

3,482,378,347	Final 2023 Assessed Valuation (All funds except General)
3,246,594,976	Final 2023 General Fund Assessed Valuation
3,542,878,949	Final 2023 Capital Outlay Assessed Valuation
3,673,432,793	Final 2024 Assessed Valuation (All funds except General)
3,229,403,528	Final 2024 General Fund Assessed Valuation
3,994,322,703	Final 2024 Capital Outlay Assessed Valuation
3,888,521,891	2025 Assessed Valuation (All funds except General)
3,462,975,799	2025 General Fund Assessed Valuation
4,007,401,451	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>
<b>General</b>	20.000	20.000	64,931,900
<b>Supplemental General</b>	14.945	15.189	51,673,210
<b>Adult Education</b>	0.000	0.000	
<b>Capital Outlay</b>	8.000	8.000	28,440,842
<b>Special Liability Expense</b>	0.184	0.284	636,253
<b>Bond and Interest #1</b>	14.508	14.519	50,162,128
<b>Bond and Interest #2</b>	0.000	0.000	
<b>No Fund Warrant</b>	0.000	0.000	
<b>Special Assessment</b>	0.319	0.328	1,102,850
<b>Temporary Note</b>	0.000	0.000	
<b>Historical Museum</b>	0.000	0.000	
<b>Public Library Board</b>	0.000	0.000	
<b>Public Library Brd - Emp Bnfts</b>	0.000	0.000	
<b>Recreation Commission</b>	0.000	0.000	
<b>Rec Comm Employee Benefits</b>	0.000	0.000	
<b>Extraordinary Growth Facilities</b>	2.472	1.367	8,549,739
<b>Cost of Living</b>	3.054	3.511	11,612,521

**Enrollment Data for Form 150 (Exclude Virtual)**

28,106.8	9/20/22 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
27,708.7	9/20/23 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
27,369.1	9/20/24 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
29,485	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])
28,544.3	Note: Out of state students counted as HALF of regular FTE. Exclude FHSU Math & Science Academy.
63.0	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
6,846	EXCLUDE part-time students in grades 1-12 and students 20 years of age and over, unless they are on an IEP
7,875.0	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
5,124.0	9/20/25 Est. Bilingual Education total clock hours of students enrolled and attending
3,253	9/20/25 Est. Bilingual headcount of students enrolled and attending
6,224.4	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
	9/20/25 Est. FTE of students enrolled in your district and attending Fort Hays State University (FHSU) Math & Science Academy. [Cannot be used to generate general fund weightings other than BASE and cannot be used for LOB authority. Districts must send BASE to FHSU for students enrolled in their district and attending FHSU Math & Science Academy.]

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

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

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

48.3	9/20/25 Est. FTE Virtual Students (Full-Time Students)
6.3	9/20/25 Est. FTE Virtual Students (Part-Time Students)
	Total Credits Earned (20 yrs and older as of 9/20/25)
295.00	(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)
8.00	(No student shall be counted for more than 6 credits between July 1, 2025 and June 30, 2026)

75.3	Area of district in square miles 9/20/2025
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1,935,842	Amount (Ancillary Facilities Weighting) approved by Board of Tax Appeals (Transfers to F150, Line 10)
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**Your district qualifies for Cost of Living. Please complete this section.**

Yes	Will the Board levy a tax for Cost of Living weighting?
Yes	If yes, will the Board adopt at least a 31% Local Option Budget?
2/7/2008	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%) <b>(Goes to Form 155, Line 2)</b>
	Expires (Enter <b>year</b> it expires or 9999 for continuous and permanent.) <b>(Goes to Form 155)</b>

1/27/2015	Date the ELECTION was held to increase LOB authority to exceed statewide average of 32.3 %. (Goes to C01 as authorized by 72-5143.)
33.00	Percent authorized. (Cannot Exceed 33%) <b>(Goes to Form 155, Line 3)</b>
9999	Expires (Enter <b>year</b> it expires or 9999 for continuous and permanent.) <b>(Goes to Form 155)</b>

12/5/2019	Date the Capital Outlay was authorized. <b>(Goes to Code 02.)</b>
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 <b>(Goes to Code 04.)</b>

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

7.000	<b>Delinquent tax rate to be used for the 2025-2026 budget. (Goes to Code 01.)</b>
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Bonded Indebtedness (Total Principal Outstanding)	7/1/2023	7/1/2024	7/1/2025
General Obligation Bonds	\$727,393,495	\$690,940,550	\$651,822,605
Capital Outlay Bonds			
Temporary Note			
No-Fund Warrant			
Lease Purchase Principal			

12,407,697	*Estimated Motor Vehicle Property Tax - 7/1/2025 to 6/30/2026
58,716	*Estimated Recreational Vehicle Property Tax - 7/1/2025 to 6/30/2026
942,741	*Estimated In Lieu of Taxes on Industrial Bonds - 7/1/2025 to 6/30/2026
13,450	*Estimated 16/20M Tax - 7/1/2025 to 6/30/2026
382,467	*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 <b>(Goes to Code 04.)</b>
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**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.**

28,459.3	9/20/2021 FTE Enrollment (Includes 2/20/22 military count)
28,261.5	9/20/2022 FTE Enrollment (Includes 2/20/23 military count)
27,853.2	9/20/2023 FTE Enrollment (Includes 2/20/24 military count)
27,522.3	9/20/2024 FTE Enrollment (Includes 2/20/25 military count)
28,712.4	9/20/2025 Est. FTE Enrollment (Includes 2/20/26 military count estimate)

1,705	9/20/2025 Estimated Headcount Eligible for Reduced Priced Meals (Used for Sumexpense and Budget At A Glance Charts Only)
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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*	\$55,821,109	\$30,331,191	\$53,359,064	\$0
3. Less: percent of delinquent taxes (3a) <u>0.606</u>	\$338,276	\$183,807	\$323,356	\$0
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**	\$30,294,947	\$16,509,711	\$28,958,794	\$0
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**	\$1,142,450	\$622,021	\$1,092,090	\$0
6. Less: June 5, 2025 Ad Valorem Taxes received**	\$21,358,791	\$11,603,723	\$20,416,671	\$0
7. Less: County Taxes received**	\$282,431	\$105,081	\$269,973	\$0
8. Less: County Taxes received**	\$0	\$0	\$0	\$0
9. Less: Taxes refunded/abated (NRA / TIF)	\$298,860	\$157,479	\$285,687	\$0
10. Total Deductions (add Lines 3+4+5+6+7+8+9)	\$53,715,755	\$29,181,822	\$51,346,571	\$0
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$2,105,354	\$1,149,369	\$2,012,493	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	\$253,707	\$137,855	\$242,517	\$0
<b>Tax Collection Ratio (Jan, Mar, June)</b>	95.087 %	95.085 %	95.087 %	0.000 %

TABLE I

1. Estimated percent of distribution of 2025 tax dollars:	=	Jan. 20, 2026	54.000	Sept. 20, 2026	0.950
		Mar. 20, 2026	2.000	Oct. 31, 2026	5.050
		June 5, 2026	38.000		
2. Estimated percent of distribution (Jan., Mar., June)	=		94.000		
3. 2025 General Fund Assessed Valuation	=		\$3,462,975,799	TOTAL	100.000
4. 2025-2026 Tax Levied (20 mills x 2025 General Fund Assessed Valuation)	=		\$69,259,516		(Must total 100%)
5. 2025-2026 Est. Tax Levy to be received 1-1-2026 to 6-30-2026 (Line 2 x Line 4)	=		\$65,103,945		

\*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	\$1,043,651	\$0
3. Less: percent of delinquent taxes <u>0.606</u>	\$0	\$6,325	\$0
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**	\$0	\$566,399	\$0
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**	\$0	\$21,351	\$0
6. Less: June 5, 2025 Ad Valorem Taxes received**	\$0	\$399,349	\$0
7. Less: County Taxes received**	\$0	\$5,281	\$0
8. Less: County Taxes received**	\$0	\$0	\$0
9. Less: Taxes refunded/abated (NRA / TIF)	\$0	\$5,582	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$1,004,287	\$0
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$0	\$39,364	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	\$0	\$4,744	\$0
<b>Tax Collection Ratio (Jan, Mar, June)</b>	0.000 %	95.087 %	0.000 %

Estimated Motor Vehicle Property Tax* 7/1/2025 to 6/30/2026	Estimated Recreational Vehicle Property Tax* 7/1/2025 to 6/30/2026	Estimated In Lieu of Taxes on Industrial Revenue Bonds* 7/1/2025 to 6/30/2026
(13) <u>\$12,407,697</u>	(14) <u>\$58,716</u>	(15) <u>\$942,741</u>
Estimated 16/20M Tax* 7/1/2025 to 6/30/2026	Estimated Commercial Vehicle Tax* 7/1/2025 to 6/30/2026	
(16) <u>\$13,450</u>	(17) <u>\$382,467</u>	

(18) **2023 DELINQUENT TAX PERCENTAGE**

Percent Uncollected\* = 0.6060 %

\*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	\$1,205,401	\$0	\$0	\$0
3. Less: percent of delinquent taxes <u>0.606</u>	\$0	\$7,305	\$0	\$0	\$0
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**	\$0	\$654,182	\$0	\$0	\$0
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**	\$0	\$24,667	\$0	\$0	\$0
6. Less: June 5, 2025 Ad Valorem Taxes received**	\$0	\$461,232	\$0	\$0	\$0
7. Less: County Taxes received**	\$0	\$6,099	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0	\$0	\$0
9. Less: Taxes refunded/abated (NRA / TIF)	\$0	\$6,453	\$0	\$0	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$1,159,938	\$0	\$0	\$0
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$0	\$45,463	\$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	\$5,479	\$0	\$0	\$0
<b>Tax Collection Ratio (Jan, Mar, June)</b>	0.000 %	95.087 %	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*	\$55,821,109	\$30,331,191	\$53,359,064	
3. Less: percent of delinquent taxes (3a) <u>0.606</u>	\$338,276	\$183,807	\$323,356	\$0
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**	\$30,294,947	\$16,509,711	\$28,958,794	
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**	\$1,142,450	\$622,021	\$1,092,090	
6. Less: June 5, 2025 Ad Valorem Taxes received**	\$21,358,791	\$11,603,723	\$20,416,671	
7. Less: County Taxes received**	\$282,431	\$105,081	\$269,973	
8. Less: County Taxes received**				
9. Less: Taxes refunded/abated (NRA / TIF)	\$298,860	\$157,479	\$285,687	
10. Total Deductions (add Lines 3+4+5+6+7+8+9)	\$53,715,755	\$29,181,822	\$51,346,571	\$0
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$2,105,354	\$1,149,369	\$2,012,493	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	\$253,707	\$137,855	\$242,517	\$0
<b>Tax Collection Ratio (Jan, Mar, June)</b>	95.087 %	95.085 %	95.087 %	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**

	<b>Adult Education</b>	<b>Special Liability</b>	<b>Bond &amp; Interest #2</b>
1. County Treasurer Balance 6/30/2025 *	_____	_____	_____
2. 2024 Actual Taxes Levied*	_____	\$1,043,651	_____
3. Less: percent of delinquent taxes <u>0.606</u>	\$0	\$6,325	\$0
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**	_____	\$566,399	_____
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**	_____	\$21,351	_____
6. Less: June 5, 2025 Ad Valorem Taxes received**	_____	\$399,349	_____
7. Less: County Taxes received**	_____	\$5,281	_____
8. Less: County Taxes received**	_____	_____	_____
9. Less: Taxes refunded/abated (NRA / TIF)	_____	\$5,582	_____
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$1,004,287	\$0
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$0	\$39,364	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	\$0	\$4,744	\$0
<b>Tax Collection Ratio (Jan, Mar, June)</b>	0.000 %	95.087 %	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*		\$1,205,401			
3. Less: percent of delinquent taxes <u>0.606</u>	\$0	\$7,305	\$0	\$0	\$0
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**		\$654,182			
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**		\$24,667			
6. Less: June 5, 2025 Ad Valorem Taxes received**		\$461,232			
7. Less: County Taxes received**		\$6,099			
8. Less: County Taxes received**					
9. Less: Taxes refunded/abated (NRA / TIF)		\$6,453			
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$1,159,938	\$0	\$0	\$0
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$0	\$45,463	\$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	\$5,479	\$0	\$0	\$0
<b>Tax Collection Ratio (Jan, Mar, June)</b>	0.000 %	95.087 %	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**

	<b>Rec. Comm Emp Benef &amp; Spec Liab</b>	<b>Extraordinary Growth Facilities</b>	<b>Public Library Board Emp Benefits</b>	<b>Cost of Living</b>
1. County Treasurer Balance 6/30/2025 *				
2. 2024 Actual Taxes Levied*		\$5,025,635		\$12,902,859
3. Less: percent of delinquent taxes <u>0.606</u>	\$0	\$30,455	\$0	\$78,191
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**		\$2,727,748		\$7,002,521
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**		\$103,044		\$264,027
6. Less: June 5, 2025 Ad Valorem Taxes received**		\$1,922,484		\$4,937,120
7. Less: County Taxes received**		\$25,417		\$65,286
8. Less: County Taxes received**				
9. Less: Taxes refunded/abated (NRA / TIF)		\$26,960		\$69,066
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$4,836,108	\$0	\$12,416,211
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$0	\$189,527	\$0	\$486,648
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	\$0	\$22,841	\$0	\$58,643
<b>Tax Collection Ratio (Jan, Mar, June)</b>	0.000 %	95.086 %	0.000 %	95.087 %

\*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 148**  
**2025-2026 Estimated State Foundation Aid**

1. 2025-26 General Fund Budget (Form 150, Line 16)	=	<u>\$256,923,947</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>\$43,174,936</u>
3. TOTAL (2a + 2b + 2c + 2d + 2e)	=	<u>\$43,174,936</u>
4. 2025-26 Estimated State Foundation Aid (Line 1 minus Line 3)	=	<u>\$213,749,011</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>28,544.3</u>
2.	Estimated 2025-26 Preschool-Aged At-Risk (3 yr and 4 yr Old) FTE enrollment (see Footnote(e)) (Count as .5 FTE)				
	9/20/25 <u>63.0</u> + 2/20/26 <u>0.0</u>			=	<u>63.0</u>
3.	2025-26 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2)			=	<u>28,607.3</u>
4.	Estimated 2025-26 weighted low enrollment and high enrollment.				
	(from line 3) <u>28,607.3</u> x <u>0.035040</u> factor (from Table II)			=	<u>1,002.4</u>
5.	Estimated 2025-26 Bilingual Weighting (see Footnotes (a) and (b))			=	<u>601.8</u>
	A. (9/20/25 Contact Hrs <u>5,124.0</u> + 2/20/26 Contact Hrs <u>0.0</u> ) / 6 x 0.395 = <u>337.3</u>				
	B. (9/20/25 ELL Headcount <u>3,253</u> + 2/20/26 ELL Hdct <u>0</u> ) x .185 = <u>601.8</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>7,875.0</u> + 2/20/26 contact hrs <u>0.0</u> ) / 6 x 0.5			=	<u>656.3</u>
7.	Estimated 2025-26 At-Risk Student Weighting				
	9/20/25 Free Lunch <u>6,846</u> + 2/20/26 Free Lunch <u>0</u> x 0.484			=	<u>3,313.5</u>
8.	Estimated 2025-26 High-Density At-Risk Student Weighting (from Table V, Line 2)			=	<u>208.5</u>
9.	Estimated 2025-26 Transportation Weighting (Table III, Line 6)	<u>4,615,113</u> ÷	\$5,615	=	<u>821.9</u>
10.	Estimated 2025-26 Ancillary School Facilities Weighting. Amt approved by Board of Tax Appeals.	<u>1,935,842</u> ÷	\$5,615	=	<u>344.8</u>
11.	Estimated Special Education Weighting. Amount of Sp. Ed. Funding (see Footnote(f))	<u>43,174,936</u> ÷	\$5,615	=	<u>7,689.2</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>\$520,587</u>
14.	Estimated 2025-26 operating budget excludes COLA. (Lines 3 thru 12 times BASE + Line 13)	<u>43,245.7</u> x	\$5,615	+ 520587	= <u>\$243,345,193</u>
15.	Estimated Cost of Living weighting (Must have 31% LOB)	\$13,578,662	<u>\$13,578,662</u> ÷	\$5,615	= <u>2,418.3</u>
	(maximum allowed for this district) (Amt district will use, up to the maximum)				
16.	Total General Fund Budget Authority including Cost of Living.	<u>45,664.0</u> x	\$5,615	+ 520587	= <u>\$256,923,947</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>\$259,327,498</u>
	(Lines 3 through 10 + 15) = 37974.8 x \$5692 = \$216152562 + <u>43,174,936</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>28,106.8</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>27,708.7</u>
5. Estimated 2/20/24 Audited FTE of new students of military families, not enrolled on 9/20/23. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 4. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>	= <u>0.0</u>
6. 9/20/24 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>27,369.1</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>28,544.3</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>28,106.8</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>27,708.7</u>
12. Sept. 20, 2024, FTE enrollment plus 2/20/25 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		= <u>27,369.1</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>28,544.3</u>
14. 3 Prior Years' Average FTE*:	$\frac{28,106.8}{\text{(line 10)}} + \frac{27,708.7}{\text{(line 11)}} + \frac{27,369.1}{\text{(line 12)}} \div 3 = \frac{27,728.2}{\text{(goes to line 14)}}$	= <u>27,728.2</u>
* 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>28,544.3</u>
16. Total FTE adjusted enrollment. (Goes to page 1, line 1)		= <u>28,544.3</u>

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

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

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

**EXAMPLE: (FTE of 954.0)**

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

**TABLE III - Transportation Weighting (KSA 72-5148)**

1. Area of district in square miles 9-20-2025.				=	<u>75.3</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>6,224.4</u>	+	2-20-26	<u>0.0</u>	= <u>6,224.4</u>
3. Index of density = Line 2	<u>6,224.4</u>	divided by	Line 1	<u>75.3</u>	= <u>82.661</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]		\$3,423,420
			Factor C [Factor B times Constant]		\$3,423,420
			Factor D [Factor C times Factor A]		\$4,615,113
6. 2025-26 Trans. State Aid =	<u>4,615,113</u>		(to Line 9, Page 1)		= <u>4,615,113</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>48.3</u>	X	\$5,600	=	<u>270,480</u>
2. Estimated 9/20/25 FTE enrollment for part-time students enrolled in virtual programs.	<u>6.3</u>	X	\$5,600	=	<u>35,280</u>
3. Estimated Virtual Credits* (20 years and older as of 9/20/25)	<u>295.00</u>	X	\$709	=	<u>209,155</u>
4. Estimated Virtual Credits* (dropouts aged 19 and under as of 9/20/25)	<u>8.00</u>	X	\$709	=	<u>5,672</u>
5. <b>Estimated Virtual State Aid (Lines 1 plus 2 plus 3 plus 4)</b>				=	<u><b>\$520,587</b></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>23.22 %</u>
A. 9/20/25 + 2/20/26 Headcount (from Open page)			<u>29,485</u>	=	
B. 9/20/25 + 2/20/26 Free Lunch Headcount (from Open page)			<u>6,846</u>	=	
2. Estimated 2025-26 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8)				=	<u>208.5</u>
A. USD Level (i or ii)				=	<u>0.0</u>
i. High-Density At-Risk >= 50% (1B times 10.5%)	=		<u>0.0</u>	=	
ii. High-Density At-Risk >= 35% and < 50% (1B times (#1 minus 35%) times .7)	=		<u>0.0</u>	=	
B. SCHOOL Level ***Enter building enrollment on HD-AR_BLDG worksheet***				=	<u>208.5</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>3,313.5</u>			
2. Estimated 2025-26 At-Risk (High Density) Weighted FTE [Form 150 Line 8] =	<u>208.5</u>			
3. Estimated 2025-26 At-Risk State Foundation Aid [ (Line 1 + Line 2) X \$5615 ] =	<u>3,522.0</u>	X	\$5,615	= <u>\$19,776,030</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 5,124.0 ÷ 6 x 0.395 = 337.3300 [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 3,253 x 0.185 = 601.8050 [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 7,875.0 ÷ 6 = 1312.5000 [Form 150 Line 6]  
**EXCLUDES classes taken at a Technical College or Community College as those classes are funded directly to the College by the Kansas Board of Regents.**

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

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

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

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

- 1. Did the district receive Federal Impact Aid? = NO
- 2. Did the district have a military dependent student enrolled during the 2024-2025 school year? = YES
- 3. Did the district decline in enrollment for 2024-2025 school year compared to the 2023-2024 school year? = YES

**Qualifying for Military Provision for 2/20 weightings**

Is the 2/20/26 Est. FTE Enrollment 0.0 >=25 or 1% of the 9/20/25 Est. FTE Enrollment 28,544.3 = NO

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

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

School year it expires	Expires	<u>0.00</u> %
------------------------	---------	---------------
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	<u>9999</u> = <u>33.00</u> %
------------------------	---------	------------------------------
4. Maximum LOB authorized percent. (Maximum of Lines 1, 2 or 3) (Max 33%) = 33.00 %
5. Percent certified in April as required by KSA 72-5143 = 33.00 %
6. COMPUTED LOB FOR 2025-2026  

(2025-26 LOB Base General Fund \$	<u>259,327,498</u> X Lower of Line 4 or Line 5 .....	\$ <u>85,578,074</u>
-----------------------------------	--	----------------------
7. ADOPTED LOB FOR 2025-2026 ..... \$ \_\_\_\_\_

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

**KSA 72-5143**

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

Percent of at-risk weighting to total adjusted (weighted) enrollment:	<u>7.27</u> %
Amount required to transfer from Supplemental General Fund to K-12 At-Risk Fund:	<u>\$6,221,526</u>

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

Percent of bilingual weighting to total adjusted (weighted) enrollment:	<u>1.32</u> %
Amount required to transfer from Supplemental General Fund to Bilingual Fund:	<u>\$1,129,631</u>

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

Percent of special education weighting to total adjusted (weighted) enrollment:	<u>16.86</u> %
Amount required to transfer from Supplemental General Fund to Special Education Fund:	<u>\$14,428,463</u>

Form 162

2025-2026 ESTIMATED FOOD SERVICE REVENUE

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

			TOTAL ANNUAL MEALS	FEDERAL		STATE		DISTRICT LOCAL		TOTAL
				RATE	Reimbursement	RATE	Reimbursement	PRICE	REVENUE	7-1-25 to 6-30-26
<b>SCHOOL NUTRITION PROGRAMS</b>										
<b>LUNCH</b>										
Paid	Elem	1.	770,000	.8500	\$654,500	.0400	\$30,800	3.20	\$2,464,000	\$3,149,300
	Jr. High	2.	405,000	.8500	\$344,250	.0400	\$16,200	3.30	\$1,336,500	\$1,696,950
	Sr. High	3.	380,000	.8500	\$323,000	.0400	\$15,200	3.30	\$1,254,000	\$1,592,200
	Free	4.	810,000	4.8600	\$3,936,600	.0400	\$32,400			\$3,969,000
	Reduced	5.	150,000	4.4600	\$669,000	.0400	\$6,000	0.40	\$60,000	\$735,000
	Adult	6.	9,050					4.50	\$40,725	\$40,725
	<b>TOTAL</b>	7.	2,524,050		\$5,927,350		\$100,600		\$5,155,225	\$11,183,175
<b>BREAKFAST</b>										
Paid	Elem	8.	120,000	.3900	\$46,800			1.60	\$192,000	\$238,800
	Jr. High	9.	46,500	.3900	\$18,135			1.80	\$83,700	\$101,835
	Sr. High	10.	26,000	.3900	\$10,140			1.80	\$46,800	\$56,940
	Free	11.	325,000	2.3700	\$770,250					\$770,250
	Reduced	12.	49,000	2.0700	\$101,430			0.30	\$14,700	\$116,130
	Adult	13.	200					2.50	\$500	\$500
	<b>TOTAL</b>	14.	566,700		\$946,755				\$337,700	\$1,284,455
<b>SNACKS</b>										
Paid	Elem	15.		.1100	\$0				\$0	\$0
	Jr. High	16.		.1100	\$0				\$0	\$0
	Sr. High	17.		.1100	\$0				\$0	\$0
	Free	18.		1.2100	\$0					\$0
	Reduced	19.		.6000	\$0			0.15	\$0	\$0
	Adult	20.							\$0	\$0
	<b>TOTAL</b>	21.	0		\$0				\$0	\$0
<b>SPECIAL MILK PROGRAM</b>										
<b>MILK</b>										
	Paid	22.	19,500	.2700	\$5,265			0.05	\$975	\$6,240
	Free-Avg Dealer Cost	23.	5,500	.3399	\$1,869					\$1,869
	<b>TOTAL</b>	24.	25,000		\$7,134				\$975	\$8,109
<b>CHILD &amp; ADULT CARE FOOD PROGRAM</b>										
<b>BREAKFAST</b>										
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
	<b>TOTAL</b>	31.	0		\$0				\$0	\$0
<b>LUNCH</b>										
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
	<b>TOTAL</b>	38.	0		\$0				\$0	\$0
<b>SNACKS</b>										
Paid	Elem	39.		.1100	\$0				\$0	\$0
	Jr. High	40.		.1100	\$0				\$0	\$0
	Sr. High	41.		.1100	\$0				\$0	\$0
	Free	42.		1.2100	\$0					\$0
	Reduced	43.		.6000	\$0					\$0
	Adult	44.							\$0	\$0
	<b>TOTAL</b>	45.	0		\$0				\$0	\$0
<b>SUPPER</b>										
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
	<b>TOTAL</b>	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	
<b>BREAKFAST</b>								
Free	53.		\$0					\$0
Adult (if charge)	54.						\$0	\$0
<b>TOTAL</b>	<b>55.</b>	0	\$0				\$0	\$0
<b>LUNCH</b>								
Free	56.	7,500	\$40,631		\$0			\$40,631
Adult (if charge)	57.						\$0	\$0
<b>TOTAL</b>	<b>58.</b>	7,500	\$40,631				\$0	\$40,631
<b>SNACKS</b>								
Free	59.		\$0					\$0
Adult (if charge)	60.						\$0	\$0
<b>TOTAL</b>	<b>61.</b>	0	\$0				\$0	\$0
<b>SUPPER</b>								
Free	62.		\$0					\$0
Adult (if charge)	63.						\$0	\$0
<b>TOTAL</b>	<b>64.</b>	0	\$0				\$0	\$0
<b>OTHER CASH</b>								
Sales/Income	65.	xxxxxxxx	xxxxxxxx			xxxxxx	\$2,250,000	\$2,250,000
<b>12 Months</b>								
<b>Total Income</b>	<b>66.</b>	xxxxxxxx	\$6,921,870		\$100,600		\$7,743,900	\$14,766,370

**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	29.91%	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2. Supplemental Gen. Fund	\$51,673,210	33.96%	\$2,823,148	23.80%	\$13,360	\$214,504	\$3,060	\$87,024
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
4. Capital Outlay	\$28,440,842	18.69%	\$1,553,729	13.10%	\$7,353	\$118,053	\$1,684	\$47,894
5. Special Assessment	\$1,102,850	0.72%	\$59,855	0.51%	\$283	\$4,548	\$65	\$1,845
6. Bond and Interest #1	\$50,162,128	32.96%	\$2,740,017	23.10%	\$12,966	\$208,187	\$2,970	\$84,461
7. Bond and Interest #2	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
8. Temporary Notes	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
9. Recreation Commission	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
10. Rec Comm Employee Bnfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
11. No Fund Warrant	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
13. Special Liability Expense	\$636,253	0.42%	\$34,915	0.29%	\$165	\$2,653	\$38	\$1,076
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	\$8,549,739	5.62%	\$467,199	3.94%	\$2,211	\$35,498	\$506	\$14,401
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	\$11,612,521	7.63%	\$634,294	5.35%	\$3,002	\$48,194	\$688	\$19,552
21. TOTAL	\$152,177,543	100.00% (c)	\$8,313,157 (e)	100.00% (c)	\$39,340 (e)	\$631,636 (e)	\$9,012 (e)	\$256,253 (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	28.80%	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1. General (No MVPT or RVPT)								
2. Supplemental Gen. Fund	\$55,821,109	34.96%	\$1,431,451	24.89%	\$6,774	\$108,762	\$1,552	\$44,124
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
4. Capital Outlay	\$30,331,191	18.99%	\$777,553	13.52%	\$3,680	\$59,079	\$843	\$23,968
5. Special Assessment	\$1,205,401	0.75%	\$30,709	0.54%	\$145	\$2,333	\$33	\$947
6. Bond and Interest #1	\$53,359,064	33.41%	\$1,367,986	23.79%	\$6,474	\$103,940	\$1,483	\$42,168
7. Bond and Interest #2	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
8. Temporary Notes	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
9. Recreation Commission	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
10. Rec Comm Employee Bnfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
11. No Fund Warrant	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
13. Special Liability Expense	\$1,043,651	0.65%	\$26,615	0.47%	\$126	\$2,022	\$29	\$820
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	\$5,025,635	3.15%	\$128,978	2.24%	\$610	\$9,800	\$140	\$3,976
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	\$12,902,859	8.08%	\$330,839	5.75%	\$1,566	\$25,137	\$359	\$10,198
21. TOTAL	\$159,688,910	100.00% (c)	\$4,094,540 (e)	100.00% (c)	\$19,376 (e)	\$311,105 (e)	\$4,439 (e)	\$126,214 (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) 275 x \$135) = \$37,125

**B. Motorcycle Safety Aid (Approved Programs Only)**

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

**C. Estimated KPERS**

1. KPERS State Aid for 2024-2025 School Year = \$33,996,343

2. Est. increase due to KPERS rate (Line 1 times 2.5%) = \$849,909

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 %) = \$3,484,625

4. Est. KPERS State Aid for 2025-26 (Line 1 + Line 2 + Line 3) = \$38,330,877

**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>\$85,578,074</u>
2. Estimated Supplemental General State Aid		
Line 1 <u>85,578,074</u> x factor <u>0.2409</u>	=	<u>\$20,615,758</u>
3. Less Prior Year Overpayment	-	<u>                    </u>
4. Net Estimated Supplemental General State Aid (Line 2 - Line 3)	=	<u>\$20,615,758</u>

.....

**FORM 243**

**2025-2026 ESTIMATED CAPITAL OUTLAY STATE AID**

1. Estimated 2025 Taxes Levied in the Capital Outlay Fund	=	<u>\$32,059,212</u>
2. Estimated Capital Outlay State Aid (Line 1 x Factor) <u>0.0000</u>	=	<u>\$0</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>\$38,806,026</u>
2. Estimated Federal Tax Credit (Build America Bonds)		=	<u>\$845,250</u>
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	<u>0.0000</u>	=	<u>\$0</u>
4. Less prior year overpayment		-	<u>                    </u>
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2025 through June 30, 2026) (Line 3 - Line 4)		=	<u>\$0</u>

**FORM 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>\$10,487,469</u>
2. Estimated Federal Tax Credit (Build America Bonds)		=	<u>                    </u>
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	<u>0.0000</u>	=	<u>\$0</u>
4. Less prior year overpayment		-	<u>                    </u>
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2025 through June 30, 2026) (Line 3 - Line 4)		=	<u>\$0</u>

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

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

1. Estimated 2025-2026 bond and interest fund payments		=	<u>\$14,272,364</u>
2. Estimated Federal Tax Credit (Build America Bonds)		=	<u>                    </u>
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	<u>0.0000</u> x	ProRation <u>99</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 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>0.0000</u> x	ProRation <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 Johnson County, State of Kansas  
We, the undersigned, duly elected, qualified and acting officers of  
Unified School District 233

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		County Clerk's Use Certified Mill Rate
			1 Expenditures	2 2025 Tax to be Levied	
General <sup>1</sup>	72-5142	06	256,923,947	69,259,516	20.000 <sup>2</sup>
Federal Funds	12-1663	07	6,596,523		
Supplemental General (LOB) <sup>3</sup>	72-5147	08	85,578,074	60,550,162	
Adult Education	74-32,259	10	0	0	
Preschool-Aged At-Risk	72-5154	11	1,426,646		
Adult Supplemental Education	74-32,261	12	0		
At Risk Education Fund	72-5153	13	35,098,543		
Bilingual Education	72-3613	14	8,473,111		
Virtual Education	72-3715	15	531,000		
Capital Outlay	72-53, 113	16	35,231,474	32,059,212	
Driver Training	72-5163	18	324,585		
Declining Enrollment	72-5160	19	0		
Extraordinary School Program	72-3239	22	0		
Food Service	72-5164	24	18,366,673		
Professional Development	72-2552	26	1,022,000		
Parent Education Program	72-4165	28	1,463,679		
Summer School	72-3238	29	866,500		
Special Education	72-3422	30	98,417,434		
Cost of Living <sup>4</sup>	72-5159	33	13,578,662	12,313,186	
Career and Postsecondary Education	72-5162	34	12,403,133		
Gifts and Grants	72-1142	35	3,907,548		
Special Liability Expense Fund	72-1179	42	1,400,000	1,209,221	
Extraordinary Growth Facility	72-5158	45	3,663,768	861,911	
Special Reserve Fund	72-1180	47			
KPERS Special Retirement Contribution	74-4939a	51	38,330,877		
Contingency Reserve	72-5165	53			
Textbook & Student Material Revolving	72-3355	55			
Activity Funds	72-1178	56			
<b>DEBT SERVICE</b>					
Bond and Interest #1	10-113	62	63,815,859	55,883,554	
Bond and Interest #2	10-113	63	0	0	
No Fund Warrant <sup>5</sup>	79-2939	66	0	0	
Special Assessment	12-6a10	67	1,750,000	1,038,584	
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 % \_\_\_\_\_ 1/27/2015 authorizing \_\_\_\_\_ 33.00% expires \_\_\_\_\_ 9999
4. Date the Board adopted Cost of Living Resolution authorized by 72-5159 \_\_\_\_\_ 2/7/2008
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
<b>COOPERATIVES</b>					
Special Education	72-3412	78	0		
<b>Total USD</b>		100	689,170,036	233,175,346	
<b>OTHER</b>					
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	0	0	
Rec Comm Emp Brnfts & Spec Liab	12-1928/75-6110	86	0	0	
<b>Total Other</b>		105	0	0	

<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 <sup>1</sup>	Other Funds	#1	#2
		\$		
		\$		
		\$		
		\$		
		\$		
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

**Computation of Delinquency**

2023 Delinquent Tax Percentage 0.606 %

Rate Used in this Budget for 2025-2026 7.000 %

Resolutions of Levy Limits for Tax Funds

1. Capital Outlay

Resolution dated 12/5/2019 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 \_\_\_\_\_ authorizing \_\_\_\_\_ 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 0.606 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	55,821,109	338,276	53,078,619	298,860	2,105,354	4,259,211	20,134	131,148	60,550,162	56,917,152
Adult Education	05	0	0	0	0	0	0	0	0	0	0
Capital Outlay	10	30,331,191	183,807	28,840,536	157,479	1,149,369	2,333,809	11,033	71,862	32,059,212	30,135,659
Special Assessment	25	1,205,401	7,305	1,146,180	6,453	45,463	90,662	428	2,792	1,038,584	976,269
Spec Liability Expense	30	1,043,651	6,325	992,380	5,582	39,364	61,597	291	1,896	1,209,221	1,136,668
Bond and Interest #1	40	53,359,064	323,356	50,737,528	285,687	2,012,493	4,112,456	19,440	126,629	55,883,554	52,530,541
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	5,025,635	30,455	4,778,693	26,960	189,527	596,823	2,821	18,377	861,911	810,196
Recreation Commission	60	0	0	0	0	0	0	0	0	0	0
Rec Comm Emp Bnfts & Spec Liab	65	0	0	0	0	0	0	0	0	0	0
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	12,902,859	78,191	12,268,954	69,066	486,648	966,180	4,568	29,750	12,313,186	11,574,395
TOTAL	80	159,688,910	967,715	151,842,890	850,087	6,028,218	12,420,738	58,715	382,454	163,915,830	154,080,880

Adult Education Computation	<u>\$3,888,521,891</u> Assessed Valuation	<b>x</b>	<u>0.000</u> Adult Education Mill Levy	=	<u>\$0</u> Taxes to be Levied
Capital Outlay Computation	<u>\$4,007,401,451</u> Assessed Valuation	<b>x</b>	<u>8.000</u> Capital Outlay Mill Levy	=	<u>\$32,059,212</u> Taxes to be Levied
Tax Collection Ratio for 2024	<u>95.087 %</u>				



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			
<b>REVENUES</b>				
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	95,132		
1980 Reimbursements	60	2,574,198	3,478,442	
1985 State Aid Reimbursements	65	1,008,346	881,992	
1990 Miscellaneous	67			
3000 State Sources				
3110 State Foundation Aid	95	197,988,876	204,621,023	213,749,011
3130 Mineral Production Tax	115			
3205 Special Education Aid	120	35,574,214	41,963,284	43,174,936
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>237,240,766</b>	<b>250,944,741</b>	<b>256,923,947</b>
Total Expenditures & Transfers	175	237,240,766	250,944,741	256,923,947
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)
<b>EXPENDITURES</b>				
1000 Instruction				
100 Salaries				
110 Licensed	210	77,534,415	87,710,424	82,025,022
120 Non-Licensed	215	1,389,581	1,224,735	1,262,753
200 Employee Benefits				
210 Insurance (employee)	220	9,800,279	8,835,384	8,270,363
220 Social Security	225	4,914,366	5,108,216	5,296,914
290 Other	230	5,304,559	4,897,152	5,213,879
300 Purchased Professional & Tech Serv	235	402,014	529,047	557,669
400 Purchased Property Services	237	9,479	15,151	9,023
500 Other Purchased Services				
560 Tuition				
561 Tuition/Other State LEA's	240			
562 Tuition/Other Out-of-State LEA's	245			
563 Tuition/Private Sources	250			
590 Other	255	596,438	818,783	1,474,701

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
600 Supplies				
610 General Supplemental (teaching)	260	1,420,005	1,225,844	1,945,622
644 Textbooks	265	2,911	2,962	
650 Supplies (technology related)	267		32,556	
680 Miscellaneous Supplies	270	790,541	997,295	611,867
700 Property (equipment & furnishings)	275	127,560	157,817	183,389
800 Other	280	22,738	15,195	15,468
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	7,524,908	7,515,036	7,826,926
120 Non-Licensed	290	1,691,267	362,186	391,835
200 Employee Benefits				
210 Insurance (employee)	295	1,126,428	1,195,077	1,241,973
220 Social Security	300	566,523	571,895	596,168
290 Other	305	127,436	124,891	126,763
300 Purchased Professional & Tech Serv	310	28,831	51,517	193,999
400 Purchased Property Services	313	7,564	2,308	
500 Other Purchased Services	315	16,020	19,175	18,019
600 Supplies	320	53,961	52,912	76,424
700 Property (equipment & furnishings)	325			752
800 Other	330	402	702	1,729
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335	6,036,361	6,246,302	6,504,577
120 Non-Licensed	340	1,824,924	1,796,970	1,864,299
200 Employee Benefits				
210 Insurance (employee)	345	1,017,129	1,211,384	1,259,552
220 Social Security	350	488,160	597,663	620,765
290 Other	355	106,861	131,429	132,461
300 Purchased Professional & Tech Serv	360	61,466	96,515	202,517
400 Purchased Property Services	363	3,177	2,641	3,008
500 Other Purchased Services	365	47,095	59,975	81,168
600 Supplies				
640 Books (not textbooks) & Periodicals	370	242,475	210,603	241,744
650 Technology Supplies	375	40,182	48,701	55,683
680 Miscellaneous Supplies	380	350,114	454,279	480,308
700 Property (equipment & furnishings)	385		1,339	1,786
800 Other	390			376
2300 General Administration				
100 Salaries				
110 Licensed	395	1,264,009	1,163,403	1,209,714
120 Non-Licensed	400	802,629	769,091	795,304
200 Employee Benefits				
210 Insurance (employee)	405	176,067	195,929	203,473
220 Social Security	410	121,239	130,753	136,006
290 Other	415	37,420	15,299	15,376
300 Purchased Professional & Tech Serv	420	171,990	40,807	116,917
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (phone, postage, etc.)	435			
590 Other	440	134,628	159,682	159,177
600 Supplies	445	46,595	57,219	67,067
700 Property (equipment & furnishings)	450	12,363	14,726	
800 Other	455	31,228	50,703	31,128
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)
<b>EXPENDITURES</b>				
100 Salaries				
110 Licensed	460	9,830,813	8,868,981	9,221,002
120 Non-Licensed	465	5,325,468	5,013,443	5,188,574
200 Employee Benefits				
210 Insurance (employee)	470	1,996,406	2,233,912	2,323,209
220 Social Security	475	952,549	1,031,444	1,072,795
290 Other	480	189,739	203,322	203,864
300 Purchased Professional & Tech Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (phone, postage, etc.)	495			
590 Other	500	116,701	125,170	125,200
600 Supplies	505			1,164
700 Property (equipment & furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Licensed	730	443,637	526,045	554,715
120 Non-Licensed	735	5,155,323	3,175,881	6,689,687
200 Employee Benefits				
210 Insurance	740	927,789	969,816	1,008,519
220 Social Security	745	346,387	262,056	533,762
290 Other	750	90,772	95,599	93,516
300 Purchased Professional & Tech Serv	755	457,109	297,414	666,692
400 Purchased Property Services	760	76,349	140,891	173,384
500 Other Purchased Services	765	209,076	116,051	241,940
600 Supplies	770	123,228	96,805	133,045
700 Property (equipment & furnishings)	775	1,086	242	7,669
800 Other	780	48,438		40,226
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520	1,072,037	942,647	978,036
200 Employee Benefits				
210 Insurance (employee)	525	60,966	70,202	72,446
220 Social Security	530	56,927	57,563	62,199
290 Other	535	17,063	7,644	7,760
300 Purchased Professional & Tech Serv	540	864,645	905,341	938,355
400 Purchased Property Services				
411 Water/Sewer	545	610,960		799,883
420 Cleaning	550	241,319		253,656
430 Repairs & Maintenance	555	174,118	106,942	200,902
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570	51,454	959,843	
500 Other Purchased Services				
520 Insurance	575			
590 Other	580	1,466,876	1,268,321	1,271,577
600 Supplies				
610 General Supplies	585	191,542	281,838	1,240,592
620 Energy				
621 Heating	590	473,136	495,792	578,940
622 Electricity	595	3,972,704	4,426,231	5,179,560
626 Motor Fuel (not school bus)	600	144,198	113,719	131,579
629 Other	605			
680 Miscellaneous Supplies	610	881,353	931,298	7,519

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
700 Property (equipment & furnishings)	615	21,130	21,380	31,579
800 Other	620	607	684	1,128
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	39,091	38,920	40,033
200 Employee Benefits				
210 Insurance	654	3,241	3,341	3,474
220 Social Security	656	2,524	2,960	3,062
290 Other	658	664	670	672
600 Supplies	660		4,186,451	4,597,372
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	4,142,117		
519 Mileage in Lieu of Trans	678			
520 Insurance	680			
626 Motor Fuel	682	217,717		
730 Equipment (including buses)	684			
800 Other	686	2,545		
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 Non-Licensed	688			
200 Employee Benefits				
210 Insurance	690			
220 Social Security	692			
290 Other	694			
300 Purchased Professional & Tech Serv	696			
400 Purchased Property Services	698			

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
500 Other Purchased Services	700			
600 Supplies	702			
730 Equipment	704			
800 Other	706			
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Licensed	708			
200 Employee Benefits				
210 Insurance	710			
220 Social Security	712			
290 Other	714			
300 Purchased Professional & Tech Serv	716			
400 Purchased Property Services	718			
500 Other Purchased Services	720			
600 Supplies	722			
730 Equipment	724			
800 Other	726			
2900 Other Support Services				
100 Salaries				
110 Licensed	895	109,409	42,126	57,223
120 Non-Licensed	900	41,323	812	21,959
200 Employee Benefits				
210 Insurance	905			
220 Social Security	910	9,386	3,158	4,484
290 Other	915	109	41	414
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			
4300 Architectural & Engineering Services	790			
5200 Transfers				
932 Adult Education	795			
934 Adult Supplemental Education	800			
936 Bilingual Education	805	4,419,438	4,874,903	5,498,000
937 Virtual Education	807	115,632	112,805	126,278
938 Capital Outlay	810			
940 Driver Training	815			
943 Extraordinary School Program	823			
944 Food Service	825	169,995	267,008	
946 Professional Development	830	105,152	383,958	289,022
948 Parent Education Program	835	238,011	188,811	287,884
949 Summer School	837			
950 Special Education	840	35,574,214	41,963,284	43,174,936
954 Career & Postsecondary Education	850	6,219,114	6,560,988	6,789,634
960 Special Reserve Fund	853			
963 Special Liability Expense Fund	855		80,023	
972 Contingency Reserve	885			
974 Textbook & Student Materials Revolving Fund	889			
976 Preschool-Aged At-Risk	891	518,725	440,432	471,162
978 At-Risk Education Fund	893	22,246,116	23,125,860	24,000,000
<b>TOTAL EXPENDITURES*</b>	---	237,240,766	250,944,741	256,923,947

\*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	-5,293,741	-2,317,818	-1,104,121
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
4000 FEDERAL SOURCES - GRANTS				
4591 Title I	10	2,704,150	2,751,426	2,539,512
4593 Title II	15	459,956	448,532	448,532
4602 Title IV Part A	22	140,868	103,343	103,343
4607 Title IV Part B	27			
4601 Title III (English Language Acquisition)	60	322,356	363,751	363,751
4595 ESSER I (CARES Act)	67			
4605 ESSER II (CRRSA)	68	2,634,116		
4606 ESSER III (ARP)	70	3,270,753	1,880,295	
4599 Other	75	2,668,899	2,594,229	4,245,506
<b>RESOURCES AVAILABLE</b>	170	6,907,357	5,823,758	6,596,523
TOTAL EXPENDITURES	175	9,225,175	6,927,879	6,596,523
UNENCUMBERED CASH BALANCE JUNE 30	190	-2,317,818	-1,104,121	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)
<b>EXPENDITURES</b>				
1000 Instruction				
100 Salaries				
110 Licensed	210	2,872,296	2,419,577	4,489,258
120 Non-Licensed	215	1,248,540	1,269,110	305,000
200 Employee Benefits				
210 Insurance (Employee)	220	779,234	681,797	650,000
220 Social Security	225	293,525	266,344	248,392
290 Other	230	7,109	8,321	8,604
300 Purchased Professional & Technical Serv	235	2,868	30,944	16,906
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	10,622	26,078	18,350
600 Supplies				
610 General Supplemental (Teaching)	260	213,684	376,157	32,643
644 Textbooks	265		11,364	
650 Supplies (Technology Related)	267		25,822	10,000
680 Miscellaneous Supplies	270		34,443	19,443
700 Property (Equipment & Furnishings)	275			
800 Other	280			

<b>FEDERAL FUNDS</b> (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)
<b>EXPENDITURES</b>				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	173,065	156,693	145,507
120 Non-Licensed	290	64,029		
200 Employee Benefits				
210 Insurance (Employee)	295	17,794	29,856	29,828
220 Social Security	300	17,256	10,917	10,917
290 Other	305	302	143	171
300 Purchased Professional & Technical Serv	310	397	2,794	312
400 Purchased Property Services	313			
500 Other Purchased Services	315	39,415	55,588	29,853
600 Supplies	320	37,199	5,232	5,000
700 Property (Equipment & Furnishings)	325	241,698		
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335	2,154,724	642,271	90,000
120 Non-Licensed	340	560		
200 Employee Benefits				
210 Insurance (Employee)	345	218,248	77,998	30,000
220 Social Security	350	157,850	46,796	17,000
290 Other	355	2,054	2,523	500
300 Purchased Professional & Technical Serv	360	357,737	280,662	15,000
400 Purchased Property Services	363			
500 Other Purchased Services	365	8,007	21,102	10,000
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375	29,001	106,655	106,655
680 Miscellaneous Supplies	380	44,062	95,824	95,824
700 Property (Equipment & Furnishings)	385			
800 Other	390	675	7,360	7,360
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	3,011	0	2,500
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		500	
120 Non-Licensed	465	116,755	128,917	100,000
200 Employee Benefits				
210 Insurance (Employee)	470	7,576	8,896	7,500
220 Social Security	475	8,703	9,633	8,500
290 Other	480	456	1,038	500

<b>FEDERAL FUNDS</b> (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)
<b>EXPENDITURES</b>				
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495			
590 Other	500	85		
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Licensed	680			
120 Non-Licensed	685			
200 Employee Benefits				
210 Insurance	690			
220 Social Security	695			
290 Other	700			
300 Purchased Professional & Technical Serv	705			
400 Purchased Property Services	710			
500 Other Purchased Services	715			
600 Supplies	720			
700 Property (Equipment & Furnishings)	725			
800 Other	730			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520			
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530			
290 Other	535			
300 Purchased Professional & Technical Serv	540			
400 Purchased Property Services				
411 Water/Sewer	545			
420 Cleaning	550			
430 Repairs & Maintenance	555			
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575			
590 Other	580			
600 Supplies				
610 General Supplies	585			
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not school bus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			
700 Property (Equipment & Furnishings)	615			
800 Other	620			
2700 Student Transportation Services				
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	625			

<b>FEDERAL FUNDS</b> (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)
<b>EXPENDITURES</b>				
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	96,638	86,524	85,000
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			
<b>TOTAL EXPENDITURES*</b>	~~~	9,225,175	6,927,879	6,596,523

<b>FEDERAL FUNDS</b> (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)
<b>EXPENDITURES</b>				

\*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	2,088,257	4,411,436	4,645,380
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2022 \$	10	767,617		
2023 \$	15	50,281,600	1,216,722	
2024 \$	20		53,078,619	2,105,354
1140 Delinquent Tax	25	168,187	175,603	169,223
1410 Transportation Fees	47			
1980 Reimbursements	60			
1990 Miscellaneous	65			
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (Includes 16/20M Tax)	70	4,045,662	4,067,633	4,259,211
2450 Recreational Vehicle Tax	75	19,742	19,766	20,134
2460 Commercial Vehicle Tax	77	123,547	108,779	131,148
2800 In Lieu of Taxes IRBs/Rental Excise	85	61,949	69,378	323,266
3000 STATE SOURCES				
3140 Supplemental State Aid	95	24,700,378	23,652,416	20,615,758
5000 OTHER				
5253 Transfer From Contingency Reserve	145	0	0	115,000
<b>RESOURCES AVAILABLE</b>	170	82,256,939	86,800,352	32,384,474
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	175	77,845,503	82,154,972	85,578,074
TAX REQUIRED (175 minus 170)	195			53,193,600
PERCENT OF COLLECTION	196			94.000 %
TOTAL 2025 TAX REQUIRED (195÷196)	197			56,588,936
Delinquent Tax	200			3,961,226
AMOUNT OF 2025 TAX TO BE LEVIED (Line 197 + Line 200)	205			60,550,162
UNENCUMBERED CASH BALANCE JUNE 30	207	4,411,436	4,645,380	~~~~~

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)
<b>EXPENDITURES</b>				
1000 Instruction				
100 Salaries				
110 Licensed	210	13,334,556	5,930,895	1,910,377
120 Non-Licensed	215	177,632	404,163	416,709
200 Employee Benefits				
210 Insurance (Employee)	220	3,234,092	2,916,631	2,040,393
220 Social Security	225	1,621,741	1,685,734	1,747,982
290 Other	230	1,750,504	1,511,401	1,720,578
300 Purchased Professional & Technical Serv	235	132,665	174,586	184,031
400 Purchased Property Services	237	3,128	5,000	2,977
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	196,825	270,429	486,650

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)
<b>EXPENDITURES</b>				
600 Supplies				
610 General Supplemental (Teaching)	260	390,075	950,919	478,295
644 Textbooks	265	673	978	
650 Supplies (Technology Related)	267		10,744	
680 Miscellaneous Supplies	270	339,692	209,818	365,374
700 Property (Equipment & Furnishings)	275	42,095	52,080	60,519
800 Other	280	7,503	5,014	5,105
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	961,918	2,479,962	2,582,885
120 Non-Licensed	290	216,197	119,521	129,305
200 Employee Benefits				
210 Insurance (Employee)	295	371,721	394,375	409,851
220 Social Security	300	186,953	188,725	196,736
290 Other	305	42,054	41,214	41,831
300 Purchased Professional & Technical Serv	310	9,514	17,000	64,020
400 Purchased Property Services	313	2,496	762	
500 Other Purchased Services	315	5,287	6,328	5,946
600 Supplies	320	17,807	17,461	25,221
700 Property (Equipment & Furnishings)	325			248
800 Other	330	132	232	571
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335	771,635	2,061,280	2,146,511
120 Non-Licensed	340	233,282	593,000	615,219
200 Employee Benefits				
210 Insurance (Employee)	345	335,653	399,757	415,652
220 Social Security	350	161,093	197,229	204,852
290 Other	355	35,264	43,372	43,713
300 Purchased Professional & Technical Serv	360	20,284	31,850	66,831
400 Purchased Property Services	363	1,048	871	992
500 Other Purchased Services	365	15,541	19,792	26,786
600 Supplies				
640 Books (not textbooks) & Periodicals	370	70,397	69,499	79,775
650 Technology Supplies	375	13,260	16,071	18,376
680 Miscellaneous Supplies	380	125,157	149,912	158,502
700 Property (Equipment & Furnishings)	385		442	589
800 Other	390			124
2300 General Administration				
100 Salaries				
110 Licensed	395	161,580	383,923	399,205
120 Non-Licensed	400	102,601	253,800	262,450
200 Employee Benefits				
210 Insurance (Employee)	405	58,102	64,657	67,146
220 Social Security	410	40,009	43,149	44,882
290 Other	415	12,348	5,049	5,074
300 Purchased Professional & Technical Serv	420	56,757	13,466	38,582
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (telephone, postage, etc.)	435			
590 Other	440	44,427	52,695	52,529
600 Supplies	445	15,376	18,882	22,133
700 Property (Equipment & Furnishings)	450	4,080	4,860	

<b>SUPPLEMENTAL GENERAL</b> (Local Option)	Code 08 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
<b>EXPENDITURES</b>				
800 Other	455	10,305	16,732	10,272
2400 School Administration				
100 Salaries				
110 Licensed	460	1,256,684	2,926,764	3,042,930
120 Non-Licensed	465	680,761	1,654,436	1,712,229
200 Employee Benefits				
210 Insurance (Employee)	470	658,814	737,191	766,658
220 Social Security	475	314,341	340,377	354,022
290 Other	480	62,614	67,096	67,275
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495			
590 Other	500	38,511	41,306	41,315
600 Supplies	505			384
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Licensed	730	56,711	173,595	183,056
120 Non-Licensed	735	659,011	1,095,546	2,207,597
200 Employee Benefits				
210 Insurance	740	306,170	329,076	332,811
220 Social Security	745	114,308	89,885	176,141
290 Other	750	29,955	31,592	30,860
300 Purchased Professional & Technical Serv	755	150,846	98,596	220,008
400 Purchased Property Services	760	25,195	46,494	57,216
500 Other Purchased Services	765	68,995	39,943	79,841
600 Supplies	770	40,665	31,946	43,905
700 Property (Equipment & Furnishings)	775	358	80	2,531
800 Other	780	15,985	1,667	13,274
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520	137,040	311,074	322,752
200 Employee Benefits				
210 Insurance (Employee)	525	22,700	23,167	23,907
220 Social Security	530	18,786	18,996	20,526
290 Other	535	5,631	2,522	2,561
300 Purchased Professional & Technical Serv	540	285,333	298,762	309,657
400 Purchased Property Services				
411 Water/Sewer	545			
420 Cleaning	550		20,395	83,706
430 Repairs & Maintenance	555	57,459	35,291	66,298
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570	298,232	316,748	263,962
500 Other Purchased Services				
520 Insurance	575			
590 Other	580	484,069	418,546	419,621
600 Supplies				
610 General Supplies	585	64,509	145,304	409,395
620 Energy				
621 Heating	590	156,135	163,611	191,050
622 Electricity	595	1,310,992	1,460,656	1,709,254
626 Motor Fuel (not school bus)	600	47,585	37,527	43,421
629 Other	605			
680 Miscellaneous Supplies	610	289,546	207,511	2,481

<b>SUPPLEMENTAL GENERAL</b> (Local Option)	Code 08 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
<b>EXPENDITURES</b>				
700 Property (Equipment & Furnishings)	615	6,973	7,055	10,421
800 Other	620	200	226	372
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	4,997	12,844	13,211
200 Employee Benefits				
210 Insurance	654	1,070	1,102	1,147
220 Social Security	656	833	977	1,010
290 Other	658	219	221	221
600 Supplies	660	1,439,585	1,381,529	1,517,132
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. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
<b>EXPENDITURES</b>				
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	13,986	13,902	18,883
120 Non-Licensed	900	5,367	268	7,246
200 Employee Benefits				
210 Insurance	905			
220 Social Security	910	3,097	1,042	1,480
290 Other	915	36	14	137
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	1,458,415	1,608,718	1,225,111
937 Virtual Education	810	38,159	37,226	34,722
940 Driver Training	815		0	
943 Extraordinary School Program	823		0	
944 Food Service	825	56,098	88,113	
946 Professional Development	830	34,700	126,706	112,978
948 Parent Education Program	835	78,544	62,308	94,901
949 Summer School	837		0	
950 Special Education	840	32,147,119	35,844,350	41,288,053
954 Career and Postsecondary Education	850	2,052,308	2,165,126	2,240,579
960 Special Reserve	853		0	
963 Special Liability Expense Fund	855		26,408	
974 Textbook & Student Materials Revolving	880			
976 Preschool-Aged At-Risk	885	171,179	145,343	155,484
978 At-Risk Education Fund	890	7,341,218	7,631,534	8,098,543
<b>TOTAL EXPENDITURES &amp; TRANSFERS*</b>	<b>---</b>	<b>77,845,503</b>	<b>82,154,972</b>	<b>85,578,074</b>

\*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	50,000	50,000	50,000
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
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			800,000
4000 FEDERAL SOURCES				
4590 Other Federal Aid	115			
5000 OTHER				
5206 Transfer From General	135	518,725	440,432	471,162
5208 Transfer From Supplemental General	140	171,179	145,343	155,484
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>739,904</b>	<b>635,775</b>	<b>1,476,646</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>175</b>	<b>689,904</b>	<b>585,775</b>	<b>1,426,646</b>
UNENCUMBERED CASH BALANCE JUNE 30	190	50,000	50,000	50,000

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)
<b>EXPENDITURES</b>				
1000 Instruction				
100 Salaries				
110 Licensed	210	326,731	335,567	1,151,101
120 Non-Licensed	215	135,729	115,237	119,453
200 Employee Benefits				
210 Insurance (Employee)	220	72,004	89,492	93,071
220 Social Security	225	33,895	33,053	34,361
290 Other	230	8,578	10,579	10,660
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
590 Other	250			
600 Supplies				
610 General Supplemental (Teaching)	255	2,771	1,847	18,000
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
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	88,844		
120 Non-Licensed	335			
200 Employee Benefits				
210 Insurance (Employee)	340	13,087		
220 Social Security	345	6,587		
290 Other	350	1,678		
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books (not textbooks) & Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Licensed	390			
120 Non-Licensed	395			
200 Employee Benefits				
210 Insurance (Employee)	400			
220 Social Security	405			
290 Other	410			
300 Purchased Professional & Technical Serv	415			
500 Other Purchased Services	420			
600 Supplies	425			
700 Property (Equipment & Furnishings)	430			
800 Other	435			
2500 Central Services				
100 Salaries				
110 Licensed	535			
120 Non-Licensed	540			
200 Employee Benefits				
210 Insurance	545			
220 Social Security	550			
290 Other	555			
300 Purchased Professional & Technical Serv	560			
400 Purchased Property Services	565			
500 Other Purchased Services	570			
600 Supplies	575			

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
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			
<b>TOTAL EXPENDITURES*</b>	<b>---</b>	<b>689,904</b>	<b>585,775</b>	<b>1,426,646</b>

\*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	50,000	50,000	50,000
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
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	350	650	3,000,000
4000 FEDERAL SOURCES				
4590 Other Federal Aid	115			
5000 OTHER				
5206 Transfer From General	135	22,246,116	23,125,860	24,000,000
5208 Transfer From Supplemental General	140	7,341,218	7,631,534	8,098,543
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>29,637,684</b>	<b>30,808,044</b>	<b>35,148,543</b>
TOTAL EXPENDITURES & TRANSFERS	175	29,587,684	30,758,044	35,098,543
UNENCUMBERED CASH BALANCE JUNE 30	190	50,000	50,000	50,000

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)
<b>EXPENDITURES</b>				
1000 Instruction				
100 Salaries				
110 Licensed	210	25,993,003	26,792,119	30,886,235
120 Non-Licensed	215	151,541	226,206	257,658
200 Employee Benefits				
210 Insurance (Employee)	220	341,055	374,341	389,313
220 Social Security	225	1,986,041	2,188,076	2,273,997
290 Other	230	128,769	155,219	159,603
300 Purchased Professional & Technical Serv	235		552	3,000
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	4,512	4,037	2,700
600 Supplies				
610 General Supplemental (Teaching)	255	75,145	96,458	144,550
644 Textbooks	260			
650 Supplies (Technology Related)	263			500
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270	497	413	10,975
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)
<b>EXPENDITURES</b>				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280	106,689	193,738	202,560
120 Non-Licensed	285		37,231	38,501
200 Employee Benefits				
210 Insurance (Employee)	290	11,296	40,954	42,592
220 Social Security	295	8,000	16,843	17,517
290 Other	300	1,568	5,176	5,198
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	66,573	150,005	156,006
120 Non-Licensed	335	128,813	56,194	58,080
200 Employee Benefits				
210 Insurance (Employee)	340	40,465	34,539	35,855
220 Social Security	345	15,008	15,931	16,568
290 Other	350	6,846	5,038	5,046
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360	12,211	9,835	15,380
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	106,872	112,834	117,347
120 Non-Licensed	395	184,875	165,020	174,514
200 Employee Benefits				
210 Insurance (Employee)	400	49,804	41,706	43,374
220 Social Security	405	21,828	20,703	21,831
290 Other	410	8,176	9,064	9,263
300 Purchased Professional & Technical Serv	415			
500 Other Purchased Services	420	1,623	1,555	1,580
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			

<b>AT-RISK EDUCATION FUND</b>	Code 13 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
<b>EXPENDITURES</b>				
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	9,520		
420 Cleaning	470	2,733		
430 Repairs & Maintenance	475			
440 Rentals	480			
490 Other	485			
500 Other Purchased Services	490			
600 Supplies				
610 General Supplies	495	3,124	3,435	7,300
620 Energy				
621 Heating	500	6,227		
622 Electricity	505	113,461		
626 Motor Fuel (not schoolbus)	510			
629 Other	515			
680 Miscellaneous Supplies	520			
700 Property (Equipment & Furnishings)	525			
800 Other	530			
2700 Student Transportation Services				
120 Non-Licensed Salaries	531			
200 Employee Benefits	532			
626 Motor Fuel	590			
800 Other	533	1,409	822	1,500
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			
<b>TOTAL EXPENDITURES*</b>	<b>---</b>	<b>29,587,684</b>	<b>30,758,044</b>	<b>35,098,543</b>

\*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	50,000	50,000	50,000
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15			1,750,000
4000 FEDERAL SOURCES				
4520 Bilingual Aid	35			
4590 Other Federal Aid	40			
5000 OTHER				
5206 Transfer From General	45	4,419,438	4,874,903	5,498,000
5208 Transfer From Supplemental General	50	1,458,415	1,608,718	1,225,111
5253 Transfer From Contingency Reserve	55	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>5,927,853</b>	<b>6,533,621</b>	<b>8,523,111</b>
TOTAL EXPENDITURES & TRANSFERS	175	5,877,853	6,483,621	8,473,111
UNENCUMBERED CASH BALANCE JUNE 30	190	50,000	50,000	50,000

BILINGUAL EDUCATION	Code 14 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
1000 Instruction				
100 Salaries				
110 Licensed	210	3,644,650	3,931,019	5,855,704
120 Non-Licensed	215	825,699	840,274	873,410
200 Employee Benefits				
210 Insurance (Employee)	220	859,590	950,904	990,942
220 Social Security	225	322,083	342,871	355,472
290 Other	230	103,832	107,965	106,668
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	547	1,053	
563 Tuition/Private Sources	245			
564 Payment to Bilingual Education Coop	250			
590 Other	255	127	231	
600 Supplies				
610 General Supplemental (Teaching)	260	23,124	3,220	51,050
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	0	0	
120 Non-Licensed	290	0	0	
200 Employee Benefits				
210 Insurance (Employee)	295		0	
220 Social Security	300		0	

BILINGUAL EDUCATION		12 mo.		12 mo.
		Code 14 Line	2023-2024 Actual (1)	2024-2025 Actual (2)
<b>EXPENDITURES</b>				
290 Other	305	0	0	
300 Purchased Professional & Technical Serv	310	0	0	
400 Purchased Property Services	313	0	0	
500 Other Purchased Services	315	0	0	
600 Supplies	320	0	0	
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instructional Support Staff				
100 Salaries				
110 Licensed	335	3,158	88,851	89,025
120 Non-Licensed	340	70,786	154,103	113,300
200 Employee Benefits				
210 Insurance (Employee)	345		8,905	9,261
220 Social Security	350		18,942	14,417
290 Other	355	5,188	1,987	1,862
300 Purchased Professional & Technical Serv	360	2,611	11,140	5,900
400 Purchased Property Services	363			
500 Other Purchased Services	365	2,845	2,586	2,100
600 Supplies				
640 Books (not textbooks) & Periodicals	370	13,613	19,570	4,000
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)
<b>EXPENDITURES</b>					
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				
<b>TOTAL EXPENDITURES*</b>	---	5,877,853	6,483,621	8,473,111	

\*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	15,000	15,000	15,000
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1300 Tuition				
1311 Individuals	05	58,175	62,675	70,000
1320 Other School District/Govt Sources (in-state)	25			
1510 Interest on Idle Funds	35			
1900 Other Revenue From Local Source				
1990 Miscellaneous	75			300,000
5000 OTHER				
5206 Transfer From General	135	115,632	112,805	126,278
5208 Transfer From Supplemental General	140	38,159	37,226	34,722
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>226,966</b>	<b>227,706</b>	<b>546,000</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>175</b>	<b>211,966</b>	<b>212,706</b>	<b>531,000</b>
UNENCUMBERED CASH BALANCE JUNE 30	190	15,000	15,000	15,000

VIRTUAL EDUCATION	Code 15 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
1000 Instruction				
100 Salaries				
110 Licensed	210	206,422	211,132	513,400
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	5,203	214	16,000
290 Other	230	68	3	
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
564 Payment to Virtual Education Coop	245			
590 Other	250	95	302	300
600 Supplies				
610 General Supplemental (Teaching)	255	178		930
644 Textbooks	260			370
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)
<b>EXPENDITURES</b>				
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	330			
120 Non-Licensed	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books (not textbooks) and Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Licensed	445			
120 Non-Licensed	450			
200 Employee Benefits				
210 Insurance (Employee)	455			
220 Social Security	460			
290 Other	465			
300 Purchased Professional & Technical Serv	470			
500 Other Purchased Services	475			
600 Supplies	480			
700 Property (Equipment & Furnishings)	485			
800 Other	490			
2500 Central Services				
100 Salaries				
110 Licensed	590			
120 Non-Licensed	595			
200 Employee Benefits				
210 Insurance	600			
220 Social Security	605			
290 Other	610			
300 Purchased Professional & Technical Serv	615			
400 Purchased Property Services	620			
500 Other Purchased Services	625			
600 Supplies	630			
700 Property (Equipment & Furnishings)	635			
800 Other	640			

VIRTUAL EDUCATION	Code 15 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
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		1,055	
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			
<b>TOTAL EXPENDITURES*</b>	---	211,966	212,706	531,000

\*Goes to Budget Line 175.

CAPITAL OUTLAY	Code 16 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	8,211,486	4,208,785	760,661	760,661
Cancellation of Prior Year Encumbrances	03				
<b>REVENUES</b>					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2022 \$	05	251,593			
2023 \$	10	27,667,231	501,282		
2024 \$	15		28,840,536	1,149,369	1,149,369
2025 \$	20			30,135,659	32,059,212
1140 Delinquent Tax	25	87,908	87,486	91,949	137,855
1510 Interest on Idle Funds	30	4,074,396	3,363,819	200,000	200,000
July - December Estimate	35				
1900 Other Revenue From Local Source	40	806,735	1,184,655	300,000	300,000
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	2,105,370	2,207,198	2,333,809	2,333,809
July - December Estimate	60				1,166,905
2450 Recreational Vehicle Tax	65	10,257	10,732	11,033	11,033
July - December Estimate	66				5,517
2460 Commercial Vehicle Tax	67	66,248	58,623	71,862	71,862
July - December Estimate	68				35,931
2600 Other County Revenue	70				0
July - December Estimate	75				
2800 In Lieu of Taxes IRBs/Rental Excise	80	32,475	37,909	177,132	177,132
July - December Estimate	82				88,566
3000 STATE SOURCES					
3223 Capital Outlay State Aid	87	3,968,024	1,507,056	0	0
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	0	0	0	0
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>47,281,723</b>	<b>42,008,081</b>	<b>35,231,474</b>	<b>38,497,852</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>175</b>	<b>43,072,938</b>	<b>41,247,420</b>	<b>35,231,474</b>	<b>35,231,474</b>
July - December Estimate	180	~~~~~	~~~~~	~~~~~	3,266,378
<b>TOTAL OPERATION EXPENDITURE (18 MO)</b>	<b>185</b>	<b>~~~~~</b>	<b>~~~~~</b>	<b>~~~~~</b>	<b>38,497,852</b>
UNENCUMBERED CASH BALANCE JUNE 30	190	4,208,785	760,661	0	~~~~~

CAPITAL OUTLAY	Code 16 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
1000 Instruction				
600 Supplies - Performance Uniforms	205	594,825	602,113	148,000
650 Supplies - Technology Software	207	8,661,335	8,709,781	6,011,771
700 Property (Equipment & Furnishings)	210	1,984,814	839,892	991,500
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	2,236,624	4,498,312	79,275
200 Employee Benefits				
210 Insurance (Employee)	237	8,976	9,252	9,622
220 Social Security	238	171,125	338,158	6,091
290 Other	239	2,453	4,426	79
650 Supplies - Technology Software	233		780	780
700 Property (Equipment & Furnishings)	235		748,572	1,010,500
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	310	10,772,297	12,025,046	12,186,380
200 Employee Benefits				
210 Insurance (Employee)	315	2,148,822	2,264,192	2,354,724
220 Social Security	320	807,253	904,945	935,610
290 Other	325	266,470	253,048	253,451
300 Purchased Professional & Technical Serv	330	136,171	104,870	75,000
400 Purchased Property Services				
420 Cleaning	335		570,132	500,000
430 Repairs & Maintenance	340	4,979,326	2,373,271	3,793,000
440 Rentals	345	2,961,054	1,025,034	878,950
460 Repair of Buildings	350			
490 Other	355	552,824	228,763	220,000
500 Other Purchased Services	360	23,278	22,383	22,984
600 Supplies				
610 General Supplies	363	3,054,700	2,209,461	2,440,000
650 Supplies - Technology Software	365	6,062		
700 Property (Equipment & Furnishings)	240	251,295	519,888	572,200
2700 Transportation				
650 Supplies - Technology Software	370			
700 Property (Equipment & Buses)	243			
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	2,552,574	2,396,174	2,156,557

CAPITAL OUTLAY	Code 16 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
800 Other	425			
2900 Other Support Services				
650 Supplies - Technology Software	430			
700 Property (Equipment & Furnishings)	250			
4000 Facility Acquisition & Construction Serv				
4100 Land Acquisition	255			
4200 Land Improvement	260			
4300 Architectural & Engineering Services	265			
4500 New Building Acquisition & Construction	275			
4600 Site Improvement	280	77,020	5,485	15,000
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	823,640	593,442	570,000
4900 Other	291			
5100 Debt Service				
Capital Outlay Bond				
832 Interest	295			
890 Commission & Postage	300			
831 Principal	305			
<b>TOTAL EXPENDITURES*</b>	~~~	43,072,938	41,247,420	35,231,474

\*Goes to Budget Line 175.

	Code 18 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
<b>DRIVER TRAINING</b>				
UNENCUMBERED CASH BALANCE JULY 1	01	158,428	197,168	237,515
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15	92,640	86,045	285,000
<b>3000 STATE SOURCES</b>				
3208 State Safety Aid	25	35,525	34,365	37,125
3209 Motorcycle Safety Aid	35			0
<b>4000 FEDERAL SOURCES</b>				
4590 Other Federal Aid	40			
<b>5000 OTHER</b>				
5206 Transfer From General	45	0	0	0
5208 Transfer From Supplemental General	50	0	0	0
5253 Transfer from Contingency Reserve	55	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>286,593</b>	<b>317,578</b>	<b>559,640</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>175</b>	<b>89,425</b>	<b>80,063</b>	<b>324,585</b>
UNENCUMBERED CASH BALANCE JUNE 30	190	197,168	237,515	235,055

	Code 18 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
<b>DRIVER TRAINING</b>				
<b>EXPENDITURES</b>				
1000 Instruction				
100 Salaries				
110 Licensed	210	3,158		228,670
120 Non-Licensed	215	46,209	57,529	50,450
200 Employee Benefits				
210 Insurance (Employee)	220	59		
220 Social Security	225	3,741	4,365	5,100
290 Other	230	301	232	950
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
590 Other	250			
600 Supplies				
610 General Supplemental (Teaching)	255	658	832	990
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280			
120 Non-Licensed	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			

DRIVER TRAINING	Code 18 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
<b>EXPENDITURES</b>				
290 Other	300			
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instructional Support Staff				
100 Salaries				
110 Licensed	330			
120 Non-Licensed	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books (not textbooks) & Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Licensed	390	3,250		13,650
120 Non-Licensed	395	7,493	2,632	1,640
200 Employee Benefits				
210 Insurance (Employee)	400	133		
220 Social Security	405	809	199	2,000
290 Other	410	15	3	20
300 Purchased Professional & Technical Serv	415			
500 Other Purchased Services	420			
600 Supplies	425			
700 Property (Equipment & Furnishings)	430			
800 Other	435			
2500 Central Services				
100 Salaries				
110 Licensed	565			
120 Non-Licensed	570			
200 Employee Benefits				
210 Insurance	575			
220 Social Security	580			
290 Other	585			
300 Purchased Professional & Technical Serv	590	1,465	243	
400 Purchased Property Services	595			
500 Other Purchased Services	600			
600 Supplies	605			
700 Property (Equipment & Furnishings)	610			
800 Other	615			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	440			

DRIVER TRAINING	Code 18 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
200 Employee Benefits				
210 Insurance (Employee)	445			
220 Social Security	450			
290 Other	455			
300 Purchased Professional & Technical Serv	460			
400 Purchased Property Services	465	15,436	10,160	14,600
500 Other Purchased Services	470			
600 Supplies				
610 General Supplies	475			
620 Energy				
621 Heating	480			
622 Electricity	485			
626 Motor Fuel-not schoolbus	490	6,168	3,400	6,000
629 Other	495			
680 Miscellaneous Supplies	500			
700 Property (Equipment & Furnishings)	505			
800 Other	510	530	468	515
2650 Vehicle Operations & Maintenance Serv (Not Student Transportation)				
100 Salaries				
120 Non-Licensed	515			
200 Employee Benefits				
210 Insurance	520			
220 Social Security	525			
290 Other	530			
300 Purchased Professional & Technical Serv	535			
442 Rental of Vehicles	540			
520 Insurance	545			
626 Motor Fuel (not school bus)	550			
700 Property (Equipment & Furnishings)	555			
800 Other	560			
2900 Other Support Services				
100 Salaries				
110 Licensed	630			
120 Non-Licensed	635			
200 Employee Benefits				
210 Insurance	640			
220 Social Security	645			
290 Other	650			
300 Purchased Professional & Technical Serv	655			
400 Purchased Property Services	660			
500 Other Purchased Services	665			
600 Supplies	670			
700 Property (Equipment & Furnishings)	675			
800 Other	680			
<b>TOTAL EXPENDITURES*</b>	~~~	89,425	80,063	324,585

\*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	4,793,431	4,354,057	2,105,880
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES*				
1510 Interest on Idle Funds	05	445,472	484,941	350,000
1600 Food Service				
1611 Student Sales (Lunch)	15	6,437,135	6,581,173	5,114,500
1612 Student Sales (Breakfast)	25			337,200
1613 Student Sales (Spec Milk)	35	17,160	15,891	975
1614 Student Sales (Snacks/Supper)	40			0
1620 Adult & Student Sales (Non-Reimbursable Prog)	45		284	2,291,225
1990 Miscellaneous	55	311,474	294,102	1,307,000
3000 STATE SOURCES				
3203 School Food Assistance	65	129,141	133,112	100,600
4000 FEDERAL SOURCES				
4550 Child Nutrition Programs	75	6,745,893	6,738,557	6,921,870
4590 Other Federal Aid	80	641,938	24,033	21,645
5000 Other				
5206 Transfer From General	85	169,995	267,008	0
5208 Transfer From Supplemental General	90	56,098	88,113	0
5253 Transfer From Contingency Reserve	95	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	170	19,747,737	18,981,271	18,550,895
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	175	15,393,680	16,875,391	18,366,673
UNENCUMBERED CASH BALANCE JUNE 30	190	4,354,057	2,105,880	184,222

\*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)
<b>EXPENDITURES</b>				
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	11,220	11,068	12,700
490 Other	235			
500 Other Purchased Services	240			
600 Supplies				
610 General Supplies	245			
620 Energy				
621 Heating	250	16,459	16,440	19,000
622 Electricity	255	112,526	107,445	114,723
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)
<b>EXPENDITURES</b>				
800 Other	280			
3000 Operation of NonInstructional Services				
3100 Food Service Operation				
100 Salaries				
110 Licensed	285	140	461	
120 Non-Licensed	290	4,591,184	5,384,655	7,250,000
200 Employee Benefits				
210 Insurance	295	1,270,285	1,465,774	1,517,000
220 Social Security	300	328,901	388,912	375,000
290 Other	305	154,002	168,718	160,000
500 Other Purchased Services				
520 Insurance	310	0	42,466	117,000
570 Food Service Management	315			
590 Other Purchased Services	320	403,539	362,714	69,750
600 Supplies				
630 Food & Milk	325	7,322,177	7,299,617	7,721,000
680 Miscellaneous Supplies	330	561,663	646,418	395,000
700 Property (Equipment & Furnishings)	335	90,422	62,018	112,500
800 Other	340	531,162	918,685	503,000
<b>TOTAL EXPENDITURES*</b>	<b>---</b>	<b>15,393,680</b>	<b>16,875,391</b>	<b>18,366,673</b>

\*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	50,000	50,000	50,000
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15	316,539	111,989	620,000
3000 STATE SOURCES				
3204 Professional Development Aid	25	64,992	59,826	0
4000 FEDERAL SOURCES				
4500 Aid	40			
5000 OTHER				
5206 Transfer From General	45	105,152	383,958	289,022
5208 Transfer From Supplemental General	50	34,700	126,706	112,978
5253 Transfer From Contingency Reserve	55	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	170	571,383	732,479	1,072,000

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
2000 Support Services				
2200 Instr Support Staff				
100 Salaries				
110 Licensed	210	189,561	260,393	759,394
120 Non-Licensed	215	36,784	39,612	33,675
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	13,647	22,735	2,790
290 Other	230	708	954	35
300 Purchased Professional & Technical Serv	235	233,270	347,677	135,135
400 Purchased Property Services	237			
500 Other Purchased Services	240	5,553	1,501	2,674
600 Supplies				
640 Books (not textbooks) & Periodicals	245			
650 Technology Supplies	250			
680 Miscellaneous Supplies	255	41,860	9,607	88,297
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)
<b>EXPENDITURES</b>				
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			
<b>TOTAL EXPENDITURES</b>	<b>175</b>	<b>521,383</b>	<b>682,479</b>	<b>1,022,000</b>
<b>UNENCUMBERED CASH BALANCE JUNE 30</b>	<b>190</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>

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	761,230	744,727	150,000
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1320 Payment from Other school district	05			
1510 Interest on Idle Funds	15			
1900 Other Revenue From Local Source	25	311,974	201	500,000
3000 STATE SOURCES				
3216 Parent Education Aid	35	1,408,383	546,500	546,500
4000 FEDERAL SOURCES				
4500 Aid	45			
5000 OTHER				
5206 Transfer From General	55	238,011	188,811	287,884
5208 Transfer From Supplemental General	50	78,544	62,308	94,901
5253 Transfer From Contingency Reserve	60	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	170	2,798,142	1,542,547	1,579,285
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	175	2,053,415	1,392,547	1,463,679
UNENCUMBERED CASH BALANCE JUNE 30	190	744,727	150,000	115,606

PARENT EDUCATION PROGRAM	Code 28 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
2000 Support Services				
2100 Support Services Student				
100 Salaries				
110 Licensed	210	233	114	0
120 Non-Licensed	215	792,201	831,055	1,236,528
200 Employee Benefits				
210 Insurance (Employee)	220	135,944	134,533	109,316
220 Social Security	225	58,301	61,741	51,725
290 Other	230	14,035	13,624	12,711
300 Purchased Professional & Technical Serv	235	36,908	20,754	15,000
400 Purchased Property Services	237			
500 Other Purchased Services				
561 Payment to Other School District	240			
564 Payment to Coops/Interlocal	245			
590 Other	250	926,227	270,880	10,000
600 Supplies				
640 Books (not textbooks) & Periodicals	255	15,895	7,413	
650 Technology Supplies	260			
680 Miscellaneous Supplies	265	44,521	50,893	25,899
700 Property (Equipment & Furnishings)	270	26,200	1,540	2,500
800 Other	275	2,950		
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)
<b>EXPENDITURES</b>				
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			
<b>TOTAL EXPENDITURES*</b>	<b>~~~</b>	<b>2,053,415</b>	<b>1,392,547</b>	<b>1,463,679</b>

\*Goes to Budget Line 175.

SUMMER SCHOOL	Code 29 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	166,648	224,945	237,429
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1300 Tuition				
1315 Individual (Summer School)	05	114,870	123,365	115,000
1316 Individuals (Out-of-District)	10			
1320 Other School District in State	15			
1510 Interest on Idle Funds	20			
1990 Miscellaneous	25			750,000
4000 FEDERAL SOURCES				
4590 Other Federal Aid	30			
4599 Summer School Aid	35			
5000 OTHER				
5206 Transfer from General	40	0	0	0
5208 Transfer From Supplemental General	45	0	0	0
5253 Transfer From Contingency Reserve	50	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	170	281,518	348,310	1,102,429
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	175	56,573	110,881	866,500
UNENCUMBERED CASH BALANCE JUNE 30	190	224,945	237,429	235,929

SUMMER SCHOOL	Code 29 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
1000 Instruction				
100 Salaries				
110 Licensed	210	36,498	90,218	858,000
120 Non-Licensed	215	240	8,320	
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	2,704	7,330	8,000
290 Other	230	575	203	500
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside State	245			
563 Tuition/Private Sources	250			
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260	13,488	45	
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			

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

SUMMER SCHOOL		12 mo.	12 mo.	12 mo.
		Code 29 Line	2023-2024 Actual (1)	2024-2025 Actual (2)
<b>EXPENDITURES</b>				
411 Water/Sewer	545			
420 Cleaning	550			
430 Repairs & Maintenance	555			
440 Rentals	560			
460 Repair of Building	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575			
590 Other	580			
600 Supplies				
610 General Supplies	585			
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not school bus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			
700 Property (Equipment & Furnishings)	615			
800 Other	620			
2500 Central Services				
100 Salaries				
110 Licensed	625			
120 Non-Licensed	630			
200 Employee Benefits				
210 Insurance	635			
220 Social Security	640			
290 Other	645			
300 Purchased Professional & Technical Serv	650	3,068	4,765	
400 Purchased Property Services	655			
500 Other Purchased Services	660			
600 Supplies	665			
700 Property (Equipment & Furnishings)	670			
800 Other	675			
2900 Other Support Services				
100 Salaries				
110 Licensed	690			
120 Non-Licensed	695			
200 Employee Benefits				
210 Insurance	700			
220 Social Security	705			
290 Other	710			
300 Purchased Professional & Technical Serv	715			
400 Purchased Property Services	720			
500 Other Purchased Services	725			
600 Supplies	730			
700 Property (Equipment & Furnishings)	735			
800 Other	740			
3300 Community Services Operations	680			
<b>TOTAL EXPENDITURES*</b>	<b>---</b>	<b>56,573</b>	<b>110,881</b>	<b>866,500</b>

\*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)
<b>SPECIAL EDUCATION</b>				
UNENCUMBERED CASH BALANCE JULY 1	01	6,710,520	3,206,488	857,409
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15			6,000,000
1980 Reimbursements	20	188,862	193,752	
3000 STATE SOURCES				
3211 Deaf/Blind	35	6,583	1,109	
4000 FEDERAL SOURCES				
4310 PL 382 Special Ed (formerly PL:874)	45			
4560 Aid Regular*	55	6,181,286	6,103,918	6,103,918
4570 Medicaid	60	1,857,606	2,057,392	1,650,000
4590 Other Reserve Grants in Aid	65	299,520	294,489	294,500
4595 ESSER I	67			
4605 ESSER II	68			
5000 OTHER				
5206 Transfer From General	75	35,574,214	41,963,284	43,174,936
5208 Transfer From Supplemental General	80	32,147,119	35,844,350	41,288,053
5253 Transfer From Contingency Reserve	85	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>82,965,710</b>	<b>89,664,782</b>	<b>99,368,816</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>175</b>	<b>79,759,222</b>	<b>88,807,373</b>	<b>98,417,434</b>
UNENCUMBERED CASH BALANCE JUNE 30	190	3,206,488	857,409	951,382

*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)
<b>EXPENDITURES</b>				
1000 Instruction				
100 Salaries				
110 Licensed	210	23,477,729	25,431,562	31,121,688
120 Non-Licensed	215	12,936,967	14,350,858	15,077,779
200 Employee Benefits				
210 Insurance (Employee)	220	7,838,430	8,581,430	8,075,774
220 Social Security	225	2,628,263	2,885,451	2,994,306
290 Other	230	856,840	902,726	1,411,495
300 Purchased Professional & Technical Serv	235	642,817	1,697,378	1,181,400
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245	729,229	1,098,785	1,138,964
564 Payment to Spec Education Coop/Interlocal (Assessments)	250			
565 Payment to Spec Education Coop/Interlocal (Flowthrough)	251			
590 Other	255	583,751	748,646	838,400
600 Supplies				
610 General Supplemental (Teaching)	260	166,853	485,941	222,513
644 Textbooks	265	697		5,000
650 Supplies (Technology Related)	267	65,933	84,603	94,750
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275	43,488	32,715	34,950
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	5,472,030	9,936,093	13,503,012
120 Non-Licensed	290	5,027,722	1,284,668	1,334,071
200 Employee Benefits				
210 Insurance (Employee)	295	1,728,805	1,823,481	2,428,867
220 Social Security	300	761,960	818,458	1,067,129
290 Other	305	181,941	182,638	234,646
300 Purchased Professional & Technical Serv	310	531,553	435,357	681,500
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320	22,482	37,754	42,880
700 Property (Equipment & Furnishings)	325	26,489	21,000	33,255
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335	111,979	117,739	120,619
120 Non-Licensed	340	58,188	57,904	108,672
200 Employee Benefits				
210 Insurance (Employee)	345	30,707	39,406	40,982
220 Social Security	350	11,861	12,771	13,026
290 Other	355	1,835	1,917	1,924
300 Purchased Professional & Technical Serv	360	612	1,134	2,500
400 Purchased Property Services	363			
500 Other Purchased Services	365	748	780	780
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration				
2330 Special Area Admin Services				
100 Salaries				
110 Licensed	395	2,731,087	2,888,554	2,000,000
120 Non-Licensed	400	1,739		
200 Employee Benefits				
210 Insurance (Employee)	405	479,246	512,307	
220 Social Security	410	195,237	207,688	
290 Other	415	46,750	45,970	
300 Purchased Professional & Technical Serv	420	1,290	539	15,000
400 Purchased Property Services	425			
500 Other Purchased Services	430			
600 Supplies	435	10,316	7,511	
700 Property (Equipment & Furnishings)	440			
800 Other	445			
2400 School Administration				
100 Salaries				
110 Licensed	450	1,307,389	1,322,015	1,391,620
120 Non-Licensed	455	514,245	627,697	699,415
200 Employee Benefits				
210 Insurance (Employee)	460	262,200	290,371	311,273
220 Social Security	465	133,031	142,459	151,699
290 Other	470	20,656	20,286	23,728
300 Purchased Professional & Technical Serv	475	11,661	7,655	11,250
500 Other Purchased Services	480	21,806	25,923	29,260
600 Supplies	485	6,309	5,179	8,000
700 Property (Equipment & Furnishings)	490	993	1,040	2,800
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	5,235	6,629	7,000
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	13,904	14,669	14,600
420 Cleaning	530	7,610	7,619	9,950
430 Repairs & Maintenance	535			

SPECIAL EDUCATION		12 mo.	12 mo.	12 mo.
		Code 30 Line	2023-2024 Actual (1)	2024-2025 Actual (2)
<b>EXPENDITURES</b>				
440 Rentals	540			
490 Other	545			
500 Other Purchased Services	550			
600 Supplies				
610 General Supplies	555			
620 Energy				
621 Heating	560	14,706	15,560	14,600
622 Electricity	565	84,123	90,128	97,727
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	177,590	187,486	194,264
200 Employee Benefits				
210 Insurance	600	45,765	48,233	50,162
220 Social Security	605	12,354	13,049	13,446
290 Other	610	4,361	4,440	4,795
400 Purchased Property Services	615			
600 Supplies	620			
700 Property (Equipment & Furnishings)	625			
800 Other	630			
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	635			
200 Employee Benefits				
210 Insurance	640			
220 Social Security	645			
290 Other	650			
400 Purchased Property Services				
442 Rent of Vehicles (lease)	655			
490 Other	660			
500 Other Purchased Services				
513 Contracting of Bus Services	665			
519 Mileage in Lieu of Trans	670			
520 Insurance	675			
590 Other Purchased Services	680	9,564,745	11,012,425	11,287,963
600 Supplies				
626 Motor Fuel	685	144,965	230,746	268,000
680 Miscellaneous Supplies	690			
730 Equip (including buses)	695			
800 Other	700			
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 Non-Licensed	705			
200 Employee Benefits				
210 Insurance	710			
220 Social Security	715			
290 Other	720			
300 Purchased Professional & Technical Serv	725			
400 Purchased Property Services	730			
500 Other Purchased Services	735			
700 Property (Equipment & Furnishings)	740			

SPECIAL EDUCATION		12 mo.	12 mo.	12 mo.
		Code 30 Line	2023-2024 Actual (1)	2024-2025 Actual (2)
<b>EXPENDITURES</b>				
800 Other	745			
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Licensed	750			
200 Employee Benefits				
210 Insurance	755			
220 Social Security	760			
290 Other	765			
300 Purchased Professional & Technical Serv	770			
400 Purchased Property Services	775			
500 Other Purchased Services	780			
600 Supplies	785			
700 Property (Equipment & Furnishings)	790			
800 Other	795			
2900 Other Support Services				
100 Salaries				
110 Licensed	860			
120 Non-Licensed	865			
200 Employee Benefits				
210 Insurance	870			
220 Social Security	873			
290 Other	880			
300 Purchased Professional & Technical Serv	885			
400 Purchased Property Services	890			
500 Other Purchased Services	895			
600 Supplies	900			
700 Property (Equipment & Furnishings)	905			
800 Other	910			
<b>TOTAL EXPENDITURES*</b>	~~~	79,759,222	88,807,373	98,417,434

\*Goes to Budget Line 175.

COST OF LIVING	Code 33 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	66,381	1,160,355	471,420
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2022 \$	05	154,198		
2023 \$	10	10,274,851	261,583	
2024 \$	15		12,268,954	486,648
2025 \$	20			0
1140 Delinquent Tax	25	34,170	35,664	39,115
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (includes 16/20M Tax)	45	887,595	818,946	966,180
2450 Recreational Vehicle Tax	55	4,344	3,977	4,568
2460 Commercial Vehicle Tax	57	25,632	22,067	29,750
2800 In Lieu of Taxes IRBs/Rental Excise	60	13,184	13,860	73,331
<b>RESOURCES AVAILABLE</b>	70	11,460,355	14,585,406	2,071,012
<b>EXPENDITURES</b>				
5200 Transfer				
800 Other				
890 State Payment	75	10,300,000	14,113,986	13,578,662
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	175	10,300,000	14,113,986	13,578,662
UNENCUMBERED CASH BALANCE JUNE 30	190	1,160,355	471,420	~~~~~
	195	TAX REQUIRED (Line 175 - Line 70)		11,507,650
	200	Delinquent Tax		805,536
	205	Amount of 2025 Tax to be Levied		12,313,186

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

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	50,000	50,000	50,000
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05			
1315 Individual (Summer School)	15			
1320 Other School District/Govt Sources (in-state)	25	38,087	17,883	
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			3,200,000
3000 STATE SOURCES				
3225 CTE Transportation State Aid	80	0	0	0
3240 Other State Grant	90			
4000 FEDERAL SOURCES				
4530 Vocational Aid				
4531 Regular Aid	115	225,216	216,512	172,920
4532 Special Project Aid	125			
4590 Other Federal Aid	130			
5000 OTHER				
5206 Transfer From General	135	6,219,114	6,560,988	6,789,634
5208 Transfer From Supplemental General	140	2,052,308	2,165,126	2,240,579
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>8,584,725</b>	<b>9,010,509</b>	<b>12,453,133</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>175</b>	<b>8,534,725</b>	<b>8,960,509</b>	<b>12,403,133</b>
UNENCUMBERED CASH BALANCE JUNE 30	190	50,000	50,000	50,000

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
1000 Instruction				
100 Salaries				
110 Licensed	210	6,105,751	6,451,625	9,892,320
120 Non-Licensed	215	134		1,500
200 Employee Benefits				
210 Insurance (Employee)	220	939,821	932,481	969,781
220 Social Security	225	445,294	472,003	490,259
290 Other	230	110,036	104,472	105,569
300 Purchased Professional & Technical Serv	235	51,717	26,975	44,845
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	3,258	4,049	6,850
564 Payment to Vocational Education Coop	245			
590 Other	250	21,826	33,805	12,600
600 Supplies				
610 General Supplemental (Teaching)	255	170,218	228,857	174,665

CAREER & POSTSECONDARY EDUCATION		Code	12 mo.	12 mo.	12 mo.
		34 Line	2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>					
644 Textbooks	260				
650 Supplies (Technology Related)	263			40,688	41,030
680 Miscellaneous Supplies	265	63,555	30,140		500
700 Property (Equipment & Furnishings)	270	8,466	2,131		13,744
800 Other	275	443	4,372		4,775
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	213,813	175,594		182,618
120 Non-Licensed	335	44,721	52,593		60,010
200 Employee Benefits					
210 Insurance (Employee)	340	40,991	40,178		41,785
220 Social Security	345	19,234	16,795		17,244
290 Other	350	6,459	7,091		5,870
300 Purchased Professional & Technical Serv	355	119	79		
400 Purchased Property Services	357				
500 Other Purchased Services	360	999			
600 Supplies					
640 Books (not textbooks) & Periodicals	365	115	176		2,355
650 Technology Supplies	370				
680 Miscellaneous Supplies	375				
700 Property (Equipment & Furnishings)	380				
800 Other	385				
2400 School Administration					
100 Salaries					
110 Licensed	445	122,920	130,766		135,997
120 Non-Licensed	450	72,822	82,372		85,260
200 Employee Benefits					
210 Insurance (Employee)	455	27,013	33,108		34,432
220 Social Security	460	14,514	15,891		16,547
290 Other	465	3,549	3,637		3,645
300 Purchased Professional & Technical Serv	470				
500 Other Purchased Services	475	1,580	1,580		1,615
600 Supplies	480		70		200
700 Property (Equipment & Furnishings)	485				
800 Other	490				
2500 Central Services					
100 Salaries					
110 Licensed	590				
120 Non-Licensed	595				
200 Employee Benefits					
210 Insurance	600				
220 Social Security	605				
290 Other	610				

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
300 Purchased Professional & Technical Serv	615	517	793	
400 Purchased Property Services	620			
500 Other Purchased Services	625			
600 Supplies	630		15,143	
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	2,648	2,939	2,800
420 Cleaning	525	1,281	1,703	1,800
430 Repairs & Maintenance	530			
440 Rentals	535			
490 Other	540			
500 Other Purchased Services	545			
600 Supplies				
610 General Supplies	550	3,358	4,103	8,000
620 Energy				
621 Heating	555	4,289	6,830	7,000
622 Electricity	560	33,119	35,840	36,117
626 Motor Fuel (not schoolbus)	565	145		
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		1,336	1,000
520 Insurance	597			
626 Motor Fuel	588		294	400
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			
<b>TOTAL EXPENDITURES*</b>	<b>---</b>	<b>8,534,725</b>	<b>8,960,509</b>	<b>12,403,133</b>

\*Goes to Budget Line 175.

<b>CAREER &amp; POSTSECONDARY EDUCATION</b>	Code 34 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				

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	693,426	1,209,642	1,272,961
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1700 Student Activities*				
1710 Admissions	10			
1790 Other Student Activity Income	20			
1900 Other Revenue From Local Sources*				
1920 Contributions & Donations	30	1,986,364	1,653,884	3,500,000
1930 City/County Sales Tax	32			
1990 Miscellaneous	35		51,630	
3000 STATE SOURCES				
3227 Mental Health (School Liaison)	40	353,643	335,543	350,350
3228 Mental Health (Community Mental Health)	45	117,881	180,677	188,650
3230 Safe & Secure Schools Grant	55	425,588	408,441	0
3231 Pre-K Pilot Grant (CIF)	60			
3240 Other State Grant	70	112,266		
4000 FEDERAL SOURCES				
4585 Pre-K Pilot Grant (TANF)	80			
4587 Pre-K Pilot Grant (GEER)	85			
4589 Safe & Secure Schools Grant	87			
<b>RESOURCES AVAILABLE</b>	170	3,689,168	3,839,817	5,311,961
<b>TOTAL EXPENDITURES</b>	175	2,479,526	2,566,856	3,907,548
UNENCUMBERED CASH BALANCE JUNE 30	190	1,209,642	1,272,961	1,404,413

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)
<b>EXPENDITURES</b>				
1000 Instruction				
100 Salaries				
110 Licensed	210	45,116	36,925	1,504,100
120 Non-Licensed	215	16,161	16,336	22,500
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	4,602	3,957	1,400
290 Other	230	3,487	40,571	37,100
300 Purchased Professional & Technical Serv	235	57,861	50,475	57,045
400 Purchased Property Services	237	2,840	6,865	
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			2,226
562 Tuition/other LEA's outside the State	245			
563 Tuition/Private Sources	250			

<b>GIFTS &amp; GRANTS</b> (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)
<b>EXPENDITURES</b>				
590 Other	255	28,393	2,031	5,000
600 Supplies				
610 General Supplemental (Teaching)	260	344,973	424,028	414,360
644 Textbooks	265	4,013	38,531	110,005
650 Supplies (Technology Related)	267	112		
680 Miscellaneous Supplies	270	8,201	8,571	29,124
700 Property (Equipment & Furnishings)	275	3,418	7,735	
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	294,517	334,493	343,832
120 Non-Licensed	290	21,334	100,359	22,371
200 Employee Benefits				
210 Insurance (Employee)	295	50,996	83,724	30,000
220 Social Security	300	23,207	31,468	20,000
290 Other	305	2,946	7,159	5,000
300 Purchased Professional & Technical Serv	310	334,922	471,549	305,386
400 Purchased Property Services	313		1,028	
500 Other Purchased Services	315		656	
600 Supplies	320	33,035	62,927	698,879
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335	302,196	231,776	30,000
120 Non-Licensed	340	21,066		
200 Employee Benefits				
210 Insurance (Employee)	345	31,456	24,397	
220 Social Security	350	23,140	16,992	3,800
290 Other	355	8,447	1,367	600
300 Purchased Professional & Technical Serv	360	30,604		25,000
400 Purchased Property Services	363			
500 Other Purchased Services	365	12,761	13,304	15,500
600 Supplies				
640 Books (not textbooks) and Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380	120,792	12,398	110,945
700 Property (Equipment & Furnishings)	385	16,981		
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	18,000		3,000
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (Telephone, postage, etc.)	435			
590 Other	440	105,652	103,584	90,000
600 Supplies	445	6,023	2,774	3,000
700 Property (Equipment & Furnishings)	450			
800 Other	455			

<b>GIFTS &amp; GRANTS</b> (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)
<b>EXPENDITURES</b>				
2400 School Administration				
100 Salaries				
110 Licensed	460			
120 Non-Licensed	465			
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475			
290 Other	480			
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Licensed	680			
120 Non-Licensed	685			
200 Employee Benefits				
210 Insurance	690			
220 Social Security	695			
290 Other	700			
300 Purchased Professional & Technical Serv	705			
400 Purchased Property Services	710			
500 Other Purchased Services	715			
600 Supplies	720	72,186		2,751
700 Property (Equipment & Furnishings)	725			
800 Other	730			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520			
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530			
290 Other	535			
300 Purchased Professional & Technical Serv	540			
400 Purchased Property Services				
411 Water/Sewer	545			
420 Cleaning	550			
430 Repairs & Maintenance	555			
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575			
590 Other	580			
600 Supplies				
610 General Supplies	585			
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not schoolbus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			

<b>GIFTS &amp; GRANTS</b> (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)
<b>EXPENDITURES</b>				
700 Property (Equipment & Furnishings)	615	425,588	408,441	
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	4,500	7,350	14,624
4300 Architectural & Engineering Services	800			
4700 Building Improvements				
100 Salaries				
120 Non-Licensed	860			

<b>GIFTS &amp; GRANTS</b> (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)
<b>EXPENDITURES</b>				
200 Fringe Benefits				
210 Insurance	865			
220 Social Security	870			
290 Other	875			
400 Outside Contractors	880		15,085	
4900 Other	885			
<b>TOTAL EXPENDITURES*</b>	~~~	2,479,526	2,566,856	3,907,548

\*Goes to Budget Line 175.

SPECIAL LIABILITY EXPENSE	Code 42 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	777,775	480,004	823,089	823,089
Cancellation of Prior Year Encumbrances	03				
<b>REVENUES</b>					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2022 \$	05	12,410			
2023 \$	10	619,114	18,065		
2024 \$	15		992,380	39,364	39,364
2025 \$	20			1,136,668	
1140 Delinquent Tax	25	2,557	2,169	3,164	4,744
1510 Interest on Idle Funds	27				0
1900 Other Revenue From Local Source	30				0
July - December Estimate	35				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	40	65,005	62,694	61,597	61,597
July - December Estimate	45				30,799
2450 Recreational Vehicle Tax	50	317	307	291	291
July - December Estimate	55				146
2460 Commercial Vehicle Tax	56	2,055	1,506	1,896	1,896
July - December Estimate	57				948
2800 In Lieu of Taxes IRBs/Rental Excise	60	772	1,180	4,675	4,675
July - December Estimate	65				2,338
5000 OTHER					
5206 Transfer From General	70	0	80,023	0	0
July - December Estimate	75				
5208 Transfer From Supplemental General	80	0	26,408	0	0
July - December Estimate	85				
5253 Transfer From Contingency Reserve	90	0	0	~~~~~	~~~~~
<b>RESOURCES AVAILABLE</b>	<b>100</b>	<b>1,480,005</b>	<b>1,664,736</b>	<b>2,070,744</b>	<b>969,887</b>
<b>EXPENDITURES</b>					
2300 General Administration					
2310 Board of Education Services					
520 Insurance	105	1,000,001	841,647	1,400,000	
820 Judgments	110				
890 Other	115				
5200 TRANSFER TO:					
960 Special Reserve Fund	120	0	0	0	
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>175</b>	<b>1,000,001</b>	<b>841,647</b>	<b>1,400,000</b>	<b>1,400,000</b>
July December Estimate	180	~~~~~	~~~~~	~~~~~	700,000
<b>TOTAL OPERATING EXPENDITURE (18 MO)</b>	<b>185</b>	~~~~~	~~~~~	~~~~~	<b>2,100,000</b>
UNENCUMBERED CASH BALANCE JUNE 30	190	480,004	823,089	670,744	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 100)			1,130,113
	200	Delinquent Tax			79,108
	205	Amount of 2025 Tax to be Levied			1,209,221

	Code 45 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
<b>EXTRAORDINARY GROWTH FACILITIES</b>				
UNENCUMBERED CASH BALANCE JULY 1	01	2,034,161	1,958,481	1,990,163
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2022 \$	05	226,825		
2023 \$	10	8,319,252	164,956	
2024 \$	15		4,778,693	189,527
2025 \$	20			0
1140 Delinquent Tax	25	57,428	25,323	15,235
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45	1,485,694	1,097,842	596,823
2450 Recreational Vehicle Tax	55	7,278	5,423	2,821
2460 Commercial Vehicle Tax	57	42,092	23,599	18,377
2800 In Lieu of Taxes IRBs/Rental Excise	60	23,118	22,451	45,298
<b>RESOURCES AVAILABLE</b>	70	12,195,848	8,076,768	2,858,244
<b>EXPENDITURES</b>				
5200 Transfer				
800 Other				
890 State Payment	75	10,237,367	6,086,605	3,663,768
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	175	10,237,367	6,086,605	3,663,768
UNENCUMBERED CASH BALANCE JUNE 30	190	1,958,481	1,990,163	~~~~~
<i>Budget Line 175: should be the amount the USD is utilizing from the State Board of Tax Appeals approved for Ancillary New Facilities weighting per KSA 72-5158.</i>	195	TAX REQUIRED (Line 175-Line 70)		805,524
	200	Delinquent Tax		56,387
	205	Amount of 2025 Tax to be Levied		861,911

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	20,908,375	16,290,292	12,212,966
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Sources	07	49,710,952	52,441,754	
1961 Revenue From General	10	3,134,303	2,702,730	
1962 Revenue From Supplemental General	12	0		
1963 Revenue From Adult Education	15			
1964 Revenue From Adult Supplemental Education	20			
1965 Revenue From Bilingual Education	25	12,765	13,246	
1966 Revenue From Driver Training	30	250	175	
1967 Revenue From Extraordinary School	37			
1968 Revenue From Food Service	40	20,641	30,936	
1969 Revenue From Professional Development	45	531	657	
1970 Revenue From Parent Education	50	1,656	1,759	
1971 Revenue From Summer School	52	344	107	
1972 Revenue From Special Education	55	145,342	151,021	
1975 Revenue From Career and Postsecondary	65	15,772	19,123	
1977 Revenue From Federal Funds	71	3,617	3,520	
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	73,137	79,533	
5000 OTHER				
5206 Transfer from General	80	0	0	
5208 Transfer from Supplemental General	81	0	0	
<b>RESOURCES AVAILABLE</b>	82	74,027,685	71,734,853	
<b>EXPENDITURES</b>				
210 Health Care Services	85	54,829,028	55,686,906	
211 Disability Income Benefits	90			
212 Group Life Insurance	95			
260 School Workers' Compensation	100	1,200,379	1,545,953	
520 Risk Management Insurance	105	1,707,986	2,289,028	
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	175	57,737,393	59,521,887	
UNENCUMBERED CASH BALANCE JUNE 30	190	16,290,292	12,212,966	

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	~~~~~	~~~~~	~~~~~
<b>REVENUES</b>				
3000 STATE SOURCES				
3221 KPERs	05	31,649,380	33,996,343	38,330,877
<b>RESOURCES AVAILABLE</b>	<b>70</b>	<b>31,649,380</b>	<b>33,996,343</b>	<b>38,330,877</b>
<b>EXPENDITURES</b>				
1000 Instruction				
200 Employee Benefits	75	21,004,571	22,535,983	25,520,741
2100 Student Support				
200 Employee Benefits	80	3,200,958	2,940,003	3,722,148
2200 Instructional Support				
200 Employee Benefits	85	1,530,643	1,599,264	1,710,260
2300 General Administration				
200 Employee Benefits	90	291,098	687,285	367,730
2400 School Administration				
200 Employee Benefits	95	2,404,484	2,654,558	3,004,000
2500 Central Services				
200 Employee Benefits	100	1,064,503	1,192,068	1,339,589
2600 Operations & Maintenance				
200 Employee Benefits	105	1,521,690	1,671,858	1,893,790
2700 Student Transportation Services				
200 Employee Benefits	110	22,833	30,123	34,131
2900 Other Support Services				
200 Employee Benefits	113	22,669	7,190	14,522
3000 Food Service				
200 Employee Benefits	115	585,931	678,011	723,966
<b>TOTAL EXPENDITURES</b>	<b>175</b>	<b>31,649,380</b>	<b>33,996,343</b>	<b>38,330,877</b>
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	8,130,001	8,130,001	6,987,560
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
5000 OTHER				
5206 Transfer From General	05	0	0	
<b>RESOURCES AVAILABLE</b>	170	8,130,001	8,130,001	
TOTAL EXPENDITURES & TRANSFERS	175	0	1,142,441	
UNENCUMBERED CASH BALANCE JUNE 30	190	8,130,001	6,987,560	

CONTINGENCY RESERVE	Code 53 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
1000 Instruction				
100 Salaries				
110 Licensed	210		1,007,403	
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		135,038	
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)
<b>EXPENDITURES</b>				
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			

<b>CONTINGENCY RESERVE</b>	Code 53 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
<b>EXPENDITURES</b>				
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)
<b>EXPENDITURES</b>				
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	12 mo.	12 mo.	12 mo.
	53 Line	2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
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			115,000
<b>TOTAL EXPENDITURES &amp; TRANSFERS*</b>	<b>---</b>	<b>0</b>	<b>1,142,441</b>	<b>115,000</b>

\*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	1,236,205	808,880	86,092
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	04			
1740 Fees (Rental)	05	2,203,765	2,313,560	
1911 Fines	10			
1942 Rental Fees & Books	15			
1990 Miscellaneous	20	6,002	6,563	
4000 FEDERAL SOURCES				
4590 Other Federal Aid	22			
5000 OTHER				
5206 Transfer From General	25	0	0	
5208 Transfer From Supplemental General	30	0	0	
5253 Transfer From Contingency Reserve	35	0	0	
<b>RESOURCES AVAILABLE</b>	40	3,445,972	3,129,003	
<b>EXPENDITURES</b>				
1000 Instruction				
600 Supplies				
644 Textbooks	75	2,510,897	2,945,460	
645 Workbooks	80			
646 Repairing Textbooks	85			
649 Other Materials & Supplies	90			
650 Supplies (Technology Related)	93	113,382	86,339	
2200 Support Services				
680 Miscellaneous Supplies				
681 Special Clothing & Towels	95	12,813	11,112	
682 Musical Instruments	100			
683 Other Material & Supplies	105			
684 Other	110			
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	175	2,637,092	3,042,911	
UNENCUMBERED CASH BALANCE JUNE 30	190	808,880	86,092	

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	1,126,053	1,024,246	1,028,902
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1710 Admissions/Gate Receipts	50	2,008,995	1,985,999	
1730 Student Organization Membership Dues	15			
1790 Other Student Activity Income	55			
1900 Other Revenue From Local Source				
1980 Reimbursements	60			
<b>RESOURCES AVAILABLE</b>	170	3,135,048	3,010,245	
<b>TOTAL EXPENDITURES</b>	175	2,110,802	1,981,343	
UNENCUMBERED CASH BALANCE JUNE 30	190	1,024,246	1,028,902	~~~~~

*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)
<b>EXPENDITURES</b>				
1000 Instruction				
100 Salaries				
110 Licensed	210	3,317	4,623	
120 Non-Licensed	215	900		
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	314	341	
290 Other	230	3	4	
300 Purchased Professional and Tech Services	232	609,039	482,016	
600 Supplies	235	1,490,979	1,430,788	
700 Property (Equipment & Furnishings)	240			
800 Other	245	6,250	63,571	
2700 Student Transportation Serv				
100 Salaries				
120 Non-Licensed	250			
200 Employee Benefits				
210 Insurance	255			
220 Social Security	260			
290 Other	265			
600 Supplies	270			
730 Equipment	275			
800 Other	280			
<b>TOTAL EXPENDITURES*</b>	~~~	2,110,802	1,981,343	~~~~~

\*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	70,624,930	68,837,846	53,775,510	53,775,510
<b>REVENUES</b>					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2022 \$	05	752,635			
2023 \$	10	48,812,290	1,173,952		
2024 \$	15		50,737,528	2,012,493	2,012,493
2025 \$	20			52,530,541	
1140 Delinquent Tax	25	162,498	171,089	161,759	242,517
1510 Interest on Idle Funds	30			500,000	500,000
July - December Estimate	35				0
1900 Other Revenue From Local Source	40				0
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	3,787,133	3,985,047	4,112,456	4,112,456
July - December Estimate	60				2,056,228
2450 Recreational Vehicle Tax	65	18,449	19,372	19,440	19,440
July - December Estimate	66				9,720
2460 Commercial Vehicle Tax	67	119,273	106,078	126,629	126,629
July - December Estimate	68				63,315
2800 In Lieu of Taxes IRBs/Rental Excise	70	58,435	68,288	312,127	312,127
July - December Estimate	72				156,064
3000 STATE SOURCES					
3217 State Aid (prior July 1, 2015)	76	5,909,848	2,955,420	0	0
July - December Estimate*	77				0
3217 State Aid (after 7/1/15 and prior 6/30/17)	78			0	0
July - December Estimate*	79				
3217 State Aid (after 7/1/17 and before 6/30/22)	83			0	0
July - December Estimate*	84				
3217 State Aid (after 7/1/22)	86			0	0
July - December Estimate*	87				
5000 OTHER FINANCING SOURCES					
5140 Federal Tax Credit	80	935,505	937,501	845,250	845,250
July - December Estimate*	81				354,375
<b>RESOURCES AVAILABLE</b>	82	131,180,996	128,992,121	114,396,205	64,586,124
<b>EXPENDITURES</b>					
5100 DEBT SERVICE					
832 Interest	85	25,862,206	28,671,618	22,243,253	
890 Bond Fees	90	28,000	25,500	250,000	
831 Principal	95	36,452,944	46,519,493	41,322,606	
<b>TOTAL EXPENDITURES</b>	100	62,343,150	75,216,611	63,815,859	63,815,859
832 Interest Due July-December	105				10,652,886
890 Bond Fees July-December	110				250,000
831 Principal Due July-December	115				41,745,000
990 Cash Basis Reserve	120				350,000
<b>TOTAL OPERATING EXPENDITURE (18 MO)</b>	185				116,813,745
UNENCUMBERED CASH BALANCE JUNE 30	190	68,837,846	53,775,510	50,580,346	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 82)			52,227,621
	200	Delinquent Tax			3,655,933
	205	Amount of 2025 Tax to be Levied			55,883,554

**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.

SPECIAL ASSESSMENT	Code 67 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	1,010,342	1,359,846	1,477,274	1,477,274
<b>REVENUES</b>					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2022 \$	05	11,710			
2023 \$	10	1,073,159	26,087		
2024 \$	15		1,146,180	45,463	45,463
2025 \$	20			976,269	
1140 Delinquent Tax	25	2,658	3,834	3,654	5,479
1900 Other Revenue From Local Source	30				0
July - December Estimate	35				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45	55,612	66,912	90,662	90,662
July - December Estimate	50				45,331
2450 Recreational Vehicle Tax	55	271	321	428	428
July - December Estimate	56				214
2460 Commercial Vehicle Tax	57	1,712	2,059	2,792	2,792
July - December Estimate	58				1,396
2800 In Lieu of Taxes IRBs/Rental Excise	60	1,016	966	6,881	6,881
July - December Estimate	65				3,441
<b>RESOURCES AVAILABLE</b>	<b>70</b>	<b>2,156,480</b>	<b>2,606,205</b>	<b>2,603,423</b>	<b>1,679,361</b>
<b>EXPENDITURES</b>					
4000 FACILITIES ACQUISITION					
4200 Site Improvement Services	75	796,634	1,128,931	1,750,000	
<b>TOTAL EXPENDITURES</b>	<b>175</b>	<b>796,634</b>	<b>1,128,931</b>	<b>1,750,000</b>	<b>1,750,000</b>
July - December Estimate	180				900,000
<b>TOTAL OPERATING EXPENDITURE (18 MO)</b>	<b>185</b>				<b>2,650,000</b>
UNENCUMBERED CASH BALANCE JUNE 30	190	1,359,846	1,477,274	853,423	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 70)			970,639
	200	Delinquent Tax			67,945
	205	Amount of 2025 Tax to be Levied			1,038,584

**Notice of Hearing 2025-2026 Budget**

The governing body of Unified School District 233 will meet on the 4th day of September 2025 at 5:30 PM at 14160 South Black Bob Road, Olathe, KS 66062 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 the District Office on the district website and will be available at this hearing.

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

	Code 99 Line	2023-2024 Actual		2024-2025 Actual		2025-2026 Proposed Budget		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2025 Tax to be Levied (6)	Est. Tax Rate* (7)
<b>OPERATING</b>								
General	06	237,240,766	20.000	250,944,741	20.000	256,923,947	69,259,516	20.000
Supplemental General (LOB)	08	77,845,503	14.945	82,154,972	15.189	85,578,074	60,550,162	15.572
<b>SPECIAL REVENUE</b>								
Federal Funds	07	9,225,175		6,927,879		6,596,523		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	689,904		585,775		1,426,646		
Adult Supplemental Education	12	0		0		0		
At-Risk Education Fund	13	29,587,684		30,758,044		35,098,543		
Bilingual Education	14	5,877,853		6,483,621		8,473,111		
Virtual Education	15	211,966		212,706		531,000		
Capital Outlay	16	43,072,938	8.000	41,247,420	8.000	35,231,474	32,059,212	8.000
Driver Training	18	89,425		80,063		324,585		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	15,393,680		16,875,391		18,366,673		
Professional Development	26	521,383		682,479		1,022,000		
Parent Education Program	28	2,053,415		1,392,547		1,463,679		
Summer School	29	56,573		110,881		866,500		
Special Education	30	79,759,222		88,807,373		98,417,434		
Cost of Living	33	10,300,000	3.054	14,113,986	3.511	13,578,662	12,313,186	3.167
Career and Postsecondary Education	34	8,534,725		8,960,509		12,403,133		
Gifts and Grants	35	2,479,526		2,566,856		3,907,548		
Special Liability Expense Fund	42	1,000,001	0.184	841,647	0.284	1,400,000	1,209,221	0.311
Extraordinary Growth Facilities	45	10,237,367	2.472	6,086,605	1.367	3,663,768	861,911	0.222
Special Reserve Fund	47	57,737,393		59,521,887				
KPERS Special Retirement Contribution	51	31,649,380		33,996,343		38,330,877		
Contingency Reserve	53	0		1,142,441				
Textbook & Student Material Revolving	55	2,637,092		3,042,911				
Activity Fund	56	2,110,802		1,981,343				
<b>DEBT SERVICE</b>								
Bond and Interest #1	62	62,343,150	14.508	75,216,611	14.519	63,815,859	55,883,554	14.371
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	796,634	0.319	1,128,931	0.328	1,750,000	1,038,584	0.267
Temporary Note	68	0	0.000	0	0.000	0	0	0.000
<b>COOPERATIVES<sup>1</sup></b>								
Special Education	78	0		0		0		
<b>TOTAL USD EXPENDITURES</b>	100	691,451,557	63.482	735,863,962	63.198	689,170,036	233,175,346	61.910
Less: Transfers	105	191,258,897		205,456,382		151,129,717		
<b>NET USD EXPENDITURES</b>	110	500,192,660		530,407,580		538,040,319		
<b>TOTAL USD TAXES LEVIED</b>	115	217,109,443		224,276,981		233,175,346		

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)
<b>OTHER</b>								
Historical Museum	80	0	0.000	0	0.000	0	0	0.000
Public Library Board	82	0	0.000	0	0.000	0	0	0.000
Public Library Board Employee Benefits	83	0	0.000	0	0.000	0	0	0.000
Recreation Commission	84	0	0.000	0	0.000	0	0	0.000
Rec Comm Emp Benefits & Spec Liab	86	0	0.000	0	0.000	0	0	0.000
<b>TOTAL OTHER</b>	120	0	0.000	0	0.000	0	0	0.000
<b>TOTAL TAXES LEVIED</b>	125	\$217,109,443		\$224,276,981		\$233,175,346		
Assessed Valuation - General Fund	128	\$3,246,594,976		\$3,229,403,528		\$3,462,975,799		
Assessed Valuation - All Other Funds	130	\$3,482,378,347		\$3,673,432,793		\$3,888,521,891		
Assessed Valuation - Capital Outlay	129	\$3,542,878,949		\$3,994,322,703		\$4,007,401,451		
<b>Outstanding Indebtedness, July 1</b>		<b>2023</b>		<b>2024</b>		<b>2025</b>		
General Obligation Bonds	135	727,393,495		690,940,550		651,822,605		
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		
<b>TOTAL USD DEBT</b>	155	727,393,495		690,940,550		651,822,605		
<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 233 will meet on the 4th day of September 2025 at 5:15 at 14160 South Black Bob Road, Olathe, KS 66062 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 the District Office and will be available at this hearing.

	2024-2025		Revenue Neutral Taxes	Revenue Neutral Tax Rate	2025-2026	
	Actual Taxes Levied	Actual Tax Rate			Proposed Taxes to be Levied	Proposed Tax Rate
General	\$64,588,071	20.000	\$65,030,602	18.779	\$69,259,516	20.000
<b>ALL OTHER FUNDS</b>						
Supplemental General (LOB)	\$55,821,109	15.189	\$75,977,088	19.539	\$60,550,162	15.572
Adult Education	\$0	0.000			\$0	0.000
Capital Outlay	\$30,331,191	8.000	\$30,320,918	7.566	\$32,059,212	8.000
Cost of Living	\$12,902,859	3.511			\$12,313,186	3.167
Special Liability Expense Fund	\$1,043,651	0.284			\$1,209,221	0.311
Extraordinary Growth Facilities	\$5,025,635	1.367			\$861,911	0.222
Bond and Interest #1	\$53,359,064	14.519	\$53,344,502	13.718	\$55,883,554	14.371
Bond and Interest #2	\$0	0.000			\$0	0.000
No-Fund Warrant	\$0	0.000			\$0	0.000
Special Assessment	\$1,205,401	0.328			\$1,038,584	0.267
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
<b>Revenue Neutral Calculation</b>						
Total Taxes Levied Including General Fund	\$224,276,981	63.198	\$224,673,110	59.602	\$233,175,346	61.910
Total Taxes Levied Excluding General Fund	\$159,688,910	43.198	\$159,642,508	40.823	\$163,915,830	41.910

**Notice of Hearing 2025-2026 Budget**

Board President	Clerk of the Board
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**Exceeding Revenue Neutral for the 2025-2026 School Year**

The governing body of Unified School District 233 will meet on the 4th day of September 2025 at 5:15 at 14160 South Black Bob Road, Olathe, KS 66062 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 the District Office 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	\$64,588,071	20.000	\$65,030,602	18.779	\$69,259,516	20.000
<b>ALL OTHER FUNDS</b>						
Supplemental General (LOB)	\$55,821,109	15.189	\$75,977,088	19.539	\$60,550,162	15.572
Adult Education	\$0	0.000	\$0	0.000	\$0	0.000
Capital Outlay	\$30,331,191	8.000	\$30,320,918	7.566	\$32,059,212	8.000
Cost of Living	\$12,902,859	3.511	\$0	0.000	\$12,313,186	3.167
Special Liability Expense Fund	\$1,043,651	0.284	\$0	0.000	\$1,209,221	0.311
Extraordinary Growth Facilities	\$5,025,635	1.367	\$0	0.000	\$861,911	0.222
Bond and Interest #1	\$53,359,064	14.519	\$53,344,502	13.718	\$55,883,554	14.371
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	\$1,205,401	0.328	\$0	0.000	\$1,038,584	0.267
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	\$224,276,981	63.198	\$224,673,110	59.602	\$233,175,346	20.000
Taxes Levied Excluding General Fund	\$159,688,910	43.198	\$159,642,508	40.823	\$163,915,830	41.910

\_\_\_\_\_  
 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	-5,293,741	-2,317,818	-1,104,121
Supplemental General	08	2,088,257	4,411,436	4,645,380
Adult Education	10	0	0	0
Preschool-Aged At-Risk*	11	50,000	50,000	50,000
Adult Supplemental Education	12	0	0	0
At-Risk Education Fund*	13	50,000	50,000	50,000
Bilingual Education*	14	50,000	50,000	50,000
Virtual Education*	15	15,000	15,000	15,000
Capital Outlay	16	8,211,486	4,208,785	760,661
Driver Training*	18	158,428	197,168	237,515
Declining Enrollment	19	0	0	0
Extraordinary School Program*	22	0	0	0
Food Service	24	4,793,431	4,354,057	2,105,880
Professional Development*	26	50,000	50,000	50,000
Parent Education Program*	28	761,230	744,727	150,000
Summer School*	29	166,648	224,945	237,429
Special Education*	30	6,710,520	3,206,488	857,409
Cost of Living	33	66,381	1,160,355	471,420
Career and Postsecondary Education*	34	50,000	50,000	50,000
Gifts/Grants	35	693,426	1,209,642	1,272,961
Special Liability	42	777,775	480,004	823,089
School Retirement	44	0	0	0
Extraordinary Growth Facilities	45	2,034,161	1,958,481	1,990,163
Special Reserve	47	20,908,375	16,290,292	12,212,966
KPERS Spec. Ret. Contribution	51	0	0	0
Contingency Reserve*	53	8,130,001	8,130,001	6,987,560
Text Book & Student Material*	55	1,236,205	808,880	86,092
Activity Fund	56	1,126,053	1,024,246	1,028,902
Bond and Interest #1	62	70,624,930	68,837,846	53,775,510
Bond and Interest #2	63	0	0	0
No Fund Warrant	66	0	0	0
Special Assessment	67	1,010,342	1,359,846	1,477,274
Temporary Note	68	0	0	0
Special Education Coop	78	0	0	0
<b>USD TOTAL</b>		<b>124,468,908</b>	<b>116,554,381</b>	<b>88,281,090</b>
Enrollment (FTE) <sup>1</sup>		27,853.2	27,522.3	28,712.4
Amount per Pupil <sup>2</sup>		4,469	4,235	3,075
Historical Museum	80	0	0	0
Public Library	82	0	0	0
Public Library Emp. Benefits	83	0	0	0
Recreation Commission	84	0	0	0
Recreation Commission Emp. Benefits	86	0	0	0
<b>OTHER TOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>

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*			
<b>TOTAL</b>	<b>17,428,032</b>	<b>13,577,209</b>	<b>8,821,005</b>

Total Expenditures (including Transfers) for General Fund and Supplemental General (LOB) Fund			
<b>General</b>	<b>237,240,766</b>	<b>250,944,741</b>	<b>256,923,947</b>
<b>LOB</b>	<b>77,845,503</b>	<b>82,154,972</b>	<b>85,578,074</b>
<b>Total</b>	<b>315,086,269</b>	<b>333,099,713</b>	<b>342,502,021</b>

CASH BALANCE			
<b>Percentage</b>	<b>5.53%</b>	<b>4.08%</b>	<b>2.58%</b>



# 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:** 233 - Olathe

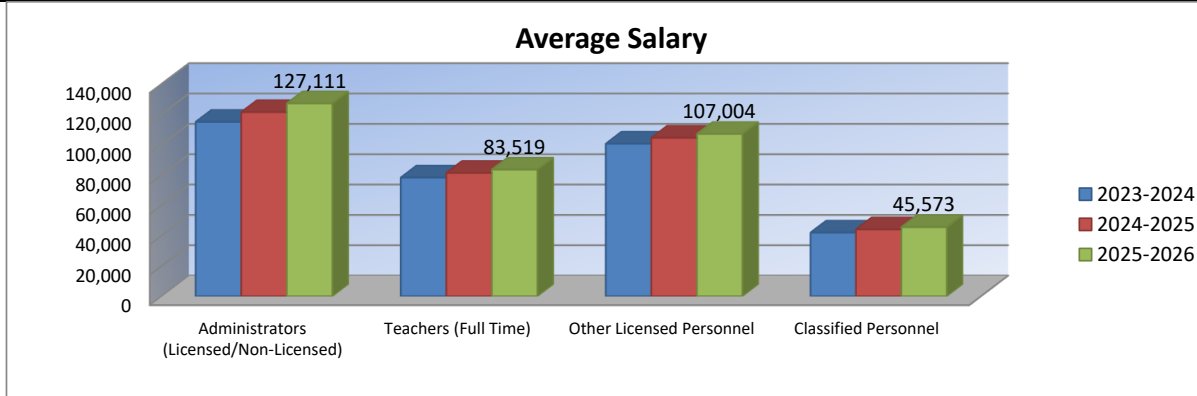
**Superintendent:**

**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)	213.0	24,485,121	114,954	215.0	26,093,280	121,364	211.0	26,820,337	127,111
Teachers (Full Time)	2,151.0	168,319,364	78,252	2,137.0	173,704,024	81,284	2,131.8	178,046,625	83,519
Other Licensed Personnel	349.0	35,100,750	100,575	341.8	35,700,500	104,449	347.0	37,130,388	107,004
Classified Personnel	1,680.0	70,520,015	41,976	1,615.2	71,187,413	44,073	1,585.5	72,256,535	45,573
Substitutes/Temporary Help	~~~~~	12,700,200	~~~~~	~~~~~	13,977,324	~~~~~	~~~~~	15,250,200	~~~~~



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.