

Geary County Schools

DISTRICT BUDGET 2025-2026

USD 475

Geary County

Table of Contents

District Budget

Code 01	Certificate Page – shows adopted budget, expenditures and tax to be levied, and computation of delinquency
Code 02.....	Resolutions for levy limits for tax funds (capital outlay, adult ed, historical museum, recreation commission)
Code 04.....	Worksheet showing tax levy (motor vehicle, recreational vehicle, delinquency, estimates)
Code 05.....	Statement of Indebtedness (bond and interest – bonds issued, interest and principal)
Code 05a	Statement of conditional lease, lease purchase and certificate of participation (payments and int.)
Code 06.....	General Fund – Unencumbered cash balance; Revenue (local, county, state and federal) General Fund – Expenditures such as salaries, benefits, textbooks, supplies, operations and maintenance, etc.
Code 07.....	Federal Funds – Unencumbered cash balance; Revenue – federal grants such as Title I, II, and IV Federal Funds – Expenditures such as salaries, benefits, textbooks, supplies, purchased services, etc.
Code 08.....	Supplemental General (Local Option Budget) Revenue (local, county, state); tax levied Supplemental General (Local Option Budget) Expenditures such as salaries, supplies, equipment, repairs and maintenance, communication services, and transfers to other funds
Code 11.....	Preschool-Aged At-Risk – Revenue (local, federal) Preschool-Aged At-Risk – Expenditures such as salaries, benefits, textbooks and supplies
Code 13.....	At-Risk Education Fund – Revenue (local, federal) At-Risk Education Fund – Expenditures such as salaries, benefits, textbooks, and supplies
Code 14.....	Bilingual Education – Revenue (local, federal) Bilingual Education – Expenditures such as salaries, purchased services, and supplies
Code 15.....	Virtual Education – Revenue (local) Virtual Education – Expenditures such as salaries, benefits, textbooks, supplies, operations and maintenance, etc.
Code 16.....	Capital Outlay – Revenue (local, county, federal (impact aid construction)) Capital Outlay – Expenditures – equipment and furnishings, buses, property, repair and remodeling, etc.
Code 18.....	Driver Training – Revenue (local, state) Driver Training – Expenditures such as salaries, supplies, equipment, etc.
Code 22.....	Extraordinary School Program – Revenue (local, federal) Extraordinary School Program – Expenditures such as salaries, purchased services, and supplies, etc.
Code 24.....	Food Service – Revenue (local, state, federal), and expenditures for salaries, supplies, equipment, etc.
Code 26.....	Professional Development – Revenue (local, state, federal), and expenditures for support services, salaries, supplies, equipment, etc.
Code 28.....	Parents Education – Revenue (local, state, federal), and expenditures for support services, salaries, supplies, equipment, etc.
Code 29.....	Summer School – Revenue (local, federal) Summer School – instruction, salaries, supplies, equipment, energy, etc.
Code 30.....	Special Education – Revenue (local, state, federal) Special Education – Expenditures such as salaries, purchased services, property, supplies, equipment, student transportation, etc.
Code 34.....	Career and Postsecondary Education – Revenue (local, federal) Career and Postsecondary Education – Expenditures such as salaries, purchased services, supplies, and equipment
Code 35.....	Gifts and Grants – Revenue (local, state), and expenditures for miscellaneous grants and donations
Code 42.....	Special Liability Expense – Revenue (local, county) and expenditures
Code 47.....	Special Reserve Fund – Revenue (local) and expenditures for health care services, life insurance, etc.
Code 51.....	KPERS – Revenue (state); Expenditures such as employee benefits
Code 53.....	Contingency Reserve – Revenue (transfer from general) Contingency Reserve – Expenditures such as salaries, supplies, equipment, property services, etc.
Code 55.....	Textbook & Student Material Revolving – Revenue (local) and expenditures for textbooks, musical equipment, materials and supplies, etc.

Table of Contents con't

Code 56.....	Activity Fund – Revenue (local) and expenditures for activities in which pupils may participate directly or indirectly. This <u>does not</u> include student organizations or clubs.
Code 62.....	Bond and Interest (USD) # 1 – Revenue (local, county, state) and expenditures for principal and interest
Code 63.....	Bond and Interest (USD) # 2 – Revenue (local, county, state) and expenditures for principal and interest
Code 99.....	Notice of Hearing (published in newspaper) is a summary showing operating funds and total expenditures, special education cooperative, total taxes levied and estimated tax rate. Other line items include library board, recreation commission, assessed valuation, lease purchase principle, and total USD debt.
Revenue Neutral	This "Revenue Neutral Tax Rate" form is required to be published in the local paper if <i>Taxes Levied</i> for the budget year exceed the revenue neutral rate.
Average Salary	This page provides FTE and average salaries for administrators, teachers, licensed personnel, and substitutes.

Budget Profile

Page 1	Budget general information: general information about the community, contact information for board members, names of key staff (administrators, business office and board clerk), and district accomplishments and challenges
Page 2	Supplemental information for tables in Summary of Expenditures
Page 4	KSDE DATA CENTRAL – Kansas Education Data Reporting Services • Kansas State Building Report Card – Aggregate performance and demographic data related to district and buildings within the State. (Postsecondary, graduation, dropout, attendance, ACT scores, etc.) • Kansas K-12 Reports – Information on counties, districts, and schools in the State. (Building, district or state totals for attendance, enrollment, staff, graduates/dropouts, suspension/expulsion, etc.) • School Finance Reports – Budget documents, Comparative Performance and Fiscal System (CPFS), School Finance Reports Warehouse. (Certified personnel, enrollment, dropouts, graduates, salary reports)

Summary of expenditures (Sumexpen.xlsx) – Tables and graphs illustrate a 3-year comparison of expenditures by function, FTE enrollment, low-income students, mill rates by fund, assessed valuation and bonded indebtedness.

Budget At A Glance

Page 2	Summary of Total Expenditures by function (all funds)
Page 3	Total Expenditures by Function (all funds)
Page 4	Total Expenditures Amount Per Pupil by Function (all funds)
Page 5	Summary of General and Supplemental General Fund Expenditures
Page 6	Instruction Expenditures
Page 7	Sources of Revenue (state, federal and local) and proposed budget for current year
Page 8	Enrollment and Low-Income Students
Page 9	Mill Rates by Fund
Page 10	Assessed Valuation and Bonded Indebtedness
Page 11	Average Salary - This page provides FTE and average salaries for administrators, teachers, licensed personnel, and substitutes.
Page 12	KSDE DATA CENTRAL – Kansas Education Data Reporting Services • Kansas State Building Report Card – Aggregate performance and demographic data related to district and buildings within the State. (Postsecondary, graduation, dropout, attendance, ACT scores, etc.) • Kansas K-12 Reports – Information on counties, districts, and schools in the State. (Building, district or state totals for attendance, enrollment, staff, graduates/dropouts, suspension/expulsion, etc.) • School Finance Reports – Budget documents, Comparative Performance and Fiscal System (CPFS), School Finance Reports Warehouse. (Certified personnel, enrollment, dropouts, graduates, salary reports)

One-Page Summary

This provides a summary of charts combined on one page.

Coding Expenditures in the Budget Document

(Definitions for Functions, Sub-functions, Objects)

Funds in the USD budget document have a general definition as currently used under Kansas law, which would include such funds as general, career and postsecondary education, special education, etc. Within each fund there will be a breakdown by function, sub-function, object and sub-object. This document will explain what expenditures should be charged under which code.

Additional information can be found in the [Accounting Handbook](#) which is available on the KSDE School Finance website (located under Guidelines).

This handbook explains in detail how functions, sub-functions and objects are used to break down expenditures on each of the funds and includes a section with Guidelines for Activity Funds.

Coding the USD Budget Document

Funds will have the general definition as currently used under Kansas law, which would include such funds as general, career and postsecondary education, special education, etc. Within each fund there is a breakdown of five major functions performed by school personnel or activity. These five major functions include instruction, support services, operation of non-instructional services, facilities acquisition and construction services, and other outlays such as debt service and fund transfers.

Functions are further broken down into sub-functions, service areas and areas of responsibility. The major sub-functions fall under the support services. The services include student support, instructional support, general administration, school administration, operations and maintenance, and other support services. Each of these levels consists of activities that have somewhat the same general operational objectives. Furthermore, categories of activities comprising each of these divisions and subdivisions are grouped according to the principle that the activities can be combined, compared, and are related.

For example:

Function	2000	Support Services
Sub-function	2300	General Administration
Service area	2310	Board of Education Services
Area of responsibility services	2313	Board Treasurer

An effort has been made to group together functions in relation to the magnitude of expenditures typically found in the LEA. This grouping corresponds to the categories most frequently requested in reporting to external authorities, especially the federal government. The numbering code for functions are always in even thousands, such as 1000; 2000; 3000; etc.

Within each function or sub-function there will be a breakdown of expenditures that will be **object** codes. Examples of object codes would be salaries, employee benefits, purchased professional and technical services, purchased property services, other purchased services, supplies and equipment. The object codes may have a further breakdown by different types of expenditures under each object code. For example, salaries could be further broken down into salaries for teachers and other salaries for instruction.

Below are definitions taken from the KSDE [Accounting Handbook](#) explaining what expenditures should be charged under which code.

FUNCTION DEFINITIONS

EXPENDITURES

Code**1000 Instruction**

Includes the activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. This includes expenditures formerly reported under 3400 Student Activities. Teaching may also be provided through some other approved medium such as two-way interactive video, television, radio, telephone, and correspondence. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching machines, etc.) which assist in the instructional process.

Include only regular and part-time teachers, teacher aides or assistants, homebound teachers, hospital-based teachers, substitute teachers, and teachers on sabbatical leave. If pro-ration of expenditure is not possible for department chairpersons who also teach, include department chairpersons who also teach in instruction. Full-time department chairperson's expenditure should be included only in 2490.

2000 Support Services

Support services provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. These services exist to fulfill the objectives of instruction, community services and enterprise programs, rather than as entities within themselves.

The sub-function of this function includes Student Support Services, Instructional Staff Support Services, General Administration, School Administration, Business, Operation and Maintenance of Plant Services, Student Transportation, Central Support, and Other Support.

3000 Operation of Non-Instructional Services

Activities concerned with providing non-instructional services to students, staff or the community. This would include such activities as food service operations, enterprise operations (such as LEA bookstores) and community services (such as recreation, public library, and historical museum).

4000 Facilities Acquisition and Construction Service

Activities concerned with acquiring land and buildings; remodeling buildings; constructing buildings and additions to buildings; initially installing or extending service systems and other built-in equipment; and improving sites.

5000 Debt Service

Several outlays of governmental funds are not properly classified as expenditures but still require budgetary or accounting control. These are classified under Debt Service. Activities related to servicing the long-term debt of the school district, including payments of both principal and interest. This function should be used to account for bond interest payments, retirement of bonded debt, capital lease payments and other long-term notes. Interest in short-term notes or loans is charged to function 2513.

SUBFUNCTION DEFINITIONS

EXPENDITURES

Definition - A sub-function is the next level of accounting breakdown under the functions.
Example: For 2000 - Support Services function this would look as follows:

Code**2000 Support Services**

- 2100 Student Support Services
- 2200 Instructional Staff Support Services
- 2300 General Administration
- 2400 School Administration
- 2500 Central Services
- 2600 Operation and Maintenance of Plant Services
- 2700 Student Transportation Services
- 2900 Other Support Services

The numbering code for the main sub-functions is hundreds in the last 3 digits such as 2100, 2200, etc.; 3100, 3200, etc. Further breakdown below the main sub-functions will continue such as:

2110
2111
2112

There are no sub-functions for 1000 - Instruction function category.

OBJECT DEFINITIONS

EXPENDITURES

The final breakdown of expenditures is called object codes. The object codes include such expenditures as salaries, employee benefits, purchased services, supplies and equipment. A detailed breakdown of object codes is provided for those schools that would like a further breakdown.

You will notice in the budget document there will be numerous breakdowns of the major object codes. Whenever there is a breakdown of the major codes, we will list an "Other" expenditure category. All other expenditures which do not fall into one of the categories listed on the budget document should be placed in the OTHER category. For example, in the General Fund for 1000 - Instruction, the 600-object code for supplies has a breakdown: 610 - General Supplies, 644 - Textbooks and 680 - Miscellaneous Supplies. All other expenditures under the 600 series such as 620, 630, 640, 650, 660 and 670 will be listed under the category 680 - Miscellaneous Supplies. This same concept will hold true for other object codes.

Listed below are the nine major object codes and their definitions:

Code

- 100 Personal Services - Salaries** - Amounts paid to all employees of the district. This includes gross salary for personal services rendered while in the payroll of the district and insurance payments reduced under section 125 plan.
- 200 Employee Benefits** - Amounts paid by the district in behalf of employees; these amounts are not included in the gross salary but are in addition to that amount. Such payments are fringe payments and, while not paid directly to employees, nevertheless they are part of the cost of personal services. *Used with all functions except 5000 - Debt Service.*
- 300 Purchased Professional and Technical Services** - Services which by their nature can be performed only by people or firms with specialized skills and knowledge. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, etc.
- 400 Purchased Property Services** - Services purchased to operate, repair, maintain, and rent property owned or used by the district. *These services are performed by people other than district employees.*
- 500 Other Purchased Services** - Amounts paid for services rendered by organizations or personnel not on the payroll of the district (separate from Professional and Technical Services or Property Services). While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.
- 600 Supplies and Materials** - Amounts paid for items that are consumed, worn out, or deteriorated through use.
- 700 Property** - Expenditures for acquiring fixed assets, including land or existing buildings; improvements of grounds; initial equipment; additional equipment; and replacement of equipment.
- 800 Debt Service & Miscellaneous** - Amounts paid for goods and services not otherwise classified above.
- 900 Other Uses of Funds (Appropriated Funds Only)** - This series of codes is used to classify transactions which are not properly recorded as expenditures to the LEA but require budgetary or accounting control. These include redemption of principal and interest in long-term debt and fund transfers. *Used with governmental funds only.*

FUNDS

Description

- **General Fund, Supplemental General Fund** (i.e. Local Option Budget or LOB)
Accounts for all financial resources of the LEA except those required to be accounted for in another fund.
- **Special Revenue Funds** (Includes: Adult Education, Special Liability Expense, Adult Supplemental Education, Bilingual Education, Virtual Education, Driver Training, Professional Development, Parent Education Program, Summer School, Special Education, Career and Postsecondary Education, Textbook & Student Materials Revolving Fund, Capital Outlay Fund, Extraordinary School Program, Food Service, Extraordinary Growth Facility, Coop Special Education, Federal Funds, Preschool-Aged At-Risk, At-Risk Education Fund, KPERS, and Cost of Living).

Account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes. Special revenue funds may include restricted state or federal grants-in-aid, restricted tax levies.

A separate fund may be used for each restricted source, or one fund may be used supplemented by the dimension Project/Reporting code.

- **Capital Project Funds**
Account for bond proceeds used to acquire or construct major capital facilities.
- **Debt Service Funds** (Includes: Bond & Interest, Special Assessment, No-Fund Warrants and Temporary Notes)
Account for the accumulation of resources for, and the payment of general debt, principal and interest.
- **Trust and Agency Funds** (Includes: Recreation Commission, Recreation Commission Employees Benefit, Library Board, Library Board Employees Benefit, Historical Museum, School Retirement, Special Reserve Fund, Contingency Reserve Fund, and Gifts and Grants.)

ACCOUNT GROUPS

The following are not funds, and therefore, do not report operations like the general fund or a special reserve fund:

General Fixed Asset Accounts

All a governmental unit's fixed assets which are not recorded in an enterprise, internal service, or trust fund, should be recorded in the General Fixed Assets Account Group. It is essential that a list of the district's fixed assets be maintained to help ensure accountability.

General Long-Term Debt Account Group

All a governmental unit's long-term debt that is not recorded in an enterprise, internal service, or trust fund, should be recorded in the General Long-Term Debt Account Group. It is essentially a list of the district's debt that has not matured (i.e. general obligation bonds, temporary notes, and no-fund warrants). It would also include liabilities for certain compensated absences (i.e. vacation and sick leave) and other claims and judgments against the district.

On the [School Finance website](#) (Guidelines and Manuals screen), download the [Activity Fund Guidelines handbook](#) for guidance to establish and maintain control over activity funds. Three types of activity funds are listed below:

- Student Activity Funds: Student Activity Funds consist of those activities that revolve around a student organization (FFA, FHA, Debate, Marching Band, etc.).
- District Activity Funds: District Activity Funds consist of co-curricular activities that have student participation in the activity, but are administered by the district (i.e., athletic events, music concerts, plays, book fair, etc.).
- Non-Activity Funds: Non-Activity Funds are collected at the building level and include fee funds, sales tax money, revolving funds, and petty cash.

DISTRICT NAME Geary County Schools
USD # 475 (TYPE USD NUMBER ONLY)
HOME COUNTY Geary

2025-2026

277,748,257	Final 2023 Assessed Valuation (All funds except General)
236,162,128	Final 2023 General Fund Assessed Valuation
276,602,635	Final 2023 Capital Outlay Assessed Valuation
285,495,759	Final 2024 Assessed Valuation (All funds except General)
213,894,968	Final 2024 General Fund Assessed Valuation
284,419,789	Final 2024 Capital Outlay Assessed Valuation
296,821,442	2025 Assessed Valuation (All funds except General)
224,651,233	2025 General Fund Assessed Valuation
300,134,314	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 (official levies from County Clerk)	2024-25 Mill Rates	2023 Taxes Levied (From 2024-2025 Budget Form 110, Line 2)
General	20.000	20.000	4,723,243
Supplemental General	11.009	13.437	3,805,358
Adult Education	0.000	0.000	0
Capital Outlay	8.000	8.000	2,280,977
Special Liability Expense	0.000	0.000	0
Bond and Interest #1	4.710	2.144	607,086
Bond and Interest #2	0.000	0.000	0
No Fund Warrant	0.000	0.000	0
Special Assessment	0.000	0.000	0
Temporary Note	0.000	0.000	0
Historical Museum	0.000	0.000	0
Public Library Board	0.000	0.000	0
Public Library Brd - Emp Bnfts	0.000	0.000	0
Recreation Commission	0.000	0.000	0
Rec Comm Employee Benefits	0.000	0.000	0
Extraordinary Growth Facilities	0.000	0.000	0
Cost of Living	0.000	0.000	0

Enrollment Data for Form 150 (Exclude Virtual)

6,895.6	9/20/22 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
6,888.6	9/20/23 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
6,840.4	9/20/24 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
7,080	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])
6,930.0	Note: Out of state students counted as HALF of regular FTE. Exclude FHSU Math & Science Academy.
150.0	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
3,100	EXCLUDE part-time students in grades 1-12 and students 20 years of age and over, unless they are on an IEP
	9/20/25 Est. Career and Tech Ed total clock hours of students enrolled and attending in approved courses
1,375.0	EXCLUDE classes taken at Technical College or Community College
1,650.0	9/20/25 Est. Bilingual Education total clock hours of students enrolled and attending
575	9/20/25 Est. Bilingual headcount of students enrolled and attending
2,000.0	9/20/25 Est. Public pupils transported or for whom transportation is being made available who reside in the district 2.5 miles or more
1.0	9/20/25 Est. FTE of students enrolled in your district and attending Fort Hays State University (FHSU) Math & Science Academy. [Cannot be used to generate general fund weightings other than BASE and cannot be used for LOB authority. Districts must send BASE to FHSU for students enrolled in their district and attending FHSU Math & Science Academy.]

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

312.1	2/20/23 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
320.6	2/20/24 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3yr and 4 yr Old])
342.0	2/20/25 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
380	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])
355.0	Note: Out of state students counted as HALF of regular FTE.
25.0	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
110	EXCLUDE part-time students in grades 1-12 and students 20 years of age and over, unless they are on an IEP
30.0	2/20/26 Est. Career and Tech Ed total clock hours of students enrolled and attending in approved courses
80.0	2/20/26 Est. Bilingual Education total clock hours of students enrolled and attending
30	2/20/26 Est. Bilingual headcount of students enrolled and attending
70.0	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)

17.0	9/20/25 Est. FTE Virtual Students (Full-Time Students)
5.0	9/20/25 Est. FTE Virtual Students (Part-Time Students)
	Total Credits Earned (20 yrs and older as of 9/20/25)
25.00	(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)
0.00	(No student shall be counted for more than 6 credits between July 1, 2025 and June 30, 2026)

262.0 Area of district in square miles 9/20/2025

Amount (Ancillary Facilities Weighting) approved by Board of Tax Appeals (Transfers to F150, Line 10)

Your district does NOT qualify for Cost of Living. Please skip this section.

Will the Board levy a tax for Cost of Living weighting?

If yes, will the Board adopt at least a 31% Local Option Budget?

Date the Board adopted Resolution as authorized by 72-5159.

Date the Board ADOPTED the LOB Resolution to exceed the statewide average of 32.3 %. (Goes to C01 as authorized by 72-5143.)

Percent authorized (cannot exceed 33%) (Goes to Form 155, Line 2)

Expires (Enter year it expires or 9999 for continuous and permanent.) (Goes to Form 155)

Date the ELECTION was held to increase LOB authority to exceed statewide average of 32.3 %. (Goes to C01 as authorized by 72-5143.)

Percent authorized. (Cannot Exceed 33%) (Goes to Form 155, Line 3)

Expires (Enter year it expires or 9999 for continuous and permanent.) (Goes to Form 155)

11/3/20214 Date the Capital Outlay was authorized. (Goes to Code 02.)

8.000 Number of mills. (Cannot exceed 8 mills.)

9999 Number of years authorized. (Enter 9999 for continuous and permanent.)

8.000 2025-26 Capital Outlay Mill Levy Rate to be used in this budget (Goes to Code 04.)

Date the Adult Education was authorized. (Goes to Code 02.)

Number of mills.

Number of years authorized.

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

Bonded Indebtedness (Total Principal Outstanding)	7/1/2023	7/1/2024	7/1/2025
General Obligation Bonds	\$113,650,000	\$111,490,000	\$109,340,000
Capital Outlay Bonds			
Temporary Note			
No-Fund Warrant			
Lease Purchase Principal	\$0	\$30,000,000	\$27,230,000

585,561 *Estimated Motor Vehicle Property Tax - 7/1/2025 to 6/30/2026

6,462 *Estimated Recreational Vehicle Property Tax - 7/1/2025 to 6/30/2026

0 *Estimated In Lieu of Taxes on Industrial Bonds - 7/1/2025 to 6/30/2026

5,994 *Estimated 16/20M Tax - 7/1/2025 to 6/30/2026

12,440 *Estimated Commercial Vehicle Tax - 7/1/2025 to 6/30/2026

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

0.000 2025-26 Adult Ed. Mill Levy Rate to be used in this budget (Goes to Code 04.)

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

**FTE Enrollment includes Preschool-Aged At-Risk (3yr & 4yr old) and Virtual.

Beginning 2017-2018, full-day Kindergarten was funded as 1.0 FTE.

7,187.6 9/20/2021 FTE Enrollment (Includes 2/20/22 military count)

7,344.1 9/20/2022 FTE Enrollment (Includes 2/20/23 military count)

7,345.8 9/20/2023 FTE Enrollment (Includes 2/20/24 military count)

7,327.7 9/20/2024 FTE Enrollment (Includes 2/20/25 military count)

7,486.2 9/20/2025 Est. FTE Enrollment (Includes 2/20/26 military count estimate)

1,100 9/20/2025 Estimated Headcount Eligible for Reduced Priced Meals (Used for Sumexpense and Budget At A Glance Charts Only)



Budget Certificate

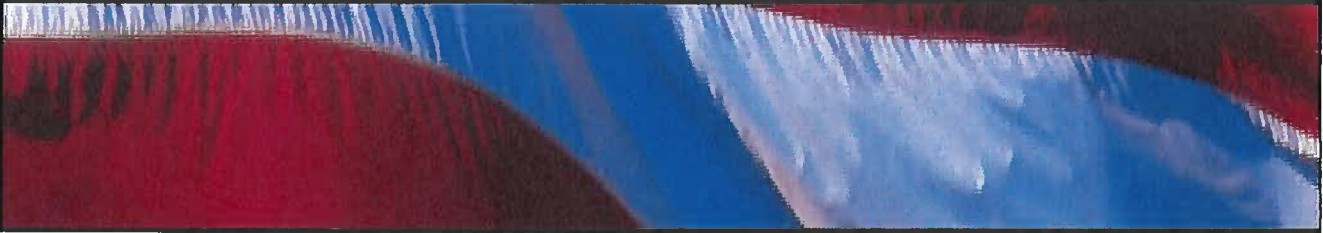
2025-2026 School Year

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: 475 - Geary County Schools

Superintendent: 

Date: September 2, 2025



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

	Supplemental General Fund	Capital Outlay Fund	Bond and Interest Fund #1	Recreation Fund
1. County Treasurer Balance 6/30/2025 *	\$0	\$0	\$0	\$0
2. 2024 Actual Taxes Levied*	\$3,799,358	\$2,280,977	\$607,086	\$0
3. Less: percent of delinquent taxes (3a)	3.630	\$82,799	\$22,037	\$0
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**	\$1,947,192	\$1,159,300	\$310,699	\$0
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**	\$137,220	\$97,232	\$21,864	\$0
6. Less: June 5, 2025 Ad Valorem Taxes received**	\$816,561	\$486,087	\$130,137	\$0
7. Less: County Taxes received**	\$0	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0	\$0
9. Less: Taxes refunded/abated (NRA / TIF)	\$8,754	\$5,212	\$1,397	\$0
10. Total Deductions (add Lines 3+4+5+6+7+8+9)	\$3,047,644	\$1,830,630	\$486,134	\$0
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$751,714	\$450,347	\$120,952	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	\$103,438	\$62,099	\$16,528	\$0
Tax Collection Ratio (Jan, Mar, June)	76.354 %	76.398 %	76.217 %	0.000 %

TABLE 1

1. Estimated percent of distribution of 2025 tax dollars:	=	Jan. 20, 2026	55,000	Sept. 20, 2026	6,000
		Mar. 20, 2026	2,000	Oct. 31, 2026	6,000
		June 5, 2026	31,000		
2. Estimated percent of distribution (Jan., Mar., June)	=		88,000		
3. 2025 General Fund Assessed Valuation	=		\$224,651,233		
4. 2025-2026 Tax Levied (20 mills x 2025 General Fund Assessed Valuation)	=		\$4,493,025		
5. 2025-2026 Est. Tax Levy to be received 1-1-2026 to 6-30-2026 (Line 2 x Line 4)	=		\$3,953,862		
				TOTAL	100,000
					(Must total 100%)

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

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

	Adult Education	Special Liability	Bond & Interest #2
1. County Treasurer Balance 6/30/2025 *	\$0	\$0	\$0
2. 2024 Actual Taxes Levied*	\$0	\$0	\$0
3. Less: percent of delinquent taxes	3.630		
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**	\$0	\$0	\$0
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**	\$0	\$0	\$0
6. Less: June 5, 2025 Ad Valorem Taxes received**	\$0	\$0	\$0
7. Less: County Taxes received**	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0
9. Less: Taxes refunded/abated (NRA / TIF)	\$0	\$0	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %
Estimated Motor Vehicle Property Tax*		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
7/1/2025 to 6/30/2026			\$0
(13) Estimated 16/20M Tax*	\$585,561	\$6,462	
7/1/2025 to 6/30/2026	(14)	Estimated Commercial Vehicle Tax* 7/1/2025 to 6/30/2026	(15)
(16) \$5,994	(17)	\$12,440	
(18) 2023 DELINQUENT TAX PERCENTAGE			
Percent Uncollected*	=	3.6300 %	

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and SHOULD NOT include Motor Vehicle or Delinquent. Include Watercraft Tax if USD received payment direct from county.

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

	No Fund Warrant	Special Assessment	Temporary Note	Historical Museum	Public Library
1. County Treasurer Balance 6/30/2025 *	\$0	\$0	\$0	\$0	\$0
2. 2024 Actual Taxes Levied*	\$0	\$0	\$0	\$0	\$0
3. Less: percent of delinquent taxes	\$0	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**	3.630	\$0	\$0	\$0	\$0
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0	\$0
6. Less: June 5, 2025 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0	\$0
7. Less: County Taxes received**	\$0	\$0	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0	\$0	\$0
9. Less: Taxes refunded/abated (NRA / TIF)	\$0	\$0	\$0	\$0	\$0
10. Total Deductions (Add lines 3-4+5+6+7+8+9)	\$0	\$0	\$0	\$0	\$0
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$0	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	\$0	\$0	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	0.000 %	0.000 %

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

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

	Rec. Comm Emp Benef & Spec Liab	Extraordinary Growth Facilities	Public Library Board Emp Benefits	Cost of Living
1. County Treasurer Balance 6/30/2025 *	\$0	\$0	\$0	\$0
2. 2024 Actual Taxes Levied*	\$0	\$0	\$0	\$0
3. Less: percent of delinquent taxes	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**	3.630			
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0
6. Less: June 5, 2025 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0
7. Less: County Taxes received**	\$0	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0	\$0
9. Less: Taxes refunded/abated (NRA / TIF)	\$0	\$0	\$0	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	\$0	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	0.000 %

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

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

	Supplemental General Fund	Capital Outlay Fund	Bond and Interest Fund #1	Recreation Fund
1. County Treasurer Balance 6/30/2025 *	\$0	\$0	\$0	\$0
2. 2024 Actual Taxes Levied*	\$3,778,179	\$2,264,806	\$602,754	
3. Less: percent of delinquent taxes (3a)	3.630	\$82,212	\$21,880	\$0
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**	\$1,929,328	\$1,148,663	\$307,847	
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**	\$136,940	\$97,065	\$21,819	
6. Less: June 5, 2025 Ad Valorem Taxes received**	\$808,073	\$481,033	\$128,783	
7. Less: County Taxes received**				
8. Less: County Taxes received**				
9. Less: Taxes refunded/abated (NRA / TIF)	\$8,754	\$5,212	\$1,397	
10. Total Deductions (add Lines 3+4+5+6+7+8+9)	\$3,020,243	\$1,814,185	\$481,726	\$0
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$757,936	\$450,621	\$121,028	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	\$102,861	\$61,659	\$16,410	\$0
Tax Collection Ratio (Jan, Mar, June)	76.077 %	76.243 %	76.059 %	0.000 %

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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

1. County Treasurer Balance 6/30/2025 *			
2. 2024 Actual Taxes Levied*			
3. Less: percent of delinquent taxes	3.630		\$0
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**		\$0	\$0
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**			
6. Less: June 5, 2025 Ad Valorem Taxes received**			
7. Less: County Taxes received**			
8. Less: County Taxes received**			
9. Less: Taxes refunded/abated (NRA / TIF)			
10. Total Deductions (Add lines 3+4+5+6+7+8+9)		\$0	\$0
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)		\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)		\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %

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

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

	No Fund Warrant	Special Assessment	Temporary Note	Historical Museum	Public Library
1. County Treasurer Balance 6/30/2025 *					
2. 2024 Actual Taxes Levied*					
3. Less: percent of delinquent taxes	3.630	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**					
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**					
6. Less: June 5, 2025 Ad Valorem Taxes received**					
7. Less: County Taxes received**					
8. Less: County Taxes received**					
9. Less: Taxes refunded/abated (NRA / TIF)					
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0	\$0
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$0	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	\$0	\$0	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	0.000 %	0.000 %

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

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

	Rec. Comm Emp Benef & Spec Liab	Extraordinary Growth Facilities	Public Library Board Emp Benefits	Cost of Living
1. County Treasurer Balance 6/30/2025 *				
2. 2024 Actual Taxes Levied*				
3. Less: percent of delinquent taxes	3.630	\$0	\$0	\$0
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**				
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**				
6. Less: June 5, 2025 Ad Valorem Taxes received**				
7. Less: County Taxes received**				
8. Less: County Taxes received**				
9. Less: Taxes refunded/abated (NRA / TIF)				
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	\$0	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	0.000 %

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

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

	Supplemental General Fund	Capital Outlay Fund	Bond and Interest Fund #1	Recreation Fund
1. County Treasurer Balance 6/30/2025 *	\$0	\$0	\$0	\$0
2. 2024 Actual Taxes Levied*	\$21,179	\$16,171	\$4,332	\$0
3. Less: percent of delinquent taxes (3a)	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**	\$17,864	\$10,637	\$2,852	
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**	\$280	\$167	\$45	
6. Less: June 5, 2025 Ad Valorem Taxes received**	\$8,488	\$5,054	\$1,354	
7. Less: County Taxes received**				
8. Less: County Taxes received**				
9. Less: Taxes refunded/abated (NRA / TIF)				
10. Total Deductions (add Lines 3+4+5+6+7+8+9)	\$26,632	\$15,858	\$4,251	\$0
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	(\$5,453)	\$313	\$81	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	\$0	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	125.747 %	98.064 %	98.130 %	0.000 %

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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

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

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

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

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

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

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

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

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

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

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

1. Estimated number of Special Education Teachers (FTE*)	155.0
2. Estimated (FTE*) Special Education Paraprofessionals <u>315.0</u> times .4 =	126.0
3. Total number of Special Education Teachers (Line 1 + Line 2)	281.0
4. Estimated State Aid due from 7-1-2025 to 6-30-2026 (Line 3 x \$30,800)	\$8,654,800

*Full-time equivalency

TRANSPORTATION COSTS FOR SPECIAL EDUCATION

5. Salaries of Bus Drivers and Transportation Aides (includes social security and fringe benefits)	\$15,000
6. Contractual Services (includes mileage paid to parents)	\$1,800,000
7. Insurance	\$0
8. Maintenance in Lieu of Transportation (limited to \$750 per child)	\$0
9. Other Expense (gasoline, oil, vehicle maintenance, etc.)	\$90,000
10. Capital Outlay Fund—Equipment (exclude bus purchases)	\$0
11. Depreciation (Includes only those vehicles which are not depreciated in the regular transportation formula. See depreciation schedule for prior year.)	\$0
12. Teacher travel (in-district)	\$37,500
13. Total of Lines 5 through 12	\$1,942,500
14. Less: Transportation reimbursement (include cash sale of buses, EXCLUDE State Aid)	\$0
15. Net Transportation Cost (Line 13 minus Line 14)	\$1,942,500
16. Total Estimated Transportation Aid (7-1-2025 to 6-30-2026) (Line 15 x 80%)	\$1,554,000
17. Estimated Catastrophic State Aid (7-1-2025 to 6-30-2026)	\$0
18. Estimated Medicaid Replacement State Aid	\$150,000
19. Estimated Special Education State Aid on behalf of Cooperative/Interlocal (Form 120) (7-1-2025 to 6-30-2026)	\$0
20. Estimated Local Contribution Special Education State Aid (2024 House Sub for SB 387)	\$1,366,093
21. Total Estimated Special Education Aid (7-1-2025 to 6-30-2026) (Line 4+16+17+18+19+20)	\$11,724,893

Form 148
2025-2026 Estimated State Foundation Aid

1. 2025-26 General Fund Budget (Form 150, Line 16)	=	<u>\$68,106,008</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>\$21</u>
e. 2025-26 Special Education State Aid	=	<u>\$11,724,893</u>
3. TOTAL (2a + 2b + 2c + 2d + 2e)	=	<u>\$11,724,914</u>
4. 2025-26 Estimated State Foundation Aid (Line 1 minus Line 3)	=	<u>\$56,381,094</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>7,285.0</u>
2. Estimated 2025-26 Preschool-Aged At-Risk (3 yr and 4 yr Old) FTE enrollment (see Footnote(e)) (Count as .5 FTE)					
	9/20/25	<u>150.0</u>	+	2/20/26	<u>25.0</u>
				=	<u>175.0</u>
3. 2025-26 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2)				=	<u>7,460.0</u>
4. Estimated 2025-26 weighted low enrollment and high enrollment.					
(from line 3)	<u>7,460.0</u>	x	<u>0.035040</u>	factor (from Table II)	= <u>261.4</u>
5. Estimated 2025-26 Bilingual Weighting (see Footnotes (a) and (b))				=	<u>113.9</u>
A. (9/20/25 Contact Hrs	<u>1,650.0</u>	+ 2/20/26 Contact Hrs	<u>80.0</u>	) / 6 x 0.395	= <u>113.9</u>
B. (9/20/25 ELL Headcount	<u>575</u>	+ 2/20/26 ELL Hdct	<u>30</u>	) x .185	= <u>111.9</u>
<i>Note: Bilingual weighting is based on the higher of contact hours or headcount.</i>					
6. Estimated 2025-26 Career Technical Education (CTE) weighting (see Footnote (c))					
(9/20/25 CTE contact hrs	<u>1,375.0</u>	+ 2/20/26 contact hrs	<u>30.0</u>	) / 6 x 0.5	= <u>117.1</u>
7. Estimated 2025-26 At-Risk Student Weighting					
9/20/25 Free Lunch	<u>3,100</u>	+ 2/20/26 Free Lunch	<u>110</u>	x 0.484	= <u>1,553.6</u>
8. Estimated 2025-26 High-Density At-Risk Student Weighting (from Table V, Line 2)				=	<u>186.1</u>
9. Estimated 2025-26 Transportation Weighting (Table III, Line 6)		<u>1,813,869</u>	÷	\$5,615	= <u>323.0</u>
10. Estimated 2025-26 Ancillary School Facilities Weighting. Amt approved by Board of Tax Appeals.		<u>0</u>	÷	\$5,615	= <u>0.0</u>
11. Estimated Special Education Weighting. Amount of Sp. Ed. Funding (see Footnote(f))		<u>11,724,893</u>	÷	\$5,615	= <u>2,088.1</u>
12. Estimated FHSU Math & Science Academy FTE enrollment				=	<u>1.0</u>
13. Estimated 2025-26 Virtual State Aid (Table IV, Line 4)				=	<u>\$140,925</u>
14. Estimated 2025-26 operating budget excludes COLA. (Lines 3 thru 12 times BASE + Line 13)		<u>12,104.2</u>	x	\$5,615 + 140925	= <u>\$68,106,008</u>
15. Estimated Cost of Living weighting (Must have 31% LOB)		\$0	÷	\$5,615	= <u>0.0</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>12,104.2</u>	x	\$5,615 + 140925	= <u>\$68,106,008</u>

Local Option Budget – See Form 155

17. Estimated 2025-26 LOB General Fund budget (excludes Virtual & FHSU weighting) & includes higher of 2008-09 Spec Ed or current yr Spec Ed)					
	(Lines 3 through 10 + 15) = 10015.1 x \$5692 = \$57005949 +	<u>11,724,893</u>	(Spec Ed)	=	<u>\$68,730,842</u>

TABLE I - KSA 72-5132

1. Does the district qualify for the 3 yr Average? (Due to military dependent children.)	<u>YES</u>	
2. 9/20/22 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>6,895.6</u>
3. 2/20/23 Audited FTE of new students of military families, not enrolled on 9/20/22. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 2. If it doesn't meet criteria then calculates zero.)	<u>312.1</u>	= <u>312.1</u>
4. 9/20/23 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>6,888.6</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>320.6</u>	= <u>320.6</u>
6. 9/20/24 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>6,840.4</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>342.0</u>	= <u>342.0</u>
8. 9/20/25 Estimated FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>6,930.0</u>
9. 2/20/26 Estimated FTE of new students of military families, not enrolled on 9/20/25. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 6. If it doesn't meet criteria then calculates zero.)	<u>355.0</u>	= <u>355.0</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>7,207.7</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>7,209.2</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>7,182.4</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>7,285.0</u>
14. 3 Prior Years' Average FTE*: <u>7,207.7</u> (line 10) <u>7,182.4</u> (line 12) +) ÷ 3 = <u>7,209.2</u> (line 11) <u>7,199.8</u> (goes to line 14)		= <u>7,199.8</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>7,285.0</u>
16. Total FTE adjusted enrollment. (Goes to page 1, line 1)		= <u>7,285.0</u>

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

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

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

EXAMPLE: (FTE of 954.0)

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

TABLE III - Transportation Weighting (KSA 72-5148)

1. Area of district in square miles 9-20-2025.				=	<u>262.0</u>
2. All public pupils transported or for whom transportation is being made available 9-20-2025 who reside in the district 2.5 miles or more (Estimated)	<u>2,000.0</u>	+	2-20-26	<u>70.0</u>	= <u>2,070.0</u>
3. Index of density = Line 2	<u>2,070.0</u>	divided by Line 1	<u>262.0</u>	=	<u>7.901</u>
4. Using index of density (Line 3), determine Per Capita Allowance.				=	<u>\$650</u>
			Factor A [BASE Change]		<u>1,3481</u>
			Factor B [Transported Students times Per Capita Allowance]		<u>\$1,345,500</u>
			Factor C [Factor B times Constant]		<u>\$1,345,500</u>
			Factor D [Factor C times Factor A]		<u>\$1,813,869</u>
6. 2025-26 Trans. State Aid =	<u>1,813,869</u>		(to Line 9, Page 1)	=	<u>1,813,869</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>17.0</u>	X	<u>\$5,600</u>	=	<u>95,200</u>
2. Estimated 9/20/25 FTE enrollment for part-time students enrolled in virtual programs.	<u>5.0</u>	X	<u>\$5,600</u>	=	<u>28,000</u>
3. Estimated Virtual Credits* (20 years and older as of 9/20/25)	<u>25.00</u>	X	<u>\$709</u>	=	<u>17,725</u>
4. Estimated Virtual Credits* (dropouts aged 19 and under as of 9/20/25)	<u>0.00</u>	X	<u>\$709</u>	=	<u>0</u>
5. Estimated Virtual State Aid (Lines 1 plus 2 plus 3 plus 4)				=	<u>\$140,925</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>43.03</u>	%
A. 9/20/25 + 2/20/26 Headcount (from Open page)			=	<u>7,460</u>	
B. 9/20/25 + 2/20/26 Free Lunch Headcount (from Open page)			=	<u>3,210</u>	
2. Estimated 2025-26 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8)			=	<u>186.1</u>	
A. USD Level (i or ii)			=	<u>180.4</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>180.4</u>			
B. SCHOOL Level ***Enter building enrollment on HD-AR_BLDG worksheet***			=	<u>186.1</u>	

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

1. Estimated 2025-26 At-Risk (Free Meals) Weighted FTE [Form 150 Line 7] =	<u>1,553.6</u>			
2. Estimated 2025-26 At-Risk (High Density) Weighted FTE [Form 150 Line 8] =	<u>186.1</u>			
3. Estimated 2025-26 At-Risk State Foundation Aid [(Line 1 + Line 2) X \$5615] =	<u>1,739.7</u>	X	<u>\$5,615</u>	= <u>\$9,768,416</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 1,650.0 ÷ 6 x 0.395 = 108.6250 [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 575 x 0.185 = 106.3750 [Form 150 Line 5]

(c) FTE is computed by taking the total clock hours of career and technical education students who are enrolled and attending in an approved vocational class on 9-20-2025 and dividing by 6 (cannot exceed 6 hours for an individual student). Total
clock hours 1,375.0 ÷ 6 = 229.1667 [Form 150 Line 6]

EXCLUDES classes taken at a Technical College or Community College as those classes are funded directly to the College by the Kansas Board of Regents.

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

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

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

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

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

Qualifying for Military Provision for 2/20 weightings

Is the 2/20/26 Est. FTE Enrollment 355.0 >=25 or 1% of the 9/20/25 Est. FTE Enrollment 6,930.0 = YES

FORM 155
2025-2026 LOCAL OPTION BUDGET

1. Statewide average percent for 2025-26 school year. (Max 32.3 %) = 32.30 %
2. As authorized by KSA 72-5143, the Board adopted a resolution with no protest to exceed the statewide average. (Max 33%)
School year it expires Expires _____ = 0.00 %
3. Due to protest petition, an election, as authorized by KSA 72-5143, affirmed the Board's resolutuion to increae the LOB authority to exceed the statewide average. (Max 33%)
School year it expires Expires _____ = 0.00 %
4. Maximum LOB authorized percent. (Maximum of Lines 1, 2 or 3) (Max 33%) = 32.30 %
5. Percent certified in April as required by KSA 72-5143 = 33.00 %
6. COMPUTED LOB FOR 2025-2026
(2025-26 LOB Base General Fund \$ 68,730,842 X Lower of Line 4 or Line 5 \$ 22,200,062
7. ADOPTED LOB FOR 2025-2026 \$ 21,970,000

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: 13.02 %
Amount required to transfer from Supplemental General Fund to K-12 At-Risk Fund: \$2,860,494

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

Percent of bilingual weighting to total adjusted (weighted) enrollment: 0.95 %
Amount required to transfer from Supplemental General Fund to Bilingual Fund: \$208,715

(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: 17.51 %
Amount required to transfer from Supplemental General Fund to Special Education Fund: \$3,846,947

Form 162

2025-2026 ESTIMATED FOOD SERVICE REVENUE

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

			TOTAL ANNUAL MEALS	FEDERAL		STATE		DISTRICT LOCAL		TOTAL
				RATE	Reimbursement	RATE	Reimbursement	PRICE	REVENUE	7-1-25 to 6-30-26
SCHOOL NUTRITION PROGRAMS										
LUNCH										
Paid	Elem	1.	110,000	.8500	\$93,500	.0400	\$4,400	2.95	\$324,500	\$422,400
	Jr. High	2.	53,000	.8500	\$45,050	.0400	\$2,120	3.05	\$161,650	\$208,820
	Sr. High	3.	58,000	.8500	\$49,300	.0400	\$2,320	3.10	\$179,800	\$231,420
Free		4.	375,000	4.8600	\$1,822,500	.0400	\$15,000			\$1,837,500
Reduced		5.	100,000	4.4600	\$446,000	.0400	\$4,000	0.40	\$40,000	\$490,000
Adult		6.	900					4.95	\$4,455	\$4,455
	TOTAL	7.	696,900		\$2,456,350		\$27,840		\$710,405	\$3,194,595
BREAKFAST										
Paid	Elem	8.	62,000	.3900	\$24,180			2.00	\$124,000	\$148,180
	Jr. High	9.	8,000	.3900	\$3,120			2.00	\$16,000	\$19,120
	Sr. High	10.	5,000	.3900	\$1,950			2.00	\$10,000	\$11,950
Free		11.	160,000	2.3700	\$379,200					\$379,200
Reduced		12.	43,000	2.0700	\$89,010			0.30	\$12,900	\$101,910
Adult		13.	20					2.90	\$58	\$58
	TOTAL	14.	278,020		\$497,460				\$162,958	\$660,418
SNACKS										
Paid	Elem	15.	0	.1100	\$0			0.00	\$0	\$0
	Jr. High	16.	0	.1100	\$0			0.00	\$0	\$0
	Sr. High	17.	0	.1100	\$0			0.00	\$0	\$0
Free		18.	0	1.2100	\$0					\$0
Reduced		19.	0	.6000	\$0			0.15	\$0	\$0
Adult		20.	0					0.00	\$0	\$0
	TOTAL	21.	0		\$0				\$0	\$0
SPECIAL MILK PROGRAM										
MILK										
Paid		22.	15,000	.2700	\$4,050			0.50	\$7,500	\$11,550
Free-Avg Dealer Cost		23.	0		\$0					\$0
	TOTAL	24.	15,000		\$4,050				\$7,500	\$11,550
CHILD & ADULT CARE FOOD PROGRAM										
BREAKFAST										
Paid	Elem	25.	0	.3900	\$0			0.00	\$0	\$0
	Jr. High	26.	0	.3900	\$0			0.00	\$0	\$0
	Sr. High	27.	0	.3900	\$0			0.00	\$0	\$0
Free		28.	0	2.3700	\$0					\$0
Reduced		29.	0	2.0700	\$0					\$0
Adult		30.	0					0.00	\$0	\$0
	TOTAL	31.	0		\$0				\$0	\$0
LUNCH										
Paid	Elem	32.	0	.7200	\$0			0.00	\$0	\$0
	Jr. High	33.	0	.7200	\$0			0.00	\$0	\$0
	Sr. High	34.	0	.7200	\$0			0.00	\$0	\$0
Free		35.	0	4.7300	\$0					\$0
Reduced		36.	0	4.3300	\$0					\$0
Adult		37.	0					0.00	\$0	\$0
	TOTAL	38.	0		\$0				\$0	\$0
SNACKS										
Paid	Elem	39.	0	.1100	\$0			0.00	\$0	\$0
	Jr. High	40.	0	.1100	\$0			0.00	\$0	\$0
	Sr. High	41.	0	.1100	\$0			0.00	\$0	\$0
Free		42.	0	1.2100	\$0					\$0
Reduced		43.	0	.6000	\$0					\$0
Adult		44.	0					0.00	\$0	\$0
	TOTAL	45.	0		\$0				\$0	\$0
SUPPER										
Paid	Elem	46.	0	.7200	\$0			0.00	\$0	\$0
	Jr. High	47.	0	.7200	\$0			0.00	\$0	\$0
	Sr. High	48.	0	.7200	\$0			0.00	\$0	\$0
Free		49.	0	4.7300	\$0					\$0
Reduced		50.	0	4.3300	\$0					\$0
Adult		51.	0					0.00	\$0	\$0
	TOTAL	52.	0		\$0				\$0	\$0

Form 162

2025-2026 ESTIMATED FOOD SERVICE REVENUE

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

SUMMER FOOD SERVICE PROGRAM		TOTAL ANNUAL MEALS	FEDERAL		STATE		DISTRICT LOCAL		TOTAL 7-1-25 to 6-30-26
			RATE	Reimbursement	RATE	Reimbursement	PRICE	REVENUE	
BREAKFAST									
Free	53.	9,000	3.1025	\$27,923					\$27,923
Adult (if charge)	54.	0				0.00	\$0		\$0
TOTAL	55.	9,000		\$27,923			\$0		\$27,923
LUNCH									
Free	56.	9,000	5.4175	\$48,758		\$0			\$48,758
Adult (if charge)	57.	0				0.00	\$0		\$0
TOTAL	58.	9,000		\$48,758			\$0		\$48,758
SNACKS									
Free	59.	0	1.2950	\$0					\$0
Adult (if charge)	60.	0				0.00	\$0		\$0
TOTAL	61.	0		\$0			\$0		\$0
SUPPER									
Free	62.	0	5.4175	\$0					\$0
Adult (if charge)	63.	0				0.00	\$0		\$0
TOTAL	64.	0		\$0			\$0		\$0
OTHER CASH									
Sales/Income	65.	xxxxxxxxx		xxxxxxxxx		xxxxxx			\$0
12 Months									
Total Income	66.	xxxxxxxxx		\$3,034,541		\$27,840		\$880,863	\$3,943,244

2025-2026
FORM 194
Proration of Estimated Motor Vehicle Property Tax, Recreational Vehicle Property Tax,
and In Lieu of Taxes on Industrial Revenue Bonds for July 1, 2025 to December 31, 2025

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

	(1) 2023 Taxes Levied (Dollars)(a)	(2) Percent of Total Taxes Levied (b)	(3) Motor Vehicle Property Tax (d)	(4) Percent of Total Taxes Levied (f)	(5) Recreational Vehicle Property Tax (d)	(6) In Lieu of Taxes in Ind. Rev. Bonds (g)	(7) 16/20M Tax (d)	(8) Commercial Vehicle Tax (d)
1. General (No MVPT or RVPT)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	41.37%	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2. Supplemental Gen. Fund	\$3,805,358	56.85%	\$223,037	33.33%	\$2,462	\$0	\$2,283	\$4,738
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
4. Capital Outlay	\$2,280,977	34.08%	\$133,705	19.98%	\$1,476	\$0	\$1,369	\$2,841
5. Special Assessment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
6. Bond and Interest #1	\$607,086	9.07%	\$35,584	5.32%	\$393	\$0	\$364	\$756
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 Brfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
11. No Fund Warrant	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
12. Special Liability Expense	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
13. School Retirement	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
14. Historical Museum	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
15. Extraordinary Growth Facilities	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
17. Public Library Board	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
18. Public Library Board Emp Brfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
19. Declining Enrollment	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
20. Cost of Living	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
21. TOTAL	\$6,693,421	100.00% (c)	\$392,326 (e)	100.00% (e)	\$4,330 (c)	\$0 (e)	\$4,016 (e)	\$8,335 (e)

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

2025-2026
FORM 194-A
Proration of Estimated Motor Vehicle Property Tax, Recreational Vehicle Property Tax
and In Lieu of Taxes on Industrial Revenue Bonds for January 1, 2026, to June 30, 2026

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

	(1) 2024 Taxes Levied (Dollars)(a)	(2) Percent of Total Taxes Levied (b)	(3) Motor Vehicle Property Tax (d)	(4) Percent of Total Taxes Levied (f)	(5) Recreational Vehicle Property Tax (d)	(6) In Lieu of Taxes in Ind. Rev. Bonds (g)	(7) 16/20M Tax (d)	(8) Commercial Vehicle Tax (d)
1. General (No MVPT or RVPT)	XXXXXXX	XXXXXXX	XXXXXXX	39.01%	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
2. Supplemental Gen. Fund	\$3,799,358	56.81%	\$109,777	34.65%	\$1,211	\$0	\$1,124	\$2,332
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
4. Capital Outlay	\$2,280,977	34.11%	\$65,912	20.80%	\$727	\$0	\$675	\$1,400
5. Special Assessment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
6. Bond and Interest #1	\$607,086	9.08%	\$17,546	5.54%	\$194	\$0	\$180	\$373
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 Brfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
11. No Fund Warrant	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
12. Special Liability Expense	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
13. School Retirement	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
14. Historical Museum	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
15. Extraordinary Growth Facilities	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
16. Public Library Board	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
17. Public Library Board Brfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
18. Declining Enrollment	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
19. Cost of Living	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
20. TOTAL	\$6,687,421	100.00%	\$193,235	100.00%	\$2,132	\$0	\$1,978	\$4,105

- (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) 120 x \$135) = \$16,200

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) 0 x \$85) = \$0

C. Estimated KPERS

1. KPERS State Aid for 2024-2025 School Year = \$8,051,543

2. Est. increase due to KPERS rate (Line 1 times 2.5%) = \$201,289

3. Est. KPERS State Aid due to salary increases and added staff
((Line 1 + Line 2) X % of salary increase and added staff 8.00 %) = \$660,227

4. Est. KPERS State Aid for 2025-26 (Line 1 + Line 2 + Line 3) = \$8,913,059

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>\$21,970,000</u>
2. Estimated Supplemental General State Aid		
Line 1 <u>21,970,000</u> x factor <u>0.7693</u>	=	<u>\$16,901,521</u>
3. Less Prior Year Overpayment	-	<u>\$0</u>
4. Net Estimated Supplemental General State Aid (Line 2 - Line 3)	=	<u>\$16,901,521</u>

FORM 243

2025-2026 ESTIMATED CAPITAL OUTLAY STATE AID

1. Estimated 2025 Taxes Levied in the Capital Outlay Fund	=	<u>\$2,401,075</u>
2. Estimated Capital Outlay State Aid (Line 1 x Factor) <u>0.9300</u>	=	<u>\$2,233,000</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	=	_____	\$0
2. Estimated Federal Tax Credit (Build America Bonds)	=	_____	\$0
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor		<u>0.9200</u>	= _____ \$0
4. Less prior year overpayment	-	_____	\$0
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2025 through June 30, 2026) (Line 3 - Line 4)	=	_____	\$0

FORM 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	=	_____	
2. Estimated Federal Tax Credit (Build America Bonds)	=	_____	\$0
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor		<u>0.3700</u>	= _____ \$0
4. Less prior year overpayment	-	_____	\$0
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2025 through June 30, 2026) (Line 3 - Line 4)	=	_____	\$0

FORM 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>\$7,297,169</u>
2. Estimated Federal Tax Credit (Build America Bonds)	=	<u>\$0</u>
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	<u>0.3700</u> x <u>ProRation</u> 100	= <u>\$2,699,953</u>
4. Less prior year overpayment	-	<u>\$0</u>
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2025 through June 30, 2026) (Line 3 - Line 4)	=	<u>\$2,699,953</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>0.4600</u> x <u>ProRation</u> 100	= <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 Geary County, State of Kansas
We, the undersigned, duly elected, qualified and acting officers of
Unified School District 475

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		
			1 Expenditures	2 2025 Tax to be Levied	3 County Clerk's Use Certified Mill Rate
General ¹	72-5142	06	68,106,008	4,493,025	20.000 ²
Federal Funds	12-1663	07	32,524,850		
Supplemental General (LOB) ³	72-5147	08	21,970,000	3,844,727	
Adult Education	74-32,259	10	0	0	
Preschool-Aged At-Risk	72-5154	11	1,917,300		
Adult Supplemental Education	74-32,261	12	0		
At Risk Education Fund	72-5153	13	19,394,700		
Bilingual Education	72-3613	14	3,732,600		
Virtual Education	72-3715	15	357,400		
Capital Outlay	72-53, 113	16	33,224,431	2,401,075	
Driver Training	72-5163	18	65,300		
Declining Enrollment	72-5160	19	0		
Extraordinary School Program	72-3239	22	0		
Food Service	72-5164	24	5,286,000		
Professional Development	72-2552	26	822,500		
Parent Education Program	72-4165	28	216,550		
Summer School	72-3238	29	0		
Special Education	72-3422	30	22,778,750		
Cost of Living ⁴	72-5159	33	0	0	
Career and Postsecondary Education	72-5162	34	2,139,500		
Gifts and Grants	72-1142	35	869,450		
Special Liability Expense Fund	72-1179	42	0	0	
Extraordinary Growth Facility	72-5158	45	0	0	
Special Reserve Fund	72-1180	47			
KPERS Special Retirement Contribution	74-4939a	51	8,913,059		
Contingency Reserve	72-5165	53			
Textbook & Student Material Revolving	72-3355	55			
Activity Funds	72-1178	56			
DEBT SERVICE					
Bond and Interest #1	10-113	62	7,301,669	757,594	
Bond and Interest #2	10-113	63	0	0	
No Fund Warrant ⁵	79-2939	66	0	0	
Special Assessment	12-6a10	67	0	0	
Temporary Note	72-5457	68	0	0	

1. The amount computed on Form 150 is the limit of the 2025-2026 General Fund Expenditures.

2. The General Fund levy must be 20 mills. County clerks can't change this levy.

3. Date of Resolution ADOPTED to exceed 32.3 % _____ authorizing _____ 0.00% expires _____
Date of ELECTION to exceed 32.3 % _____ authorizing _____ 0.00% expires _____

4. Date the Board adopted Cost of Living Resolution authorized by 72-5159 _____

5. See K.S.A. 79-2939, order # _____ dated _____ / _____ / _____.

		2025-2026 Adopted Budget		
		1	2	3
		Expenditures	2025 Tax to be Levied	County Clerk's Use Certified Mill Rate
TABLE OF CONTENTS	K.S.A.	Code 01 Line		
COOPERATIVES				
Special Education	72-3412	78	0	
Total USD		100	229,620,067	11,496,421
OTHER				
Historical Museum	12-1684	80	0	0
Public Library Board	72-1420	82	0	0
Public Library Board Emp Bnfts	12-16,102	83	0	0
Recreation Commission	12-1927	84	0	0
Rec Comm Emp Bnfts & Spec Liab	12-1928/75-6110	86	0	0
Total Other		105	0	0

Municipal Accounting Use Only	
Received	
Reviewed by	
Follow-up: Yes	No

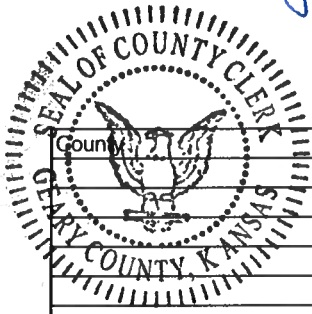
Assisted by:

Attest: Sept. 9, , 2025

Countney F. Gilbert
County Clerk

Beth Hudson
Board President

Christina Kessler
Clerk of the Board



FINAL VALUATION
(County Clerk's Use Only)

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

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

Computation of Delinquency

2023 Delinquent Tax Percentage	<u>3.630</u> %	Rate Used in this Budget for 2025-2026	<u>3.630</u> %
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Resolutions of Levy Limits for Tax Funds

1. Capital Outlay

Resolution dated 11/3/2021 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)

		Fiscal Year 2025-2026									
		1	2	3	4	5	6	7	8	9	10
Code	Code 04 Line	Actual 2024 Tax Levy	Less 3.63 Allowance for Delinquency	Less 2024 Tax Received in 2024-25	Less Tax Refunded in 2024-25	2024 Tax in Process	Motor Vehicle Tax (includes 16/20M Tax)	Recreational Vehicle Tax	Commercial Vehicle	Amount of 2025 Tax to be Levied	Estimate of 2025 Taxes (1/1/2026 - 6/30/2026)
Supplemental General	03	3,799,358	137,917	2,900,973	8,754	751,714	336,221	3,673	7,070	3,844,727	3,383,360
Adult Education	05	0	0	0	0	0	0	0	0	0	0
Capital Outlay	10	2,280,977	82,799	1,742,619	5,212	450,347	201,661	2,203	4,241	2,401,075	2,112,946
Special Assessment	25	0	0	0	0	0	0	0	0	0	0
Spec Liability Expense	30	0	0	0	0	0	0	0	0	0	0
Bond and Interest #1	40	607,086	22,037	462,700	1,397	120,952	53,674	587	1,129	757,594	666,683
Bond and Interest #2	45	0	0	0	0	0	0	0	0	0	0
Temporary Note	50	0	0	0	0	0	0	0	0	0	0
No-fund Warrant	55	0	0	0	0	0	0	0	0	0	0
Extraordinary Growth Facility	57	0	0	0	0	0	0	0	0	0	0
Recreation Commission	60	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	0	0	0	0	0	0	0	0	0	0
TOTAL	80	6,687,421	242,753	5,106,292	15,363	1,323,013	591,556	6,463	12,440	7,003,396	6,162,989

Adult Education Computation	\$296,821,442	Assessed Valuation		X	0.000	Adult Education Mill Levy		=	\$0	Taxes to be Levied
Capital Outlay Computation	\$300,134,314	Assessed Valuation		X	8.000	Capital Outlay Mill Levy		=	\$2,401,075	Taxes to be Levied
Tax Collection Ratio for 2024		76.357 %								

STATEMENT OF INDEBTEDNESS

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

Bond Elections	1	2	3	4	5	6	7		8	9		10		11	12
							Interest	Principal		Interest	Principal	Interest	Principal		
Purpose of Debt	Date of Election	Date of Issue	Date Refunded/Refinanced	Interest Rate	Amount of Bonds Issued	Principal Outstanding 7/1/2025	Date Due			Due in 2025-2026		Due July-Dec. 2026			
							Interest	Principal		Interest	Principal	Interest	Principal		
	</														

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	0	0	
REVENUES				
1000 Local Sources				
1300 Tuition				
1312 Individuals (out of district)	30	0	0	0
1320 Other School District/Govt Sources (in-state)	40	0	0	0
1330 Other School District/Govt Sources	45	0	0	0
1410 Transportation Fees (reimbursement)	47	0	0	
1700 Student Activities (reimbursement)	50	0	0	
1900 Other Revenue from Local Source				
1910 User Charges (reimbursement)	55	0	0	
1980 Reimbursements	60	350,241	237,115	
1985 State Aid Reimbursements	65	101,760	108,161	
1990 Miscellaneous	67	0	0	
3000 State Sources				
3110 State Foundation Aid	95	49,531,763	52,658,197	56,381,094
3130 Mineral Production Tax	115	21	21	21
3205 Special Education Aid	120	9,736,594	10,927,972	11,724,893
RESOURCES AVAILABLE	170	59,720,379	63,931,466	68,106,008
Total Expenditures & Transfers	175	59,720,379	63,931,466	68,106,008
Unencumbered Cash Balance (June 30)	190	0	0	

Budget Line 190: Line 170 minus Line 175

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

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	11,698,078	11,550,464	12,413,700
120 Non-Licensed	215	584,311	679,632	750,000
200 Employee Benefits				
210 Insurance (employee)	220	895,301	962,402	990,000
220 Social Security	225	901,182	968,454	990,000
290 Other	230	49,753	52,021	55,000
300 Purchased Professional & Tech Serv	235	0	5,378	10,000
400 Purchased Property Services	237	312,511	335,607	350,000
500 Other Purchased Services				
560 Tuition				
561 Tuition/Other State LEA's	240	0	0	0
562 Tuition/Other Out-of-State LEA's	245	0	0	0
563 Tuition/Private Sources	250	0	0	0
590 Other	255	365,319	346,932	375,000

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
600 Supplies				
610 General Supplemental (teaching)	260	721,726	779,679	801,672
644 Textbooks	265	0	0	0
650 Supplies (technology related)	267	7,073	25,754	30,000
680 Miscellaneous Supplies	270	0	2,122	2,500
700 Property (equipment & furnishings)	275	68,453	46,670	60,000
800 Other	280	26,600	28,930	30,000
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	1,402,955	2,031,508	2,300,000
120 Non-Licensed	290	1,851,023	2,142,196	2,300,000
200 Employee Benefits				
210 Insurance (employee)	295	221,844	314,968	350,000
220 Social Security	300	237,191	302,358	325,000
290 Other	305	11,344	16,867	20,000
300 Purchased Professional & Tech Serv	310	211	280	300
400 Purchased Property Services	313	2,305	1,931	2,500
500 Other Purchased Services	315	962	4,446	5,000
600 Supplies	320	29,707	10,281	14,769
700 Property (equipment & furnishings)	325	3,320	69	2,500
800 Other	330	0	0	0
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335	1,823,530	1,260,249	1,388,800
120 Non-Licensed	340	663,866	722,369	750,000
200 Employee Benefits				
210 Insurance (employee)	345	183,116	133,714	150,000
220 Social Security	350	176,343	141,113	150,000
290 Other	355	16,525	8,347	10,000
300 Purchased Professional & Tech Serv	360	0	0	0
400 Purchased Property Services	363	0	0	0
500 Other Purchased Services	365	2,106	2,168	2,400
600 Supplies				
640 Books (not textbooks) & Periodicals	370	0	0	0
650 Technology Supplies	375	0	0	0
680 Miscellaneous Supplies	380	0	0	0
700 Property (equipment & furnishings)	385	0	0	0
800 Other	390	0	0	0
2300 General Administration				
100 Salaries				
110 Licensed	395	378,119	393,184	415,000
120 Non-Licensed	400	75,804	79,398	85,000
200 Employee Benefits				
210 Insurance (employee)	405	23,901	26,900	30,000
220 Social Security	410	30,539	32,034	35,000
290 Other	415	20,647	20,627	23,000
300 Purchased Professional & Tech Serv	420	129,837	125,896	135,000
400 Purchased Property Services	425	0	0	0
500 Other Purchased Services				
520 Insurance	430	0	0	0
530 Communications (telephone, postage, etc.)	435	2,315	2,423	2,750
590 Other	440	44,591	62,186	65,000
600 Supplies	445	1,339	909	1,250
700 Property (equipment & furnishings)	450	84	0	0
800 Other	455	61,288	61,533	65,000

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
2400 School Administration				
100 Salaries				
110 Licensed	460	2,857,098	2,120,296	3,000,000
120 Non-Licensed	465	1,510,954	1,448,101	1,600,000
200 Employee Benefits				
210 Insurance (employee)	470	282,002	267,915	290,000
220 Social Security	475	328,154	332,067	350,000
290 Other	480	29,988	27,192	30,000
300 Purchased Professional & Tech Serv	485	0	0	0
400 Purchased Property Services	490	2,160	600	1,000
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495	35,779	23,633	25,000
590 Other	500	978	751	1,000
600 Supplies	505	80,315	65,340	70,000
700 Property (equipment & furnishings)	510	16,047	15,624	17,500
800 Other	515	0	0	0
2500 Central Services				
100 Salaries				
110 Licensed	730	127,181	132,014	150,000
120 Non-Licensed	735	1,402,554	1,432,249	1,510,000
200 Employee Benefits				
210 Insurance	740	92,919	114,291	120,000
220 Social Security	745	112,111	117,740	120,000
290 Other	750	5,456	5,611	6,000
300 Purchased Professional & Tech Serv	755	34,422	38,279	40,000
400 Purchased Property Services	760	47,439	61,413	65,000
500 Other Purchased Services	765	21,196	34,616	37,500
600 Supplies	770	135,634	229,370	235,000
700 Property (equipment & furnishings)	775	1,812	9,990	12,500
800 Other	780	315	4,387	8,000
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520	263,374	310,980	340,000
200 Employee Benefits				
210 Insurance (employee)	525	18,891	26,175	28,000
220 Social Security	530	19,419	22,946	25,000
290 Other	535	959	1,076	1,300
300 Purchased Professional & Tech Serv	540	13,724	15,042	18,000
400 Purchased Property Services				
411 Water/Sewer	545	295,708	298,766	325,000
420 Cleaning	550	151,743	156,558	175,000
430 Repairs & Maintenance	555	22,398	10,094	12,000
440 Rentals	560	3,520	0	0
460 Repair of Buildings	565	0	21,402	25,000
490 Other	570	0	0	0
500 Other Purchased Services				
520 Insurance	575	960	0	0
590 Other	580	1,290	3,965	5,000
600 Supplies				
610 General Supplies	585	29,596	33,978	37,500
620 Energy				
621 Heating	590	263,445	296,618	325,000
622 Electricity	595	2,426,106	2,299,837	2,450,000
626 Motor Fuel (not school bus)	600	0	0	0
629 Other	605	0	0	0
680 Miscellaneous Supplies	610	15,885	60,922	65,000

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
700 Property (equipment & furnishings)	615	22,998	6,870	85,000
800 Other	620	0	201	500
2601 Operations & Maintenance (transportation)				
100 Salaries				
120 Non-Licensed	622	0	0	0
200 Employee Benefits				
210 Insurance (employee)	623	0	0	0
220 Social Security	626	0	0	0
290 Other	628	0	0	0
300 Purchased Professional & Tech Serv	630	0	0	0
400 Purchased Property Services	632	0	0	0
500 Other Purchased Services	634	0	0	0
600 Supplies				
610 General Supplies	636	0	0	0
620 Energy				
621 Heating	638	0	0	0
622 Electricity	640	0	0	0
626 Motor Fuel (not school bus)	642	0	0	0
629 Other	644	0	0	0
680 Miscellaneous Supplies	646	0	0	0
700 Property (equipment & furnishings)	648	0	0	0
800 Other	650	0	0	0
2700 Student Transportation Services				
2720 Supervision				
100 Salaries				
120 Non-Licensed	652	0	0	0
200 Employee Benefits				
210 Insurance	654	0	0	0
220 Social Security	656	0	0	0
290 Other	658	141	0	0
600 Supplies	660	0	0	0
730 Equipment	662	0	0	0
800 Other	664	0	0	0
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	666	0	0	0
200 Employee Benefits				
210 Insurance	668	0	0	0
220 Social Security	670	0	0	0
290 Other	672	0	0	0
442 Rent of Vehicles (lease)	674	0	0	0
500 Other Purchased Services				
513 Contracting of Bus Services	676	1,470,555	2,002,916	2,200,000
519 Mileage in Lieu of Trans	678	0	0	0
520 Insurance	680	0	0	0
626 Motor Fuel	682	131,061	133,190	140,000
730 Equipment (including buses)	684	0	0	0
800 Other	686	25,650	14,900	17,500
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 Non-Licensed	688	0	0	0
200 Employee Benefits				
210 Insurance	690	0	0	0
220 Social Security	692	0	0	0
290 Other	694	0	0	0
300 Purchased Professional & Tech Serv	696	0	0	0
400 Purchased Property Services	698	0	0	0

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
500 Other Purchased Services	700	0	0	0
600 Supplies	702	0	0	0
730 Equipment	704	0	0	0
800 Other	706	0	0	0
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Licensed	708	51,448	54,035	58,000
200 Employee Benefits				
210 Insurance	710	4,626	5,112	5,500
220 Social Security	712	3,550	3,718	4,000
290 Other	714	43	190	250
300 Purchased Professional & Tech Serv	716	0	0	0
400 Purchased Property Services	718	0	0	0
500 Other Purchased Services	720	0	50	50
600 Supplies	722	0	0	0
730 Equipment	724	0	0	0
800 Other	726	0	0	0
2900 Other Support Services				
100 Salaries				
110 Licensed	895	0	0	0
120 Non-Licensed	900	0	0	0
200 Employee Benefits				
210 Insurance	905	0	0	0
220 Social Security	910	0	0	0
290 Other	915	0	0	0
300 Purchased Professional & Tech Serv	920	0	0	0
400 Purchased Property Services	925	0	0	0
500 Other Purchased Services	930	0	0	0
600 Supplies	935	0	0	0
700 Property (equipment & furnishings)	940	0	0	0
800 Other	945	48,861	16,950	20,000
3300 Community Services Operations	785	0	0	0
4300 Architectural & Engineering Services	790	0	0	0
5200 Transfers				
932 Adult Education	795	0	0	0
934 Adult Supplemental Education	800	0	0	0
936 Bilingual Education	805	1,300,000	1,250,000	1,898,553
937 Virtual Education	807	100,000	0	250,000
938 Capital Outlay	810	0	0	0
940 Driver Training	815	0	0	0
943 Extraordinary School Program	823	0	0	0
944 Food Service	825	0	0	0
946 Professional Development	830	100,000	100,000	200,000
948 Parent Education Program	835	70,000	0	75,000
949 Summer School	837	0	0	0
950 Special Education	840	12,346,520	14,038,070	13,358,798
954 Career & Postsecondary Education	850	700,000	1,250,000	1,000,000
960 Special Reserve Fund	853	0	0	0
963 Special Liability Expense Fund	855	0	0	0
972 Contingency Reserve	885	500,000	500,000	0
974 Textbook & Student Materials Revolving Fund	889	0	750,000	0
976 Preschool-Aged At-Risk	891	1,000,000	1,050,000	2,000,000
978 At-Risk Education Fund	893	8,168,275	9,033,427	9,786,416
TOTAL EXPENDITURES*	~~~	59,720,379	63,931,466	68,106,008

*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	85,940,098	95,746,636	108,330,874
Cancellation of Prior Year Encumbrances	03	0	0	
REVENUES				
4000 FEDERAL SOURCES - GRANTS				
4591 Title I	10	2,566,961	1,975,282	2,400,000
4593 Title II	15	276,838	283,364	320,000
4602 Title IV Part A	22	108,074	156,464	125,000
4607 Title IV Part B	27	0	583,822	600,000
4601 Title III (English Language Acquisition)	60	53,844	53,789	58,000
4595 ESSER I (CARES Act)	67	0	0	0
4605 ESSER II (CRRSA)	68	0	0	0
4606 ESSER III (ARP)	70	5,059,896	5,871,195	0
4599 Other	75	23,603,904	16,287,623	35,000,000
RESOURCES AVAILABLE	170	117,609,615	120,958,175	146,833,874
TOTAL EXPENDITURES	175	21,862,979	12,627,301	32,524,850
UNENCUMBERED CASH BALANCE JUNE 30	190	95,746,636	108,330,874	114,309,024

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

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

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

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	2,318,754	2,267,410	2,600,000
120 Non-Licensed	215	848,143	702,724	900,000
200 Employee Benefits				
210 Insurance (Employee)	220	106,078	72,459	85,000
220 Social Security	225	235,786	218,331	235,000
290 Other	230	10,464	9,981	20,000
300 Purchased Professional & Technical Serv	235	4,058	5,470	5,000
400 Purchased Property Services	237	1,423,990	256	25,000
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	0	0	0
562 Tuition/other LEA's outside the State	245	0	0	0
563 Tuition/Private Sources	250	0	0	0
590 Other	255	48,000	971	1,000
600 Supplies				
610 General Supplemental (Teaching)	260	1,052,355	314,876	500,000
644 Textbooks	265	214,365	92,725	100,000
650 Supplies (Technology Related)	267	350,030	182,941	250,000
680 Miscellaneous Supplies	270	0	105	1,000
700 Property (Equipment & Furnishings)	275	517,128	2,466,040	2,500,000
800 Other	280	1,898	102,532	125,000

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	218,638	48,419	55,000
120 Non-Licensed	290	357,182	201,985	250,000
200 Employee Benefits				
210 Insurance (Employee)	295	32,744	25,630	25,000
220 Social Security	300	45,537	20,498	25,000
290 Other	305	3,614	2,317	1,000
300 Purchased Professional & Technical Serv	310	2,535	0	500
400 Purchased Property Services	313	991	2,650	1,000
500 Other Purchased Services	315	33,734	28,149	35,000
600 Supplies	320	13,775	19,312	20,000
700 Property (Equipment & Furnishings)	325	0	626	750
800 Other	330	687	0	750
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335	741,973	640,289	725,000
120 Non-Licensed	340	629,607	642,563	670,000
200 Employee Benefits				
210 Insurance (Employee)	345	25,966	15,308	20,000
220 Social Security	350	103,741	96,507	105,000
290 Other	355	8,311	47,362	10,000
300 Purchased Professional & Technical Serv	360	150,837	49,673	75,000
400 Purchased Property Services	363	0	0	0
500 Other Purchased Services	365	114,257	101,824	125,000
600 Supplies				
640 Books (not textbooks) & Periodicals	370	27,269	39	150
650 Technology Supplies	375	0	0	0
680 Miscellaneous Supplies	380	0	0	0
700 Property (Equipment & Furnishings)	385	0	0	0
800 Other	390	74,112	502,733	75,000
2300 General Administration				
100 Salaries				
110 Licensed	395	0	0	0
120 Non-Licensed	400	49,323	42,149	50,000
200 Employee Benefits				
210 Insurance (Employee)	405	1,320	1,028	1,500
220 Social Security	410	3,791	3,234	4,000
290 Other	415	125	153	200
300 Purchased Professional & Technical Serv	420	0	0	0
400 Purchased Property Services	425	0	0	0
500 Other Purchased Services				
520 Insurance	430	0	0	0
530 Communications (telephone, postage, etc.)	435	0	0	0
590 Other	440	0	0	0
600 Supplies	445	0	0	0
700 Property (Equipment & Furnishings)	450	0	0	0
800 Other	455	4,433	13,243	15,000
2400 School Administration				
100 Salaries				
110 Licensed	460	185,912	115,108	145,000
120 Non-Licensed	465	16,346	2,357	5,000
200 Employee Benefits				
210 Insurance (Employee)	470	4,785	8,957	10,000
220 Social Security	475	15,270	8,881	10,000

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
290 Other	480	501	429	1,000
300 Purchased Professional & Technical Serv	485	0	0	0
400 Purchased Property Services	490	0	0	0
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495	760	682	1,000
590 Other	500	24	0	0
600 Supplies	505	0	0	0
700 Property (Equipment & Furnishings)	510	0	0	0
800 Other	515	0	787,992	1,000,000
2500 Central Services				
100 Salaries				
110 Licensed	680	0	0	0
120 Non-Licensed	685	0	0	0
200 Employee Benefits				
210 Insurance	690	0	0	0
220 Social Security	695	0	0	0
290 Other	700	0	0	0
300 Purchased Professional & Technical Serv	705	0	0	0
400 Purchased Property Services	710	115,438	0	120,000
500 Other Purchased Services	715	0	0	0
600 Supplies	720	237,754	252,631	300,000
700 Property (Equipment & Furnishings)	725	110,526	31,083	100,000
800 Other	730	14,065	0	0
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	525	0	0	0
220 Social Security	530	0	0	0
290 Other	535	0	0	0
300 Purchased Professional & Technical Serv	540	0	0	0
400 Purchased Property Services				
411 Water/Sewer	545	0	0	0
420 Cleaning	550	0	0	0
430 Repairs & Maintenance	555	16,100	0	15,000
440 Rentals	560	0	0	0
460 Repair of Buildings	565	0	0	0
490 Other	570	0	0	0
500 Other Purchased Services				
520 Insurance	575	0	0	0
590 Other	580	0	0	0
600 Supplies				
610 General Supplies	585	0	0	0
620 Energy				
621 Heating	590	0	0	0
622 Electricity	595	0	0	0
626 Motor Fuel (not school bus)	600	0	0	0
629 Other	605	0	0	0
680 Miscellaneous Supplies	610	0	0	0
700 Property (Equipment & Furnishings)	615	46,308	0	75,000
800 Other	620	0	0	0
2700 Student Transportation Services				
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	625	0	0	0

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance	630	0	0	0
220 Social Security	635	0	0	0
290 Other	640	0	0	0
442 Rent of Vehicles (lease)	645	56,387	0	25,000
500 Other Purchased Services				
513 Contracting of Bus Services	650	39,066	73,112	80,000
519 Mileage in Lieu of Trans	655	0	0	0
520 Insurance	660	0	0	0
626 Motor Fuel	665	127	413	1,000
730 Equipment (including buses)	670	0	0	0
800 Other	675	0	0	0
2900 Other Support Services				
100 Salaries				
110 Licensed	805	0	0	0
120 Non-Licensed	810	0	0	0
200 Employee Benefits				
210 Insurance	815	0	0	0
220 Social Security	820	0	0	0
290 Other	825	0	0	0
300 Purchased Professional & Technical Serv	830	0	0	0
400 Purchased Property Services	835	0	0	0
500 Other Purchased Services	840	0	0	0
600 Supplies	845	0	0	0
700 Property (Equipment & Furnishings)	850	0	0	0
800 Other	855	0	0	0
3000 Operation of Non-Instructional Services				
3100 Food Service Operation				
100 Salaries				
110 Licensed	735	0	0	0
120 Non-Licensed	740	0	0	0
200 Employee Benefits				
210 Insurance	745	0	0	0
220 Social Security	750	0	0	0
290 Other	755	0	0	0
500 Other Purchased Services				
520 Insurance	760	0	0	0
570 Food Service Management	765	0	0	0
590 Other Purchased Services	770	0	0	0
600 Supplies				
630 Food & Milk	775	0	0	0
680 Miscellaneous Supplies	780	0	0	0
700 Property (Equipment & Furnishings)	785	0	0	0
800 Other	790	0	0	0
3300 Community Services Operations	795	0	0	0
4300 Architectural & Engineering Services	800	5,941,133	2,255,227	11,000,000
4500 New Building Acquisition & Construction	865	5,286,926	147,917	10,000,000
4700 Building Improvements				
100 Salaries				
120 Non-Licensed	870	0	0	0
200 Fringe Benefits				
210 Insurance	875	0	0	0
220 Social Security	880	0	0	0
290 Other	885	0	0	0
400 Outside Contractors	890	0		0
4900 Other	900	0	0	0

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2023-2024	2024-2025	2025-2026
		Actual (1)	Actual (2)	Budget (3)
EXPENDITURES				
TOTAL EXPENDITURES*	~~~	21,862,979	12,627,301	32,524,850

*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	1,044,789	433,453	385,962
Cancellation of Prior Year Encumbrances	03	0	0	
REVENUES				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2022 \$	10	79,034		
2023 \$	15	2,817,390	72,321	
2024 \$	20		2,900,973	751,714
1140 Delinquent Tax	25	63,772	63,480	68,993
1410 Transportation Fees	47	0	0	
1980 Reimbursements	60	8,032	2,138	
1990 Miscellaneous	65	201,231	1,169,988	250,000
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (Includes 16/20M Tax)	70	385,500	368,935	336,221
2450 Recreational Vehicle Tax	75	7,595	7,893	3,673
2460 Commercial Vehicle Tax	77	0	11	7,070
2800 In Lieu of Taxes IRBs/Rental Excise	85	35,477	0	0
3000 STATE SOURCES				
3140 Supplemental State Aid	95	14,579,779	15,942,395	16,901,521
5000 OTHER				
5253 Transfer From Contingency Reserve	145	0	0	0
RESOURCES AVAILABLE	170	19,222,599	20,961,587	18,705,154
TOTAL EXPENDITURES & TRANSFERS	175	18,789,146	20,575,625	21,970,000
TAX REQUIRED (175 minus 170)	195			3,264,846
PERCENT OF COLLECTION	196			88.000 %
TOTAL 2025 TAX REQUIRED (195÷196)	197			3,710,052
Delinquent Tax	200			134,675
AMOUNT OF 2025 TAX TO BE LEVIED (Line 197 + Line 200)	205			3,844,727
UNENCUMBERED CASH BALANCE JUNE 30	207	433,453	385,962	~~~~~

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

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	2,198,246	1,596,315	2,070,000
120 Non-Licensed	215	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	220	130,968	120,143	135,000
220 Social Security	225	159,798	93,593	125,000
290 Other	230	5,012	3,847	50,000
300 Purchased Professional & Technical Serv	235	24,772	8,500	10,000
400 Purchased Property Services	237	302,766	167,420	200,000
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	0	0	0
562 Tuition/other LEA's outside the State	245	0	0	0
563 Tuition/Private Sources	250	0	0	0

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
590 Other	255	550,948	225,897	350,000
600 Supplies				
610 General Supplemental (Teaching)	260	128,172	328,203	300,000
644 Textbooks	265	58,202	128	25,000
650 Supplies (Technology Related)	267	187,843	226,640	190,000
680 Miscellaneous Supplies	270	464	1,181	1,500
700 Property (Equipment & Furnishings)	275	2,537	11,185	12,000
800 Other	280	0	1,309	1,400
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	10,922	0	12,500
120 Non-Licensed	290	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	295	748	0	1,000
220 Social Security	300	781	0	1,000
290 Other	305	42	0	100
300 Purchased Professional & Technical Serv	310	0	0	0
400 Purchased Property Services	313	0	0	0
500 Other Purchased Services	315	0	0	0
600 Supplies	320	0	0	0
700 Property (Equipment & Furnishings)	325	0	0	0
800 Other	330	0	0	0
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335	840,737	464,117	600,000
120 Non-Licensed	340	335,118	268,675	300,000
200 Employee Benefits				
210 Insurance (Employee)	345	83,707	63,654	70,000
220 Social Security	350	83,668	65,805	70,000
290 Other	355	3,889	3,050	4,000
300 Purchased Professional & Technical Serv	360	4,000	4,000	4,000
400 Purchased Property Services	363	0	0	0
500 Other Purchased Services	365	982	1,021	1,500
600 Supplies				
640 Books (not textbooks) & Periodicals	370	116,723	120,604	120,000
650 Technology Supplies	375	32,277	30,332	35,000
680 Miscellaneous Supplies	380	21,143	25,895	30,000
700 Property (Equipment & Furnishings)	385	24,261	16,486	20,000
800 Other	390	0	0	0
2300 General Administration				
100 Salaries				
110 Licensed	395	0	0	0
120 Non-Licensed	400	96,584	81,436	95,000
200 Employee Benefits				
210 Insurance (Employee)	405	5,290	4,605	5,300
220 Social Security	410	7,265	6,087	6,500
290 Other	415	340	282	325
300 Purchased Professional & Technical Serv	420	19,500	19,500	19,500
400 Purchased Property Services	425	0	0	0
500 Other Purchased Services				
520 Insurance	430	0	0	0
530 Communications (telephone, postage, etc.)	435	0	0	0
590 Other	440	0	0	0
600 Supplies	445	0	0	0
700 Property (Equipment & Furnishings)	450	0	0	0

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
800 Other	455	15,400	2,197	4,000
2400 School Administration				
100 Salaries				
110 Licensed	460	0	0	0
120 Non-Licensed	465	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	470	0	0	0
220 Social Security	475	0	0	0
290 Other	480	0	0	0
300 Purchased Professional & Technical Serv	485	0	0	0
400 Purchased Property Services	490	3,013	3,749	4,000
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495	28,820	27,887	33,000
590 Other	500	0	0	0
600 Supplies	505	0	0	0
700 Property (Equipment & Furnishings)	510	0	0	0
800 Other	515	0	0	0
2500 Central Services				
100 Salaries				
110 Licensed	730	0	0	0
120 Non-Licensed	735	883,089	891,472	920,000
200 Employee Benefits				
210 Insurance	740	57,903	58,406	60,000
220 Social Security	745	64,226	64,330	67,500
290 Other	750	3,216	3,140	3,500
300 Purchased Professional & Technical Serv	755	28,013	16,299	20,000
400 Purchased Property Services	760	169,917	58,482	75,000
500 Other Purchased Services	765	40,617	50,096	65,000
600 Supplies	770	728,784	1,053,671	1,100,000
700 Property (Equipment & Furnishings)	775	1,510,161	1,331,898	1,500,000
800 Other	780	0	0	0
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	525	0	0	0
220 Social Security	530	0	0	0
290 Other	535	0	0	0
300 Purchased Professional & Technical Serv	540	150,744	100,496	125,000
400 Purchased Property Services				
411 Water/Sewer	545	0	0	0
420 Cleaning	550	414	0	0
430 Repairs & Maintenance	555	86,546	37,336	50,000
440 Rentals	560	40,447	37,196	50,000
460 Repair of Buildings	565	656,368	1,032,594	1,200,000
490 Other	570	9,000	19,803	20,000
500 Other Purchased Services				
520 Insurance	575	885,958	1,679,686	1,800,000
590 Other	580	69	154	200
600 Supplies				
610 General Supplies	585	445,466	519,047	550,000
620 Energy				
621 Heating	590	0	0	0
622 Electricity	595	0	0	0
626 Motor Fuel (not school bus)	600	0	25,502	30,000
629 Other	605	0	0	0

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
680 Miscellaneous Supplies	610	4,231	14,653	18,000
700 Property (Equipment & Furnishings)	615	74,240	61,701	70,000
800 Other	620	226,385	249,454	260,000
2601 Operations & Maintenance (Transportation)				
100 Salaries				
120 Non-Licensed	622	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	623	0	0	0
220 Social Security	626	0	0	0
290 Other	628	0	0	0
300 Purchased Professional & Technical Serv	630	250	0	0
400 Purchased Property Services	632	0	0	0
500 Other Purchased Services	634	395	0	0
600 Supplies				
610 General Supplies	636	2,652	0	0
620 Energy				
621 Heating	638	29,173	0	30,000
622 Electricity	640	0	0	0
626 Motor Fuel (not school bus)	642	0	0	0
629 Other	644	0	0	0
680 Miscellaneous Supplies	646	309	0	0
700 Property (Equipment & Furnishings)	648	11,008	0	12,000
800 Other	650	0	0	0
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 Non-Licensed	652	0	0	0
200 Employee Benefits				
210 Insurance	654	0	0	0
220 Social Security	656	0	0	0
290 Other	658	0	0	0
600 Supplies	660	0	0	0
730 Equipment	662	0	0	0
800 Other	664	0	0	0
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	666	0	0	0
200 Employee Benefits				
210 Insurance	668	0	0	0
220 Social Security	670	0	0	0
290 Other	672	0	0	0
442 Rent of Vehicles (lease)	674	0	0	0
500 Other Purchased Services				
513 Contracting of Bus Services	676	0	0	0
519 Mileage in Lieu of Trans	678	0	0	0
520 Insurance	680	0	0	0
626 Motor Fuel	682	0	0	0
730 Equipment (including buses)	684	0	0	0
800 Other	686	187	0	200
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 Non-Licensed	688	0	0	0
200 Employee Benefits				
210 Insurance	690	0	0	0
220 Social Security	692	0	0	0
290 Other	694	0	0	0

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
300 Purchased Professional & Technical Serv	696	0	0	0
400 Purchased Property Services	698	0	0	0
500 Other Purchased Services	700	0	0	0
600 Supplies	702	0	0	0
730 Equipment	704	0	0	0
800 Other	706	0	0	0
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Licensed	708	0	0	0
200 Employee Benefits				
210 Insurance	710	0	0	0
220 Social Security	712	0	0	0
290 Other	714	0	0	0
300 Purchased Professional & Technical Serv	716	0	0	0
400 Purchased Property Services	718	0	0	0
500 Other Purchased Services	720	0	0	0
600 Supplies	722	0	0	0
730 Equipment	724	0	0	0
800 Other	726	0	0	0
2900 Other Support Services				
100 Salaries				
110 Licensed	895	0	0	0
120 Non-Licensed	900	0	0	0
200 Employee Benefits				
210 Insurance	905	0	0	0
220 Social Security	910	0	0	0
290 Other	915	0	0	0
300 Purchased Professional & Technical Serv	920	0	0	0
400 Purchased Property Services	925	0	0	0
500 Other Purchased Services	930	0	0	0
600 Supplies	935	0	0	0
700 Property (Equipment & Furnishings)	940	0	0	0
800 Other	945	0	0	0
3300 Community Services Operations	785	0	0	0
4300 Architectural & Engineering Services	790	0	0	0
5200 TRANSFER TO:				
930 General (not ending balance)	792			
932 Adult Education	795	0	0	0
934 Adult Suppl Education	800	0	0	0
936 Bilingual Education	805	650,973	753,168	503,375
937 Virtual Education	810	0	200,000	0
940 Driver Training	815	0	0	0
943 Extraordinary School Program	823	0	0	0
944 Food Service	825	0	0	0
946 Professional Development	830	0	192,138	0
948 Parent Education Program	835	0	75,000	0
949 Summer School	837	0	0	0
950 Special Education	840	2,728,925	3,577,729	3,846,947
954 Career and Postsecondary Education	850	750,000	820,000	809,053
960 Special Reserve	853	0	0	0
963 Special Liability Expense Fund	855	0	0	0
974 Textbook & Student Materials Revolving	880	0	0	0
976 Preschool-Aged At-Risk	885	700,000	1,016,795	1,000,000
978 At-Risk Education Fund	890	2,364,542	2,641,636	2,877,600
TOTAL EXPENDITURES & TRANSFERS*	~~~	18,789,146	20,575,625	21,970,000

*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	1,325,350	2,617,353	4,126,874
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05	0	0	0
1315 Individual (Summer School)	15	0	0	0
1320 Other School District/Govt Sources (in-state)	25	0	0	0
1510 Interest on Idle Funds	35	0	0	0
1700 Student Activities(Reimbursement)	45	0	0	
1900 Other Revenue From Local Source				
1990 Miscellaneous	75	400,000	500,000	500,000
4000 FEDERAL SOURCES				
4590 Other Federal Aid	115	0	0	0
5000 OTHER				
5206 Transfer From General	135	1,000,000	1,050,000	2,000,000
5208 Transfer From Supplemental General	140	700,000	1,016,795	1,000,000
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	3,425,350	5,184,148	7,626,874
TOTAL EXPENDITURES & TRANSFERS	175	807,997	1,057,274	1,917,300
UNENCUMBERED CASH BALANCE JUNE 30	190	2,617,353	4,126,874	5,709,574

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	351,564	500,723	1,200,000
120 Non-Licensed	215	293,982	374,528	450,000
200 Employee Benefits				
210 Insurance (Employee)	220	36,169	50,992	75,000
220 Social Security	225	47,354	54,601	75,000
290 Other	230	5,355	2,017	7,500
300 Purchased Professional & Technical Serv	235	0	0	0
400 Purchased Property Services	237	0	0	0
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	0	0	0
563 Tuition/Private Sources	245	0	0	0
590 Other	250	251	131	500
600 Supplies				
610 General Supplemental (Teaching)	255	10,326	11,763	15,000
644 Textbooks	260	0	0	0
650 Supplies (Technology Related)	263	50	99	200
680 Miscellaneous Supplies	265	0	0	0
700 Property (Equipment & Furnishings)	270	0	219	500
800 Other	275	0	0	0

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280	2,500	88	4,000
120 Non-Licensed	285	2,767	7,117	12,000
200 Employee Benefits				
210 Insurance (Employee)	290	0	0	0
220 Social Security	295	403	551	1,000
290 Other	300	21	26	100
300 Purchased Professional & Technical Serv	305	0	0	0
400 Purchased Property Services	307	0	0	0
500 Other Purchased Services	310	0	0	0
600 Supplies	315	0	0	0
700 Property (Equipment & Furnishings)	320	0	0	0
800 Other	325	0	0	0
2200 Instr Support Staff				
100 Salaries				
110 Licensed	330	0	0	0
120 Non-Licensed	335	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	340	0	0	0
220 Social Security	345	0	0	0
290 Other	350	0	0	0
300 Purchased Professional & Technical Serv	355	0	0	0
400 Purchased Property Services	357	0	0	0
500 Other Purchased Services	360	0	0	0
600 Supplies				
640 Books (not textbooks) & Periodicals	365	0	0	0
650 Technology Supplies	370	0	0	0
680 Miscellaneous Supplies	375	0	0	0
700 Property (Equipment & Furnishings)	380	0	0	0
800 Other	385	0	0	0
2400 School Administration				
100 Salaries				
110 Licensed	390	52,893	50,327	65,000
120 Non-Licensed	395	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	400	0	0	5,000
220 Social Security	405	4,032	3,814	5,500
290 Other	410	330	152	500
300 Purchased Professional & Technical Serv	415	0	0	0
500 Other Purchased Services	420	0	126	500
600 Supplies	425	0	0	0
700 Property (Equipment & Furnishings)	430	0	0	0
800 Other	435	0	0	0
2500 Central Services				
100 Salaries				
110 Licensed	535	0	0	0
120 Non-Licensed	540	0	0	0
200 Employee Benefits				
210 Insurance	545	0	0	0
220 Social Security	550	0	0	0
290 Other	555	0	0	0
300 Purchased Professional & Technical Serv	560	0	0	0
400 Purchased Property Services	565	0	0	0
500 Other Purchased Services	570	0	0	0

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
600 Supplies	575	0	0	0
700 Property (Equipment & Furnishings)	580	0	0	0
800 Other	585	0	0	0
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	440	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	445	0	0	0
220 Social Security	450	0	0	0
290 Other	455	0	0	0
300 Purchased Professional & Technical Serv	460	0	0	0
400 Purchased Property Services				
411 Water/Sewer	465	0	0	0
420 Cleaning	470	0	0	0
430 Repairs & Maintenance	475	0	0	0
440 Rentals	480	0	0	0
490 Other	485	0	0	0
500 Other Purchased Services	490	0	0	0
600 Supplies				
610 General Supplies	495	0	0	0
620 Energy				
621 Heating	500	0	0	0
622 Electricity	505	0	0	0
626 Motor Fuel (not schoolbus)	510	0	0	0
629 Other	515	0	0	0
680 Miscellaneous Supplies	520	0	0	0
700 Property (Equipment & Furnishings)	525	0	0	0
800 Other	530	0	0	0
2700 Student Transportation Services				
120 Non-Licensed Salaries	531	0	0	0
200 Employee Benefits	532	0	0	0
800 Other	533	0	0	0
2900 Other Support Services				
100 Salaries				
110 Licensed	600	0	0	0
120 Non-Licensed	605	0	0	0
200 Employee Benefits				
210 Insurance	610	0	0	0
220 Social Security	615	0	0	0
290 Other	620	0	0	0
300 Purchased Professional & Technical Serv	625	0	0	0
400 Purchased Property Services	630	0	0	0
500 Other Purchased Services	635	0	0	0
600 Supplies	640	0	0	0
700 Property (Equipment & Furnishings)	645	0	0	0
800 Other	650	0	0	0
TOTAL EXPENDITURES*	---	807,997	1,057,274	1,917,300

*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	9,924,162	10,228,614	9,815,328
Cancellation of Prior Year Encumbrances	03	0	0	
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05	0	0	0
1315 Individual (Summer School)	15	0	0	0
1320 Other School District/Govt Sources (in-state)	25	0	0	0
1510 Interest on Idle Funds	35	0	0	0
1700 Student Activities(Reimbursement)	45	0	0	
1900 Other Revenue From Local Source				
1990 Miscellaneous	75	0	3,688	0
4000 FEDERAL SOURCES				
4590 Other Federal Aid	115	0	0	0
5000 OTHER				
5206 Transfer From General	135	8,168,275	9,033,427	9,786,416
5208 Transfer From Supplemental General	140	2,364,542	2,641,636	2,877,600
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	20,456,979	21,907,365	22,479,344
TOTAL EXPENDITURES & TRANSFERS	175	10,228,365	12,092,037	19,394,700
UNENCUMBERED CASH BALANCE JUNE 30	190	10,228,614	9,815,328	3,084,644

AT-RISK EDUCATION FUND	Code 13 Line	12 mo.	12 mo.	12 mo.
		2023-2024	2024-2025	2025-2026
		Actual (1)	Actual (2)	Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	8,127,238	9,068,654	15,000,000
120 Non-Licensed	215	58,235	63,447	500,000
200 Employee Benefits				
210 Insurance (Employee)	220	460,050	590,482	700,000
220 Social Security	225	601,471	660,783	750,000
290 Other	230	32,072	40,177	50,000
300 Purchased Professional & Technical Serv	235	143,820	0	150,000
400 Purchased Property Services	237	0	0	0
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	0	0	0
563 Tuition/Private Sources	245	0	0	0
590 Other	250	0	0	0
600 Supplies				
610 General Supplemental (Teaching)	255	3,672	11,816	10,000
644 Textbooks	260	0	0	0
650 Supplies (Technology Related)	263	0	0	0
680 Miscellaneous Supplies	265	23	0	100
700 Property (Equipment & Furnishings)	270	0	0	0
800 Other	275	0	0	0

AT-RISK EDUCATION FUND	Code 13 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280	487,443	34,965	250,000
120 Non-Licensed	285	136,147	56,442	150,000
200 Employee Benefits				
210 Insurance (Employee)	290	43,092	14,245	25,000
220 Social Security	295	44,563	6,558	20,000
290 Other	300	3,165	306	1,000
300 Purchased Professional & Technical Serv	305	0	0	0
400 Purchased Property Services	307	0	0	0
500 Other Purchased Services	310	317	266	500
600 Supplies	315	0	0	0
700 Property (Equipment & Furnishings)	320	0	0	0
800 Other	325	0	0	0
2200 Instr Support Staff				
100 Salaries				
110 Licensed	330	72,859	1,332,527	1,500,000
120 Non-Licensed	335	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	340	9,207	110,199	150,000
220 Social Security	345	4,760	91,345	125,000
290 Other	350	231	3,697	5,000
300 Purchased Professional & Technical Serv	355	0	0	0
400 Purchased Property Services	357	0	0	0
500 Other Purchased Services	360	0	0	0
600 Supplies				
640 Books (not textbooks) & Periodicals	365	0	0	0
650 Technology Supplies	370	0	0	0
680 Miscellaneous Supplies	375	0	0	0
700 Property (Equipment & Furnishings)	380	0	0	0
800 Other	385	0	0	0
2400 School Administration				
100 Salaries				
110 Licensed	390	0	0	0
120 Non-Licensed	395	0	5,688	7,500
200 Employee Benefits				
210 Insurance (Employee)	400	0	0	0
220 Social Security	405	0	435	500
290 Other	410	0	5	100
300 Purchased Professional & Technical Serv	415	0	0	0
500 Other Purchased Services	420	0	0	0
600 Supplies	425	0	0	0
700 Property (Equipment & Furnishings)	430	0	0	0
800 Other	435	0	0	0
2500 Central Services				
100 Salaries				
110 Licensed	535	0	0	0
120 Non-Licensed	540	0	0	0
200 Employee Benefits				
210 Insurance	545	0	0	0
220 Social Security	550	0	0	0
290 Other	555	0	0	0
300 Purchased Professional & Technical Serv	560	0	0	0
400 Purchased Property Services	565	0	0	0
500 Other Purchased Services	570	0	0	0

AT-RISK EDUCATION FUND	Code 13 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
600 Supplies	575	0	0	0
700 Property (Equipment & Furnishings)	580	0	0	0
800 Other	585	0	0	0
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	440	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	445	0	0	0
220 Social Security	450	0	0	0
290 Other	455	0	0	0
300 Purchased Professional & Technical Serv	460	0	0	0
400 Purchased Property Services				
411 Water/Sewer	465	0	0	0
420 Cleaning	470	0	0	0
430 Repairs & Maintenance	475	0	0	0
440 Rentals	480	0	0	0
490 Other	485	0	0	0
500 Other Purchased Services	490	0	0	0
600 Supplies				
610 General Supplies	495	0	0	0
620 Energy				
621 Heating	500	0	0	0
622 Electricity	505	0	0	0
626 Motor Fuel (not schoolbus)	510	0	0	0
629 Other	515	0	0	0
680 Miscellaneous Supplies	520	0	0	0
700 Property (Equipment & Furnishings)	525	0	0	0
800 Other	530	0	0	0
2700 Student Transportation Services				
120 Non-Licensed Salaries	531	0	0	0
200 Employee Benefits	532	0	0	0
626 Motor Fuel	590	0	0	0
800 Other	533	0	0	0
2900 Other Support Services				
100 Salaries				
110 Licensed	600	0	0	0
120 Non-Licensed	605	0	0	0
200 Employee Benefits				
210 Insurance	610	0	0	0
220 Social Security	615	0	0	0
290 Other	620	0	0	0
300 Purchased Professional & Technical Serv	625	0	0	0
400 Purchased Property Services	630	0	0	0
500 Other Purchased Services	635	0	0	0
600 Supplies	640	0	0	0
700 Property (Equipment & Furnishings)	645	0	0	0
800 Other	650	0	0	0
TOTAL EXPENDITURES*	~~~	10,228,365	12,092,037	19,394,700

*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	2,031,668	2,518,565	2,828,302
Cancellation of Prior Year Encumbrances	03	0	20	
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05	0	0	0
1900 Other Revenue From Local Source	15	1,000,000	1,000,000	500,000
4000 FEDERAL SOURCES				
4520 Bilingual Aid	35	0	0	0
4590 Other Federal Aid	40	0	0	0
5000 OTHER				
5206 Transfer From General	45	1,300,000	1,250,000	1,898,553
5208 Transfer From Supplemental General	50	650,973	753,168	503,375
5253 Transfer From Contingency Reserve	55	0	0	~~~~~
RESOURCES AVAILABLE	170	4,982,641	5,521,753	5,730,230
TOTAL EXPENDITURES & TRANSFERS	175	2,464,076	2,693,451	3,732,600
UNENCUMBERED CASH BALANCE JUNE 30	190	2,518,565	2,828,302	1,997,630

BILINGUAL EDUCATION	Code 14 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	1,439,903	1,532,535	2,200,000
120 Non-Licensed	215	642,635	736,949	1,000,000
200 Employee Benefits				
210 Insurance (Employee)	220	122,538	131,910	150,000
220 Social Security	225	151,902	160,698	190,000
290 Other	230	10,626	11,003	15,000
300 Purchased Professional & Technical Serv	235	0	0	0
400 Purchased Property Services	237	0	0	0
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	0	0	0
563 Tuition/Private Sources	245	0	0	0
564 Payment to Bilingual Education Coop	250	0	0	0
590 Other	255	16,219	8,068	15,000
600 Supplies				
610 General Supplemental (Teaching)	260	14,077	8,346	15,000
644 Textbooks	265	0	0	0
650 Supplies (Technology Related)	267	1,696	0	2,000
680 Miscellaneous Supplies	270	0	0	0
700 Property (Equipment & Furnishings)	275	832	0	1,000
800 Other	280	0	0	0
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	0	0	0
120 Non-Licensed	290	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	295	0	0	0

BILINGUAL EDUCATION	Code 14 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
220 Social Security	300	0	0	0
290 Other	305	0	0	0
300 Purchased Professional & Technical Serv	310	0	0	0
400 Purchased Property Services	313	0	0	0
500 Other Purchased Services	315	0	0	0
600 Supplies	320	0	0	0
700 Property (Equipment & Furnishings)	325	0	0	0
800 Other	330	0	0	0
2200 Instructional Support Staff				
100 Salaries				
110 Licensed	335	2,329	5,147	10,000
120 Non-Licensed	340	39,060	33,673	50,000
200 Employee Benefits				
210 Insurance (Employee)	345	4,035	4,221	5,000
220 Social Security	350	3,630	2,791	4,000
290 Other	355	132	132	500
300 Purchased Professional & Technical Serv	360	0	0	0
400 Purchased Property Services	363	0	0	0
500 Other Purchased Services	365	30	0	100
600 Supplies				
640 Books (not textbooks) & Periodicals	370	0	0	0
650 Technology Supplies	375	0	0	0
680 Miscellaneous Supplies	380	0	0	0
700 Property (Equipment & Furnishings)	385	0	0	0
800 Other	390	0	0	0
2400 School Administration				
100 Salaries				
110 Licensed	395	0	0	0
120 Non-Licensed	400	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	405	0	0	0
220 Social Security	410	0	0	0
290 Other	415	0	0	0
300 Purchased Professional & Technical Serv	420	0	0	0
500 Other Purchased Services	425	0	0	0
600 Supplies	430	0	0	0
700 Property (Equipment & Furnishings)	435	0	0	0
800 Other	440	0	0	0
2500 Central Services				
100 Salaries				
110 Licensed	540	0	0	0
120 Non-Licensed	545	0	0	0
200 Employee Benefits				
210 Insurance	550	0	0	0
220 Social Security	555	0	0	0
290 Other	560	0	0	0
300 Purchased Professional & Technical Serv	565	0	0	0
400 Purchased Property Services	570	0	0	0
500 Other Purchased Services	575	0	0	0
600 Supplies	580	0	0	0
700 Property (Equipment & Furnishings)	585	0	0	0
800 Other	590	0	0	0
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	445	0	0	0

BILINGUAL EDUCATION	Code 14 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance (Employee)	450	0	0	0
220 Social Security	455	0	0	0
290 Other	460	0	0	0
300 Purchased Professional & Technical Serv	465	0	0	0
400 Purchased Property Services				
411 Water/Sewer	470	0	0	0
420 Cleaning	475	0	0	0
430 Repairs & Maintenance	480	0	0	0
440 Rentals	485	0	0	0
490 Other	490	0	0	0
500 Other Purchased Services	495	0	0	0
600 Supplies				
610 General Supplies	500	0	0	0
620 Energy				
621 Heating	505	0	0	0
622 Electricity	510	0	0	0
626 Motor Fuel (not school bus)	515	0	0	0
629 Other	520	0	0	0
680 Miscellaneous Supplies	525	0	0	0
700 Property (Equipment & Furnishings)	530	0	0	0
800 Other	535	0	0	0
2700 Student Transportation Services				
120 Non-Licensed Salaries	536	0	0	0
200 Employee Benefits	537	0	0	0
800 Other	538	14,432	57,978	75,000
2900 Other Support Services				
100 Salaries				
110 Licensed	600	0	0	0
120 Non-Licensed	605	0	0	0
200 Employee Benefits				
210 Insurance	610	0	0	0
220 Social Security	615	0	0	0
290 Other	620	0	0	0
300 Purchased Professional & Technical Serv	625	0	0	0
400 Purchased Property Services	630	0	0	0
500 Other Purchased Services	635	0	0	0
600 Supplies	640	0	0	0
700 Property (Equipment & Furnishings)	645	0	0	0
800 Other	650	0	0	0
TOTAL EXPENDITURES*	~~~	2,464,076	2,693,451	3,732,600

*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	250,231	309,631	477,441
Cancellation of Prior Year Encumbrances	03	0	0	
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1311 Individuals	05	0	0	0
1320 Other School District/Govt Sources (in-state)	25	0	0	0
1510 Interest on Idle Funds	35	0	0	0
1900 Other Revenue From Local Source				
1990 Miscellaneous	75	0	0	0
5000 OTHER				
5206 Transfer From General	135	100,000	0	250,000
5208 Transfer From Supplemental General	140	0	200,000	0
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	350,231	509,631	727,441
TOTAL EXPENDITURES & TRANSFERS	175	40,600	32,190	357,400
UNENCUMBERED CASH BALANCE JUNE 30	190	309,631	477,441	370,041

VIRTUAL EDUCATION	Code 15 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	0	0	99,000
120 Non-Licensed	215	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	220	0	0	5,000
220 Social Security	225	0	0	5,000
290 Other	230	0	0	200
300 Purchased Professional & Technical Serv	235	0	0	0
400 Purchased Property Services	237	0	0	0
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	40,600	31,400	60,000
564 Payment to Virtual Education Coop	245	0	0	0
590 Other	250	0	0	0
600 Supplies				
610 General Supplemental (Teaching)	255	0	0	0
644 Textbooks	260	0	0	0
650 Supplies (Technology Related)	263	0	790	10,000
680 Miscellaneous Supplies	265	0	0	0
700 Property (Equipment & Furnishings)	270	0	0	0
800 Other	275	0	0	0
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280	0	0	0
120 Non-Licensed	285	0	0	0

VIRTUAL EDUCATION	Code 15 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance (Employee)	290	0	0	0
220 Social Security	295	0	0	0
290 Other	300	0	0	0
300 Purchased Professional & Technical Serv	305	0	0	0
400 Purchased Property Services	307	0	0	0
500 Other Purchased Services	310	0	0	0
600 Supplies	315	0	0	0
700 Property (Equipment & Furnishings)	320	0	0	0
800 Other	325	0	0	0
2200 Instr Support Staff				
100 Salaries				
110 Licensed	330	0	0	0
120 Non-Licensed	335	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	340	0	0	0
220 Social Security	345	0	0	0
290 Other	350	0	0	0
300 Purchased Professional & Technical Serv	355	0	0	0
400 Purchased Property Services	357	0	0	0
500 Other Purchased Services	360	0	0	1,000
600 Supplies				
640 Books (not textbooks) and Periodicals	365	0	0	0
650 Technology Supplies	370	0	0	0
680 Miscellaneous Supplies	375	0	0	0
700 Property (Equipment & Furnishings)	380	0	0	0
800 Other	385	0	0	0
2400 School Administration				
100 Salaries				
110 Licensed	445	0	0	115,000
120 Non-Licensed	450	0	0	40,000
200 Employee Benefits				
210 Insurance (Employee)	455	0	0	12,000
220 Social Security	460	0	0	10,000
290 Other	465	0	0	200
300 Purchased Professional & Technical Serv	470	0	0	0
500 Other Purchased Services	475	0	0	0
600 Supplies	480	0	0	0
700 Property (Equipment & Furnishings)	485	0	0	0
800 Other	490	0	0	0
2500 Central Services				
100 Salaries				
110 Licensed	590	0	0	0
120 Non-Licensed	595	0	0	0
200 Employee Benefits				
210 Insurance	600	0	0	0
220 Social Security	605	0	0	0
290 Other	610	0	0	0
300 Purchased Professional & Technical Serv	615	0	0	0
400 Purchased Property Services	620	0	0	0
500 Other Purchased Services	625	0	0	0
600 Supplies	630	0	0	0
700 Property (Equipment & Furnishings)	635	0	0	0
800 Other	640	0	0	0

VIRTUAL EDUCATION	Code 15 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	495	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	500	0	0	0
220 Social Security	505	0	0	0
290 Other	510	0	0	0
300 Purchased Professional & Technical Serv	515	0	0	0
400 Purchased Property Services				
411 Water/Sewer	520	0	0	0
420 Cleaning	525	0	0	0
430 Repairs & Maintenance	530	0	0	0
440 Rentals	535	0	0	0
490 Other	540	0	0	0
500 Other Purchased Services	545	0	0	0
600 Supplies				
610 General Supplies	550	0	0	0
620 Energy				
621 Heating	555	0	0	0
622 Electricity	560	0	0	0
626 Motor Fuel (not school bus)	565	0	0	0
629 Other	570	0	0	0
680 Miscellaneous Supplies	575	0	0	0
700 Property (Equipment & Furnishings)	580	0	0	0
800 Other	585	0	0	0
2900 Other Support Services				
100 Salaries				
110 Licensed	650	0	0	0
120 Non-Licensed	655	0	0	0
200 Employee Benefits				
210 Insurance	660	0	0	0
220 Social Security	665	0	0	0
290 Other	670	0	0	0
300 Purchased Professional & Technical Serv	675	0	0	0
400 Purchased Property Services	680	0	0	0
500 Other Purchased Services	685	0	0	0
600 Supplies	690	0	0	0
700 Property (Equipment & Furnishings)	695	0	0	0
800 Other	700	0	0	0
TOTAL EXPENDITURES*	---	40,600	32,190	357,400

*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	8,422,073	13,040,756	15,769,133	15,769,133
Cancellation of Prior Year Encumbrances	03	0			
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2022 \$	05	43,545			
2023 \$	10	2,063,577	150,907		
2024 \$	15		1,742,619	450,347	450,347
2025 \$	20			2,112,946	2,401,075
1140 Delinquent Tax	25	29,265	35,115	41,420	62,099
1510 Interest on Idle Funds	30	4,806,040	4,760,641	4,200,000	4,200,000
July - December Estimate	35				2,000,000
1900 Other Revenue From Local Source	40	39,815	8,748,052	9,000,000	9,000,000
July - December Estimate	45				2,500,000
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	194,552	221,816	201,661	201,661
July - December Estimate	60				100,831
2450 Recreational Vehicle Tax	65	3,875	4,817	2,203	2,203
July - December Estimate	66				1,102
2460 Commercial Vehicle Tax	67	4,575	1,957	4,241	4,241
July - December Estimate	68				2,121
2600 Other County Revenue	70	0	0	0	0
July - December Estimate	75				0
2800 In Lieu of Taxes IRBs/Rental Excise	80	0	0	0	0
July - December Estimate	82				0
3000 STATE SOURCES					
3223 Capital Outlay State Aid	87	1,991,539	2,161,590	2,233,000	2,233,000
4000 FEDERAL SOURCES					
4390 Impact Aid Construction	90	75,393	0	90,000	90,000
July - December Estimate	95				0
4590 Other Federal Aid	97	9,698,394	1,000,000	10,000,000	10,000,000
5000 OTHER					
5206 Transfer From General	100	0	0	0	0
RESOURCES AVAILABLE	170	27,372,643	31,868,270	44,104,951	49,017,813
TOTAL EXPENDITURES & TRANSFERS	175	14,331,887	16,099,137	33,224,431	33,224,431
July - December Estimate	180	~~~~~	~~~~~	~~~~~	15,793,382
TOTAL OPERATION EXPENDITURE (18 MO)	185	~~~~~	~~~~~	~~~~~	49,017,813
UNENCUMBERED CASH BALANCE JUNE 30	190	13,040,756	15,769,133	10,880,520	~~~~~

CAPITAL OUTLAY	Code 16 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
600 Supplies - Performance Uniforms	205	6,960	1,155	8,000
650 Supplies - Technology Software	207	0	0	0
700 Property (Equipment & Furnishings)	210	91,167	220,192	750,000
2000 Support Services				
2100 Student Support Services				
650 Supplies - Technology Software	213	0	0	0
700 Property (Equipment & Furnishings)	215	15,910	0	25,000
2200 Instructional Support Staff				
650 Supplies - Technology Software	217	0	0	0
700 Property (Equipment & Furnishings)	220	0	0	0
2300 General Administration				
650 Supplies - Technology Software	223	0	0	0
700 Property (Equipment & Furnishings)	225	0	0	0
2400 School Administration				
650 Supplies - Technology Software	227	0	0	0
700 Property (Equipment & Furnishings)	230	0	0	0
2500 Central Services				
100 Salaries				
120 Non-Licensed	236	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	237	0	0	0
220 Social Security	238	0	0	0
290 Other	239	0	0	0
650 Supplies - Technology Software	233	0	0	100,000
700 Property (Equipment & Furnishings)	235	0	0	250,000
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	310	50,220	30	75,000
200 Employee Benefits				
210 Insurance (Employee)	315	0	0	5,500
220 Social Security	320	1,762	0	12,000
290 Other	325	204	0	2,500
300 Purchased Professional & Technical Serv	330	111,250	655,832	1,000,000
400 Purchased Property Services				
420 Cleaning	335	3,170,510	3,278,308	3,750,000
430 Repairs & Maintenance	340	2,446,288	2,723,253	3,500,000
440 Rentals	345	0	4,450	10,000
460 Repair of Buildings	350	28,408	152,661	3,500,000
490 Other	355	84,991	1,187,517	2,500,000
500 Other Purchased Services	360	0	0	0
600 Supplies				
610 General Supplies	363	1,293	1,551	5,000
650 Supplies - Technology Software	365	3,750	11,864	25,000
700 Property (Equipment & Furnishings)	240	1,517,622	680,732	2,500,000
2700 Transportation				
650 Supplies - Technology Software	370	0	0	0
700 Property (Equipment & Buses)	243	392,762	178,026	400,000
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 Non-Licensed	375	0	0	0
200 Employee Benefits				
210 Insurance	380	0	0	0
220 Social Security	385	0	0	0
290 Other	390	0	0	0
300 Purchased Professional & Technical Serv	395	0	0	0
400 Purchased Property Services	400	0	0	0
500 Other Purchased Services	405	0	0	0
600 Supplies	410	0	0	0
650 Supplies - Technology Software	415	0	0	0
700 Property (Equipment & Furnishings)	420	0	0	0

CAPITAL OUTLAY	Code 16 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
800 Other	425	0	0	0
2900 Other Support Services				
650 Supplies - Technology Software	430	0	0	0
700 Property (Equipment & Furnishings)	250	0	0	0
4000 Facility Acquisition & Construction Serv				
4100 Land Acquisition	255	0	0	0
4200 Land Improvement	260	2,283,531	189,135	3,000,000
4300 Architectural & Engineering Services	265	1,485,284	492,294	2,000,000
4500 New Building Acquisition & Construction	275	1,596,596	90,761	4,000,000
4600 Site Improvement	280	4,220	0	50,000
4700 Building Improvements				
100 Salaries				
120 Non-Licensed	286	0	0	0
200 Fringe Benefits				
210 Insurance	287	0	0	0
220 Social Security	288	0	0	0
290 Other	289	0	0	0
400 Outside Contractors	290	1,039,159	1,738,423	2,000,000
4900 Other	291	0	0	0
5100 Debt Service				
Capital Outlay Bond				
832 Interest	295	0	1,722,953	1,281,431
890 Commission & Postage	300	0	0	0
831 Principal	305	0	2,770,000	2,475,000
TOTAL EXPENDITURES*	~~~	14,331,887	16,099,137	33,224,431

*Goes to Budget Line 175.

DRIVER TRAINING	Code 18 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	45,842	31,085	28,447
Cancellation of Prior Year Encumbrances	03	0	0	
REVENUES				
1510 Interest on Idle Funds	05	0	0	0
1900 Other Revenue From Local Source	15	23,200	24,075	50,000
3000 STATE SOURCES				
3208 State Safety Aid	25	14,645	16,675	16,200
3209 Motorcycle Safety Aid	35	0	0	0
4000 FEDERAL SOURCES				
4590 Other Federal Aid	40	0	0	0
5000 OTHER				
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	~~~~~
RESOURCES AVAILABLE	170	83,687	71,835	94,647
TOTAL EXPENDITURES & TRANSFERS	175	52,602	43,388	65,300
UNENCUMBERED CASH BALANCE JUNE 30	190	31,085	28,447	29,347

DRIVER TRAINING	Code 18 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	0	0	0
120 Non-Licensed	215	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	220	0	0	0
220 Social Security	225	0	0	0
290 Other	230	0	0	0
300 Purchased Professional & Technical Serv	235	52,360	43,168	65,000
400 Purchased Property Services	237	0	0	0
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	0	0	0
563 Tuition/Private Sources	245	0	0	0
590 Other	250	0	0	0
600 Supplies				
610 General Supplemental (Teaching)	255	242	220	300
644 Textbooks	260	0	0	0
650 Supplies (Technology Related)	263	0	0	0
680 Miscellaneous Supplies	265	0	0	0
700 Property (Equipment & Furnishings)	270	0	0	0
800 Other	275	0	0	0
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280	0	0	0
120 Non-Licensed	285	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	290	0	0	0

DRIVER TRAINING	Code 18 Line	12 mo.	12 mo.	12 mo.
		2023-2024	2024-2025	2025-2026
		Actual (1)	Actual (2)	Budget (3)
EXPENDITURES				
220 Social Security	295	0	0	0
290 Other	300	0	0	0
300 Purchased Professional & Technical Serv	305	0	0	0
400 Purchased Property Services	307	0	0	0
500 Other Purchased Services	310	0	0	0
600 Supplies	315	0	0	0
700 Property (Equipment & Furnishings)	320	0	0	0
800 Other	325	0	0	0
2200 Instructional Support Staff				
100 Salaries				
110 Licensed	330	0	0	0
120 Non-Licensed	335	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	340	0	0	0
220 Social Security	345	0	0	0
290 Other	350	0	0	0
300 Purchased Professional & Technical Serv	355	0	0	0
400 Purchased Property Services	357	0	0	0
500 Other Purchased Services	360	0	0	0
600 Supplies				
640 Books (not textbooks) & Periodicals	365	0	0	0
650 Technology Supplies	370	0	0	0
680 Miscellaneous Supplies	375	0	0	0
700 Property (Equipment & Furnishings)	380	0	0	0
800 Other	385	0	0	0
2400 School Administration				
100 Salaries				
110 Licensed	390	0	0	0
120 Non-Licensed	395	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	400	0	0	0
220 Social Security	405	0	0	0
290 Other	410	0	0	0
300 Purchased Professional & Technical Serv	415	0	0	0
500 Other Purchased Services	420	0	0	0
600 Supplies	425	0	0	0
700 Property (Equipment & Furnishings)	430	0	0	0
800 Other	435	0	0	0
2500 Central Services				
100 Salaries				
110 Licensed	565	0	0	0
120 Non-Licensed	570	0	0	0
200 Employee Benefits				
210 Insurance	575	0	0	0
220 Social Security	580	0	0	0
290 Other	585	0	0	0
300 Purchased Professional & Technical Serv	590	0	0	0
400 Purchased Property Services	595	0	0	0
500 Other Purchased Services	600	0	0	0
600 Supplies	605	0	0	0
700 Property (Equipment & Furnishings)	610	0	0	0
800 Other	615	0	0	0
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	440	0	0	0

DRIVER TRAINING	Code 18 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance (Employee)	445	0	0	0
220 Social Security	450	0	0	0
290 Other	455	0	0	0
300 Purchased Professional & Technical Serv	460	0	0	0
400 Purchased Property Services	465	0	0	0
500 Other Purchased Services	470	0	0	0
600 Supplies				
610 General Supplies	475	0	0	0
620 Energy				
621 Heating	480	0	0	0
622 Electricity	485	0	0	0
626 Motor Fuel-not schoolbus	490	0	0	0
629 Other	495	0	0	0
680 Miscellaneous Supplies	500	0	0	0
700 Property (Equipment & Furnishings)	505	0	0	0
800 Other	510	0	0	0
2650 Vehicle Operations & Maintenance Serv (Not Student Transportation)				
100 Salaries				
120 Non-Licensed	515	0	0	0
200 Employee Benefits				
210 Insurance	520	0	0	0
220 Social Security	525	0	0	0
290 Other	530	0	0	0
300 Purchased Professional & Technical Serv	535	0	0	0
442 Rental of Vehicles	540	0	0	0
520 Insurance	545	0	0	0
626 Motor Fuel (not school bus)	550	0	0	0
700 Property (Equipment & Furnishings)	555	0	0	0
800 Other	560	0	0	0
2900 Other Support Services				
100 Salaries				
110 Licensed	630	0	0	0
120 Non-Licensed	635	0	0	0
200 Employee Benefits				
210 Insurance	640	0	0	0
220 Social Security	645	0	0	0
290 Other	650	0	0	0
300 Purchased Professional & Technical Serv	655	0	0	0
400 Purchased Property Services	660	0	0	0
500 Other Purchased Services	665	0	0	0
600 Supplies	670	0	0	0
700 Property (Equipment & Furnishings)	675	0	0	0
800 Other	680	0	0	0
TOTAL EXPENDITURES*	~~~	52,602	43,388	65,300

*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	2,345,339	1,944,431	1,263,725
Cancellation of Prior Year Encumbrances	03	0	0	
REVENUES				
1000 LOCAL SOURCES*				
1510 Interest on Idle Funds	05	7,201	4,723	7,500
1600 Food Service				
1611 Student Sales (Lunch)	15	731,369	805,037	705,950
1612 Student Sales (Breakfast)	25	0	0	162,900
1613 Student Sales (Spec Milk)	35	0	0	7,500
1614 Student Sales (Snacks/Supper)	40	0	0	0
1620 Adult & Student Sales (Non-Reimbursable Prog)	45	0	4,624	4,513
1990 Miscellaneous	55	37,355	16,384	45,000
3000 STATE SOURCES				
3203 School Food Assistance	65	26,276	0	27,840
4000 FEDERAL SOURCES				
4550 Child Nutrition Programs	75	3,026,358	3,106,264	3,034,541
4590 Other Federal Aid	80	162,343	0	300,000
5000 Other				
5206 Transfer From General	85	0	0	0
5208 Transfer From Supplemental General	90	0	0	0
5253 Transfer From Contingency Reserve	95	0	0	~~~~~
RESOURCES AVAILABLE	170	6,336,241	5,881,463	5,559,469
TOTAL EXPENDITURES & TRANSFERS	175	4,391,810	4,617,738	5,286,000
UNENCUMBERED CASH BALANCE JUNE 30	190	1,944,431	1,263,725	273,469

*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	2024-2025	2025-2026
		Actual (1)	Actual (2)	Budget (3)
EXPENDITURES				
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	210	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	215	0	0	0
220 Social Security	220	0	0	0
290 Other	225	0	0	0
400 Purchased Property Services				
411 Water/Sewer	230	4,585	5,444	7,000
490 Other	235	0	0	0
500 Other Purchased Services	240	0	0	0
600 Supplies				
610 General Supplies	245	322	0	1,000
620 Energy				
621 Heating	250	0	0	0
622 Electricity	255	0	0	0
626 Motor Fuel (not school bus)	260	0	0	0
629 Other	265	0	0	0
680 Miscellaneous Supplies	270	0	0	0
700 Property (Equipment & Furnishings)	275	0	0	0

FOOD SERVICE	Code 24 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
800 Other	280	297,495	397,430	450,000
3000 Operation of NonInstructional Services				
3100 Food Service Operation				
100 Salaries				
110 Licensed	285	0	0	0
120 Non-Licensed	290	1,190,610	1,198,944	1,400,000
200 Employee Benefits				
210 Insurance	295	66,663	86,960	95,000
220 Social Security	300	88,666	88,659	95,000
290 Other	305	2,934	6,780	9,000
500 Other Purchased Services				
520 Insurance	310	0	0	0
570 Food Service Management	315	0	0	0
590 Other Purchased Services	320	6,749	7,630	9,000
600 Supplies				
630 Food & Milk	325	2,458,414	2,494,141	2,800,000
680 Miscellaneous Supplies	330	250,396	197,576	250,000
700 Property (Equipment & Furnishings)	335	8,810	118,638	150,000
800 Other	340	16,166	15,536	20,000
TOTAL EXPENDITURES*	~~~	4,391,810	4,617,738	5,286,000

*Goes to Budget Line 175.

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	340,209	638,261	1,155,880
Cancellation of Prior Year Encumbrances	03	0	0	
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05	0	0	
1900 Other Revenue From Local Source	15	404,728	500,166	
3000 STATE SOURCES				
3204 Professional Development Aid	25	46,291	48,943	0
4000 FEDERAL SOURCES				
4500 Aid	40	0	0	
5000 OTHER				
5206 Transfer From General	45	100,000	100,000	200,000
5208 Transfer From Supplemental General	50	0	192,138	0
5253 Transfer From Contingency Reserve	55	0	0	~~~~~
RESOURCES AVAILABLE	170	891,228	1,479,508	1,355,880

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
2000 Support Services				
2200 Instr Support Staff				
100 Salaries				
110 Licensed	210	59,059	105,390	250,000
120 Non-Licensed	215	35,468	21,692	50,000
200 Employee Benefits				
210 Insurance (Employee)	220	2,477	2,394	3,000
220 Social Security	225	7,009	28,802	35,000
290 Other	230	439	1,190	2,500
300 Purchased Professional & Technical Serv	235	50,799	42,360	70,000
400 Purchased Property Services	237	0	0	0
500 Other Purchased Services	240	87,387	116,298	400,000
600 Supplies				
640 Books (not textbooks) & Periodicals	245	0	0	0
650 Technology Supplies	250	0	0	0
680 Miscellaneous Supplies	255	10,329	5,502	12,000
700 Property (Equipment & Furnishings)	260	0	0	0
800 Other	265	0	0	0
2500 Central Services				
100 Salaries				
110 Licensed	270	0	0	0
120 Non-Licensed	275	0	0	0
200 Employee Benefits				
210 Insurance	280	0	0	0
220 Social Security	285	0	0	0
290 Other	290	0	0	0
300 Purchased Professional & Technical Serv	295	0	0	0
400 Purchased Property Services	300	0	0	0
500 Other Purchased Services	305	0	0	0
600 Supplies	310	0	0	0
700 Property (Equipment & Furnishings)	315	0	0	0

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
800 Other	320	0	0	0
2900 Other Support Services				
100 Salaries				
110 Licensed	327	0	0	0
120 Non-Licensed	330	0	0	0
200 Employee Benefits				
210 Insurance	335	0	0	0
220 Social Security	340	0	0	0
290 Other	345	0	0	0
300 Purchased Professional & Technical Serv	350	0	0	0
400 Purchased Property Services	355	0	0	0
500 Other Purchased Services	360	0	0	0
600 Supplies	365	0	0	0
700 Property (Equipment & Furnishings)	370	0	0	0
800 Other	375	0	0	0
TOTAL EXPENDITURES	175	252,967	323,628	822,500
UNENCUMBERED CASH BALANCE JUNE 30	190	638,261	1,155,880	533,380

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	101,100	99,157	102,219
Cancellation of Prior Year Encumbrances	03	0	0	
REVENUES				
1000 LOCAL SOURCES				
1320 Payment from Other school district	05	0	0	0
1510 Interest on Idle Funds	15	0	0	0
1900 Other Revenue From Local Source	25	0	0	0
3000 STATE SOURCES				
3216 Parent Education Aid	35	143,885	143,890	143,890
4000 FEDERAL SOURCES				
4500 Aid	45	0	0	0
5000 OTHER				
5206 Transfer From General	55	70,000	0	75,000
5208 Transfer From Supplemental General	50	0	75,000	0
5253 Transfer From Contingency Reserve	60	0	0	~~~~~
RESOURCES AVAILABLE	170	314,985	318,047	321,109
TOTAL EXPENDITURES & TRANSFERS	175	215,828	215,828	216,550
UNENCUMBERED CASH BALANCE JUNE 30	190	99,157	102,219	104,559

PARENT EDUCATION PROGRAM	Code 28 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Support Services Student				
100 Salaries				
110 Licensed	210	0	24,222	57,000
120 Non-Licensed	215	169,787	148,007	114,000
200 Employee Benefits				
210 Insurance (Employee)	220	12,704	12,774	12,000
220 Social Security	225	12,690	12,884	13,500
290 Other	230	470	595	650
300 Purchased Professional & Technical Serv	235	0	285	300
400 Purchased Property Services	237	4,695	4,799	5,000
500 Other Purchased Services				
561 Payment to Other School District	240	0	0	0
564 Payment to Coops/Interlocal	245	0	0	0
590 Other	250	354	659	750
600 Supplies				
640 Books (not textbooks) & Periodicals	255		0	0
650 Technology Supplies	260	850	0	500
680 Miscellaneous Supplies	265	9,778	7,253	8,000
700 Property (Equipment & Furnishings)	270	0	0	0
800 Other	275	2,925	570	750
2200 Instr Support Staff				
100 Salaries				
110 Licensed	280	0	0	0
120 Non-Licensed	285	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	290	0	0	0
220 Social Security	295	0	0	0

PARENT EDUCATION PROGRAM	Code 28 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
290 Other	300	0	0	0
300 Purchased Professional & Technical Serv	305	0	0	0
400 Purchased Property Services	307	0	0	0
500 Other Purchased Services	310	1,575	3,695	4,000
600 Supplies	315	0	0	0
700 Property (Equipment & Furnishings)	320	0	0	0
800 Other	325	0	0	0
2500 Central Services				
100 Salaries				
110 Licensed	330	0	0	0
120 Non-Licensed	335	0	0	0
200 Employee Benefits				
210 Insurance	340	0	0	0
220 Social Security	345	0	0	0
290 Other	350	0	0	0
300 Purchased Professional & Technical Serv	355	0	0	0
400 Purchased Property Services	360	0	85	100
500 Other Purchased Services	365	0	0	0
600 Supplies	370	0	0	0
700 Property (Equipment & Furnishings)	375	0	0	0
800 Other	380	0	0	0
2900 Other Support Services				
100 Salaries				
110 Licensed	390	0	0	0
120 Non-Licensed	395	0	0	0
200 Employee Benefits				
210 Insurance	400	0	0	0
220 Social Security	405	0	0	0
290 Other	410	0	0	0
300 Purchased Professional & Technical Serv	415	0	0	0
400 Purchased Property Services	420	0	0	0
500 Other Purchased Services	425	0	0	0
600 Supplies	430	0	0	0
700 Property (Equipment & Furnishings)	435	0	0	0
800 Other	440	0	0	0
TOTAL EXPENDITURES*	~~~	215,828	215,828	216,550

*Goes to Budget Line 175.

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	697,814	1,930,359	2,675,785
Cancellation of Prior Year Encumbrances	03	0	0	
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05	0	0	0
1900 Other Revenue From Local Source	15	0	0	0
1980 Reimbursements	20	1,514,521	3,829	
3000 STATE SOURCES				
3211 Deaf/Blind	35	0	0	0
4000 FEDERAL SOURCES				
4310 PL 382 Special Ed (formerly PL:874)	45	830,358	650,018	1,000,000
4560 Aid Regular*	55	2,312,620	2,180,404	3,000,000
4570 Medicaid	60	834,690	831,133	1,200,000
4590 Other Reserve Grants in Aid	65	65,414	0	80,000
4595 ESSER I	67	0	0	0
4605 ESSER II	68	233,296	0	0
5000 OTHER				
5206 Transfer From General	75	12,346,520	14,038,070	13,358,798
5208 Transfer From Supplemental General	80	2,728,925	3,577,729	3,846,947
5253 Transfer From Contingency Reserve	85	0	0	~~~~~
RESOURCES AVAILABLE	170	21,564,158	23,211,542	25,161,530
TOTAL EXPENDITURES & TRANSFERS	175	19,633,799	20,535,757	22,778,750
UNENCUMBERED CASH BALANCE JUNE 30	190	1,930,359	2,675,785	2,382,780

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

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	6,033,199	6,026,310	6,800,000
120 Non-Licensed	215	5,839,760	6,122,597	6,500,000
200 Employee Benefits				
210 Insurance (Employee)	220	719,658	749,018	775,000
220 Social Security	225	867,685	862,525	925,000
290 Other	230	53,142	48,332	55,000
300 Purchased Professional & Technical Serv	235	62,868	123,729	250,000
400 Purchased Property Services	237	4,160	5,529	7,500
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	0	0	0
563 Tuition/Private Sources	245	3,604	0	4,000
564 Payment to Spec Education Coop/Interlocal (Assessments)	250	0	0	0
565 Payment to Spec Education Coop/Interlocal (Flowthrough)	251	0	0	0
590 Other	255	18,481	21,595	25,000
600 Supplies				
610 General Supplemental (Teaching)	260	72,515	49,386	60,000
644 Textbooks	265	0	0	0
650 Supplies (Technology Related)	267	3,019	57,359	60,000
680 Miscellaneous Supplies	270	1,747	452	1,000
700 Property (Equipment & Furnishings)	275	34,977	7,872	10,000
800 Other	280	10,066	5,265	6,500
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	2,720,756	2,726,033	3,200,000
120 Non-Licensed	290	124,563	141,482	160,000
200 Employee Benefits				
210 Insurance (Employee)	295	179,519	180,958	192,000
220 Social Security	300	205,766	207,295	225,000
290 Other	305	9,250	12,649	15,000
300 Purchased Professional & Technical Serv	310	246,202	343,763	375,000
400 Purchased Property Services	313	971	726	1,000
500 Other Purchased Services	315	35,885	37,473	40,000
600 Supplies	320	37,740	38,722	40,000
700 Property (Equipment & Furnishings)	325	24,803	63	5,000
800 Other	330	6,824	11,083	15,000
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335	76,180	75,494	82,500
120 Non-Licensed	340	0	16,826	20,000
200 Employee Benefits				
210 Insurance (Employee)	345	4,799	5,294	5,500
220 Social Security	350	5,589	6,767	7,000
290 Other	355	241	324	500
300 Purchased Professional & Technical Serv	360	5,250	0	0
400 Purchased Property Services	363	0	0	0
500 Other Purchased Services	365	9,738	1,806	3,000
600 Supplies				
640 Books (not textbooks) & Periodicals	370	0	0	0
650 Technology Supplies	375	0	0	0
680 Miscellaneous Supplies	380	192	0	0

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	385	0	0	0
800 Other	390	0	0	0
2300 General Administration				
2330 Special Area Admin Services				
100 Salaries				
110 Licensed	395	212,775	297,341	350,000
120 Non-Licensed	400	195,766	203,511	235,000
200 Employee Benefits				
210 Insurance (Employee)	405	30,337	36,805	40,000
220 Social Security	410	29,171	36,665	40,000
290 Other	415	1,424	1,739	2,000
300 Purchased Professional & Technical Serv	420	105	0	0
400 Purchased Property Services	425	0	0	0
500 Other Purchased Services	430	13,364	15,366	17,500
600 Supplies	435	280	0	0
700 Property (Equipment & Furnishings)	440	280	0	0
800 Other	445	0	0	0
2400 School Administration				
100 Salaries				
110 Licensed	450	99,154	79,708	90,000
120 Non-Licensed	455	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	460	4,300	2,892	4,000
220 Social Security	465	7,156	6,025	7,500
290 Other	470	354	311	500
300 Purchased Professional & Technical Serv	475	0	0	0
500 Other Purchased Services	480	3,155	3,091	4,000
600 Supplies	485	0	0	0
700 Property (Equipment & Furnishings)	490	970	604	1,000
800 Other	495	0	0	0
2500 Central Services				
100 Salaries				
110 Licensed	800	0	0	0
120 Non-Licensed	805	0	0	0
200 Employee Benefits				
210 Insurance	810	0	0	0
220 Social Security	815	0	0	0
290 Other	820	0	0	0
300 Purchased Professional & Technical Serv	825	0	0	0
400 Purchased Property Services	830	0	0	0
500 Other Purchased Services	835	0	4,330	5,000
600 Supplies	840	0	0	0
700 Property (Equipment & Furnishings)	845	0	0	0
800 Other	850	0	0	0
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	500	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	505	0	0	0
220 Social Security	510	0	0	0
290 Other	515	0	0	0
300 Purchased Professional & Technical Serv	520	0	0	0
400 Purchased Property Services				
411 Water/Sewer	525	0	0	0
420 Cleaning	530	0	0	0
430 Repairs & Maintenance	535	0	0	0

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
440 Rentals	540	1,637	0	1,000
490 Other	545	0	0	0
500 Other Purchased Services	550	0	0	0
600 Supplies				
610 General Supplies	555	0	0	0
620 Energy				
621 Heating	560	0	0	0
622 Electricity	565	0	0	0
626 Motor Fuel (not school bus)	570	2,407	93	500
629 Other	575	0	0	0
680 Miscellaneous Supplies	580	0	0	0
700 Property (Equipment & Furnishings)	585	0	0	0
800 Other	590	0	0	0
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 Non-Licensed	595	10,940	6,777	9,000
200 Employee Benefits				
210 Insurance	600	0	0	0
220 Social Security	605	791	484	750
290 Other	610	41	24	100
400 Purchased Property Services	615	0	0	0
600 Supplies	620	0	0	0
700 Property (Equipment & Furnishings)	625	0	0	0
800 Other	630	0	0	0
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	635	0	164	250
200 Employee Benefits				
210 Insurance	640	0	0	0
220 Social Security	645	0	13	100
290 Other	650	0	1	50
400 Purchased Property Services				
442 Rent of Vehicles (lease)	655	3,285	4,462	5,000
490 Other	660	0	0	0
500 Other Purchased Services				
513 Contracting of Bus Services	665	1,482,915	1,857,622	2,000,000
519 Mileage in Lieu of Trans	670	0	0	0
520 Insurance	675	0	0	0
590 Other Purchased Services	680	0	0	0
600 Supplies				
626 Motor Fuel	685	60,043	91,002	100,000
680 Miscellaneous Supplies	690	0	0	0
730 Equip (including buses)	695	0	0	0
800 Other	700	0	0	0
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 Non-Licensed	705	0	0	0
200 Employee Benefits				
210 Insurance	710	0	0	0
220 Social Security	715	0	0	0
290 Other	720	0	0	0
300 Purchased Professional & Technical Serv	725	0	0	0
400 Purchased Property Services	730	0	0	0
500 Other Purchased Services	735	0	0	0
700 Property (Equipment & Furnishings)	740	0	0	0

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
800 Other	745	0	0	0
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Licensed	750	0	0	0
200 Employee Benefits				
210 Insurance	755	0	0	0
220 Social Security	760	0	0	0
290 Other	765	0	0	0
300 Purchased Professional & Technical Serv	770	0	0	0
400 Purchased Property Services	775	0	0	0
500 Other Purchased Services	780	0	0	0
600 Supplies	785	0	0	0
700 Property (Equipment & Furnishings)	790	54,000	0	0
800 Other	795	0	0	0
2900 Other Support Services				
100 Salaries				
110 Licensed	860	0	0	0
120 Non-Licensed	865	0	0	0
200 Employee Benefits				
210 Insurance	870	0	0	0
220 Social Security	873	0	0	0
290 Other	880	0	0	0
300 Purchased Professional & Technical Serv	885	0	0	0
400 Purchased Property Services	890	0	0	0
500 Other Purchased Services	895	0	0	0
600 Supplies	900	0	0	0
700 Property (Equipment & Furnishings)	905	0	0	0
800 Other	910	0	0	
TOTAL EXPENDITURES*	~~~	19,633,799	20,535,757	22,778,750

*Goes to Budget Line 175.

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	1,269,353	1,690,311	2,637,211
Cancellation of Prior Year Encumbrances	03	0	0	
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05	0	0	0
1315 Individual (Summer School)	15	0	0	0
1320 Other School District/Govt Sources (in-state)	25	0	0	0
1510 Interest on Idle Funds	35	0	0	0
1700 Student Activities (reimbursement)	45	0	0	
1900 Other Revenue From Local Source				
1910 User Charges	55	0	0	0
1940 Sale & Rent of Textbook	65	0	0	0
1990 Miscellaneous	75	500,500	502,950	250,000
3000 STATE SOURCES				
3225 CTE Transportation State Aid	80	0	0	0
3240 Other State Grant	90	0	0	0
4000 FEDERAL SOURCES				
4530 Vocational Aid				
4531 Regular Aid	115	90,802	121,759	135,000
4532 Special Project Aid	125	0	0	0
4590 Other Federal Aid	130	0	0	0
5000 OTHER				
5206 Transfer From General	135	700,000	1,250,000	1,000,000
5208 Transfer From Supplemental General	140	750,000	820,000	809,053
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	3,310,655	4,385,020	4,831,264
TOTAL EXPENDITURES & TRANSFERS	175	1,620,344	1,747,809	2,139,500
UNENCUMBERED CASH BALANCE JUNE 30	190	1,690,311	2,637,211	2,691,764

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	1,171,625	1,160,345	1,500,000
120 Non-Licensed	215	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	220	62,563	63,017	75,000
220 Social Security	225	85,644	81,109	95,000
290 Other	230	3,778	3,579	5,000
300 Purchased Professional & Technical Serv	235	23,487	165	20,000
400 Purchased Property Services	237	0	0	0
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	0	0	0
564 Payment to Vocational Education Coop	245	0	0	0
590 Other	250	9,680	24,228	30,000
600 Supplies				

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
610 General Supplemental (Teaching)	255	75,586	67,158	70,000
644 Textbooks	260	0	0	0
650 Supplies (Technology Related)	263	27,740	49,356	55,000
680 Miscellaneous Supplies	265	0	0	0
700 Property (Equipment & Furnishings)	270	45,341	149,713	55,000
800 Other	275	7,276	2,791	5,000
2100 Student Support Services				
100 Salaries				
110 Licensed	280	0	0	0
120 Non-Licensed	285	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	290	0	0	0
220 Social Security	295	0	0	0
290 Other	300	0	0	0
300 Purchased Professional & Technical Serv	305	0	0	0
400 Purchased Property Services	307	0	0	0
500 Other Purchased Services	310	0	0	0
600 Supplies	315	0	0	0
700 Property (Equipment & Furnishings)	320	0	0	0
800 Other	325	0	0	0
2200 Instr Support Staff				
100 Salaries				
110 Licensed	330	0	0	0
120 Non-Licensed	335	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	340	0	0	0
220 Social Security	345	0	0	0
290 Other	350	0	0	0
300 Purchased Professional & Technical Serv	355	2,959	12,139	15,000
400 Purchased Property Services	357	0	0	0
500 Other Purchased Services	360	22,699	8,098	10,000
600 Supplies				
640 Books (not textbooks) & Periodicals	365	0	0	0
650 Technology Supplies	370	0	0	0
680 Miscellaneous Supplies	375	0	0	0
700 Property (Equipment & Furnishings)	380	0	0	0
800 Other	385	0	0	0
2400 School Administration				
100 Salaries				
110 Licensed	445	69,137	107,643	112,000
120 Non-Licensed	450	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	455	6,061	9,961	11,000
220 Social Security	460	4,777	7,372	80,000
290 Other	465	356	377	500
300 Purchased Professional & Technical Serv	470	0	0	0
500 Other Purchased Services	475	0	0	0
600 Supplies	480	0	0	0
700 Property (Equipment & Furnishings)	485	0	0	0
800 Other	490	0	0	0
2500 Central Services				
100 Salaries				
110 Licensed	590	0	0	0
120 Non-Licensed	595	0	0	0
200 Employee Benefits				
210 Insurance	600	0	0	0

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
220 Social Security	605	0	0	0
290 Other	610	0	0	0
300 Purchased Professional & Technical Serv	615	0	0	0
400 Purchased Property Services	620	0	0	0
500 Other Purchased Services	625	0	0	0
600 Supplies	630	0	0	0
700 Property (Equipment & Furnishings)	635	0	0	0
800 Other	640	0	0	0
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	495	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	500	0	0	0
220 Social Security	505	0	0	0
290 Other	510	0	0	0
300 Purchased Professional & Technical Serv	515	0	0	0
400 Purchased Property Services				
411 Water/Sewer	520	0	0	0
420 Cleaning	525	0	0	0
430 Repairs & Maintenance	530	0	0	0
440 Rentals	535	0	0	0
490 Other	540	0	0	0
500 Other Purchased Services	545	0	0	0
600 Supplies				
610 General Supplies	550	0	0	0
620 Energy				
621 Heating	555	0	0	0
622 Electricity	560	0	0	0
626 Motor Fuel (not schoolbus)	565	0	0	0
629 Other	570	0	0	0
680 Miscellaneous Supplies	575	0	0	0
700 Property (Equipment & Furnishings)	580	0	0	0
800 Other	585	0	0	0
2700 Student Transportation Services				
120 Non-Licensed	586	0	0	0
200 Employee Benefits	587	0	0	0
500 Other Purchased Services				
513 Contracting of Bus Services	596	0	0	0
520 Insurance	597	0	0	0
626 Motor Fuel	588	0	0	0
730 Equipment (including buses)	598	0	0	0
800 Other	589	0	0	0
2900 Other Support Services				
100 Salaries				
110 Licensed	650	0	0	0
120 Non-Licensed	655	0	0	0
200 Employee Benefits				
210 Insurance	660	0	0	0
220 Social Security	665	0	0	0
290 Other	670	0	0	0
300 Purchased Professional & Technical Serv	675	0	0	0
400 Purchased Property Services	680	0	0	0
500 Other Purchased Services	685	0	0	0
600 Supplies	690	0	0	0
700 Property (Equipment & Furnishings)	695	0	0	0
800 Other	700	1,635	758	1,000

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo.	12 mo.	12 mo.
		2023-2024	2024-2025	2025-2026
		Actual	Actual	Budget
		(1)	(2)	(3)
EXPENDITURES				
TOTAL EXPENDITURES*	~~~	1,620,344	1,747,809	2,139,500

*Goes to Budget Line 175.

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	21,054	275,851	234,131
Cancellation of Prior Year Encumbrances	03	0	0	
REVENUES				
1700 Student Activities*				
1710 Admissions	10	0	0	0
1790 Other Student Activity Income	20	0	0	0
1900 Other Revenue From Local Sources*				
1920 Contributions & Donations	30	815	367	1,000
1930 City/County Sales Tax	32	0	0	0
1990 Miscellaneous	35	55,657	41,194	75,000
3000 STATE SOURCES				
3227 Mental Health (School Liaison)	40	59,369	69,374	160,000
3228 Mental Health (Community Mental Health)	45	0	0	0
3230 Safe & Secure Schools Grant	55	110,691	107,943	0
3231 Pre-K Pilot Grant (CIF)	60	271,320	291,320	291,320
3240 Other State Grant	70	0	0	
4000 FEDERAL SOURCES				
4585 Pre-K Pilot Grant (TANF)	80	503,033	293,199	295,000
4587 Pre-K Pilot Grant (GEER)	85	0	0	0
4589 Safe & Secure Schools Grant	87	0	0	0
RESOURCES AVAILABLE	170	1,021,939	1,079,248	1,056,451
TOTAL EXPENDITURES	175	746,088	845,117	869,450
UNENCUMBERED CASH BALANCE JUNE 30	190	275,851	234,131	187,001

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

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

Examples of funds to include:

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

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	468,051	482,273	520,000
120 Non-Licensed	215	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	220	37,660	39,562	45,000
220 Social Security	225	33,240	40,279	45,000
290 Other	230	3,688	2,274	5,000
300 Purchased Professional & Technical Serv	235	0	50,440	55,000
400 Purchased Property Services	237	0	0	0
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	0	0	0
562 Tuition/other LEA's outside the State	245	0	0	0
563 Tuition/Private Sources	250	0	0	0

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
590 Other	255	0	0	0
600 Supplies				
610 General Supplemental (Teaching)	260	41,222	35,384	45,000
644 Textbooks	265	0	0	0
650 Supplies (Technology Related)	267	0	0	0
680 Miscellaneous Supplies	270	0	0	0
700 Property (Equipment & Furnishings)	275	5,482	0	0
800 Other	280	0	2,391	5,000
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	0	0	0
120 Non-Licensed	290	36,574	68,297	132,000
200 Employee Benefits				
210 Insurance (Employee)	295	2,877	8,071	9,000
220 Social Security	300	2,799	4,968	6,000
290 Other	305	129	223	300
300 Purchased Professional & Technical Serv	310	0	0	0
400 Purchased Property Services	313	0	0	0
500 Other Purchased Services	315	0	0	0
600 Supplies	320	371	312	400
700 Property (Equipment & Furnishings)	325	0	217	250
800 Other	330	0	0	0
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335	3,000	0	0
120 Non-Licensed	340	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	345	0	0	0
220 Social Security	350	230	0	0
290 Other	355	19	0	0
300 Purchased Professional & Technical Serv	360	0	0	0
400 Purchased Property Services	363	0	0	0
500 Other Purchased Services	365	0	0	0
600 Supplies				
640 Books (not textbooks) and Periodicals	370	0	0	0
650 Technology Supplies	375		0	0
680 Miscellaneous Supplies	380	0	0	0
700 Property (Equipment & Furnishings)	385	0	0	0
800 Other	390	0	0	0
2300 General Administration				
100 Salaries				
110 Licensed	395	0	0	0
120 Non-Licensed	400	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	405	0	0	0
220 Social Security	410	0	0	0
290 Other	415	0	0	0
300 Purchased Professional & Technical Serv	420	0	0	0
400 Purchased Property Services	425	0	0	0
500 Other Purchased Services				
520 Insurance	430	0	0	0
530 Communications (Telephone, postage, etc.)	435	0	0	0
590 Other	440	0	0	0
600 Supplies	445	0	0	0
700 Property (Equipment & Furnishings)	450	0	0	0

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2023-2024	2024-2025	2025-2026
		Actual (1)	Actual (2)	Budget (3)
EXPENDITURES				
800 Other	455	0	0	0

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
2400 School Administration				
100 Salaries				
110 Licensed	460	0	0	0
120 Non-Licensed	465	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	470	0	0	0
220 Social Security	475	0	0	0
290 Other	480	0	0	0
300 Purchased Professional & Technical Serv	485	0	0	0
400 Purchased Property Services	490	0	0	0
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495	0	0	0
590 Other	500	0	0	0
600 Supplies	505	0	0	0
700 Property (Equipment & Furnishings)	510	0	0	0
800 Other	515	0	0	0
2500 Central Services				
100 Salaries				
110 Licensed	680	0	0	0
120 Non-Licensed	685	0	0	0
200 Employee Benefits				
210 Insurance	690	0	0	0
220 Social Security	695	0	0	0
290 Other	700	0	0	0
300 Purchased Professional & Technical Serv	705	0	0	0
400 Purchased Property Services	710	0	1,163	0
500 Other Purchased Services	715	0	0	0
600 Supplies	720	0	0	0
700 Property (Equipment & Furnishings)	725	0	0	0
800 Other	730	0	0	0
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	525	0	0	0
220 Social Security	530	0	0	0
290 Other	535	0	0	0
300 Purchased Professional & Technical Serv	540	0	0	0
400 Purchased Property Services				
411 Water/Sewer	545	0	0	0
420 Cleaning	550	0	0	0
430 Repairs & Maintenance	555	20	54,663	0
440 Rentals	560	0	0	0
460 Repair of Buildings	565	0	0	0
490 Other	570	0	0	0
500 Other Purchased Services				
520 Insurance	575	0	0	0
590 Other	580	0	0	0
600 Supplies				
610 General Supplies	585	0	0	0
620 Energy				
621 Heating	590	0	0	0
622 Electricity	595	0	0	0
626 Motor Fuel (not schoolbus)	600	0	0	0
629 Other	605	0	0	0
680 Miscellaneous Supplies	610	24,169	0	0

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	615	86,522	53,280	0
800 Other	620	0	0	0
2700 Student Transportation Services				
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	625	0	0	0
200 Employee Benefits				
210 Insurance	630	0	0	0
220 Social Security	635	0	0	0
290 Other	640	0	0	0
442 Rent of Vehicles (lease)	645	0	0	0
500 Other Purchased Services				
513 Contracting of Bus Services	650	0	0	0
519 Mileage in Lieu of Trans	655	0	0	0
520 Insurance	660	0	0	0
626 Motor Fuel	665	0	0	0
730 Equipment (including buses)	670	0	0	0
800 Other	675	0	0	0
2900 Other Support Services				
100 Salaries				
110 Licensed	805	0	0	0
120 Non-Licensed	810	0	0	0
200 Employee Benefits				
210 Insurance	815	0	0	0
220 Social Security	820	0	0	0
290 Other	825	0	0	0
300 Purchased Professional & Technical Serv	830	0	0	0
400 Purchased Property Services	835	0	0	0
500 Other Purchased Services	840	0	0	0
600 Supplies	845	0	0	0
700 Property (Equipment & Furnishings)	850	0	0	0
800 Other	855	0	0	0
3000 Operation of Noninstructional Services				
3100 Food Service Operation				
100 Salaries				
110 Licensed	735	0	0	0
120 Non-Licensed	740	0	0	0
200 Employee Benefits				
210 Insurance	745	0	0	0
220 Social Security	750	0	0	0
290 Other	755	0	0	0
500 Other Purchased Services				
520 Insurance	760	0	0	0
570 Food Service Management	765	0	0	0
590 Other Purchased Services	770	0	0	0
600 Supplies				
630 Food & Milk	775	0	0	0
680 Miscellaneous Supplies	780	0	0	0
700 Property (Equipment & Furnishings)	785	0	0	0
800 Other	790	35	1,320	1,500
3300 Community Services Operations	795	0	0	0
4300 Architectural & Engineering Services	800	0	0	0
4700 Building Improvements				
100 Salaries				
120 Non-Licensed	860	0	0	0

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
200 Fringe Benefits				
210 Insurance	865	0	0	0
220 Social Security	870	0	0	0
290 Other	875	0	0	0
400 Outside Contractors	880	0	0	0
4900 Other	885	0	0	0
TOTAL EXPENDITURES*	~~~	746,088	845,117	869,450

*Goes to Budget Line 175.

KPERs SPECIAL RETIREMENT CONTRIBUTION	Code 51 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	~~~~~	~~~~~	~~~~~
Cancellation of Prior Year Encumbrances	03	~~~~~	~~~~~	~~~~~
REVENUES				
3000 STATE SOURCES				
3221 KPERs	05	8,341,497	8,051,543	8,913,059
RESOURCES AVAILABLE	70	8,341,497	8,051,543	8,913,059
EXPENDITURES				
1000 Instruction				
200 Employee Benefits	75	5,543,902	5,351,192	5,928,729
2100 Student Support				
200 Employee Benefits	80	969,815	936,104	1,035,000
2200 Instructional Support				
200 Employee Benefits	85	518,348	500,330	553,000
2300 General Administration				
200 Employee Benefits	90	162,354	156,702	173,155
2400 School Administration				
200 Employee Benefits	95	665,365	642,236	709,670
2500 Central Services				
200 Employee Benefits	100	295,610	285,335	315,295
2600 Operations & Maintenance				
200 Employee Benefits	105	27,673	26,775	29,590
2700 Student Transportation Services				
200 Employee Benefits	110	9,078	8,708	9,620
2900 Other Support Services				
200 Employee Benefits	113	0	0	0
3000 Food Service				
200 Employee Benefits	115	149,352	144,161	159,000
TOTAL EXPENDITURES	175	8,341,497	8,051,543	8,913,059
UNENCUMBERED CASH BALANCE JUNE 30	190	~~~~~	~~~~~	~~~~~

		12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
CONTINGENCY RESERVE				
UNENCUMBERED CASH BALANCE JULY 1	01	3,100,000	3,600,000	4,100,000
Cancellation of Prior Year Encumbrances	03	0	0	
REVENUES				
5000 OTHER				
5206 Transfer From General	05	500,000	500,000	
RESOURCES AVAILABLE	170	3,600,000	4,100,000	
TOTAL EXPENDITURES & TRANSFERS	175	0	0	
UNENCUMBERED CASH BALANCE JUNE 30	190	3,600,000	4,100,000	

		12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
CONTINGENCY RESERVE				
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	0	0	
120 Non-Licensed	215	0	0	
200 Employee Benefits				
210 Insurance (Employee)	220	0	0	
220 Social Security	225	0	0	
290 Other	230	0	0	
300 Purchased Professional & Technical Serv	235	0	0	
400 Purchased Property Services	237	0	0	
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	0	0	
562 Tuition/other LEA's outside the State	245	0	0	
563 Tuition/Private Sources	250	0	0	
590 Other	255	0	0	
600 Supplies				
610 General Supplemental (Teaching)	260	0	0	
644 Textbooks	265	0	0	
650 Supplies (Technology Related)	267	0	0	
680 Miscellaneous Supplies	270	0	0	
700 Property (Equipment & Furnishings)	275	0	0	
800 Other	280	0	0	
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	0	
220 Social Security	300	0	0	
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	0	0	
800 Other	330	0	0	

CONTINGENCY RESERVE	Code 53 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335	0	0	
120 Non-Licensed	340	0	0	
200 Employee Benefits				
210 Insurance (Employee)	345	0	0	
220 Social Security	350	0	0	
290 Other	355	0	0	
300 Purchased Professional & Technical Serv	360	0	0	
400 Purchased Property Services	363	0	0	
500 Other Purchased Services	365	0	0	
600 Supplies				
640 Books (not textbooks) and Periodicals	370	0	0	
650 Technology Supplies	375	0	0	
680 Miscellaneous Supplies	380	0	0	
700 Property (Equipment & Furnishings)	385	0	0	
800 Other	390	0	0	
2300 General Administration				
100 Salaries				
110 Licensed	395	0	0	
120 Non-Licensed	400	0	0	
200 Employee Benefits				
210 Insurance (Employee)	405	0	0	
220 Social Security	410	0	0	
290 Other	415	0	0	
300 Purchased Professional & Technical Serv	420	0	0	
400 Purchased Property Services	425	0	0	
500 Other Purchased Services				
520 Insurance	430	0	0	
530 Communications (Telephone, postage, etc.)	435	0	0	
590 Other	440	0	0	
600 Supplies	445	0	0	
700 Property (Equipment & Furnishings)	450	0	0	
800 Other	455	0	0	
2400 School Administration				
100 Salaries				
110 Licensed	460	0	0	
120 Non-Licensed	465	0	0	
200 Employee Benefits				
210 Insurance (Employee)	470	0	0	
220 Social Security	475	0	0	
290 Other	480	0	0	
300 Purchased Professional & Technical Serv	485	0	0	
400 Purchased Property Services	490	0	0	
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495	0	0	
590 Other	500	0	0	
600 Supplies	505	0	0	
700 Property (Equipment & Furnishings)	510	0	0	
800 Other	515	0	0	
2500 Central Services				
100 Salaries				
110 Licensed	625	0	0	
120 Non-Licensed	630	0	0	

CONTINGENCY RESERVE	Code 53 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance	635	0	0	
220 Social Security	640	0	0	
290 Other	645	0	0	
300 Purchased Professional & Technical Serv	650	0	0	
400 Purchased Property Services	655	0	0	
500 Other Purchased Services	660	0	0	
600 Supplies	665	0	0	
700 Property (Equipment & Furnishings)	670	0	0	
800 Other	675	0	0	
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520	0	0	
200 Employee Benefits				
210 Insurance (Employee)	525	0	0	
220 Social Security	530	0	0	
290 Other	535	0	0	
300 Purchased Professional & Technical Serv	540	0	0	
400 Purchased Property Services				
411 Water/Sewer	545	0	0	
420 Cleaning	550	0	0	
430 Repairs & Maintenance	555	0	0	
440 Rentals	560	0	0	
460 Repair of Buildings	565	0	0	
490 Other	570	0	0	
500 Other Purchased Services				
520 Insurance	575	0	0	
590 Other	580	0	0	
600 Supplies				
610 General Supplies	585	0	0	
620 Energy				
621 Heating	590	0	0	
622 Electricity	595	0	0	
626 Motor Fuel (not schoolbus)	600	0	0	
629 Other	605	0	0	
680 Miscellaneous Supplies	610	0	0	
700 Property (Equipment & Furnishings)	615	0	0	
800 Other	620	0	0	
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 Non-Licensed	880	0	0	
200 Employee Benefits				
210 Insurance	882	0	0	
220 Social Security	884	0	0	
290 Other	886	0	0	
600 Supplies	888	0	0	
730 Equipment	890	0	0	
800 Other	892	0	0	
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	894	0	0	
200 Employee Benefits				
210 Insurance	896	0	0	
220 Social Security	898	0	0	
290 Other	900	0	0	

CONTINGENCY RESERVE	Code 53 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
442 Rent of Vehicles (lease)	902	0	0	
500 Other Purchased Services				
513 Contracting of Bus Services	904	0	0	
519 Mileage in Lieu of Trans	906	0	0	
520 Insurance	908	0	0	
626 Motor Fuel	910	0	0	
730 Equipment (Including Buses)	912	0	0	
800 Other	914	0	0	
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 Non-Licensed	916	0	0	
200 Employee Benefits				
210 Insurance	918	0	0	
220 Social Security	920	0	0	
290 Other	922	0	0	
300 Purchased Professional & Technical Serv	924	0	0	
400 Purchased Property Services	926	0	0	
500 Other Purchased Services	928	0	0	
600 Supplies	930	0	0	
730 Equipment	932	0	0	
800 Other	934	0	0	
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Licensed	936	0	0	
200 Employee Benefits				
210 Insurance	938	0	0	
220 Social Security	940	0	0	
290 Other	942	0	0	
300 Purchased Professional & Technical Serv	944	0	0	
400 Purchased Property Services	946	0	0	
500 Other Purchased Services	948	0	0	
600 Supplies	950	0	0	
730 Equipment	952	0	0	
800 Other	954	0	0	
2900 Other Support Services				
100 Salaries				
110 Licensed	825	0	0	
120 Non-Licensed	830	0	0	
200 Employee Benefits				
210 Insurance	835	0	0	
220 Social Security	840	0	0	
290 Other	845	0	0	
300 Purchased Professional & Technical Serv	850	0	0	
400 Purchased Property Services	855	0	0	
500 Other Purchased Services	860	0	0	
600 Supplies	865	0	0	
700 Property (Equipment & Furnishings)	870	0	0	
800 Other	875	0	0	
3300 Community Services Operations	680	0	0	
5200 TRANSFER TO:				
932 Adult Education	730	0	0	
934 Adult Suppl Education	735	0	0	
936 Bilingual Education	740	0	0	
937 Virtual Education	745	0	0	
940 Driver Training	750	0	0	
943 Extraordinary School Prog	757	0	0	

CONTINGENCY RESERVE	Code 53 Line	12 mo.	12 mo.	12 mo.
		2023-2024	2024-2025	2025-2026
		Actual (1)	Actual (2)	Budget (3)
EXPENDITURES				
944 Food Service	760	0	0	
946 Professional Development	765	0	0	
948 Parent Education Program	770	0	0	
949 Summer School	773	0	0	
950 Special Education	775	0	0	
954 Career and Postsecondary Education	790	0	0	
963 Special Liability Expense Fund	800	0	0	
974 Textbook & Student Material Revolving	805	0	0	
976 Preschool-Aged At-Risk	810	0	0	
978 At-Risk Education Fund	815	0	0	
980 Supplemental General Fund	820	0	0	0
TOTAL EXPENDITURES & TRANSFERS*	~~~	0	0	0

*Goes to Budget Line 175.

TEXTBOOK & STUDENT MATERIAL REVOLVING	Code 55 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	1,327,929	1,281,198	1,674,045
Cancellation of Prior Year Encumbrances	03	0	0	
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	04	0	0	
1740 Fees (Rental)	05	0	0	
1911 Fines	10	0	0	
1942 Rental Fees & Books	15	0	0	
1990 Miscellaneous	20	5,214	10,172	
4000 FEDERAL SOURCES				
4590 Other Federal Aid	22	0	0	
5000 OTHER				
5206 Transfer From General	25	0	750,000	
5208 Transfer From Supplemental General	30	0	0	
5253 Transfer From Contingency Reserve	35	0	0	
RESOURCES AVAILABLE	40	1,333,143	2,041,370	
EXPENDITURES				
1000 Instruction				
600 Supplies				
644 Textbooks	75	46,130	14,667	
645 Workbooks	80	0	0	
646 Repairing Textbooks	85	0	0	
649 Other Materials & Supplies	90	88	38,616	
650 Supplies (Technology Related)	93	5,727	307,982	
2200 Support Services				
680 Miscellaneous Supplies				
681 Special Clothing & Towels	95	0	0	
682 Musical Instruments	100	0	0	
683 Other Material & Supplies	105	0	0	
684 Other	110	0	6,060	
TOTAL EXPENDITURES & TRANSFERS	175	51,945	367,325	
UNENCUMBERED CASH BALANCE JUNE 30	190	1,281,198	1,674,045	

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	441,173	499,018	529,279
Cancellation of Prior Year Encumbrances	03	0	0	
REVENUES				
1000 LOCAL SOURCES				
1710 Admissions/Gate Receipts	50	201,318	189,790	
1730 Student Organization Membership Dues	15	0	0	
1790 Other Student Activity Income	55	199,861	244,332	
1900 Other Revenue From Local Source				
1980 Reimbursements	60	339,664	389,226	
RESOURCES AVAILABLE	170	1,182,016	1,322,366	
TOTAL EXPENDITURES	175	682,998	793,087	
UNENCUMBERED CASH BALANCE JUNE 30	190	499,018	529,279	~~~~~

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

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

This does not include student organizations or clubs.

ACTIVITY FUND	Code 56 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	0	0	
120 Non-Licensed	215	0	0	
200 Employee Benefits				
210 Insurance (Employee)	220	0	0	
220 Social Security	225	0	0	
290 Other	230	0	0	
300 Purchased Professional and Tech Services	232	78,980	73,858	
600 Supplies	235	22,010	33,463	
700 Property (Equipment & Furnishings)	240	180,248	208,060	
800 Other	245	397,157	474,210	
2700 Student Transportation Serv				
100 Salaries				
120 Non-Licensed	250	0	0	
200 Employee Benefits				
210 Insurance	255	0	0	
220 Social Security	260	0	0	
290 Other	265	0	0	
600 Supplies	270	0	0	
730 Equipment	275	0	0	
800 Other	280	4,603	3,496	
TOTAL EXPENDITURES*	~~~	682,998	793,087	~~~~~

*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	221,852	625,981	215,205	215,205
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2022 \$	05	10,388			
2023 \$	10	1,205,441	30,939		
2024 \$	15		462,700	120,952	120,952
2025 \$	20			666,683	
1140 Delinquent Tax	25	15,923	18,161	11,024	16,528
1510 Interest on Idle Funds	30	0	0	0	0
July - December Estimate	35				0
1900 Other Revenue From Local Source	40	2,000,000	2,000,000	4,000,000	4,000,000
July - December Estimate	45				3,255,000
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	95,319	83,628	53,674	53,674
July - December Estimate	60				26,837
2450 Recreational Vehicle Tax	65	2,086	1,839	587	587
July - December Estimate	66				294
2460 Commercial Vehicle Tax	67	0	5	1,129	1,129
July - December Estimate	68				565
2800 In Lieu of Taxes IRBs/Rental Excise	70	9,372	0	0	0
July - December Estimate	72				0
3000 STATE SOURCES					
3217 State Aid (prior July 1, 2015)	76	0	0	0	0
July - December Estimate*	77				0
3217 State Aid (after 7/1/15 and prior 6/30/17)	78	0	0	0	0
July - December Estimate*	79				0
3217 State Aid (after 7/1/17 and before 6/30/22)	83	2,039,159	1,921,259	2,699,953	2,699,953
July - December Estimate*	84				2,243,558
3217 State Aid (after 7/1/22)	86	0	0	0	0
July - December Estimate*	87				0
5000 OTHER FINANCING SOURCES					
5140 Federal Tax Credit	80	0	0	0	0
July - December Estimate*	81				0
RESOURCES AVAILABLE	82	5,599,540	5,144,512	7,769,207	12,634,282
EXPENDITURES					
5100 DEBT SERVICE					
832 Interest	85	2,813,559	2,776,307	2,677,169	
890 Bond Fees	90	0	3,000	4,500	
831 Principal	95	2,160,000	2,150,000	4,620,000	
TOTAL EXPENDITURES	100	4,973,559	4,929,307	7,301,669	7,301,669
832 Interest Due July-December	105				1,298,670
890 Bond Fees July-December	110				
831 Principal Due July-December	115				4,765,000
990 Cash Basis Reserve	120				
TOTAL OPERATING EXPENDITURE (18 MO)	185				13,365,339
UNENCUMBERED CASH BALANCE JUNE 30	190	625,981	215,205	467,538	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 82)			731,057
	200	Delinquent Tax			26,537
	205	Amount of 2025 Tax to be Levied			757,594

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

*July - December estimate must be entered manually.

Notice of Hearing 2025-2026 Budget

The governing body of Unified School District 475 will meet on the 2nd day of September 2025 at 5:50 PM at 123 N Eisenhower, Junction City, KS 66441 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 usd475.org 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.

		2023-2024 Actual		2024-2025 Actual		2025-2026 Proposed Budget		
	Code 99 Line	Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2025 Tax to be Levied (6)	Est. Tax Rate* (7)
OPERATING								
General	06	59,720,379	20.000	63,931,466	20.000	68,106,008	4,493,025	20.000
Supplemental General (LOB)	08	18,789,146	11.009	20,575,625	13.437	21,970,000	3,844,727	12.953
SPECIAL REVENUE								
Federal Funds	07	21,862,979		12,627,301		32,524,850		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	807,997		1,057,274		1,917,300		
Adult Supplemental Education	12	0		0		0		
At-Risk Education Fund	13	10,228,365		12,092,037		19,394,700		
Bilingual Education	14	2,464,076		2,693,451		3,732,600		
Virtual Education	15	40,600		32,190		357,400		
Capital Outlay	16	14,331,887	8.000	16,099,137	8.000	33,224,431	2,401,075	8.000
Driver Training	18	52,602		43,388		65,300		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	4,391,810		4,617,738		5,286,000		
Professional Development	26	252,967		323,628		822,500		
Parent Education Program	28	215,828		215,828		216,550		
Summer School	29	0		0		0		
Special Education	30	19,633,799		20,535,757		22,778,750		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	1,620,344		1,747,809		2,139,500		
Gifts and Grants	35	746,088		845,117		869,450		
Special Liability Expense Fund	42	0	0.000	0	0.000	0	0	0.000
Extraordinary Growth Facilities	45	0	0.000	0	0.000	0	0	0.000
Special Reserve Fund	47	0		0				
KPERS Special Retirement Contribution	51	8,341,497		8,051,543		8,913,059		
Contingency Reserve	53	0		0				
Textbook & Student Material Revolving	55	51,945		367,325				
Activity Fund	56	682,998		793,087				
DEBT SERVICE								
Bond and Interest #1	62	4,973,559	4.710	4,929,307	2.144	7,301,669	757,594	2.552
Bond and Interest #2	63	0	0.000	0	0.000	0	0	0.000
No-Fund Warrant	66	0	0.000	0	0.000	0	0	0.000
Special Assessment	67	0	0.000	0	0.000	0	0	0.000
Temporary Note	68	0	0.000	0	0.000	0	0	0.000
COOPERATIVES¹								
Special Education	78	0		0		0		
TOTAL USD EXPENDITURES	100	169,208,866	43.719	171,579,008	43.581	229,620,067	11,496,421	43.505
Less: Transfers	105	31,479,235		37,247,963		37,605,742		
NET USD EXPENDITURES	110	137,729,631		134,331,045		192,014,325		
TOTAL USD TAXES LEVIED	115	11,416,664		10,965,320		11,496,421		

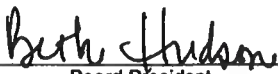
1. Sponsoring District Only

*Tax Rates are expressed in Mills

Notice of Hearing 2025-2026 Budget

Code 99 Line	2023-2024 Actual		2024-2025 Actual		2025-2026 Proposed Budget		
	Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2025 Tax to be Levied (6)	Est. Tax Rate* (7)
OTHER							
Historical Museum	80	0 0.000	0 0.000	0 0.000	0	0	0.000
Public Library Board	82	0 0.000	0 0.000	0 0.000	0	0	0.000
Public Library Board Employee Benefits	83	0 0.000	0 0.000	0 0.000	0	0	0.000
Recreation Commission	84	0 0.000	0 0.000	0 0.000	0	0	0.000
Rec Comm Emp Benefits & Spec Liab	86	0 0.000	0 0.000	0 0.000	0	0	0.000
TOTAL OTHER	120	0 0.000	0 0.000	0 0.000	0	0	0.000
TOTAL TAXES LEVIED	125	\$11,416,664	\$10,965,320	\$11,496,421			
Assessed Valuation - General Fund	128	\$236,162,128	\$213,894,968	\$224,651,233			
Assessed Valuation - All Other Funds	130	\$277,748,257	\$285,495,759	\$296,821,442			
Assessed Valuation - Capital Outlay	129	\$276,602,635	\$284,419,789	\$300,134,314			
Outstanding Indebtedness, July 1		2023	2024	2025			
General Obligation Bonds	135	113,650,000	111,490,000	109,340,000			
Capital Outlay Bonds	140	0	0	0			
Temporary Note	145	0	0	0			
No-Fund Warrant	150	0	0	0			
Lease Purchase Principal	153	0	30,000,000	27,230,000			
TOTAL USD DEBT	155	113,650,000	141,490,000	136,570,000			

*Tax Rates are expressed in Mills


 Board President


 Clerk of the Board

Exceeding Revenue Neutral for the 2025-2026 School Year

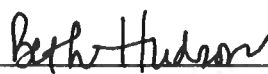
The governing body of Unified School District 475 will meet on the 2nd day of September 2025 at 5:40 PM at 123 N Eisenhower, Junction City, KS 66441 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information, including budget profile, is available at usd475.org and will be available at this hearing.

Revenue Neutral

	2024-2025		Revenue Neutral Taxes	Revenue Neutral Tax Rate	2025-2026	
	Actual Taxes Levied	Actual Tax Rate			Proposed Taxes to be Levied	Proposed Tax Rate
General	\$4,277,899	20.000	\$4,288,081	19.257	\$4,493,025	20.000
ALL OTHER FUNDS						
Supplemental General (LOB)	\$3,799,358	13.437	\$3,818,667	12.956	\$3,844,727	12.953
Adult Education	\$0	0.000			\$0	0.000
Capital Outlay	\$2,280,977	8.000	\$2,302,917	7.727	\$2,401,075	8.000
Cost of Living	\$0	0.000			\$0	0.000
Special Liability Expense Fund	\$0	0.000			\$0	0.000
Extraordinary Growth Facilities	\$0	0.000			\$0	0.000
Bond and Interest #1	\$607,086	2.144	\$609,246	2.068	\$757,594	2.552
Bond and Interest #2	\$0	0.000			\$0	0.000
No-Fund Warrant	\$0	0.000			\$0	0.000
Special Assessment	\$0	0.000			\$0	0.000
Temporary Note	\$0	0.000			\$0	0.000
Historical Museum	\$0	0.000			\$0	0.000
Public Library Board	\$0	0.000			\$0	0.000
Public Library Board Employee Benefits	\$0	0.000			\$0	0.000

Revenue Neutral Calculation

Total Taxes Levied Including General Fund	\$10,965,320	43.581	\$11,018,911	42.008	\$11,496,421	43.505
Total Taxes Levied Excluding General Fund	\$6,687,421	23.581	\$6,730,830	22.751	\$7,003,396	23.505





Exceeding Revenue Neutral for the 2025-2026 School Year

The governing body of Unified School District 475 will meet on the 2nd day of September 2025 at 5:40 PM at 123 N Eisenhower, Junction City, KS 66441 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 usd475.org and will be available at this hearing.

Revenue Neutral						
	2024-2025				2025-2026	
	Actual Taxes Levied	Actual Tax Rate	Revenue Neutral Taxes	Revenue Neutral Tax Rate	Proposed Taxes to be Levied	Proposed Tax Rate
General	\$4,277,899	20.000	\$4,288,081	19.257	\$4,493,025	20.000
ALL OTHER FUNDS						
Supplemental General (LOB)	\$3,799,358	13.437	\$3,818,667	12.956	\$3,844,727	12.953
Adult Education	\$0	0.000	\$0	0.000	\$0	0.000
Capital Outlay	\$2,280,977	8.000	\$2,302,917	7.727	\$2,401,075	8.000
Cost of Living	\$0	0.000	\$0	0.000	\$0	0.000
Special Liability Expense Fund	\$0	0.000	\$0	0.000	\$0	0.000
Extraordinary Growth Facilities	\$0	0.000	\$0	0.000	\$0	0.000
Bond and Interest #1	\$607,086	2.144	\$609,246	2.068	\$757,594	2.552
Bond and Interest #2	\$0	0.000	\$0	0.000	\$0	0.000
No-Fund Warrant	\$0	0.000	\$0	0.000	\$0	0.000
Special Assessment	\$0	0.000	\$0	0.000	\$0	0.000
Temporary Note	\$0	0.000	\$0	0.000	\$0	0.000
Historical Museum	\$0	0.000	\$0	0.000	\$0	0.000
Public Library Board	\$0	0.000	\$0	0.000	\$0	0.000
Public Library Board Employee Benefits	\$0	0.000	\$0	0.000	\$0	0.000
Revenue Neutral Calculation						
Total Taxes Levied	\$10,965,320	43.581	\$11,018,911	42.008	\$11,496,421	20.000
Taxes Levied Excluding General Fund	\$6,687,421	23.581	\$6,730,830	22.751	\$7,003,396	23.505
  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	85,940,098	95,746,636	108,330,874
Supplemental General	08	1,044,789	433,453	385,962
Adult Education	10	0	0	0
Preschool-Aged At-Risk*	11	1,325,350	2,617,353	4,126,874
Adult Supplemental Education	12	0	0	0
At-Risk Education Fund*	13	9,924,162	10,228,614	9,815,328
Bilingual Education*	14	2,031,668	2,518,565	2,828,302
Virtual Education*	15	250,231	309,631	477,441
Capital Outlay	16	8,422,073	13,040,756	15,769,133
Driver Training*	18	45,842	31,085	28,447
Declining Enrollment	19	0	0	0
Extraordinary School Program*	22	0	0	0
Food Service	24	2,345,339	1,944,431	1,263,725
Professional Development*	26	340,209	638,261	1,155,880
Parent Education Program*	28	101,100	99,157	102,219
Summer School*	29	0	0	0
Special Education*	30	697,814	1,930,359	2,675,785
Cost of Living	33	0	0	0
Career and Postsecondary Education*	34	1,269,353	1,690,311	2,637,211
Gifts/Grants	35	21,054	275,851	234,131
Special Liability	42	0	0	0
School Retirement	44	0	0	0
Extraordinary Growth Facilities	45	0	0	0
Special Reserve	47	0	0	0
KPERS Spec. Ret. Contribution	51	0	0	0
Contingency Reserve*	53	3,100,000	3,600,000	4,100,000
Text Book & Student Material*	55	1,327,929	1,281,198	1,674,045
Activity Fund	56	441,173	499,018	529,279
Bond and Interest #1	62	221,852	625,981	215,205
Bond and Interest #2	63	0	0	0
No Fund Warrant	66	0	0	0
Special Assessment	67	0	0	0
Temporary Note	68	0	0	0
Special Education Coop	78	0	0	0
USD TOTAL		118,850,036	137,510,660	156,349,841
Enrollment (FTE) ¹		7,345.8	7,327.7	7,486.2
Amount per Pupil ²		16,179	18,766	20,885
Historical Museum	80	0	0	0
Public Library	82	0	0	0
Public Library Emp. Benefits	83	0	0	0
Recreation Commission	84	0	0	0
Recreation Commission Emp. Benefits	86	0	0	0
OTHER TOTAL		0	0	0

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

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

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

July 1, 2023	July 1, 2024	July 1, 2025
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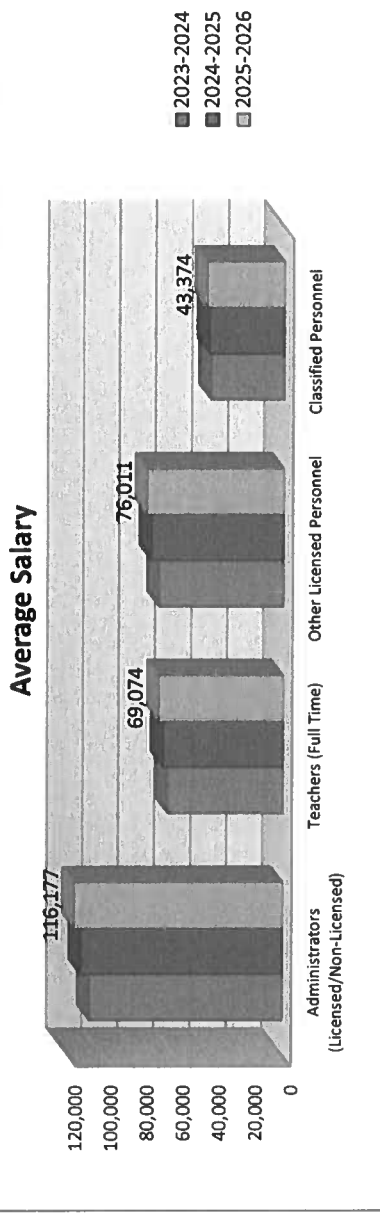
July 1 Beginning Balances of Highlighted Funds*			
TOTAL	20,413,658	24,944,534	29,621,532

Total Expenditures (Including Transfers) for General Fund and Supplemental General (LOB) Fund			
General	59,720,379	63,931,466	68,106,008
LOB	18,789,146	20,575,625	21,970,000
Total	78,509,525	84,507,091	90,076,008

CASH BALANCE			
Percentage	26.00%	29.52%	32.89%

Average Salaries

	2023-24 Actual		2024-25 Actual		2025-26 Contracted	
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Licensed/Non-Licensed)	54.0	5,795,155	107,318	53.5	6,013,426	112,400
Teachers (Full Time)	553.0	35,453,699	64,112	542.0	36,116,631	66,636
Other Licensed Personnel	97.3	6,737,287	69,242	92.2	6,774,632	73,478
Classified Personnel	466.3	19,062,655	40,881	460.9	19,367,853	42,022
Substitutes/Temporary Help	~~~~~	1,727,784	~~~~~	~~~~~	~~~~~	~~~~~



DEFINITIONS

*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.

Administrators:

** 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.