,139	3,109,374	0	75,797	194,343	970	9,279	4,221,595	3,862,759
Adult Education	05	0	0	0	0	0	0	0	0	0	0
Capital Outlay	10	2,032,649	96,144	1,890,586	0	45,919	127,891	639	6,106	2,454,193	2,245,587
Special Assessment	25	0	0	0	0	0	0	0	0	0	0
Spec Liability Expense	30	0	0	0	0	0	0	0	0	0	0
Bond and Interest #1	40	3,175,621	150,207	2,953,291	0	72,123	186,767	932	8,917	3,310,360	3,028,979
Bond and Interest #2	45	0	0	0	0	0	0	0	0	0	0
Temporary Note	50	0	0	0	0	0	0	0	0	0	0
No-fund Warrant	55	0	0	0	0	0	0	0	0	0	0
Extraordinary Growth Facility	57	0	0	0	0	0	0	0	0	0	0
Recreation Commission	60	1,206,688	57,076	1,121,686	0	27,926	80,993	405	3,867	1,282,461	1,173,452
Rec Comm Emp Bnfts & Spec Liab	65	63,636	3,010	58,788	0	1,838	10,746	53	514	67,391	61,663
Public Library Board	70	0	0	0	0	0	0	0	0	0	0
Public Lib Brd Emp Bnfts	71	0	0	0	0	0	0	0	0	0	0
Historical Museum	75	0	0	0	0	0	0	0	0	0	0
Cost of Living	78	0	0	0	0	0	0	0	0	0	0
TOTAL	80	9,821,904	464,576	9,133,725	0	223,603	600,740	2,999	28,683	11,336,000	10,372,440

Adult Education Computation	<u>\$270,226,575</u> Assessed Valuation	x	<u>0.000</u> Adult Education Mill Levy	=	<u>\$0</u> Taxes to be Levied
Capital Outlay Computation	<u>\$306,774,185</u> Assessed Valuation	x	<u>8.000</u> Capital Outlay Mill Levy	=	<u>\$2,454,193</u> Taxes to be Levied
Tax Collection Ratio for 2024	<u>92.993 %</u>				

STATEMENT OF INDEBTEDNESS

Note: If Bond and Interest levies are based on different assessed valuations due to territory changes, show such bond issues as a separate group. Use Bond and Interest #2 (C063) for these bond issues.

Bond Elections	Purpose of Debt	1	2	3	4	5	6	7		9		11	12
		Date of Election	Date of Issue	Date Refunded/Refinanced	Interest Rate	Amount of Bonds Issued	Principal Outstanding 7/1/2025	Date Due		Due in 2025-2026		Due July-Dec. 2026	
								Interest	Principal	Interest	Principal	Interest	Principal
prior to July 1, 2015	General Obligation Refunding	10/22/2013	12/19/2013	3/5/2020	2.29%	8,440,000	3,520,000	9/1/25 & 3/1/26	9/1/2025	63,593	1,155,000	26,021	1,170,000
	Total						3,520,000			63,593	1,155,000	26,021	1,170,000
after July 1, 2015 & prior to June 30, 2017													
		Total					0			0	0	0	0
after July 1, 2017 & prior to June 30, 2022	General Obligation	1/29/2019	4/16/2019		3.00%	22,805,000	17,305,000	9/1/25 & 3/1/26	9/1/2025	662,850	3,000,000	293,925	1,840,000
	General Obligation Refunding	1/29/2019	4/16/2019	5/26/2022	3.03%	22,420,000	21,820,000	9/1/25 & 3/1/26	9/1/2025	726,283	150,000	361,889	150,000
		Total					39,125,000				1,389,133	3,150,000	655,814
after July 1, 2022													
		Total					0			0	0	0	0
	Grand Total					42,645,000				1,452,726	4,305,000	681,835	3,160,000

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	0	0	0
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 Local Sources				
1300 Tuition				
1312 Individuals (out of district)	30			
1320 Other School District/Govt Sources (in-state)	40			
1330 Other School District/Govt Sources	45			
1410 Transportation Fees (reimbursement)	47			
1700 Student Activities (reimbursement)	50			
1900 Other Revenue from Local Source				
1910 User Charges (reimbursement)	55			
1980 Reimbursements	60			
1985 State Aid Reimbursements	65	15,856		
1990 Miscellaneous	67			
3000 State Sources				
3110 State Foundation Aid	95	29,989,974	31,727,819	33,765,658
3130 Mineral Production Tax	115			
3205 Special Education Aid	120	3,251,883	3,883,576	4,245,980
RESOURCES AVAILABLE	170	33,257,713	35,611,395	38,011,638
Total Expenditures & Transfers	175	33,257,713	35,611,395	38,011,638
Unencumbered Cash Balance (June 30)	190	0	0	

Budget Line 190: Line 170 minus Line 175

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

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	3,227,389	4,181,151	5,000,000
120 Non-Licensed	215	123,990	124,914	200,000
200 Employee Benefits				
210 Insurance (employee)	220	479,675	490,850	600,000
220 Social Security	225	383,741	325,790	500,000
290 Other	230	126,111	171,491	200,000
300 Purchased Professional & Tech Serv	235	9,000	9,000	15,000
400 Purchased Property Services	237	45,711	47,003	60,000
500 Other Purchased Services				
560 Tuition				
561 Tuition/Other State LEA's	240	5,088	283	25,000
562 Tuition/Other Out-of-State LEA's	245			
563 Tuition/Private Sources	250			
590 Other	255	525		1,000

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
600 Supplies				
610 General Supplemental (teaching)	260	174,251	208,172	500,000
644 Textbooks	265			
650 Supplies (technology related)	267			290,561
680 Miscellaneous Supplies	270	10,328	11,680	25,000
700 Property (equipment & furnishings)	275			
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	233,971	551,414	750,000
120 Non-Licensed	290	48,124	30,997	75,000
200 Employee Benefits				
210 Insurance (employee)	295	30,887	67,994	75,000
220 Social Security	300	20,938	42,688	50,000
290 Other	305	22,116	29,921	50,000
300 Purchased Professional & Tech Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315	1,854	146	2,000
600 Supplies	320	15,548	21,572	50,000
700 Property (equipment & furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335	247,424	58,738	300,000
120 Non-Licensed	340	167,925	178,040	210,000
200 Employee Benefits				
210 Insurance (employee)	345	62,602	36,274	75,000
220 Social Security	350	30,581	17,610	50,000
290 Other	355	8,866	11,091	20,000
300 Purchased Professional & Tech Serv	360	18,400	19,320	30,000
400 Purchased Property Services	363			
500 Other Purchased Services	365	389	1,233	3,000
600 Supplies				
640 Books (not textbooks) & Periodicals	370	22,060	18,200	50,000
650 Technology Supplies	375			
680 Miscellaneous Supplies	380	13,677	25,328	30,000
700 Property (equipment & furnishings)	385			
800 Other	390		1,580	
2300 General Administration				
100 Salaries				
110 Licensed	395	539,893	548,828	600,000
120 Non-Licensed	400	222,873	240,189	300,000
200 Employee Benefits				
210 Insurance (employee)	405	36,706	37,687	45,000
220 Social Security	410	53,604	54,248	60,000
290 Other	415	47,080	68,325	75,000
300 Purchased Professional & Tech Serv	420	47,443	39,989	60,000
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (phone, postage, etc.)	435			
590 Other	440	43,149	62,935	75,000
600 Supplies	445	162,726	130,984	175,000
700 Property (equipment & furnishings)	450			
800 Other	455	19,349	50,312	75,000
2400 School Administration				

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
100 Salaries				
110 Licensed	460	1,556,333	1,559,787	1,700,000
120 Non-Licensed	465	643,469	678,480	750,000
200 Employee Benefits				
210 Insurance (employee)	470	127,931	226,883	300,000
220 Social Security	475	159,486	163,041	200,000
290 Other	480	25,875	35,612	50,000
300 Purchased Professional & Tech Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (phone, postage, etc.)	495			
590 Other	500	2,168	90	5,000
600 Supplies	505	32,834	25,402	50,000
700 Property (equipment & furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Licensed	730	104,900	109,845	120,000
120 Non-Licensed	735	325,499	328,550	400,000
200 Employee Benefits				
210 Insurance	740	37,857	50,268	100,000
220 Social Security	745	31,837	32,402	50,000
290 Other	750	11,495	24,991	50,000
300 Purchased Professional & Tech Serv	755	8,000	1,000	15,000
400 Purchased Property Services	760			
500 Other Purchased Services	765	2,918	3,431	5,000
600 Supplies	770	4,121	9,371	15,000
700 Property (equipment & furnishings)	775			
800 Other	780	887	2,142	15,000
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520	2,726,564	2,933,493	3,200,000
200 Employee Benefits				
210 Insurance (employee)	525	217,494	398,606	450,000
220 Social Security	530	199,960	216,912	250,000
290 Other	535	18,478	17,943	25,000
300 Purchased Professional & Tech Serv	540	33,000	36,000	75,000
400 Purchased Property Services				
411 Water/Sewer	545			
420 Cleaning	550	246,618	219,525	300,000
430 Repairs & Maintenance	555	43,702	153,906	250,000
440 Rentals	560	8,911	2,640	25,000
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575	975		3,000
590 Other	580		1,040	5,000
600 Supplies				
610 General Supplies	585	250,004	181,454	300,000
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not school bus)	600			
629 Other	605			
680 Miscellaneous Supplies	610	152,297	217,868	300,000

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
700 Property (equipment & furnishings)	615	1,227	7,821	50,000
800 Other	620			
2601 Operations & Maintenance (transportation)				
100 Salaries				
120 Non-Licensed	622			
200 Employee Benefits				
210 Insurance (employee)	623			
220 Social Security	626			
290 Other	628			
300 Purchased Professional & Tech Serv	630			
400 Purchased Property Services	632			
500 Other Purchased Services	634			
600 Supplies				
610 General Supplies	636			
620 Energy				
621 Heating	638			
622 Electricity	640			
626 Motor Fuel (not school bus)	642			
629 Other	644			
680 Miscellaneous Supplies	646			
700 Property (equipment & furnishings)	648			
800 Other	650			
2700 Student Transportation Services				
2720 Supervision				
100 Salaries				
120 Non-Licensed	652	75,040	77,875	100,000
200 Employee Benefits				
210 Insurance	654	5,985	6,363	7,500
220 Social Security	656	5,546	5,785	7,500
290 Other	658	1,340	1,657	3,000
600 Supplies	660			
730 Equipment	662			
800 Other	664			
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	666	631,304	643,382	700,000
200 Employee Benefits				
210 Insurance	668	86,964	87,084	90,000
220 Social Security	670	45,468	47,037	60,000
290 Other	672	4,644	2,689	6,000
442 Rent of Vehicles (lease)	674			
500 Other Purchased Services				
513 Contracting of Bus Services	676			
519 Mileage in Lieu of Trans	678	191,973	101,317	250,000
520 Insurance	680	32,640	7,889	50,000
626 Motor Fuel	682	170,700	138,662	200,000
730 Equipment (including buses)	684			
800 Other	686		102	
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 Non-Licensed	688	84,931	89,560	100,000
200 Employee Benefits				
210 Insurance	690	12,490	12,812	20,000
220 Social Security	692	6,022	6,367	10,000
290 Other	694	85	89	500
300 Purchased Professional & Tech Serv	696			
400 Purchased Property Services	698	20,341	20,341	30,000

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
500 Other Purchased Services	700			
600 Supplies	702	207,550	249,791	500,000
730 Equipment	704			
800 Other	706			
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Licensed	708	43,610	47,615	60,000
200 Employee Benefits				
210 Insurance	710	6,028	6,363	7,000
220 Social Security	712	3,153	3,486	5,000
290 Other	714	44	873	1,000
300 Purchased Professional & Tech Serv	716			
400 Purchased Property Services	718			
500 Other Purchased Services	720			
600 Supplies	722			
730 Equipment	724			
800 Other	726			
2900 Other Support Services				
100 Salaries				
110 Licensed	895			
120 Non-Licensed	900			
200 Employee Benefits				
210 Insurance	905			
220 Social Security	910			
290 Other	915			
300 Purchased Professional & Tech Serv	920			
400 Purchased Property Services	925			
500 Other Purchased Services	930			
600 Supplies	935			
700 Property (equipment & furnishings)	940			
800 Other	945			
3300 Community Services Operations	785	2,108	3,814	10,000
4300 Architectural & Engineering Services	790			
5200 Transfers				
932 Adult Education	795			
934 Adult Supplemental Education	800			
936 Bilingual Education	805	700,000	200,000	500,000
937 Virtual Education	807	35,000		10,000
938 Capital Outlay	810	5,348,464	2,576,916	824,577
940 Driver Training	815			
943 Extraordinary School Program	823			
944 Food Service	825			
946 Professional Development	830			100,000
948 Parent Education Program	835	100,000	125,000	
949 Summer School	837			
950 Special Education	840	3,251,883	6,383,576	5,000,000
954 Career & Postsecondary Education	850	450,000	425,000	200,000
960 Special Reserve Fund	853			
963 Special Liability Expense Fund	855			
972 Contingency Reserve	885			
974 Textbook & Student Materials Revolving Fund	889	15,000	100,000	
976 Preschool-Aged At-Risk	891			
978 At-Risk Education Fund	893	8,040,566	8,685,470	9,400,000
TOTAL EXPENDITURES*	~~~	33,257,713	35,611,395	38,011,638

*Goes to Budget Line 175.

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	-1,789,061	-1,016,245	-332,945
Cancellation of Prior Year Encumbrances	03			
REVENUES				
4000 FEDERAL SOURCES - GRANTS				
4591 Title I	10	1,222,391	1,079,838	1,507,975
4593 Title II	15	180,096	132,516	238,522
4602 Title IV Part A	22	68,421	59,135	105,084
4607 Title IV Part B	27			
4601 Title III (English Language Acquisition)	60	99,059	46,806	118,715
4595 ESSER I (CARES Act)	67			
4605 ESSER II (CRRSA)	68	878,650		
4606 ESSER III (ARP)	70	3,413,773	3,654,692	
4599 Other	75	23,543	210,952	361,937
RESOURCES AVAILABLE	170	4,096,872	4,167,694	1,999,288
TOTAL EXPENDITURES	175	5,113,117	4,500,639	1,999,288
UNENCUMBERED CASH BALANCE JUNE 30	190	-1,016,245	-332,945	0

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

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

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

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	2,266,422	2,327,322	350,000
120 Non-Licensed	215	614,116	844,086	150,000
200 Employee Benefits				
210 Insurance (Employee)	220	239,069	79,555	40,000
220 Social Security	225	204,499	224,134	30,000
290 Other	230	5,328	3,421	5,000
300 Purchased Professional & Technical Serv	235	174,620	185,940	200,000
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside the State	245			
563 Tuition/Private Sources	250			
590 Other	255	51,616	54,887	50,000
600 Supplies				
610 General Supplemental (Teaching)	260	27,811	63,050	150,029
644 Textbooks	265	66,933		
650 Supplies (Technology Related)	267	121,124		15,000
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275	159,173		
800 Other	280	790	951	5,000

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	358,180	27,217	200,000
120 Non-Licensed	290			
200 Employee Benefits				
210 Insurance (Employee)	295	35,973	226	10,000
220 Social Security	300	26,151	2,066	10,000
290 Other	305	358	27	100
300 Purchased Professional & Technical Serv	310			12,859
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335	390,593	407,534	400,000
120 Non-Licensed	340	20,035	24,458	30,000
200 Employee Benefits				
210 Insurance (Employee)	345	39,851	23,056	30,000
220 Social Security	350	30,831	32,757	30,000
290 Other	355	462	433	500
300 Purchased Professional & Technical Serv	360	76,793	25,075	75,000
400 Purchased Property Services	363			
500 Other Purchased Services	365	5,674	176	5,000
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375	866		
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	2,971	1,521	5,000
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (telephone, postage, etc.)	435			
590 Other	440	1,438		
600 Supplies	445	26		
700 Property (Equipment & Furnishings)	450			
800 Other	455			
2400 School Administration				
100 Salaries				
110 Licensed	460	143,603	148,500	160,000
120 Non-Licensed	465			
200 Employee Benefits				
210 Insurance (Employee)	470	8,974	9,164	10,000
220 Social Security	475	10,720	11,134	10,000
290 Other	480	144	149	300
300 Purchased Professional & Technical Serv	485			

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Licensed	680			
120 Non-Licensed	685			
200 Employee Benefits				
210 Insurance	690			
220 Social Security	695			
290 Other	700	10,649		
300 Purchased Professional & Technical Serv	705			
400 Purchased Property Services	710			
500 Other Purchased Services	715			
600 Supplies	720			
700 Property (Equipment & Furnishings)	725			
800 Other	730			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520			
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530			
290 Other	535			
300 Purchased Professional & Technical Serv	540			
400 Purchased Property Services				
411 Water/Sewer	545			
420 Cleaning	550			
430 Repairs & Maintenance	555			
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575			
590 Other	580			
600 Supplies				
610 General Supplies	585			
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not school bus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			
700 Property (Equipment & Furnishings)	615			
800 Other	620			
2700 Student Transportation Services				
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	625	16,123	3,548	15,000

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance	630			
220 Social Security	635	1,185	248	500
290 Other	640	16	4	
442 Rent of Vehicles (lease)	645			
500 Other Purchased Services				
513 Contracting of Bus Services	650			
519 Mileage in Lieu of Trans	655			
520 Insurance	660			
626 Motor Fuel	665			
730 Equipment (including buses)	670			
800 Other	675			
2900 Other Support Services				
100 Salaries				
110 Licensed	805			
120 Non-Licensed	810			
200 Employee Benefits				
210 Insurance	815			
220 Social Security	820			
290 Other	825			
300 Purchased Professional & Technical Serv	830			
400 Purchased Property Services	835			
500 Other Purchased Services	840			
600 Supplies	845			
700 Property (Equipment & Furnishings)	850			
800 Other	855			
3000 Operation of Non-Instructional Services				
3100 Food Service Operation				
100 Salaries				
110 Licensed	735			
120 Non-Licensed	740			
200 Employee Benefits				
210 Insurance	745			
220 Social Security	750			
290 Other	755			
500 Other Purchased Services				
520 Insurance	760			
570 Food Service Management	765			
590 Other Purchased Services	770			
600 Supplies				
630 Food & Milk	775			
680 Miscellaneous Supplies	780			
700 Property (Equipment & Furnishings)	785			
800 Other	790			
3300 Community Services Operations	795			
4300 Architectural & Engineering Services	800			
4500 New Building Acquisition & Construction	865			
4700 Building Improvements				
100 Salaries				
120 Non-Licensed	870			
200 Fringe Benefits				
210 Insurance	875			
220 Social Security	880			
290 Other	885			
400 Outside Contractors	890			
4900 Other	900			
TOTAL EXPENDITURES*	~~~	5,113,117	4,500,639	1,999,288

*Goes to Budget Line 175.

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	482,782	548,235	318,454
Cancellation of Prior Year Encumbrances	03	876		
REVENUES				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2022 \$	10	63,878		
2023 \$	15	2,785,360	65,046	
2024 \$	20		3,109,374	75,797
1140 Delinquent Tax	25	64,462	80,002	79,109
1410 Transportation Fees	47			
1980 Reimbursements	60			
1990 Miscellaneous	65			
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (Includes 16/20M Tax)	70	233,884	240,485	194,343
2450 Recreational Vehicle Tax	75	1,189	1,136	970
2460 Commercial Vehicle Tax	77	12,183	5,996	9,279
2800 In Lieu of Taxes IRBs/Rental Excise	85	119,225	61,573	0
3000 STATE SOURCES				
3140 Supplemental State Aid	95	7,214,509	7,712,196	7,514,710
5000 OTHER				
5253 Transfer From Contingency Reserve	145	0	0	0
RESOURCES AVAILABLE	170	10,978,348	11,824,043	8,192,662
TOTAL EXPENDITURES & TRANSFERS	175	10,430,113	11,505,589	11,880,965
TAX REQUIRED (175 minus 170)	195			3,688,303
PERCENT OF COLLECTION	196			91.500 %
TOTAL 2025 TAX REQUIRED (195+196)	197			4,030,932
Delinquent Tax	200			190,663
AMOUNT OF 2025 TAX TO BE LEVIED (Line 197 + Line 200)	205			4,221,595
UNENCUMBERED CASH BALANCE JUNE 30	207	548,235	318,454	~~~~~

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

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	2,344,418	642,884	900,000
120 Non-Licensed	215	10,168	14,014	40,000
200 Employee Benefits				
210 Insurance (Employee)	220	315	113	500
220 Social Security	225	42,520	48,780	50,000
290 Other	230	577	656	1,000
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237	7,955	6,288	10,000
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	10,037	14,836	15,000

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
600 Supplies				
610 General Supplemental (Teaching)	260	142,409	158,259	160,000
644 Textbooks	265			
650 Supplies (Technology Related)	267	60,099	26,390	28,901
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280	224,379	206,209	192,349
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335			
120 Non-Licensed	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
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	296,573	355,773	400,000
300 Purchased Professional & Technical Serv	420			
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (telephone, postage, etc.)	435	125,660	131,644	155,486
590 Other	440			
600 Supplies	445			
700 Property (Equipment & Furnishings)	450			

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
800 Other	455			
2400 School Administration				
100 Salaries				
110 Licensed	460			
120 Non-Licensed	465			
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475			
290 Other	480			
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Licensed	730	5,100	5,100	10,000
120 Non-Licensed	735	393,073	415,056	500,000
200 Employee Benefits				
210 Insurance	740	52,027	43,878	60,000
220 Social Security	745	30,357	32,497	40,000
290 Other	750	440	444	500
300 Purchased Professional & Technical Serv	755	11,804	12,631	25,000
400 Purchased Property Services	760	65,791	81,449	100,000
500 Other Purchased Services	765	1,514	2,597	5,000
600 Supplies	770	386,031	411,157	500,000
700 Property (Equipment & Furnishings)	775	128,691	239,529	300,000
800 Other	780			249,861
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520	6,000	6,000	6,000
200 Employee Benefits				
210 Insurance (Employee)	525	432	432	500
220 Social Security	530	6	6	100
290 Other	535			
300 Purchased Professional & Technical Serv	540			
400 Purchased Property Services				
411 Water/Sewer	545	176,557	228,920	300,000
420 Cleaning	550			
430 Repairs & Maintenance	555			
440 Rentals	560	11,596	11,596	20,000
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575	659,809	787,106	900,000
590 Other	580			
600 Supplies				
610 General Supplies	585			
620 Energy				
621 Heating	590	143,321	172,367	206,648
622 Electricity	595	1,352,760	1,387,660	1,550,000
626 Motor Fuel (not school bus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	615	6,824		
800 Other	620			
2601 Operations & Maintenance (Transportation)				
100 Salaries				
120 Non-Licensed	622			
200 Employee Benefits				
210 Insurance (Employee)	623			
220 Social Security	626			
290 Other	628			
300 Purchased Professional & Technical Serv	630			
400 Purchased Property Services	632			
500 Other Purchased Services	634			
600 Supplies				
610 General Supplies	636			
620 Energy				
621 Heating	638			
622 Electricity	640			
626 Motor Fuel (not school bus)	642			
629 Other	644			
680 Miscellaneous Supplies	646			
700 Property (Equipment & Furnishings)	648			
800 Other	650			
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 Non-Licensed	652			
200 Employee Benefits				
210 Insurance	654			
220 Social Security	656			
290 Other	658			
600 Supplies	660			
730 Equipment	662			
800 Other	664			
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	666			
200 Employee Benefits				
210 Insurance	668			
220 Social Security	670			
290 Other	672			
442 Rent of Vehicles (lease)	674			
500 Other Purchased Services				
513 Contracting of Bus Services	676			
519 Mileage in Lieu of Trans	678			
520 Insurance	680			
626 Motor Fuel	682			
730 Equipment (including buses)	684			
800 Other	686			
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 Non-Licensed	688			
200 Employee Benefits				
210 Insurance	690			
220 Social Security	692			
290 Other	694			
300 Purchased Professional & Technical Serv	696			
400 Purchased Property Services	698			

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
500 Other Purchased Services	700			
600 Supplies	702			
730 Equipment	704			
800 Other	706			
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Licensed	708			
200 Employee Benefits				
210 Insurance	710			
220 Social Security	712			
290 Other	714			
300 Purchased Professional & Technical Serv	716			
400 Purchased Property Services	718			
500 Other Purchased Services	720			
600 Supplies	722			
730 Equipment	724			
800 Other	726			
2900 Other Support Services				
100 Salaries				
110 Licensed	895			
120 Non-Licensed	900			
200 Employee Benefits				
210 Insurance	905			
220 Social Security	910			
290 Other	915			
300 Purchased Professional & Technical Serv	920			
400 Purchased Property Services	925			
500 Other Purchased Services	930			
600 Supplies	935			
700 Property (Equipment & Furnishings)	940			
800 Other	945			
3300 Community Services Operations	785			
4300 Architectural & Engineering Services	790			
5200 TRANSFER TO:				
930 General (not ending balance)	792			
932 Adult Education	795			
934 Adult Suppl Education	800			
936 Bilingual Education	805	413,994	799,203	300,000
937 Virtual Education	810			
940 Driver Training	815			
943 Extraordinary School Program	823			
944 Food Service	825			
946 Professional Development	830			
948 Parent Education Program	835			
949 Summer School	837			
950 Special Education	840	361,993	1,273,669	1,354,120
954 Career and Postsecondary Education	850	600,000	418,297	500,000
960 Special Reserve	853			
963 Special Liability Expense Fund	855			
974 Textbook & Student Materials Revolving	880			
976 Preschool-Aged At-Risk	885	250,000	570,149	500,000
978 At-Risk Education Fund	890	2,106,883	3,000,000	2,500,000
TOTAL EXPENDITURES & TRANSFERS*	~~~	10,430,113	11,505,589	11,880,965

*Goes to Budget Line 175.

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	394,719	352,644	405,272
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05			
1315 Individual (Summer School)	15			
1320 Other School District/Govt Sources (in-state)	25			
1510 Interest on Idle Funds	35			
1700 Student Activities(Reimbursement)	45			
1900 Other Revenue From Local Source				
1990 Miscellaneous	75			
4000 FEDERAL SOURCES				
4590 Other Federal Aid	115			
5000 OTHER				
5206 Transfer From General	135	0	0	0
5208 Transfer From Supplemental General	140	250,000	570,149	500,000
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	644,719	922,793	905,272
TOTAL EXPENDITURES & TRANSFERS	175	292,075	517,521	812,200
UNENCUMBERED CASH BALANCE JUNE 30	190	352,644	405,272	93,072

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	220,089	426,714	600,000
120 Non-Licensed	215	9,486	10,451	20,000
200 Employee Benefits				
210 Insurance (Employee)	220	16,662	33,577	50,000
220 Social Security	225	16,632	31,484	35,000
290 Other	230	226	426	1,000
300 Purchased Professional & Technical Serv	235			5,000
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
590 Other	250		269	
600 Supplies				
610 General Supplemental (Teaching)	255	28,345	10,289	60,000
644 Textbooks	260			
650 Supplies (Technology Related)	263		3,622	5,000
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			35,000
800 Other	275			

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280			
120 Non-Licensed	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	330			
120 Non-Licensed	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books (not textbooks) & Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Licensed	390			
120 Non-Licensed	395	510	560	1,000
200 Employee Benefits				
210 Insurance (Employee)	400	89	91	100
220 Social Security	405	36	38	100
290 Other	410			
300 Purchased Professional & Technical Serv	415			
500 Other Purchased Services	420			
600 Supplies	425			
700 Property (Equipment & Furnishings)	430			
800 Other	435			
2500 Central Services				
100 Salaries				
110 Licensed	535			
120 Non-Licensed	540			
200 Employee Benefits				
210 Insurance	545			
220 Social Security	550			
290 Other	555			
300 Purchased Professional & Technical Serv	560			
400 Purchased Property Services	565			
500 Other Purchased Services	570			
600 Supplies	575			

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	440			
200 Employee Benefits				
210 Insurance (Employee)	445			
220 Social Security	450			
290 Other	455			
300 Purchased Professional & Technical Serv	460			
400 Purchased Property Services				
411 Water/Sewer	465			
420 Cleaning	470			
430 Repairs & Maintenance	475			
440 Rentals	480			
490 Other	485			
500 Other Purchased Services	490			
600 Supplies				
610 General Supplies	495			
620 Energy				
621 Heating	500			
622 Electricity	505			
626 Motor Fuel (not schoolbus)	510			
629 Other	515			
680 Miscellaneous Supplies	520			
700 Property (Equipment & Furnishings)	525			
800 Other	530			
2700 Student Transportation Services				
120 Non-Licensed Salaries	531			
200 Employee Benefits	532			
800 Other	533			
2900 Other Support Services				
100 Salaries				
110 Licensed	600			
120 Non-Licensed	605			
200 Employee Benefits				
210 Insurance	610			
220 Social Security	615			
290 Other	620			
300 Purchased Professional & Technical Serv	625			
400 Purchased Property Services	630			
500 Other Purchased Services	635			
600 Supplies	640			
700 Property (Equipment & Furnishings)	645			
800 Other	650			
TOTAL EXPENDITURES*	~~~	292,075	517,521	812,200

*Goes to Budget Line 175.

AT-RISK EDUCATION FUND	Code 13 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	5,584,553	5,601,808	5,461,907
Cancellation of Prior Year Encumbrances	03	10,697		
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05			
1315 Individual (Summer School)	15	1,100	3,100	
1320 Other School District/Govt Sources (in-state)	25			
1510 Interest on Idle Funds	35			
1700 Student Activities(Reimbursement)	45			
1900 Other Revenue From Local Source				
1990 Miscellaneous	75			
4000 FEDERAL SOURCES				
4590 Other Federal Aid	115			
5000 OTHER				
5206 Transfer From General	135	8,040,566	8,685,470	9,400,000
5208 Transfer From Supplemental General	140	2,106,883	3,000,000	2,500,000
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	15,743,799	17,290,378	17,361,907
TOTAL EXPENDITURES & TRANSFERS	175	10,141,991	11,828,471	17,320,000
UNENCUMBERED CASH BALANCE JUNE 30	190	5,601,808	5,461,907	41,907

AT-RISK EDUCATION FUND	Code 13 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	6,064,332	7,990,909	9,500,000
120 Non-Licensed	215	81,059	120,720	275,000
200 Employee Benefits				
210 Insurance (Employee)	220	649,595	874,393	1,200,000
220 Social Security	225	410,050	561,540	800,000
290 Other	230	9,337	7,617	100,000
300 Purchased Professional & Technical Serv	235	131,838	135,509	300,000
400 Purchased Property Services	237	38,392	45,068	100,000
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	1,044		
563 Tuition/Private Sources	245			
590 Other	250	7,142	4,183	13,000
600 Supplies				
610 General Supplemental (Teaching)	255	16,280	18,070	200,000
644 Textbooks	260	334,263	9,940	500,000
650 Supplies (Technology Related)	263	29,540	97,818	400,000
680 Miscellaneous Supplies	265	550	1,471	
700 Property (Equipment & Furnishings)	270	642,905	98,110	200,000
800 Other	275			

AT-RISK EDUCATION FUND	Code 13 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280	510,447	499,322	900,000
120 Non-Licensed	285	19,899	7,297	100,000
200 Employee Benefits				
210 Insurance (Employee)	290	47,466	53,766	100,000
220 Social Security	295	38,672	36,763	50,000
290 Other	300	529	500	1,000
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	221,084	226,390	400,000
120 Non-Licensed	335			
200 Employee Benefits				
210 Insurance (Employee)	340	27,081	27,530	50,000
220 Social Security	345	15,560	16,348	50,000
290 Other	350	221	226	1,000
300 Purchased Professional & Technical Serv	355		1,200	50,000
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books (not textbooks) & Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Licensed	390	242,478	313,460	500,000
120 Non-Licensed	395	45,630	47,010	75,000
200 Employee Benefits				
210 Insurance (Employee)	400	23,898	29,730	100,000
220 Social Security	405	20,829	24,502	100,000
290 Other	410	288	360	5,000
300 Purchased Professional & Technical Serv	415			
500 Other Purchased Services	420	21		
600 Supplies	425	3,696	2,982	10,000
700 Property (Equipment & Furnishings)	430			
800 Other	435			
2500 Central Services				
100 Salaries				
110 Licensed	535			
120 Non-Licensed	540	296,990	316,698	600,000
200 Employee Benefits				
210 Insurance	545	35,688	35,842	100,000
220 Social Security	550	21,673	23,219	100,000
290 Other	555	297	317	5,000
300 Purchased Professional & Technical Serv	560			
400 Purchased Property Services	565			
500 Other Purchased Services	570			
600 Supplies	575			

AT-RISK EDUCATION FUND	Code 13 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	580	25,325	16,712	150,000
800 Other	585			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	440			
200 Employee Benefits				
210 Insurance (Employee)	445			
220 Social Security	450			
290 Other	455			
300 Purchased Professional & Technical Serv	460			
400 Purchased Property Services				
411 Water/Sewer	465	5,652	6,395	10,000
420 Cleaning	470			
430 Repairs & Maintenance	475	1,296	1,296	5,000
440 Rentals	480			
490 Other	485			
500 Other Purchased Services	490			
600 Supplies				
610 General Supplies	495			
620 Energy				
621 Heating	500	5,377	5,926	20,000
622 Electricity	505	27,894	28,386	50,000
626 Motor Fuel (not schoolbus)	510			
629 Other	515			
680 Miscellaneous Supplies	520			
700 Property (Equipment & Furnishings)	525			
800 Other	530			
2700 Student Transportation Services				
120 Non-Licensed Salaries	531	73,107	122,165	150,000
200 Employee Benefits	532	14,566	18,781	50,000
626 Motor Fuel	590			
800 Other	533			
2900 Other Support Services				
100 Salaries				
110 Licensed	600			
120 Non-Licensed	605			
200 Employee Benefits				
210 Insurance	610			
220 Social Security	615			
290 Other	620			
300 Purchased Professional & Technical Serv	625			
400 Purchased Property Services	630			
500 Other Purchased Services	635			
600 Supplies	640			
700 Property (Equipment & Furnishings)	645			
800 Other	650			
TOTAL EXPENDITURES*	~~~	10,141,991	11,828,471	17,320,000

*Goes to Budget Line 175.

BILINGUAL EDUCATION	Code 14 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	205,053	425,015	452,438
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15			
4000 FEDERAL SOURCES				
4520 Bilingual Aid	35			
4590 Other Federal Aid	40			
5000 OTHER				
5206 Transfer From General	45	700,000	200,000	500,000
5208 Transfer From Supplemental General	50	413,994	799,203	300,000
5253 Transfer From Contingency Reserve	55	0	0	~~~~~
RESOURCES AVAILABLE	170	1,319,047	1,424,218	1,252,438
TOTAL EXPENDITURES & TRANSFERS	175	894,032	971,780	1,252,438
UNENCUMBERED CASH BALANCE JUNE 30	190	425,015	452,438	0

BILINGUAL EDUCATION	Code 14 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	636,979	674,345	800,000
120 Non-Licensed	215	123,580	151,153	200,000
200 Employee Benefits				
210 Insurance (Employee)	220	74,621	76,441	150,000
220 Social Security	225	55,397	60,260	75,000
290 Other	230	754	817	1,000
300 Purchased Professional & Technical Serv	235		1,686	26,438
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
564 Payment to Bilingual Education Coop	250			
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260	2,701	7,078	
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			

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

BILINGUAL EDUCATION		Code	12 mo.	12 mo.	12 mo.
		14 Line	2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES					
200 Employee Benefits					
210 Insurance (Employee)	450				
220 Social Security	455				
290 Other	460				
300 Purchased Professional & Technical Serv	465				
400 Purchased Property Services					
411 Water/Sewer	470				
420 Cleaning	475				
430 Repairs & Maintenance	480				
440 Rentals	485				
490 Other	490				
500 Other Purchased Services	495				
600 Supplies					
610 General Supplies	500				
620 Energy					
621 Heating	505				
622 Electricity	510				
626 Motor Fuel (not school bus)	515				
629 Other	520				
680 Miscellaneous Supplies	525				
700 Property (Equipment & Furnishings)	530				
800 Other	535				
2700 Student Transportation Services					
120 Non-Licensed Salaries	536				
200 Employee Benefits	537				
800 Other	538				
2900 Other Support Services					
100 Salaries					
110 Licensed	600				
120 Non-Licensed	605				
200 Employee Benefits					
210 Insurance	610				
220 Social Security	615				
290 Other	620				
300 Purchased Professional & Technical Serv	625				
400 Purchased Property Services	630				
500 Other Purchased Services	635				
600 Supplies	640				
700 Property (Equipment & Furnishings)	645				
800 Other	650				
TOTAL EXPENDITURES*	~~~	894,032	971,780	1,252,438	

*Goes to Budget Line 175.

VIRTUAL EDUCATION	Code 15 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	183,279	179,779	137,779
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1311 Individuals	05			
1320 Other School District/Govt Sources (in-state)	25			
1510 Interest on Idle Funds	35			
1900 Other Revenue From Local Source				
1990 Miscellaneous	75			
5000 OTHER				
5206 Transfer From General	135	35,000	0	10,000
5208 Transfer From Supplemental General	140	0	0	0
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	218,279	179,779	147,779
TOTAL EXPENDITURES & TRANSFERS	175	38,500	42,000	146,885
UNENCUMBERED CASH BALANCE JUNE 30	190	179,779	137,779	894

VIRTUAL EDUCATION	Code 15 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210			
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional & Technical Serv	235	38,500	42,000	146,885
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
564 Payment to Virtual Education Coop	245			
590 Other	250			
600 Supplies				
610 General Supplemental (Teaching)	255			
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280			
120 Non-Licensed	285			

VIRTUAL EDUCATION	Code 15 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	330			
120 Non-Licensed	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books (not textbooks) and Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Licensed	445			
120 Non-Licensed	450			
200 Employee Benefits				
210 Insurance (Employee)	455			
220 Social Security	460			
290 Other	465			
300 Purchased Professional & Technical Serv	470			
500 Other Purchased Services	475			
600 Supplies	480			
700 Property (Equipment & Furnishings)	485			
800 Other	490			
2500 Central Services				
100 Salaries				
110 Licensed	590			
120 Non-Licensed	595			
200 Employee Benefits				
210 Insurance	600			
220 Social Security	605			
290 Other	610			
300 Purchased Professional & Technical Serv	615			
400 Purchased Property Services	620			
500 Other Purchased Services	625			
600 Supplies	630			
700 Property (Equipment & Furnishings)	635			
800 Other	640			

VIRTUAL EDUCATION	Code	12 mo.	12 mo.	12 mo.
	15 Line	2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	495			
200 Employee Benefits				
210 Insurance (Employee)	500			
220 Social Security	505			
290 Other	510			
300 Purchased Professional & Technical Serv	515			
400 Purchased Property Services				
411 Water/Sewer	520			
420 Cleaning	525			
430 Repairs & Maintenance	530			
440 Rentals	535			
490 Other	540			
500 Other Purchased Services	545			
600 Supplies				
610 General Supplies	550			
620 Energy				
621 Heating	555			
622 Electricity	560			
626 Motor Fuel (not school bus)	565			
629 Other	570			
680 Miscellaneous Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2900 Other Support Services				
100 Salaries				
110 Licensed	650			
120 Non-Licensed	655			
200 Employee Benefits				
210 Insurance	660			
220 Social Security	665			
290 Other	670			
300 Purchased Professional & Technical Serv	675			
400 Purchased Property Services	680			
500 Other Purchased Services	685			
600 Supplies	690			
700 Property (Equipment & Furnishings)	695			
800 Other	700			
TOTAL EXPENDITURES*	~~~	38,500	42,000	146,885

*Goes to Budget Line 175.

CAPITAL OUTLAY	Code 16 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	15,098,420	21,797,275	25,707,386	25,707,386
Cancellation of Prior Year Encumbrances	03	156,126			
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2022 \$	05	34,036			
2023 \$	10	1,662,581	38,878		
2024 \$	15		1,890,586	45,919	45,919
2025 \$	20			2,245,587	2,454,193
1140 Delinquent Tax	25	35,258	46,471	48,096	72,108
1510 Interest on Idle Funds	30	1,871,733	1,572,329		0
July - December Estimate	35				
1900 Other Revenue From Local Source	40	318,943	1,109,655		0
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	137,157	135,738	127,891	127,891
July - December Estimate	60				63,946
2450 Recreational Vehicle Tax	65	665	636	639	639
July - December Estimate	66				320
2460 Commercial Vehicle Tax	67		3,526	6,106	6,106
July - December Estimate	68				3,053
2600 Other County Revenue	70				0
July - December Estimate	75				
2800 In Lieu of Taxes IRBs/Rental Excise	80	53,584	15,923	0	0
July - December Estimate	82				0
3000 STATE SOURCES					
3223 Capital Outlay State Aid	87	1,420,892	1,489,219	1,374,348	1,374,348
4000 FEDERAL SOURCES					
4390 Impact Aid Construction	90				0
July - December Estimate	95				
4590 Other Federal Aid	97				0
5000 OTHER					
5206 Transfer From General	100	5,348,464	2,576,916	824,577	824,577
RESOURCES AVAILABLE	170	26,137,859	30,677,152	30,380,549	30,680,486
TOTAL EXPENDITURES & TRANSFERS	175	4,340,584	4,969,766	13,476,176	13,476,176
July - December Estimate	180	~~~~~	~~~~~	~~~~~	17,204,310
TOTAL OPERATION EXPENDITURE (18 MO)	185	~~~~~	~~~~~	~~~~~	30,680,486
UNENCUMBERED CASH BALANCE JUNE 30	190	21,797,275	25,707,386	16,904,373	~~~~~

CAPITAL OUTLAY	Code 16 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
600 Supplies - Performance Uniforms	205			
650 Supplies - Technology Software	207			
700 Property (Equipment & Furnishings)	210	70,951	517,183	1,000,000
2000 Support Services				
2100 Student Support Services				
650 Supplies - Technology Software	213			
700 Property (Equipment & Furnishings)	215			
2200 Instructional Support Staff				
650 Supplies - Technology Software	217			
700 Property (Equipment & Furnishings)	220			
2300 General Administration				
650 Supplies - Technology Software	223			
700 Property (Equipment & Furnishings)	225			
2400 School Administration				
650 Supplies - Technology Software	227			
700 Property (Equipment & Furnishings)	230			
2500 Central Services				
100 Salaries				
120 Non-Licensed	236			
200 Employee Benefits				
210 Insurance (Employee)	237			
220 Social Security	238			
290 Other	239			
650 Supplies - Technology Software	233	19,611		100,000
700 Property (Equipment & Furnishings)	235	69,979	28,261	250,000
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	310			
200 Employee Benefits				
210 Insurance (Employee)	315			
220 Social Security	320			
290 Other	325			
300 Purchased Professional & Technical Serv	330	91,223	90,226	200,000
400 Purchased Property Services				
420 Cleaning	335			
430 Repairs & Maintenance	340	87,611	146,637	500,000
440 Rentals	345	24,425	22,797	100,000
460 Repair of Buildings	350	172,197	262,489	500,000
490 Other	355			
500 Other Purchased Services	360	40,915	1,998	100,000
600 Supplies				
610 General Supplies	363	575,394	645,840	1,000,000
650 Supplies - Technology Software	365	20,788	26,583	50,000
700 Property (Equipment & Furnishings)	240	29,740	78,999	100,000
2700 Transportation				
650 Supplies - Technology Software	370			
700 Property (Equipment & Buses)	243	492,858	535,966	1,000,000
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 Non-Licensed	375			
200 Employee Benefits				
210 Insurance	380			
220 Social Security	385			
290 Other	390			
300 Purchased Professional & Technical Serv	395			
400 Purchased Property Services	400			
500 Other Purchased Services	405			
600 Supplies	410			
650 Supplies - Technology Software	415			
700 Property (Equipment & Furnishings)	420			

CAPITAL OUTLAY	Code 16 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
800 Other	425			
2900 Other Support Services				
650 Supplies - Technology Software	430			
700 Property (Equipment & Furnishings)	250			
4000 Facility Acquisition & Construction Serv				
4100 Land Acquisition	255			
4200 Land Improvement	260			
4300 Architectural & Engineering Services	265			
4500 New Building Acquisition & Construction	275	155,985	3,922	500,000
4600 Site Improvement	280			
4700 Building Improvements				
100 Salaries				
120 Non-Licensed	286			
200 Fringe Benefits				
210 Insurance	287			
220 Social Security	288			
290 Other	289			
400 Outside Contractors	290	2,406,876	2,529,862	8,000,000
4900 Other	291			
5100 Debt Service				
Capital Outlay Bond				
832 Interest	295	8,684	5,401	2,316
890 Commission & Postage	300			
831 Principal	305	73,347	73,602	73,860
TOTAL EXPENDITURES*	~~~	4,340,584	4,969,766	13,476,176

*Goes to Budget Line 175.

FOOD SERVICE	Code 24 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	3,216,876	3,026,244	3,033,623
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES*				
1510 Interest on Idle Funds	05	7,953	6,053	
1600 Food Service				
1611 Student Sales (Lunch)	15	235,798	267,168	297,750
1612 Student Sales (Breakfast)	25	101,121	114,501	64,950
1613 Student Sales (Spec Milk)	35			0
1614 Student Sales (Snacks/Supper)	40			0
1620 Adult & Student Sales (Non-Reimbursable Prog)	45			36,810
1990 Miscellaneous	55		1,419	
3000 STATE SOURCES				
3203 School Food Assistance	65	20,372	21,357	19,240
4000 FEDERAL SOURCES				
4550 Child Nutrition Programs	75	2,217,198	2,272,130	2,536,371
4590 Other Federal Aid	80			
5000 Other				
5206 Transfer From General	85	0	0	0
5208 Transfer From Supplemental General	90	0	0	0
5253 Transfer From Contingency Reserve	95	0	0	~~~~~
RESOURCES AVAILABLE	170	5,799,318	5,708,872	5,988,744
TOTAL EXPENDITURES & TRANSFERS	175	2,773,074	2,675,249	5,751,000
UNENCUMBERED CASH BALANCE JUNE 30	190	3,026,244	3,033,623	237,744

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

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

FOOD SERVICE	Code	12 mo.	12 mo.	12 mo.
	24 Line	2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
800 Other	280			
3000 Operation of NonInstructional Services				
3100 Food Service Operation				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290	182,143	176,648	400,000
200 Employee Benefits				
210 Insurance	295	39,414	27,887	100,000
220 Social Security	300	13,049	12,746	100,000
290 Other	305	117	177	1,000
500 Other Purchased Services				
520 Insurance	310			
570 Food Service Management	315	1,994,182	2,190,280	3,500,000
590 Other Purchased Services	320			
600 Supplies				
630 Food & Milk	325	1,437		50,000
680 Miscellaneous Supplies	330	14,228	22,948	100,000
700 Property (Equipment & Furnishings)	335	528,504	240,169	1,500,000
800 Other	340		4,394	
TOTAL EXPENDITURES*	~~~	2,773,074	2,675,249	5,751,000

*Goes to Budget Line 175.

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	89,272	80,601	58,181
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15			
3000 STATE SOURCES				
3204 Professional Development Aid	25	1,464	3,139	0
4000 FEDERAL SOURCES				
4500 Aid	40			
5000 OTHER				
5206 Transfer From General	45	0	0	100,000
5208 Transfer From Supplemental General	50	0	0	0
5253 Transfer From Contingency Reserve	55	0	0	~~~~~
RESOURCES AVAILABLE	170	90,736	83,740	158,181

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
2000 Support Services				
2200 Instr Support Staff				
100 Salaries				
110 Licensed	210		3,507	25,000
120 Non-Licensed	215	2,028		5,000
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	84	72	1,000
290 Other	230			
300 Purchased Professional & Technical Serv	235		14,600	75,000
400 Purchased Property Services	237			
500 Other Purchased Services	240		6,750	10,000
600 Supplies				
640 Books (not textbooks) & Periodicals	245			
650 Technology Supplies	250	7,796		15,000
680 Miscellaneous Supplies	255	227	630	10,000
700 Property (Equipment & Furnishings)	260			
800 Other	265			
2500 Central Services				
100 Salaries				
110 Licensed	270			
120 Non-Licensed	275			
200 Employee Benefits				
210 Insurance	280			
220 Social Security	285			
290 Other	290			
300 Purchased Professional & Technical Serv	295			
400 Purchased Property Services	300			
500 Other Purchased Services	305			
600 Supplies	310			
700 Property (Equipment & Furnishings)	315			

PROFESSIONAL DEVELOPMENT	Code	12 mo.	12 mo.	12 mo.
	26 Line	2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
800 Other	320			
2900 Other Support Services				
100 Salaries				
110 Licensed	327			
120 Non-Licensed	330			
200 Employee Benefits				
210 Insurance	335			
220 Social Security	340			
290 Other	345			
300 Purchased Professional & Technical Serv	350			
400 Purchased Property Services	355			
500 Other Purchased Services	360			
600 Supplies	365			
700 Property (Equipment & Furnishings)	370			
800 Other	375			
TOTAL EXPENDITURES	175	10,135	25,559	141,000
UNENCUMBERED CASH BALANCE JUNE 30	190	80,601	58,181	17,181

PARENT EDUCATION PROGRAM	Code 28 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	328,087	358,836	402,656
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1320 Payment from Other school district	05			
1510 Interest on Idle Funds	15			
1900 Other Revenue From Local Source	25	30,296		
3000 STATE SOURCES				
3216 Parent Education Aid	35	121,182	115,370	115,370
4000 FEDERAL SOURCES				
4500 Aid	45	238,410	296,894	450,000
5000 OTHER				
5206 Transfer From General	55	100,000	125,000	0
5208 Transfer From Supplemental General	50	0	0	0
5253 Transfer From Contingency Reserve	60	0	0	~~~~~
RESOURCES AVAILABLE	170	817,975	896,100	968,026
TOTAL EXPENDITURES & TRANSFERS	175	459,139	493,444	825,000
UNENCUMBERED CASH BALANCE JUNE 30	190	358,836	402,656	143,026

PARENT EDUCATION PROGRAM	Code 28 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Support Services Student				
100 Salaries				
110 Licensed	210	1,008	4,232	10,000
120 Non-Licensed	215	348,092	360,317	500,000
200 Employee Benefits				
210 Insurance (Employee)	220	46,869	47,733	75,000
220 Social Security	225	25,871	26,933	50,000
290 Other	230	349	364	50,000
300 Purchased Professional & Technical Serv	235	9,005	6,604	25,000
400 Purchased Property Services	237	591		
500 Other Purchased Services				
561 Payment to Other School District	240			
564 Payment to Coops/Interlocal	245			
590 Other	250	14,376	22,754	30,000
600 Supplies				
640 Books (not textbooks) & Periodicals	255			
650 Technology Supplies	260			
680 Miscellaneous Supplies	265	12,978	24,507	75,000
700 Property (Equipment & Furnishings)	270			10,000
800 Other	275			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	280			
120 Non-Licensed	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			

PARENT EDUCATION PROGRAM	Code	12 mo.	12 mo.	12 mo.
	28 Line	2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2500 Central Services				
100 Salaries				
110 Licensed	330			
120 Non-Licensed	335			
200 Employee Benefits				
210 Insurance	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	360			
500 Other Purchased Services	365			
600 Supplies	370			
700 Property (Equipment & Furnishings)	375			
800 Other	380			
2900 Other Support Services				
100 Salaries				
110 Licensed	390			
120 Non-Licensed	395			
200 Employee Benefits				
210 Insurance	400			
220 Social Security	405			
290 Other	410			
300 Purchased Professional & Technical Serv	415			
400 Purchased Property Services	420			
500 Other Purchased Services	425			
600 Supplies	430			
700 Property (Equipment & Furnishings)	435			
800 Other	440			
TOTAL EXPENDITURES*	~~~	459,139	493,444	825,000

*Goes to Budget Line 175.

	Code 30 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
SPECIAL EDUCATION				
UNENCUMBERED CASH BALANCE JULY 1	01	5,455,537	3,071,524	4,163,885
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15			
1980 Reimbursements	20			
3000 STATE SOURCES				
3211 Deaf/Blind	35			
4000 FEDERAL SOURCES				
4310 PL 382 Special Ed (formerly PL:874)	45			
4560 Aid Regular*	55	1,042,686	1,058,009	1,062,232
4570 Medicaid	60	734,546	531,512	200,000
4590 Other Reserve Grants in Aid	65			
4595 ESSER I	67			
4605 ESSER II	68	139,234		
5000 OTHER				
5206 Transfer From General	75	3,251,883	6,383,576	5,000,000
5208 Transfer From Supplemental General	80	361,993	1,273,669	1,354,120
5253 Transfer From Contingency Reserve	85	0	0	~~~~~
RESOURCES AVAILABLE	170	10,985,879	12,318,290	11,780,237
TOTAL EXPENDITURES & TRANSFERS	175	7,914,355	8,154,405	11,653,500
UNENCUMBERED CASH BALANCE JUNE 30	190	3,071,524	4,163,885	126,737

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

SPECIAL EDUCATION		12 mo.	12 mo.	12 mo.
		Code 30 Line	2023-2024 Actual (1)	2024-2025 Actual (2)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	2,601,829	2,565,463	3,500,000
120 Non-Licensed	215	1,164,457	1,459,392	1,700,000
200 Employee Benefits				
210 Insurance (Employee)	220	531,187	558,272	650,000
220 Social Security	225	270,159	287,571	400,000
290 Other	230	3,730	6,453	10,000
300 Purchased Professional & Technical Serv	235	365,350	504,397	700,000
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	19,555	19,352	50,000
600 Supplies				
610 General Supplemental (Teaching)	260	27,839	42,536	100,000
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275		3,244	
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	1,305,043	1,354,204	2,000,000
120 Non-Licensed	290	14,914	11,244	50,000
200 Employee Benefits				
210 Insurance (Employee)	295	132,677	116,983	150,000
220 Social Security	300	95,499	99,410	150,000
290 Other	305	2,011	1,426	10,000
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335	6,584	3,334	50,000
120 Non-Licensed	340			
200 Employee Benefits				
210 Insurance (Employee)	345	61		
220 Social Security	350	475	244	5,000
290 Other	355	7	3	500
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	12 mo.	12 mo.	12 mo.
	30 Line	2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	385			
800 Other	390	4,761	3,482	10,000
2300 General Administration				
2330 Special Area Admin Services				
100 Salaries				
110 Licensed	395	165,920	166,486	250,000
120 Non-Licensed	400	85,851	92,618	100,000
200 Employee Benefits				
210 Insurance (Employee)	405	15,524	12,865	50,000
220 Social Security	410	18,691	18,666	50,000
290 Other	415	252	259	5,000
300 Purchased Professional & Technical Serv	420			
400 Purchased Property Services	425			
500 Other Purchased Services	430			
600 Supplies	435			
700 Property (Equipment & Furnishings)	440			
800 Other	445			
2400 School Administration				
100 Salaries				
110 Licensed	450			
120 Non-Licensed	455			
200 Employee Benefits				
210 Insurance (Employee)	460			
220 Social Security	465			
290 Other	470			
300 Purchased Professional & Technical Serv	475			
500 Other Purchased Services	480			
600 Supplies	485			
700 Property (Equipment & Furnishings)	490			
800 Other	495			
2500 Central Services				
100 Salaries				
110 Licensed	800			
120 Non-Licensed	805			
200 Employee Benefits				
210 Insurance	810			
220 Social Security	815			
290 Other	820			
300 Purchased Professional & Technical Serv	825			
400 Purchased Property Services	830			
500 Other Purchased Services	835			
600 Supplies	840			
700 Property (Equipment & Furnishings)	845			
800 Other	850			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	500			
200 Employee Benefits				
210 Insurance (Employee)	505			
220 Social Security	510			
290 Other	515			
300 Purchased Professional & Technical Serv	520			
400 Purchased Property Services				
411 Water/Sewer	525			
420 Cleaning	530			
430 Repairs & Maintenance	535			

SPECIAL EDUCATION		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	32,160	33,375	100,000
200 Employee Benefits				
210 Insurance	600	2,565	2,727	10,000
220 Social Security	605	2,377	2,479	10,000
290 Other	610	32	33	1,000
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	297,974	298,006	500,000
200 Employee Benefits				
210 Insurance	640	45,277	37,948	75,000
220 Social Security	645	21,382	21,809	40,000
290 Other	650	2,039	1,167	5,000
400 Purchased Property Services				
442 Rent of Vehicles (lease)	655			
490 Other	660			
500 Other Purchased Services				
513 Contracting of Bus Services	665			
519 Mileage in Lieu of Trans	670	4,197		10,000
520 Insurance	675	13,988	3,381	25,000
590 Other Purchased Services	680			
600 Supplies				
626 Motor Fuel	685	73,157	59,171	100,000
680 Miscellaneous Supplies	690	73,052	62,309	100,000
730 Equip (including buses)	695	417,381	216,930	500,000
800 Other	700			
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 Non-Licensed	705	35,653	38,273	75,000
200 Employee Benefits				
210 Insurance	710	5,353	5,491	10,000
220 Social Security	715	2,528	2,721	5,000
290 Other	720	36	38	1,000
300 Purchased Professional & Technical Serv	725			
400 Purchased Property Services	730	8,717	8,717	15,000
500 Other Purchased Services	735			
700 Property (Equipment & Furnishings)	740			

SPECIAL EDUCATION		12 mo.	12 mo.	12 mo.
		Code 30 Line	2023-2024 Actual (1)	2024-2025 Actual (2)
EXPENDITURES				
800 Other	745			
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Licensed	750	18,690	20,406	40,000
200 Employee Benefits				
210 Insurance	755	2,584	2,727	10,000
220 Social Security	760	1,351	1,494	5,000
290 Other	765	19	20	1,000
300 Purchased Professional & Technical Serv	770	21,467	7,279	25,000
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*	~~~	7,914,355	8,154,405	11,653,500

*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	600,529	888,813	967,796
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05			
1315 Individual (Summer School)	15			
1320 Other School District/Govt Sources (in-state)	25			
1510 Interest on Idle Funds	35			
1700 Student Activities (reimbursement)	45			
1900 Other Revenue From Local Source				
1910 User Charges	55			
1940 Sale & Rent of Textbook	65			
1990 Miscellaneous	75			
3000 STATE SOURCES				
3225 CTE Transportation State Aid	80	4,307	4,684	6,525
3240 Other State Grant	90			
4000 FEDERAL SOURCES				
4530 Vocational Aid				
4531 Regular Aid	115	45,981	50,471	54,605
4532 Special Project Aid	125			
4590 Other Federal Aid	130			
5000 OTHER				
5206 Transfer From General	135	450,000	425,000	200,000
5208 Transfer From Supplemental General	140	600,000	418,297	500,000
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	1,700,817	1,787,265	1,728,926
TOTAL EXPENDITURES & TRANSFERS	175	812,004	819,469	1,319,000
UNENCUMBERED CASH BALANCE JUNE 30	190	888,813	967,796	409,926

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	693,550	701,979	900,000
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220	42,816	54,165	90,000
220 Social Security	225	29,736	30,505	75,000
290 Other	230	678	691	1,000
300 Purchased Professional & Technical Serv	235			20,000
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			50,000
564 Payment to Vocational Education Coop	245			
590 Other	250	2,130		50,000
600 Supplies				
610 General Supplemental (Teaching)	255	20,155	11,156	50,000
644 Textbooks	260			
650 Supplies (Technology Related)	263	2,500	2,502	5,000
680 Miscellaneous Supplies	265	107	423	1,000
700 Property (Equipment & Furnishings)	270		1,622	25,000

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				
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	8,544	6,313	15,000
120 Non-Licensed	335			
200 Employee Benefits				
210 Insurance (Employee)	340			2,000
220 Social Security	345	252	12	3,000
290 Other	350	3		
300 Purchased Professional & Technical Serv	355	1,395		
400 Purchased Property Services	357			
500 Other Purchased Services	360	9,064	8,093	25,000
600 Supplies				
640 Books (not textbooks) & Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375	1,014		2,000
700 Property (Equipment & Furnishings)	380			
800 Other	385	60	2,008	5,000
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	12 mo.	12 mo.	12 mo.
		34 Line	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*	~~~	812,004	819,469	1,319,000	

*Goes to Budget Line 175.

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	102,336	8,774	34,031
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1700 Student Activities*				
1710 Admissions	10			
1790 Other Student Activity Income	20			
1900 Other Revenue From Local Sources*				
1920 Contributions & Donations	30			
1930 City/County Sales Tax	32			
1990 Miscellaneous	35	62,459	219,659	1,000,000
3000 STATE SOURCES				
3227 Mental Health (School Liaison)	40			
3228 Mental Health (Community Mental Health)	45			
3230 Safe & Secure Schools Grant	55	56,044	54,356	0
3231 Pre-K Pilot Grant (CIF)	60			
3240 Other State Grant	70			
4000 FEDERAL SOURCES				
4585 Pre-K Pilot Grant (TANF)	80			
4587 Pre-K Pilot Grant (GEER)	85			
4589 Safe & Secure Schools Grant	87			
RESOURCES AVAILABLE	170	220,839	282,789	1,034,031
TOTAL EXPENDITURES	175	212,065	248,758	967,000
UNENCUMBERED CASH BALANCE JUNE 30	190	8,774	34,031	67,031

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	3,109	3,105	100,000
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220	237		45,000
220 Social Security	225	3		45,000
290 Other	230			1,000
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			

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
590 Other	255		2,668	25,000
600 Supplies				
610 General Supplemental (Teaching)	260	108,781	58,821	500,000
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275	21,140	14,246	50,000
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290		1,510	5,000
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			
300 Purchased Professional & Technical Serv	310	1,000		
400 Purchased Property Services	313			
500 Other Purchased Services	315	2,264	4,065	10,000
600 Supplies	320	19,487	33,191	50,000
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		5,929	15,000
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			

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		61,687	100,000
120 Non-Licensed	465			
200 Employee Benefits				
210 Insurance (Employee)	470		4,582	10,000
220 Social Security	475		4,536	10,000
290 Other	480		62	1,000
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Licensed	680			
120 Non-Licensed	685			
200 Employee Benefits				
210 Insurance	690			
220 Social Security	695			
290 Other	700			
300 Purchased Professional & Technical Serv	705			
400 Purchased Property Services	710			
500 Other Purchased Services	715			
600 Supplies	720			
700 Property (Equipment & Furnishings)	725			
800 Other	730			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520			
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530			
290 Other	535			
300 Purchased Professional & Technical Serv	540			
400 Purchased Property Services				
411 Water/Sewer	545			
420 Cleaning	550			
430 Repairs & Maintenance	555			
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570	39,792		
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	16,252	54,356	
800 Other	620			
2700 Student Transportation Services				
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	625			
200 Employee Benefits				
210 Insurance	630			
220 Social Security	635			
290 Other	640			
442 Rent of Vehicles (lease)	645			
500 Other Purchased Services				
513 Contracting of Bus Services	650			
519 Mileage in Lieu of Trans	655			
520 Insurance	660			
626 Motor Fuel	665			
730 Equipment (including buses)	670			
800 Other	675			
2900 Other Support Services				
100 Salaries				
110 Licensed	805			
120 Non-Licensed	810			
200 Employee Benefits				
210 Insurance	815			
220 Social Security	820			
290 Other	825			
300 Purchased Professional & Technical Serv	830			
400 Purchased Property Services	835			
500 Other Purchased Services	840			
600 Supplies	845			
700 Property (Equipment & Furnishings)	850			
800 Other	855			
3000 Operation of Noninstructional Services				
3100 Food Service Operation				
100 Salaries				
110 Licensed	735			
120 Non-Licensed	740			
200 Employee Benefits				
210 Insurance	745			
220 Social Security	750			
290 Other	755			
500 Other Purchased Services				
520 Insurance	760			
570 Food Service Management	765			
590 Other Purchased Services	770			
600 Supplies				
630 Food & Milk	775			
680 Miscellaneous Supplies	780			
700 Property (Equipment & Furnishings)	785			
800 Other	790			
3300 Community Services Operations	795			
4300 Architectural & Engineering Services	800			
4700 Building Improvements				
100 Salaries				
120 Non-Licensed	860			

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				
200 Fringe Benefits				
210 Insurance	865			
220 Social Security	870			
290 Other	875			
400 Outside Contractors	880			
4900 Other	885			
TOTAL EXPENDITURES*	~~~	212,065	248,758	967,000

*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	403,164	14,205	13,401
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Sources	07	18,224	10,915	
1961 Revenue From General	10			
1962 Revenue From Supplemental General	12			
1963 Revenue From Adult Education	15			
1964 Revenue From Adult Supplemental Education	20			
1965 Revenue From Bilingual Education	25			
1966 Revenue From Driver Training	30			
1967 Revenue From Extraordinary School	37			
1968 Revenue From Food Service	40			
1969 Revenue From Professional Development	45			
1970 Revenue From Parent Education	50			
1971 Revenue From Summer School	52			
1972 Revenue From Special Education	55			
1975 Revenue From Career and Postsecondary	65			
1977 Revenue From Federal Funds	71			
1978 Revenue From Contingency Reserve	72			
1979 Revenue From Special Liability Expense	75	0	0	
1980 Revenue From Preschool-Aged At-Risk	77			
1981 Revenue From At Risk (K-12)	78			
1982 Revenue From Virtual Education	79			
5000 OTHER				
5206 Transfer from General	80	0	0	
5208 Transfer from Supplemental General	81	0	0	
RESOURCES AVAILABLE	82	421,388	25,120	
EXPENDITURES				
210 Health Care Services	85	407,183	11,719	
211 Disability Income Benefits	90			
212 Group Life Insurance	95			
260 School Workers' Compensation	100			
520 Risk Management Insurance	105			
TOTAL EXPENDITURES & TRANSFERS	175	407,183	11,719	
UNENCUMBERED CASH BALANCE JUNE 30	190	14,205	13,401	

KPERs SPECIAL RETIREMENT CONTRIBUTION	Code 51 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	~~~~~	~~~~~	~~~~~
Cancellation of Prior Year Encumbrances	03	~~~~~	~~~~~	~~~~~
REVENUES				
3000 STATE SOURCES				
3221 KPERs	05	4,216,267	4,296,700	4,844,530
RESOURCES AVAILABLE	70	4,216,267	4,296,700	4,844,530
EXPENDITURES				
1000 Instruction				
200 Employee Benefits	75	2,782,736	2,835,822	2,803,959
2100 Student Support				
200 Employee Benefits	80	168,651	171,868	531,056
2200 Instructional Support				
200 Employee Benefits	85	42,163	42,967	166,027
2300 General Administration				
200 Employee Benefits	90	42,163	42,967	144,623
2400 School Administration				
200 Employee Benefits	95	210,813	214,835	380,182
2500 Central Services				
200 Employee Benefits	100	84,325	85,934	188,589
2600 Operations & Maintenance				
200 Employee Benefits	105	337,301	343,736	370,930
2700 Student Transportation Services				
200 Employee Benefits	110	295,139	300,769	212,885
2900 Other Support Services				
200 Employee Benefits	113			
3000 Food Service				
200 Employee Benefits	115	252,976	257,802	46,279
TOTAL EXPENDITURES	175	4,216,267	4,296,700	4,844,530
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	2,273,487	2,273,487	2,273,487
Cancellation of Prior Year Encumbrances	03			
REVENUES				
5000 OTHER				
5206 Transfer From General	05	0	0	
RESOURCES AVAILABLE	170	2,273,487	2,273,487	
TOTAL EXPENDITURES & TRANSFERS	175	0	0	
UNENCUMBERED CASH BALANCE JUNE 30	190	2,273,487	2,273,487	

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

CONTINGENCY RESERVE	Code 53 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
948 Parent Education Program	770			
949 Summer School	773			
950 Special Education	775			
954 Career and Postsecondary Education	790			
963 Special Liability Expense Fund	800			
974 Textbook & Student Material Revolving	805			
976 Preschool-Aged At-Risk	810			
978 At-Risk Education Fund	815			
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	2,096,242	2,111,121	2,131,029
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	04			
1740 Fees (Rental)	05			
1911 Fines	10			
1942 Rental Fees & Books	15			
1990 Miscellaneous	20			
4000 FEDERAL SOURCES				
4590 Other Federal Aid	22			
5000 OTHER				
5206 Transfer From General	25	15,000	100,000	
5208 Transfer From Supplemental General	30	0	0	
5253 Transfer From Contingency Reserve	35	0	0	
RESOURCES AVAILABLE	40	2,111,242	2,211,121	
EXPENDITURES				
1000 Instruction				
600 Supplies				
644 Textbooks	75	121	80,092	
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	121	80,092	
UNENCUMBERED CASH BALANCE JUNE 30	190	2,111,121	2,131,029	

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	321,474	313,731	292,342
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1710 Admissions/Gate Receipts	50	55,930	75,881	
1730 Student Organization Membership Dues	15			
1790 Other Student Activity Income	55	406,450	402,668	
1900 Other Revenue From Local Source				
1980 Reimbursements	60			
RESOURCES AVAILABLE	170	783,854	792,280	
TOTAL EXPENDITURES	175	470,123	499,938	
UNENCUMBERED CASH BALANCE JUNE 30	190	313,731	292,342	~~~~~

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	27,527	28,478	
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
230 Other	230			
300 Purchased Professional and Tech Services	232			
600 Supplies	235			
700 Property (Equipment & Furnishings)	240			
800 Other	245			
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	442,596	471,460	
730 Equipment	275			
800 Other	280			
TOTAL EXPENDITURES*	~~~	470,123	499,938	~~~~~

*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	7,084,283	6,873,453	6,067,939	6,067,939
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2022 \$	05	62,731			
2023 \$	10	2,693,577	62,903		
2024 \$	15		2,953,291	72,123	72,123
2025 \$	20			3,028,979	
1140 Delinquent Tax	25	63,132	78,067	75,141	112,655
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	234,236	234,397	186,767	186,767
July - December Estimate	60				93,384
2450 Recreational Vehicle Tax	65	1,191	1,109	932	932
July - December Estimate	66				466
2460 Commercial Vehicle Tax	67	12,009	5,809	8,917	8,917
July - December Estimate	68				4,459
2800 In Lieu of Taxes IRBs/Rental Excise	70	115,318	58,512	0	0
July - December Estimate	72				0
3000 STATE SOURCES					
3217 State Aid (prior July 1, 2015)	76	2,543,042	887,797	779,900	779,900
July - December Estimate*	77				763,246
3217 State Aid (after 7/1/15 and prior 6/30/17)	78			0	0
July - December Estimate*	79				
3217 State Aid (after 7/1/17 and before 6/30/22)	83	894,310	792,904	408,522	408,522
July - December Estimate*	84				349,499
3217 State Aid (after 7/1/22)	86			0	0
July - December Estimate*	87				
5000 OTHER FINANCING SOURCES					
5140 Federal Tax Credit	80			0	0
July - December Estimate*	81				
RESOURCES AVAILABLE	82	13,703,829	11,948,242	10,629,220	8,848,809
EXPENDITURES					
5100 DEBT SERVICE					
832 Interest	85	1,750,376	817,453	1,452,726	
890 Bond Fees	90				
831 Principal	95	5,080,000	5,062,850	4,305,000	
TOTAL EXPENDITURES	100	6,830,376	5,880,303	5,757,726	5,757,726
832 Interest Due July-December	105				681,835
890 Bond Fees July-December	110				
831 Principal Due July-December	115				3,171,700
990 Cash Basis Reserve	120				2,398,400
TOTAL OPERATING EXPENDITURE (18 MO)	185				12,009,661
UNENCUMBERED CASH BALANCE JUNE 30	190	6,873,453	6,067,939	4,871,494	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 82)			3,160,852
	200	Delinquent Tax			149,508
	205	Amount of 2025 Tax to be Levied			3,310,360

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.

RECREATION COMMISSION	Code 84 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	1,327,391	1,389,566	1,301,758	1,301,758
Cancellation of Prior Year Encumbrances	03				
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2022 \$	05	27,981			
2023 \$	10	1,251,324	29,032		
2024 \$	15		1,121,686	27,926	27,926
2025 \$	20			1,173,452	
1140 Delinquent Tax	25	28,152	35,529	28,552	42,807
1900 Other Revenue From Local Source	30	230,863	260,220	300,000	300,000
July - December Estimate	35				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45	104,480	106,363	80,993	80,993
July - December Estimate	50				40,497
2450 Recreational Vehicle Tax	55	531	502	405	405
July - December Estimate	56				203
2460 Commercial Vehicle Tax	57	5,357	2,671	3,867	3,867
July - December Estimate	58				1,934
2800 In Lieu of Taxes IRBs/Rental Excise	60	53,213	22,294	0	0
July - December Estimate	65				0
RESOURCES AVAILABLE	70	3,029,292	2,967,863	2,916,953	1,800,390
EXPENDITURES					
3300 Community Service Operations	75	1,639,726	1,666,105	2,518,394	
TOTAL EXPENDITURES	175	1,639,726	1,666,105	2,518,394	2,518,394
July - December Estimate	180				506,536
TOTAL OPERATING EXPENDITURE (18 MO)	185				3,024,930
UNENCUMBERED CASH BALANCE JUNE 30	190	1,389,566	1,301,758	398,559	~~~~~
<i>Budget Line 20: If the USD levies for a Recreation Commission you must have a copy of the adopted Recreation Commission budget.</i>	195	TAX REQUIRED (Line 185 minus Line 70)			1,224,540
	200	Delinquent Tax			57,921
	205	Amount of 2025 Tax to be Levied			1,282,461

RECREATION COMMISSION EMPLOYEE BENEFITS & SPECIAL LIABILITY	Code 86 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	532,576	618,730	533,087	533,087
Cancellation of Prior Year Encumbrances	03				
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2022 \$	05	4,666			
2023 \$	10	208,554	4,838		
2024 \$	15		58,788	1,838	1,838
2025 \$	20			61,663	
1140 Delinquent Tax	25	4,695	5,923	1,506	2,258
1900 Other Revenue From Local Source	30				0
July - December Estimate	35				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45	17,416	17,732	10,746	10,746
July - December Estimate	50				5,373
2450 Recreational Vehicle Tax	55	88	84	53	53
July - December Estimate	56				27
2460 Commerical Vehicle Tax	57	893	445	514	514
July - December Estimate	58				257
2800 In Lieu of Taxes IRBs/Rental Excise	60	8,867	1,220	0	0
July - December Estimate	65				0
RESOURCES AVAILABLE	70	777,755	707,760	609,407	554,153
EXPENDITURES					
3300 Community Service Operations	75	159,025	174,673	229,500	
TOTAL EXPENDITURES	175	159,025	174,673	229,500	229,500
July - December Estimate	180				389,000
TOTAL OPERATING EXPEND (18 MO)	185				618,500
UNENCUMBERED CASH BALANCE JUNE 30	190	618,730	533,087	379,907	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 70)			64,347
	200	Delinquent Tax			3,044
	205	Amount of 2025 Tax to be Levied			67,391

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

Notice of Hearing 2025-2026 Budget

The governing body of Unified School District 202 will meet on the 2nd day of September 2025 at 6:15 PM at 800 S 55th St, Kansas City, KS 66106 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 Administrative Service Center 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	33,257,713	20.000	35,611,395	20.000	38,011,638	4,325,159	20.000
Supplemental General (LOB)	08	10,430,113	13.443	11,505,589	13.215	11,880,965	4,221,595	15.622
SPECIAL REVENUE								
Federal Funds	07	5,113,117		4,500,639		1,999,288		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	292,075		517,521		812,200		
Adult Supplemental Education	12	0		0		0		
At-Risk Education Fund	13	10,141,991		11,828,471		17,320,000		
Bilingual Education	14	894,032		971,780		1,252,438		
Virtual Education	15	38,500		42,000		146,885		
Capital Outlay	16	4,340,584	8.000	4,969,766	8.000	13,476,176	2,454,193	8.000
Driver Training	18	0		0		0		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	2,773,074		2,675,249		5,751,000		
Professional Development	26	10,135		25,559		141,000		
Parent Education Program	28	459,139		493,444		825,000		
Summer School	29	0		0		0		
Special Education	30	7,914,355		8,154,405		11,653,500		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	812,004		819,469		1,319,000		
Gifts and Grants	35	212,065		248,758		967,000		
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	407,183		11,719				
KPERs Special Retirement Contribution	51	4,216,267		4,296,700		4,844,530		
Contingency Reserve	53	0		0				
Textbook & Student Material Revolving	55	121		80,092				
Activity Fund	56	470,123		499,938				
DEBT SERVICE								
Bond and Interest #1	62	6,830,376	13.000	5,880,303	12.552	5,757,726	3,310,360	12.250
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	88,612,967	54.443	93,132,797	53.767	116,158,346	14,311,307	55.872
Less: Transfers	105	22,080,966		24,568,999		21,188,697		
NET USD EXPENDITURES	110	66,532,001		68,563,798		94,969,649		
TOTAL USD TAXES LEVIED	115	11,778,853		12,557,431		14,311,307		

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	1,639,726	6.000	1,666,105	4.769	2,518,394	1,282,461	4.746
Rec Comm Emp Benefits & Spec Liab	86	159,025	1.000	174,673	0.251	229,500	67,391	0.249
TOTAL OTHER	120	1,798,751	7.000	1,840,778	5.020	2,747,894	1,349,852	4.995
TOTAL TAXES LEVIED	125	\$13,335,336		\$13,827,755		\$15,661,159		
Assessed Valuation - General Fund	128	\$192,608,992		\$200,292,531		\$216,257,925		
Assessed Valuation - All Other Funds	130	\$223,056,906		\$254,081,136		\$270,226,575		
Assessed Valuation - Capital Outlay	129	\$253,730,805		\$286,388,272		\$306,774,185		
Outstanding Indebtedness, July 1		2023		2024		2025		
General Obligation Bonds	135	52,005,000		46,925,000		42,645,000		
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	52,005,000		46,925,000		42,645,000		
<i>*Tax Rates are expressed in Mills</i>								
Board President					Clerk of the Board			

Exceeding Revenue Neutral for the 2025-2026 School Year

The governing body of Unified School District 202 will meet on the 2nd day of September 2025 at 6:00 PM at 800 S 55th St, Kansas City, KS 66106 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 Administrative Service Center and will be available at this hearing.

Revenue Neutral

	2024-2025		Revenue Neutral Taxes	Revenue Neutral Tax Rate	2025-2026	
	Actual Taxes Levied	Actual Tax Rate			Proposed Taxes to be Levied	Proposed Tax Rate
General	\$4,005,851	20.000	\$4,005,154	18.524	\$4,325,159	20.000
ALL OTHER FUNDS						
Supplemental General (LOB)	\$3,343,310	13.215	\$3,357,835	12.426	\$4,221,595	15.622
Adult Education	\$0	0.000			\$0	0.000
Capital Outlay	\$2,032,649	8.000	\$2,310,930	7.533	\$2,454,193	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	\$3,175,621	12.552	\$3,189,484	11.803	\$3,310,360	12.250
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	\$12,557,431	53.767	\$12,863,403	50.286	\$14,311,307	55.872
Total Taxes Levied Excluding General Fund	\$8,551,580	33.767	\$8,858,249	31.762	\$9,986,148	35.872

Board President

Clerk of the Board

Exceeding Revenue Neutral for the 2025-2026 School Year

The governing body of Unified School District 202 will meet on the 2nd day of September 2025 at 6:00 PM at 800 S 55th St, Kansas City, KS 66106 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 Administrative Service Center 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	\$4,005,851	20.000	\$4,005,154	18.524	\$4,325,159	20.000
ALL OTHER FUNDS						
Supplemental General (LOB)	\$3,343,310	13.215	\$3,357,835	12.426	\$4,221,595	15.622
Adult Education	\$0	0.000	\$0	0.000	\$0	0.000
Capital Outlay	\$2,032,649	8.000	\$2,310,930	7.533	\$2,454,193	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	\$3,175,621	12.552	\$3,189,484	11.803	\$3,310,360	12.250
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	\$12,557,431	53.767	\$12,863,403	50.286	\$14,311,307	55.872
Taxes Levied Excluding General Fund	\$8,551,580	33.767	\$8,858,249	31.762	\$9,986,148	35.872

 Board President

 Clerk of the Board

Unencumbered Cash Balance by Fund

	Fund	July 1, 2023	July 1, 2024	July 1, 2025
General	06	0	0	0
Federal Funds	07	-1,789,061	-1,016,245	-332,945
Supplemental General	08	482,782	548,235	318,454
Adult Education	10	0	0	0
Preschool-Aged At-Risk*	11	394,719	352,644	405,272
Adult Supplemental Education	12	0	0	0
At-Risk Education Fund*	13	5,584,553	5,601,808	5,461,907
Bilingual Education*	14	205,053	425,015	452,438
Virtual Education*	15	183,279	179,779	137,779
Capital Outlay	16	15,098,420	21,797,275	25,707,386
Driver Training*	18	0	0	0
Declining Enrollment	19	0	0	0
Extraordinary School Program*	22	0	0	0
Food Service	24	3,216,876	3,026,244	3,033,623
Professional Development*	26	89,272	80,601	58,181
Parent Education Program*	28	328,087	358,836	402,656
Summer School*	29	0	0	0
Special Education*	30	5,455,537	3,071,524	4,163,885
Cost of Living	33	0	0	0
Career and Postsecondary Education*	34	600,529	888,813	967,796
Gifts/Grants	35	102,336	8,774	34,031
Special Liability	42	0	0	0
School Retirement	44	0	0	0
Extraordinary Growth Facilities	45	0	0	0
Special Reserve	47	403,164	14,205	13,401
KPERS Spec. Ret. Contribution	51	0	0	0
Contingency Reserve*	53	2,273,487	2,273,487	2,273,487
Text Book & Student Material*	55	2,096,242	2,111,121	2,131,029
Activity Fund	56	321,474	313,731	292,342
Bond and Interest #1	62	7,084,283	6,873,453	6,067,939
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		42,131,032	46,909,300	51,588,661
Enrollment (FTE) ¹		3,720.1	3,750.0	3,786.8
Amount per Pupil ²		11,325	12,509	13,623
Historical Museum	80	0	0	0
Public Library	82	0	0	0
Public Library Emp. Benefits	83	0	0	0
Recreation Commission	84	1,327,391	1,389,566	1,301,758
Recreation Commission Emp. Benefits	86	532,576	618,730	533,087
OTHER TOTAL		1,859,967	2,008,296	1,834,845

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	17,210,758	15,343,628	16,454,430

Total Expenditures (including Transfers) for General Fund and Supplemental General (LOB) Fund			
General	33,257,713	35,611,395	38,011,638
LOB	10,430,113	11,505,589	11,880,965
Total	43,687,826	47,116,984	49,892,603

CASH BALANCE			
Percentage	39.39%	32.56%	32.98%



Budget Certificate 2025-2026 School Year

I hereby certify that the budget amounts and expenditures within this document are in compliance with the Kansas Accounting Handbook to the best of my knowledge.

USD# and Name: 202 - Turner-Kansas City

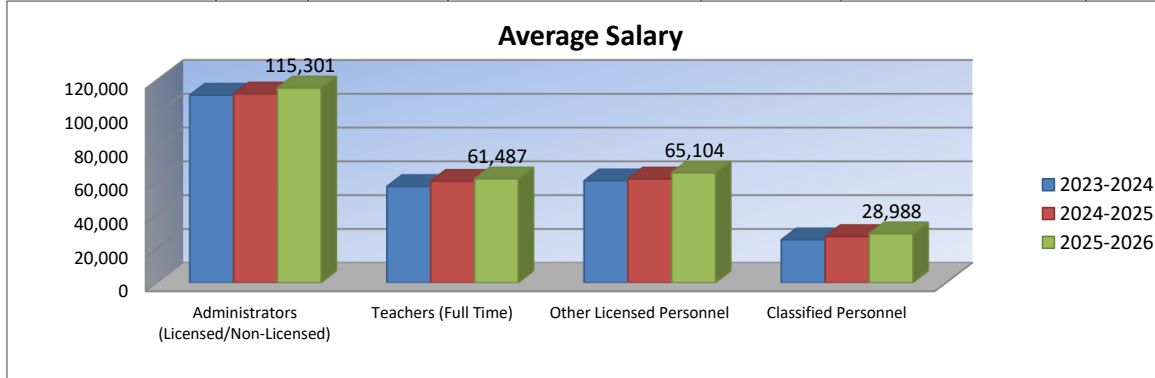
Superintendent:

Date:



Average Salaries

	2023-24 Actual			2024-25 Actual			2025-26 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Licensed/Non-Licensed)	36.0	3,997,226	111,034	37.0	4,133,414	111,714	38.0	4,381,419	115,301
Teachers (Full Time)	272.0	15,495,440	56,969	256.0	15,371,828	60,046	265.0	16,294,137	61,487
Other Licensed Personnel	47.0	2,834,260	60,303	52.0	3,193,766	61,419	52.0	3,385,392	65,104
Classified Personnel	264.0	6,714,000	25,432	263.0	7,192,387	27,347	263.0	7,623,930	28,988
Substitutes/Temporary Help	~~~~~	868,645	~~~~~	~~~~~	978,814	~~~~~	~~~~~	1,400,000	~~~~~



DEFINITIONS

Administrators:	*Licensed Personnel - Superintendent; Assistant Superintendent; Administrative Assistants; Principals/ Assistant Principals; Directors/Supervisors Special Education; Directors/Supervisors of Health; Directors/Supervisors of VocEd; Instructional Coordinators/Supervisors; All Other Directors/Supervisors. ** Non-Licensed Personnel - Assistant Superintendents; Business Managers; Business Services (Directors/Coordinators/Supervisors); Food Service (Directors/Coordinators/Supervisors); Transportation (Directors/Coordinators/Supervisors); Custodial Maintenance (Directors/Coordinators/Supervisors); Other (Directors/Coordinators/Supervisors).
Teachers (Full Time Only):	*Practical Arts/Vocational Teachers; Special Education Teachers; Prekindergarten Teachers; Kindergarten Teachers; Reading Specialists/Teachers; All Other Teachers.
Other Certified (Licensed) Personnel:	Part-Time Teachers; Library Media Specialists; School Counselors; Clinical or School Psychologists; Speech Pathologists; Audiologists; Nurses (RN); Social Workers.
Classified Personnel:	**Attendance Services Staff; Library Media Aides; Security Officers; Regular Education Teacher Aides; Secretarial/Clerical; Special Education Paraprofessionals; Nurses (LPN); Food Service Workers; Custodians; Bus Drivers.
Substitutes/Temporary:	**Substitute Teachers, Rule 10 Coaches, Coaching Assistants and other short term temporary help.
Total Salary:	Report total salary including employee reduction plans***, supplemental, extra pay for summer school, and board paid fringe benefits (employer paid)****.

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

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

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

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