

## Budget Contents

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

### Codes

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

### Forms

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

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

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

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

The following red error messages will disappear when item is completed:

\*Salaries page incomplete.

104,948,102	Final 2023 Assessed Valuation (All funds except General)
92,390,045	Final 2023 General Fund Assessed Valuation
104,776,646	Final 2023 Capital Outlay Assessed Valuation
113,047,820	Final 2024 Assessed Valuation (All funds except General)
90,695,025	Final 2024 General Fund Assessed Valuation
112,690,778	Final 2024 Capital Outlay Assessed Valuation
118,103,771	2025 Assessed Valuation (All funds except General)
97,110,939	2025 General Fund Assessed Valuation
118,831,831	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)
<b>General</b>	20.000	20.000	1,847,801
<b>Supplemental General</b>	13.389	13.929	1,395,608
<b>Adult Education</b>	0.000	0.000	
<b>Capital Outlay</b>	8.000	8.000	838,979
<b>Special Liability Expense</b>	0.000	0.000	
<b>Bond and Interest #1</b>	27.813	27.273	2,899,122
<b>Bond and Interest #2</b>	0.000	0.000	
<b>No Fund Warrant</b>	0.000	0.000	
<b>Special Assessment</b>	0.000	0.000	
<b>Temporary Note</b>	0.000	0.000	
<b>Historical Museum</b>	0.000	0.000	
<b>Public Library Board</b>	0.000	0.000	
<b>Public Library Brd - Emp Bnfts</b>	0.000	0.000	
<b>Recreation Commission</b>	0.000	0.000	
<b>Rec Comm Employee Benefits</b>	0.000	0.000	
<b>Extraordinary Growth Facilities</b>	0.000	0.000	
<b>Cost of Living</b>	0.000	0.000	

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

1,620.3	9/20/22 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
1,597.0	9/20/23 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
1,586.1	9/20/24 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
1,637	9/20/25 Est. Funded Headcount for PK-12 (Include Preschool-Aged At-Risk [3 yr and 4 yr Old])
1,630.0	9/20/25 Est. FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old]) Note: Out of state students counted as HALF of regular FTE. Exclude FHSU Math & Science Academy.
34.0	9/20/25 Est. Preschool-Aged At-Risk [3 yr and 4 yr Old] FTE Enrollment (count each student as .5 FTE)
477	9/20/25 Est. Number of eligible students that qualify for free meals EXCLUDE part-time students in grades 1-12 and students 20 years of age and over, unless they are on an IEP
670.0	9/20/25 Est. Career and Tech Ed total clock hours of students enrolled and attending in approved courses EXCLUDE classes taken at Technical College or Community College
30.0	9/20/25 Est. Bilingual Education total clock hours of students enrolled and attending
8	9/20/25 Est. Bilingual headcount of students enrolled and attending
235.0	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 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 <b>and</b> cannot be used for LOB authority. Districts must send BASE to FHSU for students enrolled in their district and attending FHSU Math & Science Academy.]

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

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

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

25.0	9/20/25 Est. FTE Virtual Students (Full-Time Students)
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5.0	9/20/25 Est. FTE Virtual Students (Part-Time Students)
	Total Credits Earned (20 yrs and older as of 9/20/25)
2.00	(No student shall be counted for more than 6 credits between July 1, 2025 and June 30, 2026)
	Total Credits Earned (Dropouts aged 19 and under as of 9/20/25)
	(No student shall be counted for more than 6 credits between July 1, 2025 and June 30, 2026)

53.0 | 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 qualifies for Cost of Living. Please complete 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.

4/14/22 | Date the Board ADOPTED the LOB Resolution to exceed the statewide average of 32.3 %. (Goes to C01 as authorized by 72-5143.)  
 33.00 | Percent authorized (cannot exceed 33%) **(Goes to Form 155, Line 2)**  
 9999 | 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)**

5/8/14 | Date the Capital Outlay was authorized. **(Goes to Code 02.)**  
 8.000 | Number of mills. (Cannot exceed 8 mills.)  
 9999 | Number of years authorized. (Enter 9999 for continuous and permanent.)  
 8.000 | 2025-26 Capital Outlay Mill Levy Rate to be used in this budget **(Goes to Code 04.)**

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

4.000 | 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	\$81,745,000	\$78,485,000	\$74,990,000
Capital Outlay Bonds			
Temporary Note			
No-Fund Warrant			
Lease Purchase Principal			

449,762	*Estimated Motor Vehicle Property Tax - 7/1/2025 to 6/30/2026
10,853	*Estimated Recreational Vehicle Property Tax - 7/1/2025 to 6/30/2026
	*Estimated In Lieu of Taxes on Industrial Bonds - 7/1/2025 to 6/30/2026
6,112	*Estimated 16/20M Tax - 7/1/2025 to 6/30/2026
10,700	*Estimated Commercial Vehicle Tax - 7/1/2025 to 6/30/2026

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

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

**FTE Enrollment\*\* for All Students (Used only for Sumexpense and Budget At A Glance Charts Only)**  
**\*\*FTE Enrollment includes Preschool-Aged At-Risk (3yr & 4yr old) and Virtual.**  
**Beginning 2017-2018, full-day Kindergarten was funded as 1.0 FTE.**

1,659.4	9/20/2021 FTE Enrollment (Includes 2/20/22 military count )
1,651.7	9/20/2022 FTE Enrollment (Includes 2/20/23 military count)
1,643.9	9/20/2023 FTE Enrollment (Includes 2/20/24 military count)
1,632.9	9/20/2024 FTE Enrollment (Includes 2/20/25 military count)
1,694.3	9/20/2025 Est. FTE Enrollment (Includes 2/20/26 military count estimate)

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

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

	Supplemental General Fund	Capital Outlay Fund	Bond and Interest Fund #1	Recreation Fund
1. County Treasurer Balance 6/30/2025 *	\$0	\$0	\$0	\$0
2. 2024 Actual Taxes Levied*	\$1,562,234	\$902,948	\$3,058,865	\$0
3. Less: percent of delinquent taxes (3a) <u>1.000</u>	\$15,622	\$9,029	\$30,589	\$0
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**	\$828,954	\$480,114	\$1,623,172	\$0
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**	\$43,220	\$24,826	\$84,639	\$0
6. Less: June 5, 2025 Ad Valorem Taxes received**	\$628,850	\$362,873	\$1,231,329	\$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)	\$1,516,646	\$876,842	\$2,969,729	\$0
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$45,588	\$26,106	\$89,136	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	\$11,717	\$6,772	\$22,942	\$0
<b>Tax Collection Ratio (Jan, Mar, June)</b>	96.082 %	96.109 %	96.086 %	0.000 %

TABLE I

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	4.000
		June 5, 2026	33.000		
2. Estimated percent of distribution (Jan., Mar., June)	=		90.000		
3. 2025 General Fund Assessed Valuation	=		\$97,110,939	TOTAL	100.000
4. 2025-2026 Tax Levied (20 mills x 2025 General Fund Assessed Valuation)	=		\$1,942,219		(Must total 100%)
5. 2025-2026 Est. Tax Levy to be received 1-1-2026 to 6-30-2026 (Line 2 x Line 4)	=		\$1,747,997		

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

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

	Adult Education	Special Liability	Bond & Interest #2
1. County Treasurer Balance 6/30/2025 *	\$0	\$0	\$0
2. 2024 Actual Taxes Levied*	\$0	\$0	\$0

3. Less: percent of delinquent taxes	1.000	\$0	\$0	\$0
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**		\$0	\$0	\$0
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**		\$0	\$0	\$0
6. Less: June 5, 2025 Ad Valorem Taxes received**		\$0	\$0	\$0
7. Less: County Taxes received**		\$0	\$0	\$0
8. Less: County Taxes received**		\$0	\$0	\$0
9. Less: Taxes refunded/abated (NRA / TIF)		\$0	\$0	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)		\$0	\$0	\$0
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)		\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)		\$0	\$0	\$0

**Tax Collection Ratio (Jan, Mar, June)** 0.000 % 0.000 % 0.000 %

Estimated Motor Vehicle Property Tax* 7/1/2025 to 6/30/2026	(13) \$449,762	Estimated Recreational Vehicle Property Tax* 7/1/2025 to 6/30/2026	(14) \$10,853	Estimated In Lieu of Taxes on Industrial Revenue Bonds* 7/1/2025 to 6/30/2026	(15) \$0
Estimated 16/20M Tax* 7/1/2025 to 6/30/2026	(16) \$6,112	Estimated Commercial Vehicle Tax* 7/1/2025 to 6/30/2026	(17) \$10,700		
<b>(18) 2023 DELINQUENT TAX PERCENTAGE</b>					

Percent Uncollected\* = 1.0100 %

\*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.

Kansas Department of Education  
Form 0-135-110  
6/2025

District Name Eudora No. 491  
County COMBINED

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

	No Fund Warrant	Special Assessment	Temporary Note	Historical Museum	Public Library
1. County Treasurer Balance 6/30/2025 *	\$0	\$0	\$0	\$0	\$0
2. 2024 Actual Taxes Levied*	\$0	\$0	\$0	\$0	\$0
3. Less: percent of delinquent taxes 1.000	\$0	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0	\$0
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0	\$0
6. Less: June 5, 2025 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0	\$0
7. Less: County Taxes received**	\$0	\$0	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0	\$0	\$0
9. Less: Taxes refunded/abated (NRA / TIF)	\$0	\$0	\$0	\$0	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0	\$0

11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$0	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	\$0	\$0	\$0	\$0	\$0
<b>Tax Collection Ratio (Jan, Mar, June)</b>	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.

Kansas Department of Education  
Form 0-135-110  
6/2025

District Name Eudora No. 491  
County COMBINED

**PAGE 4**

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 <u>1.000</u>	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0
6. Less: June 5, 2025 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0
7. Less: County Taxes received**	\$0	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0	\$0
9. Less: Taxes refunded/abated (NRA / TIF)	\$0	\$0	\$0	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	\$0	\$0	\$0	\$0
<b>Tax Collection Ratio (Jan, Mar, June)</b>	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.

Kansas Department of Education  
Form 0-135-110  
6/2025

District Name Eudora No. 491  
County Douglas

**PAGE 1**

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

**Supplemental                      Capital                      Bond and**

	General Fund	Outlay Fund	Interest Fund #1	Recreation Fund
1. County Treasurer Balance 6/30/2025 *	\$0	\$0	\$0	
2. 2024 Actual Taxes Levied*	\$1,463,575	\$846,279	\$2,865,683	
3. Less: percent of delinquent taxes (3a) 1.010	\$14,782	\$8,547	\$28,943	\$0
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**	\$782,975	\$453,706	\$1,533,143	
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**	\$29,057	\$16,692	\$56,909	
6. Less: June 5, 2025 Ad Valorem Taxes received**	\$602,035	\$347,472	\$1,178,825	
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)	\$1,428,849	\$826,417	\$2,797,820	\$0
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$34,726	\$19,862	\$67,863	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	\$11,087	\$6,410	\$21,707	\$0
<b>Tax Collection Ratio (Jan, Mar, June)</b>	96.617 %	96.643 %	96.622 %	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.

Kansas Department of Education  
Form 0-135-110  
6/2025

District Name Eudora No. 491  
County Douglas

PAGE 2

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

	Adult Education	Special Liability	Bond & Interest #2
1. County Treasurer Balance 6/30/2025 *			
2. 2024 Actual Taxes Levied*			
3. Less: percent of delinquent taxes 1.010	\$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
0.000 %	0.000 %	0.000 %

**Tax Collection Ratio (Jan, Mar, June)**

\*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.  
 Kansas Department of Education  
 Form 0-135-110  
 6/2025

**PAGE 3**

District Name Eudora No. 491  
 County Douglas

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 <span style="float: right;">1.010</span>	\$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
<b>Tax Collection Ratio (Jan, Mar, June)</b>	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.  
 Kansas Department of Education  
 Form 0-135-110  
 6/2025

**PAGE 4**

District Name Eudora No. 491  
 County Douglas

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	1.010	\$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
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
<b>Tax Collection Ratio (Jan, Mar, June)</b>		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.

Kansas Department of Education  
Form 0-135-110  
6/2025

District Name Eudora No. 491  
County Leavenworth

PAGE 1

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

	Supplemental General Fund	Capital Outlay Fund	Bond and Interest Fund #1	Recreation Fund
1. County Treasurer Balance 6/30/2025 *	\$0	\$0	\$0	
2. 2024 Actual Taxes Levied*	\$62,985	\$36,175	\$123,325	
3. Less: percent of delinquent taxes (3a)	3.500	\$2,204	\$1,266	\$4,316
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**	\$26,297	\$15,103	\$51,489	
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**	\$11,974	\$6,877	\$23,444	
6. Less: June 5, 2025 Ad Valorem Taxes received**	\$16,902	\$9,708	\$33,094	
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)	\$57,377	\$32,954	\$112,343	\$0
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$5,608	\$3,221	\$10,982	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	\$1,653	\$950	\$3,237	\$0
<b>Tax Collection Ratio (Jan, Mar, June)</b>	87.597 %	87.596 %	87.595 %	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.

Kansas Department of Education  
Form 0-135-110  
6/2025

**PAGE 2**

District Name Eudora No. 491  
County Leavenworth

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

	Adult Education	Special Liability	Bond & Interest #2
1. County Treasurer Balance 6/30/2025 *	_____	_____	_____
2. 2024 Actual Taxes Levied*	_____	_____	_____
3. Less: percent of delinquent taxes <span style="float: right;">3.500</span>	_____ \$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
<b>Tax Collection Ratio (Jan, Mar, June)</b>	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.

Kansas Department of Education  
Form 0-135-110  
6/2025

**PAGE 3**

District Name Eudora No. 491  
County Leavenworth

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 <span style="float: right;">3.500</span>	_____ \$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
<b>Tax Collection Ratio (Jan, Mar, June)</b>	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.

Kansas Department of Education  
Form 0-135-110  
6/2025

District Name Eudora No. 491  
County Leavenworth

PAGE 4

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 <u>3.500</u>	\$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
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
<b>Tax Collection Ratio (Jan, Mar, June)</b>	0.000 %	0.000 %	0.000 %	0.000 %

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

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

	Supplemental General Fund	Capital Outlay Fund	Bond and Interest Fund #1	Recreation Fund
1. County Treasurer Balance 6/30/2025 *	\$0	\$0	\$0	
2. 2024 Actual Taxes Levied*	\$35,674	\$20,494	\$69,857	
3. Less: percent of delinquent taxes (3a) <u>2.500</u>	\$892	\$512	\$1,746	\$0
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**	\$19,682	\$11,305	\$38,540	
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**	\$2,189	\$1,257	\$4,286	
6. Less: June 5, 2025 Ad Valorem Taxes received**	\$9,913	\$5,693	\$19,410	
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)	\$32,676	\$18,767	\$63,982	\$0
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$2,998	\$1,727	\$5,875	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	\$669	\$384	\$1,310	\$0
<b>Tax Collection Ratio (Jan, Mar, June)</b>	89.096 %	89.075 %	89.091 %	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**

	Adult Education	Special Liability	Bond & Interest #2
1. County Treasurer Balance 6/30/2025 *			
2. 2024 Actual Taxes Levied*			
3. Less: percent of delinquent taxes <u>2.500</u>	\$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
<b>Tax Collection Ratio (Jan, Mar, June)</b>	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.

Kansas Department of Education  
Form 0-135-110  
6/2025

District Name Eudora No. 491  
County Johnson

PAGE 3

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

	No Fund Warrant	Special Assessment	Temporary Note	Historical Museum	Public Library
1. County Treasurer Balance 6/30/2025 *					
2. 2024 Actual Taxes Levied*					
3. Less: percent of delinquent taxes <u>2.500</u>	\$0	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**					
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**					
6. Less: June 5, 2025 Ad Valorem Taxes received**					
7. Less: County Taxes received**					
8. Less: County Taxes received**					
9. Less: Taxes refunded/abated (NRA / TIF)					
10. Total Deductions (add Lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0	\$0
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$0	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	\$0	\$0	\$0	\$0	\$0
<b>Tax Collection Ratio (Jan, Mar, June)</b>	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.

Kansas Department of Education  
Form 0-135-110  
6/2025

District Name Eudora No. 491  
County Johnson

PAGE 4

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

	<b>Rec. Comm Emp Benef &amp; Spec Liab</b>	<b>Extraordinary Growth Facilities</b>	<b>Public Library Board Emp Benefits</b>	<b>Cost of Living</b>
1. County Treasurer Balance 6/30/2025 *				
2. 2024 Actual Taxes Levied*				
3. Less: percent of delinquent taxes <u>2.500</u>	\$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
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
<b>Tax Collection Ratio (Jan, Mar, June)</b>	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.  
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Kansas Department of Education  
Form 0-135-110  
6/2025

**PAGE 1**

District Name Eudora No. 491  
County \_\_\_\_\_

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

	<b>Supplemental General Fund</b>	<b>Capital Outlay Fund</b>	<b>Bond and Interest Fund #1</b>	<b>Recreation Fund</b>
1. County Treasurer Balance 6/30/2025 *				
2. 2024 Actual Taxes Levied*				
3. Less: percent of delinquent taxes (3a)	\$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)	<u>          \$0</u>	<u>          \$0</u>	<u>          \$0</u>	<u>          \$0</u>
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	<u>          \$0</u>	<u>          \$0</u>	<u>          \$0</u>	<u>          \$0</u>
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	<u>          \$0</u>	<u>          \$0</u>	<u>          \$0</u>	<u>          \$0</u>
<b>Tax Collection Ratio (Jan, Mar, June)</b>	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.

Kansas Department of Education  
Form 0-135-110  
6/2025

**PAGE 2**

District Name Eudora No. 491  
County 0

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

	<b>Adult Education</b>	<b>Special Liability</b>	<b>Bond &amp; Interest #2</b>
1. County Treasurer Balance 6/30/2025 *	_____	_____	_____
2. 2024 Actual Taxes Levied*	_____	_____	_____
3. Less: percent of delinquent taxes <u>0.000</u>	<u>          \$0</u>	<u>          \$0</u>	<u>          \$0</u>
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)	<u>          \$0</u>	<u>          \$0</u>	<u>          \$0</u>
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	<u>          \$0</u>	<u>          \$0</u>	<u>          \$0</u>
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	<u>          \$0</u>	<u>          \$0</u>	<u>          \$0</u>
<b>Tax Collection Ratio (Jan, Mar, June)</b>	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.

Kansas Department of Education  
Form 0-135-110  
6/2025

**PAGE 3**

District Name Eudora No. 491  
County 0

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

**FORM 110**

	<b>No Fund Warrant</b>	<b>Special Assessment</b>	<b>Temporary Note</b>	<b>Historical Museum</b>	<b>Public Library</b>
1. County Treasurer Balance 6/30/2025 *					
2. 2024 Actual Taxes Levied*					
3. Less: percent of delinquent taxes <u>0.000</u>	\$0	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**					
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**					
6. Less: June 5, 2025 Ad Valorem Taxes received**					
7. Less: County Taxes received**					
8. Less: County Taxes received**					
9. Less: Taxes refunded/abated (NRA / TIF)					
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0	\$0
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$0	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	\$0	\$0	\$0	\$0	\$0
<b>Tax Collection Ratio (Jan, Mar, June)</b>	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.  
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Kansas Department of Education  
Form 0-135-110  
6/2025

District Name Eudora No. 491  
County 0

**PAGE 4**

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

	<b>Rec. Comm Emp Benef &amp; Spec Liab</b>	<b>Extraordinary Growth Facilities</b>	<b>Public Library Board Emp Benefits</b>	<b>Cost of Living</b>
1. County Treasurer Balance 6/30/2025 *				
2. 2024 Actual Taxes Levied*				
3. Less: percent of delinquent taxes <u>0.000</u>	\$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

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
<b>Tax Collection Ratio (Jan, Mar, June)</b>	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.

Kansas Department of Education  
Form 0-135-110  
6/2025

District Name Eudora No. 491  
County \_\_\_\_\_

**PAGE 1**

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

	Supplemental General Fund	Capital Outlay Fund	Bond and Interest Fund #1	Recreation Fund
1. County Treasurer Balance 6/30/2025 *	_____	_____	_____	_____
2. 2024 Actual Taxes Levied*	_____	_____	_____	_____
3. Less: percent of delinquent taxes (3a)	\$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
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
<b>Tax Collection Ratio (Jan, Mar, June)</b>	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.

Kansas Department of Education  
Form 0-135-110  
6/2025

District Name Eudora No. 491  
County \_\_\_\_\_

**PAGE 2**

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

**Adult                      Special                      Bond &**

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

Kansas Department of Education  
Form 0-135-110  
6/2025

District Name Eudora No. 491  
County 0

PAGE 3

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

	No Fund Warrant	Special Assessment	Temporary Note	Historical Museum	Public Library
1. County Treasurer Balance 6/30/2025 *					
2. 2024 Actual Taxes Levied*					
3. Less: percent of delinquent taxes      0.000	\$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
<b>Tax Collection Ratio (Jan, Mar, June)</b>	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.

Kansas Department of Education  
Form 0-135-110  
6/2025

District Name Eudora No. 491  
County 0

**PAGE 4**

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

	<b>Rec. Comm Emp Benef &amp; Spec Liab</b>	<b>Extraordinary Growth Facilities</b>	<b>Public Library Board Emp Benefits</b>	<b>Cost of Living</b>
1. County Treasurer Balance 6/30/2025 *				
2. 2024 Actual Taxes Levied*				
3. Less: percent of delinquent taxes <span style="float: right;">0.000</span>	\$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
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
<b>Tax Collection Ratio (Jan, Mar, June)</b>	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*)	_____
2. Estimated (FTE*) Special Education Paraprofessionals _____ times .4 =	_____ 0.0
3. Total number of Special Education Teachers (Line 1 + Line 2)	_____ 0.0
4. Estimated State Aid due from 7-1-2025 to 6-30-2026 (Line 3 x \$29,600)	_____ \$0

\*Full-time equivalency

**TRANSPORTATION COSTS FOR SPECIAL EDUCATION**

5. Salaries of Bus Drivers and Transportation Aides (includes social security and fringe benefits)	_____ \$195,000
6. Contractual Services (includes mileage paid to parents)	_____
7. Insurance	_____ \$6,500
8. Maintenance in Lieu of Transportation (limited to \$750 per child)	_____
9. Other Expense (gasoline, oil, vehicle maintenance, etc.)	_____ \$120,000
10. Capital Outlay Fund—Equipment (exclude bus purchases)	_____
11. Depreciation (Includes only those vehicles which are not depreciated in the regular transportation formula. See depreciation schedule for prior year.)	_____ \$11,106
12. Teacher travel (in-district)	_____
13. Total of Lines 5 through 12	_____ \$332,606
14. Less: Transportation reimbursement (include cash sale of buses, EXCLUDE State Aid)	_____
15. Net Transportation Cost (Line 13 minus Line 14)	_____ \$332,606
16. Total Estimated Transportation Aid (7-1-2025 to 6-30-2026) (Line 15 x 80%)	_____ \$266,085
17. Estimated Catastrophic State Aid (7-1-2025 to 6-30-2026)	_____ \$0
18. Estimated Medicaid Replacement State Aid	_____ \$38,000
19. Estimated Special Education State Aid on behalf of Cooperative/Interlocal (Form 120) (7-1-2025 to 6-30-2026)	_____ \$1,880,000
20. Estimated Local Contribution Special Education State Aid (2024 House Sub for SB 387)	_____ \$307,000
21. Total Estimated Special Education Aid (7-1-2025 to 6-30-2026) (Line 4+16+17+18+19+20)	_____ <b>\$2,491,085</b>

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

1. 2025-26 General Fund Budget (Form 150, Line 16)	=	<u>\$14,205,234</u>
2. Estimated Local Effort		
a. 6-30-2025 Unencumbered Cash Balance (General Fund)	=	<u>\$0</u>
b. 2025-26 Pupil Tuition (General Fund Only)	=	<u>\$0</u>
c. 2025-26 Miscellaneous Revenue/Tax Collections (General Fund)	=	<u>\$0</u>
d. 2025-26 Mineral Production Tax (General Fund)	=	<u>\$0</u>
e. 2025-26 Special Education State Aid	=	<u>\$2,491,085</u>
3. TOTAL (2a + 2b + 2c + 2d + 2e)	=	<u>\$2,491,085</u>
4. 2025-26 Estimated State Foundation Aid (Line 1 minus Line 3)	=	<u>\$11,714,149</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>1,630.0</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>34.0</u> + 2/20/26 <u>0.0</u>			=	<u>34.0</u>
3.	2025-26 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2)			=	<u>1,664.0</u>
4.	Estimated 2025-26 weighted low enrollment and high enrollment.				
	(from line 3) <u>1,664.0</u> x <u>0.035040</u> factor (from Table II)			=	<u>58.3</u>
5.	Estimated 2025-26 Bilingual Weighting (see Footnotes (a) and (b))			=	<u>2.0</u>
	A. (9/20/25 Contact Hrs <u>30.0</u> + 2/20/26 Contact Hrs <u>0.0</u> ) / 6 x 0.395			=	<u>2.0</u>
	B. (9/20/25 ELL Headcount <u>8</u> + 2/20/26 ELL Hdct <u>0</u> ) x .185			=	<u>1.5</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>670.0</u> + 2/20/26 contact hrs <u>0.0</u> ) / 6 x 0.5			=	<u>55.8</u>
7.	Estimated 2025-26 At-Risk Student Weighting				
	9/20/25 Free Lunch <u>477</u> + 2/20/26 Free Lunch <u>0</u> x 0.484			=	<u>230.9</u>
8.	Estimated 2025-26 High-Density At-Risk Student Weighting (from Table V, Line 2)			=	<u>3.9</u>
9.	Estimated 2025-26 Transportation Weighting (Table III, Line 6)	<u>231,267</u> +	\$5,615	=	<u>41.2</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>2,491,085</u> +	\$5,615	=	<u>443.6</u>
12.	Estimated FHSU Math & Science Academy FTE enrollment			=	<u>0.0</u>
13.	Estimated 2025-26 Virtual State Aid (Table IV, Line 4)			=	<u>\$169,418</u>
14.	Estimated 2025-26 operating budget excludes COLA. (Lines 3 thru 12 times BASE + Line 13)	<u>2,499.7</u> x	\$5,615 + 169418	=	<u>\$14,205,234</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>2,499.7</u> x	\$5,615 + 169418	=	<u>\$14,205,234</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) = 2056.1 x \$5692 = \$11703321 + <u>2,491,085</u> (Spec Ed)			=	<u>\$14,194,406</u>
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**TABLE I - KSA 72-5132**

1.	Does the district qualify for the 3 yr Average? (Due to military dependent children.)			=	<u>NO</u>
2.	9/20/22 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)			=	<u>1,620.3</u>
3.	2/20/23 Audited FTE of new students of military families, not enrolled on 9/20/22. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 2. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>		=	<u>0.0</u>
4.	9/20/23 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)			=	<u>1,597.0</u>
5.	Estimated 2/20/24 Audited FTE of new students of military families, not enrolled on 9/20/23. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 4. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>		=	<u>0.0</u>
6.	9/20/24 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)			=	<u>1,586.1</u>
7.	2/20/25 Audited FTE of new students of military families, not enrolled on 9/20/24. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 6. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>		=	<u>0.0</u>
8.	9/20/25 Estimated FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)			=	<u>1,630.0</u>
9.	2/20/26 Estimated FTE of new students of military families, not enrolled on 9/20/25. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 6. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>		=	<u>0.0</u>
10.	Sept. 20, 2022, FTE enrollment plus 2/20/23 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)			=	<u>1,620.3</u>

11. Sept. 20, 2023, FTE enrollment plus 2/20/24 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)	=	<u>1,597.0</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>1,586.1</u>
13. Sept. 20, 2025, FTE enrollment plus 2/20/26 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)	=	<u>1,630.0</u>
14. 3 Prior Years' Average FTE*:		
<u>1,620.3</u> + <u>1,597.0</u> +		
(line 10) (line 11)		
<u>1,586.1</u> ) ÷ 3 = <u>1,601.1</u>	=	<u>1,601.1</u>
(line 12) (goes to line 14)		
* Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual; but includes 2/20 military students if they qualify for the Military Provision that year.		
15. 2025-26 FTE adjusted enrollment for budget purposes (higher of line 12 [PY] or 13 [CY], or line 14 [3YR AVG if qualified for Military Provision]).	=	<u>1,630.0</u>
16. Total FTE adjusted enrollment. (Goes to page 1, line 1)	=	<u>1,630.0</u>

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

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

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

**EXAMPLE: (FTE of 954.0)**

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

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

1. Area of district in square miles 9-20-2025.	=	<u>53.0</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>235.0</u> + 2-20-26 <u>0.0</u>	= <u>235.0</u>
3. Index of density = Line 2	<u>235.0</u> divided by Line 1 <u>53.0</u>	= <u>4.434</u>
4. Using index of density (Line 3), determine Per Capita Allowance.		= <u>\$730</u>
	Factor A [BASE Change]	1.3481
	Factor B [Transported Students times Per Capita Allowance]	\$171,550
	Factor C [Factor B times Constant]	\$171,550
	Factor D [Factor C times Factor A]	\$231,267
6. 2025-26 Trans. State Aid = <u>231,267</u>	(to Line 9, Page 1)	= <u>231,267</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>25.0</u> X	\$5,600	=	<u>140,000</u>
2. Estimated 9/20/25 FTE enrollment for part-time students enrolled in virtual programs.	<u>5.0</u> X	\$5,600	=	<u>28,000</u>
3. Estimated Virtual Credits* (20 years and older as of 9/20/25)	<u>2.00</u> X	\$709	=	<u>1,418</u>
4. Estimated Virtual Credits* (dropouts aged 19 and under as of 9/20/25)	<u>0.00</u> X	\$709	=	<u>0</u>
5. <b>Estimated Virtual State Aid (Lines 1 plus 2 plus 3 plus 4)</b>			=	<b><u>\$169,418</u></b>

\*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>29.14</u> %
A. 9/20/25 + 2/20/26 Headcount (from Open page)	=	<u>1,637</u>

B. 9/20/25 + 2/20/26 Free Lunch Headcount (from Open page)	=	<u>477</u>	
2. Estimated 2025-26 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8)			= <u>3.9</u>
A. USD Level (i or ii)	=	<u>0.0</u>	
i. High-Density At-Risk >= 50% (1B times 10.5%)	=	<u>0.0</u>	
ii. High-Density At-Risk >= 35% and < 50% (1B times (#1 minus 35%) times .7)	=	<u>0.0</u>	
B. SCHOOL Level      ***Enter building enrollment on HD-AR_BLDG worksheet***	=	<u>3.9</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>230.9</u>		
2. Estimated 2025-26 At-Risk (High Density) Weighted FTE [Form 150 Line 8] =	<u>3.9</u>		
3. Estimated 2025-26 At-Risk State Foundation Aid [(Line 1 + Line 2) X \$5615] =	<u>234.8</u> X	\$5,615	= <u>\$1,318,402</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 30.0 + 6 x 0.395 = 1.9750 [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 8 x 0.185 = 1.4800 [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 670.0 + 6 = 111.6667 [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>NO</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 0.0 >=25 or 1% of the 9/20/25 Est. FTE Enrollment 1,630.0 = NO

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

1. Statewide average percent for 2025-26 school year. (Max 32.3 %)	= <u>32.30</u> %
2. As authorized by KSA 72-5143, the Board adopted a resolution with no protest to exceed the statewide average. (Max 33%)	
School year it expires	Expires <u>9999</u> <u>33.00</u> %
3. Due to protest petition, an election, as authorized by KSA 72-5143, affirmed the Board's resoluion to increae the LOB authority to exceed the statewide average. (Max 33%)	
School year it expires	Expires _____ = <u>0.00</u> %
4. Maximum LOB authorized percent. (Maximum of Lines 1, 2 or 3) (Max 33%)	= <u>33.00</u> %
5. Percent certified in April as required by KSA 72-5143	= <u>33.00</u> %
6. COMPUTED LOB FOR 2025-2026	
(2025-26 LOB Base General Fund \$ <u>14,194,406</u> X Lower of Line 4 or Line 5 .....	\$ <u>4,684,154</u>
7. ADOPTED LOB FOR 2025-2026 .....	\$ _____

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

**KSA 72-5143**

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

Percent of at-risk weighting to total adjusted (weighted) enrollment:	<u>9.36</u> %
Amount required to transfer from Supplemental General Fund to K-12 At-Risk Fund:	<u>\$438,437</u>

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

Percent of bilingual weighting to total adjusted (weighted) enrollment:	<u>0.08</u> %
Amount required to transfer from Supplemental General Fund to Bilingual Fund:	<u>\$3,747</u>

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

Percent of special education weighting to total adjusted (weighted) enrollment:	<u>17.99</u> %
Amount required to transfer from Supplemental General Fund to Special Education Fund:	<u>\$842,679</u>

Form 162

2025-2026 ESTIMATED FOOD SERVICE REVENUE

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

			TOTAL ANNUAL MEALS	FEDERAL		STATE		DISTRICT LOCAL		TOTAL
				RATE	Reimbursement	RATE	Reimbursement	PRICE	REVENUE	7-1-25 to 6-30-26
<b>SCHOOL NUTRITION PROGRAMS</b>										
<b>LUNCH</b>										
Paid	Elem	1.	51,000	.8500	\$43,350	.0400	\$2,040	2.95	\$150,450	\$195,840
	Jr. High	2.	27,500	.8500	\$23,375	.0400	\$1,100	3.10	\$85,250	\$109,725
	Sr. High	3.	29,500	.8500	\$25,075	.0400	\$1,180	3.15	\$92,925	\$119,180
Free		4.	71,000	4.8600	\$345,060	.0400	\$2,840			\$347,900
Reduced		5.	18,000	4.4600	\$80,280	.0400	\$720	0.40	\$7,200	\$88,200
Adult		6.	10,000					4.95	\$49,500	\$49,500
	<b>TOTAL</b>	7.	207,000		\$517,140		\$7,880		\$385,325	\$910,345
<b>BREAKFAST</b>										
Paid	Elem	8.	7,000	.3900	\$2,730			1.90	\$13,300	\$16,030
	Jr. High	9.	3,100	.3900	\$1,209			1.90	\$5,890	\$7,099
	Sr. High	10.	1,900	.3900	\$741			1.90	\$3,610	\$4,351
Free		11.	18,000	2.3700	\$42,660					\$42,660
Reduced		12.	4,450	2.0700	\$9,212			0.30	\$1,335	\$10,547
Adult		13.	450					2.75	\$1,238	\$1,238
	<b>TOTAL</b>	14.	34,900		\$56,552				\$25,373	\$81,925
<b>SNACKS</b>										
Paid	Elem	15.	2,000	.1100	\$220				\$0	\$220
	Jr. High	16.		.1100	\$0				\$0	\$0
	Sr. High	17.		.1100	\$0				\$0	\$0
Free		18.	2,000	1.2100	\$2,420					\$2,420
Reduced		19.	1,000	.6000	\$600			0.15	\$150	\$750
Adult		20.							\$0	\$0
	<b>TOTAL</b>	21.	5,000		\$3,240				\$150	\$3,390
<b>SPECIAL MILK PROGRAM</b>										
<b>MILK</b>										
Paid		22.	5,000	.2700	\$1,350			0.50	\$2,500	\$3,850
Free-Avg Dealer Cost		23.			\$0					\$0
	<b>TOTAL</b>	24.	5,000		\$1,350				\$2,500	\$3,850
<b>CHILD &amp; ADULT CARE FOOD PROGRAM</b>										
<b>BREAKFAST</b>										
Paid	Elem	25.		.3900	\$0				\$0	\$0
	Jr. High	26.		.3900	\$0				\$0	\$0
	Sr. High	27.		.3900	\$0				\$0	\$0
Free		28.		2.3700	\$0					\$0
Reduced		29.		2.0700	\$0					\$0
Adult		30.							\$0	\$0
	<b>TOTAL</b>	31.	0		\$0				\$0	\$0
<b>LUNCH</b>										
Paid	Elem	32.		.7200	\$0				\$0	\$0
	Jr. High	33.		.7200	\$0				\$0	\$0
	Sr. High	34.		.7200	\$0				\$0	\$0
Free		35.		4.7300	\$0					\$0
Reduced		36.		4.3300	\$0					\$0
Adult		37.							\$0	\$0
	<b>TOTAL</b>	38.	0		\$0				\$0	\$0
<b>SNACKS</b>										
Paid	Elem	39.		.1100	\$0				\$0	\$0
	Jr. High	40.		.1100	\$0				\$0	\$0
	Sr. High	41.		.1100	\$0				\$0	\$0
Free		42.		1.2100	\$0					\$0
Reduced		43.		.6000	\$0					\$0
Adult		44.							\$0	\$0
	<b>TOTAL</b>	45.	0		\$0				\$0	\$0
<b>SUPPER</b>										
Paid	Elem	46.		.7200	\$0				\$0	\$0
	Jr. High	47.		.7200	\$0				\$0	\$0
	Sr. High	48.		.7200	\$0				\$0	\$0
Free		49.		4.7300	\$0					\$0
Reduced		50.		4.3300	\$0					\$0
Adult		51.							\$0	\$0
	<b>TOTAL</b>	52.	0		\$0				\$0	\$0

**Form 162**  
**2025-2026 ESTIMATED FOOD SERVICE REVENUE**

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

SUMMER FOOD SERVICE PROGRAM	TOTAL ANNUAL MEALS	FEDERAL		STATE		DISTRICT LOCAL		TOTAL 7-1-25 to 6-30-26
		RATE	Reimbursement	RATE	Reimbursement	PRICE	REVENUE	
<b>BREAKFAST</b>								
Free	53.	3.1025	\$0					\$0
Adult (if charge)	54.						\$0	\$0
<b>TOTAL</b>	55.	0	\$0				\$0	\$0
<b>LUNCH</b>								
Free	56.	5.4175	\$0		\$0			\$0
Adult (if charge)	57.						\$0	\$0
<b>TOTAL</b>	58.	0	\$0				\$0	\$0
<b>SNACKS</b>								
Free	59.	1.2950	\$0					\$0
Adult (if charge)	60.						\$0	\$0
<b>TOTAL</b>	61.	0	\$0				\$0	\$0
<b>SUPPER</b>								
Free	62.	5.4175	\$0					\$0
Adult (if charge)	63.						\$0	\$0
<b>TOTAL</b>	64.	0	\$0				\$0	\$0
<b>OTHER CASH Sales/Income</b>	65.	xxxxxxxx	xxxxxxxx			xxxxxx		\$0
<b>12 Months Total Income</b>	66.	xxxxxxxx	\$578,282		\$7,880		\$413,348	\$999,510

**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	26.47%	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2. Supplemental Gen. Fund	\$1,395,608	27.19%	\$81,935	19.99%	\$1,977	\$0	\$1,113	\$1,949
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
4. Capital Outlay	\$838,979	16.34%	\$49,239	12.02%	\$1,188	\$0	\$669	\$1,171
5. Special Assessment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
6. Bond and Interest #1	\$2,899,122	56.47%	\$170,167	41.53%	\$4,106	\$0	\$2,312	\$4,048
7. Bond and Interest #2	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
8. Temporary Notes	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
9. Recreation Commission	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
10. Rec Comm Employee Bnfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
11. No Fund Warrant	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
13. Special Liability Expense	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
14. School Retirement	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
15. Historical Museum	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
16. Extraordinary Growth Facilities	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
17. Public Library Board	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
18. Public Library Board Emp Bnfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
19. Declining Enrollment	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
20. Cost of Living	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
21. TOTAL	\$5,133,709	100.00% (c)	\$301,341 (e)	100.00% (c)	\$7,272 (e)	\$0 (e)	\$4,095 (e)	\$7,169 (e)

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

**2025-2026  
FORM 194-A**

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	2024 Taxes Levied (Dollars)(a)	Percent of Total Taxes Levied (b)	Motor Vehicle Property Tax (d)	Percent of Total Taxes Levied (f)	Recreational Vehicle Property Tax (d)	In Lieu of Taxes in Ind. Rev. Bonds (g)	16/20M Tax (d)	Commercial Vehicle Tax (d)
1. General (No MVPT or RVPT)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	24.72%	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2. Supplemental Gen. Fund	\$1,562,234	28.28%	\$41,973	21.29%	\$1,013	\$0	\$570	\$999
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
4. Capital Outlay	\$902,948	16.35%	\$24,267	12.31%	\$585	\$0	\$330	\$577
5. Special Assessment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
6. Bond and Interest #1	\$3,058,865	55.37%	\$82,181	41.69%	\$1,983	\$0	\$1,117	\$1,955
7. Bond and Interest #2	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
8. Temporary Notes	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
9. Recreation Commission	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
10. Rec Comm Employee Bnfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
11. No Fund Warrant	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
13. Special Liability Expense	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
14. School Retirement	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
15. Historical Museum	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
16. Extraordinary Growth Facilities	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
17. Public Library Board	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
18. Public Library Board Emp Bnfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
19. Declining Enrollment	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
20. Cost of Living	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
21. TOTAL	\$5,524,047	100.00% (c)	\$148,421 (e)	100.00% (c)	\$3,581 (e)	\$0 (e)	\$2,017 (e)	\$3,531 (e)

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

**FORM 195**  
**2025-2026 Estimated State Aid**

**A. Driver Education Aid (Approved Programs Only)**

1. Estimated aid 7/1/2025 to 6/30/2026 (12 mo.) (Number of Driver Ed pupils completing program) 97 x \$135) = \$13,095

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

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

**C. Estimated KPERS**

1. KPERS State Aid for 2024-2025 School Year = \$1,538,804

2. Est. increase due to KPERS rate (Line 1 times 2.5%) = \$38,470

3. Est. KPERS State Aid due to salary increases and added staff  
((Line 1 + Line 2) X % of salary increase and added staff 15.00 %) = \$236,591

4. Est. KPERS State Aid for 2025-26 (Line 1 + Line 2 + Line 3) = \$1,813,865



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

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

1. Estimated 2025-2026 bond and interest fund payments		=	<u>\$4,562,685</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>0.6200</u>	=	<u>\$2,828,865</u>
4. Less prior year overpayment		=	<u>                    </u>
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2025 through June 30, 2026) (Line 3 - Line 4)		=	<u>\$2,828,865</u>

-----  
Kansas Department of Education USD #491  
Form 0-135-242 6/2025

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

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

1. Estimated 2025-2026 bond and interest fund payments		=	<u>                    </u>
2. Estimated Federal Tax Credit (Build America Bonds)		=	<u>                    </u>
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	<u>0.0700</u>	=	<u>\$0</u>
4. Less prior year overpayment		=	<u>                    </u>
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2025 through June 30, 2026) (Line 3 - Line 4)		=	<u>\$0</u>

-----  
Kansas Department of Education USD #491  
Form 0-135-242 6/2025

**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>                    </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>0.0700</u> x $\frac{\text{ProRation}}{100}$	=	<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>

-----  
Kansas Department of Education USD #491  
Form 0-135-242 6/2025

**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>\$1,840,400</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>0.1600</u> x $\frac{\text{ProRation}}{100}$	=	<u>\$294,464</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>\$294,464</u>

**FORM 242-A**  
**BOND AND INTEREST FUND #2**  
**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	=	_____
2. Estimated Federal Tax Credit (Build America Bonds)	=	_____
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	=	<u>0.6200</u> = \$0
4. Less prior year overpayment	-	_____
5. Estimated bond and interest fund state aid (Goes to Code 63) (July 1, 2025 through June 30, 2026) (Line 3 - Line 4)	=	_____ = \$0

**FORM 244-A**  
**BOND AND INTEREST FUND #2**  
**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)	=	_____
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	=	<u>0.0700</u> = \$0
4. Less prior year overpayment	-	_____
5. Estimated bond and interest fund state aid (Goes to Code 63) (July 1, 2025 through June 30, 2026) (Line 3 - Line 4)	=	_____ = \$0

**FORM 246-A**  
**BOND AND INTEREST FUND #2**  
**2025-2026 ESTIMATED BOND AND INTEREST STATE AID**  
(Bond Elections After July 1, 2017 and Before June 30, 2022)

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

1. Estimated 2025-2026 bond and interest fund payments		=	_____
2. Estimated Federal Tax Credit (Build America Bonds)		=	_____
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	<u>0.0700</u> x	ProRation <u>100</u>	= _____ \$0
4. Less prior year overpayment		-	_____
5. Estimated bond and interest fund state aid (Goes to Code 63) (July 1, 2025 through June 30, 2026) (Line 3 - Line 4)		=	_____ \$0

**FORM 248-A**  
**BOND AND INTEREST FUND #2**  
**2025-2026 ESTIMATED BOND AND INTEREST STATE AID**  
(Bond Elections After July 1, 2022)

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

1. Estimated 2025-2026 bond and interest fund payments		=	_____
2. Estimated Federal Tax Credit (Build America Bonds)		=	_____
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	<u>0.1600</u> x	ProRation <u>100</u>	= _____ \$0
4. Less prior year overpayment		-	_____
5. Estimated bond and interest fund state aid (Goes to Code 63) (July 1, 2025 through June 30, 2026) (Line 3 - Line 4)		=	_____ \$0

CERTIFICATE  
TO THE CLERK of Douglas County, State of Kansas  
We, the undersigned, duly elected, qualified and acting officers of  
Unified School District 491

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 <sup>1</sup>	72-5142	06	14,205,234	1,942,219	20.000 <sup>2</sup>
Federal Funds	12-1663	07	2,103,064		
Supplemental General (LOB) <sup>3</sup>	72-5147	08	4,684,154	1,702,736	
Adult Education	74-32,259	10	0	0	
Preschool-Aged At-Risk	72-5154	11	610,000		
Adult Supplemental Education	74-32,261	12	0		
At Risk Education Fund	72-5153	13	1,763,500		
Bilingual Education	72-3613	14	13,300		
Virtual Education	72-3715	15	210,000		
Capital Outlay	72-53, 113	16	1,839,061	950,655	
Driver Training	72-5163	18	34,000		
Declining Enrollment	72-5160	19	0		
Extraordinary School Program	72-3239	22	0		
Food Service	72-5164	24	1,141,500		
Professional Development	72-2552	26	83,100		
Parent Education Program	72-4165	28	24,000		
Summer School	72-3238	29	0		
Special Education	72-3422	30	4,386,558		
Cost of Living <sup>4</sup>	72-5159	33	0	0	
Career and Postsecondary Education	72-5162	34	900,000		
Gifts and Grants	72-1142	35	198,649		
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	1,813,865		
Contingency Reserve	72-5165	53			
Textbook & Student Material Revolving	72-3355	55			
Activity Funds	72-1178	56			
<b>DEBT SERVICE</b>					
Bond and Interest #1	10-113	62	6,403,285	3,255,813	
Bond and Interest #2	10-113	63	0	0	
No Fund Warrant <sup>5</sup>	79-2939	66	0	0	
Special Assessment	12-6a10	67	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 % 4/14/22 authorizing 33.00% expires 9999  
 Date of ELECTION to exceed 32.3 % \_\_\_\_\_ authorizing 0.00% expires \_\_\_\_\_

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

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

TABLE OF CONTENTS	K.S.A.	Code 01 Line	2025-2026 Adopted Budget		
			1 Expenditures	2 2025 Tax to be Levied	3 County Clerk's Use Certified Mill Rate
<b>COOPERATIVES</b>					
Special Education	72-3412	78	0		
<b>Total USD</b>		100	40,413,270	7,851,423	
<b>OTHER</b>					
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	
<b>Total Other</b>		105	0	0	

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

Assisted by:

\_\_\_\_\_

\_\_\_\_\_

Attest: \_\_\_\_\_, 2025

\_\_\_\_\_

Board President

\_\_\_\_\_

County Clerk

\_\_\_\_\_

Clerk of the Board

**FINAL VALUATION**  
(County Clerk's Use Only)

County	Final Assessed Valuation		Bond and Interest	
	General Fund <sup>1</sup>	Other Funds	#1	#2
		\$		
		\$		
		\$		
		\$		
		\$		
<b>TOTAL</b>	\$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 1.010 %

Rate Used in this Budget for 2025-2026 4.000 %

Resolutions of Levy Limits for Tax Funds

1. Capital Outlay

Resolution dated 5/8/14 authorizing 8.000 mills for 9999 years.

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

2. Adult Education

Resolution dated \_\_\_\_\_ authorizing 0.000 mills for 0 years.

(limit 5 years)

3. Historical Museum:

Tax Rate authorized by a petition dated \_\_\_\_\_ authorizing \_\_\_\_\_ mills.

4. Public Library:

Resolution dated \_\_\_\_\_ authorizing \_\_\_\_\_ mills.

5. Recreation Commission:

Resolution dated \_\_\_\_\_ authorizing \_\_\_\_\_ mills.

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

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

Code	Code 04 Line	Fiscal Year 2025-2026									
		1	2	3	4	5	6	7	8	9	10
		Actual 2024 Tax Levy	Less 1 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	1,562,234	15,622	1,501,024	0	45,588	125,591	2,990	2,948	1,702,736	1,532,462
Adult Education	05	0	0	0	0	0	0	0	0	0	0
Capital Outlay	10	902,948	9,029	867,813	0	26,106	74,505	1,773	1,748	950,655	855,590
Special Assessment	25	0	0	0	0	0	0	0	0	0	0
Spec Liability Expense	30	0	0	0	0	0	0	0	0	0	0
Bond and Interest #1	40	3,058,865	30,589	2,939,140	0	89,136	255,777	6,089	6,003	3,255,813	2,930,232
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 Gowth 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
<b>TOTAL</b>	<b>80</b>	<b>5,524,047</b>	<b>55,240</b>	<b>5,307,977</b>	<b>0</b>	<b>160,830</b>	<b>455,873</b>	<b>10,852</b>	<b>10,699</b>	<b>5,909,204</b>	<b>5,318,284</b>

Adult Education Computation	<u>\$118,103,771</u> Assessed Valuation	<b>x</b>	<u>0.000</u> Adult Education Mill Levy	=	<u>\$0</u> Taxes to be Levied
Capital Outlay Computation	<u>\$118,831,831</u> Assessed Valuation	<b>x</b>	<u>8.000</u> Capital Outlay Mill Levy	=	<u>\$950,655</u> Taxes to be Levied
Tax Collection Ratio for 2024	<u>96.089</u> %				





GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	0	0	0
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 Local Sources				
1300 Tuition				
1312 Individuals (out of district)	30			
1320 Other School District/Govt Sources (in-state)	40			
1330 Other School District/Govt Sources	45			
1410 Transportation Fees (reimbursement)	47			
1700 Student Activities (reimbursement)	50			
1900 Other Revenue from Local Source				
1910 User Charges (reimbursement)	55			
1980 Reimbursements	60	137,471	163,979	
1985 State Aid Reimbursements	65	7,428	7,766	
1990 Miscellaneous	67			
3000 State Sources				
3110 State Foundation Aid	95	10,489,349	10,988,396	11,714,149
3130 Mineral Production Tax	115			
3205 Special Education Aid	120	2,025,231	2,356,937	2,491,085
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>12,659,479</b>	<b>13,517,078</b>	<b>14,205,234</b>
Total Expenditures & Transfers	175	12,659,479	13,517,078	14,205,234
Unencumbered Cash Balance (June 30)	190	0	0	0

Budget Line 190: Line 170 minus Line 175

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

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
1000 Instruction				
100 Salaries				
110 Licensed	210	4,080,677	2,834,268	2,572,312
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (employee)	220	416,856	429,941	450,000
220 Social Security	225	384,915	370,322	390,000
290 Other	230			
300 Purchased Professional & Tech Serv	235			
400 Purchased Property Services	237	2,627	4,557	5,000
500 Other Purchased Services				
560 Tuition				
561 Tuition/Other State LEA's	240	11,200	10,976	12,000
562 Tuition/Other Out-of-State LEA's	245			
563 Tuition/Private Sources	250			
590 Other	255			

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
600 Supplies				
610 General Supplemental (teaching)	260	67,646	86,779	85,000
644 Textbooks	265	9,511	15,356	15,000
650 Supplies (technology related)	267	2,896	4,685	5,000
680 Miscellaneous Supplies	270			
700 Property (equipment & furnishings)	275			
800 Other	280	443	49	54,432
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	128,573	134,626	140,000
120 Non-Licensed	290	249,845	396,915	420,000
200 Employee Benefits				
210 Insurance (employee)	295	53,011	58,070	63,000
220 Social Security	300	40,425	39,766	45,000
290 Other	305	132		
300 Purchased Professional & Tech Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320	4,402	3,789	4,000
700 Property (equipment & furnishings)	325	738	754	1,000
800 Other	330	2,935	879	1,000
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335	279,764	278,001	285,000
120 Non-Licensed	340			
200 Employee Benefits				
210 Insurance (employee)	345	22,653	22,917	25,000
220 Social Security	350	19,349	19,199	21,000
290 Other	355			
300 Purchased Professional & Tech Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (equipment & furnishings)	385			
800 Other	390	45,465	19,666	20,000
2300 General Administration				
100 Salaries				
110 Licensed	395	165,842	170,578	177,000
120 Non-Licensed	400	212,172	230,029	240,000
200 Employee Benefits				
210 Insurance (employee)	405	25,838	35,407	37,000
220 Social Security	410	27,927	29,379	32,000
290 Other	415			
300 Purchased Professional & Tech Serv	420	29,007	35,600	36,000
400 Purchased Property Services	425	17,405	7,955	8,000
500 Other Purchased Services				
520 Insurance	430			
530 Communications (telephone, postage, etc.)	435	5,649	2,437	2,700
590 Other	440			
600 Supplies	445	3,972	2,795	3,000
700 Property (equipment & furnishings)	450			
800 Other	455	177,043	166,817	165,000
2400 School Administration				
100 Salaries				
110 Licensed	460	632,062	670,577	695,000

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
120 Non-Licensed	465			
200 Employee Benefits				
210 Insurance (employee)	470	40,768	43,422	45,000
220 Social Security	475	46,964	49,489	53,000
290 Other	480			
300 Purchased Professional & Tech Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (phone, postage, etc.)	495	18,005	30,281	32,000
590 Other	500			
600 Supplies	505	23,861	21,176	22,000
700 Property (equipment & furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Licensed	730			
120 Non-Licensed	735	251,773	252,084	255,000
200 Employee Benefits				
210 Insurance	740	21,813	19,893	21,000
220 Social Security	745	18,703	18,713	20,000
290 Other	750			
300 Purchased Professional & Tech Serv	755			
400 Purchased Property Services	760			
500 Other Purchased Services	765			
600 Supplies	770			
700 Property (equipment & furnishings)	775			
800 Other	780			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520	1,199	17,691	18,500
200 Employee Benefits				
210 Insurance (employee)	525	130	3,640	4,000
220 Social Security	530	182	1,332	1,500
290 Other	535	70		
300 Purchased Professional & Tech Serv	540			
400 Purchased Property Services				
411 Water/Sewer	545	5,248	83,281	86,000
420 Cleaning	550		87,373	155,000
430 Repairs & Maintenance	555	47,107	0	175,000
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575			
590 Other	580			
600 Supplies				
610 General Supplies	585	38,490		
620 Energy				
621 Heating	590	5,426	139,288	145,000
622 Electricity	595	158,223	401,909	415,000
626 Motor Fuel (not school bus)	600	851	3,531	5,000
629 Other	605			
680 Miscellaneous Supplies	610			

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
700 Property (equipment & furnishings)	615	1,066	8,821	5,000
800 Other	620			
2601 Operations & Maintenance (transportation)				
100 Salaries				
120 Non-Licensed	622			
200 Employee Benefits				
210 Insurance (employee)	623			
220 Social Security	626			
290 Other	628			
300 Purchased Professional & Tech Serv	630			
400 Purchased Property Services	632	6,564	2,015	2,000
500 Other Purchased Services	634			
600 Supplies				
610 General Supplies	636			
620 Energy				
621 Heating	638	2,722	2,759	3,000
622 Electricity	640	4,500	5,472	6,000
626 Motor Fuel (not school bus)	642			
629 Other	644			
680 Miscellaneous Supplies	646	1,984	11,274	10,000
700 Property (equipment & furnishings)	648	12,622		
800 Other	650	26,323	11,298	11,000
2700 Student Transportation Services				
2720 Supervision				
100 Salaries				
120 Non-Licensed	652	82,653	81,920	84,000
200 Employee Benefits				
210 Insurance	654		1,607	1,700
220 Social Security	656	6,328	6,246	6,500
290 Other	658			
600 Supplies	660			
730 Equipment	662			
800 Other	664			
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	666	244,761	278,246	290,000
200 Employee Benefits				
210 Insurance	668	22,935	24,870	26,000
220 Social Security	670	17,921	20,682	22,000
290 Other	672			
442 Rent of Vehicles (lease)	674			
500 Other Purchased Services				
513 Contracting of Bus Services	676			
519 Mileage in Lieu of Trans	678	845	4,097	5,000
520 Insurance	680			
626 Motor Fuel	682	66,911	50,912	60,000
730 Equipment (including buses)	684			
800 Other	686		10,625	7,500
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 Non-Licensed	688	69,676	77,399	82,000
200 Employee Benefits				
210 Insurance	690	6,814	8,150	9,000
220 Social Security	692	5,282	5,822	6,500
290 Other	694			
300 Purchased Professional & Tech Serv	696			
400 Purchased Property Services	698			

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
500 Other Purchased Services	700			
600 Supplies	702	96,390	87,632	90,000
730 Equipment	704			
800 Other	706			
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Licensed	708			
200 Employee Benefits				
210 Insurance	710			
220 Social Security	712			
290 Other	714			
300 Purchased Professional & Tech Serv	716			
400 Purchased Property Services	718			
500 Other Purchased Services	720			
600 Supplies	722			
730 Equipment	724			
800 Other	726			
2900 Other Support Services				
100 Salaries				
110 Licensed	895			
120 Non-Licensed	900			
200 Employee Benefits				
210 Insurance	905			
220 Social Security	910			
290 Other	915			
300 Purchased Professional & Tech Serv	920			
400 Purchased Property Services	925			
500 Other Purchased Services	930			
600 Supplies	935			
700 Property (equipment & furnishings)	940			
800 Other	945		3,502	
3300 Community Services Operations	785			
4300 Architectural & Engineering Services	790			
5200 Transfers				
932 Adult Education	795			
934 Adult Supplemental Education	800			
936 Bilingual Education	805	4,691	7,050	7,500
937 Virtual Education	807	191,579	204,492	170,000
938 Capital Outlay	810			
940 Driver Training	815	13,295		
943 Extraordinary School Program	823			
944 Food Service	825			
946 Professional Development	830	77,873	65,179	70,000
948 Parent Education Program	835	19,030		
949 Summer School	837			
950 Special Education	840	2,141,308	2,770,548	3,219,688
954 Career & Postsecondary Education	850	588,269	632,553	650,000
960 Special Reserve Fund	853			
963 Special Liability Expense Fund	855			
972 Contingency Reserve	885			
974 Textbook & Student Materials Revolving Fund	889		47,661	
976 Preschool-Aged At-Risk	891		579,131	580,000
978 At-Risk Education Fund	893	1,147,344	1,250,923	1,318,402
<b>TOTAL EXPENDITURES*</b>	~~~	12,659,479	13,517,078	14,205,234

\*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	201,412	92,823	98,487
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
4000 FEDERAL SOURCES - GRANTS				
4591 Title I	10	163,986	161,967	160,577
4593 Title II	15	26,797	26,837	26,000
4602 Title IV Part A	22	18,752	18,129	18,000
4607 Title IV Part B	27			
4601 Title III (English Language Acquisition)	60			
4595 ESSER I (CARES Act)	67			
4605 ESSER II (CRRSA)	68			
4606 ESSER III (ARP)	70			
4599 Other	75	1,973,085	1,975,759	1,800,000
<b>RESOURCES AVAILABLE</b>	170	2,384,032	2,275,515	2,103,064
<b>TOTAL EXPENDITURES</b>	175	2,291,209	2,177,028	2,103,064
UNENCUMBERED CASH BALANCE JUNE 30	190	92,823	98,487	0

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

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

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

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
1000 Instruction				
100 Salaries				
110 Licensed	210	533,213	352,200	335,000
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220	16,799	18,260	16,000
220 Social Security	225	30,808	27,531	27,000
290 Other	230	21		
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237	5,000		
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside the State	245			
563 Tuition/Private Sources	250			
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260	1,264	81,035	70,000
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270	102,314		
700 Property (Equipment & Furnishings)	275			

<b>FEDERAL FUNDS</b> (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
800 Other	280	17,129	11,820	8,000

<b>FEDERAL FUNDS</b> (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
<b>EXPENDITURES</b>				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	79,340	87,000	80,000
120 Non-Licensed	290	976,085	1,020,718	921,864
200 Employee Benefits				
210 Insurance (Employee)	295	60,014	82,544	80,000
220 Social Security	300	65,129	80,463	78,000
290 Other	305	33,237	38,128	36,000
300 Purchased Professional & Technical Serv	310	177,129	205,611	200,000
400 Purchased Property Services	313	1,999	10,283	100,000
500 Other Purchased Services	315	1,743	32,871	32,000
600 Supplies	320	11,175	13,793	13,000
700 Property (Equipment & Furnishings)	325	4,356	779	
800 Other	330	34,302	3,933	3,000
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335			
120 Non-Licensed	340			
200 Employee Benefits				
210 Insurance (Employee)	345	1,074		
220 Social Security	350	754		
290 Other	355			
300 Purchased Professional & Technical Serv	360	16,674	25,679	24,000
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380	55,222		
700 Property (Equipment & Furnishings)	385			
800 Other	390		2,450	2,400
2300 General Administration				
100 Salaries				
110 Licensed	395			
120 Non-Licensed	400			
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410		4,299	4,000
290 Other	415	1,071	1,084	1,000
300 Purchased Professional & Technical Serv	420		74,253	70,000
400 Purchased Property Services	425		1,894	1,800
500 Other Purchased Services				
520 Insurance	430			
530 Communications (telephone, postage, etc.)	435			
590 Other	440			
600 Supplies	445		400	
700 Property (Equipment & Furnishings)	450			
800 Other	455			
2400 School Administration				
100 Salaries				
110 Licensed	460	34,589		
120 Non-Licensed	465			
200 Employee Benefits				

<b>FEDERAL FUNDS</b> (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
<b>EXPENDITURES</b>				
210 Insurance (Employee)	470	4,050		
220 Social Security	475	2,394		
290 Other	480			
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495			
590 Other	500	16,361		
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Licensed	680			
120 Non-Licensed	685			
200 Employee Benefits				
210 Insurance	690			
220 Social Security	695			
290 Other	700			
300 Purchased Professional & Technical Serv	705			
400 Purchased Property Services	710			
500 Other Purchased Services	715			
600 Supplies	720			
700 Property (Equipment & Furnishings)	725			
800 Other	730			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520			
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530			
290 Other	535			
300 Purchased Professional & Technical Serv	540			
400 Purchased Property Services				
411 Water/Sewer	545			
420 Cleaning	550			
430 Repairs & Maintenance	555			
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575			
590 Other	580			
600 Supplies				
610 General Supplies	585			
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not school bus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			
700 Property (Equipment & Furnishings)	615			
800 Other	620	3,460		
2700 Student Transportation Services				

<b>FEDERAL FUNDS</b> (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
<b>EXPENDITURES</b>				
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	625			

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

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
400 Outside Contractors	890	4,503		
4900 Other	900			
<b>TOTAL EXPENDITURES*</b>	~~~	2,291,209	2,177,028	2,103,064

\*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	55,816	116,367	187,104
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2022 \$	10	13,858		
2023 \$	15	1,340,198	31,778	
2024 \$	20		1,501,024	45,588
1140 Delinquent Tax	25	8,625	13,603	7,815
1410 Transportation Fees	47			
1980 Reimbursements	60		10,464	
1990 Miscellaneous	65		86	
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (Includes 16/20M Tax)	70	105,310	105,286	125,591
2450 Recreational Vehicle Tax	75	1,784	1,263	2,990
2460 Commercial Vehicle Tax	77	2,664	3,157	2,948
2800 In Lieu of Taxes IRBs/Rental Excise	85	52		0
3000 STATE SOURCES				
3140 Supplemental State Aid	95	2,671,173	2,781,267	2,838,597
5000 OTHER				
5253 Transfer From Contingency Reserve	145	0	0	0
<b>RESOURCES AVAILABLE</b>	170	4,199,480	4,564,295	3,210,633
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	175	4,083,113	4,377,191	4,684,154
<b>TAX REQUIRED (175 minus 170)</b>	195			1,473,521
<b>PERCENT OF COLLECTION</b>	196			90.000 %
<b>TOTAL 2025 TAX REQUIRED (195+196)</b>	197			1,637,246
Delinquent Tax	200			65,490
<b>AMOUNT OF 2025 TAX TO BE LEVIED (Line 197 + Line 200)</b>	205			1,702,736
UNENCUMBERED CASH BALANCE JUNE 30	207	116,367	187,104	~~~~~

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

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
1000 Instruction				
100 Salaries				
110 Licensed	210	1,234,609	2,049,418	1,860,166
120 Non-Licensed	215	28,141	23,290	30,000
200 Employee Benefits				
210 Insurance (Employee)	220	8,436	11,127	14,000
220 Social Security	225	41,686	42,926	46,000
290 Other	230	49,877	71,072	80,000
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237	24,562	14,690	20,000
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside the State	245			

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
563 Tuition/Private Sources	250			
590 Other	255	54,234	54,146	60,000
600 Supplies				
610 General Supplemental (Teaching)	260	26,274	30,176	35,000
644 Textbooks	265			
650 Supplies (Technology Related)	267	96,106		
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275	11,837	7,492	10,000
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315	101,482	146,560	155,000
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335			
120 Non-Licensed	340	235,699	252,788	265,000
200 Employee Benefits				
210 Insurance (Employee)	345	20,068	20,774	22,000
220 Social Security	350	17,978	19,232	21,000
290 Other	355			
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375	219	1,978	2,000
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration				
100 Salaries				
110 Licensed	395			
120 Non-Licensed	400			
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410			
290 Other	415	10,831	11,254	12,000
300 Purchased Professional & Technical Serv	420	1,051	5,446	10,000
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (telephone, postage, etc.)	435			
590 Other	440			

**SUPPLEMENTAL GENERAL**  
 (Local Option)

	Code 08 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
<b>EXPENDITURES</b>				
600 Supplies	445			
700 Property (Equipment & Furnishings)	450			

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
800 Other	455			
2400 School Administration				
100 Salaries				
110 Licensed	460			
120 Non-Licensed	465			
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475			
290 Other	480			
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Licensed	730			
120 Non-Licensed	735			
200 Employee Benefits				
210 Insurance	740			
220 Social Security	745			
290 Other	750			
300 Purchased Professional & Technical Serv	755			
400 Purchased Property Services	760	4,332	6,303	6,500
500 Other Purchased Services	765			
600 Supplies	770			
700 Property (Equipment & Furnishings)	775			
800 Other	780			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520			
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530			
290 Other	535			
300 Purchased Professional & Technical Serv	540			
400 Purchased Property Services				
411 Water/Sewer	545			
420 Cleaning	550			
430 Repairs & Maintenance	555			
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575			
590 Other	580			
600 Supplies				
610 General Supplies	585			
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not school bus)	600			

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
629 Other	605			
680 Miscellaneous Supplies	610			
700 Property (Equipment & Furnishings)	615			
800 Other	620			
2601 Operations & Maintenance (Transportation)				
100 Salaries				
120 Non-Licensed	622			
200 Employee Benefits				
210 Insurance (Employee)	623			
220 Social Security	626			
290 Other	628			
300 Purchased Professional & Technical Serv	630			
400 Purchased Property Services	632			
500 Other Purchased Services	634			
600 Supplies				
610 General Supplies	636			
620 Energy				
621 Heating	638			
622 Electricity	640			
626 Motor Fuel (not school bus)	642			
629 Other	644			
680 Miscellaneous Supplies	646			
700 Property (Equipment & Furnishings)	648			
800 Other	650			
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 Non-Licensed	652			
200 Employee Benefits				
210 Insurance	654			
220 Social Security	656			
290 Other	658			
600 Supplies	660			
730 Equipment	662			
800 Other	664			
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	666			
200 Employee Benefits				
210 Insurance	668			
220 Social Security	670			
290 Other	672			
442 Rent of Vehicles (lease)	674			
500 Other Purchased Services				
513 Contracting of Bus Services	676			
519 Mileage in Lieu of Trans	678			
520 Insurance	680			
626 Motor Fuel	682			
730 Equipment (including buses)	684			
800 Other	686			
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 Non-Licensed	688			
200 Employee Benefits				
210 Insurance	690			

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
220 Social Security	692			
290 Other	694			
300 Purchased Professional & Technical Serv	696			
400 Purchased Property Services	698			
500 Other Purchased Services	700			
600 Supplies	702			
730 Equipment	704			
800 Other	706			
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Licensed	708			
200 Employee Benefits				
210 Insurance	710			
220 Social Security	712			
290 Other	714			
300 Purchased Professional & Technical Serv	716			
400 Purchased Property Services	718			
500 Other Purchased Services	720			
600 Supplies	722			
730 Equipment	724			
800 Other	726			
2900 Other Support Services				
100 Salaries				
110 Licensed	895			
120 Non-Licensed	900			
200 Employee Benefits				
210 Insurance	905			
220 Social Security	910			
290 Other	915			
300 Purchased Professional & Technical Serv	920			
400 Purchased Property Services	925			
500 Other Purchased Services	930			
600 Supplies	935			
700 Property (Equipment & Furnishings)	940			
800 Other	945			
3300 Community Services Operations	785			
4300 Architectural & Engineering Services	790	359,006	359,112	
5200 TRANSFER TO:				
930 General (not ending balance)	792			
932 Adult Education	795			
934 Adult Suppl Education	800			
936 Bilingual Education	805	3,675	3,502	3,800
937 Virtual Education	810			
940 Driver Training	815			
943 Extraordinary School Program	823			
944 Food Service	825			
946 Professional Development	830			
948 Parent Education Program	835		20,500	22,000
949 Summer School	837			
950 Special Education	840	1,371,647	810,447	1,570,688
954 Career and Postsecondary Education	850			
960 Special Reserve	853			
963 Special Liability Expense Fund	855			
974 Textbook & Student Materials Revolving	880			
976 Preschool-Aged At-Risk	885			

**SUPPLEMENTAL GENERAL**  
 (Local Option)

	Code 08 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
<b>EXPENDITURES</b>				
978 At-Risk Education Fund	890	381,363	414,958	439,000
<b>TOTAL EXPENDITURES &amp; TRANSFERS*</b>	~~~	4,083,113	4,377,191	4,684,154

\*Goes to Budget Line 175.

ADULT EDUCATION	Code 10 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		0	0	0
Cancellation of Prior Year Encumbrances	03				
<b>REVENUES</b>					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2022 \$	05				
2023 \$	10				
2024 \$	15		0	0	0
2025 \$	20			0	0
1140 Delinquent Tax	25			0	0
1310 Tuition Individuals-Class Fees	30				0
July - December Estimate	35				
1510 Interest on Idle Funds	40				
1900 Other Revenue From Local Source					
1940 Sale & Rent of Textbook	50				0
July - December Estimate	55				
1990 Miscellaneous	60				0
July - December Estimate	65				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (includes 16/20M Tax)	75			0	0
July - December Estimate	80				0
2450 Recreational Vehicle Tax	85			0	0
July - December Estimate	86				0
2460 Commercial Vehicle Tax	87			0	0
July - December Estimate	88				0
2800 In Lieu of Taxes IRBs/Rental Excise	90			0	0
July - December Estimate	95				0
3000 STATE SOURCES					
3201 Adult Basic Aid	100				0
July - December Estimate	105				
4000 FEDERAL SOURCES					
4540 Adult Education Aid	110				0
July - December Estimate	115				
5000 OTHER					
5206 Transfer From General	120	0	0	0	0
July - December Estimate	125				
5208 Transfer From Supplemental General	130	0	0	0	0
July - December Estimate	135				
5253 Transfer From Contingency Reserve	140	0	0	~~~~~	~~~~~
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
TOTAL EXPENDITURES & TRANSFERS	175	0	0	0	0
July - December Estimate	180				0
TOTAL OPERATING EXPENDITURE (18 MO)	185				0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0	~~~~~

ADULT EDUCATION	Code 10 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
1000 Instruction				
100 Salaries				
110 Licensed	210			
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition	240			
590 Other	245			
600 Supplies				
610 General Supplemental (Teaching)	250			
644 Textbooks	255			
650 Supplies (Technology Related)	257			
680 Miscellaneous Supplies	260			
700 Property (Equipment & Furnishings)	265			
800 Other	270			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	275			
120 Non-Licensed	280			
200 Employee Benefits				
210 Insurance (Employee)	285			
220 Social Security	290			
290 Other	295			
300 Purchased Professional & Technical Serv	300			
400 Purchased Property Services	303			
500 Other Purchased Services	305			
600 Supplies	310			
700 Property (Equipment & Furnishings)	315			
800 Other	320			
2200 Instructional Support Staff				
100 Salaries				
110 Licensed	325			
120 Non-Licensed	330			
200 Employee Benefits				
210 Insurance (Employee)	335			
220 Social Security	340			
290 Other	345			
300 Purchased Professional & Technical Serv	350			
400 Purchased Property Services	353			
500 Other Purchased Services	355			
600 Supplies				
640 Books (not textbooks) & Periodicals	360			
650 Technology Supplies	365			
680 Miscellaneous Supplies	370			
700 Property (Equipment & Furnishings)	375			
800 Other	380			
2330 Special Area Administration Services				
100 Salaries				
110 Licensed	385			
120 Non-Licensed	390			

ADULT EDUCATION	Code 10 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
200 Employee Benefits				
210 Insurance (Employee)	395			
220 Social Security	400			
290 Other	405			
300 Purchased Professional & Technical Serv	410			
400 Purchased Property Services	415			
500 Other Purchased Services	420			
600 Supplies	425			
700 Property (Equipment & Furnishings)	430			
800 Other	435			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	440			
200 Employee Benefits				
210 Insurance (Employee)	445			
220 Social Security	450			
290 Other	455			
300 Purchased Professional & Technical Serv	460			
400 Purchased Property Services	465			
500 Other Purchased Services	470			
600 Supplies				
610 General Supplies	475			
620 Energy				
621 Heating	480			
622 Electricity	485			
626 Motor Fuel (not school bus)	490			
629 Other	495			
680 Miscellaneous Supplies	500			
700 Property (Equipment & Furnishings)	505			
800 Other	510			
<b>TOTAL EXPENDITURES*</b>	~~~	0	0	0

\*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		0	0
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05			
1315 Individual (Summer School)	15			
1320 Other School District/Govt Sources (in-state)	25			
1510 Interest on Idle Funds	35			
1700 Student Activities(Reimbursement)	45			
1900 Other Revenue From Local Source				
1990 Miscellaneous	75			30,000
4000 FEDERAL SOURCES				
4590 Other Federal Aid	115			
5000 OTHER				
5206 Transfer From General	135	0	579,131	580,000
5208 Transfer From Supplemental General	140	0	0	0
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>0</b>	<b>579,131</b>	<b>610,000</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>175</b>	<b>0</b>	<b>579,131</b>	<b>610,000</b>
UNENCUMBERED CASH BALANCE JUNE 30	190	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)
<b>EXPENDITURES</b>				
1000 Instruction				
100 Salaries				
110 Licensed	210		232,362	240,000
120 Non-Licensed	215		274,692	285,000
200 Employee Benefits				
210 Insurance (Employee)	220		42,734	50,000
220 Social Security	225		29,343	35,000
290 Other	230			
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
590 Other	250			
600 Supplies				
610 General Supplemental (Teaching)	255			
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			

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

<b>PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)</b>	Code 11 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
<b>EXPENDITURES</b>				
400 Purchased Property Services	565			
500 Other Purchased Services	570			
600 Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	440			
200 Employee Benefits				
210 Insurance (Employee)	445			
220 Social Security	450			
290 Other	455			
300 Purchased Professional & Technical Serv	460			
400 Purchased Property Services				
411 Water/Sewer	465			
420 Cleaning	470			
430 Repairs & Maintenance	475			
440 Rentals	480			
490 Other	485			
500 Other Purchased Services	490			
600 Supplies				
610 General Supplies	495			
620 Energy				
621 Heating	500			
622 Electricity	505			
626 Motor Fuel (not schoolbus)	510			
629 Other	515			
680 Miscellaneous Supplies	520			
700 Property (Equipment & Furnishings)	525			
800 Other	530			
2700 Student Transportation Services				
120 Non-Licensed Salaries	531			
200 Employee Benefits	532			
800 Other	533			
2900 Other Support Services				
100 Salaries				
110 Licensed	600			
120 Non-Licensed	605			
200 Employee Benefits				
210 Insurance	610			
220 Social Security	615			
290 Other	620			
300 Purchased Professional & Technical Serv	625			
400 Purchased Property Services	630			
500 Other Purchased Services	635			
600 Supplies	640			
700 Property (Equipment & Furnishings)	645			
800 Other	650			
<b>TOTAL EXPENDITURES*</b>	---	0	579,131	610,000

\*Goes to Budget Line 175.

ADULT SUPPLEMENTARY EDUCATION	Code 12 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
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1300 Tuition				
1310 Individuals-Class Fees	05			
1510 Interest on Idle Funds	15			
1900 Other Revenue From Local Source				
1940 Sale & Rent of Textbook	25			
1990 Miscellaneous	35			
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	~~~~~
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>0</b>	<b>0</b>	<b>0</b>
TOTAL EXPENDITURES & TRANSFERS	175	0	0	0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0

ADULT SUPPLEMENTARY EDUCATION	Code 12 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
1000 Instruction				
100 Salaries				
110 Licensed	210			
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition	240			
590 Other	245			
600 Supplies				
610 General Supplemental (Teaching)	250			
640 Books (not textbooks) & Periodicals	255			
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280			
120 Non-Licensed	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			

<b>ADULT SUPPLEMENTARY EDUCATION</b>	Code 12 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
<b>EXPENDITURES</b>				
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instructional Support Staff				
100 Salaries				
110 Licensed	330			
120 Non-Licensed	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies	365			
700 Property (Equipment & Furnishings)	370			
800 Other	375			
2400 School Administration				
100 Salaries				
110 Licensed	425			
120 Non-Licensed	430			
200 Employee Benefits				
210 Insurance (Employee)	435			
220 Social Security	440			
290 Other	445			
300 Purchased Professional & Technical Serv	450			
500 Other Purchased Services	455			
600 Supplies	460			
700 Property (Equipment & Furnishings)	465			
800 Other	470			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	475			
200 Employee Benefits				
210 Insurance (Employee)	480			
220 Social Security	485			
290 Other	490			
300 Purchased Professional & Technical Serv	495			
400 Purchased Property Services	500			
500 Other Purchased Services	505			
600 Supplies				
610 General Supplies	510			
620 Energy				
621 Heating	515			
622 Electricity	520			
626 Motor Fuel (not school bus)	525			
629 Other	530			
680 Miscellaneous Supplies	535			
700 Property (Equipment & Furnishings)	540			
800 Other	545			
<b>TOTAL EXPENDITURES*</b>	~~~	0	0	0

\*Goes to Budget Line 175.

<b>AT-RISK EDUCATION FUND</b>		12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
Code 13 Line				
01	UNENCUMBERED CASH BALANCE JULY 1	0	0	0
03	Cancellation of Prior Year Encumbrances			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1300 Tuition				
05	1312 Individuals			
15	1315 Individual (Summer School)			
25	1320 Other School District/Govt Sources (in-state)			
35	1510 Interest on Idle Funds			
45	1700 Student Activities(Reimbursement)			
75	1900 Other Revenue From Local Source 1990 Miscellaneous			6,098
4000 FEDERAL SOURCES				
115	4590 Other Federal Aid			
5000 OTHER				
135	5206 Transfer From General	1,147,344	1,250,923	1,318,402
140	5208 Transfer From Supplemental General	381,363	414,958	439,000
145	5253 Transfer From Contingency Reserve	0	0	~~~~~
<b>170</b>	<b>RESOURCES AVAILABLE</b>	<b>1,528,707</b>	<b>1,665,881</b>	<b>1,763,500</b>
<b>175</b>	<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>1,528,707</b>	<b>1,665,881</b>	<b>1,763,500</b>
190	UNENCUMBERED CASH BALANCE JUNE 30	0	0	0

<b>AT-RISK EDUCATION FUND</b>		12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
Code 13 Line				
<b>EXPENDITURES</b>				
1000 Instruction				
100 Salaries				
210	110 Licensed	1,079,894	1,324,050	1,400,000
215	120 Non-Licensed	302,003	212,975	230,000
200 Employee Benefits				
220	210 Insurance (Employee)	79,614	73,680	76,000
225	220 Social Security	61,905	52,445	55,000
230	290 Other	25		
235	300 Purchased Professional & Technical Serv			
237	400 Purchased Property Services			
500 Other Purchased Services				
560 Tuition				
240	561 Tuition/other State LEA's			
245	563 Tuition/Private Sources			
250	590 Other			
600 Supplies				
255	610 General Supplemental (Teaching)			
260	644 Textbooks	5,266		
263	650 Supplies (Technology Related)			
265	680 Miscellaneous Supplies			
270	700 Property (Equipment & Furnishings)			
275	800 Other		2,731	2,500

AT-RISK EDUCATION FUND	Code 13 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
<b>EXPENDITURES</b>				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280			
120 Non-Licensed	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	330			
120 Non-Licensed	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books (not textbooks) & Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Licensed	390			
120 Non-Licensed	395			
200 Employee Benefits				
210 Insurance (Employee)	400			
220 Social Security	405			
290 Other	410			
300 Purchased Professional & Technical Serv	415			
500 Other Purchased Services	420			
600 Supplies	425			
700 Property (Equipment & Furnishings)	430			
800 Other	435			
2500 Central Services				
100 Salaries				
110 Licensed	535			
120 Non-Licensed	540			
200 Employee Benefits				
210 Insurance	545			
220 Social Security	550			
290 Other	555			
300 Purchased Professional & Technical Serv	560			

AT-RISK EDUCATION FUND	Code 13 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
<b>EXPENDITURES</b>				
400 Purchased Property Services	565			
500 Other Purchased Services	570			
600 Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	440			
200 Employee Benefits				
210 Insurance (Employee)	445			
220 Social Security	450			
290 Other	455			
300 Purchased Professional & Technical Serv	460			
400 Purchased Property Services				
411 Water/Sewer	465			
420 Cleaning	470			
430 Repairs & Maintenance	475			
440 Rentals	480			
490 Other	485			
500 Other Purchased Services	490			
600 Supplies				
610 General Supplies	495			
620 Energy				
621 Heating	500			
622 Electricity	505			
626 Motor Fuel (not schoolbus)	510			
629 Other	515			
680 Miscellaneous Supplies	520			
700 Property (Equipment & Furnishings)	525			
800 Other	530			
2700 Student Transportation Services				
120 Non-Licensed Salaries	531			
200 Employee Benefits	532			
626 Motor Fuel	590			
800 Other	533			
2900 Other Support Services				
100 Salaries				
110 Licensed	600			
120 Non-Licensed	605			
200 Employee Benefits				
210 Insurance	610			
220 Social Security	615			
290 Other	620			
300 Purchased Professional & Technical Serv	625			
400 Purchased Property Services	630			
500 Other Purchased Services	635			
600 Supplies	640			
700 Property (Equipment & Furnishings)	645			
800 Other	650			
<b>TOTAL EXPENDITURES*</b>	~~~	1,528,707	1,665,881	1,763,500

\*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	2,217	0	0
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15			2,000
4000 FEDERAL SOURCES				
4520 Bilingual Aid	35			
4590 Other Federal Aid	40			
5000 OTHER				
5206 Transfer From General	45	4,691	7,050	7,500
5208 Transfer From Supplemental General	50	3,675	3,502	3,800
5253 Transfer From Contingency Reserve	55	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>10,583</b>	<b>10,552</b>	<b>13,300</b>
TOTAL EXPENDITURES & TRANSFERS	175	10,583	10,552	13,300
UNENCUMBERED CASH BALANCE JUNE 30	190	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)
<b>EXPENDITURES</b>				
1000 Instruction				
100 Salaries				
110 Licensed	210	9,141	9,111	10,500
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220	742	756	1,000
220 Social Security	225	700	685	1,000
290 Other	230			800
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
564 Payment to Bilingual Education Coop	250			
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260			
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			
300 Purchased Professional & Technical Serv	310			

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

<b>BILINGUAL EDUCATION</b>	Code 14 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
<b>EXPENDITURES</b>				
200 Employee Benefits				
210 Insurance (Employee)	450			
220 Social Security	455			
290 Other	460			
300 Purchased Professional & Technical Serv	465			
400 Purchased Property Services				
411 Water/Sewer	470			
420 Cleaning	475			
430 Repairs & Maintenance	480			
440 Rentals	485			
490 Other	490			
500 Other Purchased Services	495			
600 Supplies				
610 General Supplies	500			
620 Energy				
621 Heating	505			
622 Electricity	510			
626 Motor Fuel (not school bus)	515			
629 Other	520			
680 Miscellaneous Supplies	525			
700 Property (Equipment & Furnishings)	530			
800 Other	535			
2700 Student Transportation Services				
120 Non-Licensed Salaries	536			
200 Employee Benefits	537			
800 Other	538			
2900 Other Support Services				
100 Salaries				
110 Licensed	600			
120 Non-Licensed	605			
200 Employee Benefits				
210 Insurance	610			
220 Social Security	615			
290 Other	620			
300 Purchased Professional & Technical Serv	625			
400 Purchased Property Services	630			
500 Other Purchased Services	635			
600 Supplies	640			
700 Property (Equipment & Furnishings)	645			
800 Other	650			
<b>TOTAL EXPENDITURES*</b>	~~~	10,583	10,552	13,300

\*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	0	0	0
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1300 Tuition				
1311 Individuals	05			
1320 Other School District/Govt Sources (in-state)	25			
1510 Interest on Idle Funds	35			
1900 Other Revenue From Local Source				
1990 Miscellaneous	75	2,695		40,000
5000 OTHER				
5206 Transfer From General	135	191,579	204,492	170,000
5208 Transfer From Supplemental General	140	0	0	0
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>194,274</b>	<b>204,492</b>	<b>210,000</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>175</b>	<b>194,274</b>	<b>204,492</b>	<b>210,000</b>
UNENCUMBERED CASH BALANCE JUNE 30	190	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)
<b>EXPENDITURES</b>				
1000 Instruction				
100 Salaries				
110 Licensed	210		83,617	90,000
120 Non-Licensed	215	70,624	64,129	70,000
200 Employee Benefits				
210 Insurance (Employee)	220	10,663	6,049	7,500
220 Social Security	225		11,247	13,500
290 Other	230			
300 Purchased Professional & Technical Serv	235		26,200	29,000
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
564 Payment to Virtual Education Coop	245			
590 Other	250			
600 Supplies				
610 General Supplemental (Teaching)	255			
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275		13,250	
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280			

VIRTUAL EDUCATION	Code	12 mo.	12 mo.	12 mo.
	15	2023-2024	2024-2025	2025-2026
Line	Actual	Actual	Budget	
	(1)	(2)	(3)	
<b>EXPENDITURES</b>				
120 Non-Licensed	285			

VIRTUAL EDUCATION	Code 15 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
<b>EXPENDITURES</b>				
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	330			
120 Non-Licensed	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books (not textbooks) and Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Licensed	445	80,871		
120 Non-Licensed	450	18,272		
200 Employee Benefits				
210 Insurance (Employee)	455	5,261		
220 Social Security	460	7,575		
290 Other	465			
300 Purchased Professional & Technical Serv	470			
500 Other Purchased Services	475			
600 Supplies	480			
700 Property (Equipment & Furnishings)	485			
800 Other	490	1,008		
2500 Central Services				
100 Salaries				
110 Licensed	590			
120 Non-Licensed	595			
200 Employee Benefits				
210 Insurance	600			
220 Social Security	605			
290 Other	610			
300 Purchased Professional & Technical Serv	615			
400 Purchased Property Services	620			
500 Other Purchased Services	625			
600 Supplies	630			
700 Property (Equipment & Furnishings)	635			
800 Other	640			

VIRTUAL EDUCATION	Code 15 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
<b>EXPENDITURES</b>				
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	495			
200 Employee Benefits				
210 Insurance (Employee)	500			
220 Social Security	505			
290 Other	510			
300 Purchased Professional & Technical Serv	515			
400 Purchased Property Services				
411 Water/Sewer	520			
420 Cleaning	525			
430 Repairs & Maintenance	530			
440 Rentals	535			
490 Other	540			
500 Other Purchased Services	545			
600 Supplies				
610 General Supplies	550			
620 Energy				
621 Heating	555			
622 Electricity	560			
626 Motor Fuel (not school bus)	565			
629 Other	570			
680 Miscellaneous Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2900 Other Support Services				
100 Salaries				
110 Licensed	650			
120 Non-Licensed	655			
200 Employee Benefits				
210 Insurance	660			
220 Social Security	665			
290 Other	670			
300 Purchased Professional & Technical Serv	675			
400 Purchased Property Services	680			
500 Other Purchased Services	685			
600 Supplies	690			
700 Property (Equipment & Furnishings)	695			
800 Other	700			
<b>TOTAL EXPENDITURES*</b>	~~~	194,274	204,492	210,000

\*Goes to Budget Line 175.

CAPITAL OUTLAY	Code 16 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	218,373	101,276	2,410	2,410
Cancellation of Prior Year Encumbrances	03				
<b>REVENUES</b>					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2022 \$	05	11,431			
2023 \$	10	806,064	19,003		
2024 \$	15		867,813	26,106	26,106
2025 \$	20			855,590	950,655
1140 Delinquent Tax	25	6,275	9,066	4,517	6,772
1510 Interest on Idle Funds	30	136,566	24,694		0
July - December Estimate	35				
1900 Other Revenue From Local Source	40	57,242	6,726		0
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	70,940	76,688	74,505	74,505
July - December Estimate	60				37,253
2450 Recreational Vehicle Tax	65	1,196	930	1,773	1,773
July - December Estimate	66				887
2460 Commercial Vehicle Tax	67	2,154	1,892	1,748	1,748
July - December Estimate	68				874
2600 Other County Revenue	70				0
July - December Estimate	75				
2800 In Lieu of Taxes IRBs/Rental Excise	80	35		0	0
July - December Estimate	82				0
3000 STATE SOURCES					
3223 Capital Outlay State Aid	87	561,193	622,053	598,913	598,913
4000 FEDERAL SOURCES					
4390 Impact Aid Construction	90				0
July - December Estimate	95				
4590 Other Federal Aid	97			273,499	273,499
5000 OTHER					
5206 Transfer From General	100	0	0	0	0
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>1,871,469</b>	<b>1,730,141</b>	<b>1,839,061</b>	<b>1,975,395</b>
TOTAL EXPENDITURES & TRANSFERS	175	1,770,193	1,727,731	1,839,061	1,839,061
July - December Estimate	180	~~~~~	~~~~~	~~~~~	136,334
TOTAL OPERATION EXPENDITURE (18 MO)	<b>185</b>	~~~~~	~~~~~	~~~~~	<b>1,975,395</b>
UNENCUMBERED CASH BALANCE JUNE 30	190	101,276	2,410	0	~~~~~

CAPITAL OUTLAY	Code 16 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
1000 Instruction				
600 Supplies - Performance Uniforms	205	4,939	21,267	22,000
650 Supplies - Technology Software	207	4,908		
700 Property (Equipment & Furnishings)	210		114,307	114,500
2000 Support Services				
2100 Student Support Services				
650 Supplies - Technology Software	213			
700 Property (Equipment & Furnishings)	215			
2200 Instructional Support Staff				
650 Supplies - Technology Software	217			
700 Property (Equipment & Furnishings)	220	15,683	303,850	305,500
2300 General Administration				
650 Supplies - Technology Software	223			
700 Property (Equipment & Furnishings)	225			
2400 School Administration				
650 Supplies - Technology Software	227			
700 Property (Equipment & Furnishings)	230	2,411	9,015	9,500
2500 Central Services				
100 Salaries				
120 Non-Licensed	236			
200 Employee Benefits				
210 Insurance (Employee)	237			
220 Social Security	238			
290 Other	239			
650 Supplies - Technology Software	233			
700 Property (Equipment & Furnishings)	235			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	310	1,056,645	620,657	639,277
200 Employee Benefits				
210 Insurance (Employee)	315	62,135	65,759	72,335
220 Social Security	320	43,921	46,238	47,625
290 Other	325			
300 Purchased Professional & Technical Serv	330			
400 Purchased Property Services				
420 Cleaning	335	196,888	203,700	205,000
430 Repairs & Maintenance	340		276,404	3,000
440 Rentals	345			
460 Repair of Buildings	350			
490 Other	355			
500 Other Purchased Services	360			
600 Supplies				
610 General Supplies	363			
650 Supplies - Technology Software	365			
700 Property (Equipment & Furnishings)	240			
2700 Transportation				
650 Supplies - Technology Software	370			
700 Property (Equipment & Buses)	243	91,962	55,311	80,000
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 Non-Licensed	375			
200 Employee Benefits				
210 Insurance	380			
220 Social Security	385			
290 Other	390			
300 Purchased Professional & Technical Serv	395			
400 Purchased Property Services	400			
500 Other Purchased Services	405			
600 Supplies	410			
650 Supplies - Technology Software	415			
700 Property (Equipment & Furnishings)	420		10,185	10,200

CAPITAL OUTLAY	Code 16 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
800 Other	425			
2900 Other Support Services				
650 Supplies - Technology Software	430			
700 Property (Equipment & Furnishings)	250			
4000 Facility Acquisition & Construction Serv				
4100 Land Acquisition	255			
4200 Land Improvement	260			
4300 Architectural & Engineering Services	265			
4500 New Building Acquisition & Construction	275			
4600 Site Improvement	280			
4700 Building Improvements				
100 Salaries				
120 Non-Licensed	286			
200 Fringe Benefits				
210 Insurance	287			
220 Social Security	288			
290 Other	289			
400 Outside Contractors	290	290,701	1,038	330,124
4900 Other	291			
5100 Debt Service				
Capital Outlay Bond				
832 Interest	295			
890 Commission & Postage	300			
831 Principal	305			
<b>TOTAL EXPENDITURES*</b>	~~~	1,770,193	1,727,731	1,839,061

\*Goes to Budget Line 175.

<b>DRIVER TRAINING</b>		12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
Code 18 Line				
UNENCUMBERED CASH BALANCE JULY 1	01	13,055	10,295	1,385
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1510 Interest on Idle Funds	05			12,020
1900 Other Revenue From Local Source	15		7,595	7,500
<b>3000 STATE SOURCES</b>				
3208 State Safety Aid	25	10,295	12,905	13,095
3209 Motorcycle Safety Aid	35			0
<b>4000 FEDERAL SOURCES</b>				
4590 Other Federal Aid	40			
<b>5000 OTHER</b>				
5206 Transfer From General	45	13,295	0	0
5208 Transfer From Supplemental General	50	0	0	0
5253 Transfer from Contingency Reserve	55	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>36,645</b>	<b>30,795</b>	<b>34,000</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>175</b>	<b>26,350</b>	<b>29,410</b>	<b>34,000</b>
UNENCUMBERED CASH BALANCE JUNE 30	190	10,295	1,385	0

<b>DRIVER TRAINING</b>		12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
Code 18 Line				
<b>EXPENDITURES</b>				
1000 Instruction				
100 Salaries				
110 Licensed	210	23,209	25,554	28,000
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	1,779	1,958	2,500
290 Other	230			
300 Purchased Professional & Technical Serv	235		545	1,000
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
590 Other	250			
600 Supplies				
610 General Supplemental (Teaching)	255			
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280			

DRIVER TRAINING	Code 18 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
<b>EXPENDITURES</b>				
120 Non-Licensed	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instructional Support Staff				
100 Salaries				
110 Licensed	330			
120 Non-Licensed	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books (not textbooks) & Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Licensed	390			
120 Non-Licensed	395			
200 Employee Benefits				
210 Insurance (Employee)	400			
220 Social Security	405			
290 Other	410			
300 Purchased Professional & Technical Serv	415			
500 Other Purchased Services	420			
600 Supplies	425			
700 Property (Equipment & Furnishings)	430			
800 Other	435			
2500 Central Services				
100 Salaries				
110 Licensed	565			
120 Non-Licensed	570			
200 Employee Benefits				
210 Insurance	575			
220 Social Security	580			
290 Other	585			
300 Purchased Professional & Technical Serv	590			
400 Purchased Property Services	595			
500 Other Purchased Services	600			
600 Supplies	605			

<b>DRIVER TRAINING</b>		Code	12 mo.	12 mo.	12 mo.
		18	2023-2024	2024-2025	2025-2026
		Line	Actual	Actual	Budget
			(1)	(2)	(3)
<b>EXPENDITURES</b>					
700 Property (Equipment & Furnishings)		610			
800 Other		615			
2600 Operations & Maintenance					
100 Salaries					
120 Non-Licensed		440			

DRIVER TRAINING		Code	12 mo.	12 mo.	12 mo.
		18 Line	2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>					
200 Employee Benefits					
210 Insurance (Employee)	445				
220 Social Security	450				
290 Other	455				
300 Purchased Professional & Technical Serv	460				
400 Purchased Property Services	465				
500 Other Purchased Services	470				
600 Supplies					
610 General Supplies	475				
620 Energy					
621 Heating	480				
622 Electricity	485				
626 Motor Fuel-not schoolbus	490				
629 Other	495				
680 Miscellaneous Supplies	500				
700 Property (Equipment & Furnishings)	505				
800 Other	510				
2650 Vehicle Operations & Maintenance Serv (Not Student Transportation)					
100 Salaries					
120 Non-Licensed	515				
200 Employee Benefits					
210 Insurance	520				
220 Social Security	525				
290 Other	530				
300 Purchased Professional & Technical Serv	535				
442 Rental of Vehicles	540				
520 Insurance	545				
626 Motor Fuel (not school bus)	550	1,362	1,353	2,500	
700 Property (Equipment & Furnishings)	555				
800 Other	560				
2900 Other Support Services					
100 Salaries					
110 Licensed	630				
120 Non-Licensed	635				
200 Employee Benefits					
210 Insurance	640				
220 Social Security	645				
290 Other	650				
300 Purchased Professional & Technical Serv	655				
400 Purchased Property Services	660				
500 Other Purchased Services	665				
600 Supplies	670				
700 Property (Equipment & Furnishings)	675				
800 Other	680				
<b>TOTAL EXPENDITURES*</b>	~~~	26,350	29,410	34,000	

\*Goes to Budget Line 175.

DECLINING ENROLLMENT FUND	Code 19 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
Cancellation of Prior Year Encumbrances	03	~~~~~	~~~~~	
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2022 \$	05			
2023 \$	10			
1140 Delinquent Tax	25			
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45			
2450 Recreational Vehicle Tax	55			
2460 Commercial Vehicle Tax	57			
2800 In Lieu of Taxes IRBs/Rental Excise	60			
<b>RESOURCES AVAILABLE</b>	70	0	0	
<b>EXPENDITURES</b>				
5200 Transfer				
800 Other				
890 State Payment	75			
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	175	0	0	0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0
	195	TAX REQUIRED (line 175-line 70)		~~~~~
	200	Delinquent Tax		~~~~~
	205	Amount of 2025 Tax to be Levied		~~~~~

**Note:** KSA 72-5160 removes authority to levy taxes effective July 1, 2018.

EXTRAORDINARY SCHOOL PROGRAM	Code 22 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
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1310 Tuition Individual-Class Fees	05			
1510 Interest on Idle Funds	10			
1900 Other Revenue From Local Source	15			
4000 FEDERAL SOURCES				
4590 Other Federal Aid	40			
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	~~~~~
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>0</b>	<b>0</b>	<b>0</b>
TOTAL EXPENDITURES & TRANSFERS	175	0	0	0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0

EXTRAORDINARY SCHOOL PROGRAM	Code 22 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
1000 Instruction				
100 Salaries				
110 Licensed	210			
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/LEA's Out of State	245			
563 Tuition/Private Sources	250			
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260			
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			
300 Purchased Professional & Technical Serv	310			

<b>EXTRAORDINARY SCHOOL PROGRAM</b>	Code 22 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
<b>EXPENDITURES</b>				
400 Supplies (Technology Related)	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335			
120 Non-Licensed	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2400 School Administration				
100 Salaries				
110 Licensed	450			
120 Non-Licensed	455			
200 Employee Benefits				
210 Insurance (Employee)	460			
220 Social Security	465			
290 Other	470			
300 Purchased Professional & Technical Serv	475			
500 Other Purchased Services	480			
600 Supplies	485			
700 Property (Equipment & Furnishings)	490			
800 Other	495			
2500 Central Services				
100 Salaries				
110 Licensed	595			
120 Non-Licensed	600			
200 Employee Benefits				
210 Insurance	605			
220 Social Security	610			
290 Other	615			
300 Purchased Professional & Technical Serv	620			
400 Purchased Property Services	625			
500 Other Purchased Services	630			
600 Supplies	635			
700 Property (Equipment & Furnishings)	640			
800 Other	645			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	500			

EXTRAORDINARY SCHOOL PROGRAM		12 mo.	12 mo.	12 mo.
		Code 22 Line	2023-2024 Actual (1)	2024-2025 Actual (2)
<b>EXPENDITURES</b>				
200 Employee Benefits				
210 Insurance (Employee)	505			
220 Social Security	510			
290 Other	515			
300 Purchased Professional & Technical Serv	520			
400 Purchased Property Serv				
411 Water/Sewer	525			
420 Cleaning	530			
430 Repairs & Maintenance	535			
440 Rentals	540			
490 Other	545			
500 Other Purchased Services	550			
600 Supplies				
610 General Supplies	555			
620 Energy				
621 Heating	560			
622 Electricity	565			
626 Motor Fuel (not school bus)	570			
629 Other	575			
680 Miscellaneous Supplies	580			
700 Property (Equipment & Furnishings)	585			
800 Other	590			
2900 Other Support Services				
100 Salaries				
110 Licensed	650			
120 Non-Licensed	655			
200 Employee Benefits				
210 Insurance	660			
220 Social Security	665			
290 Other	670			
300 Purchased Professional & Technical Serv	675			
400 Purchased Property Services	680			
500 Other Purchased Services	685			
600 Supplies	690			
700 Property (Equipment & Furnishings)	695			
800 Other	700			
<b>TOTAL EXPENDITURES*</b>	---	0	0	0

\*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	443,452	235,749	81,934
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES*				
1510 Interest on Idle Funds	05			
1600 Food Service				
1611 Student Sales (Lunch)	15	313,043	305,741	335,825
1612 Student Sales (Breakfast)	25			24,135
1613 Student Sales (Spec Milk)	35			2,500
1614 Student Sales (Snacks/Supper)	40			150
1620 Adult & Student Sales (Non-Reimbursable Prog)	45	81,544	75,120	50,738
1990 Miscellaneous	55	1,135	846	45,056
3000 STATE SOURCES				
3203 School Food Assistance	65	8,155	8,397	7,880
4000 FEDERAL SOURCES				
4550 Child Nutrition Programs	75	464,151	450,153	578,282
4590 Other Federal Aid	80	40,776	45,030	15,000
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	~~~~~
<b>RESOURCES AVAILABLE</b>	170	1,352,256	1,121,036	1,141,500
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	175	1,116,507	1,039,102	1,141,500
UNENCUMBERED CASH BALANCE JUNE 30	190	235,749	81,934	0

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

FOOD SERVICE	Code 24 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	210			
200 Employee Benefits				
210 Insurance (Employee)	215			
220 Social Security	220			
290 Other	225			
400 Purchased Property Services				
411 Water/Sewer	230			
490 Other	235	19,802	34,430	38,000
500 Other Purchased Services	240			
600 Supplies				
610 General Supplies	245	44,587	46,166	48,000
620 Energy				
621 Heating	250			
622 Electricity	255			
626 Motor Fuel (not school bus)	260			

FOOD SERVICE		12 mo.	12 mo.	12 mo.
		Code 24 Line	2023-2024 Actual (1)	2024-2025 Actual (2)
<b>EXPENDITURES</b>				
629 Other	265			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			

FOOD SERVICE	Code 24 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
800 Other	280	122,080	10,185	10,000
3000 Operation of NonInstructional Services				
3100 Food Service Operation				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290	276,397	301,535	325,000
200 Employee Benefits				
210 Insurance	295	80,972	81,391	86,000
220 Social Security	300	25,346	26,825	28,500
290 Other	305	971	1,686	2,500
500 Other Purchased Services				
520 Insurance	310			
570 Food Service Management	315	51,550	52,090	56,000
590 Other Purchased Services	320	615		
600 Supplies				
630 Food & Milk	325	444,634	480,237	540,000
680 Miscellaneous Supplies	330	1,215	1,896	2,500
700 Property (Equipment & Furnishings)	335	48,338	2,661	5,000
800 Other	340			
<b>TOTAL EXPENDITURES*</b>	~~~	<b>1,116,507</b>	<b>1,039,102</b>	<b>1,141,500</b>

\*Goes to Budget Line 175.

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	9,120	0	0
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15	7,260	2,802	13,100
3000 STATE SOURCES				
3204 Professional Development Aid	25	68	4,915	0
4000 FEDERAL SOURCES				
4500 Aid	40			
5000 OTHER				
5206 Transfer From General	45	77,873	65,179	70,000
5208 Transfer From Supplemental General	50	0	0	0
5253 Transfer From Contingency Reserve	55	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	170	94,321	72,896	83,100

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
2000 Support Services				
2200 Instr Support Staff				
100 Salaries				
110 Licensed	210	15,284	39,690	42,000
120 Non-Licensed	215	56,107	8,802	10,000
200 Employee Benefits				
210 Insurance (Employee)	220	346	4	100
220 Social Security	225	1,269	1,473	3,000
290 Other	230	6,100		500
300 Purchased Professional & Technical Serv	235	11,251	16,348	20,000
400 Purchased Property Services	237			
500 Other Purchased Services	240			
600 Supplies				
640 Books (not textbooks) & Periodicals	245			
650 Technology Supplies	250			
680 Miscellaneous Supplies	255	38		
700 Property (Equipment & Furnishings)	260			
800 Other	265	3,926	6,579	7,500
2500 Central Services				
100 Salaries				
110 Licensed	270			
120 Non-Licensed	275			
200 Employee Benefits				
210 Insurance	280			
220 Social Security	285			
290 Other	290			
300 Purchased Professional & Technical Serv	295			
400 Purchased Property Services	300			

PROFESSIONAL DEVELOPMENT	Code	12 mo.	12 mo.	12 mo.
	26	2023-2024	2024-2025	2025-2026
Line		Actual	Actual	Budget
		(1)	(2)	(3)
<b>EXPENDITURES</b>				
500 Other Purchased Services	305			
600 Supplies	310			
700 Property (Equipment & Furnishings)	315			

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
800 Other	320			
2900 Other Support Services				
100 Salaries				
110 Licensed	327			
120 Non-Licensed	330			
200 Employee Benefits				
210 Insurance	335			
220 Social Security	340			
290 Other	345			
300 Purchased Professional & Technical Serv	350			
400 Purchased Property Services	355			
500 Other Purchased Services	360			
600 Supplies	365			
700 Property (Equipment & Furnishings)	370			
800 Other	375			
<b>TOTAL EXPENDITURES</b>	<b>175</b>	<b>94,321</b>	<b>72,896</b>	<b>83,100</b>
UNENCUMBERED CASH BALANCE JUNE 30	190	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)
UNENCUMBERED CASH BALANCE JULY 1	01	0	0	0
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1320 Payment from Other school district	05			
1510 Interest on Idle Funds	15			
1900 Other Revenue From Local Source	25			2,000
3000 STATE SOURCES				
3216 Parent Education Aid	35	0	0	
4000 FEDERAL SOURCES				
4500 Aid	45			
5000 OTHER				
5206 Transfer From General	55	19,030	0	0
5208 Transfer From Supplemental General	50	0	20,500	22,000
5253 Transfer From Contingency Reserve	60	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	170	19,030	20,500	24,000
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	175	19,030	20,500	24,000
UNENCUMBERED CASH BALANCE JUNE 30	190	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)
<b>EXPENDITURES</b>				
2000 Support Services				
2100 Support Services Student				
100 Salaries				
110 Licensed	210			
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
561 Payment to Other School District	240	19,000	20,500	24,000
564 Payment to Coops/Interlocal	245			
590 Other	250			
600 Supplies				
640 Books (not textbooks) & Periodicals	255			
650 Technology Supplies	260			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275	30		
2200 Instr Support Staff				
100 Salaries				
110 Licensed	280			
120 Non-Licensed	285			

PARENT EDUCATION PROGRAM	Code 28 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2500 Central Services				
100 Salaries				
110 Licensed	330			
120 Non-Licensed	335			
200 Employee Benefits				
210 Insurance	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	360			
500 Other Purchased Services	365			
600 Supplies	370			
700 Property (Equipment & Furnishings)	375			
800 Other	380			
2900 Other Support Services				
100 Salaries				
110 Licensed	390			
120 Non-Licensed	395			
200 Employee Benefits				
210 Insurance	400			
220 Social Security	405			
290 Other	410			
300 Purchased Professional & Technical Serv	415			
400 Purchased Property Services	420			
500 Other Purchased Services	425			
600 Supplies	430			
700 Property (Equipment & Furnishings)	435			
800 Other	440			
<b>TOTAL EXPENDITURES*</b>	~~~	19,030	20,500	24,000

\*Goes to Budget Line 175.

SUMMER SCHOOL	Code 29 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1300 Tuition				
1315 Individual (Summer School)	05			
1316 Individuals (Out-of-District)	10			
1320 Other School District in State	15			
1510 Interest on Idle Funds	20			
1990 Miscellaneous	25			
4000 FEDERAL SOURCES				
4590 Other Federal Aid	30			
4599 Summer School Aid	35			
5000 OTHER				
5206 Transfer from General	40	0	0	0
5208 Transfer From Supplemental General	45	0	0	0
5253 Transfer From Contingency Reserve	50	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	170	0	0	0
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	175	0	0	0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0

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

<b>SUMMER SCHOOL</b>	Code 29 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
<b>EXPENDITURES</b>				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335			
120 Non-Licensed	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2400 School Administration				
100 Salaries				
110 Licensed	460			
120 Non-Licensed	465			
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475			
290 Other	480			
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Serv	490			
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520			
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530			
290 Other	535			
300 Purchased Professional & Technical Serv	540			
400 Purchased Property Services				
411 Water/Sewer	545			
420 Cleaning	550			

<b>SUMMER SCHOOL</b>	Code 29 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
<b>EXPENDITURES</b>				
430 Repairs & Maintenance	555			
440 Rentals	560			
460 Repair of Building	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575			
590 Other	580			
600 Supplies				
610 General Supplies	585			
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not school bus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			
700 Property (Equipment & Furnishings)	615			
800 Other	620			
2500 Central Services				
100 Salaries				
110 Licensed	625			
120 Non-Licensed	630			
200 Employee Benefits				
210 Insurance	635			
220 Social Security	640			
290 Other	645			
300 Purchased Professional & Technical Serv	650			
400 Purchased Property Services	655			
500 Other Purchased Services	660			
600 Supplies	665			
700 Property (Equipment & Furnishings)	670			
800 Other	675			
2900 Other Support Services				
100 Salaries				
110 Licensed	690			
120 Non-Licensed	695			
200 Employee Benefits				
210 Insurance	700			
220 Social Security	705			
290 Other	710			
300 Purchased Professional & Technical Serv	715			
400 Purchased Property Services	720			
500 Other Purchased Services	725			
600 Supplies	730			
700 Property (Equipment & Furnishings)	735			
800 Other	740			
3300 Community Services Operations	680			
<b>TOTAL EXPENDITURES*</b>	~~~	0	0	0

\*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	0	0	0
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15	160,480	98,603	120,000
1980 Reimbursements	20	33		
3000 STATE SOURCES				
3211 Deaf/Blind	35			
4000 FEDERAL SOURCES				
4310 PL 382 Special Ed (formerly PL:874)	45			
4560 Aid Regular*	55			
4570 Medicaid	60			
4590 Other Reserve Grants in Aid	65			
4595 ESSER I	67			
4605 ESSER II	68			
5000 OTHER				
5206 Transfer From General	75	2,141,308	2,770,548	3,219,688
5208 Transfer From Supplemental General	80	1,371,647	810,447	1,570,688
5253 Transfer From Contingency Reserve	85	0	110,207	~~~~~
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>3,673,468</b>	<b>3,789,805</b>	<b>4,910,376</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>175</b>	<b>3,673,468</b>	<b>3,789,805</b>	<b>4,386,558</b>
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	523,818

**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)
<b>EXPENDITURES</b>				
1000 Instruction				
100 Salaries				
110 Licensed	210	63,005	42,028	
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
564 Payment to Spec Education Coop/Interlocal (Assessments)	250	1,263,022	1,351,434	1,567,663
565 Payment to Spec Education Coop/Interlocal (Flowthrough)	251	1,843,557	2,092,718	2,491,085
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260	157	793	750
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280	136,691	98,984	118,900
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335			
120 Non-Licensed	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				

<b>SPECIAL EDUCATION</b>		12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>Code</b>	30			
<b>Line</b>				
<b>EXPENDITURES</b>				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration				
2330 Special Area Admin Services				
100 Salaries				
110 Licensed	395			
120 Non-Licensed	400			
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410			
290 Other	415			
300 Purchased Professional & Technical Serv	420			
400 Purchased Property Services	425			
500 Other Purchased Services	430			
600 Supplies	435			
700 Property (Equipment & Furnishings)	440			
800 Other	445			
2400 School Administration				
100 Salaries				
110 Licensed	450			
120 Non-Licensed	455			
200 Employee Benefits				
210 Insurance (Employee)	460			
220 Social Security	465			
290 Other	470			
300 Purchased Professional & Technical Serv	475			
500 Other Purchased Services	480			
600 Supplies	485			
700 Property (Equipment & Furnishings)	490			
800 Other	495			
2500 Central Services				
100 Salaries				
110 Licensed	800			
120 Non-Licensed	805			
200 Employee Benefits				
210 Insurance	810			
220 Social Security	815			
290 Other	820			
300 Purchased Professional & Technical Serv	825			
400 Purchased Property Services	830			
500 Other Purchased Services	835			
600 Supplies	840			
700 Property (Equipment & Furnishings)	845			
800 Other	850			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	500			
200 Employee Benefits				
210 Insurance (Employee)	505			
220 Social Security	510			
290 Other	515			
300 Purchased Professional & Technical Serv	520			
400 Purchased Property Services				

<b>SPECIAL EDUCATION</b>		12 mo.	12 mo.	12 mo.
		Code 30 Line	2023-2024 Actual (1)	2024-2025 Actual (2)
<b>EXPENDITURES</b>				
411 Water/Sewer	525			
420 Cleaning	530			
430 Repairs & Maintenance	535			

<b>SPECIAL EDUCATION</b>	Code 30 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
<b>EXPENDITURES</b>				
440 Rentals	540			
490 Other	545			
500 Other Purchased Services	550			
600 Supplies				
610 General Supplies	555			
620 Energy				
621 Heating	560			
622 Electricity	565			
626 Motor Fuel (not school bus)	570			
629 Other	575			
680 Miscellaneous Supplies	580			
700 Property (Equipment & Furnishings)	585			
800 Other	590			
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 Non-Licensed	595			
200 Employee Benefits				
210 Insurance	600			
220 Social Security	605			
290 Other	610			
400 Purchased Property Services	615			
600 Supplies	620			
700 Property (Equipment & Furnishings)	625			
800 Other	630			
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	635	160,043	153,863	157,710
200 Employee Benefits				
210 Insurance	640	23,151	23,242	24,350
220 Social Security	645	10,783	10,527	10,750
290 Other	650	2,218	1,969	2,100
400 Purchased Property Services				
442 Rent of Vehicles (lease)	655			
490 Other	660			
500 Other Purchased Services				
513 Contracting of Bus Services	665			
519 Mileage in Lieu of Trans	670			
520 Insurance	675			
590 Other Purchased Services	680			
600 Supplies				
626 Motor Fuel	685	7,878	6,434	7,250
680 Miscellaneous Supplies	690	74,106	2,813	3,000
730 Equip (including buses)	695	88,857		
800 Other	700		3,000	3,000
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 Non-Licensed	705			
200 Employee Benefits				
210 Insurance	710			
220 Social Security	715			
290 Other	720			
300 Purchased Professional & Technical Serv	725			

<b>SPECIAL EDUCATION</b>		12 mo.	12 mo.	12 mo.
		Code 30 Line	2023-2024 Actual (1)	2024-2025 Actual (2)
<b>EXPENDITURES</b>				
400 Purchased Property Services	730			
500 Other Purchased Services	735			
700 Property (Equipment & Furnishings)	740			

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
800 Other	745			
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Licensed	750			
200 Employee Benefits				
210 Insurance	755			
220 Social Security	760			
290 Other	765			
300 Purchased Professional & Technical Serv	770			
400 Purchased Property Services	775			
500 Other Purchased Services	780			
600 Supplies	785			
700 Property (Equipment & Furnishings)	790			
800 Other	795			
2900 Other Support Services				
100 Salaries				
110 Licensed	860			
120 Non-Licensed	865			
200 Employee Benefits				
210 Insurance	870			
220 Social Security	873			
290 Other	880			
300 Purchased Professional & Technical Serv	885			
400 Purchased Property Services	890			
500 Other Purchased Services	895			
600 Supplies	900			
700 Property (Equipment & Furnishings)	905			
800 Other	910		2,000	
<b>TOTAL EXPENDITURES*</b>	~~~	3,673,468	3,789,805	4,386,558

\*Goes to Budget Line 175.

COST OF LIVING	Code 33 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2022 \$	05			
2023 \$	10			
2024 \$	15		0	0
2025 \$	20			0
1140 Delinquent Tax	25			0
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (includes 16/20M Tax)	45			0
2450 Recreational Vehicle Tax	55			0
2460 Commercial Vehicle Tax	57			0
2800 In Lieu of Taxes IRBs/Rental Excise	60			0
<b>RESOURCES AVAILABLE</b>	70	0	0	0
<b>EXPENDITURES</b>				
5200 Transfer				
800 Other				
890 State Payment	75			
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	175	0	0	0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	~~~~~
	195	TAX REQUIRED (Line 175 - Line 70)		0
	200	Delinquent Tax		0
	205	Amount of 2025 Tax to be Levied		0

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

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	0	0	0
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05			
1315 Individual (Summer School)	15			
1320 Other School District/Govt Sources (in-state)	25	205,344	205,344	250,000
1510 Interest on Idle Funds	35			
1700 Student Activities (reimbursement)	45			
1900 Other Revenue From Local Source				
1910 User Charges	55			
1940 Sale & Rent of Textbook	65			
1990 Miscellaneous	75		500	
3000 STATE SOURCES				
3225 CTE Transportation State Aid	80	0	0	0
3240 Other State Grant	90			
4000 FEDERAL SOURCES				
4530 Vocational Aid				
4531 Regular Aid	115			
4532 Special Project Aid	125			
4590 Other Federal Aid	130	15,998		
5000 OTHER				
5206 Transfer From General	135	588,269	632,553	650,000
5208 Transfer From Supplemental General	140	0	0	0
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>809,611</b>	<b>838,397</b>	<b>900,000</b>
TOTAL EXPENDITURES & TRANSFERS	175	809,611	838,397	900,000
UNENCUMBERED CASH BALANCE JUNE 30	190	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)
<b>EXPENDITURES</b>				
1000 Instruction				
100 Salaries				
110 Licensed	210	513,084	509,780	535,000
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220	36,240	43,853	50,000
220 Social Security	225	35,435	35,897	40,000
290 Other	230		3,702	5,000
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237	2,144	1,934	2,500
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			

CAREER & POSTSECONDARY EDUCATION		12 mo.	12 mo.	12 mo.
		Code 34 Line	2023-2024 Actual (1)	2024-2025 Actual (2)
<b>EXPENDITURES</b>				
564 Payment to Vocational Education Coop	245			
590 Other	250		4,243	4,500
600 Supplies				
610 General Supplemental (Teaching)	255	54,988	85,228	75,000
644 Textbooks	260			
650 Supplies (Technology Related)	263	8,858	10,000	10,000
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270	3,258	3,468	5,000
800 Other	275	26,992	1,293	1,500
2100 Student Support Services				
100 Salaries				
110 Licensed	280			
120 Non-Licensed	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	330			
120 Non-Licensed	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books (not textbooks) & Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385	442	4,747	5,000
2400 School Administration				
100 Salaries				
110 Licensed	445	59,566	61,181	65,000
120 Non-Licensed	450			
200 Employee Benefits				
210 Insurance (Employee)	455	2,593	2,925	3,300
220 Social Security	460	4,570	4,563	5,500
290 Other	465			
300 Purchased Professional & Technical Serv	470			
500 Other Purchased Services	475			
600 Supplies	480			
700 Property (Equipment & Furnishings)	485			
800 Other	490	1,093		

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
2500 Central Services				
100 Salaries				
110 Licensed	590			
120 Non-Licensed	595			
200 Employee Benefits				
210 Insurance	600			
220 Social Security	605			
290 Other	610			
300 Purchased Professional & Technical Serv	615			
400 Purchased Property Services	620			
500 Other Purchased Services	625			
600 Supplies	630			
700 Property (Equipment & Furnishings)	635			
800 Other	640			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	495			
200 Employee Benefits				
210 Insurance (Employee)	500			
220 Social Security	505			
290 Other	510			
300 Purchased Professional & Technical Serv	515			
400 Purchased Property Services				
411 Water/Sewer	520	11,237	9,445	11,000
420 Cleaning	525	3,519	2,230	2,500
430 Repairs & Maintenance	530	382		
440 Rentals	535			
490 Other	540			
500 Other Purchased Services	545			
600 Supplies				
610 General Supplies	550	81	910	1,000
620 Energy				
621 Heating	555	16,945	23,922	26,500
622 Electricity	560	28,184	29,076	34,000
626 Motor Fuel (not schoolbus)	565			
629 Other	570			
680 Miscellaneous Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585			17,700
2700 Student Transportation Services				
120 Non-Licensed	586			
200 Employee Benefits	587			
500 Other Purchased Services				
513 Contracting of Bus Services	596			
520 Insurance	597			
626 Motor Fuel	588			
730 Equipment (including buses)	598			
800 Other	589			
2900 Other Support Services				
100 Salaries				
110 Licensed	650			
120 Non-Licensed	655			
200 Employee Benefits				

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
210 Insurance	660			
220 Social Security	665			
290 Other	670			
300 Purchased Professional & Technical Serv	675			
400 Purchased Property Services	680			
500 Other Purchased Services	685			
600 Supplies	690			
700 Property (Equipment & Furnishings)	695			
800 Other	700			
<b>TOTAL EXPENDITURES*</b>	~~~	809,611	838,397	900,000

\*Goes to Budget Line 175.

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	66,508	63,384	48,649
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1700 Student Activities*				
1710 Admissions	10			
1790 Other Student Activity Income	20			
1900 Other Revenue From Local Sources*				
1920 Contributions & Donations	30			
1930 City/County Sales Tax	32			
1990 Miscellaneous	35	141,753	171,882	150,000
3000 STATE SOURCES				
3227 Mental Health (School Liaison)	40			
3228 Mental Health (Community Mental Health)	45			
3230 Safe & Secure Schools Grant	55	24,617	23,706	0
3231 Pre-K Pilot Grant (CIF)	60			
3240 Other State Grant	70	64,284	10,000	
4000 FEDERAL SOURCES				
4585 Pre-K Pilot Grant (TANF)	80			
4587 Pre-K Pilot Grant (GEER)	85			
4589 Safe & Secure Schools Grant	87			
<b>RESOURCES AVAILABLE</b>	170	297,162	268,972	198,649
<b>TOTAL EXPENDITURES</b>	175	233,778	220,323	198,649
UNENCUMBERED CASH BALANCE JUNE 30	190	63,384	48,649	0

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

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

Examples of funds to include:

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

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
1000 Instruction				
100 Salaries				
110 Licensed	210	54,390	55,729	20,000
120 Non-Licensed	215	45,506	41,929	15,000
200 Employee Benefits				
210 Insurance (Employee)	220	8,295	5,764	2,500
220 Social Security	225	7,499	7,375	5,000
290 Other	230			
300 Purchased Professional & Technical Serv	235			150,000
400 Purchased Property Services	237	24,617		
500 Other Purchased Services				
560 Tuition				

<b>GIFTS &amp; GRANTS</b> (monies not included in other funds)	Code 35 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
<b>EXPENDITURES</b>				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside the State	245			
563 Tuition/Private Sources	250			
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260		2,551	6,149
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270	37,524		
700 Property (Equipment & Furnishings)	275			
800 Other	280		32,609	
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320		10,000	
700 Property (Equipment & Furnishings)	325			
800 Other	330		1,486	
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335			
120 Non-Licensed	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) and Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390		698	
2300 General Administration				
100 Salaries				
110 Licensed	395			
120 Non-Licensed	400			
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410			
290 Other	415			
300 Purchased Professional & Technical Serv	420			
400 Purchased Property Services	425			

**GIFTS & GRANTS**  
 (monies not included in other funds)

		12 mo.	12 mo.	12 mo.
	Code	2023-2024	2024-2025	2025-2026
	35	Actual	Actual	Budget
	Line	(1)	(2)	(3)
<b>EXPENDITURES</b>				
500 Other Purchased Services				
520 Insurance	430			
530 Communications (Telephone, postage, etc.)	435			
590 Other	440			
600 Supplies	445			
700 Property (Equipment & Furnishings)	450			
800 Other	455			

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

<b>GIFTS &amp; GRANTS</b> (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
626 Motor Fuel (not schoolbus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			

<b>GIFTS &amp; GRANTS</b> (monies not included in other funds)	Code 35 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
<b>EXPENDITURES</b>				
700 Property (Equipment & Furnishings)	615			
800 Other	620			
2700 Student Transportation Services				
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	625			
200 Employee Benefits				
210 Insurance	630			
220 Social Security	635			
290 Other	640			
442 Rent of Vehicles (lease)	645			
500 Other Purchased Services				
513 Contracting of Bus Services	650			
519 Mileage in Lieu of Trans	655			
520 Insurance	660			
626 Motor Fuel	665			
730 Equipment (including buses)	670			
800 Other	675			
2900 Other Support Services				
100 Salaries				
110 Licensed	805			
120 Non-Licensed	810			
200 Employee Benefits				
210 Insurance	815			
220 Social Security	820			
290 Other	825			
300 Purchased Professional & Technical Serv	830			
400 Purchased Property Services	835			
500 Other Purchased Services	840			
600 Supplies	845			
700 Property (Equipment & Furnishings)	850			
800 Other	855			
3000 Operation of Noninstructional Services				
3100 Food Service Operation				
100 Salaries				
110 Licensed	735			
120 Non-Licensed	740			
200 Employee Benefits				
210 Insurance	745			
220 Social Security	750	904	47	
290 Other	755		937	
500 Other Purchased Services				
520 Insurance	760			
570 Food Service Management	765			
590 Other Purchased Services	770			
600 Supplies				
630 Food & Milk	775	55,043	3,570	
680 Miscellaneous Supplies	780		37,587	
700 Property (Equipment & Furnishings)	785		10,041	
800 Other	790		10,000	
3300 Community Services Operations	795			
4300 Architectural & Engineering Services	800			
4700 Building Improvements				

<b>GIFTS &amp; GRANTS</b> (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
100 Salaries 120 Non-Licensed	860			

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
200 Fringe Benefits				
210 Insurance	865			
220 Social Security	870			
290 Other	875			
400 Outside Contractors	880			
4900 Other	885			
<b>TOTAL EXPENDITURES*</b>	~~~	233,778	220,323	198,649

\*Goes to Budget Line 175.

SPECIAL LIABILITY EXPENSE	Code 42 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0	0
Cancellation of Prior Year Encumbrances	03				
<b>REVENUES</b>					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2022 \$	05				
2023 \$	10				
2024 \$	15		0	0	0
2025 \$	20			0	
1140 Delinquent Tax	25			0	0
1510 Interest on Idle Funds	27				0
1900 Other Revenue From Local Source	30				0
July - December Estimate	35				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	40			0	0
July - December Estimate	45				0
2450 Recreational Vehicle Tax	50			0	0
July - December Estimate	55				0
2460 Commercial Vehicle Tax	56			0	0
July - December Estimate	57				0
2800 In Lieu of Taxes IRBs/Rental Excise	60			0	0
July - December Estimate	65				0
5000 OTHER					
5206 Transfer From General	70	0	0	0	0
July - December Estimate	75				
5208 Transfer From Supplemental General	80	0	0	0	0
July - December Estimate	85				
5253 Transfer From Contingency Reserve	90	0	0	~~~~~	~~~~~
<b>RESOURCES AVAILABLE</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES</b>					
2300 General Administration					
2310 Board of Education Services					
520 Insurance	105				
820 Judgments	110				
890 Other	115				
5200 TRANSFER TO:					
960 Special Reserve Fund	120	0	0	0	
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>175</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
July - December Estimate	180	~~~~~	~~~~~	~~~~~	
<b>TOTAL OPERATING EXPENDITURE (18 MO)</b>	<b>185</b>	~~~~~	~~~~~	~~~~~	<b>0</b>
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 100)			0
	200	Delinquent Tax			0
	205	Amount of 2025 Tax to be Levied			0

SCHOOL RETIREMENT (USD 500 ONLY)	Code 44 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		0	0	0
Cancellation of Prior Year Encumbrances	03				
<b>REVENUES</b>					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2022 \$	05				
2023 \$	10				
2024 \$	15		0	0	0
2025 \$	20			0	
1140 Delinquent Tax	25			0	0
1510 Interest on Idle Funds	30				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45			0	0
July - December Estimate	50				0
2450 Recreational Vehicle Tax	55			0	0
July - December Estimate	56				0
2460 Commercial Vehicle Tax	57			0	0
July - December Estimate	58				0
2800 In Lieu of Taxes IRBs/Rental Excise	60			0	0
July - December Estimate	65				0
<b>RESOURCES AVAILABLE</b>	70	0	0	0	0
<b>EXPENDITURES</b>					
1000 Instruction					
200 Employee Benefits					
230 Retirement Appropriation	75				
<b>TOTAL EXPENDITURES</b>	175	0	0	0	0
July - December Estimate	180	~~~~~	~~~~~	~~~~~	
<b>TOTAL OPERATING EXPENDITURE (18 MO)</b>	185	~~~~~	~~~~~	~~~~~	0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 70)			0
	200	Delinquent Tax			0
	205	Amount of 2025 Tax to be Levied			0

EXTRAORDINARY GROWTH FACILITIES	Code 45 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2022 \$	05			
2023 \$	10			
2024 \$	15		0	0
2025 \$	20			0
1140 Delinquent Tax	25			0
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45			0
2450 Recreational Vehicle Tax	55			0
2460 Commercial Vehicle Tax	57			0
2800 In Lieu of Taxes IRBs/Rental Excise	60			0
<b>RESOURCES AVAILABLE</b>	70	0	0	0
<b>EXPENDITURES</b>				
5200 Transfer				
800 Other				
890 State Payment	75			0
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	175	0	0	0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	~~~~~
<i>Budget Line 175:</i> should be the amount the USD is utilizing from the State Board of Tax Appeals approved for Ancillary New Facilities weighting per KSA 72-5158.	195	TAX REQUIRED (Line 175-Line 70)		0
	200	Delinquent Tax		0
	205	Amount of 2025 Tax to be Levied		0

SPECIAL RESERVE	Code 47 Line	12 mo.	12 mo.	2025-2026
		2023-2024 Actual (1)	2024-2025 Actual (2)	Actual (3)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Sources	07			
1961 Revenue From General	10			
1962 Revenue From Supplemental General	12			
1963 Revenue From Adult Education	15			
1964 Revenue From Adult Supplemental Education	20			
1965 Revenue From Bilingual Education	25			
1966 Revenue From Driver Training	30			
1967 Revenue From Extraordinary School	37			
1968 Revenue From Food Service	40			
1969 Revenue From Professional Development	45			
1970 Revenue From Parent Education	50			
1971 Revenue From Summer School	52			
1972 Revenue From Special Education	55			
1975 Revenue From Career and Postsecondary Ed	65			
1977 Revenue From Federal Funds	71			
1978 Revenue From Contingency Reserve	72			
1979 Revenue From Special Liability Expense	75	0	0	
1980 Revenue From Preschool-Aged At-Risk	77			
1981 Revenue From At Risk (K-12)	78			
1982 Revenue From Virtual Education	79			
5000 OTHER				
5206 Transfer from General	80	0	0	
5208 Transfer from Supplemental General	81	0	0	
<b>RESOURCES AVAILABLE</b>	82	0	0	
<b>EXPENDITURES</b>				
210 Health Care Services	85			
211 Disability Income Benefits	90			
212 Group Life Insurance	95			
260 School Workers' Compensation	100			
520 Risk Management Insurance	105			
TOTAL EXPENDITURES & TRANSFERS	175	0	0	
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	

<b>KPERS SPECIAL RETIREMENT CONTRIBUTION</b>		12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
Code 51 Line				
	UNENCUMBERED CASH BALANCE JULY 1	01	~~~~~	~~~~~
	Cancellation of Prior Year Encumbrances	03	~~~~~	~~~~~
<b>REVENUES</b>				
	3000 STATE SOURCES			
	3221 KPERS	05	1,559,814	1,538,804
	<b>RESOURCES AVAILABLE</b>	<b>70</b>	<b>1,559,814</b>	<b>1,538,804</b>
<b>EXPENDITURES</b>				
	1000 Instruction			
	200 Employee Benefits	75	1,559,814	1,538,804
	2100 Student Support			
	200 Employee Benefits	80		110,000
	2200 Instructional Support			
	200 Employee Benefits	85		73,865
	2300 General Administration			
	200 Employee Benefits	90		70,000
	2400 School Administration			
	200 Employee Benefits	95		140,000
	2500 Central Services			
	200 Employee Benefits	100		50,000
	2600 Operations & Maintenance			
	200 Employee Benefits	105		150,000
	2700 Student Transportation Services			
	200 Employee Benefits	110		120,000
	2900 Other Support Services			
	200 Employee Benefits	113		
	3000 Food Service			
	200 Employee Benefits	115		100,000
	<b>TOTAL EXPENDITURES</b>	<b>175</b>	<b>1,559,814</b>	<b>1,538,804</b>
	UNENCUMBERED CASH BALANCE JUNE 30	190	~~~~~	~~~~~

CONTINGENCY RESERVE	Code 53 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	110,207	110,207	0
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
5000 OTHER				
5206 Transfer From General	05	0	0	
<b>RESOURCES AVAILABLE</b>	170	110,207	110,207	
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	175	0	110,207	
UNENCUMBERED CASH BALANCE JUNE 30	190	110,207	0	

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

<b>CONTINGENCY RESERVE</b>	Code 53 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
<b>EXPENDITURES</b>				
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335			
120 Non-Licensed	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) and Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration				
100 Salaries				
110 Licensed	395			
120 Non-Licensed	400			
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410			
290 Other	415			
300 Purchased Professional & Technical Serv	420			
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (Telephone, postage, etc.)	435			
590 Other	440			
600 Supplies	445			
700 Property (Equipment & Furnishings)	450			
800 Other	455			
2400 School Administration				
100 Salaries				
110 Licensed	460			
120 Non-Licensed	465			
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475			
290 Other	480			
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				

CONTINGENCY RESERVE	Code	12 mo.	12 mo.	12 mo.
	53 Line	2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
100 Salaries				
110 Licensed	625			
120 Non-Licensed	630			

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

<b>CONTINGENCY RESERVE</b>	Code 53 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
<b>EXPENDITURES</b>				
220 Social Security	898			
290 Other	900			
442 Rent of Vehicles (lease)	902			
500 Other Purchased Services				
513 Contracting of Bus Services	904			
519 Mileage in Lieu of Trans	906			
520 Insurance	908			
626 Motor Fuel	910			
730 Equipment (Including Buses)	912			
800 Other	914			
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 Non-Licensed	916			
200 Employee Benefits				
210 Insurance	918			
220 Social Security	920			
290 Other	922			
300 Purchased Professional & Technical Serv	924			
400 Purchased Property Services	926			
500 Other Purchased Services	928			
600 Supplies	930			
730 Equipment	932			
800 Other	934			
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Licensed	936			
200 Employee Benefits				
210 Insurance	938			
220 Social Security	940			
290 Other	942			
300 Purchased Professional & Technical Serv	944			
400 Purchased Property Services	946			
500 Other Purchased Services	948			
600 Supplies	950			
730 Equipment	952			
800 Other	954			
2900 Other Support Services				
100 Salaries				
110 Licensed	825			
120 Non-Licensed	830			
200 Employee Benefits				
210 Insurance	835			
220 Social Security	840			
290 Other	845			
300 Purchased Professional & Technical Serv	850			
400 Purchased Property Services	855			
500 Other Purchased Services	860			
600 Supplies	865			
700 Property (Equipment & Furnishings)	870			
800 Other	875			
3300 Community Services Operations	680			
5200 TRANSFER TO:				
932 Adult Education	730			
934 Adult Suppl Education	735			

CONTINGENCY RESERVE	Code	12 mo.	12 mo.	12 mo.
	53 Line	2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
936 Bilingual Education	740			
937 Virtual Education	745			
940 Driver Training	750			
943 Extraordinary School Prog	757			
944 Food Service	760			
946 Professional Development	765			
948 Parent Education Program	770			
949 Summer School	773			
950 Special Education	775		110,207	
954 Career and Postsecondary Education	790			
963 Special Liability Expense Fund	800			
974 Textbook & Student Material Revolving	805			
976 Preschool-Aged At-Risk	810			
978 At-Risk Education Fund	815			
980 Supplemental General Fund	820			
<b>TOTAL EXPENDITURES &amp; TRANSFERS*</b>	~~~	0	110,207	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	286,945	93,063	0
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	04			
1740 Fees (Rental)	05			
1911 Fines	10			
1942 Rental Fees & Books	15			
1990 Miscellaneous	20	215,740	314,405	
4000 FEDERAL SOURCES				
4590 Other Federal Aid	22			
5000 OTHER				
5206 Transfer From General	25	0	47,661	
5208 Transfer From Supplemental General	30	0	0	
5253 Transfer From Contingency Reserve	35	0	0	
<b>RESOURCES AVAILABLE</b>	40	502,685	455,129	
<b>EXPENDITURES</b>				
1000 Instruction				
600 Supplies				
644 Textbooks	75	8,717		
645 Workbooks	80			
646 Repairing Textbooks	85			
649 Other Materials & Supplies	90	400,905	388,595	
650 Supplies (Technology Related)	93		42,881	
2200 Support Services				
680 Miscellaneous Supplies				
681 Special Clothing & Towels	95			
682 Musical Instruments	100			
683 Other Material & Supplies	105			
684 Other	110		23,653	
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	175	409,622	455,129	
UNENCUMBERED CASH BALANCE JUNE 30	190	93,063	0	

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	758	-87,809	-141,086
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1710 Admissions/Gate Receipts	50	86,150	116,341	
1730 Student Organization Membership Dues	15			
1790 Other Student Activity Income	55			
1900 Other Revenue From Local Source				
1980 Reimbursements	60			
<b>RESOURCES AVAILABLE</b>	170	86,908	28,532	
<b>TOTAL EXPENDITURES</b>	175	174,717	169,618	
UNENCUMBERED CASH BALANCE JUNE 30	190	-87,809	-141,086	~~~~~

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

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

**This does not include student organizations or clubs.**

ACTIVITY FUND	Code 56 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
1000 Instruction				
100 Salaries				
110 Licensed	210			
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional and Tech Services	232	174,717	169,618	
600 Supplies	235			
700 Property (Equipment & Furnishings)	240			
800 Other	245			
2700 Student Transportation Serv				
100 Salaries				
120 Non-Licensed	250			
200 Employee Benefits				
210 Insurance	255			
220 Social Security	260			
290 Other	265			
600 Supplies	270			
730 Equipment	275			
800 Other	280			
<b>TOTAL EXPENDITURES*</b>	~~~	174,717	169,618	~~~~~

ACTIVITY FUND	Code 56 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				

*\*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	8,706,383	9,548,399	9,814,361	9,814,361
<b>REVENUES</b>					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2022 \$	05	40,134			
2023 \$	10	2,784,713	66,067		
2024 \$	15		2,939,140	89,136	89,136
2025 \$	20			2,930,232	
1140 Delinquent Tax	25	21,427	31,773	15,302	22,942
1510 Interest on Idle Funds	30	7,637			0
July - December Estimate	35				
1900 Other Revenue From Local Source	40	82,399	182		0
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	248,497	268,319	255,777	255,777
July - December Estimate	60				127,889
2450 Recreational Vehicle Tax	65	4,209	3,254	6,089	6,089
July - December Estimate	66				3,045
2460 Commercial Vehicle Tax	67	7,560	6,579	6,003	6,003
July - December Estimate	68				3,002
2800 In Lieu of Taxes IRBs/Rental Excise	70	120		0	0
July - December Estimate	72				0
3000 STATE SOURCES					
3217 State Aid (prior July 1, 2015)	76	2,963,683	3,112,354	2,828,865	2,828,865
July - December Estimate*	77				1,450,000
3217 State Aid (after 7/1/15 and prior 6/30/17)	78			0	0
July - December Estimate*	79				
3217 State Aid (after 7/1/17 and before 6/30/22)	83			0	0
July - December Estimate*	84				
3217 State Aid (after 7/1/22)	86	223,787	313,548	294,464	294,464
July - December Estimate*	87				29,500
5000 OTHER FINANCING SOURCES					
5140 Federal Tax Credit	80			0	0
July - December Estimate*	81				
<b>RESOURCES AVAILABLE</b>	82	15,090,549	16,289,615	16,240,229	14,931,073
<b>EXPENDITURES</b>					
5100 DEBT SERVICE					
832 Interest	85	2,281,389	2,980,170	2,883,085	
890 Bond Fees	90	761	84	200	
831 Principal	95	3,260,000	3,495,000	3,520,000	
<b>TOTAL EXPENDITURES</b>	100	5,542,150	6,475,254	6,403,285	6,403,285
832 Interest Due July-December	105				1,416,377
890 Bond Fees July-December	110				
831 Principal Due July-December	115				3,590,000
990 Cash Basis Reserve	120				6,652,000
<b>TOTAL OPERATING EXPENDITURE (18 MO)</b>	185				18,061,662
UNENCUMBERED CASH BALANCE JUNE 30	190	9,548,399	9,814,361	9,836,944	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 82)			3,130,589
	200	Delinquent Tax			125,224
	205	Amount of 2025 Tax to be Levied			3,255,813

**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.

**Note:** Use this form only if bond issues have levies based on different assessed valuations.

BOND & INTEREST #2	Code 63 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		0	0	0
<b>REVENUES</b>					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2022 \$	05				
2023 \$	10				
2024 \$	15		0	0	0
2025 \$	20			0	
1140 Delinquent Tax	25			0	0
1510 Interest on Idle Funds	30				0
July - December Estimate	35				
1900 Other Revenue From Local Source	40				0
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55			0	0
July - December Estimate	60				0
2450 Recreational Vehicle Tax	65			0	0
July - December Estimate	66				0
2460 Commercial Vehicle Tax	67			0	0
July - December Estimate	68				0
2800 In Lieu of Taxes IRBs/Rental Excise	70			0	0
July - December Estimate	72				0
3000 STATE SOURCES					
3217 State Aid (prior 7/1/15)	76			0	0
July - December Estimate *	77				
3217 State Aid (after 7/1/15 and prior 6/30/17)	78			0	0
July - December Estimate *	79				
3217 State Aid (after 7/1/17 and prior 6/30/22)	83			0	0
July - December Estimate *	84				
3217 State Aid (after 7/1/22)	86			0	0
July - December Estimate *	87				
5000 OTHER FINANCING SOURCES					
5140 Federal Tax Credit	80			0	0
July - December Estimate*	81				
<b>RESOURCES AVAILABLE</b>	82	0	0	0	0
<b>EXPENDITURES</b>					
5100 DEBT SERVICE					
832 Interest	85				
890 Bond Fees	90				
831 Principal	95				
<b>TOTAL EXPENDITURES</b>	100	0	0	0	0
832 Interest Due July-December	105				
890 Bond Fees July-December	110				
831 Principal Due July-December	115				
990 Cash Basis Reserve	120				
<b>TOTAL OPERATING EXPENDITURE (18 MO)</b>	185				0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 82)			0
	200	Delinquent Tax			0
	205	Amount of 2025 Tax to be Levied			0

**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.

NO FUND WARRANT	Code 66 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		0	0	0
<b>REVENUES</b>					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2022 \$	05				
2023 \$	10				
2024 \$	15		0	0	0
2025 \$	20			0	
1140 Delinquent Tax	25			0	0
1900 Other Revenue From Local Source	30				0
July - December Estimate	35				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45			0	0
July - December Estimate	50				0
2450 Recreational Vehicle Tax	55			0	0
July - December Estimate	56				0
2460 Commercial Vehicle Tax	57			0	0
July - December Estimate	58				0
2800 In Lieu of Taxes IRBs/Rental Excise	60			0	0
July - December Estimate	65				0
<b>RESOURCES AVAILABLE</b>	<b>70</b>	0	0	0	0
<b>EXPENDITURES</b>					
5100 DEBT SERVICE					
832 Interest	75				
831 Principal	80				
<b>TOTAL EXPENDITURES</b>	<b>85</b>	0	0	0	0
832 Interest Due July - December	90				
831 Principal Due July - December	95				
<b>TOTAL OPERATING EXPENDITURE (18 MO)</b>	<b>185</b>				0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0	~~~~~
	<b>195</b>	TAX REQUIRED (Line 185 minus Line 70)			0
	200	Delinquent Tax			0
	205	Amount of 2025 Tax to be Levied			0

SPECIAL ASSESSMENT	Code 67 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0	0
<b>REVENUES</b>					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2022 \$	05				
2023 \$	10				
2024 \$	15		0	0	0
2025 \$	20			0	
1140 Delinquent Tax	25			0	0
1900 Other Revenue From Local Source	30				0
July - December Estimate	35				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45			0	0
July - December Estimate	50				0
2450 Recreational Vehicle Tax	55			0	0
July - December Estimate	56				0
2460 Commercial Vehicle Tax	57			0	0
July - December Estimate	58				0
2800 In Lieu of Taxes IRBs/Rental Excise	60			0	0
July - December Estimate	65				0
<b>RESOURCES AVAILABLE</b>	<b>70</b>	0	0	0	0
<b>EXPENDITURES</b>					
4000 FACILITIES ACQUISITION					
4200 Site Improvement Services	75				
<b>TOTAL EXPENDITURES</b>	<b>175</b>	0	0	0	0
July - December Estimate	180				
<b>TOTAL OPERATING EXPENDITURE (18 MO)</b>	<b>185</b>				0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 70)			0
	200	Delinquent Tax			0
	205	Amount of 2025 Tax to be Levied			0

TEMPORARY NOTE (KSA 72-5457)	Code 68 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		0	0	0
<b>REVENUES</b>					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2022 \$	05				
2023 \$	10				
2024 \$	15		0	0	0
2025 \$	20			0	
1140 Delinquent Tax	25			0	0
1510 Interest on Idle Funds	30				
1900 Other Revenue From Local Source	40				0
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax	55			0	0
July - December Estimate	60				0
2450 Recreational Vehicle Tax	65			0	0
July - December Estimate	66				0
2460 Commercial Vehicle Tax	67			0	0
July - December Estimate	68				0
2800 In Lieu of Taxes IRBs/Rental Excise	70			0	0
July - December Estimate	75				0
<b>RESOURCES AVAILABLE</b>	<b>80</b>	0	0	0	0
<b>EXPENDITURES</b>					
5100 DEBT SERVICE					
832 Interest	85				
831 Principal	90				
<b>TOTAL EXPENDITURES</b>	<b>95</b>	0	0	0	0
832 Interest Due July - December	100				
831 Principal Due July - December	105				
<b>TOTAL OPERATING EXPENDITURE (18 MO)</b>	<b>185</b>				0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 80)			0
	200	Delinquent Tax			0
	205	Amount of 2025 Tax to be Levied			0

**Budget Line 30:** Interest on temporary notes only.

SPECIAL EDUCATION COOP (sponsoring district only)	Code 78 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
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1320 Payment from Other Districts/Govt Sources	05			
1510 Interest on Idle Funds	15			
1900 Other Revenue From Local Source	25			
3000 STATE SOURCES				
3211 Deaf/Blind	45			
4000 FEDERAL SOURCES				
4560 Aid Regular*	55			
4570 Medicaid	60			
4590 Other Reserve Grants in Aid	65			
<b>RESOURCES AVAILABLE</b>	170	0	0	0
<b>TOTAL EXPENDITURES</b>	175	0	0	0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0

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

SPECIAL EDUCATION COOP (sponsoring district only)	Code 78 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
1000 Instruction				
100 Salaries				
110 Licensed	210			
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
590 Other	250			
600 Supplies				
610 General Supplemental (Teaching)	255			
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280			
120 Non-Licensed	285			

<b>SPECIAL EDUCATION COOP</b> (sponsoring district only)	Code 78 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
<b>EXPENDITURES</b>				
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	330			
120 Non-Licensed	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books (not textbooks) and Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2300 General Administration				
2330 Special Area Admin Services				
100 Salaries				
110 Licensed	390			
120 Non-Licensed	395			
200 Employee Benefits				
210 Insurance (Employee)	400			
220 Social Security	405			
290 Other	410			
300 Purchased Professional & Technical Serv	415			
400 Purchased Property Services	420			
500 Other Purchased Services	425			
600 Supplies	430			
700 Property (Equipment & Furnishings)	435			
800 Other	440			
2400 School Administration				
100 Salaries				
110 Licensed	445			
120 Non-Licensed	450			
200 Employee Benefits				
210 Insurance (Employee)	455			
220 Social Security	460			
290 Other	465			
300 Purchased Professional & Technical Serv	470			
500 Other Purchased Services	475			
600 Supplies	480			
700 Property (Equipment & Furnishings)	485			
800 Other	490			

<b>SPECIAL EDUCATION COOP</b> (sponsoring district only)	Code 78 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
<b>EXPENDITURES</b>				
2500 Central Services				
100 Salaries				
110 Licensed	795			
120 Non-Licensed	800			
200 Employee Benefits				
210 Insurance	805			
220 Social Security	810			
290 Other	815			
300 Purchased Professional & Technical Serv	820			
400 Purchased Property Services	825			
500 Other Purchased Services	830			
600 Supplies	835			
700 Property (Equipment & Furnishings)	840			
800 Other	845			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	495			
200 Employee Benefits				
210 Insurance (Employee)	500			
220 Social Security	505			
290 Other	510			
300 Purchased Professional & Technical Serv	515			
400 Purchased Property Services				
411 Water/Sewer	520			
420 Cleaning	525			
430 Repairs & Maintenance	530			
440 Rentals	535			
490 Other	540			
500 Other Purchased Services	545			
600 Supplies				
610 General Supplies	550			
620 Energy				
621 Heating	555			
622 Electricity	560			
626 Motor Fuel (not school bus)	565			
629 Other	570			
680 Miscellaneous Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 Non-Licensed	590			
200 Employee Benefits				
210 Insurance	595			
220 Social Security	600			
290 Other	605			
400 Purchased Property Services	610			
600 Supplies	615			
700 Property (Equipment & Furnishings)	620			
800 Other	625			
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	630			
200 Employee Benefits				
210 Insurance	635			

<b>SPECIAL EDUCATION COOP</b> (sponsoring district only)	Code 78 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
<b>EXPENDITURES</b>				
220 Social Security	640			
290 Other	645			
400 Purchased Property Services				
442 Rent of Vehicles (lease)	650			
490 Other	655			
500 Other Purchased Services				
513 Contracting of Bus Services	660			
519 Mileage in Lieu of Trans	665			
520 Insurance	670			
590 Other Purchased Services	675			
600 Supplies				
626 Motor Fuel	680			
680 Miscellaneous Supplies	685			
730 Equip (Including Buses)	690			
800 Other	695			
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 Non-Licensed	700			
200 Employee Benefits				
210 Insurance	705			
220 Social Security	710			
290 Other	715			
300 Purchased Professional & Technical Serv	720			
400 Purchased Property Services	725			
500 Other Purchased Services	730			
700 Property (Equipment & Furnishings)	735			
800 Other	740			
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Licensed	745			
200 Employee Benefits				
210 Insurance	750			
220 Social Security	755			
290 Other	760			
300 Purchased Professional and Technical Service	765			
400 Purchased Property Services	770			
500 Other Purchased Services	775			
600 Supplies	780			
700 Property (Equipment & Furnishings)	785			
800 Other	790			
2900 Other Support Services				
100 Salaries				
110 Licensed	850			
120 Non-Licensed	855			
200 Employee Benefits				
210 Insurance	860			
220 Social Security	865			
290 Other	870			
300 Purchased Professional & Technical Serv	875			
400 Purchased Property Services	880			
500 Other Purchased Services	885			
600 Supplies	890			
700 Property (Equipment & Furnishings)	895			
800 Other	900			
<b>TOTAL EXPENDITURES*</b>	---	0	0	0

\*Goes to Budget Line 175.

HISTORICAL MUSEUM	Code 80 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		0	0	0
Cancellation of Prior Year Encumbrances	03				
<b>REVENUES</b>					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2022 \$	05				
2023 \$	10				
2024 \$	15		0	0	0
2025 \$	20			0	
1140 Delinquent Tax	25			0	0
1900 Other Revenue From Local Source	30				0
July - December Estimate	35				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (includes 16/20M Tax)	45			0	0
July - December Estimate	50				0
2450 Recreational Vehicle Tax	55			0	0
July - December Estimate	56				0
2460 Commercial Vehicle Tax	57			0	0
July - December Estimate	58				0
2800 In Lieu of Taxes IRBs/Rental Excise	60			0	0
July - December Estimate	65				0
<b>RESOURCES AVAILABLE</b>	70	0	0	0	0
<b>EXPENDITURES</b>					
3300 Community Service Operations	75				
<b>TOTAL EXPENDITURES</b>	175	0	0	0	0
July - December Estimate	180				
<b>TOTAL OPERATING EXPENDITURE (18 MO)</b>	185				0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0	~~~~~
195 TAX REQUIRED (Line 185 minus Line 70)					0
200 Delinquent Tax					0
205 Amount of 2025 Tax to be Levied					0

PUBLIC LIBRARY BOARD (only USD 446 & 500)	Code 82 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		0	0	0
Cancellation of Prior Year Encumbrances	03				
<b>REVENUES</b>					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2022 \$	05				
2023 \$	10				
2024 \$	15		0	0	0
2025 \$	20			0	
1140 Delinquent Tax	25			0	0
1900 Other Revenue From Local Source	30				0
July - December Estimate	35				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45			0	0
July - December Estimate	50				0
2450 Recreational Vehicle Tax	55			0	0
July - December Estimate	56				0
2460 Commercial Vehicle Tax	57			0	0
July - December Estimate	58				0
2800 In Lieu of Taxes IRBs/Rental Excise	60			0	0
July - December Estimate	65				0
<b>RESOURCES AVAILABLE</b>	70	0	0	0	0
<b>EXPENDITURES</b>					
3300 Community Service Operations	75				
<b>TOTAL EXPENDITURES</b>	175	0	0	0	0
July - December Estimate	180				
<b>TOTAL OPERATING EXPENDITURE (18 MO)</b>	185				0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0	~~~~~
195 TAX REQUIRED (Line 185 minus Line 70)					0
200 Delinquent Tax					0
205 Amount of 2025 Tax to be Levied					0

PUBLIC LIBRARY BOARD EMPLOYEE BENEFITS (only USD 446 & 500)	Code 83 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		0	0	0
Cancellation of Prior Year Encumbrances	03				
<b>REVENUES</b>					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2022 \$	05				
2023 \$	10				
2024 \$	15		0	0	0
2025 \$	20			0	
1140 Delinquent Tax	25			0	0
1900 Other Revenue From Local Source	30				0
July - December Estimate	35				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45			0	0
July - December Estimate	50				0
2450 Recreational Vehicle Tax	55			0	0
July - December Estimate	56				0
2460 Commercial Vehicle Tax	57			0	0
July - December Estimate	58				0
2800 In Lieu of Taxes IRBs/Rental Excise	60			0	0
July - December Estimate	65				0
<b>RESOURCES AVAILABLE</b>	70	0	0	0	0
<b>EXPENDITURES</b>					
3300 Community Service Operations	75				
<b>TOTAL EXPENDITURES</b>	175	0	0	0	0
July - December Estimate	180				
<b>TOTAL OPERATING EXPEND (18 MO)</b>	185				0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 70)			0
	200	Delinquent Tax			0
	205	Amount of 2025 Tax to be Levied			0

RECREATION COMMISSION		12 mo.		12 mo.		18 mo.	
		Code 84 Line	2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)	Financing Required (4)	
UNENCUMBERED CASH BALANCE JULY 1		01		0	0	0	0
Cancellation of Prior Year Encumbrances		03					
<b>REVENUES</b>							
1000 LOCAL SOURCES							
1110 Ad Valorem Tax Levied							
2022 \$		05					
2023 \$		10					
2024 \$		15		0	0	0	0
2025 \$		20			0		
1140 Delinquent Tax		25			0		0
1900 Other Revenue From Local Source		30					0
July - December Estimate		35					
2000 COUNTY SOURCES							
2400 Motor Vehicle Tax (Includes 16/20M Tax)		45			0		0
July - December Estimate		50					0
2450 Recreational Vehicle Tax		55			0		0
July - December Estimate		56					0
2460 Commercial Vehicle Tax		57			0		0
July - December Estimate		58					0
2800 In Lieu of Taxes IRBs/Rental Excise		60			0		0
July - December Estimate		65					0
<b>RESOURCES AVAILABLE</b>		<b>70</b>	0	0	0		0
<b>EXPENDITURES</b>							
3300 Community Service Operations		75					
<b>TOTAL EXPENDITURES</b>		<b>175</b>	0	0	0		0
July - December Estimate		180					
<b>TOTAL OPERATING EXPENDITURE (18 MO)</b>		<b>185</b>					0
UNENCUMBERED CASH BALANCE JUNE 30		190	0	0	0	~~~~~	
<b>Budget Line 20:</b> If the USD levies for a Recreation Commission you must have a copy of the adopted Recreation Commission budget.		195	TAX REQUIRED (Line 185 minus Line 70)				0
		200	Delinquent Tax				0
		205	Amount of 2025 Tax to be Levied				0

RECREATION COMMISSION EMPLOYEE BENEFITS & SPECIAL LIABILITY	Code 86 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0	0
Cancellation of Prior Year Encumbrances	03				
<b>REVENUES</b>					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2022 \$	05				
2023 \$	10				
2024 \$	15		0	0	0
2025 \$	20			0	
1140 Delinquent Tax	25			0	0
1900 Other Revenue From Local Source	30				0
July - December Estimate	35				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45			0	0
July - December Estimate	50				0
2450 Recreational Vehicle Tax	55			0	0
July - December Estimate	56				0
2460 Commerical Vehicle Tax	57			0	0
July - December Estimate	58				0
2800 In Lieu of Taxes IRBs/Rental Excise	60			0	0
July - December Estimate	65				0
<b>RESOURCES AVAILABLE</b>	70	0	0	0	0
<b>EXPENDITURES</b>					
3300 Community Service Operations	75				
<b>TOTAL EXPENDITURES</b>	175	0	0	0	0
July - December Estimate	180				
<b>TOTAL OPERATING EXPEND (18 MO)</b>	185				0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 70)			0
	200	Delinquent Tax			0
	205	Amount of 2025 Tax to be Levied			0

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

**Notice of Hearing 2025-2026 Budget**

The governing body of Unified School District 491 will meet on the 11th day of September 2025 at 6:10 PM at West Resource Center, 1310 Winchester, Eudora, KS 66025 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 District Office (1310 Winchester, Eudora, KS) on the district website and will be available at this hearing.

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

	Code 99 Line	2023-2024 Actual		2024-2025 Actual		2025-2026 Proposed Budget		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2025 Tax to be Levied (6)	Est. Tax Rate* (7)
<b>OPERATING</b>								
General	06	12,659,479	20.000	13,517,078	20.000	14,205,234	1,942,219	20.000
Supplemental General (LOB)	08	4,083,113	13.389	4,377,191	13.929	4,684,154	1,702,736	14.417
<b>SPECIAL REVENUE</b>								
Federal Funds	07	2,291,209		2,177,028		2,103,064		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	0		579,131		610,000		
Adult Supplemental Education	12	0		0		0		
At-Risk Education Fund	13	1,528,707		1,665,881		1,763,500		
Bilingual Education	14	10,583		10,552		13,300		
Virtual Education	15	194,274		204,492		210,000		
Capital Outlay	16	1,770,193	8.000	1,727,731	8.000	1,839,061	950,655	8.000
Driver Training	18	26,350		29,410		34,000		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	1,116,507		1,039,102		1,141,500		
Professional Development	26	94,321		72,896		83,100		
Parent Education Program	28	19,030		20,500		24,000		
Summer School	29	0		0		0		
Special Education	30	3,673,468		3,789,805		4,386,558		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	809,611		838,397		900,000		
Gifts and Grants	35	233,778		220,323		198,649		
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		0		
KPERs Special Retirement Contribution	51	1,559,814		1,538,804		1,813,865		
Contingency Reserve	53	0		110,207				
Textbook & Student Material Revolving	55	409,622		455,129				
Activity Fund	56	174,717		169,618				
<b>DEBT SERVICE</b>								
Bond and Interest #1	62	5,542,150	27.813	6,475,254	27.273	6,403,285	3,255,813	27.567
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
<b>COOPERATIVES<sup>1</sup></b>								
Special Education	78	0		0		0		
<b>TOTAL USD EXPENDITURES</b>	100	36,196,926	69.202	39,018,529	69.202	40,413,270	7,851,423	69.984
Less: Transfers	105	5,940,074		6,917,151		8,051,078		
<b>NET USD EXPENDITURES</b>	110	30,256,852		32,101,378		32,362,192		
<b>TOTAL USD TAXES LEVIED</b>	115	6,981,510		7,337,948		7,851,423		

1. Sponsoring District Only

\*Tax Rates are expressed in Mills

**Notice of Hearing 2025-2026 Budget**

	Code 99 Line	2023-2024 Actual		2024-2025 Actual		2025-2026 Proposed Budget		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2025 Tax to be Levied (6)	Est. Tax Rate* (7)
<b>OTHER</b>								
Historical Museum	80	0	0.000	0	0.000	0	0	0.000
Public Library Board	82	0	0.000	0	0.000	0	0	0.000
Public Library Board Employee Benefits	83	0	0.000	0	0.000	0	0	0.000
Recreation Commission	84	0	0.000	0	0.000	0	0	0.000
Rec Comm Emp Benefits & Spec Liab	86	0	0.000	0	0.000	0	0	0.000
<b>TOTAL OTHER</b>	<b>120</b>	<b>0</b>	<b>0.000</b>	<b>0</b>	<b>0.000</b>	<b>0</b>	<b>0</b>	<b>0.000</b>
<b>TOTAL TAXES LEVIED</b>	<b>125</b>	<b>\$6,981,510</b>		<b>\$7,337,948</b>		<b>\$7,851,423</b>		
Assessed Valuation - General Fund	128	\$92,390,045		\$90,695,025		\$97,110,939		
Assessed Valuation - All Other Funds	130	\$104,948,102		\$113,047,820		\$118,103,771		
Assessed Valuation - Capital Outlay	129	\$104,776,646		\$112,690,778		\$118,831,831		
<b>Outstanding Indebtedness, July 1</b>		<b>2023</b>		<b>2024</b>		<b>2025</b>		
General Obligation Bonds	135	81,745,000		78,485,000		74,990,000		
Capital Outlay Bonds	140	0		0		0		
Temporary Note	145	0		0		0		
No-Fund Warrant	150	0		0		0		
Lease Purchase Principal	153	0		0		0		
<b>TOTAL USD DEBT</b>	<b>155</b>	<b>81,745,000</b>		<b>78,485,000</b>		<b>74,990,000</b>		

\*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 491 will meet on the 11th day of September 2025 at 6:00 PM at West Resource Center, 1310 Winchester, Eudora, KS 66025 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 District Office (1310 Winchester, Eudora, KS) and will be available at this hearing.

	2024-2025		Revenue Neutral Taxes	Revenue Neutral Tax Rate	2025-2026	
	Actual Taxes Levied	Actual Tax Rate			Proposed Taxes to be Levied	Proposed Tax Rate
General	\$1,813,901	20.000	\$1,821,142	18.753	\$1,942,219	20.000
<b>ALL OTHER FUNDS</b>						
Supplemental General (LOB)	\$1,562,234	13.929	\$1,565,131	13.252	\$1,702,736	14.417
Adult Education	\$0	0.000			\$0	0.000
Capital Outlay	\$902,948	8.000	\$904,607	7.612	\$950,655	8.000
Cost of Living	\$0	0.000			\$0	0.000
Special Liability Expense Fund	\$0	0.000			\$0	0.000
Extraordinary Growth Facilities	\$0	0.000			\$0	0.000
Bond and Interest #1	\$3,058,865	27.273	\$3,064,530	25.948	\$3,255,813	27.567
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	\$7,337,948	69.202	\$7,355,410	65.565	\$7,851,423	69.984
Total Taxes Levied Excluding General Fund	\$5,524,047	49.202	\$5,534,268	46.812	\$5,909,204	49.984

Board President

Clerk of the Board

**Exceeding Revenue Neutral for the 2025-2026 School Year**

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<b>Revenue Neutral</b>						
	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	\$1,813,901	20.000	\$1,821,142	18.753	\$1,942,219	20.000
<b>ALL OTHER FUNDS</b>						
Supplemental General (LOB)	\$1,562,234	13.929	\$1,565,131	13.252	\$1,702,736	14.417
Adult Education	\$0	0.000	\$0	0.000	\$0	0.000
Capital Outlay	\$902,948	8.000	\$904,607	7.612	\$950,655	8.000
Cost of Living	\$0	0.000	\$0	0.000	\$0	0.000
Special Liability Expense Fund	\$0	0.000	\$0	0.000	\$0	0.000
Extraordinary Growth Facilities	\$0	0.000	\$0	0.000	\$0	0.000
Bond and Interest #1	\$3,058,865	27.273	\$3,064,530	25.948	\$3,255,813	27.567
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	\$7,337,948	69.202	\$7,355,410	65.565	\$7,851,423	69.984
Taxes Levied Excluding General Fund	\$5,524,047	49.202	\$5,534,268	46.812	\$5,909,204	49.984

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Board President

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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	201,412	92,823	98,487
Supplemental General	08	55,816	116,367	187,104
Adult Education	10	0	0	0
Preschool-Aged At-Risk*	11	0	0	0
Adult Supplemental Education	12	0	0	0
At-Risk Education Fund*	13	0	0	0
Bilingual Education*	14	2,217	0	0
Virtual Education*	15	0	0	0
Capital Outlay	16	218,373	101,276	2,410
Driver Training*	18	13,055	10,295	1,385
Declining Enrollment	19	0	0	0
Extraordinary School Program*	22	0	0	0
Food Service	24	443,452	235,749	81,934
Professional Development*	26	9,120	0	0
Parent Education Program*	28	0	0	0
Summer School*	29	0	0	0
Special Education*	30	0	0	0
Cost of Living	33	0	0	0
Career and Postsecondary Education*	34	0	0	0
Gifts/Grants	35	66,508	63,384	48,649
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	110,207	110,207	0
Text Book & Student Material*	55	286,945	93,063	0
Activity Fund	56	758	-87,809	-141,086
Bond and Interest #1	62	8,706,383	9,548,399	9,814,361
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
<b>USD TOTAL</b>		10,114,246	10,283,754	10,093,244
Enrollment (FTE) <sup>1</sup>		1,643.9	1,632.9	1,694.3
Amount per Pupil <sup>2</sup>		6,153	6,298	5,957
Historical Museum	80	0	0	0
Public Library	82	0	0	0
Public Library Emp. Benefits	83	0	0	0
Recreation Commission	84	0	0	0
Recreation Commission Emp. Benefits	86	0	0	0
<b>OTHER TOTAL</b>		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*			
<b>TOTAL</b>	<b>421,544</b>	<b>213,565</b>	<b>1,385</b>

Total Expenditures (including Transfers) for General Fund and Supplemental General (LOB) Fund			
<b>General</b>	<b>12,659,479</b>	<b>13,517,078</b>	<b>14,205,234</b>
<b>LOB</b>	<b>4,083,113</b>	<b>4,377,191</b>	<b>4,684,154</b>
<b>Total</b>	<b>16,742,592</b>	<b>17,894,269</b>	<b>18,889,388</b>

CASH BALANCE			
<b>Percentage</b>	<b>2.52%</b>	<b>1.19%</b>	<b>0.01%</b>



# Budget Certificate

## 2025-2026 School Year

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

**USD# and Name:** 491 - Eudora

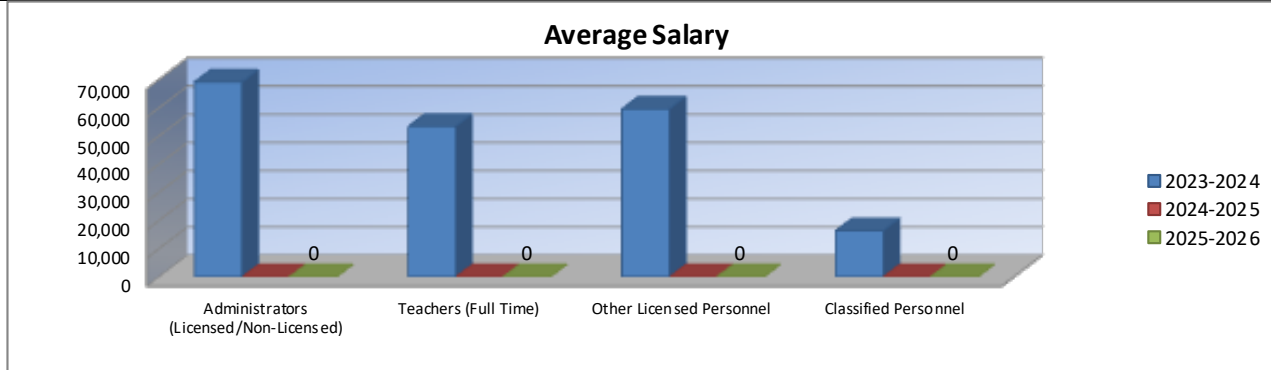
**Superintendent:**

**Date:**



Average Salaries

	2023-24 Actual			2024-25 Actual			2025-26 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Licensed/Non-Licensed)	25.0	1,729,374	69,175			0			0
Teachers (Full Time)	116.0	6,194,593	53,402			0			0
Other Licensed Personnel	6.0	357,804	59,634			0			0
Classified Personnel	109.0	1,787,400	16,398			0			0
Substitutes/Temporary Help	~~~~~		~~~~~	~~~~~		~~~~~	~~~~~		~~~~~



DEFINITIONS

Administrators: \*Licensed Personnel - Superintendent; Assistant Superintendent; Administrative Assistants; Principals/ Assistant Principals; Directors/Supervisors Special Education; Directors/Supervisors of Health; Directors/Supervisors of VocEd; Instructional Coordinators/Supervisors; All Other Directors/Supervisors.

\*\* Non-Licensed Personnel - Assistant Superintendents; Business Managers; Business Services (Directors/Coordinators/Supervisors); Food Service (Directors/Coordinators/Supervisors); Transportation (Directors/Coordinators/Supervisors); Custodial Maintenance (Directors/Coordinators/Supervisors); Other (Directors/Coordinators/Supervisors).

Teachers (Full Time Only): \*Practical Arts/Vocational Teachers; Special Education Teachers; Prekindergarten Teachers; Kindergarten Teachers; Reading Specialists/Teachers; All Other Teachers.

Other Certified (Licensed) Personnel: Part-Time Teachers; Library Media Specialists; School Counselors; Clinical or School Psychologists; Speech Pathologists; Audiologists; Nurses (RN); Social Workers.

Classified Personnel: \*\*Attendance Services Staff; Library Media Aides; Security Officers; Regular Education Teacher Aides; Secretarial/Clerical; Special Education Paraprofessionals; Nurses (LPN); Food Service Workers; Custodians; Bus Drivers.

Substitutes/Temporary: \*\*Substitute Teachers, Rule 10 Coaches, Coaching Assistants and other short term temporary help.

Total Salary: Report total salary including employee reduction plans\*\*\*, supplemental, extra pay for summer school, and board paid fringe benefits (employer paid)\*\*\*\*.

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

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

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

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