

Pittsburg Community Schools

DISTRICT BUDGET 2025-2026

USD 250

Crawford County

TABLE OF CONTENTS ○ CODING EXPENDITURES ○ DEFINITIONS OF FUNDS

Table of Contents

District Budget

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

Table of Contents con't

Code 56 Activity Fund – Revenue (local) and expenditures for activities in which pupils may participate directly or indirectly. This does not include student organizations or clubs.

Code 62 Bond and Interest (USD) #1 – Revenue (local, county, state) and expenditures for principal and interest

Code 63 Bond and Interest (USD) #2 – Revenue (local, county, state) and expenditures for principal and interest

Code 99 Notice of Hearing (published in newspaper) is a summary showing operating funds and total expenditures, special education cooperative, total taxes levied and estimated tax rate. Other line items include library board, recreation commission, assessed valuation, lease purchase principle, and total USD debt.

Revenue Neutral.... This "Revenue Neutral Tax Rate" form is required to be published in the local paper if Taxes Levied for the budget year exceed the revenue neutral rate.

Average Salary This page provides FTE and average salaries for administrators, teachers, licensed personnel, and substitutes.

Budget Profile

Page 1 Budget general information: general information about the community, contact information for board members, names of key staff (administrators, business office and board clerk), and district accomplishments and challenges

Page 2 Supplemental information for tables in Summary of Expenditures

Page 4 KSDE DATA CENTRAL – Kansas Education Data Reporting Services

- Kansas State Building Report Card – Aggregate performance and demographic data related to district and buildings within the State. (Postsecondary, graduation, dropout, attendance, ACT scores, etc.)
- Kansas K-12 Reports – Information on counties, districts, and schools in the State. (Building, district or state totals for attendance, enrollment, staff, graduates/dropouts, suspension/expulsion, etc.)
- School Finance Reports – Budget documents, Comparative Performance and Fiscal System [CPFS], School Finance Reports Warehouse. (Certified personnel, enrollment, dropouts, graduates, salary reports)

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

Budget At A Glance

Page 2 Summary of Total Expenditures by function (all funds)

Page 3 Total Expenditures by Function (all funds)

Page 4 Total Expenditures Amount Per Pupil by Function (all funds)

Page 5 Summary of General and Supplemental General Fund Expenditures

Page 6 Instruction Expenditures

Page 7 Sources of Revenue (state, federal and local) and proposed budget for current year

Page 8 Enrollment and Low-Income Students

Page 9 Mill Rates by Fund

Page 10 Assessed Valuation and Bonded Indebtedness

Page 11 Average Salary - This page provides FTE and average salaries for administrators, teachers, licensed personnel, and substitutes.

Page 12 KSDE DATA CENTRAL – Kansas Education Data Reporting Services

- Kansas State Building Report Card – Aggregate performance and demographic data related to district and buildings within the State. (Postsecondary, graduation, dropout, attendance, ACT scores, etc.)
- Kansas K-12 Reports – Information on counties, districts, and schools in the State. (Building, district or state totals for attendance, enrollment, staff, graduates/dropouts, suspension/expulsion, etc.)
- School Finance Reports – Budget documents, Comparative Performance and Fiscal System [CPFS], School Finance Reports Warehouse. (Certified personnel, enrollment, dropouts, graduates, salary reports)

One-Page Summary

This provides a summary of charts combined on one page.

Coding Expenditures in the Budget Document

(Definitions for Functions, Sub-functions, Objects)

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

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

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

Coding the USD Budget Document

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

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

For example:

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

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

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

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

FUNCTION DEFINITIONS

EXPENDITURES

Code**1000 Instruction**

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

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

2000 Support Services

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

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

3000 Operation of Non-Instructional Services

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

4000 Facilities Acquisition and Construction Service

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

5000 Debt Service

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

SUBFUNCTION DEFINITIONS

EXPENDITURES

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

Code**2000 Support Services**

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

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

2110
2111
2112

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

OBJECT DEFINITIONS

EXPENDITURES

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

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

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

Code

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

FUNDS

Description

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

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

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

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

ACCOUNT GROUPS

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

General Fixed Asset Accounts

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

General Long-Term Debt Account Group

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

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

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

CERTIFICATE
TO THE CLERK of Crawford County, State of Kansas
We, the undersigned, duly elected, qualified and acting officers of
Unified School District 250

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

TABLE OF CONTENTS	K.S.A.	Code 01 Line	2025-2026 Adopted Budget		
			1 Expenditures	2 2025 Tax to be Levied	3 County Clerk's Use Certified Mill Rate
General ¹	72-5142	06	31,340,777	3,419,927	20.000 ²
Federal Funds	12-1663	07	4,720,075		
Supplemental General (LOB) ³	72-5147	08	10,417,567	3,574,103	
Adult Education	74-32,259	10	0	0	
Preschool-Aged At-Risk	72-5154	11	475,531		
Adult Supplemental Education	74-32,261	12	0		
At Risk Education Fund	72-5153	13	10,546,432		
Bilingual Education	72-3613	14	1,014,693		
Virtual Education	72-3715	15	188,687		
Capital Outlay	72-53, 113	16	7,788,134	1,844,385	
Driver Training	72-5163	18	52,579		
Declining Enrollment	72-5160	19	0		
Extraordinary School Program	72-3239	22	0		
Food Service	72-5164	24	4,220,848		
Professional Development	72-2552	26	486,117		
Parent Education Program	72-4165	28	0		
Summer School	72-3238	29	0		
Special Education	72-3422	30	8,122,611		
Cost of Living ⁴	72-5159	33	0	0	
Career and Postsecondary Education	72-5162	34	606,522		
Gifts and Grants	72-1142	35	1,362,205		
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	3,353,400		
Contingency Reserve	72-5165	53			
Textbook & Student Material Revolving	72-3355	55			
Activity Funds	72-1178	56			
DEBT SERVICE					
Bond and Interest #1	10-113	62	3,614,452	2,336,542	
Bond and Interest #2	10-113	63	0	0	
No Fund Warrant ⁵	79-2939	66	0	0	
Special Assessment	12-6a10	67	0	0	
Temporary Note	72-5457	68	0	0	

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

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

3. Date of Resolution ADOPTED to exceed 32.3 % 4/14/2025 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
COOPERATIVES					
Special Education	72-3412	78	0		
Total USD		100	88,310,630	11,174,957	
OTHER					
Historical Museum	12-1684	80	0	0	
Public Library Board	72-1420	82	0	0	
Public Library Board Emp Bnfts	12-16,102	83	0	0	
Recreation Commission	12-1927	84	0	0	
Rec Comm Emp Bnfts & Spec Liab	12-1928/75-6110	86	0	0	
Total Other		105	0	0	

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

Assisted by:

Attest: _____, 2025

Board President

County Clerk

Clerk of the Board

FINAL VALUATION
(County Clerk's Use Only)

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

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

Computation of Delinquency

2023 Delinquent Tax Percentage _____	1.350 %	Rate Used in this Budget for 2025-2026 _____	2.000 %
--------------------------------------	---------	--	---------

Resolutions of Levy Limits for Tax Funds

1. Capital Outlay

Resolution dated 6/11/2014 authorizing 8.000 mills for 9999 years.

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

2. Adult Education

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

3. Historical Museum:

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

4. Public Library:

Resolution dated _____ authorizing _____ mills.

5. Recreation Commission:

Resolution dated _____ 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 2 Allowance for Delinquency	Less 2024 Tax Received in 2024-25	Less Tax Refunded in 2024-25	2024 Tax in Process	Motor Vehicle Tax (includes 16/20M Tax)	Recreational Vehicle Tax	Commercial Vehicle	Amount of 2025 Tax to be Levied	Estimate of 2025 Taxes (1/1/2026 - 6/30/2026)
Supplemental General	03	3,045,856	60,917	2,742,227	0	242,712	298,230	2,330	15,403	3,574,103	3,109,470
Adult Education	05	0	0	0	0	0	0	0	0	0	0
Capital Outlay	10	1,607,274	32,145	1,467,699	0	107,430	161,350	1,261	8,333	1,844,385	1,604,615
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	2,032,843	40,657	1,830,178	0	162,008	203,052	1,586	10,488	2,336,542	2,032,792
Bond and Interest #2	45	0	0	0	0	0	0	0	0	0	0
Temporary Note	50	0	0	0	0	0	0	0	0	0	0
No-fund Warrant	55	0	0	0	0	0	0	0	0	0	0
Extraordinary Growth Facility	57	0	0	0	0	0	0	0	0	0	0
Recreation Commission	60	0	0	0	0	0	0	0	0	0	0
Rec Comm Emp Bnfts & Spec Liab	65	0	0	0	0	0	0	0	0	0	0
Public Library Board	70	0	0	0	0	0	0	0	0	0	0
Public Lib Brd Emp Bnfts	71	0	0	0	0	0	0	0	0	0	0
Historical Museum	75	0	0	0	0	0	0	0	0	0	0
Cost of Living	78	0	0	0	0	0	0	0	0	0	0
TOTAL	80	6,685,973	133,719	6,040,104	0	512,150	662,632	5,177	34,224	7,755,030	6,746,877

Adult Education Computation	\$229,321,414	x	0.000	=	\$0
	Assessed Valuation		Adult Education Mill Levy		Taxes to be Levied
Capital Outlay Computation	\$230,548,083	x	8.000	=	\$1,844,385
	Assessed Valuation		Capital Outlay Mill Levy		Taxes to be Levied
Tax Collection Ratio for 2024	90.340 %				

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
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 Local Sources				
1300 Tuition				
1312 Individuals (out of district)	30			
1320 Other School District/Govt Sources (in-state)	40			
1330 Other School District/Govt Sources	45			
1410 Transportation Fees (reimbursement)	47			
1700 Student Activities (reimbursement)	50			
1900 Other Revenue from Local Source				
1910 User Charges (reimbursement)	55			
1980 Reimbursements	60	2,550	835	
1985 State Aid Reimbursements	65		10,574	
1990 Miscellaneous	67			
3000 State Sources				
3110 State Foundation Aid	95	24,313,059	26,051,966	27,260,198
3130 Mineral Production Tax	115			
3205 Special Education Aid	120	3,567,903	3,894,526	4,080,579
RESOURCES AVAILABLE	170	27,883,512	29,957,901	31,340,777
Total Expenditures & Transfers	175	27,883,512	29,957,901	31,340,777
Unencumbered Cash Balance (June 30)	190	0	0	

Budget Line 190: Line 170 minus Line 175

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

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	2,615,330	3,298,023	3,462,924
120 Non-Licensed	215	458,345	339,114	356,070
200 Employee Benefits				
210 Insurance (employee)	220	899,373	662,393	685,577
220 Social Security	225	593,854	438,583	460,512
290 Other	230	345,837	368,654	402,000
300 Purchased Professional & Tech Serv	235		55,862	62,000
400 Purchased Property Services	237	56,432		
500 Other Purchased Services				
560 Tuition				
561 Tuition/Other State LEA's	240			
562 Tuition/Other Out-of-State LEA's	245			
563 Tuition/Private Sources	250			
590 Other	255	28,419	24,368	32,000

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
600 Supplies				
610 General Supplemental (teaching)	260	264,555	335,439	368,983
644 Textbooks	265	172,280	57,605	457,000
650 Supplies (technology related)	267	9,245	4,359	12,000
680 Miscellaneous Supplies	270			
700 Property (equipment & furnishings)	275	44,478	22,613	49,000
800 Other	280	4,675		
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	199,940	197,513	207,389
120 Non-Licensed	290	28,079	23,488	24,662
200 Employee Benefits				
210 Insurance (employee)	295	47,369	37,528	38,841
220 Social Security	300	16,759	16,204	17,014
290 Other	305	1,677	3,621	3,802
300 Purchased Professional & Tech Serv	310	212,229	320,782	380,000
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320	10,633	12,615	15,000
700 Property (equipment & furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335	570,759	565,112	579,240
120 Non-Licensed	340	77,710	65,348	66,982
200 Employee Benefits				
210 Insurance (employee)	345	89,342	93,256	95,587
220 Social Security	350	47,007	45,914	47,062
290 Other	355	461	5,692	5,834
300 Purchased Professional & Tech Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365	600		1,200
600 Supplies				
640 Books (not textbooks) & Periodicals	370	58,582	24,164	75,000
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (equipment & furnishings)	385			
800 Other	390			
2300 General Administration				
100 Salaries				
110 Licensed	395	163,874	219,800	230,790
120 Non-Licensed	400	2,911	2,165	2,273
200 Employee Benefits				
210 Insurance (employee)	405	91,599	34,645	35,858
220 Social Security	410	14,528	17,047	17,899
290 Other	415	126	2,127	2,244
300 Purchased Professional & Tech Serv	420	332,702	213,378	375,000
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430	401,144	451,079	538,000
530 Communications (telephone, postage, etc.)	435	102,995	100,489	125,000
590 Other	440			
600 Supplies	445	63,665	125,585	135,000
700 Property (equipment & furnishings)	450			
800 Other	455			
2400 School Administration				
100 Salaries				
110 Licensed	460	997,889	1,240,182	1,302,191
120 Non-Licensed	465	498,283	321,212	337,273

GENERAL FUND	Code 06 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance (employee)	470	222,057	245,054	253,631
220 Social Security	475	111,559	115,927	121,723
290 Other	480	930	14,082	14,786
300 Purchased Professional & Tech Serv	485		6,653	7,500
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (phone, postage, etc.)	495	5,250		6,500
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	581,218	576,749	605,586
200 Employee Benefits				
210 Insurance	740	22,580	88,902	92,014
220 Social Security	745	35,427	42,973	45,122
290 Other	750	838	5,601	7,500
300 Purchased Professional & Tech Serv	755			
400 Purchased Property Services	760	43,020	42,751	52,000
500 Other Purchased Services	765			
600 Supplies	770	3,548	8,075	10,000
700 Property (equipment & furnishings)	775			
800 Other	780			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520	1,708,295	1,751,299	1,838,864
200 Employee Benefits				
210 Insurance (employee)	525	280,223	349,083	361,301
220 Social Security	530	127,165	129,689	136,173
290 Other	535	1,075	17,492	20,000
300 Purchased Professional & Tech Serv	540	8,478	8,136	15,000
400 Purchased Property Services				
411 Water/Sewer	545	70,417	103,680	135,000
420 Cleaning	550	64,282	66,663	70,000
430 Repairs & Maintenance	555	136,283	123,633	150,000
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	225,760	284,663	320,000
620 Energy				
621 Heating	590	103,632	116,719	140,000
622 Electricity	595	633,164	761,900	845,000
626 Motor Fuel (not school bus)	600	0	22,955	42,000
629 Other	605	0		
680 Miscellaneous Supplies	610	49,654	18,499	55,000

GENERAL FUND	Code 06 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
700 Property (equipment & furnishings)	615			
800 Other	620			
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	3,874		5,000
500 Other Purchased Services	634			
600 Supplies				
610 General Supplies	636			
620 Energy				
621 Heating	638	2,454		5,000
622 Electricity	640	10,216		15,000
626 Motor Fuel (not school bus)	642	29,250		35,000
629 Other	644			
680 Miscellaneous Supplies	646			
700 Property (equipment & furnishings)	648			
800 Other	650			
2700 Student Transportation Services				
2720 Supervision				
100 Salaries				
120 Non-Licensed	652	73,983	92,448	97,070
200 Employee Benefits				
210 Insurance	654	11,648	15,666	16,214
220 Social Security	656	5,656	5,828	6,032
290 Other	658	51	750	1,200
600 Supplies	660	113,016	94,803	125,000
730 Equipment	662		90,000	100,000
800 Other	664			
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	666	416,862	454,761	477,499
200 Employee Benefits				
210 Insurance	668	93,683	73,348	75,915
220 Social Security	670	29,974	28,928	30,374
290 Other	672	1,664	8,160	10,000
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	68,377	72,338	80,000
626 Motor Fuel	682			
730 Equipment (including buses)	684			
800 Other	686			
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 Non-Licensed	688	92,835	103,624	106,215
200 Employee Benefits				
210 Insurance	690	20,494	19,468	19,955
220 Social Security	692	7,033	7,863	8,060
290 Other	694	67	998	1,023
300 Purchased Professional & Tech Serv	696	0		
400 Purchased Property Services	698	0		

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
500 Other Purchased Services	700	0		
600 Supplies	702	160,549	96,079	175,000
730 Equipment	704		2,889	5,000
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			
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	495,000	277,123	303,540
937 Virtual Education	807	270,000	119,218	295,000
938 Capital Outlay	810		929,209	350,000
940 Driver Training	815			
943 Extraordinary School Program	823			
944 Food Service	825			245,000
946 Professional Development	830	75,000	79,808	250,000
948 Parent Education Program	835			
949 Summer School	837			
950 Special Education	840	4,837,803	4,533,789	4,080,579
954 Career & Postsecondary Education	850	620,000	572,355	600,000
960 Special Reserve Fund	853			
963 Special Liability Expense Fund	855			
972 Contingency Reserve	885		629,000	
974 Textbook & Student Materials Revolving Fund	889			
976 Preschool-Aged At-Risk	891	300,000	439,000	525,000
978 At-Risk Education Fund	893	6,185,482	6,563,311	6,945,194
TOTAL EXPENDITURES*	~~~	27,883,512	29,957,901	31,340,777

*Goes to Budget Line 175.

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	-1,496,358	-259,187	2,265,101
Cancellation of Prior Year Encumbrances	03			
REVENUES				
4000 FEDERAL SOURCES - GRANTS				
4591 Title I	10	932,447	1,405,769	1,998,099
4593 Title II	15	144,522	233,280	102,239
4602 Title IV Part A	22	32,985	99,716	53,804
4607 Title IV Part B	27	83,266	248,469	209,718
4601 Title III (English Language Acquisition)	60	15,858	41,215	31,299
4595 ESSER I (CARES Act)	67	0		
4605 ESSER II (CRRSA)	68	241,853		
4606 ESSER III (ARP)	70	4,913,719	4,160,907	
4599 Other	75	72,437	117,663	59,815
RESOURCES AVAILABLE	170	4,940,729	6,047,832	4,720,075
TOTAL EXPENDITURES	175	5,199,916	3,782,731	4,720,075
UNENCUMBERED CASH BALANCE JUNE 30	190	-259,187	2,265,101	0

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

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

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

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	1,234,472	939,610	963,100
120 Non-Licensed	215	226,926	296,632	304,048
200 Employee Benefits				
210 Insurance (Employee)	220	120,760	147,358	151,042
220 Social Security	225	54,565	80,327	82,335
290 Other	230	3,452	32,315	33,123
300 Purchased Professional & Technical Serv	235	72,826	550,442	800,000
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside the State	245			
563 Tuition/Private Sources	250			
590 Other	255	32,143	45,077	45,000
600 Supplies				
610 General Supplemental (Teaching)	260	926,237	433,174	900,000
644 Textbooks	265	0		
650 Supplies (Technology Related)	267	0	5,880	6,000
680 Miscellaneous Supplies	270	0		
700 Property (Equipment & Furnishings)	275	1,132,292	401,966	500,000
800 Other	280			

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	281,282	28,022	28,723
120 Non-Licensed	290	17,537		
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300	6,517	2,069	2,121
290 Other	305	0		
300 Purchased Professional & Technical Serv	310	297,992	154,016	150,000
400 Purchased Property Services	313	0		
500 Other Purchased Services	315	54,304	20,933	40,254
600 Supplies	320	14,312	4,147	5,000
700 Property (Equipment & Furnishings)	325	4,604	3,990	4,000
800 Other	330	7,236	5,912	6,000
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335	52,001		
120 Non-Licensed	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350	3,265	4,903	
290 Other	355	0	3	
300 Purchased Professional & Technical Serv	360	43,689	100,828	150,000
400 Purchased Property Services	363	0		
500 Other Purchased Services	365	399,090	481,046	500,000
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380		20,574	25,000
700 Property (Equipment & Furnishings)	385			
800 Other	390	1,551	747	1,000
2300 General Administration				
100 Salaries				
110 Licensed	395	23,104	17,947	18,396
120 Non-Licensed	400			
200 Employee Benefits				
210 Insurance (Employee)	405	6,399	3,338	3,421
220 Social Security	410	1,363	1,316	1,349
290 Other	415	11	159	163
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	181,986		
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				

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
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			
626 Motor Fuel (not school bus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			
700 Property (Equipment & Furnishings)	615			
800 Other	620			
2700 Student Transportation Services				
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	625			

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance	630			
220 Social Security	635			
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			
400 Outside Contractors	890			
4900 Other	900			
TOTAL EXPENDITURES*	~~~	5,199,916	3,782,731	4,720,075

*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	191,843	191,843	120,178
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2022 \$	10	148,169		
2023 \$	15	2,493,771	334,166	
2024 \$	20		2,742,227	242,712
1140 Delinquent Tax	25	83,539	33,648	30,474
1410 Transportation Fees	47			
1980 Reimbursements	60	38,709		
1990 Miscellaneous	65			
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (Includes 16/20M Tax)	70	294,103	154,064	298,230
2450 Recreational Vehicle Tax	75	2,000	996	2,330
2460 Commercial Vehicle Tax	77	16,194	13,482	15,403
2800 In Lieu of Taxes IRBs/Rental Excise	85			1,873
3000 STATE SOURCES				
3140 Supplemental State Aid	95	5,797,138	6,304,643	6,657,867
5000 OTHER				
5253 Transfer From Contingency Reserve	145	0	0	0
RESOURCES AVAILABLE	170	9,065,466	9,775,069	7,369,067
TOTAL EXPENDITURES & TRANSFERS	175	8,873,623	9,654,891	10,417,567
TAX REQUIRED (175 minus 170)	195			3,048,500
PERCENT OF COLLECTION	196			87.000 %
TOTAL 2025 TAX REQUIRED (195+196)	197			3,504,023
Delinquent Tax	200			70,080
AMOUNT OF 2025 TAX TO BE LEVIED (Line 197 + Line 200)	205			3,574,103
UNENCUMBERED CASH BALANCE JUNE 30	207	191,843	120,178	~~~~~

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

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	5,447,087	2,623,967	2,689,566
120 Non-Licensed	215	97,295		
200 Employee Benefits				
210 Insurance (Employee)	220	88,694	103,561	106,150
220 Social Security	225	63,967	103,295	105,877
290 Other	230	361	13,108	13,436
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	42,701		50,000
600 Supplies				
610 General Supplemental (Teaching)	260	230,545	243,281	300,000
644 Textbooks	265	4,304	8,904	10,000

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
650 Supplies (Technology Related)	267	397,055	347,309	350,000
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
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		151,046	165,000
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			
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	230,224		200,000
700 Property (Equipment & Furnishings)	450			

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
800 Other	455			
2400 School Administration				
100 Salaries				
110 Licensed	460	143,054	180,324	184,832
120 Non-Licensed	465	29,911	31,940	32,739
200 Employee Benefits				
210 Insurance (Employee)	470	14,068	43,771	44,865
220 Social Security	475	12,684	15,310	15,693
290 Other	480	115	1,781	1,826
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			
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			
629 Other	605			
680 Miscellaneous Supplies	610			
700 Property (Equipment & Furnishings)	615			
800 Other	620			
2601 Operations & Maintenance (Transportation)				

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
100 Salaries				
120 Non-Licensed	622			
200 Employee Benefits				
210 Insurance (Employee)	623			
220 Social Security	626			
290 Other	628			
300 Purchased Professional & Technical Serv	630			
400 Purchased Property Services	632			
500 Other Purchased Services	634			
600 Supplies				
610 General Supplies	636			
620 Energy				
621 Heating	638			
622 Electricity	640			
626 Motor Fuel (not school bus)	642			
629 Other	644			
680 Miscellaneous Supplies	646			
700 Property (Equipment & Furnishings)	648			
800 Other	650			
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 Non-Licensed	652			
200 Employee Benefits				
210 Insurance	654			
220 Social Security	656			
290 Other	658			
600 Supplies	660			
730 Equipment	662			
800 Other	664			
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	666			
200 Employee Benefits				
210 Insurance	668			
220 Social Security	670			
290 Other	672			
442 Rent of Vehicles (lease)	674			
500 Other Purchased Services				
513 Contracting of Bus Services	676			
519 Mileage in Lieu of Trans	678			
520 Insurance	680			
626 Motor Fuel	682			
730 Equipment (including buses)	684			
800 Other	686			
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 Non-Licensed	688			
200 Employee Benefits				
210 Insurance	690			
220 Social Security	692			
290 Other	694			
300 Purchased Professional & Technical Serv	696			
400 Purchased Property Services	698			
500 Other Purchased Services	700			
600 Supplies	702			
730 Equipment	704			
800 Other	706			
2790 Other Student Transportation Services				
100 Salaries				

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
120 Non-Licensed	708			
200 Employee Benefits				
210 Insurance	710			
220 Social Security	712			
290 Other	714			
300 Purchased Professional & Technical Serv	716			
400 Purchased Property Services	718			
500 Other Purchased Services	720			
600 Supplies	722			
730 Equipment	724			
800 Other	726			
2900 Other Support Services				
100 Salaries				
110 Licensed	895			
120 Non-Licensed	900			
200 Employee Benefits				
210 Insurance	905			
220 Social Security	910			
290 Other	915			
300 Purchased Professional & Technical Serv	920			
400 Purchased Property Services	925			
500 Other Purchased Services	930			
600 Supplies	935			
700 Property (Equipment & Furnishings)	940			
800 Other	945			
3300 Community Services Operations	785			
4300 Architectural & Engineering Services	790			
5200 TRANSFER TO:				
930 General (not ending balance)	792			
932 Adult Education	795			
934 Adult Suppl Education	800			
936 Bilingual Education	805	251,570	218,270	631,654
937 Virtual Education	810			
940 Driver Training	815			
943 Extraordinary School Program	823			
944 Food Service	825			
946 Professional Development	830		81,665	145,000
948 Parent Education Program	835			
949 Summer School	837			
950 Special Education	840	160,377	3,257,445	1,993,902
954 Career and Postsecondary Education	850	17,103		
960 Special Reserve	853			
963 Special Liability Expense Fund	855			
974 Textbook & Student Materials Revolving	880			
976 Preschool-Aged At-Risk	885		465,000	202,577
978 At-Risk Education Fund	890	1,642,508	1,764,914	3,174,450
TOTAL EXPENDITURES & TRANSFERS*	~~~	8,873,623	9,654,891	10,417,567

*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	204	28,828	475,531
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05			
1315 Individual (Summer School)	15			
1320 Other School District/Govt	25			
Sources (in-state)				
1510 Interest on Idle Funds	35			
1700 Student Activities(Reimbursement)	45			
1900 Other Revenue From Local Source				
1990 Miscellaneous	75		5,550	
4000 FEDERAL SOURCES				
4590 Other Federal Aid	115			
5000 OTHER				
5206 Transfer From General	135	300,000	439,000	525,000
5208 Transfer From Supplemental General	140	0	465,000	202,577
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	300,204	938,378	1,203,108
TOTAL EXPENDITURES & TRANSFERS	175	271,376	462,847	475,531
UNENCUMBERED CASH BALANCE JUNE 30	190	28,828	475,531	727,577

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210			
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional & Technical Serv	235	271,376	311,942	320,932
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		77	
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 11 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280			
120 Non-Licensed	285		44,751	45,870
200 Employee Benefits				
210 Insurance (Employee)	290		9,380	9,615
220 Social Security	295		3,473	3,560
290 Other	300		442	453
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		70,681	72,448
200 Employee Benefits				
210 Insurance	545		16,244	16,650
220 Social Security	550		5,173	5,302
290 Other	555		684	701
300 Purchased Professional & Technical Serv	560			
400 Purchased Property Services	565			
500 Other Purchased Services	570			
600 Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2600 Operations & Maintenance				

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
100 Salaries				
120 Non-Licensed	440			
200 Employee Benefits				
210 Insurance (Employee)	445			
220 Social Security	450			
290 Other	455			
300 Purchased Professional & Technical Serv	460			
400 Purchased Property Services				
411 Water/Sewer	465			
420 Cleaning	470			
430 Repairs & Maintenance	475			
440 Rentals	480			
490 Other	485			
500 Other Purchased Services	490			
600 Supplies				
610 General Supplies	495			
620 Energy				
621 Heating	500			
622 Electricity	505			
626 Motor Fuel (not schoolbus)	510			
629 Other	515			
680 Miscellaneous Supplies	520			
700 Property (Equipment & Furnishings)	525			
800 Other	530			
2700 Student Transportation Services				
120 Non-Licensed Salaries	531			
200 Employee Benefits	532			
800 Other	533			
2900 Other Support Services				
100 Salaries				
110 Licensed	600			
120 Non-Licensed	605			
200 Employee Benefits				
210 Insurance	610			
220 Social Security	615			
290 Other	620			
300 Purchased Professional & Technical Serv	625			
400 Purchased Property Services	630			
500 Other Purchased Services	635			
600 Supplies	640			
700 Property (Equipment & Furnishings)	645			
800 Other	650			
TOTAL EXPENDITURES*	~~~	271,376	462,847	475,531

*Goes to Budget Line 175.

AT-RISK EDUCATION FUND	Code 13 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	1,309,562	2,638,249	426,788
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05			
1315 Individual (Summer School)	15			
1320 Other School District/Govt	25			
Sources (in-state)				
1510 Interest on Idle Funds	35			
1700 Student Activities(Reimbursement)	45			
1900 Other Revenue From Local Source				
1990 Miscellaneous	75			
4000 FEDERAL SOURCES				
4590 Other Federal Aid	115			
5000 OTHER				
5206 Transfer From General	135	6,185,482	6,563,311	6,945,194
5208 Transfer From Supplemental General	140	1,642,508	1,764,914	3,174,450
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	9,137,552	10,966,474	10,546,432
TOTAL EXPENDITURES & TRANSFERS	175	6,499,303	10,539,686	10,546,432
UNENCUMBERED CASH BALANCE JUNE 30	190	2,638,249	426,788	0

AT-RISK EDUCATION FUND	Code 13 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	4,533,516	7,668,073	7,518,745
120 Non-Licensed	215	259,032	241,462	253,535
200 Employee Benefits				
210 Insurance (Employee)	220	614,303	1,140,053	1,045,920
220 Social Security	225	356,164	574,122	602,828
290 Other	230	3,113	70,622	75,000
300 Purchased Professional & Technical Serv	235	18,000	18,000	25,000
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	75,000	43,959	50,000
600 Supplies				
610 General Supplemental (Teaching)	255	6,065	6,437	26,525
644 Textbooks	260			75,000
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			80,000
700 Property (Equipment & Furnishings)	270			
800 Other	275			

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)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280	450,142	631,887	560,662
120 Non-Licensed	285	1,402		5,000
200 Employee Benefits				
210 Insurance (Employee)	290	53,974	70,194	72,651
220 Social Security	295	41,119	48,310	42,866
290 Other	300	373	5,700	7,500
300 Purchased Professional & Technical Serv	305	0	5,233	10,200
400 Purchased Property Services	307	0		
500 Other Purchased Services	310	0		
600 Supplies	315	0		15,000
700 Property (Equipment & Furnishings)	320	0		
800 Other	325	765	1,026	
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			35,000
680 Miscellaneous Supplies	375			25,000
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	67,365		
200 Employee Benefits				
210 Insurance	545	4,756		
220 Social Security	550	1,579		
290 Other	555			
300 Purchased Professional & Technical Serv	560			
400 Purchased Property Services	565			
500 Other Purchased Services	570			
600 Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2600 Operations & Maintenance				

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)
EXPENDITURES				
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	12,635	14,608	20,000
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			
TOTAL EXPENDITURES*	~~~	6,499,303	10,539,686	10,546,432

*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	51,319	238,318	79,499
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15			
4000 FEDERAL SOURCES				
4520 Bilingual Aid	35			
4590 Other Federal Aid	40			
5000 OTHER				
5206 Transfer From General	45	495,000	277,123	303,540
5208 Transfer From Supplemental General	50	251,570	218,270	631,654
5253 Transfer From Contingency Reserve	55	0	0	~~~~~
RESOURCES AVAILABLE	170	797,889	733,711	1,014,693
TOTAL EXPENDITURES & TRANSFERS	175	559,571	654,212	1,014,693
UNENCUMBERED CASH BALANCE JUNE 30	190	238,318	79,499	0

BILINGUAL EDUCATION	Code 14 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	317,143	447,396	671,094
120 Non-Licensed	215	123,562	83,431	133,490
200 Employee Benefits				
210 Insurance (Employee)	220	77,826	69,572	72,007
220 Social Security	225	31,021	38,067	39,970
290 Other	230	983	5,878	12,000
300 Purchased Professional & Technical Serv	235	3,925	3,621	43,200
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	302	6,117	15,000
644 Textbooks	265			5,000
650 Supplies (Technology Related)	267			5,432
680 Miscellaneous Supplies	270			10,000
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			

BILINGUAL EDUCATION	Code 14 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
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	4,809	130	7,500
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2400 School Administration				
100 Salaries				
110 Licensed	395			
120 Non-Licensed	400			
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410			
290 Other	415			
300 Purchased Professional & Technical Serv	420			
500 Other Purchased Services	425			
600 Supplies	430			
700 Property (Equipment & Furnishings)	435			
800 Other	440			
2500 Central Services				
100 Salaries				
110 Licensed	540			
120 Non-Licensed	545			
200 Employee Benefits				
210 Insurance	550			
220 Social Security	555			
290 Other	560			
300 Purchased Professional & Technical Serv	565			
400 Purchased Property Services	570			
500 Other Purchased Services	575			
600 Supplies	580			
700 Property (Equipment & Furnishings)	585			
800 Other	590			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	445			

BILINGUAL EDUCATION	Code 14 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance (Employee)	450			
220 Social Security	455			
290 Other	460			
300 Purchased Professional & Technical Serv	465			
400 Purchased Property Services				
411 Water/Sewer	470			
420 Cleaning	475			
430 Repairs & Maintenance	480			
440 Rentals	485			
490 Other	490			
500 Other Purchased Services	495			
600 Supplies				
610 General Supplies	500			
620 Energy				
621 Heating	505			
622 Electricity	510			
626 Motor Fuel (not school bus)	515			
629 Other	520			
680 Miscellaneous Supplies	525			
700 Property (Equipment & Furnishings)	530			
800 Other	535			
2700 Student Transportation Services				
120 Non-Licensed Salaries	536			
200 Employee Benefits	537			
800 Other	538			
2900 Other Support Services				
100 Salaries				
110 Licensed	600			
120 Non-Licensed	605			
200 Employee Benefits				
210 Insurance	610			
220 Social Security	615			
290 Other	620			
300 Purchased Professional & Technical Serv	625			
400 Purchased Property Services	630			
500 Other Purchased Services	635			
600 Supplies	640			
700 Property (Equipment & Furnishings)	645			
800 Other	650			
TOTAL EXPENDITURES*	~~~	559,571	654,212	1,014,693

*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	1,473	164,487	188,687
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1311 Individuals	05			
1320 Other School District/Govt Sources (in-state)	25			
1510 Interest on Idle Funds	35			
1900 Other Revenue From Local Source				
1990 Miscellaneous	75			
5000 OTHER				
5206 Transfer From General	135	270,000	119,218	295,000
5208 Transfer From Supplemental General	140	0	0	0
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	271,473	283,705	483,687
TOTAL EXPENDITURES & TRANSFERS	175	106,986	95,018	188,687
UNENCUMBERED CASH BALANCE JUNE 30	190	164,487	188,687	295,000

VIRTUAL EDUCATION	Code 15 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210			
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional & Technical Serv	235			
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	106,986	95,018	188,687
600 Supplies				
610 General Supplemental (Teaching)	255			
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280			
120 Non-Licensed	285			

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

VIRTUAL EDUCATION	Code 15 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	495			
200 Employee Benefits				
210 Insurance (Employee)	500			
220 Social Security	505			
290 Other	510			
300 Purchased Professional & Technical Serv	515			
400 Purchased Property Services				
411 Water/Sewer	520			
420 Cleaning	525			
430 Repairs & Maintenance	530			
440 Rentals	535			
490 Other	540			
500 Other Purchased Services	545			
600 Supplies				
610 General Supplies	550			
620 Energy				
621 Heating	555			
622 Electricity	560			
626 Motor Fuel (not school bus)	565			
629 Other	570			
680 Miscellaneous Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2900 Other Support Services				
100 Salaries				
110 Licensed	650			
120 Non-Licensed	655			
200 Employee Benefits				
210 Insurance	660			
220 Social Security	665			
290 Other	670			
300 Purchased Professional & Technical Serv	675			
400 Purchased Property Services	680			
500 Other Purchased Services	685			
600 Supplies	690			
700 Property (Equipment & Furnishings)	695			
800 Other	700			
TOTAL EXPENDITURES*	~~~	106,986	95,018	188,687

*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	2,415,942	3,761,617	6,546,569	6,546,569
Cancellation of Prior Year Encumbrances	03				
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2022 \$	05	78,765			
2023 \$	10	1,381,003	180,331		
2024 \$	15		1,467,699	107,430	107,430
2025 \$	20			1,604,615	1,844,385
1140 Delinquent Tax	25	44,243	18,833	16,081	24,109
1510 Interest on Idle Funds	30	452,544	509,837		0
July - December Estimate	35				
1900 Other Revenue From Local Source	40	695,385	101,553		0
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	161,370	83,453	161,350	161,350
July - December Estimate	60				80,675
2450 Recreational Vehicle Tax	65	1,101	539	1,261	1,261
July - December Estimate	66				631
2460 Commercial Vehicle Tax	67	8,754	7,354	8,333	8,333
July - December Estimate	68				4,167
2600 Other County Revenue	70				0
July - December Estimate	75				
2800 In Lieu of Taxes IRBs/Rental Excise	80			1,013	1,013
July - December Estimate	82				507
3000 STATE SOURCES					
3223 Capital Outlay State Aid	87	1,091,070	1,205,442	1,291,070	1,291,070
4000 FEDERAL SOURCES					
4390 Impact Aid Construction	90				0
July - December Estimate	95				
4590 Other Federal Aid	97				0
5000 OTHER					
5206 Transfer From General	100	0	929,209	350,000	350,000
RESOURCES AVAILABLE	170	6,330,177	8,265,867	10,087,722	10,421,500
TOTAL EXPENDITURES & TRANSFERS	175	2,568,560	1,719,298	7,788,134	7,788,134
July - December Estimate	180	~~~~~	~~~~~	~~~~~	2,633,366
TOTAL OPERATION EXPENDITURE (18 MO)	185	~~~~~	~~~~~	~~~~~	10,421,500
UNENCUMBERED CASH BALANCE JUNE 30	190	3,761,617	6,546,569	2,299,588	~~~~~

CAPITAL OUTLAY		Code	12 mo.	12 mo.	12 mo.
		16	2023-2024	2024-2025	2025-2026
		Line	Actual	Actual	Budget
			(1)	(2)	(3)
EXPENDITURES					
1000 Instruction					
600 Supplies - Performance Uniforms	205				
650 Supplies - Technology Software	207				
700 Property (Equipment & Furnishings)	210	122,660	205,441	225,985	
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			15,000	
2300 General Administration					
650 Supplies - Technology Software	223				
700 Property (Equipment & Furnishings)	225				
2400 School Administration					
650 Supplies - Technology Software	227				
700 Property (Equipment & Furnishings)	230				
2500 Central Services					
100 Salaries					
120 Non-Licensed	236				
200 Employee Benefits					
210 Insurance (Employee)	237				
220 Social Security	238				
290 Other	239				
650 Supplies - Technology Software	233				
700 Property (Equipment & Furnishings)	235				
2600 Operations & Maintenance					
100 Salaries					
120 Non-Licensed	310			765,000	
200 Employee Benefits					
210 Insurance (Employee)	315			382,500	
220 Social Security	320			99,450	
290 Other	325			76,500	
300 Purchased Professional & Technical Serv	330	683,088	320,449	725,000	
400 Purchased Property Services					
420 Cleaning	335				
430 Repairs & Maintenance	340	16,148	6,000	20,000	
440 Rentals	345			27,000	
460 Repair of Buildings	350	79,023	37,021	125,000	
490 Other	355				
500 Other Purchased Services	360				
600 Supplies					
610 General Supplies	363		9,000	12,000	
650 Supplies - Technology Software	365				
700 Property (Equipment & Furnishings)	240				
2700 Transportation					
650 Supplies - Technology Software	370				
700 Property (Equipment & Buses)	243	541,049	221,561	625,000	
2730 Vehicle Services & Maintenance Services					
100 Salaries					
120 Non-Licensed	375			560,000	
200 Employee Benefits					
210 Insurance	380			280,000	
220 Social Security	385			72,800	
290 Other	390			56,000	
300 Purchased Professional & Technical Serv	395				
400 Purchased Property Services	400				
500 Other Purchased Services	405				
600 Supplies	410				
650 Supplies - Technology Software	415			12,000	
700 Property (Equipment & Furnishings)	420				

CAPITAL OUTLAY	Code 16 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
800 Other	425			
2900 Other Support Services				
650 Supplies - Technology Software	430			
700 Property (Equipment & Furnishings)	250			
4000 Facility Acquisition & Construction Serv				
4100 Land Acquisition	255			400,000
4200 Land Improvement	260			300,000
4300 Architectural & Engineering Services	265			200,000
4500 New Building Acquisition & Construction	275			250,000
4600 Site Improvement	280			250,000
4700 Building Improvements				
100 Salaries				
120 Non-Licensed	286			
200 Fringe Benefits				
210 Insurance	287			
220 Social Security	288			
290 Other	289			
400 Outside Contractors	290	1,126,592	919,826	2,000,000
4900 Other	291			
5100 Debt Service				
Capital Outlay Bond				
832 Interest	295			
890 Commission & Postage	300			
831 Principal	305			308,899
TOTAL EXPENDITURES*	~~~	2,568,560	1,719,298	7,788,134

*Goes to Budget Line 175.

DRIVER TRAINING	Code 18 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	22,068	33,971	39,754
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15	2,784	2,990	
3000 STATE SOURCES				
3208 State Safety Aid	25	13,775	12,035	12,825
3209 Motorcycle Safety Aid	35			0
4000 FEDERAL SOURCES				
4590 Other Federal Aid	40			
5000 OTHER				
5206 Transfer From General	45	0	0	0
5208 Transfer From Supplemental General	50	0	0	0
5253 Transfer from Contingency Reserve	55	0	0	~~~~~
RESOURCES AVAILABLE	170	38,627	48,996	52,579
TOTAL EXPENDITURES & TRANSFERS	175	4,656	9,242	52,579
UNENCUMBERED CASH BALANCE JUNE 30	190	33,971	39,754	0

DRIVER TRAINING	Code 18 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	3,425	8,312	15,000
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220	0		
220 Social Security	225	1,014	636	1,148
290 Other	230	13	88	159
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	204	206	500
644 Textbooks	260			8,500
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			

DRIVER TRAINING	Code 18 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
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			
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)
EXPENDITURES					
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			1,500
626 Motor Fuel (not school bus)		550			2,500
700 Property (Equipment & Furnishings)		555			3,000
800 Other		560			7,500
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			5,250
700 Property (Equipment & Furnishings)		675			
800 Other		680			7,522
TOTAL EXPENDITURES*		~~~	4,656	9,242	52,579

*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	1,236,957	1,442,792	1,561,994
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES*				
1510 Interest on Idle Funds	05	17,708	33,076	
1600 Food Service				
1611 Student Sales (Lunch)	15	219,336	227,467	0
1612 Student Sales (Breakfast)	25			0
1613 Student Sales (Spec Milk)	35			0
1614 Student Sales (Snacks/Supper)	40			0
1620 Adult & Student Sales (Non-Reimbursable Prog)	45	14,942	23,386	38,888
1990 Miscellaneous	55	48,823	28,935	
3000 STATE SOURCES				
3203 School Food Assistance	65	18,399	107,508	13,423
4000 FEDERAL SOURCES				
4550 Child Nutrition Programs	75	2,217,753	2,043,913	2,361,543
4590 Other Federal Aid	80	17,078	19,082	
5000 Other				
5206 Transfer From General	85	0	0	245,000
5208 Transfer From Supplemental General	90	0	0	0
5253 Transfer From Contingency Reserve	95	0	0	~~~~~
RESOURCES AVAILABLE	170	3,790,996	3,926,159	4,220,848
TOTAL EXPENDITURES & TRANSFERS	175	2,348,204	2,364,165	4,220,848
UNENCUMBERED CASH BALANCE JUNE 30	190	1,442,792	1,561,994	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)
EXPENDITURES				
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	210			
200 Employee Benefits				
210 Insurance (Employee)	215			
220 Social Security	220			
290 Other	225			
400 Purchased Property Services				
411 Water/Sewer	230			
490 Other	235			
500 Other Purchased Services	240	7,874	3,640	1,234,368
600 Supplies				
610 General Supplies	245			157,261
620 Energy				
621 Heating	250			
622 Electricity	255			
626 Motor Fuel (not school bus)	260			2,500
629 Other	265			
680 Miscellaneous Supplies	270			15,700
700 Property (Equipment & Furnishings)	275			75,000

FOOD SERVICE	Code 24 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
800 Other	280			
3000 Operation of NonInstructional Services				
3100 Food Service Operation				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290	602,916	629,370	667,132
200 Employee Benefits				
210 Insurance	295	130,667	135,930	146,769
220 Social Security	300	44,499	46,378	49,368
290 Other	305	1,740	8,219	8,500
500 Other Purchased Services				
520 Insurance	310			27,250
570 Food Service Management	315			
590 Other Purchased Services	320	21,045	356	10,000
600 Supplies				
630 Food & Milk	325	1,357,862	1,333,895	1,500,000
680 Miscellaneous Supplies	330	118,776	170,747	250,000
700 Property (Equipment & Furnishings)	335	57,623	21,142	60,000
800 Other	340	5,202	14,488	17,000
TOTAL EXPENDITURES*	~~~	2,348,204	2,364,165	4,220,848

*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	28,588	38,032	91,117
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15			
3000 STATE SOURCES				
3204 Professional Development Aid	25	10,844	16,138	0
4000 FEDERAL SOURCES				
4500 Aid	40			
5000 OTHER				
5206 Transfer From General	45	75,000	79,808	250,000
5208 Transfer From Supplemental General	50	0	81,665	145,000
5253 Transfer From Contingency Reserve	55	0	0	~~~~~
RESOURCES AVAILABLE	170	114,432	215,643	486,117

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
2000 Support Services				
2200 Instr Support Staff				
100 Salaries				
110 Licensed	210			
120 Non-Licensed	215	31,112	59,001	61,951
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	79	4,916	5,039
290 Other	230	2,190	1	1
300 Purchased Professional & Technical Serv	235	13,064	17,134	27,414
400 Purchased Property Services	237			
500 Other Purchased Services	240	29,955	43,448	65,172
600 Supplies				
640 Books (not textbooks) & Periodicals	245			15,000
650 Technology Supplies	250			
680 Miscellaneous Supplies	255		26	250
700 Property (Equipment & Furnishings)	260			
800 Other	265			170,462
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			27,414
400 Purchased Property Services	300			
500 Other Purchased Services	305			28,000
600 Supplies	310			15,000
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)
EXPENDITURES				
800 Other	320			
2900 Other Support Services				
100 Salaries				
110 Licensed	327			
120 Non-Licensed	330			
200 Employee Benefits				
210 Insurance	335			
220 Social Security	340			
290 Other	345			
300 Purchased Professional & Technical Serv	350			27,414
400 Purchased Property Services	355			
500 Other Purchased Services	360			28,000
600 Supplies	365			15,000
700 Property (Equipment & Furnishings)	370			
800 Other	375			
TOTAL EXPENDITURES	175	76,400	124,526	486,117
UNENCUMBERED CASH BALANCE JUNE 30	190	38,032	91,117	0

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	499,717	65,130	2,048,130
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15			
1980 Reimbursements	20			
3000 STATE SOURCES				
3211 Deaf/Blind	35			
4000 FEDERAL SOURCES				
4310 PL 382 Special Ed (formerly PL:874)	45			
4560 Aid Regular*	55			
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	4,837,803	4,533,789	4,080,579
5208 Transfer From Supplemental General	80	160,377	3,257,445	1,993,902
5253 Transfer From Contingency Reserve	85	0	0	~~~~~
RESOURCES AVAILABLE	170	5,497,897	7,856,364	8,122,611
TOTAL EXPENDITURES & TRANSFERS	175	5,432,767	5,808,234	8,122,611
UNENCUMBERED CASH BALANCEJUNE 30	190	65,130	2,048,130	0

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

SPECIAL EDUCATION		12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
Code 30 Line				
EXPENDITURES				
1000	Instruction			
100	Salaries			
110	Licensed	210		
120	Non-Licensed	215		
200	Employee Benefits			
210	Insurance (Employee)	220		
220	Social Security	225		
290	Other	230		
300	Purchased Professional & Technical Serv	235		
400	Purchased Property Services	237		
500	Other Purchased Services			
560	Tuition			
561	Tuition/other State LEA's	240		
563	Tuition/Private Sources	245		
564	Payment to Spec Education Coop/Interlocal (Assessments)	250	1,685,723	1,898,044
565	Payment to Spec Education Coop/Interlocal (Flowthrough)	251	3,289,259	3,433,803
590	Other	255	2,800	3,350
600	Supplies			
610	General Supplemental (Teaching)	260		
644	Textbooks	265		
650	Supplies (Technology Related)	267		16,525
680	Miscellaneous Supplies	270		6,500
700	Property (Equipment & Furnishings)	275		
800	Other	280		
2000	Support Services			
2100	Student Support Services			
100	Salaries			
110	Licensed	285		
120	Non-Licensed	290		
200	Employee Benefits			
210	Insurance (Employee)	295		
220	Social Security	300		
290	Other	305		
300	Purchased Professional & Technical Serv	310		
400	Purchased Property Services	313		
500	Other Purchased Services	315		
600	Supplies	320		
700	Property (Equipment & Furnishings)	325		
800	Other	330		
2200	Instr Support Staff			
100	Salaries			
110	Licensed	335		
120	Non-Licensed	340		
200	Employee Benefits			
210	Insurance (Employee)	345		
220	Social Security	350		
290	Other	355		
300	Purchased Professional & Technical Serv	360		
400	Purchased Property Services	363		
500	Other Purchased Services	365		
600	Supplies			
640	Books (not textbooks) & Periodicals	370		
650	Technology Supplies	375		
680	Miscellaneous Supplies	380		

SPECIAL EDUCATION	Code 30 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration				
2330 Special Area Admin Services				
100 Salaries				
110 Licensed	395			
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				
411 Water/Sewer	525			
420 Cleaning	530			
430 Repairs & Maintenance	535			

SPECIAL EDUCATION	Code 30 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
440 Rentals	540			
490 Other	545			
500 Other Purchased Services	550			
600 Supplies				
610 General Supplies	555			
620 Energy				
621 Heating	560			
622 Electricity	565			
626 Motor Fuel (not school bus)	570			
629 Other	575			
680 Miscellaneous Supplies	580			
700 Property (Equipment & Furnishings)	585			
800 Other	590			
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 Non-Licensed	595	312,290	286,083	348,865
200 Employee Benefits				
210 Insurance	600	54,728	81,634	84,491
220 Social Security	605	23,155	24,794	26,034
290 Other	610	1,739	4,582	4,811
400 Purchased Property Services	615			
600 Supplies	620			
700 Property (Equipment & Furnishings)	625			
800 Other	630			
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	635			
200 Employee Benefits				
210 Insurance	640			
220 Social Security	645			
290 Other	650			
400 Purchased Property Services				
442 Rent of Vehicles (lease)	655			
490 Other	660			
500 Other Purchased Services				
513 Contracting of Bus Services	665			
519 Mileage in Lieu of Trans	670			
520 Insurance	675	20,539	24,110	35,400
590 Other Purchased Services	680			
600 Supplies				
626 Motor Fuel	685	42,013	40,445	45,025
680 Miscellaneous Supplies	690	521	9,316	14,000
730 Equip (including buses)	695		2,073	168,098
800 Other	700			
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 Non-Licensed	705			
200 Employee Benefits				
210 Insurance	710			
220 Social Security	715			
290 Other	720			
300 Purchased Professional & Technical Serv	725			
400 Purchased Property Services	730			
500 Other Purchased Services	735			
700 Property (Equipment & Furnishings)	740			

SPECIAL EDUCATION		12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
Code 30 Line				
EXPENDITURES				
	800 Other	745		
	2790 Other Student Transportation Services			
	100 Salaries			
	120 Non-Licensed	750		
	200 Employee Benefits			
	210 Insurance	755		
	220 Social Security	760		
	290 Other	765		
	300 Purchased Professional & Technical Serv	770		
	400 Purchased Property Services	775		
	500 Other Purchased Services	780		
	600 Supplies	785		
	700 Property (Equipment & Furnishings)	790		
	800 Other	795		
	2900 Other Support Services			
	100 Salaries			
	110 Licensed	860		
	120 Non-Licensed	865		
	200 Employee Benefits			
	210 Insurance	870		
	220 Social Security	873		
	290 Other	880		
	300 Purchased Professional & Technical Serv	885		
	400 Purchased Property Services	890		
	500 Other Purchased Services	895		
	600 Supplies	900		
	700 Property (Equipment & Furnishings)	905		
	800 Other	910		
	TOTAL EXPENDITURES*	~~~	5,432,767	5,808,234
				8,122,611

*Goes to Budget Line 175.

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	2,382	4,072	26
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05			
1315 Individual (Summer School)	15			
1320 Other School District/Govt Sources (in-state)	25			
1510 Interest on Idle Funds	35			
1700 Student Activities (reimbursement)	45			
1900 Other Revenue From Local Source				
1910 User Charges	55			
1940 Sale & Rent of Textbook	65			
1990 Miscellaneous	75			
3000 STATE SOURCES				
3225 CTE Transportation State Aid	80	4,916	4,749	6,496
3240 Other State Grant	90			
4000 FEDERAL SOURCES				
4530 Vocational Aid				
4531 Regular Aid	115	31,574	5,398	
4532 Special Project Aid	125			
4590 Other Federal Aid	130			
5000 OTHER				
5206 Transfer From General	135	620,000	572,355	600,000
5208 Transfer From Supplemental General	140	17,103	0	0
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	675,975	586,574	606,522
TOTAL EXPENDITURES & TRANSFERS	175	671,903	586,548	606,522
UNENCUMBERED CASH BALANCE JUNE 30	190	4,072	26	0

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	477,981	442,488	453,550
120 Non-Licensed	215	840		
200 Employee Benefits				
210 Insurance (Employee)	220	55,407	75,873	77,770
220 Social Security	225	34,819	31,034	31,810
290 Other	230	295	3,921	4,019
300 Purchased Professional & Technical Serv	235			2,423
400 Purchased Property Services	237	7,828	8,269	9,000
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
564 Payment to Vocational Education Coop	245			
590 Other	250	15,155	1,793	2,000
600 Supplies				
610 General Supplemental (Teaching)	255	62,218	23,170	25,950
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	270			
800 Other	275			
2100 Student Support Services				
100 Salaries				
110 Licensed	280			
120 Non-Licensed	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295	168		
290 Other	300			
300 Purchased Professional & Technical Serv	305	3,188		
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	14,004		
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	445			
120 Non-Licensed	450			
200 Employee Benefits				
210 Insurance (Employee)	455			
220 Social Security	460			
290 Other	465			
300 Purchased Professional & Technical Serv	470			
500 Other Purchased Services	475			
600 Supplies	480			
700 Property (Equipment & Furnishings)	485			
800 Other	490			
2500 Central Services				
100 Salaries				
110 Licensed	590			
120 Non-Licensed	595			
200 Employee Benefits				
210 Insurance	600			
220 Social Security	605			
290 Other	610			
300 Purchased Professional & Technical Serv	615			
400 Purchased Property Services	620			
500 Other Purchased Services	625			
600 Supplies	630			
700 Property (Equipment & Furnishings)	635			
800 Other	640			

CAREER & POSTSECONDARY EDUCATION		Code	12 mo.	12 mo.	12 mo.
		34 Line	2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES					
2600 Operations & Maintenance					
100 Salaries					
120 Non-Licensed					
	495				
200 Employee Benefits					
210 Insurance (Employee)					
	500				
220 Social Security					
	505				
290 Other					
	510				
300 Purchased Professional & Technical Serv					
	515				
400 Purchased Property Services					
411 Water/Sewer					
	520				
420 Cleaning					
	525				
430 Repairs & Maintenance					
	530				
440 Rentals					
	535				
490 Other					
	540				
500 Other Purchased Services					
	545				
600 Supplies					
610 General Supplies					
	550				
620 Energy					
621 Heating					
	555				
622 Electricity					
	560				
626 Motor Fuel (not schoolbus)					
	565				
629 Other					
	570				
680 Miscellaneous Supplies					
	575				
700 Property (Equipment & Furnishings)					
	580				
800 Other					
	585				
2700 Student Transportation Services					
120 Non-Licensed					
	586				
200 Employee Benefits					
	587				
500 Other Purchased Services					
513 Contracting of Bus Services					
	596				
520 Insurance					
	597				
626 Motor Fuel					
	588				
730 Equipment (including buses)					
	598				
800 Other					
	589				
2900 Other Support Services					
100 Salaries					
110 Licensed					
	650				
120 Non-Licensed					
	655				
200 Employee Benefits					
210 Insurance					
	660				
220 Social Security					
	665				
290 Other					
	670				
300 Purchased Professional & Technical Serv					
	675				
400 Purchased Property Services					
	680				
500 Other Purchased Services					
	685				
600 Supplies					
	690				
700 Property (Equipment & Furnishings)					
	695				
800 Other					
	700				
TOTAL EXPENDITURES*		~~~	671,903	586,548	606,522

*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	401,539	549,790	912,205
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1700 Student Activities*				
1710 Admissions	10			
1790 Other Student Activity Income	20			
1900 Other Revenue From Local Sources*				
1920 Contributions & Donations	30	536,696	449,545	450,000
1930 City/County Sales Tax	32			
1990 Miscellaneous	35			
3000 STATE SOURCES				
3227 Mental Health (School Liaison)	40			
3228 Mental Health (Community Mental Health)	45			
3230 Safe & Secure Schools Grant	55			0
3231 Pre-K Pilot Grant (CIF)	60			
3240 Other State Grant	70			
4000 FEDERAL SOURCES				
4585 Pre-K Pilot Grant (TANF)	80			
4587 Pre-K Pilot Grant (GEER)	85			
4589 Safe & Secure Schools Grant	87			
RESOURCES AVAILABLE	170	938,235	999,335	1,362,205
TOTAL EXPENDITURES	175	388,445	87,130	1,362,205
UNENCUMBERED CASH BALANCE JUNE 30	190	549,790	912,205	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)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210			
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside the State	245			
563 Tuition/Private Sources	250			
590 Other	255	25,262	892	1,000
600 Supplies				
610 General Supplemental (Teaching)	260	63,303	82,677	83,000
644 Textbooks	265			

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275	7,296		
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	24,567		
120 Non-Licensed	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300	726		
290 Other	305	1,348		
300 Purchased Professional & Technical Serv	310	261,298		1,274,205
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320	4,645	3,561	4,000
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335			
120 Non-Licensed	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) and Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration				
100 Salaries				
110 Licensed	395			
120 Non-Licensed	400			
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410			
290 Other	415			
300 Purchased Professional & Technical Serv	420			
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (Telephone, postage, etc.)	435			
590 Other	440			
600 Supplies	445			
700 Property (Equipment & Furnishings)	450			
800 Other	455			

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
2400 School Administration				
100 Salaries				
110 Licensed	460			
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			
626 Motor Fuel (not schoolbus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			

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

GIFTS & GRANTS (monies not included in other funds)		Code 35 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES					
200 Fringe Benefits					
210 Insurance	865				
220 Social Security	870				
290 Other	875				
400 Outside Contractors	880				
4900 Other	885				
TOTAL EXPENDITURES*	~~~	388,445	87,130	1,362,205	

*Goes to Budget Line 175.

KPERs SPECIAL RETIREMENT CONTRIBUTION	Code 51 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	~~~~~	~~~~~	~~~~~
Cancellation of Prior Year Encumbrances	03	~~~~~	~~~~~	~~~~~
REVENUES				
3000 STATE SOURCES				
3221 KPERs	05	2,943,164	2,844,878	3,353,400
RESOURCES AVAILABLE	70	2,943,164	2,844,878	3,353,400
EXPENDITURES				
1000 Instruction				
200 Employee Benefits	75	1,506,880	1,692,014	1,994,462
2100 Student Support				
200 Employee Benefits	80	95,310	97,086	114,440
2200 Instructional Support				
200 Employee Benefits	85	92,238	94,433	111,313
2300 General Administration				
200 Employee Benefits	90	19,407	29,450	34,714
2400 School Administration				
200 Employee Benefits	95	880,574	537,768	633,894
2500 Central Services				
200 Employee Benefits	100	52,057	71,054	83,755
2600 Operations & Maintenance				
200 Employee Benefits	105	154,491	176,013	207,475
2700 Student Transportation Services				
200 Employee Benefits	110	86,983	87,992	103,721
2900 Other Support Services				
200 Employee Benefits	113			
3000 Food Service				
200 Employee Benefits	115	55,224	59,068	69,626
TOTAL EXPENDITURES	175	2,943,164	2,844,878	3,353,400
UNENCUMBERED CASH BALANCE JUNE 30	190	~~~~~	~~~~~	~~~~~

CONTINGENCY RESERVE	Code 53 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	1,371,000	1,371,000	2,000,000
Cancellation of Prior Year Encumbrances	03			
REVENUES				
5000 OTHER				
5206 Transfer From General	05	0	629,000	
RESOURCES AVAILABLE	170	1,371,000	2,000,000	
TOTAL EXPENDITURES & TRANSFERS	175	0	0	
UNENCUMBERED CASH BALANCE JUNE 30	190	1,371,000	2,000,000	

CONTINGENCY RESERVE	Code 53 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210			
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside the State	245			
563 Tuition/Private Sources	250			
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260			
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335			
120 Non-Licensed	340			

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

CONTINGENCY RESERVE	Code 53 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance	635			
220 Social Security	640			
290 Other	645			
300 Purchased Professional & Technical Serv	650			
400 Purchased Property Services	655			
500 Other Purchased Services	660			
600 Supplies	665			
700 Property (Equipment & Furnishings)	670			
800 Other	675			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520			
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530			
290 Other	535			
300 Purchased Professional & Technical Serv	540			
400 Purchased Property Services				
411 Water/Sewer	545			
420 Cleaning	550			
430 Repairs & Maintenance	555			
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575			
590 Other	580			
600 Supplies				
610 General Supplies	585			
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not schoolbus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			
700 Property (Equipment & Furnishings)	615			
800 Other	620			
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 Non-Licensed	880			
200 Employee Benefits				
210 Insurance	882			
220 Social Security	884			
290 Other	886			
600 Supplies	888			
730 Equipment	890			
800 Other	892			
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	894			
200 Employee Benefits				
210 Insurance	896			
220 Social Security	898			
290 Other	900			
442 Rent of Vehicles (lease)	902			
500 Other Purchased Services				
513 Contracting of Bus Services	904			
519 Mileage in Lieu of Trans	906			

CONTINGENCY RESERVE	Code 53 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
520 Insurance	908			
626 Motor Fuel	910			
730 Equipment (Including Buses)	912			
800 Other	914			
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 Non-Licensed	916			
200 Employee Benefits				
210 Insurance	918			
220 Social Security	920			
290 Other	922			
300 Purchased Professional & Technical Serv	924			
400 Purchased Property Services	926			
500 Other Purchased Services	928			
600 Supplies	930			
730 Equipment	932			
800 Other	934			
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Licensed	936			
200 Employee Benefits				
210 Insurance	938			
220 Social Security	940			
290 Other	942			
300 Purchased Professional & Technical Serv	944			
400 Purchased Property Services	946			
500 Other Purchased Services	948			
600 Supplies	950			
730 Equipment	952			
800 Other	954			
2900 Other Support Services				
100 Salaries				
110 Licensed	825			
120 Non-Licensed	830			
200 Employee Benefits				
210 Insurance	835			
220 Social Security	840			
290 Other	845			
300 Purchased Professional & Technical Serv	850			
400 Purchased Property Services	855			
500 Other Purchased Services	860			
600 Supplies	865			
700 Property (Equipment & Furnishings)	870			
800 Other	875			
3300 Community Services Operations	680			
5200 TRANSFER TO:				
932 Adult Education	730			
934 Adult Suppl Education	735			
936 Bilingual Education	740			
937 Virtual Education	745			
940 Driver Training	750			
943 Extraordinary School Prog	757			
944 Food Service	760			
946 Professional Development	765			
948 Parent Education Program	770			
949 Summer School	773			
950 Special Education	775			
954 Career and Postsecondary Education	790			
963 Special Liability Expense Fund	800			
974 Textbook & Student Material Revolving	805			

CONTINGENCY RESERVE	Code 53 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
976 Preschool-Aged At-Risk	810			
978 At-Risk Education Fund	815			
980 Supplemental General Fund	820			
TOTAL EXPENDITURES & TRANSFERS*	~~~	0	0	0

*Goes to Budget Line 175.

TEXTBOOK & STUDENT MATERIAL REVOLVING	Code 55 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	286,763	366,214	355,855
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	04			
1740 Fees (Rental)	05			
1911 Fines	10			
1942 Rental Fees & Books	15	289,165	337,204	
1990 Miscellaneous	20			
4000 FEDERAL SOURCES				
4590 Other Federal Aid	22			
5000 OTHER				
5206 Transfer From General	25	0	0	
5208 Transfer From Supplemental General	30	0	0	
5253 Transfer From Contingency Reserve	35	0	0	
RESOURCES AVAILABLE	40	575,928	703,418	
EXPENDITURES				
1000 Instruction				
600 Supplies				
644 Textbooks	75			
645 Workbooks	80			
646 Repairing Textbooks	85			
649 Other Materials & Supplies	90			
650 Supplies (Technology Related)	93			
2200 Support Services				
680 Miscellaneous Supplies				
681 Special Clothing & Towels	95			
682 Musical Instruments	100			
683 Other Material & Supplies	105			
684 Other	110	209,714	347,563	
TOTAL EXPENDITURES & TRANSFERS	175	209,714	347,563	
UNENCUMBERED CASH BALANCE JUNE 30	190	366,214	355,855	

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	103,857	165,183	169,673
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1710 Admissions/Gate Receipts	50	85,101	85,633	
1730 Student Organization Membership Dues	15	4,380	7,843	
1790 Other Student Activity Income	55	231,279	219,272	
1900 Other Revenue From Local Source				
1980 Reimbursements	60			
RESOURCES AVAILABLE	170	424,617	477,931	
TOTAL EXPENDITURES	175	259,434	308,258	
UNENCUMBERED CASH BALANCE JUNE 30	190	165,183	169,673	~~~~~

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

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

This does not include student organizations or clubs.

ACTIVITY FUND	Code 56 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210			
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional and Tech Services	232			
600 Supplies	235	259,434	308,258	
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			
TOTAL EXPENDITURES*	~~~	259,434	308,258	~~~~~

*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	2,957,209	2,769,395	2,181,077	2,181,077
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2022 \$	05	98,928			
2023 \$	10	1,715,072	226,259		
2024 \$	15		1,830,178	162,008	162,008
2025 \$	20			2,032,792	
1140 Delinquent Tax	25	55,322	22,959	20,339	30,493
1510 Interest on Idle Funds	30				0
July - December Estimate	35				
1900 Other Revenue From Local Source	40		197,528	1,200,000	1,200,000
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	201,780	104,846	203,052	203,052
July - December Estimate	60				101,526
2450 Recreational Vehicle Tax	65	1,376	678	1,586	1,586
July - December Estimate	66				793
2460 Commercial Vehicle Tax	67	10,980	9,228	10,488	10,488
July - December Estimate	68				5,244
2800 In Lieu of Taxes IRBs/Rental Excise	70			1,274	1,274
July - December Estimate	72				637
3000 STATE SOURCES					
3217 State Aid (prior July 1, 2015)	76	1,958,970		0	0
July - December Estimate*	77				
3217 State Aid (after 7/1/15 and prior 6/30/17)	78	299,075	503,477	388,837	388,837
July - December Estimate*	79				
3217 State Aid (after 7/1/17 and before 6/30/22)	83	151,800	150,668	117,186	117,186
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				
RESOURCES AVAILABLE	82	7,450,512	5,815,216	6,318,639	4,404,201
EXPENDITURES					
5100 DEBT SERVICE					
832 Interest	85	2,001,117	1,939,139	1,874,452	
890 Bond Fees	90				
831 Principal	95	2,680,000	1,695,000	1,740,000	
TOTAL EXPENDITURES	100	4,681,117	3,634,139	3,614,452	3,614,452
832 Interest Due July-December	105				496,953
890 Bond Fees July-December	110				
831 Principal Due July-December	115				2,243,523
990 Cash Basis Reserve	120				340,000
TOTAL OPERATING EXPENDITURE (18 MO)	185				6,694,928
UNENCUMBERED CASH BALANCE JUNE 30	190	2,769,395	2,181,077	2,704,187	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 82)			2,290,727
	200	Delinquent Tax			45,815
	205	Amount of 2025 Tax to be Levied			2,336,542

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

*July - December estimate must be entered manually.

Notice of Hearing 2025-2026 Budget

The governing body of Unified School District 250 will meet on the 8th day of September 2025 at 5:50 PM at 510 Deill St, Pittsburg, KS 66762 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 USD #250 District Office on the district website and will be available at this hearing.

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

	Code 99 Line	2023-2024 Actual		2024-2025 Actual		2025-2026 Proposed Budget		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2025 Tax to be Levied (6)	Est. Tax Rate* (7)
OPERATING								
General	06	27,883,512	20.000	29,957,901	20.000	31,340,777	3,419,927	20.000
Supplemental General (LOB)	08	8,873,623	14.632	9,654,891	15.193	10,417,567	3,574,103	15.586
SPECIAL REVENUE								
Federal Funds	07	5,199,916		3,782,731		4,720,075		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	271,376		462,847		475,531		
Adult Supplemental Education	12	0		0		0		
At-Risk Education Fund	13	6,499,303		10,539,686		10,546,432		
Bilingual Education	14	559,571		654,212		1,014,693		
Virtual Education	15	106,986		95,018		188,687		
Capital Outlay	16	2,568,560	8.000	1,719,298	8.000	7,788,134	1,844,385	8.000
Driver Training	18	4,656		9,242		52,579		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	2,348,204		2,364,165		4,220,848		
Professional Development	26	76,400		124,526		486,117		
Parent Education Program	28	0		0		0		
Summer School	29	0		0		0		
Special Education	30	5,432,767		5,808,234		8,122,611		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	671,903		586,548		606,522		
Gifts and Grants	35	388,445		87,130		1,362,205		
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	2,943,164		2,844,878		3,353,400		
Contingency Reserve	53	0		0		0		
Textbook & Student Material Revolving	55	209,714		347,563		0		
Activity Fund	56	259,434		308,258		0		
DEBT SERVICE								
Bond and Interest #1	62	4,681,117	10.063	3,634,139	10.140	3,614,452	2,336,542	10.189
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
COOPERATIVES'								
Special Education	78	0		0		0		
TOTAL USD EXPENDITURES	100	68,978,651	52.695	72,981,267	53.333	88,310,630	11,174,957	53.775
Less: Transfers	105	14,854,843		19,930,107		19,741,896		
NET USD EXPENDITURES	110	54,123,808		53,051,160		68,568,734		
TOTAL USD TAXES LEVIED	115	9,285,089		9,601,577		11,174,957		

1. Sponsoring District Only

*Tax Rates are expressed in Mills

Notice of Hearing 2025-2026 Budget

	Code 99 Line	2023-2024 Actual		2024-2025 Actual		2025-2026 Proposed Budget		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2025 Tax to be Levied (6)	Est. Tax Rate* (7)
OTHER								
Historical Museum	80	0	0.000	0	0.000	0	0	0.000
Public Library Board	82	0	0.000	0	0.000	0	0	0.000
Public Library Board Employee Benefits	83	0	0.000	0	0.000	0	0	0.000
Recreation Commission	84	0	0.000	0	0.000	0	0	0.000
Rec Comm Emp Benefits & Spec Liab	86	0	0.000	0	0.000	0	0	0.000
TOTAL OTHER	120	0	0.000	0	0.000	0	0	0.000
TOTAL TAXES LEVIED	125	\$9,285,089		\$9,601,577		\$11,174,957		
Assessed Valuation - General Fund	128	\$155,018,527		\$145,780,176		\$170,996,338		
Assessed Valuation - All Other Funds	130	\$191,089,567		\$202,494,951		\$229,321,414		
Assessed Valuation - Capital Outlay	129	\$189,421,845		\$200,907,057		\$230,548,083		
Outstanding Indebtedness, July 1		2023		2024		2025		
General Obligation Bonds	135	50,855,000		48,175,000		46,480,000		
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		421,000		266,550		
TOTAL USD DEBT	155	50,855,000		48,596,000		46,746,550		

*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 250 will meet on the 8th day of September 2025 at 5:45 PM at 510 Deill St, Pittsburg, KS 66762 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 USD #250 District Office and will be available at this hearing.

Revenue Neutral

	2024-2025		Revenue Neutral Taxes	Revenue Neutral Tax Rate	2025-2026	
	Actual Taxes Levied	Actual Tax Rate			Proposed Taxes to be Levied	Proposed Tax Rate
General	\$2,915,604	20.000	\$2,860,769	16.730	\$3,419,927	20.000
ALL OTHER FUNDS						
Supplemental General (LOB)	\$3,045,856	15.193	\$3,033,234	13.227	\$3,574,103	15.586
Adult Education	\$0	0.000			\$0	0.000
Capital Outlay	\$1,607,274	8.000	\$1,600,695	6.943	\$1,844,385	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	\$2,032,843	10.140	\$2,024,449	8.828	\$2,336,542	10.189
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	\$9,601,577	53.333	\$9,519,147	45.728	\$11,174,957	53.775
Total Taxes Levied Excluding General Fund	\$6,685,973	33.333	\$6,658,378	28.998	\$7,755,030	33.775

Board President Clerk of the Board

THE MORNING SUN

701 N. Locust - P.O. Drawer H - Pittsburg, Ks. 66762 • 620-231-2600

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, COUNTY OF CRAWFORD,
SS:

USD #250 - LEGALS
PO DRAWER 75
PITTSBURG KS 66762

Tiffani Gist, Of lawful age, being first duly Sworn, depose and saith, he/she is Legal Representative of the Pittsburg Morning Sun. A daily newspaper published in the City of Pittsburg, Crawford County, Kansas, and not a trade, religious, Or fraternal publication, and which newspaper has been entered as second-class mail matter in the United States Post Office, Pittsburg, Kansas. The Pittsburg Morning Sun has been continuously and uninterruptedly published daily for more than fifty weeks a year and has been so published for more than one year prior to the first publication Of the notice hereinafter mentioned. A copy of that notice, is hereto attached, and was published in the regular and entire edition of the Pittsburg Morning Sun:

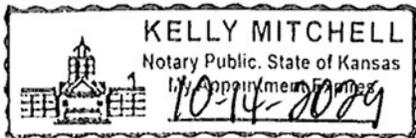
MS: 8/22/2025

Affiant further says that she has personal knowledge of the statements above set forth, and that they are true.

Date: 8/27/2025

Notary Public

My Commission Expires:



Description NOTICE OF HEARING -
2025-2026 BUDGET
Order Number 5866
Order Date 8/21/2025
Number Issues 1
Pub Count 1
First Issue 8/22/2025
Last Issue 8/22/2025
Order Price \$187.65

(Published in The Morning Sun on August 22nd, 2025)

State of Kansas
Budget Form USD A

USD #250
2025-2026

Notice of Hearing 2025-2026 Budget

The governing body of Unified School District 250 will meet on the 8th day of September 2025 at 5:00 PM at 510 Dear St, Pittsburg, KS 66762 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 assessors review is available at USD #250 District Office on the date and will be available at 8:00 hearing. The Amount of 2025 Tax to be Levied and Expenditures (outlined 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		Est. Tax Rate* (7)
	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)	
OPERATING							
General	06	27,053,512	20,000	29,957,801	20,000	31,249,727	3,419,927
Governmental General (Ldb)	08	8,812,823	18,931	9,854,891	19,193	10,417,587	3,374,160
SPECIAL REVENUE							
Federal Funds	07	5,199,016	0	3,282,731	0	4,120,025	0
Adult Education	10	0	0	0	0	0	0
Preschool Age At Risk	11	271,378	0	467,841	0	475,531	0
Adult Supplemental Education	12	0	0	0	0	0	0
At Risk Education Fund	13	8,499,333	0	10,339,659	0	10,546,432	0
Regional Education	14	559,213	0	504,213	0	1,014,893	0
Virtual Education	15	104,680	0	95,018	0	189,887	0
Capital Outlay	16	2,568,560	0	1,719,239	0	7,788,134	1,844,266
Other Training	18	4,559	0	9,242	0	9,249	0
Operating Encumbrance	19	0	0	0	0	0	0
Extraordinary School Program	21	0	0	0	0	0	0
Food Service	24	2,348,254	0	2,304,183	0	4,270,881	0
Professional Development	25	78,826	0	123,528	0	488,111	0
Parent Education Program	26	0	0	0	0	0	0
Summer School	29	0	0	0	0	0	0
Special Education	30	5,437,781	0	5,808,231	0	6,172,811	0
School of Living	33	0	0	0	0	0	0
Career and Postsecondary Education	34	871,503	0	668,548	0	608,523	0
Gifts and Grants	35	269,443	0	87,126	0	1,267,295	0
Special Lumber & Supplies Fund	42	0	0	0	0	0	0
Extraordinary Growth Facilities	45	0	0	0	0	0	0
Special Reserve Fund	47	0	0	0	0	0	0
APRS Special Retirement Contribution	51	3,843,184	0	3,843,878	0	3,353,400	0
Contingency Reserve	53	0	0	0	0	0	0
Leasehold & Student Material Revolving	55	209,714	0	347,503	0	0	0
Accrual Fund	58	229,434	0	208,259	0	0	0
OTHER REVENUE							
Bond and Interest #1	87	4,681,117	10,000	3,824,139	10,180	3,814,432	7,339,542
Bond and Interest #2	88	0	0	0	0	0	0
No Fund Varies	89	0	0	0	0	0	0
Special Assessment	87	0	0	0	0	0	0
Temporary Note	68	0	0	0	0	0	0
COOPERATIVES							
Special Education	78	0	0	0	0	0	0
TOTAL USD EXPENDITURES	105	68,879,851	52,825	72,881,287	53,333	66,319,832	11,174,957
Less: Transfers	105	(4,854,842)	0	(8,850,107)	0	(18,741,692)	0
TOTAL USD EXPENDITURES	115	64,025,009	52,825	64,031,180	53,333	47,578,140	11,174,957
TOTAL USD TAXES LEVIED	115	64,025,009	52,825	64,031,180	53,333	47,578,140	11,174,957

*Tax rates are expressed in mills

Code 99 Line	2023-2024 Actual		2024-2025 Actual		2025-2026 Proposed Budget		Est. Tax Rate* (7)
	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)	
OTHER							
Historical Museum	80	0	0	0	0	0	0
Public Library Board	82	0	0	0	0	0	0
Public Library Board Employee Benefits	83	0	0	0	0	0	0
Recreation Commission	84	0	0	0	0	0	0
Recreation Area Benefits & Assoc Club	86	0	0	0	0	0	0
TOTAL OTHER	100	0	0	0	0	0	0
TOTAL TAXES LEVIED	125	64,025,009	52,825	64,031,180	53,333	47,578,140	11,174,957
Assessed Valuation - General Fund	128	\$156,018,827		\$145,780,178		\$170,998,338	
Assessed Valuation - All Other Funds	130	\$167,089,587		\$207,494,951		\$270,331,414	
Assessed Valuation - Capital Outlay	139	\$189,411,245		\$200,867,523		\$230,544,063	
Outstanding Indebtedness, July 1		2023		2024		2025	
General Obligation Bonds	135	\$0,855,000		\$48,175,000		\$48,180,000	
Capital Outlay Bonds	140	0		0		0	
Temporary Note	145	0		0		0	
No Fund Varies	150	0		0		0	
State Bonded Educational	153	0		0		0	
TOTAL USD Debt	155	\$0,855,000		\$48,175,000		\$48,180,000	

*Tax rates are expressed in mills

Board President

Vicki Horton
Clk of the Board

Notice of Hearing 2026-2026 Budget

The governing body of Unified School District 250 will meet on the 8th day of September 2025 at 5:50 PM at 510 Deill St, Pittsburg, KS 66762 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 USD #250 District Office on the district website and will be available at this hearing.

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

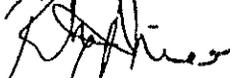
	Code 99 Line	2023-2024 Actual		2024-2025 Actual		2025-2026 Proposed Budget		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2025 Tax to be Levied (6)	Est. Tax Rate* (7)
OPERATING								
General	06	27,883,512	20.000	29,957,901	20.000	31,340,777	3,419,927	20.000
Supplemental General (LOB)	08	8,873,623	14.632	9,654,891	15.193	10,417,567	3,574,103	15.586
SPECIAL REVENUE								
Federal Funds	07	5,199,916		3,782,731		4,720,075		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	271,376		462,847		475,531		
Adult Supplemental Education	12	0		0		0		
At-Risk Education Fund	13	6,499,303		10,539,686		10,546,432		
Bilingual Education	14	559,571		654,212		1,014,693		
Virtual Education	15	106,986		95,018		188,687		
Capital Outlay	16	2,568,560	8.000	1,719,298	8.000	7,788,134	1,844,385	8.000
Driver Training	18	4,656		9,242		52,579		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	2,348,204		2,364,165		4,220,848		
Professional Development	26	76,400		124,528		488,117		
Parent Education Program	28	0		0		0		
Summer School	29	0		0		0		
Special Education	30	5,432,767		5,808,234		8,122,611		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	671,903		586,548		606,522		
Gifts and Grants	35	388,445		87,130		1,362,205		
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	2,943,164		2,844,878		3,353,400		
Contingency Reserve	53	0		0		0		
Textbook & Student Material Revolving	55	209,714		347,563		0		
Activity Fund	56	259,434		308,258		0		
DEBT SERVICE								
Bond and Interest #1	62	4,681,117	10.063	3,634,139	10.140	3,614,452	2,336,542	10.189
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
COOPERATIVES								
Special Education	78	0		0		0		
TOTAL USD EXPENDITURES	100	68,978,651	52.695	72,981,267	53.333	88,310,630	11,174,957	53.775
Less: Transfers	105	14,854,843		19,930,107		19,741,896		
NET USD EXPENDITURES	110	54,123,808		53,051,160		68,568,734		
TOTAL USD TAXES LEVIED	115	9,285,089		9,601,577		11,174,957		

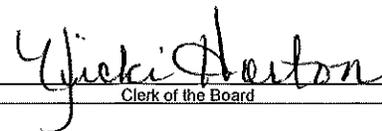
1. Sponsoring District Only

*Tax Rates are expressed in Mills

	Code 99 Line	2023-2024 Actual		2024-2025 Actual		2025-2026 Proposed Budget		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2025 Tax to be Levied (6)	Est. Tax Rate* (7)
OTHER								
Historical Museum	80	0	0.000	0	0.000	0	0	0.000
Public Library Board	82	0	0.000	0	0.000	0	0	0.000
Public Library Board Employee Benefits	83	0	0.000	0	0.000	0	0	0.000
Recreation Commission	84	0	0.000	0	0.000	0	0	0.000
Rec Comm Emp Benefits & Spec Liab	86	0	0.000	0	0.000	0	0	0.000
TOTAL OTHER	120	0	0.000	0	0.000	0	0	0.000
TOTAL TAXES LEVIED	125	\$9,285,089		\$9,601,577		\$11,174,957		
Assessed Valuation - General Fund	128	\$155,018,527		\$145,780,176		\$170,996,338		
Assessed Valuation - All Other Funds	130	\$191,089,567		\$202,494,951		\$229,321,414		
Assessed Valuation - Capital Outlay	129	\$189,421,845		\$200,907,057		\$230,548,083		
Outstanding Indebtedness, July 1								
		2023		2024		2025		
General Obligation Bonds	135	50,855,000		48,175,000		46,480,000		
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		421,000		266,550		
TOTAL USD DEBT	155	50,855,000		48,596,000		46,746,550		

*Tax Rates are expressed in Mills


Board President


Clerk of the Board

THE MORNING SUN

701 N. Locust - P.O. Drawer H - Pittsburg, Ks. 66762 • 620-231-2600

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, COUNTY OF CRAWFORD,
SS:

USD #250 - LEGALS
PO DRAWER 75
PITTSBURG KS 66762

Tiffani Gist, Of lawful age, being first duly Sworn, deposeth and saith, he/she is Legal Representative of the Pittsburg Morning Sun. A daily newspaper published in the City of Pittsburg, Crawford County, Kansas, and not a trade, religious, Or fraternal publication, and which newspaper has been entered as second-class mail matter in the United States Post Office, Pittsburg, Kansas. The Pittsburg Morning Sun has been continuously and uninterruptedly published daily for more than fifty weeks a year and has been so published for more than one year prior to the first publication Of the notice hereinafter mentioned. A copy of that notice, is hereto attached, and was published in the regular and entire edition of the Pittsburg Morning Sun:

MS: 8/22/2025

Affiant further says that she has personal knowledge of the statements above set forth, and that they are true.

Date: 8/27/2025

Kelly Mitchell
Notary Public
My Commission Expires:



Description EXCEED REVENUE NEUTRAL
- 2025-2026 SCHOOL YEAR
Order Number 5867
Order Date 8/21/2025
Number Issues 1
Pub Count 1
First Issue 8/22/2025
Last Issue 8/22/2025
Order Price \$93.83

(Published in The Morning Sun on August 22nd, 2025)

State of Kansas
Budget Form USD A

USD #250
2025-2026

Notice of Hearing 2025-2026 Budget
Exceeding Revenue Neutral for the 2025-2026 School Year

The governing body of Unified School District #250 will meet on the 8th day of September 2025 at 5:45 PM at 510 Dell St., Pittsburg, KS 66762 for the purpose of the filing and assessing objectives 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 USD #250 District Office and will be available at this hearing.

	2024-2025		Revenue Neutral Taxes	Revenue Neutral Tax Rate	2025-2026	
	Actual Taxes Levied	Actual Tax Rate			Proposed Taxes to be Levied	Proposed Tax Rate
General	\$2,815,000	20.000	\$7,660,749	19.730	\$3,419,627	20.000
ALL OTHER FUNDS						
Supplemental General (LOB)	\$3,045,858	15.193	\$3,033,234	13.227	\$7,574,903	15.564
Adult Education	\$0	0.000			\$0	0.000
Capital Outlay	\$1,607,274	8.000	\$1,600,895	6.943	\$1,614,385	8.000
Cost of Living	\$0	0.000			\$0	0.000
Special Liability Expenses Fund	\$0	0.000			\$0	0.000
Extraordinary Growth Facilities	\$0	0.000			\$0	0.000
Bond and Interest #1	\$7,032,843	10.140	\$7,004,445	8.820	\$2,336,542	10.119
Bond and Interest #2	\$0	0.000			\$0	0.000
Job Fund Warrant	\$0	0.000			\$0	0.000
Special Assessment	\$0	0.000			\$0	0.000
Temporary Hire	\$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 Method of Calculation						
Total Taxes Levied (including General) and	\$9,601,577	53.333	\$9,519,147	45.728	\$11,774,953	53.771
Total Taxes Levied (excluding General Fund)	\$6,786,573	33.333	\$6,658,278	28.869	\$7,785,050	33.771

[Signature]
Tiffani Gist
Legal Representative

[Signature]
Tiffani Gist
Clark of the Board

Notice of Hearing 2026-2026 Budget

The governing body of Unified School District 250 will meet on the 8th day of September 2025 at 5:50 PM at 510 Deill St, Pittsburg, KS 66762 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 USD #250 District Office on the district website and will be available at this hearing.

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

	Code 99 Line	2023-2024 Actual		2024-2025 Actual		2025-2026 Proposed Budget		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2025 Tax to be Levied (6)	Est. Tax Rate* (7)
OPERATING								
General	06	27,883,512	20.000	29,957,901	20.000	31,340,777	3,419,927	20.000
Supplemental General (LOB)	08	8,873,623	14.632	9,654,891	15.193	10,417,567	3,574,103	15.586
SPECIAL REVENUE								
Federal Funds	07	5,199,916		3,782,731		4,720,075		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	271,376		462,847		475,531		
Adult Supplemental Education	12	0		0		0		
At-Risk Education Fund	13	6,499,303		10,539,686		10,546,432		
Bilingual Education	14	559,571		654,212		1,014,693		
Virtual Education	15	106,986		95,018		188,687		
Capital Outlay	16	2,568,560	8.000	1,719,298	8.000	7,788,134	1,844,385	8.000
Driver Training	18	4,656		9,242		52,579		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	2,348,204		2,364,165		4,220,848		
Professional Development	26	76,400		124,528		488,117		
Parent Education Program	28	0		0		0		
Summer School	29	0		0		0		
Special Education	30	5,432,767		5,808,234		8,122,611		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	671,903		586,548		606,522		
Gifts and Grants	35	388,445		87,130		1,362,205		
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	2,943,164		2,844,878		3,353,400		
Contingency Reserve	53	0		0		0		
Textbook & Student Material Revolving	55	209,714		347,563		0		
Activity Fund	56	259,434		308,258		0		
DEBT SERVICE								
Bond and Interest #1	62	4,681,117	10.063	3,634,139	10.140	3,614,452	2,336,542	10.189
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
COOPERATIVES								
Special Education	78	0		0		0		
TOTAL USD EXPENDITURES	100	68,978,651	52.695	72,981,267	53.333	88,310,630	11,174,957	53.775
Less: Transfers	105	14,854,843		19,930,107		19,741,896		
NET USD EXPENDITURES	110	54,123,808		53,051,160		68,568,734		
TOTAL USD TAXES LEVIED	115	9,285,089		9,601,577		11,174,957		

1. Sponsoring District Only

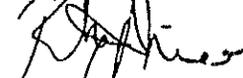
*Tax Rates are expressed in Mills

	Code 99 Line	2023-2024 Actual		2024-2025 Actual		2025-2026 Proposed Budget		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2025 Tax to be Levied (6)	Est. Tax Rate* (7)
OTHER								
Historical Museum	80	0	0.000	0	0.000	0	0	0.000
Public Library Board	82	0	0.000	0	0.000	0	0	0.000
Public Library Board Employee Benefits	83	0	0.000	0	0.000	0	0	0.000
Recreation Commission	84	0	0.000	0	0.000	0	0	0.000
Rec Comm Emp Benefits & Spec Liab	86	0	0.000	0	0.000	0	0	0.000
TOTAL OTHER	120	0	0.000	0	0.000	0	0	0.000
TOTAL TAXES LEVIED	125	\$9,285,089		\$9,601,577		\$11,174,957		

Assessed Valuation - General Fund	128	\$155,018,527	\$145,780,176	\$170,996,338
Assessed Valuation - All Other Funds	130	\$191,089,567	\$202,494,951	\$229,321,414
Assessed Valuation - Capital Outlay	129	\$189,421,845	\$200,907,057	\$230,548,083

Outstanding Indebtedness, July 1		2023	2024	2025
General Obligation Bonds	135	50,855,000	48,175,000	46,480,000
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	421,000	266,550
TOTAL USD DEBT	155	50,855,000	48,596,000	46,746,550

*Tax Rates are expressed in Mills


Board President


Clerk of the Board

2025-2026 USD Budget Profile



USD 250 – Pittsburg
Community Schools

Order of Contents

- Budget General Information (characteristics of district)
- Supplemental Information for Tables in *Summary of Expenditures*
- KSDE Website Information Available
- Summary of Expenditures (Sumexpen.xlsx)

2025-2026 Budget – General Information

USD #: 250

Introduction

Pittsburg Community Schools is fortunate to have tremendous support from parents and community members. This is demonstrated by active parental and patron involvement in student activities and district initiatives making student learning a priority. Curriculum development and the implementation of Professional Learning Communities are essential components to the district's efforts to provide high quality educational experiences for every kid. Improving student learning is paramount at Pittsburg Community Schools and all decisions are dedicated to the achievement of success for every student.

Board Members

Rusty Aikins, President	814 South 190 th St., Pittsburg
Kari Cronister, Vice President	805 Twin Lakes Dr, Pittsburg
Jason Grotheer	1801 South College Terrace, Pittsburg
Dr. Micky Painter	211 Ash Street, Frontenac
Ed McKechnie	3503 Natalini Court, Pittsburg
Joe Kennedy	627 Windsor Circle, Pittsburg
Kim English	703 E Madison, Pittsburg

Key Staff

Superintendent: Mr. JB Elliott
Associate or Assistant Superintendents: Mrs. Ann Lee
Business Office Staff: Mr. Tom Stegman
Director of Business Operations: Mrs. Melissa Pennington
Board Clerk: Mrs. Vicki Horton

Supplemental Information for the Following Tables

1. Summary of Total Expenditures by Function (All Funds)
2. Summary of General Fund Expenditures by Function
3. Summary of Supplemental General Fund Expenditures by Function
4. Summary of General and Supplemental General Fund Expenditures by Function
5. Summary of Special Education Fund by Function
6. Instruction Expenditures (1000)
7. Student Support Expenditures (2100)
8. Instructional Support Expenditures (2200)
9. General Administration Expenditures (2300)
10. School Administration Expenditures (2400)

11. Central Services Expenditures (2500)
12. Operations and Maintenance Expenditures (2600)
13. Transportation Expenditures (2700)
14. Other Support Services Expenditures (2900)
15. Food Service Expenditures (3100)
16. Community Services Operations (3300)
17. Capital Improvements (4000)
18. Debt Services (5100)
19. Miscellaneous Information – Transfers (5200)
20. Miscellaneous Information Unencumbered Cash Balance by Fund
21. Reserve Funds Unencumbered Cash Balance
22. Other Information – Enrollment Information
23. Miscellaneous Information Mill Rates by Fund
24. Other Information – Assessed Valuation and Bonded Indebtedness

Note: FTE is the audited enrollment 9/20 and 2/20 (if applicable) and estimated for the budget year, which includes preschool-aged at-risk and virtual enrollment. Enrollment does not include non-funded preschool. Beginning 2017-2018, full-day Kindergarten is 1.0 FTE. Beginning 2021-2022, three-year-old at-risk students were funded. This information is used for calculating Amount Per Pupil for Sumexpen.xlsx and Budget At A Glance (BAG).

KSDE Website Information Available

K-12 Statistics (Building, District or State Totals) Report Generator:

https://datacentral.ksde.gov/report_gen.aspx

- Attendance / Enrollment Reports
- Staff Reports
- Graduates / Dropouts Reports
- Crime / Violence Reports

School Finance Reports (Data Central) website below:

<https://datacentral.ksde.gov/default.aspx>

- Assessed Valuation
- Cash Balances
- Headcount Enrollment
- Mill Levies
- Personnel (Certified/Non-Certified)
- Salary Reports

Kansas Building Report Card website below:

<http://ksreportcard.ksde.gov/>

- Attendance Rate
- Graduation Rate
- Dropout Rate
- School Violence
- Assessments
 - Reading
 - Mathematics
 - Writing
- Graduates Passing Adv. Science Courses
- Graduates Passing Adv. Math Courses

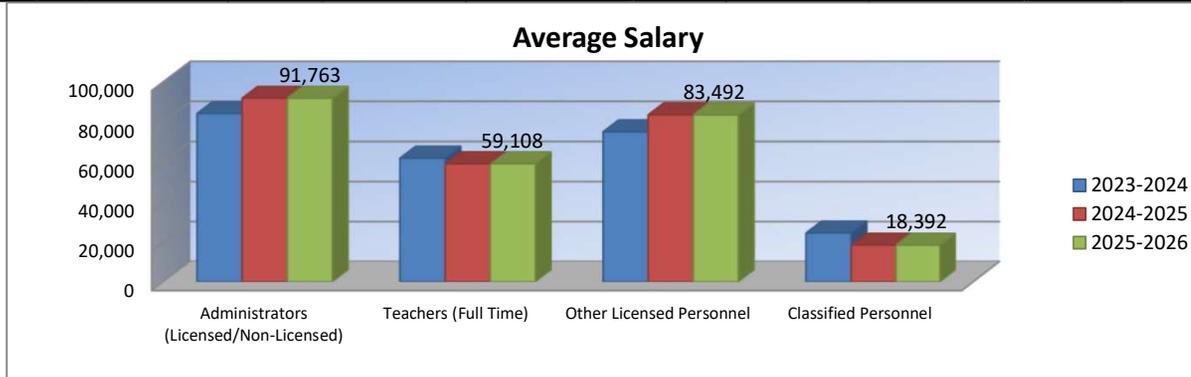
Accountability Reports website below:

<https://datacentral.ksde.gov/accountability.aspx>

- Performance Accountability Reports
- Financial Accountability Reports
- Longitudinal Achievement Reports

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)	27.5	2,314,198	84,153	28.0	2,569,376	91,763	29.4	2,697,845	91,763
Teachers (Full Time)	204.4	12,660,732	61,941	247.0	14,602,372	59,119	259.4	15,332,491	59,108
Other Licensed Personnel	21.6	1,621,213	75,056	20.0	1,669,849	83,492	21.0	1,753,341	83,492
Classified Personnel	208.0	5,092,190	24,482	289.0	5,316,230	18,395	303.5	5,582,042	18,392
Substitutes/Temporary Help	~~~~~		~~~~~	~~~~~	93,400	~~~~~	~~~~~		~~~~~



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.

Summary of Total Expenditures by Function (All Funds)

	2023-2024 Actual	% of Total	2024-2025 Actual	% of Total	% Change	2025-2026 Budget	% of Total	% Change
Instruction	\$30,088,638	56%	\$31,027,335	58%	3%	\$35,359,271	52%	14%
Student Support Services	\$2,139,495	4%	\$1,751,883	3%	-18%	\$3,088,828	5%	76%
Instructional Support Services	\$1,741,222	3%	\$2,125,285	4%	22%	\$2,251,007	3%	6%
Administration & Support	\$5,364,800	10%	\$4,901,416	9%	-9%	\$5,739,052	8%	17%
Operations & Maintenance	\$4,407,481	8%	\$4,321,142	8%	-2%	\$8,147,592	12%	89%
Transportation	\$2,178,909	4%	\$1,950,541	4%	-10%	\$3,770,802	5%	93%
Food Services	\$2,395,554	4%	\$2,419,593	5%	1%	\$2,805,645	4%	16%
Capital Improvements	\$1,126,592	2%	\$919,826	2%	-18%	\$3,400,000	5%	270%
Debt Services	\$4,681,117	9%	\$3,634,139	7%	-22%	\$3,923,351	6%	8%
Other Costs	\$0	0%	\$0	0%	0%	\$83,186	0%	0%
Total Expenditures¹	54,123,808	100%	\$53,051,160	100%	-2%	\$68,568,734	100%	29%
Amount per Pupil	\$16,650		\$16,433		-1%	\$21,185		29%
Current Expenditures²	\$46,874,131	100%	\$47,697,723	100%	2%	\$57,166,148	100%	20%
Amount per Pupil	\$14,420		\$14,775		2%	\$17,662		20%

Percent of Expenditures for Instruction³

Total Expenditures	\$29,965,978	55%	\$30,821,894	58%	3%	\$35,133,286	51%	-7%
Current Expenditures	\$29,965,978	64%	\$30,821,894	65%	1%	\$35,133,286	61%	-4%

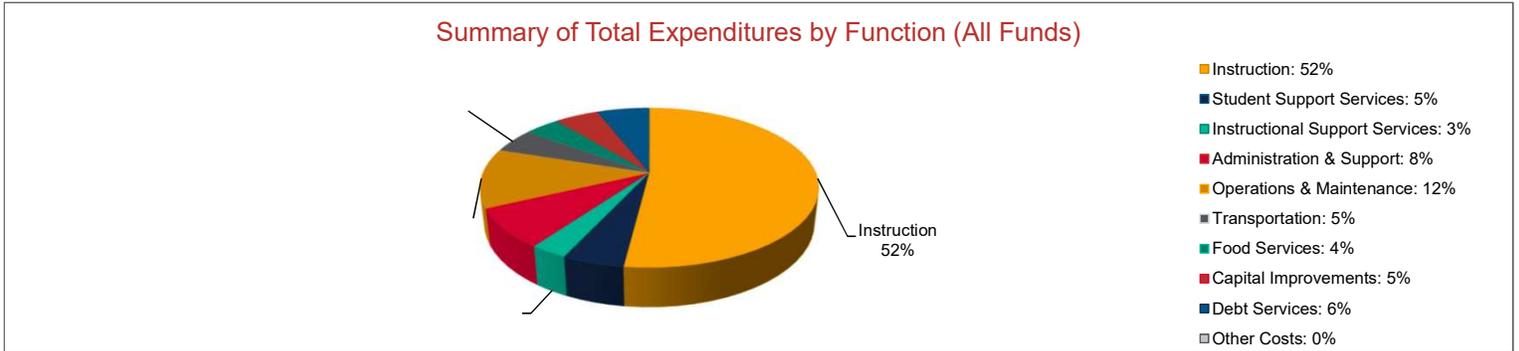
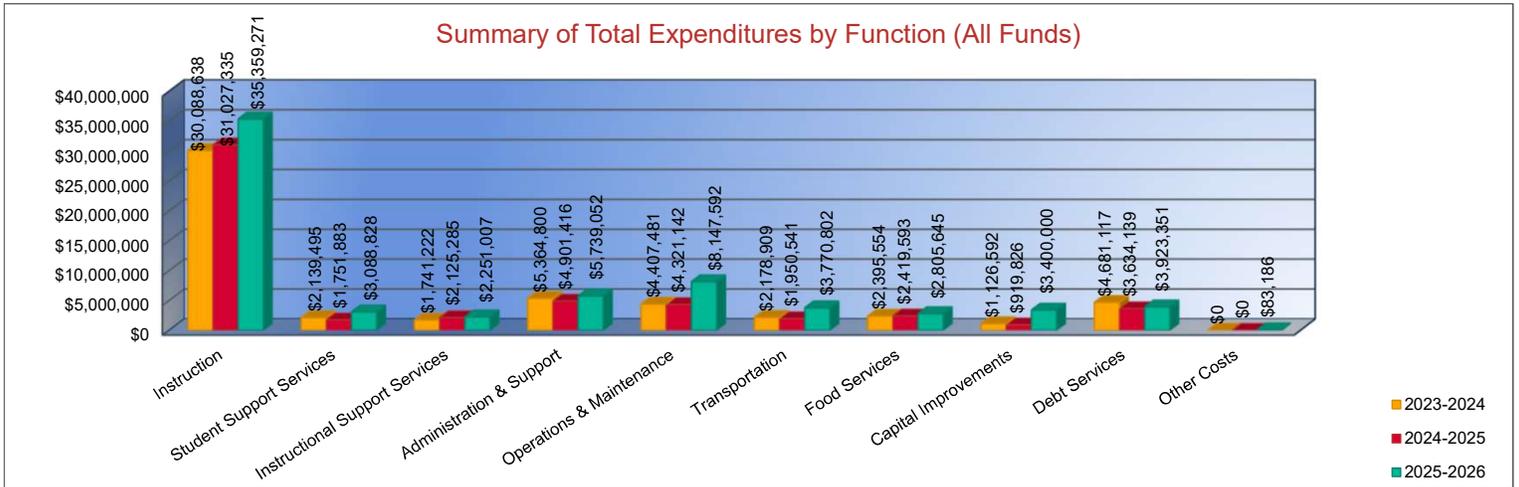
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At-Risk Education Fund, (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School Program, (26) Professional Development, (28) Parent Education, (29) Summer School, (30) Special Education, (34) Career and Postsecondary Education, (35) Gifts & Grants, (42) Special Liability Expense, (44) School Retirement, (51) KPERS Special Retirement Contribution, (53) Contingency Reserve, (55) Textbook & Student Material Revolving, (56) Activity Fund, (62) Bond & Interest #1, (63) Bond & Interest #2, (66) No-Fund Warrant, (67) Special Assessment, and (78) Special Education Coop Fund.

Note: The Budgeted Total Expenditures may not match Code 99 due to budgeted transfers from (06) General and (08) Supplemental General to (53) Contingency Reserve and (55) Textbook & Student Material Revolving, which are not budgeted funds.

2. Current Expenditures excludes Capital Outlay (Code 16) and Bond Debt expenditures (Code 62 & 63)

3. Instruction excludes Capital Outlay (Code 16) and Bond Debt expenditures (Code 62 & 63)

Functions Included: Instruction (1000), Student Support Services (2100), Instructional Support Services (2200), Administration & Support (2300, 2400, 2500), Operations & Maintenance (2600), Transportation (2700), Food Service (3100), Other Costs (2900, 3300), Capital Improvements (4000), Debt Services (5100) and Transfers (5200)



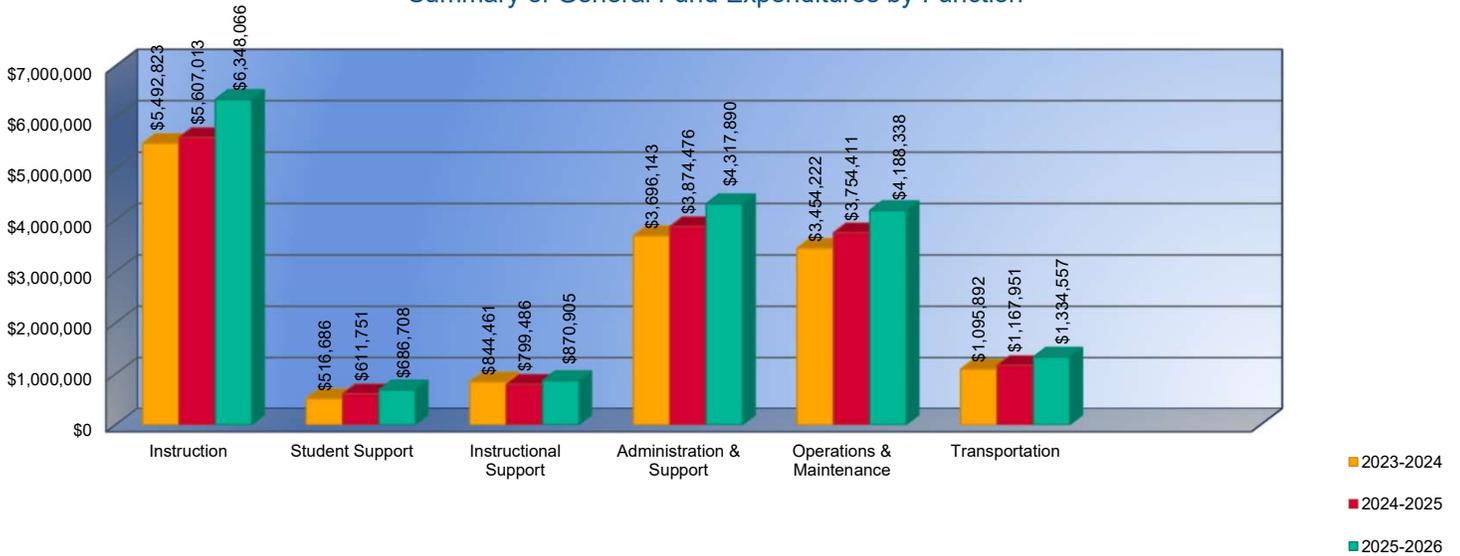
Note: Numbers on charts are within 1% due to rounding.
Sumexpen.xlsx

Summary of General Fund Expenditures by Function*

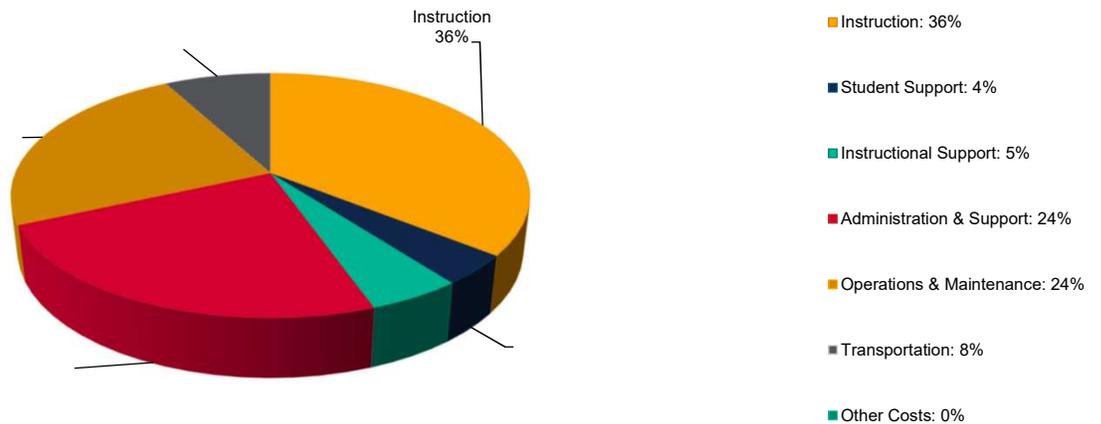
	2023-2024 Actual	% of Total	2024-2025 Actual	% of Total	% Change	2025-2026 Budget	% of Total	% Change
Instruction	\$5,492,823	36%	\$5,607,013	35%	2%	\$6,348,066	36%	13%
Student Support	\$516,686	3%	\$611,751	4%	18%	\$686,708	4%	12%
Instructional Support	\$844,461	6%	\$799,486	5%	-5%	\$870,905	5%	9%
Administration & Support	\$3,696,143	24%	\$3,874,476	24%	5%	\$4,317,890	24%	11%
Operations & Maintenance	\$3,454,222	23%	\$3,754,411	24%	9%	\$4,188,338	24%	12%
Transportation	\$1,095,892	7%	\$1,167,951	7%	7%	\$1,334,557	8%	14%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$0	0%	\$0	0%	0%	\$0	0%	0%
Total Expenditures	\$15,100,227	100%	\$15,815,088	100%	5%	\$17,746,464	100%	12%
Amount per Pupil	\$4,645		\$4,899		5%	\$5,483		12%

*The Summary of General Fund Expenditures by Function comes from pages 6-13 and only uses the "General Fund" line items.

Summary of General Fund Expenditures by Function



Summary of General Fund Expenditures by Function

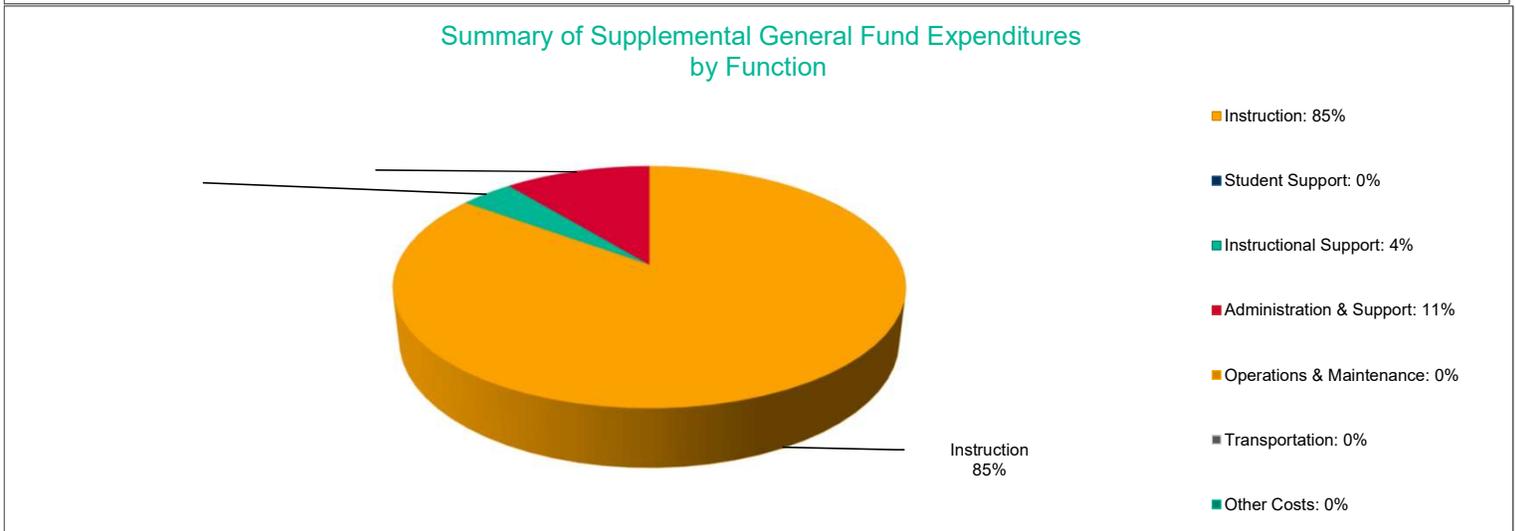
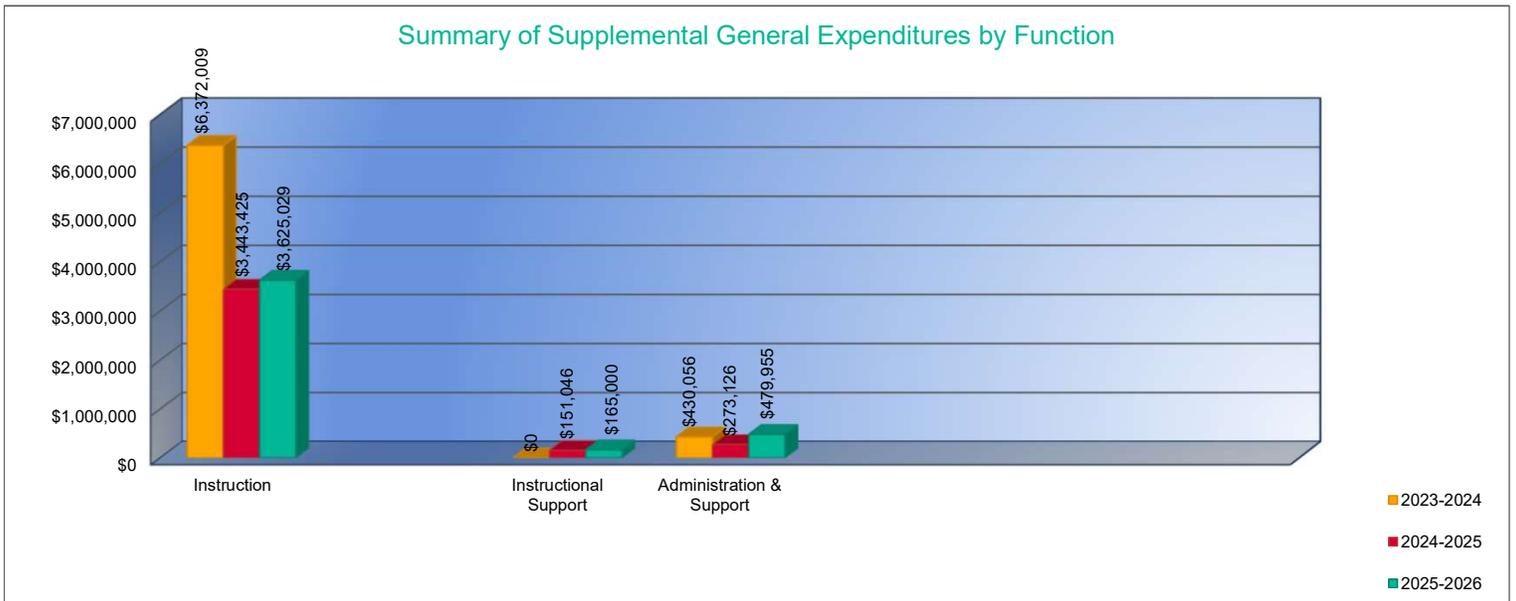


Note: Numbers on charts are within 1% due to rounding.
Sumexpen.xlsx

Summary of Supplemental General Fund Expenditures by Function*

	2023-2024 Actual	% of Total	2024-2025 Actual	% of Total	% Change	2025-2026 Budget	% of Total	% Change
Instruction	\$6,372,009	94%	\$3,443,425	89%	-46%	\$3,625,029	85%	5%
Student Support	\$0	0%	\$0	0%	0%	\$0	0%	0%
Instructional Support	\$0	0%	\$151,046	4%	0%	\$165,000	4%	9%
Administration & Support	\$430,056	6%	\$273,126	7%	-36%	\$479,955	11%	76%
Operations & Maintenance	\$0	0%	\$0	0%	0%	\$0	0%	0%
Transportation	\$0	0%	\$0	0%	0%	\$0	0%	0%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$0	0%	\$0	0%	0%	\$0	0%	0%
Total Expenditures	\$6,802,065	100%	\$3,867,597	100%	-43%	\$4,269,984	100%	10%
Amount per Pupil	\$2,093		\$1,198		-43%	\$1,319		10%

*The Summary of Supplemental General Fund Expenditures by Function comes from pages 6-13 and only uses the "Supplemental General Fund" line items.

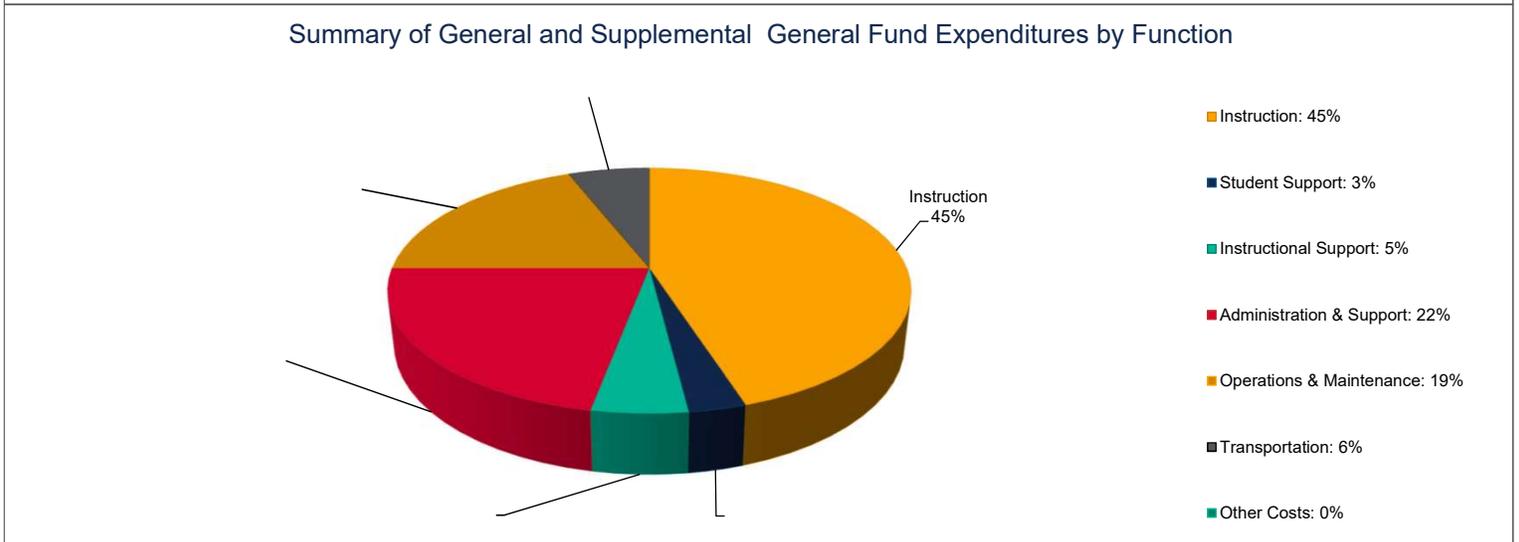
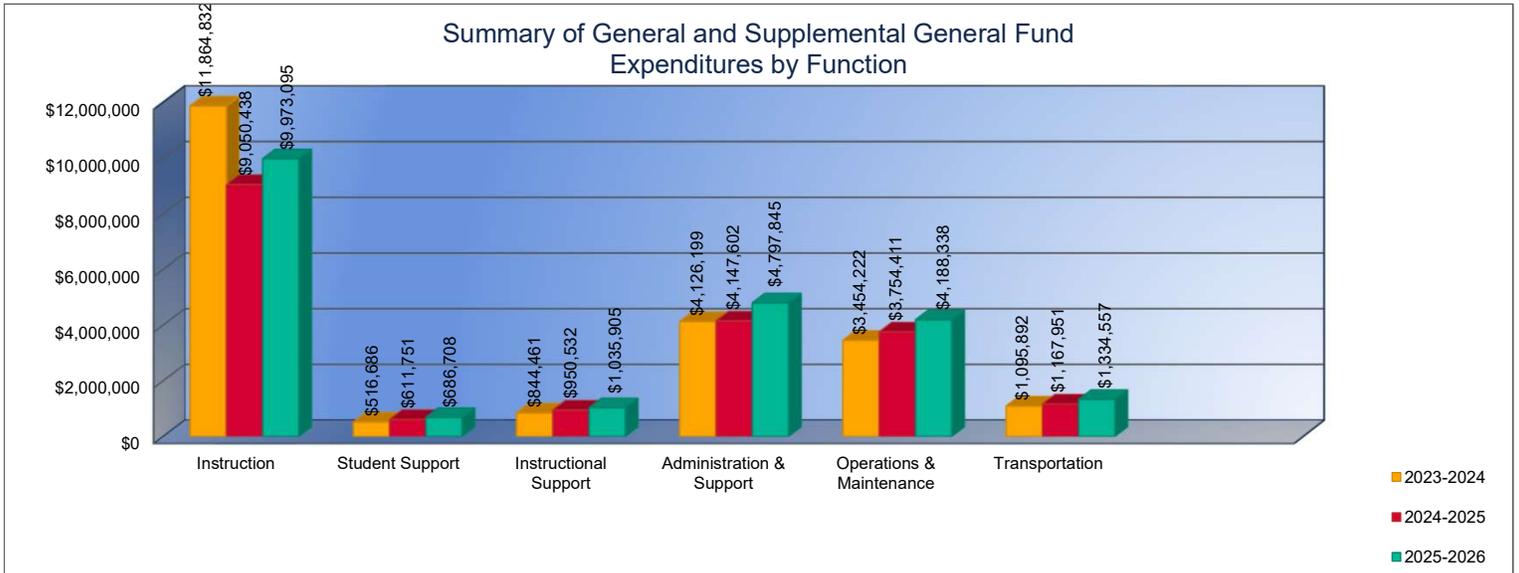


Note: Numbers on charts are within 1% due to rounding.
Sumexpen.xlsx

Summary of General and Supplemental General Fund Expenditures by Function*

	2023-2024 Actual	% of Total	2024-2025 Actual	% of Total	% Change	2025-2026 Budget	% of Total	% Change
Instruction	\$11,864,832	54%	\$9,050,438	46%	-24%	\$9,973,095	45%	10%
Student Support	\$516,686	2%	\$611,751	3%	18%	\$686,708	3%	12%
Instructional Support	\$844,461	4%	\$950,532	5%	13%	\$1,035,905	5%	9%
Administration & Support	\$4,126,199	19%	\$4,147,602	21%	1%	\$4,797,845	22%	16%
Operations & Maintenance	\$3,454,222	16%	\$3,754,411	19%	9%	\$4,188,338	19%	12%
Transportation	\$1,095,892	5%	\$1,167,951	6%	7%	\$1,334,557	6%	14%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$0	0%	\$0	0%	0%	\$0	0%	0%
Total Expenditures	\$21,902,292	100%	\$19,682,685	100%	-10%	\$22,016,448	100%	12%
Amount per Pupil	\$6,738		\$6,097		-10%	\$6,802		12%

*The Summary of General and Supplemental General Fund Expenditures by Function comes from pages 6-13 and is the sum of the "General Fund" and "Supplemental General Fund" line items.

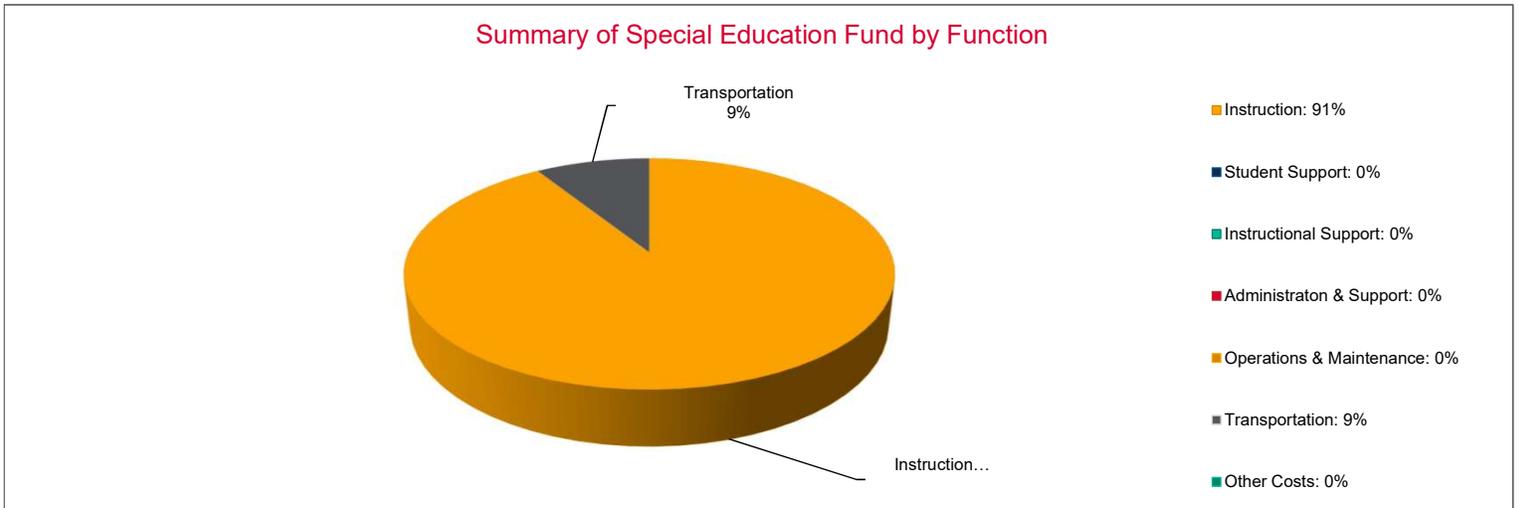
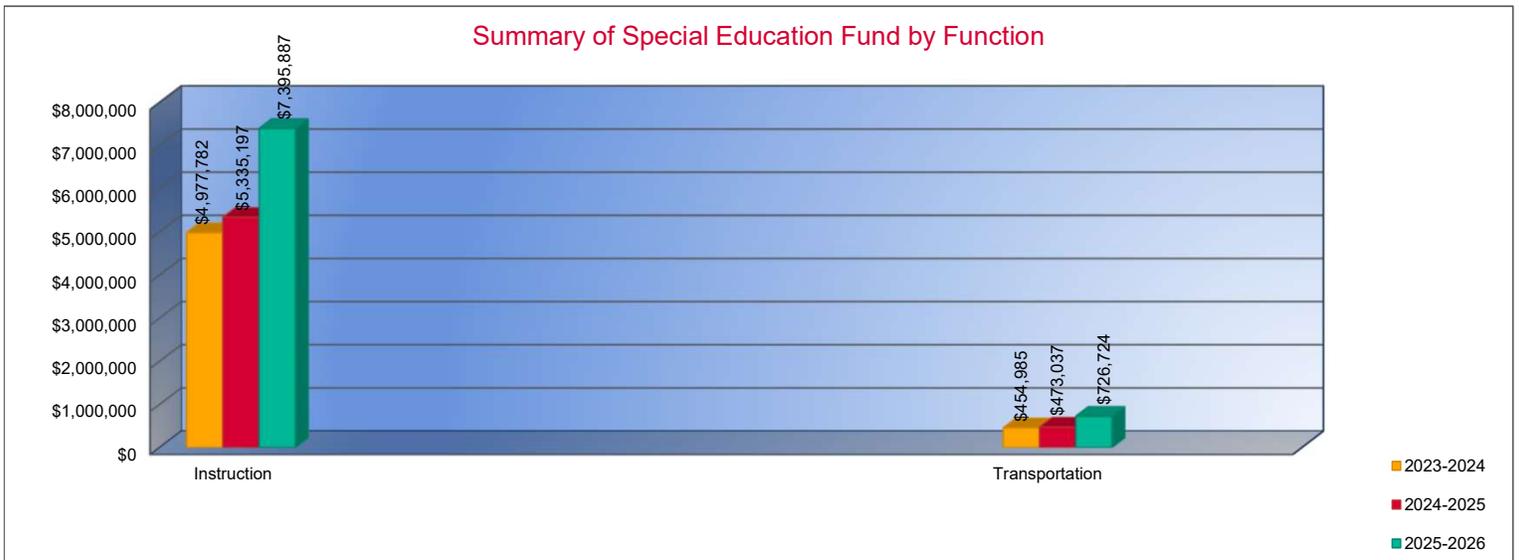


Summary of Special Education Fund by Function*

	2023-2024 Actual	% of Total	2024-2025 Actual	% of Total	% Change	2025-2026 Budget	% of Total	% Change
Instruction	\$4,977,782	92%	\$5,335,197	92%	7%	\$7,395,887	91%	39%
Student Support	\$0	0%	\$0	0%	0%	\$0	0%	0%
Instructional Support	\$0	0%	\$0	0%	0%	\$0	0%	0%
Administraton & Support	\$0	0%	\$0	0%	0%	\$0	0%	0%
Operations & Maintenance	\$0	0%	\$0	0%	0%	\$0	0%	0%
Transportation	\$454,985	8%	\$473,037	8%	4%	\$726,724	9%	54%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$0	0%	\$0	0%	0%	\$0	0%	0%
Total Expenditures¹	\$5,432,767	100%	\$5,808,234	100%	7%	\$8,122,611	100%	40%
Amount per Pupil	\$1,671		\$1,799		8%	\$2,510		40%

*The Summary of Special Education Fund Expenditures by Function comes from pages 6-13 and only uses the "Special Education Fund" line items.

1. Total expenditures excludes the Special Ed Coop fund because it would include expenditures for all schools participating in the Coop.



Note: Numbers on charts are within 1% due to rounding.
Sumexpen.xlsx

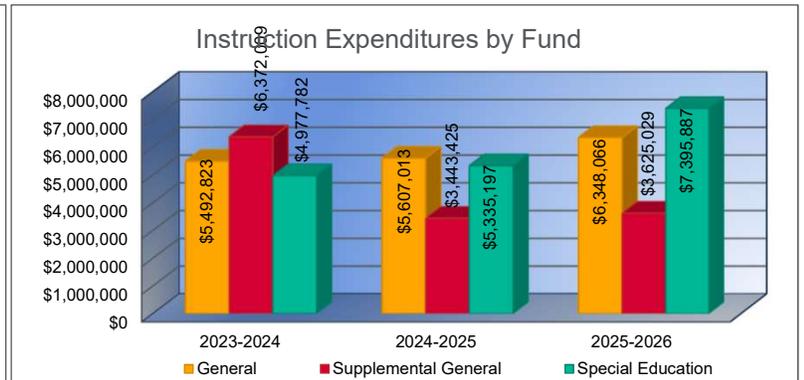
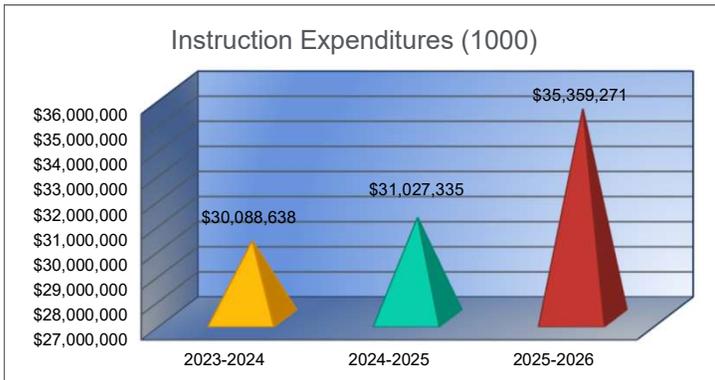
Instruction Expenditures (1000)

	2023-2024 Actual
General	\$5,492,823
Federal Funds	\$3,803,673
Supplemental General	\$6,372,009
Preschool-Aged At-Risk	\$271,376
At-Risk Education Fund	\$5,865,193
Bilingual Education	\$554,762
Virtual Education	\$106,986
Capital Outlay	\$122,660
Driver Education	\$4,656
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$4,977,782
Cost of Living	\$0
Career and Postsecondary Ed.	\$654,543
Gifts & Grants ¹	\$95,861
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$1,506,880
Contingency Reserve	\$0
Text Book & Student Material	\$0
Activity Fund	\$259,434
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$30,088,638
Enrollment (FTE) ³	3,250.6
Amount per Pupil ²	\$9,256
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$30,088,638

	2024-2025 Actual	% Change
General	\$5,607,013	2%
Federal Funds	\$2,932,781	-23%
Supplemental General	\$3,443,425	-46%
Preschool-Aged At-Risk	\$312,019	15%
At-Risk Education Fund	\$9,762,728	66%
Bilingual Education	\$654,082	18%
Virtual Education	\$95,018	-11%
Capital Outlay	\$205,441	67%
Driver Education	\$9,242	98%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$5,335,197	7%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$586,548	-10%
Gifts & Grants ¹	\$83,569	-13%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$1,692,014	12%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$0	0%
Activity Fund	\$308,258	19%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$31,027,335	3%
Enrollment (FTE) ³	3,228.3	-1%
Amount per Pupil ²	\$9,611	4%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$31,027,335	3%

	2025-2026 Budget	% Change
General	\$6,348,066	13%
Federal Funds	\$3,784,648	29%
Supplemental General	\$3,625,029	5%
Preschool-Aged At-Risk	\$320,932	3%
At-Risk Education Fund	\$9,752,553	0%
Bilingual Education	\$1,007,193	54%
Virtual Education	\$188,687	99%
Capital Outlay	\$225,985	10%
Driver Education	\$25,307	174%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$7,395,887	39%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$606,522	3%
Gifts & Grants ¹	\$84,000	1%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$1,994,462	18%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$0	0%
Activity Fund	\$0	0%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$35,359,271	14%
Enrollment (FTE) ³	3,236.7	0%
Amount per Pupil ²	\$10,924	14%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$35,359,271	14%

1. Gifts & Grants includes private grants and grants from non-federal sources.
2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.
3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (3 and 4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.



Note: Numbers on charts are within 1% due to rounding.
Sumexpen.xlsx

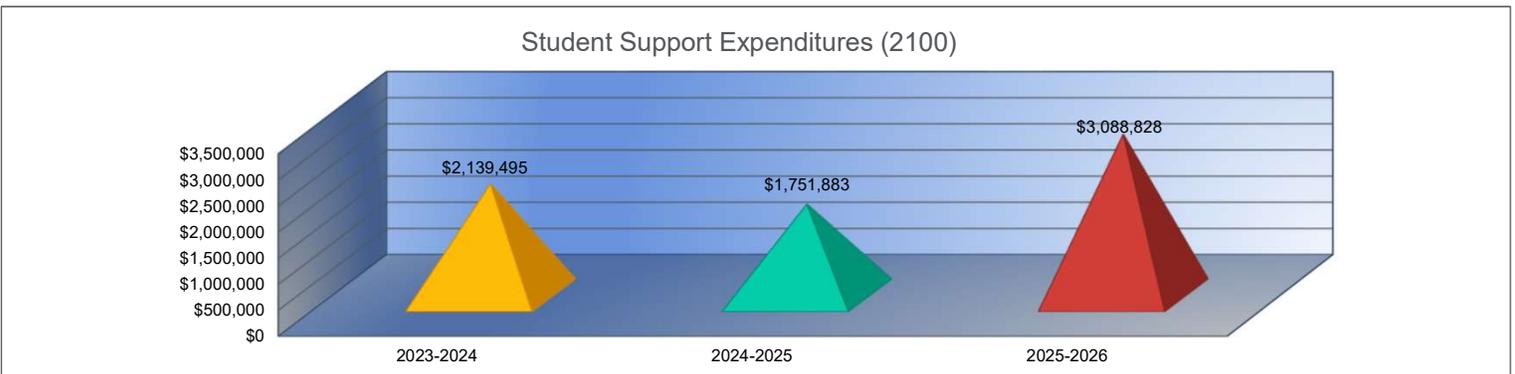
Student Support Expenditures (2100)

	2023-2024 Actual
General	\$516,686
Federal Funds	\$683,784
Supplemental General	\$0
Preschool-Aged At-Risk	\$0
At-Risk Education Fund	\$547,775
Bilingual Education	\$0
Virtual Education	\$0
Capital Outlay	\$0
Driver Training	\$0
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$0
Cost of Living	\$0
Career and Postsecondary Ed.	\$3,356
Gifts & Grants ¹	\$292,584
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$95,310
Contingency Reserve	\$0
Text Book & Student Material	\$0
Activity Fund	\$0
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$2,139,495
Enrollment (FTE) ³	3,250.6
Amount per Pupil ²	\$658
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$2,139,495

	2024-2025 Actual	% Change
General	\$611,751	18%
Federal Funds	\$219,089	-68%
Supplemental General	\$0	0%
Preschool-Aged At-Risk	\$58,046	0%
At-Risk Education Fund	\$762,350	39%
Bilingual Education	\$0	0%
Virtual Education	\$0	0%
Capital Outlay	\$0	0%
Driver Training	\$0	0%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$0	0%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$0	-100%
Gifts & Grants ¹	\$3,561	-99%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$97,086	2%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$0	0%
Activity Fund	\$0	0%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$1,751,883	-18%
Enrollment (FTE) ³	3,228.3	-1%
Amount per Pupil ²	\$543	-17%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$1,751,883	-18%

	2025-2026 Budget	% Change
General	\$686,708	12%
Federal Funds	\$236,098	8%
Supplemental General	\$0	0%
Preschool-Aged At-Risk	\$59,498	3%
At-Risk Education Fund	\$713,879	-6%
Bilingual Education	\$0	0%
Virtual Education	\$0	0%
Capital Outlay	\$0	0%
Driver Training	\$0	0%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$0	0%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$0	0%
Gifts & Grants ¹	\$1,278,205	35795%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$114,440	18%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$0	0%
Activity Fund	\$0	0%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$3,088,828	76%
Enrollment (FTE) ³	3,236.7	0%
Amount per Pupil ²	\$954	76%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$3,088,828	76%

1. Gifts & Grants includes private grants and grants from non-federal sources.
2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.
3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (3 and 4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.

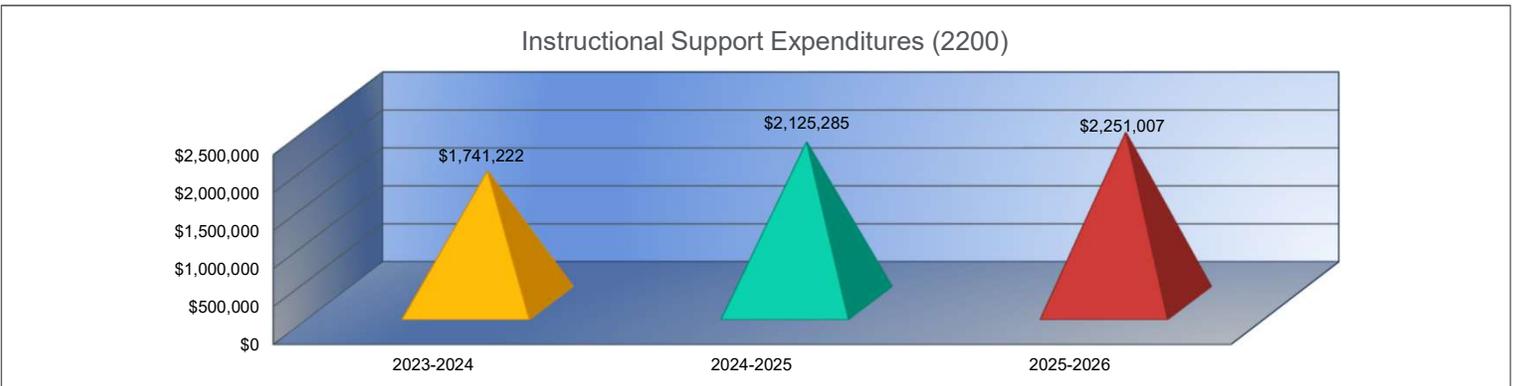


Note: Numbers on charts are within 1% due to rounding.
Sumexpen.xlsx

Instructional Support Expenditures (2200)

	2023-2024 Actual	2024-2025 Actual	% Change	2025-2026 Budget	% Change
General	\$844,461	\$799,486	-5%	\$870,905	9%
Federal Funds	\$499,596	\$608,101	22%	\$676,000	11%
Supplemental General	\$0	\$151,046	0%	\$165,000	9%
Preschool-Aged At-Risk	\$0	\$0	0%	\$0	0%
At-Risk Education Fund	\$0	\$0	0%	\$60,000	0%
Bilingual Education	\$4,809	\$130	-97%	\$7,500	5669%
Virtual Education	\$0	\$0	0%	\$0	0%
Capital Outlay	\$0	\$0	0%	\$15,000	0%
Driver Training	\$0	\$0	0%	\$0	0%
Declining Enrollment	\$0	\$0	0%	\$0	0%
Extraordinary School Program	\$0	\$0	0%	\$0	0%
Food Service	\$0	\$0	0%	\$0	0%
Professional Development	\$76,400	\$124,526	63%	\$345,289	177%
Parent Education Program	\$0	\$0	0%	\$0	0%
Summer School	\$0	\$0	0%	\$0	0%
Special Education	\$0	\$0	0%	\$0	0%
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$14,004	\$0	-100%	\$0	0%
Gifts & Grants ¹	\$0	\$0	0%	\$0	0%
Special Liability	\$0	\$0	0%	\$0	0%
School Retirement	\$0	\$0	0%	\$0	0%
Extraordinary Growth Facilities	\$0	\$0	0%	\$0	0%
Special Reserve	\$0	\$0	0%	\$0	0%
KPERS Spec. Ret. Contribution	\$92,238	\$94,433	2%	\$111,313	18%
Contingency Reserve	\$0	\$0	0%	\$0	0%
Text Book & Student Material	\$209,714	\$347,563	66%	\$0	0%
Activity Fund	\$0	\$0	0%	\$0	0%
Bond and Interest #1	\$0	\$0	0%	\$0	0%
Bond and Interest #2	\$0	\$0	0%	\$0	0%
No-Fund Warrant	\$0	\$0	0%	\$0	0%
Special Assessment	\$0	\$0	0%	\$0	0%
Temporary Note	\$0	\$0	0%	\$0	0%
SUBTOTAL	\$1,741,222	\$2,125,285	22%	\$2,251,007	6%
Enrollment (FTE) ³	3,250.6	3,228.3	-1%	3,236.7	0%
Amount per Pupil ²	\$536	\$658	23%	\$695	6%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$1,741,222	\$2,125,285	22%	\$2,251,007	6%

1. Gifts & Grants includes private grants and grants from non-federal sources.
2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.
3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (3 and 4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.

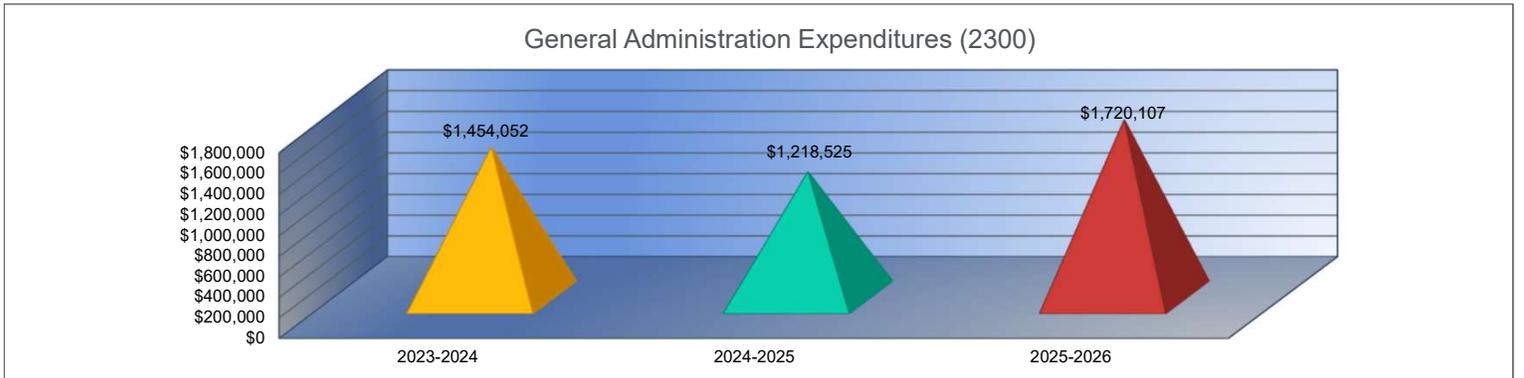


Note: Numbers on charts are within 1% due to rounding.
Sumexpen.xlsx

General Administration Expenditures (2300)

	2023-2024 Actual	2024-2025 Actual	% Change	2025-2026 Budget	% Change
General	\$1,173,544	\$1,166,315	-1%	\$1,462,064	25%
Federal Funds	\$30,877	\$22,760	-26%	\$23,329	3%
Supplemental General	\$230,224	\$0	-100%	\$200,000	0%
Preschool-Aged At-Risk	\$0	\$0	0%	\$0	0%
At-Risk Education Fund	\$0	\$0	0%	\$0	0%
Bilingual Education	\$0	\$0	0%	\$0	0%
Virtual Education	\$0	\$0	0%	\$0	0%
Capital Outlay	\$0	\$0	0%	\$0	0%
Driver Training	\$0	\$0	0%	\$0	0%
Declining Enrollment	\$0	\$0	0%	\$0	0%
Extraordinary School Program	\$0	\$0	0%	\$0	0%
Food Service	\$0	\$0	0%	\$0	0%
Professional Development	\$0	\$0	0%	\$0	0%
Parent Education Program	\$0	\$0	0%	\$0	0%
Summer School	\$0	\$0	0%	\$0	0%
Special Education	\$0	\$0	0%	\$0	0%
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$0	\$0	0%	\$0	0%
Gifts & Grants ¹	\$0	\$0	0%	\$0	0%
Special Liability Expense	\$0	\$0	0%	\$0	0%
School Retirement	\$0	\$0	0%	\$0	0%
Extraordinary Growth Facilities	\$0	\$0	0%	\$0	0%
Special Reserve	\$0	\$0	0%	\$0	0%
KPERS Spec. Ret. Contribution	\$19,407	\$29,450	52%	\$34,714	18%
Contingency Reserve	\$0	\$0	0%		
Text Book & Student Material	\$0	\$0	0%		
Activity Fund	\$0	\$0	0%		
Bond and Interest #1	\$0	\$0	0%	\$0	0%
Bond and Interest #2	\$0	\$0	0%	\$0	0%
No-Fund Warrant	\$0	\$0	0%	\$0	0%
Special Assessment	\$0	\$0	0%	\$0	0%
Temporary Note	\$0	\$0	0%	\$0	0%
SUBTOTAL	\$1,454,052	\$1,218,525	-16%	\$1,720,107	41%
Enrollment (FTE) ³	3,250.6	3,228.3	-1%	3,236.7	0%
Amount per Pupil ²	\$447	\$377	-16%	\$531	41%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$1,454,052	\$1,218,525	-16%	\$1,720,107	41%

1. Gifts & Grants includes private grants and grants from non-federal sources.
2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.
3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (3 and 4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.

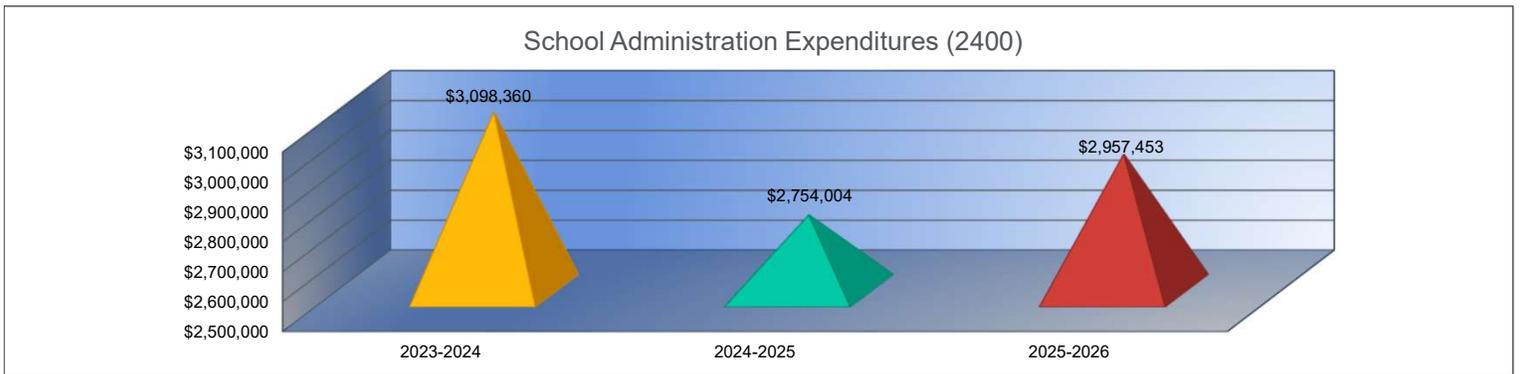


Note: Numbers on charts are within 1% due to rounding.
Sumexpen.xlsx

School Administration Expenditures (2400)

	2023-2024 Actual	2024-2025 Actual	% Change	2025-2026 Budget	% Change
General	\$1,835,968	\$1,943,110	6%	\$2,043,604	5%
Federal Funds	\$181,986	\$0	-100%	\$0	0%
Supplemental General	\$199,832	\$273,126	37%	\$279,955	3%
Preschool-Aged At-Risk	\$0	\$0	0%	\$0	0%
At-Risk Education Fund	\$0	\$0	0%	\$0	0%
Bilingual Education	\$0	\$0	0%	\$0	0%
Virtual Education	\$0	\$0	0%	\$0	0%
Capital Outlay	\$0	\$0	0%	\$0	0%
Driver Training	\$0	\$0	0%	\$0	0%
Declining Enrollment	\$0	\$0	0%	\$0	0%
Extraordinary School Program	\$0	\$0	0%	\$0	0%
Food Service	\$0	\$0	0%	\$0	0%
Professional Development	\$0	\$0	0%	\$0	0%
Parent Education Program	\$0	\$0	0%	\$0	0%
Summer School	\$0	\$0	0%	\$0	0%
Special Education	\$0	\$0	0%	\$0	0%
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$0	\$0	0%	\$0	0%
Gifts & Grants ¹	\$0	\$0	0%	\$0	0%
Special Liability Expense	\$0	\$0	0%	\$0	0%
School Retirement	\$0	\$0	0%	\$0	0%
Extraordinary Growth Facilities	\$0	\$0	0%	\$0	0%
Special Reserve	\$0	\$0	0%	\$0	0%
KPERS Spec. Ret. Contribution	\$880,574	\$537,768	-39%	\$633,894	18%
Contingency Reserve	\$0	\$0	0%	\$0	0%
Text Book & Student Material	\$0	\$0	0%	\$0	0%
Activity Fund	\$0	\$0	0%	\$0	0%
Bond and Interest #1	\$0	\$0	0%	\$0	0%
Bond and Interest #2	\$0	\$0	0%	\$0	0%
No-Fund Warrant	\$0	\$0	0%	\$0	0%
Special Assessment	\$0	\$0	0%	\$0	0%
Temporary Note	\$0	\$0	0%	\$0	0%
SUBTOTAL	\$3,098,360	\$2,754,004	-11%	\$2,957,453	7%
Enrollment (FTE) ³	3,250.6	3,228.3	-1%	3,236.7	0%
Amount per Pupil ²	\$953	\$853	-10%	\$914	7%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$3,098,360	\$2,754,004	-11%	\$2,957,453	7%

1. Gifts & Grants includes private grants and grants from non-federal sources.
2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.
3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (3 and 4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.

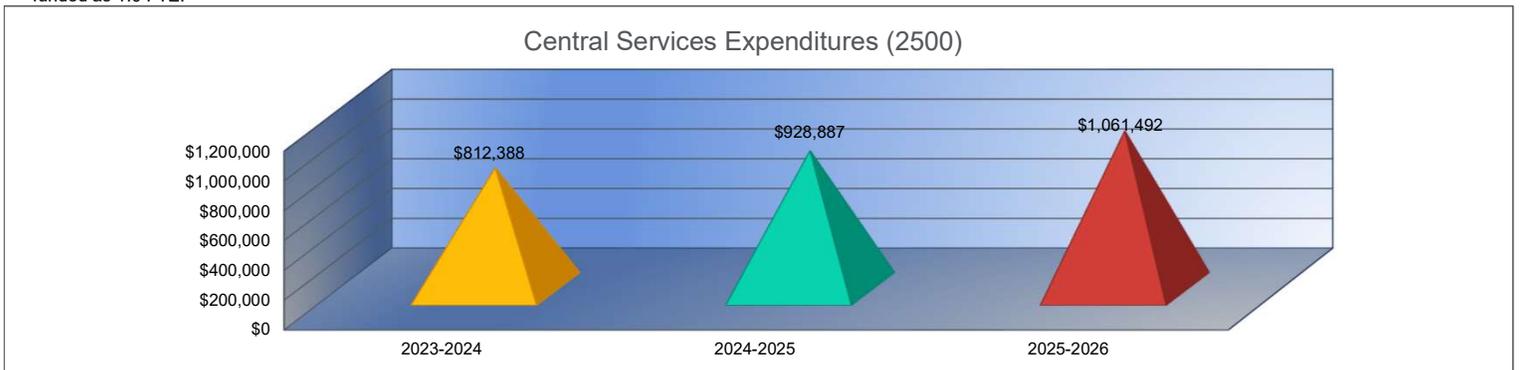


Note: Numbers on charts are within 1% due to rounding.
Sumexpen.xlsx

Central Services Expenditures (2500)

	2023-2024 Actual	2024-2025 Actual	% Change	2025-2026 Budget	% Change
General	\$686,631	\$765,051	11%	\$812,222	6%
Federal Funds	\$0	\$0	0%	\$0	0%
Supplemental General	\$0	\$0	0%	\$0	0%
Preschool-Aged At-Risk	\$0	\$92,782	0%	\$95,101	2%
At-Risk Education Fund	\$73,700	\$0	-100%	\$0	0%
Bilingual Education	\$0	\$0	0%	\$0	0%
Virtual Education	\$0	\$0	0%	\$0	0%
Capital Outlay	\$0	\$0	0%	\$0	0%
Driver Training	\$0	\$0	0%	\$0	0%
Declining Enrollment	\$0	\$0	0%	\$0	0%
Extraordinary School Program	\$0	\$0	0%	\$0	0%
Food Service	\$0	\$0	0%	\$0	0%
Professional Development	\$0	\$0	0%	\$70,414	0%
Parent Education Program	\$0	\$0	0%	\$0	0%
Summer School	\$0	\$0	0%	\$0	0%
Special Education	\$0	\$0	0%	\$0	0%
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$0	\$0	0%	\$0	0%
Gifts & Grants ¹	\$0	\$0	0%	\$0	0%
Special Liability	\$0	\$0	0%	\$0	0%
School Retirement	\$0	\$0	0%	\$0	0%
Extraordinary Growth Facilities	\$0	\$0	0%	\$0	0%
Special Reserve	\$0	\$0	0%	\$0	0%
KPERS Spec. Ret. Contribution	\$52,057	\$71,054	36%	\$83,755	18%
Contingency Reserve	\$0	\$0	0%	\$0	0%
Text Book & Student Material	\$0	\$0	0%	\$0	0%
Activity Fund	\$0	\$0	0%	\$0	0%
Bond and Interest #1	\$0	\$0	0%	\$0	0%
Bond and Interest #2	\$0	\$0	0%	\$0	0%
No-Fund Warrant	\$0	\$0	0%	\$0	0%
Special Assessment	\$0	\$0	0%	\$0	0%
Temporary Note	\$0	\$0	0%	\$0	0%
SUBTOTAL	\$812,388	\$928,887	14%	\$1,061,492	14%
Enrollment (FTE) ³	3,250.6	3,228.3	-1%	3,236.7	0%
Amount per Pupil ²	\$250	\$288	15%	\$328	14%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$812,388	\$928,887	14%	\$1,061,492	14%

1. Gifts & Grants includes private grants and grants from non-federal sources.
2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.
3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (3 and 4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.

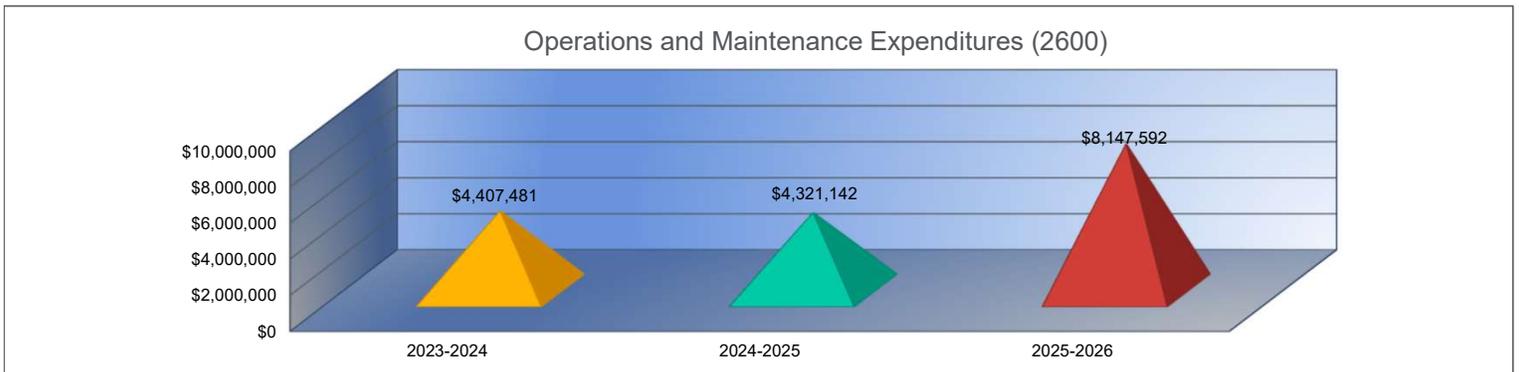


Note: Numbers on charts are within 1% due to rounding.
Sumexpen.xlsx

Operations and Maintenance Expenditures (2600)

	2023-2024 Actual	2024-2025 Actual	% Change	2025-2026 Budget	% Change
General	\$3,454,222	\$3,754,411	9%	\$4,188,338	12%
Federal Funds	\$0	\$0	0%	\$0	0%
Supplemental General	\$0	\$0	0%	\$0	0%
Preschool-Aged At-Risk	\$0	\$0	0%	\$0	0%
At-Risk Education Fund	\$12,635	\$14,608	16%	\$20,000	37%
Bilingual Education	\$0	\$0	0%	\$0	0%
Virtual Education	\$0	\$0	0%	\$0	0%
Capital Outlay	\$778,259	\$372,470	-52%	\$2,232,450	499%
Driver Training	\$0	\$0	0%	\$14,500	0%
Declining Enrollment	\$0	\$0	0%	\$0	0%
Extraordinary School Program	\$0	\$0	0%	\$0	0%
Food Service	\$7,874	\$3,640	-54%	\$1,484,829	40692%
Professional Development	\$0	\$0	0%	\$0	0%
Parent Education Program	\$0	\$0	0%	\$0	0%
Summer School	\$0	\$0	0%	\$0	0%
Special Education	\$0	\$0	0%	\$0	0%
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$0	\$0	0%	\$0	0%
Gifts & Grants ¹	\$0	\$0	0%	\$0	0%
Special Liability	\$0	\$0	0%	\$0	0%
School Retirement	\$0	\$0	0%	\$0	0%
Extraordinary Growth Facilities	\$0	\$0	0%	\$0	0%
Special Reserve	\$0	\$0	0%	\$0	0%
KPERS Spec. Ret. Contribution	\$154,491	\$176,013	14%	\$207,475	18%
Contingency Reserve	\$0	\$0	0%	\$0	0%
Text Book & Student Material	\$0	\$0	0%	\$0	0%
Activity Fund	\$0	\$0	0%	\$0	0%
Bond and Interest #1	\$0	\$0	0%	\$0	0%
Bond and Interest #2	\$0	\$0	0%	\$0	0%
No-Fund Warrant	\$0	\$0	0%	\$0	0%
Special Assessment	\$0	\$0	0%	\$0	0%
Temporary Note	\$0	\$0	0%	\$0	0%
SUBTOTAL	\$4,407,481	\$4,321,142	-2%	\$8,147,592	89%
Enrollment (FTE) ³	3,250.6	3,228.3	-1%	3,236.7	0%
Amount per Pupil ²	\$1,356	\$1,339	-1%	\$2,517	88%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$4,407,481	\$4,321,142	-2%	\$8,147,592	89%

1. Gifts & Grants includes private grants and grants from non-federal sources.
2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.
3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (3 and 4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.

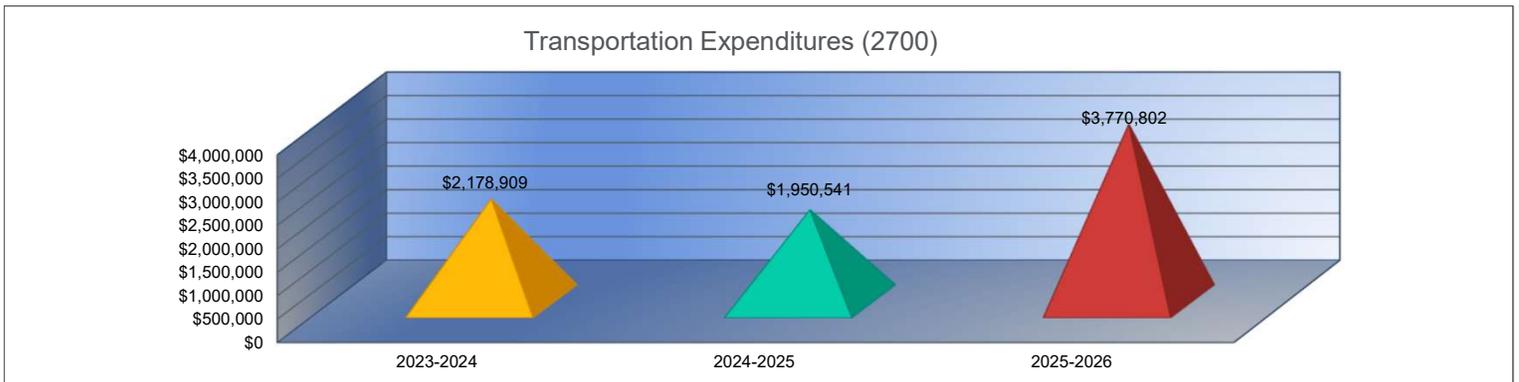


Note: Numbers on charts are within 1% due to rounding.
Sumexpen.xlsx

Transportation Expenditures (2700)

	2023-2024 Actual	2024-2025 Actual	% Change	2025-2026 Budget	% Change
General	\$1,095,892	\$1,167,951	7%	\$1,334,557	14%
Federal Funds	\$0	\$0	0%	\$0	0%
Supplemental General	\$0	\$0	0%	\$0	0%
Preschool-Aged At-Risk	\$0	\$0	0%	\$0	0%
At-Risk Education Fund	\$0	\$0	0%	\$0	0%
Bilingual Education	\$0	\$0	0%	\$0	0%
Virtual Education	\$0	\$0	0%	\$0	0%
Capital Outlay	\$541,049	\$221,561	-59%	\$1,605,800	625%
Driver Training	\$0	\$0	0%	\$0	0%
Declining Enrollment	\$0	\$0	0%	\$0	0%
Extraordinary School Program	\$0	\$0	0%	\$0	0%
Food Service	\$0	\$0	0%	\$0	0%
Professional Development	\$0	\$0	0%	\$0	0%
Parent Education Program	\$0	\$0	0%	\$0	0%
Summer School	\$0	\$0	0%	\$0	0%
Special Education	\$454,985	\$473,037	4%	\$726,724	54%
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$0	\$0	0%	\$0	0%
Gifts & Grants ¹	\$0	\$0	0%	\$0	0%
Special Liability	\$0	\$0	0%	\$0	0%
School Retirement	\$0	\$0	0%	\$0	0%
Extraordinary Growth Facilities	\$0	\$0	0%	\$0	0%
Special Reserve	\$0	\$0	0%	\$0	0%
KPERS Spec. Ret. Contribution	\$86,983	\$87,992	1%	\$103,721	18%
Contingency Reserve	\$0	\$0	0%	\$0	0%
Text Book & Student Material	\$0	\$0	0%	\$0	0%
Activity Fund	\$0	\$0	0%	\$0	0%
Bond and Interest #1	\$0	\$0	0%	\$0	0%
Bond and Interest #2	\$0	\$0	0%	\$0	0%
No-Fund Warrant	\$0	\$0	0%	\$0	0%
Special Assessment	\$0	\$0	0%	\$0	0%
Temporary Note	\$0	\$0	0%	\$0	0%
SUBTOTAL	\$2,178,909	\$1,950,541	-10%	\$3,770,802	93%
Enrollment (FTE) ³	3,250.6	3,228.3	-1%	3,236.7	0%
Amount per Pupil ²	\$670	\$604	-10%	\$1,165	93%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$2,178,909	\$1,950,541	-10%	\$3,770,802	93%

1. Gifts & Grants includes private grants and grants from non-federal sources.
2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.
3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (3 and 4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.

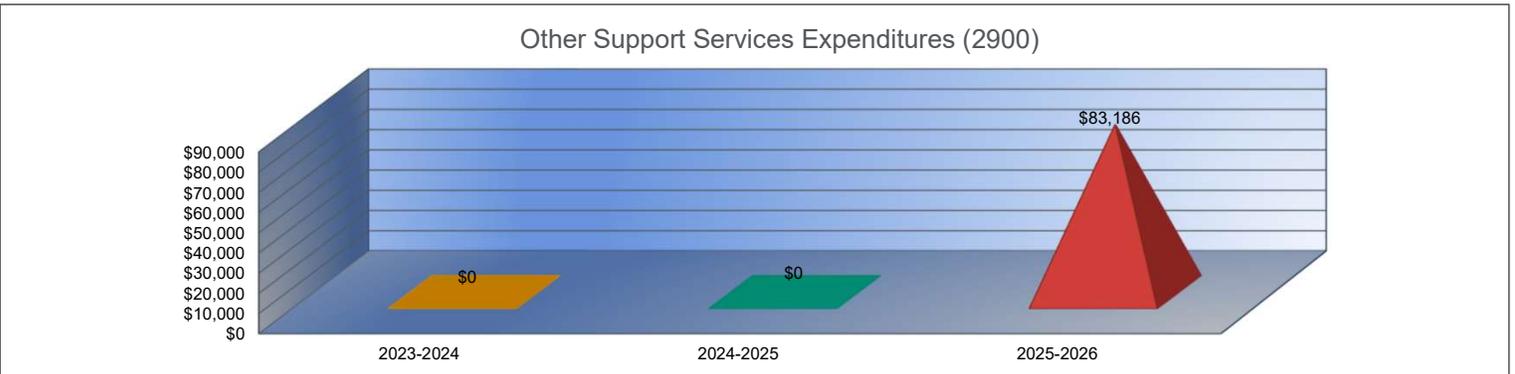


Note: Numbers on charts are within 1% due to rounding.
Sumexpen.xlsx

Other Support Services Expenditures (2900)

	2023-2024 Actual	2024-2025 Actual	% Change	2025-2026 Budget	% Change
General	\$0	\$0	0%	\$0	0%
Federal Funds	\$0	\$0	0%	\$0	0%
Supplemental General	\$0	\$0	0%	\$0	0%
Preschool-Aged At-Risk	\$0	\$0	0%	\$0	0%
At-Risk Education Fund	\$0	\$0	0%	\$0	0%
Bilingual Education	\$0	\$0	0%	\$0	0%
Virtual Education	\$0	\$0	0%	\$0	0%
Capital Outlay	\$0	\$0	0%	\$0	0%
Driver Training	\$0	\$0	0%	\$12,772	0%
Declining Enrollment	\$0	\$0	0%	\$0	0%
Extraordinary School Program	\$0	\$0	0%	\$0	0%
Food Service	\$0	\$0	0%	\$0	0%
Professional Development	\$0	\$0	0%	\$70,414	0%
Parent Education Program	\$0	\$0	0%	\$0	0%
Summer School	\$0	\$0	0%	\$0	0%
Special Education	\$0	\$0	0%	\$0	0%
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$0	\$0	0%	\$0	0%
Gifts & Grants ¹	\$0	\$0	0%	\$0	0%
Special Liability	\$0	\$0	0%	\$0	0%
School Retirement	\$0	\$0	0%	\$0	0%
Extraordinary Growth Facilities	\$0	\$0	0%	\$0	0%
Special Reserve	\$0	\$0	0%	\$0	0%
KPERS Spec. Ret. Contribution	\$0	\$0	0%	\$0	0%
Contingency Reserve	\$0	\$0	0%	\$0	0%
Text Book & Student Material	\$0	\$0	0%	\$0	0%
Activity Fund	\$0	\$0	0%	\$0	0%
Bond and Interest #1	\$0	\$0	0%	\$0	0%
Bond and Interest #2	\$0	\$0	0%	\$0	0%
No-Fund Warrant	\$0	\$0	0%	\$0	0%
Special Assessment	\$0	\$0	0%	\$0	0%
Temporary Note	\$0	\$0	0%	\$0	0%
SUBTOTAL	\$0	\$0	0%	\$83,186	0%
Enrollment (FTE) ³	3,250.6	3,228.3	-1%	3,236.7	0%
Amount per Pupil ²	\$0	\$0	0%	\$26	0%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$0	\$0	0%	\$83,186	0%

1. Gifts & Grants includes private grants and grants from non-federal sources.
2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.
3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (3 and 4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.

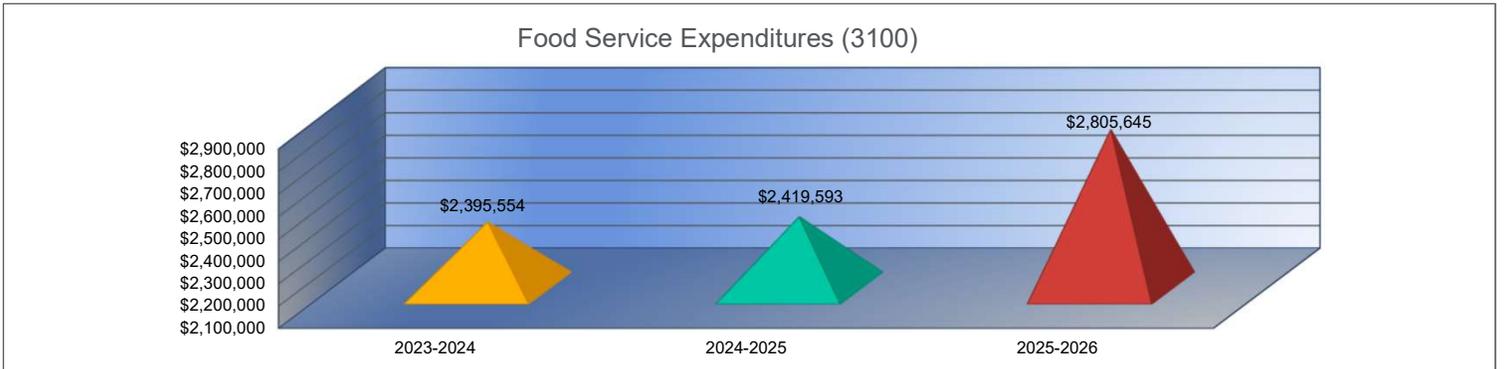


Note: Numbers on charts are within 1% due to rounding.
Sumexpen.xlsx

Food Service Expenditures (3100)

	2023-2024 Actual	2024-2025 Actual	% Change	2025-2026 Budget	% Change
General	\$0	\$0	0%	\$0	0%
Federal Funds	\$0	\$0	0%	\$0	0%
Supplemental General	\$0	\$0	0%	\$0	0%
Preschool-Aged At-Risk	\$0	\$0	0%	\$0	0%
At-Risk Education Fund	\$0	\$0	0%	\$0	0%
Bilingual Education	\$0	\$0	0%	\$0	0%
Virtual Education	\$0	\$0	0%	\$0	0%
Capital Outlay	\$0	\$0	0%	\$0	0%
Driver Training	\$0	\$0	0%	\$0	0%
Declining Enrollment	\$0	\$0	0%	\$0	0%
Extraordinary School Program	\$0	\$0	0%	\$0	0%
Food Service	\$2,340,330	\$2,360,525	1%	\$2,736,019	16%
Professional Development	\$0	\$0	0%	\$0	0%
Parent Education Program	\$0	\$0	0%	\$0	0%
Summer School	\$0	\$0	0%	\$0	0%
Special Education	\$0	\$0	0%	\$0	0%
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$0	\$0	0%	\$0	0%
Gifts & Grants ¹	\$0	\$0	0%	\$0	0%
Special Liability	\$0	\$0	0%	\$0	0%
School Retirement	\$0	\$0	0%	\$0	0%
Extraordinary Growth Facilities	\$0	\$0	0%	\$0	0%
Special Reserve	\$0	\$0	0%	\$0	0%
KPERS Spec. Ret. Contribution	\$55,224	\$59,068	7%	\$69,626	18%
Contingency Reserve	\$0	\$0	0%	\$0	0%
Text Book & Student Material	\$0	\$0	0%	\$0	0%
Activity Fund	\$0	\$0	0%	\$0	0%
Bond and Interest #1	\$0	\$0	0%	\$0	0%
Bond and Interest #2	\$0	\$0	0%	\$0	0%
No-Fund Warrant	\$0	\$0	0%	\$0	0%
Special Assessment	\$0	\$0	0%	\$0	0%
Temporary Note	\$0	\$0	0%	\$0	0%
SUBTOTAL	\$2,395,554	\$2,419,593	1%	\$2,805,645	16%
Enrollment (FTE) ³	3,250.6	3,228.3	-1%	3,236.7	0%
Amount per Pupil ²	\$737	\$749	2%	\$867	16%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$2,395,554	\$2,419,593	1%	\$2,805,645	16%

1. Gifts & Grants includes private grants and grants from non-federal sources.
2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.
3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (3 and 4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.

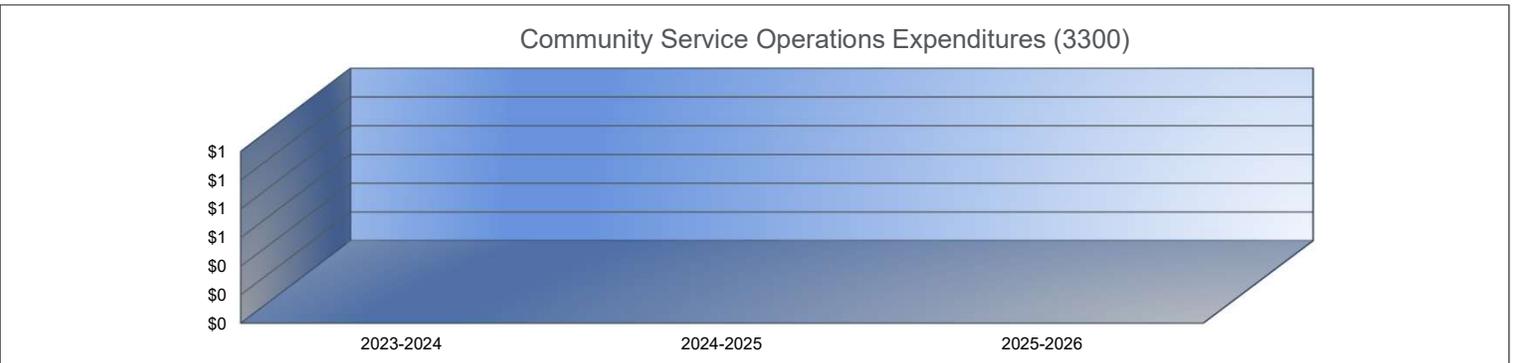


Note: Numbers on charts are within 1% due to rounding.
Sumexpen.xlsx

Community Service Operations Expenditures (3300)

	2023-2024 Actual	2024-2025 Actual	% Change	2025-2026 Budget	% Change
General	\$0	\$0	0%	\$0	0%
Federal Funds	\$0	\$0	0%	\$0	0%
Supplemental General	\$0	\$0	0%	\$0	0%
Preschool-Aged At-Risk	\$0	\$0	0%	\$0	0%
At-Risk Education Fund	\$0	\$0	0%	\$0	0%
Bilingual Education	\$0	\$0	0%	\$0	0%
Virtual Education	\$0	\$0	0%	\$0	0%
Capital Outlay	\$0	\$0	0%	\$0	0%
Driver Training	\$0	\$0	0%	\$0	0%
Declining Enrollment	\$0	\$0	0%	\$0	0%
Extraordinary School Program	\$0	\$0	0%	\$0	0%
Food Service	\$0	\$0	0%	\$0	0%
Professional Development	\$0	\$0	0%	\$0	0%
Parent Education Program	\$0	\$0	0%	\$0	0%
Summer School	\$0	\$0	0%	\$0	0%
Special Education	\$0	\$0	0%	\$0	0%
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$0	\$0	0%	\$0	0%
Gifts & Grants ¹	\$0	\$0	0%	\$0	0%
Special Liability	\$0	\$0	0%	\$0	0%
School Retirement	\$0	\$0	0%	\$0	0%
Extraordinary Growth Facilities	\$0	\$0	0%	\$0	0%
Special Reserve	\$0	\$0	0%	\$0	0%
KPERS Spec. Ret. Contribution	\$0	\$0	0%	\$0	0%
Contingency Reserve	\$0	\$0	0%	\$0	0%
Text Book & Student Material	\$0	\$0	0%	\$0	0%
Activity Fund	\$0	\$0	0%	\$0	0%
Bond and Interest #1	\$0	\$0	0%	\$0	0%
Bond and Interest #2	\$0	\$0	0%	\$0	0%
No-Fund Warrant	\$0	\$0	0%	\$0	0%
Special Assessment	\$0	\$0	0%	\$0	0%
Temporary Note	\$0	\$0	0%	\$0	0%
SUBTOTAL	\$0	\$0	0%	\$0	0%
Enrollment (FTE) ³	3,250.6	3,228.3	-1%	3,236.7	0%
Amount per Pupil ²	\$0	\$0	0%	\$0	0%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$0	\$0	0%	\$0	0%

1. Gifts & Grants includes private grants and grants from non-federal sources.
2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.
3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (3 and 4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.

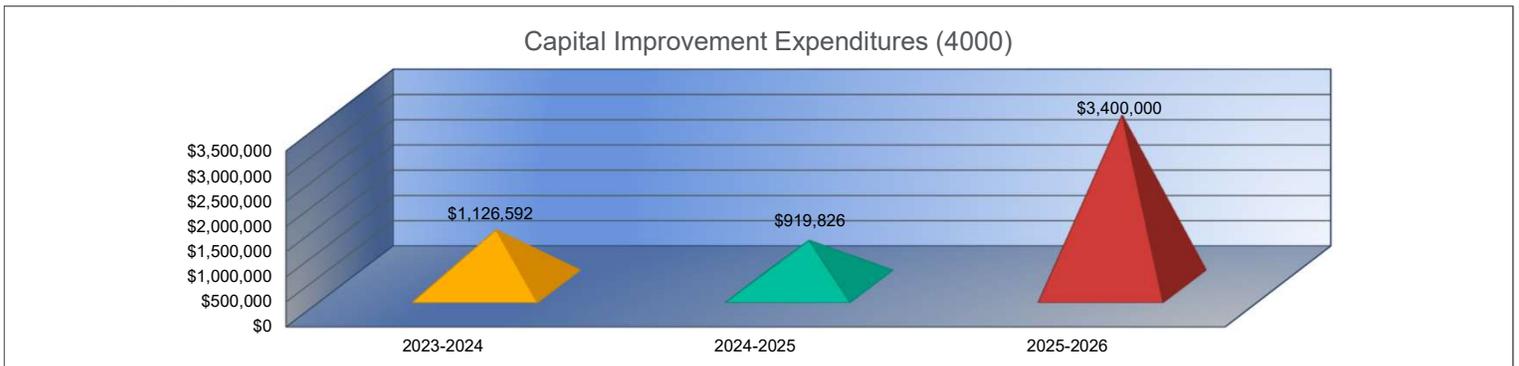


Note: Numbers on charts are within 1% due to rounding.
Sumexpen.xlsx

Capital Improvement Expenditures (4000)

	2023-2024 Actual	2024-2025 Actual	% Change	2025-2026 Budget	% Change
General	\$0	\$0	0%	\$0	0%
Federal Funds	\$0	\$0	0%	\$0	0%
Supplemental General	\$0	\$0	0%	\$0	0%
Preschool-Aged At-Risk	\$0	\$0	0%	\$0	0%
At-Risk Education Fund	\$0	\$0	0%	\$0	0%
Bilingual Education	\$0	\$0	0%	\$0	0%
Virtual Education	\$0	\$0	0%	\$0	0%
Capital Outlay	\$1,126,592	\$919,826	-18%	\$3,400,000	270%
Driver Training	\$0	\$0	0%	\$0	0%
Declining Enrollment	\$0	\$0	0%	\$0	0%
Extraordinary School Program	\$0	\$0	0%	\$0	0%
Food Service	\$0	\$0	0%	\$0	0%
Professional Development	\$0	\$0	0%	\$0	0%
Parent Education Program	\$0	\$0	0%	\$0	0%
Summer School	\$0	\$0	0%	\$0	0%
Special Education	\$0	\$0	0%	\$0	0%
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$0	\$0	0%	\$0	0%
Gifts & Grants ¹	\$0	\$0	0%	\$0	0%
Special Liability	\$0	\$0	0%	\$0	0%
School Retirement	\$0	\$0	0%	\$0	0%
Extraordinary Growth Facilities	\$0	\$0	0%	\$0	0%
Special Reserve	\$0	\$0	0%	\$0	0%
KPERS Spec. Ret. Contribution	\$0	\$0	0%	\$0	0%
Contingency Reserve	\$0	\$0	0%	\$0	0%
Text Book & Student Material	\$0	\$0	0%	\$0	0%
Activity Fund	\$0	\$0	0%	\$0	0%
Bond and Interest #1	\$0	\$0	0%	\$0	0%
Bond and Interest #2	\$0	\$0	0%	\$0	0%
No-Fund Warrant	\$0	\$0	0%	\$0	0%
Special Assessment	\$0	\$0	0%	\$0	0%
Temporary Note	\$0	\$0	0%	\$0	0%
SUBTOTAL	\$1,126,592	\$919,826	-18%	\$3,400,000	270%
Enrollment (FTE) ³	3,250.6	3,228.3	-1%	3,236.7	0%
Amount per Pupil ²	\$347	\$285	-18%	\$1,050	268%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$1,126,592	\$919,826	-18%	\$3,400,000	270%

1. Gifts & Grants includes private grants and grants from non-federal sources.
2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.
3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (3 and 4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.

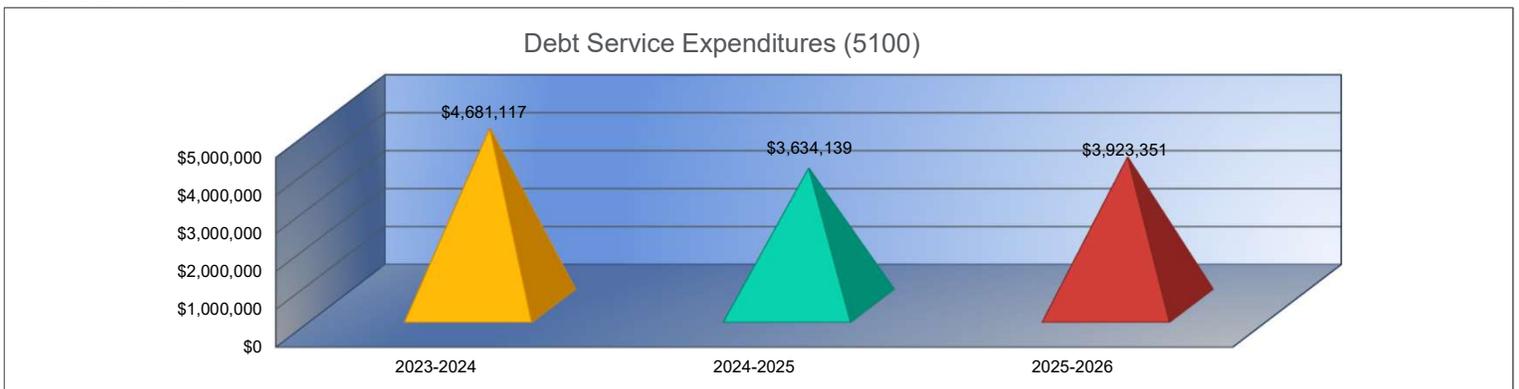


Note: Numbers on charts are within 1% due to rounding.
Sumexpen.xlsx

Debt Service Expenditures (5100)

	2023-2024 Actual	2024-2025 Actual	% Change	2025-2026 Budget	% Change
General	\$0	\$0	0%	\$0	0%
Federal Funds	\$0	\$0	0%	\$0	0%
Supplemental General	\$0	\$0	0%	\$0	0%
Preschool-Aged At-Risk	\$0	\$0	0%	\$0	0%
At-Risk Education Fund	\$0	\$0	0%	\$0	0%
Bilingual Education	\$0	\$0	0%	\$0	0%
Virtual Education	\$0	\$0	0%	\$0	0%
Capital Outlay	\$0	\$0	0%	\$308,899	0%
Driver Training	\$0	\$0	0%	\$0	0%
Declining Enrollment	\$0	\$0	0%	\$0	0%
Extraordinary School Program	\$0	\$0	0%	\$0	0%
Food Service	\$0	\$0	0%	\$0	0%
Professional Development	\$0	\$0	0%	\$0	0%
Parent Education Program	\$0	\$0	0%	\$0	0%
Summer School	\$0	\$0	0%	\$0	0%
Special Education	\$0	\$0	0%	\$0	0%
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$0	\$0	0%	\$0	0%
Gifts & Grants ¹	\$0	\$0	0%	\$0	0%
Special Liability	\$0	\$0	0%	\$0	0%
School Retirement	\$0	\$0	0%	\$0	0%
Extraordinary Growth Facilities	\$0	\$0	0%	\$0	0%
Special Reserve	\$0	\$0	0%	\$0	0%
KPERS Spec. Ret. Contribution	\$0	\$0	0%	\$0	0%
Contingency Reserve	\$0	\$0	0%	\$0	0%
Text Book & Student Material	\$0	\$0	0%	\$0	0%
Activity Fund	\$0	\$0	0%	\$0	0%
Bond and Interest #1	\$4,681,117	\$3,634,139	-22%	\$3,614,452	-1%
Bond and Interest #2	\$0	\$0	0%	\$0	0%
No-Fund Warrant	\$0	\$0	0%	\$0	0%
Special Assessment	\$0	\$0	0%	\$0	0%
Temporary Note	\$0	\$0	0%	\$0	0%
SUBTOTAL	\$4,681,117	\$3,634,139	-22%	\$3,923,351	8%
Enrollment (FTE) ³	3,250.6	3,228.3	-1%	3,236.7	0%
Amount per Pupil ²	\$1,440	\$1,126	-22%	\$1,212	8%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$4,681,117	\$3,634,139	-22%	\$3,923,351	8%

1. Gifts & Grants includes private grants and grants from non-federal sources.
2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.
3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (3 and 4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.



Note: Numbers on charts are within 1% due to rounding.
Sumexpen.xlsx

Transfers (5200)

	2023-2024 Actual
General	\$12,783,285
Federal Funds	\$0
Supplemental General	\$2,071,558
Preschool-Aged At-Risk	\$0
At-Risk Education Fund	\$0
Bilingual Education	\$0
Virtual Education	\$0
Capital Outlay	\$0
Driver Training	\$0
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$0
Cost of Living	\$0
Career and Postsecondary Ed.	\$0
Gifts & Grants ¹	\$0
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$0
Contingency Reserve	\$0
Text Book & Student Material	\$0
Activity Fund	\$0
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$14,854,843
Enrollment (FTE) ³	3,250.6
Amount per Pupil ²	\$4,570
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$14,854,843

	2024-2025 Actual	% Change
General	\$14,142,813	11%
Federal Funds	\$0	0%
Supplemental General	\$5,787,294	179%
Preschool-Aged At-Risk	\$0	0%
At-Risk Education Fund	\$0	n/a
Bilingual Education	\$0	n/a
Virtual Education	\$0	n/a
Capital Outlay	\$0	n/a
Driver Training	\$0	n/a
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	n/a
Parent Education Program	\$0	n/a
Summer School	\$0	n/a
Special Education	\$0	n/a
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$0	n/a
Gifts & Grants ¹	\$0	0%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$0	0%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$0	n/a
Activity Fund	\$0	0%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$19,930,107	34%
Enrollment (FTE) ³	3,228.3	-1%
Amount per Pupil ²	\$6,174	35%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$19,930,107	34%

	2025-2026 Budget	% Change
General	\$13,594,313	-4%
Federal Funds	\$0	0%
Supplemental General	\$6,147,583	6%
Preschool-Aged At-Risk	\$0	0%
At-Risk Education Fund	\$0	n/a
Bilingual Education	\$0	n/a
Virtual Education	\$0	n/a
Capital Outlay	\$0	n/a
Driver Training	\$0	n/a
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	n/a
Parent Education Program	\$0	n/a
Summer School	\$0	n/a
Special Education	\$0	n/a
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$0	n/a
Gifts & Grants ¹	\$0	0%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$0	0%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$0	n/a
Activity Fund	\$0	0%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$19,741,896	-1%
Enrollment (FTE) ³	3,236.7	0%
Amount per Pupil ²	\$6,099	-1%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$19,741,896	-1%

1. Gifts & Grants includes private grants and grants from non-federal sources.
2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.
3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (3 and 4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.



Note: Numbers on charts are within 1% due to rounding.
Sumexpen.xlsx

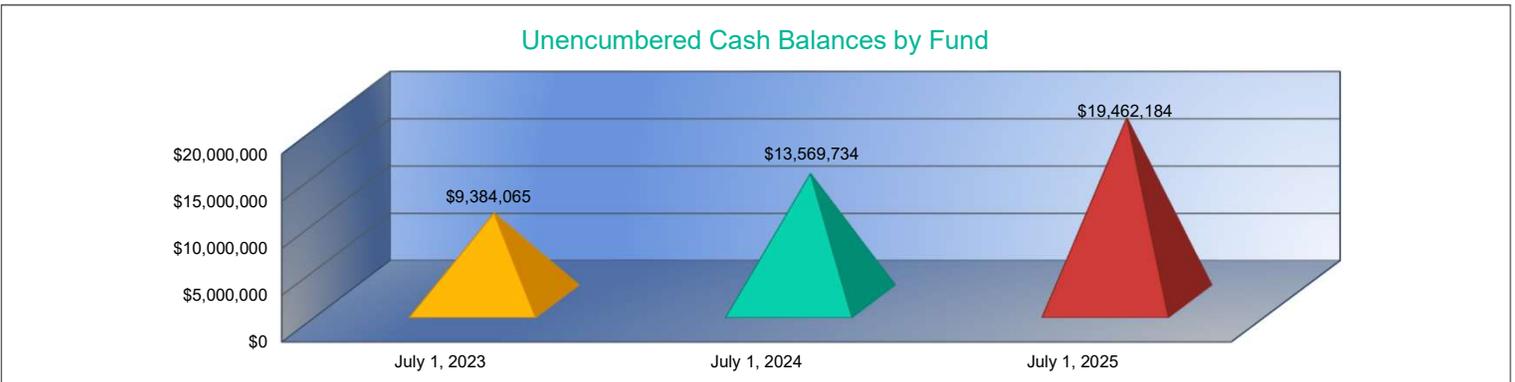
Unencumbered Cash Balances by Fund

	July 1, 2023
General	\$0
Federal Funds	-\$1,496,358
Supplemental General	\$191,843
Preschool-Aged At-Risk	\$204
At-Risk Education Fund	\$1,309,562
Bilingual Education	\$51,319
Virtual Education	\$1,473
Capital Outlay	\$2,415,942
Driver Training	\$22,068
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$1,236,957
Professional Development	\$28,588
Parent Education Program	\$0
Summer School	\$0
Special Education	\$499,717
Cost of Living	\$0
Career and Post-Secondary Ed.	\$2,382
Gifts & Grants ¹	\$401,539
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$0
Contingency Reserve	\$1,371,000
Text Book & Student Material	\$286,763
Activity Fund	\$103,857
Bond and Interest #1	\$2,957,209
Bond and Interest #2	\$0
No Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$9,384,065
Enrollment (FTE) ²	3,250.6
Amount per Pupil ²	\$2,887
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$9,384,065

	July 1, 2024
General	\$0
Federal Funds	-\$259,187
Supplemental General	\$191,843
Preschool-Aged At-Risk	\$28,828
At-Risk Education Fund	\$2,638,249
Bilingual Education	\$238,318
Virtual Education	\$164,487
Capital Outlay	\$3,761,617
Driver Training	\$33,971
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$1,442,792
Professional Development	\$38,032
Parent Education Program	\$0
Summer School	\$0
Special Education	\$65,130
Cost of Living	\$0
Career and Post-Secondary Ed.	\$4,072
Gifts & Grants ¹	\$549,790
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$0
Contingency Reserve	\$1,371,000
Text Book & Student Material	\$366,214
Activity Fund	\$165,183
Bond and Interest #1	\$2,769,395
Bond and Interest #2	\$0
No Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$13,569,734
Enrollment (FTE) ²	3,228.3
Amount per Pupil ²	\$4,203
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$13,569,734

	July 1, 2025
General	\$0
Federal Funds	\$2,265,101
Supplemental General	\$120,178
Preschool-Aged At-Risk	\$475,531
At-Risk Education Fund	\$426,788
Bilingual Education	\$79,499
Virtual Education	\$188,687
Capital Outlay	\$6,546,569
Driver Training	\$39,754
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$1,561,994
Professional Development	\$91,117
Parent Education Program	\$0
Summer School	\$0
Special Education	\$2,048,130
Cost of Living	\$0
Career and Post-Secondary Ed.	\$26
Gifts & Grants ¹	\$912,205
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$0
Contingency Reserve	\$2,000,000
Text Book & Student Material	\$355,855
Activity Fund	\$169,673
Bond and Interest #1	\$2,181,077
Bond and Interest #2	\$0
No Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$19,462,184
Enrollment (FTE) ²	3,236.7
Amount per Pupil ²	\$6,013
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$19,462,184

1. Gifts & Grants includes private grants and grants from non-federal sources.
2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.
3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (3 and 4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.



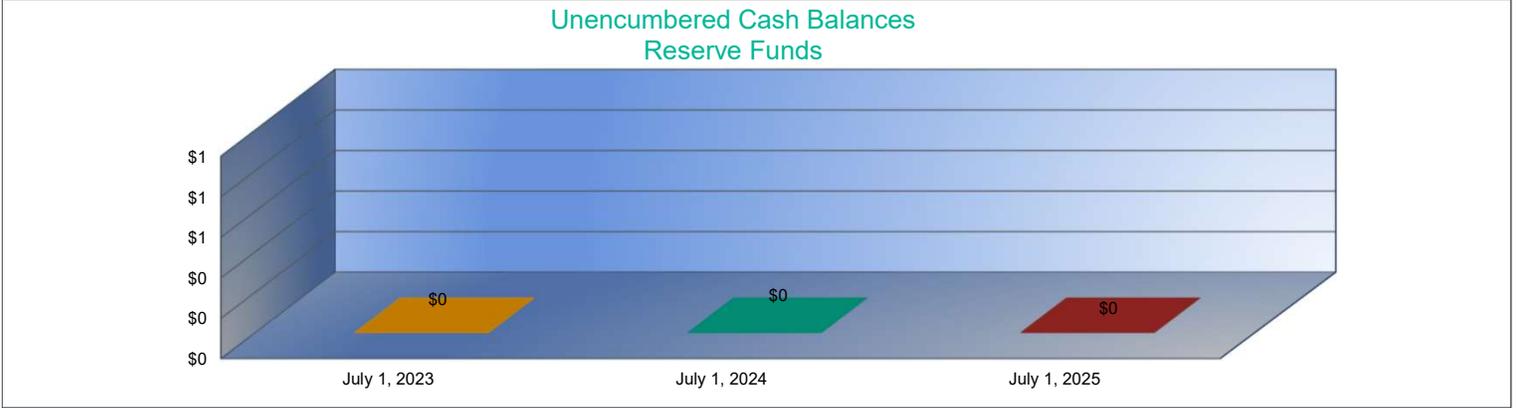
Unencumbered Cash Balances Reserve Funds

	July 1, 2023
Special Reserve	\$0
Amount per Pupil	\$0

	July 1, 2024
Special Reserve	\$0
Amount per Pupil	\$0

	July 1, 2025
Special Reserve	\$0
Amount per Pupil	\$0

School districts are authorized by law to self insure rather than purchase insurance for the following categories: Worker's Comp, Health Insurance, Life Insurance, Property and Casualty (Risk Management) and Disability Income Insurance. Monies are placed in the Self Insured Fund to pay for claims which may arise from the categories listed above.

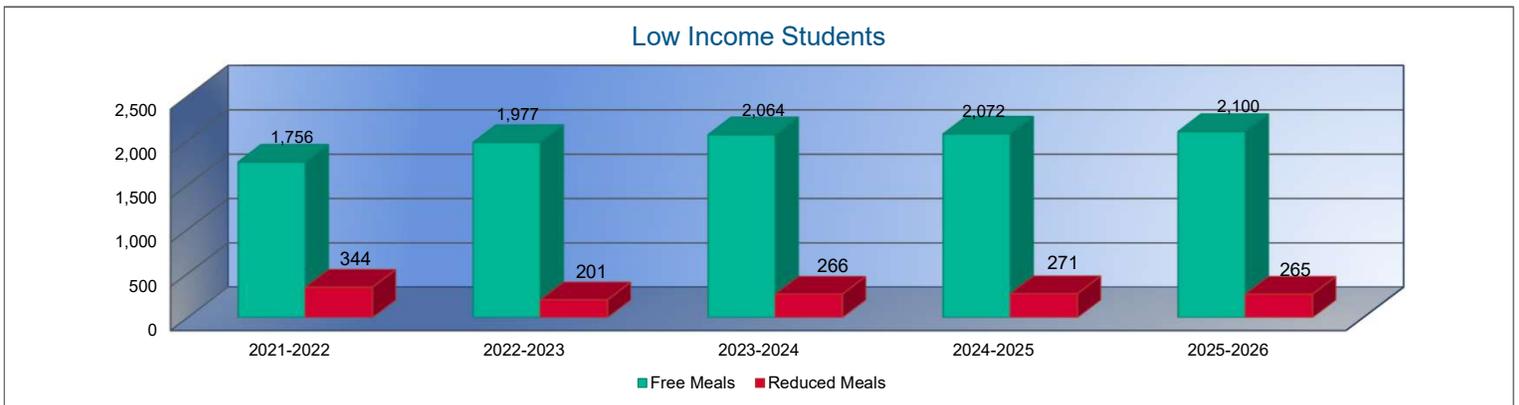
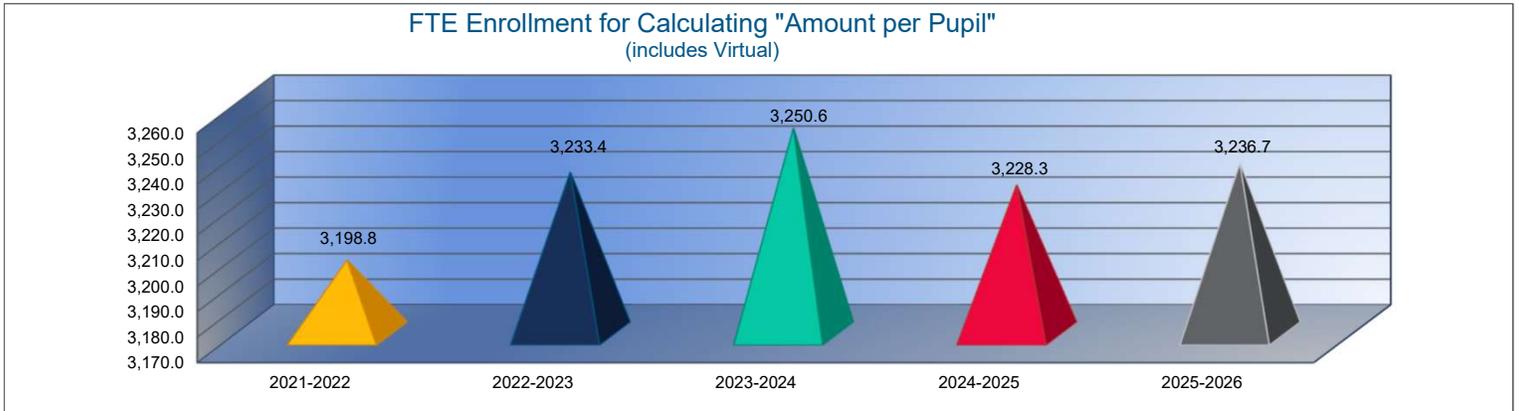
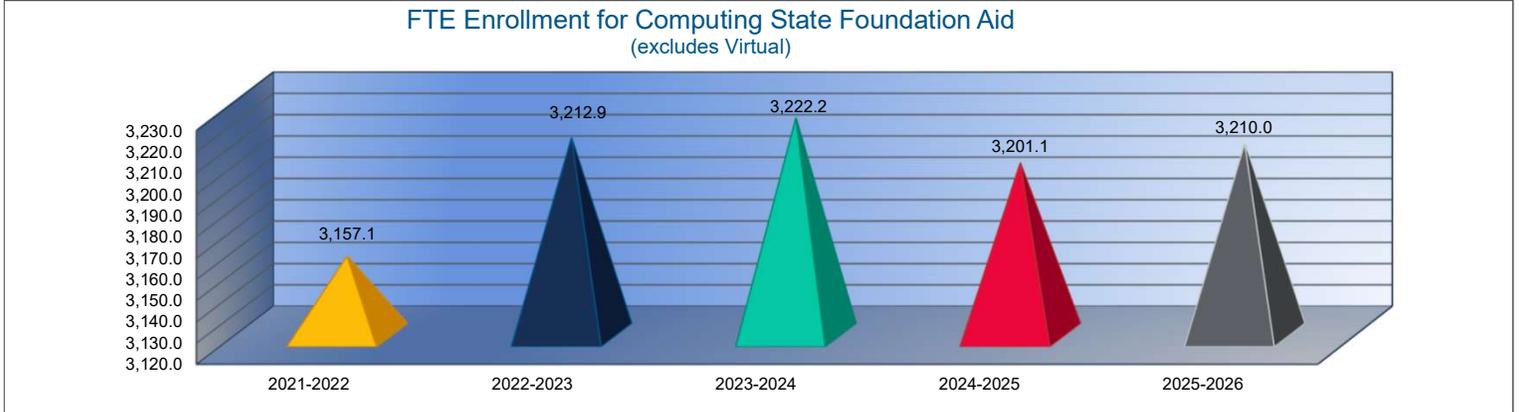


Note: Numbers on charts are within 1% due to rounding.
Sumexpen.xlsx

Enrollment Information

	2021-2022 Actual	2022-2023 Actual	% Change	2023-2024 Actual	% Change	2024-2025 Actual	% Change	2025-2026 Budget	% Change
FTE Enrollment (excl. Virtual) ¹	3,157.1	3,212.9	2%	3,222.2	0%	3,201.1	-1%	3,210.0	0%
FTE Enrollment (incl. Virtual) ¹	3,198.8	3,233.4	1%	3,250.6	1%	3,228.3	-1%	3,236.7	0%
Free Meal Student Headcount	1,756	1,977	13%	2,064	4%	2,072	0%	2,100	1%
Reduced Meal Student Headcount	344	201	-42%	266	32%	271	2%	265	-2%

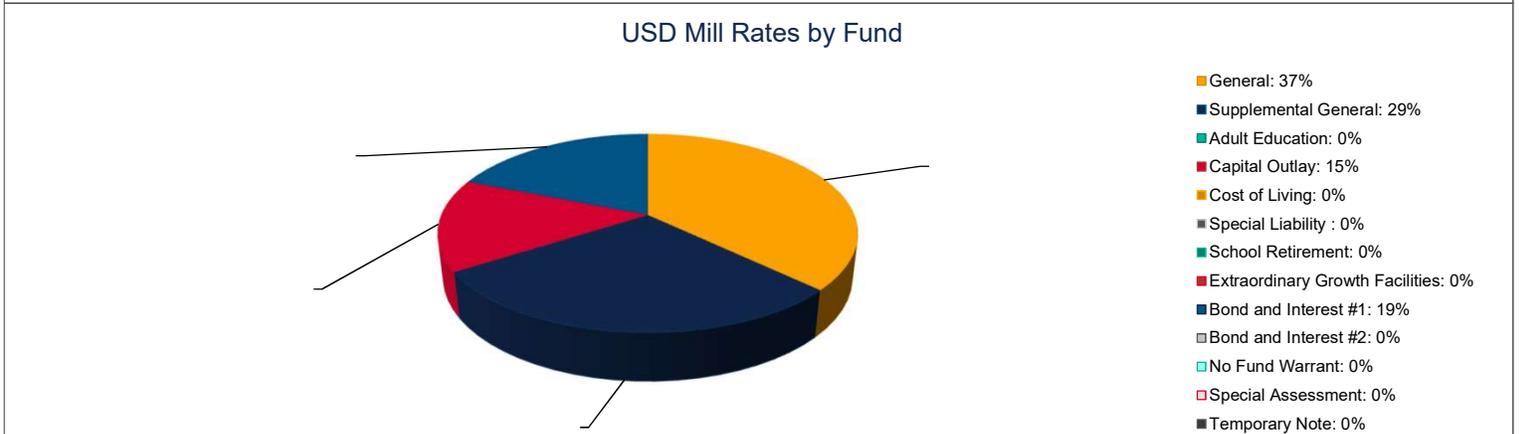
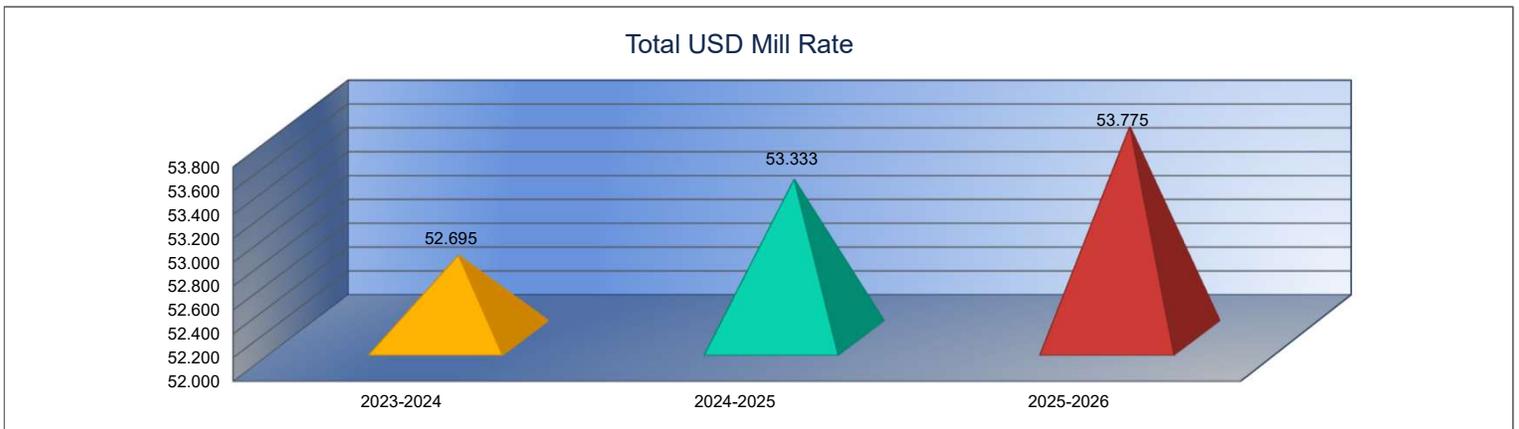
1. FTE Enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year olds). Beginning in the 2017-2018 school year, full-day Kindergarten is funded as 1.0 FTE. KAMS FTE is excluded.



Note: Numbers on charts are within 1% due to rounding.
Sumexpen.xlsx

Mill Rates by Fund

	2023-2024 Actual	2024-2025 Actual	2025-2026 Budget
General	20.000	20.000	20.000
Supplemental General	14.632	15.193	15.586
Adult Education	0.000	0.000	0.000
Capital Outlay	8.000	8.000	8.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond and Interest #1	10.063	10.140	10.189
Bond and Interest #2	0.000	0.000	0.000
No Fund Warrant	0.000	0.000	0.000
Special Assessment	0.000	0.000	0.000
Temporary Note	0.000	0.000	0.000
TOTAL USD	52.695	53.333	53.775
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Board & Emp Benefits	0.000	0.000	0.000
Recreation Commission	0.000	0.000	0.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	0.000	0.000	0.000



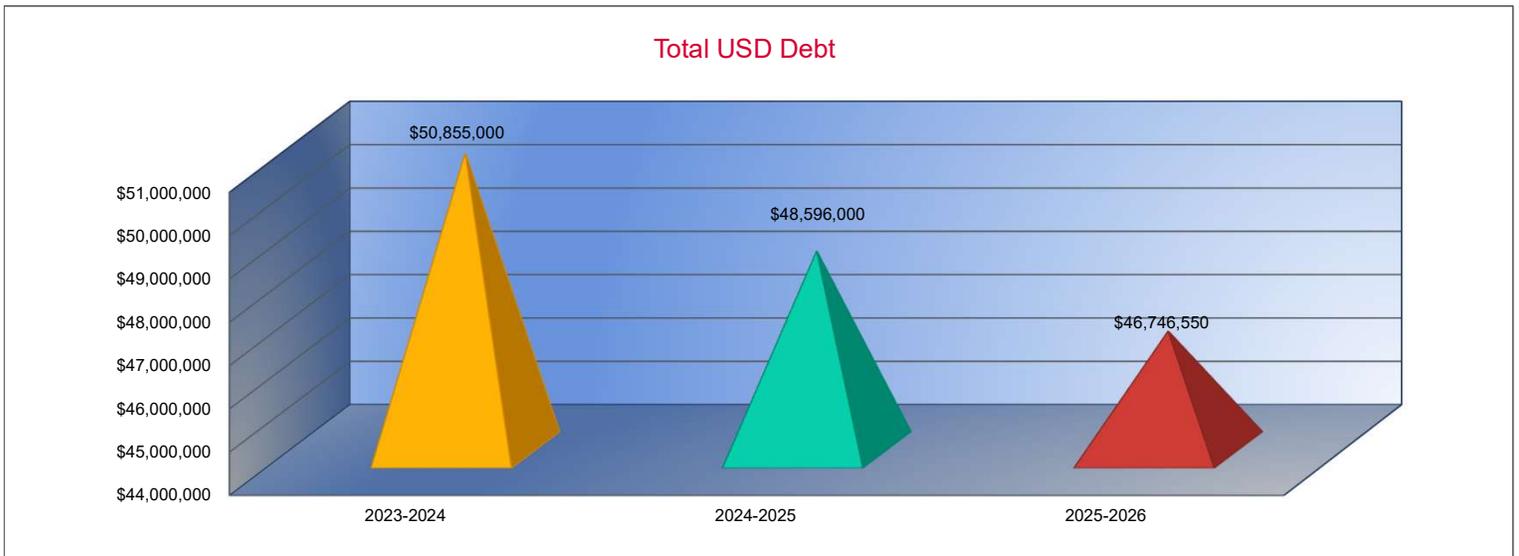
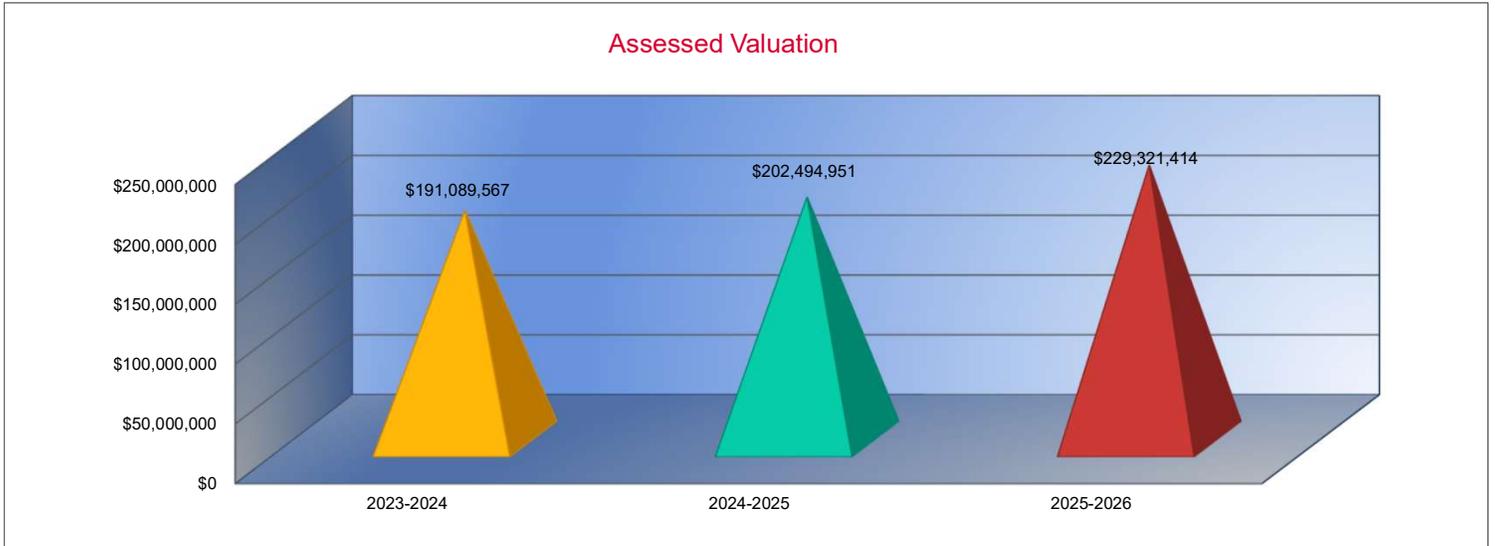
Note: Numbers on charts are within 1% due to rounding.
Sumexpen.xlsx

Other Information

	2023-2024 Actual
Assessed Valuation	\$191,089,567
Total USD Debt	\$50,855,000

	2024-2025 Actual
Assessed Valuation	\$202,494,951
Total USD Debt	\$48,596,000

	2025-2026 Budget
Assessed Valuation	\$229,321,414
Total USD Debt	\$46,746,550



Note: Numbers on charts are within 1% due to rounding.
Sumexpen.xlsx

Sources of Revenue and Proposed Budget for 2025-2026

Fund	2025-2026 Amount Budgeted	Estimated Sources of Revenue - 2025-2026						Estimated July 1, 2026 Cash Balance
		July 1, 2025 Cash Balance	State	Federal	Local Interest	Transfers	Other	
General	\$31,340,777	\$0	\$31,340,777	\$0			\$0	\$0
Supplemental General	\$10,417,567	\$120,178	\$6,657,867			\$0	\$3,639,522	
Adult Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Preschool-Aged At-Risk (3 and 4 yr Old)	\$475,531	\$475,531		\$0		\$727,577	\$0	\$727,577
Adult Supplemental Education	\$0	\$0			\$0	\$0	\$0	\$0
At-Risk Education Fund	\$10,546,432	\$426,788		\$0	\$0	\$10,119,644	\$0	\$0
Bilingual Education	\$1,014,693	\$79,499		\$0	\$0	\$935,194	\$0	\$0
Virtual Education	\$188,687	\$188,687			\$0	\$295,000	\$0	\$295,000
Capital Outlay	\$7,788,134	\$6,546,569	\$1,291,070	\$0	\$0	\$350,000	\$1,900,083	\$2,299,588
Driver Training	\$52,579	\$39,754	\$12,825	\$0	\$0	\$0	\$0	\$0
Declining Enrollment	\$0	\$0				\$0		\$0
Extraordinary School Program	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Food Service	\$4,220,848	\$1,561,994	\$13,423	\$2,361,543	\$0	\$245,000	\$38,888	\$0
Professional Development	\$486,117	\$91,117	\$0	\$0	\$0	\$395,000	\$0	\$0
Parent Education Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Summer School	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Special Education	\$8,122,611	\$2,048,130	\$0	\$0	\$0	\$6,074,481	\$0	\$0
Career and Postsecondary Education	\$606,522	\$26	\$6,496	\$0	\$0	\$600,000	\$0	\$0
Special Liability Expense Fund	\$0	\$0			\$0	\$0	\$0	\$0
Special Reserve Fund		\$0						
Gifts and Grants	\$1,362,205	\$912,205	\$0	\$0			\$450,000	\$0
Textbook & Student Materials Revolving		\$355,855						
School Retirement	\$0	\$0			\$0		\$0	\$0
Extraordinary Growth Facilities	\$0	\$0				\$0	\$0	
KPERS Special Retirement Contribution	\$3,353,400	\$0	\$3,353,400					
Contingency Reserve		\$2,000,000						
Activity Funds		\$169,673						
Bond and Interest #1	\$3,614,452	\$2,181,077	\$506,023	\$0	\$0		\$3,631,539	\$2,704,187
Bond and Interest #2	\$0	\$0	\$0	\$0	\$0		\$0	\$0
No Fund Warrant	\$0	\$0					\$0	\$0
Special Assessment	\$0	\$0					\$0	\$0
Temporary Note	\$0	\$0			\$0		\$0	\$0
Coop Special Education	\$0	\$0	\$0	\$0	\$0		\$0	\$0
Federal Funds	\$4,720,075	\$2,265,101		\$2,454,974				\$0
Cost of Living	\$0	\$0				\$0	\$0	
SUBTOTAL	\$88,310,630	\$19,462,184	\$43,181,881	\$4,816,517	\$0	\$19,741,896	\$9,660,032	\$6,026,352
Less Transfers	\$19,741,896							
TOTAL Budget Expenditures	\$68,568,734							

Sources of Revenue

	2023-2024	2024-2025	2025-2026
State Revenues	40,170,113	41,096,030	43,181,881
Federal Revenues	8,703,492	8,375,412	4,816,517
Local Revenues ¹	9,435,872	9,472,168	9,660,032
Total Revenues	58,309,477	58,943,610	57,658,430
Revenues Per Pupil	17,938	18,258	17,814

1. Excludes "Transfers" to avoid duplication of revenue.

Note: Effective July 1, 2014 (2014-2015 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as State Foundation (General State) Aid.

Budget at a Glance

250 - Pittsburg

2025-2026



Kansas leads the world in the success of each student.

Table of Contents

Summary of Total Expenditures by Function (All Funds).....	3
Total Expenditures by Function (All Funds).....	4
Total Expenditures Amount per Pupil by Function (All Funds).....	5
Summary of General and Supplemental General Fund Expenditures.....	6
Instruction Expenses.....	7
Sources of Revenue and Proposed Budget for 2025-2026.....	8
Enrollment and Low Income Students.....	9
Mill Rates by Fund.....	10
Assessed Valuation and Bonded Indebtedness.....	11
Average Salary.....	12
District Reports.....	13

Summary of Total Expenditures by Function (All Funds)

	2023-2024 Actual	% of Total	2024-2025 Actual	% of Total	% Change	2025-2026 Budget	% of Total	% Change
Instruction	\$30,088,638	56%	\$31,027,335	58%	3%	\$35,359,271	52%	14%
Student Support Services	\$2,139,495	4%	\$1,751,883	3%	-18%	\$3,088,828	5%	76%
Instructional Support Services	\$1,741,222	3%	\$2,125,285	4%	22%	\$2,251,007	3%	6%
Administration & Support	\$5,364,800	10%	\$4,901,416	9%	-9%	\$5,739,052	8%	17%
Operations & Maintenance	\$4,407,481	8%	\$4,321,142	8%	-2%	\$8,147,592	12%	89%
Transportation	\$2,178,909	4%	\$1,950,541	4%	-10%	\$3,770,802	5%	93%
Food Services	\$2,395,554	4%	\$2,419,593	5%	1%	\$2,805,645	4%	16%
Capital Improvements	\$1,126,592	2%	\$919,826	2%	-18%	\$3,400,000	5%	270%
Debt Services	\$4,681,117	9%	\$3,634,139	7%	-22%	\$3,923,351	6%	8%
Other Costs	\$0	0%	\$0	0%	0%	\$83,186	0%	0%
Total Expenditures¹	54,123,808	100%	\$53,051,160	100%	-2%	\$68,568,734	100%	29%
Amount per Pupil	\$16,650		\$16,433		-1%	\$21,185		29%
Current Expenditures²	\$46,874,131	100%	\$47,697,723	100%	2%	\$57,166,148	100%	20%
Amount per Pupil	\$14,420		\$14,775		2%	\$17,662		20%

Percent of Expenditures for Instruction³

Total Expenditures	\$29,965,978	55%	\$30,821,894	58%	3%	\$35,133,286	51%	-7%
Current Expenditures	\$29,965,978	64%	\$30,821,894	65%	1%	\$35,133,286	61%	-4%

1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At-Risk Education Fund, (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School Program, (26) Professional Development, (28) Parent Education, (29) Summer School, (30) Special Education, (34) Career and Postsecondary Education, (35) Gifts & Grants, (42) Special Liability Expense, (44) School Retirement, (51) KPERS Special Retirement Contribution, (53) Contingency Reserve, (55) Textbook & Student Material Revolving, (56) Activity Fund, (62) Bond & Interest #1, (63) Bond & Interest #2, (66) No-Fund Warrant, (67) Special Assessment, and (78) Special Education Coop Fund.

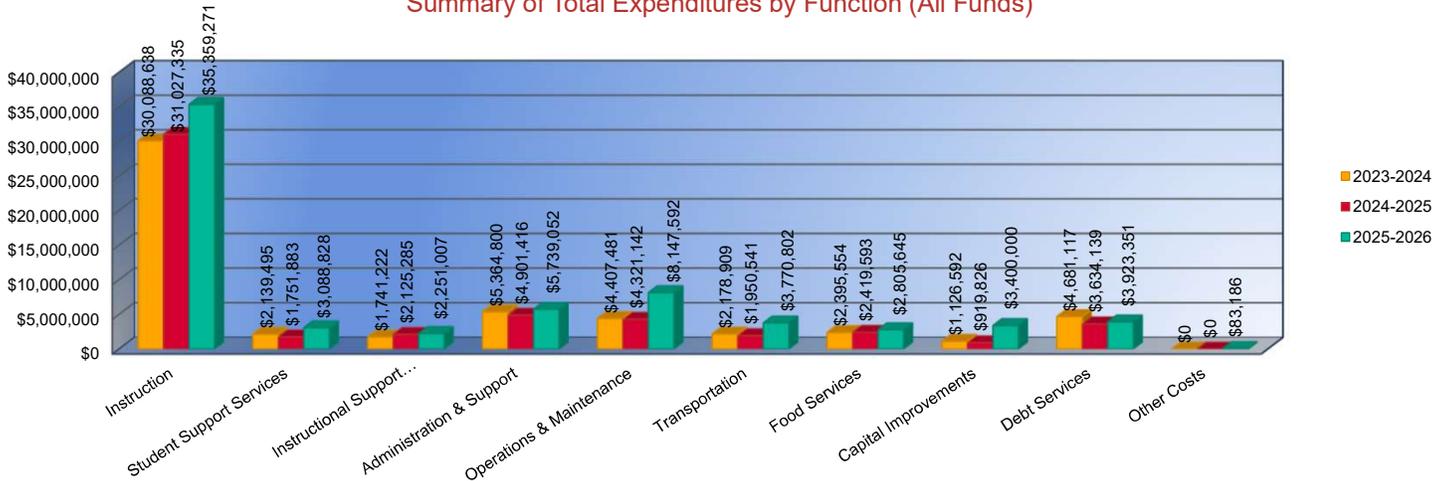
Note: The Budgeted Total Expenditures may not match Code 99 due to budgeted transfers from (06) General and (08) Supplemental General to (53) Contingency Reserve and (55) Textbook & Student Material Revolving, which are not budgeted funds.

2. Current Expenditures excludes Capital Outlay (Code 16) and Bond Debt expenditures (Code 62 & 63)

3. Instruction excludes Capital Outlay (Code 16) and Bond Debt expenditures (Code 62 & 63)

Functions Included: Instruction (1000), Student Support Services (2100), Instructional Support Services (2200), Administration & Support (2300, 2400, 2500), Operations & Maintenance (2600), Transportation (2700), Food Service (3100), Other Costs (2900, 3300), Capital Improvements (4000), Debt Services (5100) and Transfers (5200)

Summary of Total Expenditures by Function (All Funds)

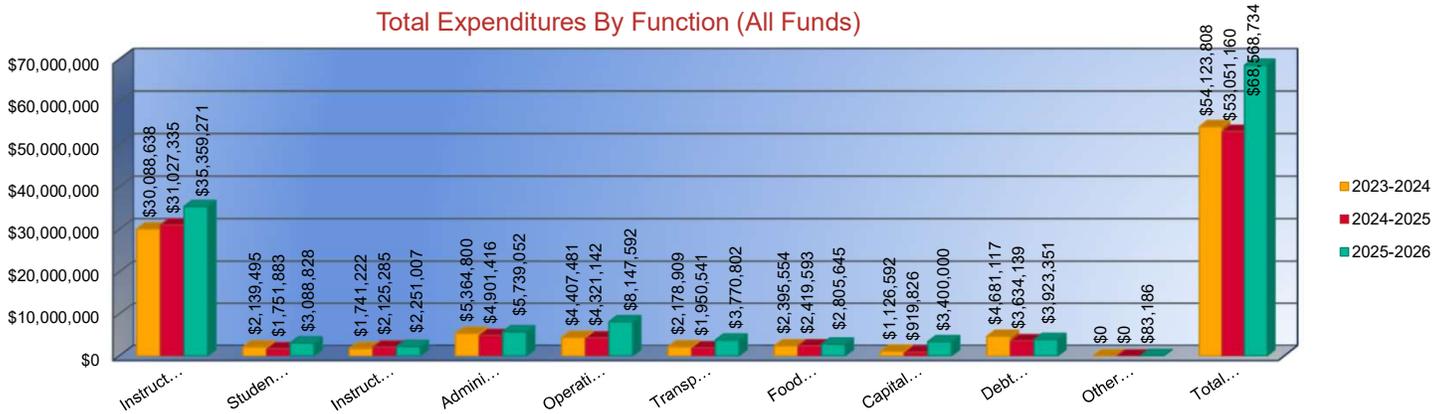


Total Expenditures By Function (All Funds)

	2023-2024 Actual	2024-2025 Actual	2025-2026 Budget
Instruction	\$30,088,638	\$31,027,335	\$35,359,271
Student Support	\$2,139,495	\$1,751,883	\$3,088,828
Instructional Support	\$1,741,222	\$2,125,285	\$2,251,007
Administration & Support	\$5,364,800	\$4,901,416	\$5,739,052
Operations & Maintenance	\$4,407,481	\$4,321,142	\$8,147,592
Transportation	\$2,178,909	\$1,950,541	\$3,770,802
Food Services	\$2,395,554	\$2,419,593	\$2,805,645
Capital Improvements	\$1,126,592	\$919,826	\$3,400,000
Debt Services	\$4,681,117	\$3,634,139	\$3,923,351
Other Costs	\$0	\$0	\$83,186
Total Expenditures¹	\$54,123,808	\$53,051,160	\$68,568,734

1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At-Risk Education Fund, (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School Program, (26) Professional Development, (28) Parent Education, (29) Summer School, (30) Special Education, (34) Career and Postsecondary Education, (35) Gifts & Grants, (42) Special Liability Expense, (44) School Retirement, (51) KPERS Special Retirement Contribution, (53) Contingency Reserve, (55) Textbook & Student Material Revolving, (56) Activity Fund, (62) Bond & Interest #1, (63) Bond & Interest #2, (66) No-Fund Warrant, (67) Special Assessment, and (78) Special Education Coop Fund.

Total Expenditures By Function (All Funds)



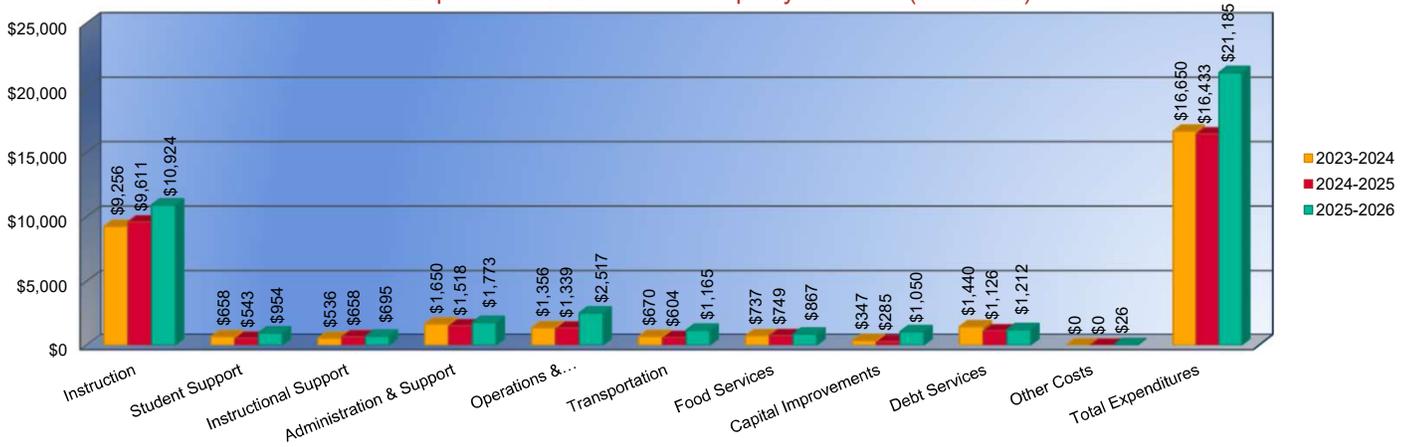
Total Expenditures Amount Per Pupil by Function (All Funds)

	2023-2024 Actual	2024-2025 Actual	2025-2026 Budget
Instruction	\$9,256	\$9,611	\$10,924
Student Support	\$658	\$543	\$954
Instructional Support	\$536	\$658	\$695
Administration & Support	\$1,650	\$1,518	\$1,773
Operations & Maintenance	\$1,356	\$1,339	\$2,517
Transportation	\$670	\$604	\$1,165
Food Services	\$737	\$749	\$867
Capital Improvements	\$347	\$285	\$1,050
Debt Services	\$1,440	\$1,126	\$1,212
Other Costs	\$0	\$0	\$26
Total Expenditures¹	\$16,650	\$16,433	\$21,185
Enrollment (FTE) ²	3,250.6	3,228.3	3,236.7

(13) At-Risk Education Fund, (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School Program, (26) Professional Development, (28) Parent Education, (29) Summer School, (30) Special Education, (34) Career and Postsecondary Education, (35) Gifts & Grants, (42) Special Liability Expense, (44) School Retirement, (51) KPERS Special Retirement Contribution, (53) Contingency Reserve, (55) Textbook & Student Material Revolving, (56) Activity Fund, (62) Bond & Interest #1, (63) Bond & Interest #2, (66) No-Fund Warrant, (67) Special Assessment, and (78) Special Education Coop Fund.

Note: The Budgeted Total Expenditures may not match Code 99 due to budgeted transfers from (06) General and (08) Supplemental General to (53) Contingency Reserve

Total Expenditures Amount Per Pupil by Function (All Funds)

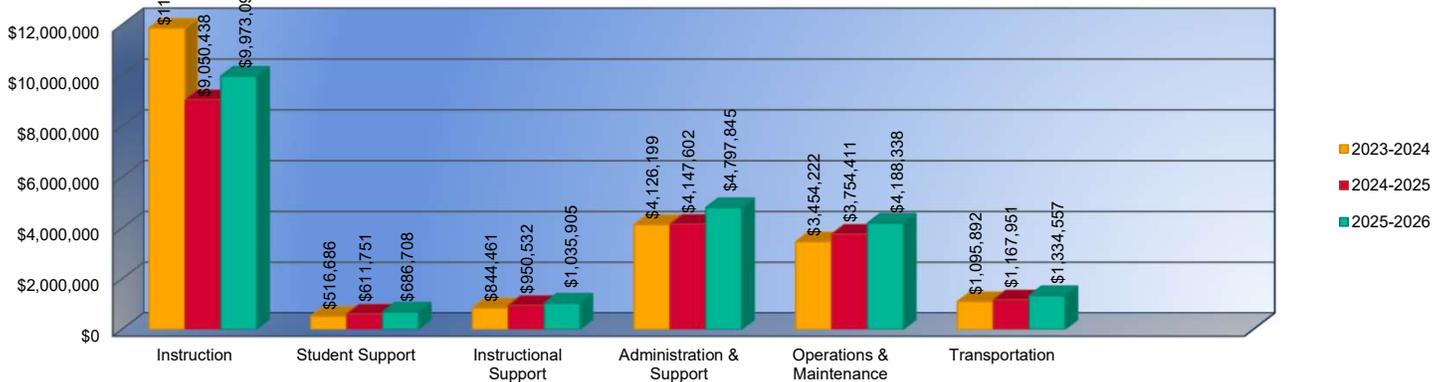


Summary of General and Supplemental General Fund Expenditures by Function*

	2023-2024 Actual	% of Total	2024-2025 Actual	% of Total	% Change	2025-2026 Budget	% of Total	% Change
Instruction	\$11,864,832	54%	\$9,050,438	46%	-24%	\$9,973,095	45%	10%
Student Support	\$516,686	2%	\$611,751	3%	18%	\$686,708	3%	12%
Instructional Support	\$844,461	4%	\$950,532	5%	13%	\$1,035,905	5%	9%
Administration & Support	\$4,126,199	19%	\$4,147,602	21%	1%	\$4,797,845	22%	16%
Operations & Maintenance	\$3,454,222	16%	\$3,754,411	19%	9%	\$4,188,338	19%	12%
Transportation	\$1,095,892	5%	\$1,167,951	6%	7%	\$1,334,557	6%	14%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$0	0%	\$0	0%	0%	\$0	0%	0%
Total Expenditures	\$21,902,292	100%	\$19,682,685	100%	-10%	\$22,016,448	100%	12%
Amount per Pupil	\$6,738		\$6,097		-10%	\$6,802		12%

*The Summary of General and Supplemental General Fund Expenditures by Function comes from pages 6-13 and is the sum of the "General Fund" and "Supplemental General Fund" line items.

Summary of General and Supplemental General Fund Expenditures by Function



Instruction Expenditures (1000)

	2023-2024 Actual
General	\$5,492,823
Federal Funds	\$3,803,673
Supplemental General	\$6,372,009
Preschool-Aged At-Risk	\$271,376
At-Risk Education Fund	\$5,865,193
Bilingual Education	\$554,762
Virtual Education	\$106,986
Capital Outlay	\$122,660
Driver Education	\$4,656
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$4,977,782
Cost of Living	\$0
Career and Postsecondary Ed.	\$654,543
Gifts & Grants ¹	\$95,861
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$1,506,880
Contingency Reserve	\$0
Text Book & Student Material	\$0
Activity Fund	\$259,434
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$30,088,638
Enrollment (FTE) ³	3,250.6
Amount per Pupil ²	\$9,256
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$30,088,638

	2024-2025 Actual	% Change
General	\$5,607,013	2%
Federal Funds	\$2,932,781	-23%
Supplemental General	\$3,443,425	-46%
Preschool-Aged At-Risk	\$312,019	15%
At-Risk Education Fund	\$9,762,728	66%
Bilingual Education	\$654,082	18%
Virtual Education	\$95,018	-11%
Capital Outlay	\$205,441	67%
Driver Education	\$9,242	98%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$5,335,197	7%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$586,548	-10%
Gifts & Grants ¹	\$83,569	-13%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$1,692,014	12%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$0	0%
Activity Fund	\$308,258	19%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$31,027,335	3%
Enrollment (FTE) ³	3,228.3	-1%
Amount per Pupil ²	\$9,611	4%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$31,027,335	3%

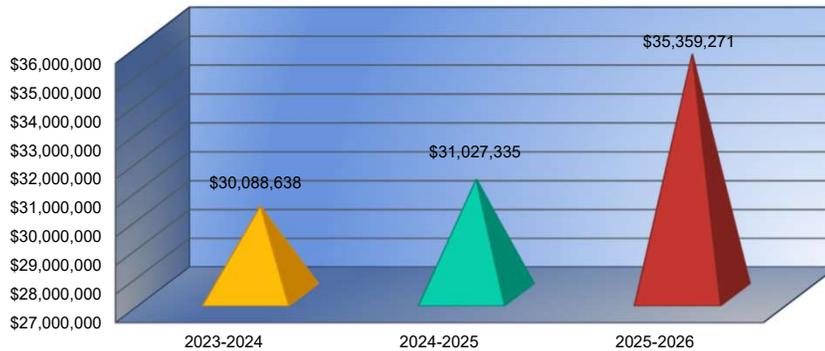
	2025-2026 Budget	% Change
General	\$6,348,066	13%
Federal Funds	\$3,784,648	29%
Supplemental General	\$3,625,029	5%
Preschool-Aged At-Risk	\$320,932	3%
At-Risk Education Fund	\$9,752,553	0%
Bilingual Education	\$1,007,193	54%
Virtual Education	\$188,687	99%
Capital Outlay	\$225,985	10%
Driver Education	\$25,307	174%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$7,395,887	39%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$606,522	3%
Gifts & Grants ¹	\$84,000	1%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$1,994,462	18%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$0	0%
Activity Fund	\$0	0%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$35,359,271	14%
Enrollment (FTE) ³	3,236.7	0%
Amount per Pupil ²	\$10,924	14%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$35,359,271	14%

1. Gifts & Grants includes private grants and grants from non-federal sources.

2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.

3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (3 and 4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.

Instruction Expenditures (1000)



Sources of Revenue and Proposed Budget for 2025-2026

Fund	2025-2026 Amount Budgeted	July 1, 2025 Cash Balance	Estimated Sources of Revenue - 2025-2026					Estimated July 1, 2026 Cash Balance
			State	Federal	Local			
					Interest	Transfers	Other	
General	\$31,340,777	\$0	\$31,340,777	\$0			\$0	\$0
Supplemental General	\$10,417,567	\$120,178	\$6,657,867			\$0	\$3,639,522	
Adult Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Preschool-Aged At-Risk (3 and 4 yr Old)	\$475,531	\$475,531		\$0	\$0	\$727,577	\$0	\$727,577
Adult Supplemental Education	\$0	\$0			\$0	\$0	\$0	\$0
At-Risk Education Fund	\$10,546,432	\$426,788		\$0	\$0	\$10,119,644	\$0	\$0
Bilingual Education	\$1,014,693	\$79,499		\$0	\$0	\$935,194	\$0	\$0
Virtual Education	\$188,687	\$188,687			\$0	\$295,000	\$0	\$295,000
Capital Outlay	\$7,788,134	\$6,546,569	\$1,291,070	\$0	\$0	\$350,000	\$1,900,083	\$2,299,588
Driver Training	\$52,579	\$39,754	\$12,825	\$0	\$0	\$0	\$0	\$0
Declining Enrollment	\$0	\$0					\$0	\$0
Extraordinary School Program	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Food Service	\$4,220,848	\$1,561,994	\$13,423	\$2,361,543	\$0	\$245,000	\$38,888	\$0
Professional Development	\$486,117	\$91,117	\$0	\$0	\$0	\$395,000	\$0	\$0
Parent Education Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Summer School	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Special Education	\$8,122,611	\$2,048,130	\$0	\$0	\$0	\$6,074,481	\$0	\$0
Career and Postsecondary Education	\$606,522	\$26	\$6,496	\$0	\$0	\$600,000	\$0	\$0
Special Liability Expense Fund	\$0	\$0			\$0	\$0	\$0	\$0
Special Reserve Fund		\$0						
Gifts and Grants	\$1,362,205	\$912,205	\$0	\$0			\$450,000	\$0
Textbook & Student Materials Revolving		\$355,855						
School Retirement	\$0	\$0			\$0		\$0	\$0
Extraordinary Growth Facilities	\$0	\$0				\$0	\$0	
KPERS Special Retirement Contribution	\$3,353,400	\$0	\$3,353,400					
Contingency Reserve		\$2,000,000						
Activity Funds		\$169,673						
Bond and Interest #1	\$3,614,452	\$2,181,077	\$506,023	\$0	\$0		\$3,631,539	\$2,704,187
Bond and Interest #2	\$0	\$0	\$0	\$0	\$0		\$0	\$0
No Fund Warrant	\$0	\$0					\$0	\$0
Special Assessment	\$0	\$0					\$0	\$0
Temporary Note	\$0	\$0			\$0		\$0	\$0
Coop Special Education	\$0	\$0	\$0	\$0	\$0		\$0	\$0
Federal Funds	\$4,720,075	\$2,265,101		\$2,454,974				\$0
Cost of Living	\$0	\$0				\$0	\$0	
SUBTOTAL	\$88,310,630	\$19,462,184	\$43,181,881	\$4,816,517	\$0	\$19,741,896	\$9,660,032	\$6,026,352
Less Transfers	\$19,741,896							
TOTAL Budget Expenditures	\$68,568,734							

Sources of Revenue

	2023-2024	2024-2025	2025-2026
State Revenues	40,170,113	41,096,030	43,181,881
Federal Revenues	8,703,492	8,375,412	4,816,517
Local Revenues ¹	9,435,872	9,472,168	9,660,032
Total Revenues	58,309,477	58,943,610	57,658,430
Revenues Per Pupil	17,938	18,258	17,814

1. Excludes "Transfers" to avoid duplication of revenue.

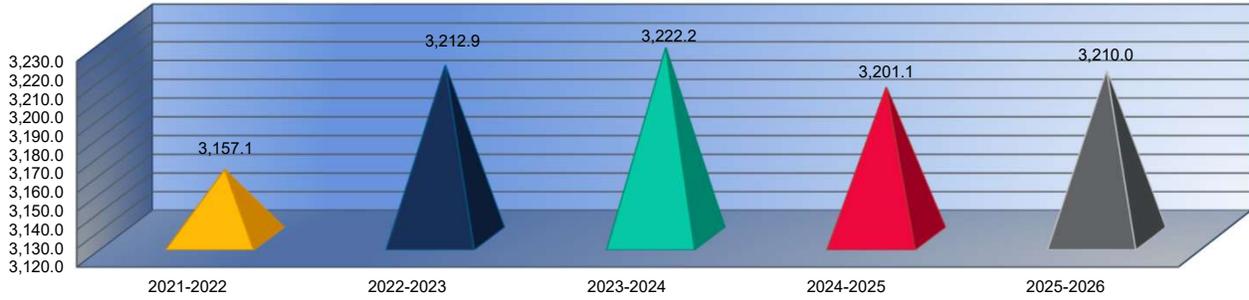
Note: Effective July 1, 2014 (2014-2015 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as State Foundation (General State) Aid.

Enrollment Information

	2021-2022 Actual	2022-2023 Actual	% Change	2023-2024 Actual	% Change	2024-2025 Actual	% Change	2025-2026 Budget	% Change
FTE Enrollment (excl. Virtual) ¹	3,157.1	3,212.9	2%	3,222.2	0%	3,201.1	-1%	3,210.0	0%
Free Meal Student Headcount	1,756	1,977	13%	2,064	4%	2,072	0%	2,100	1%
Reduced Meal Student Headcount	344	201	-42%	266	32%	271	2%	265	-2%

1. FTE Enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year olds). Beginning in the 2017-2018 school year, full-day Kindergarten is funded as 1.0 FTE. KAMS FTE is excluded.

FTE Enrollment for Computing State Foundation Aid
(excludes Virtual)



Low Income Students



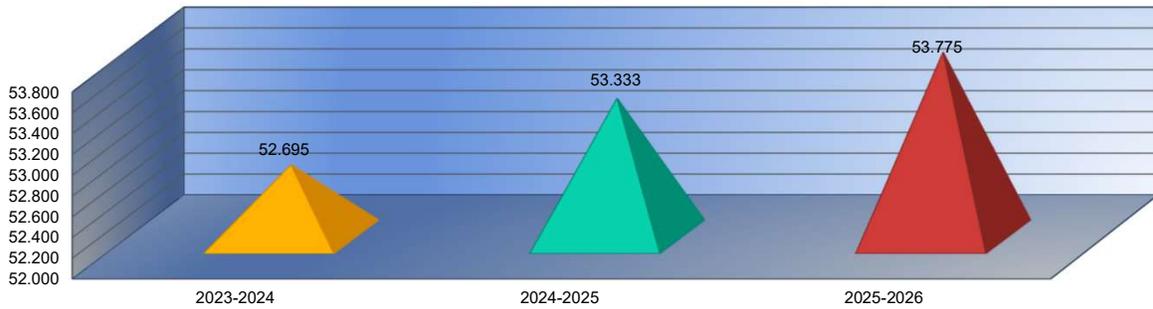
Mill Rates by Fund

	2023-2024 Actual
General	20.000
Supplemental General	14.632
Adult Education	0.000
Capital Outlay	8.000
Declining Enrollment	0.000
Cost of Living	0.000
Special Liability	0.000
School Retirement	0.000
Extraordinary Growth Facilities	0.000
Bond and Interest #1	10.063
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	52.695
Historical Museum	0.000
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	0.000
Rec Comm Employee Bnfts	0.000
TOTAL OTHER	0.000

	2024-2025 Actual
General	20.000
Supplemental General	15.193
Adult Education	0.000
Capital Outlay	8.000
Declining Enrollment	0.000
Cost of Living	0.000
Special Liability	0.000
School Retirement	0.000
Extraordinary Growth Facilities	0.000
Bond and Interest #1	10.140
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	53.333
Historical Museum	0.000
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	0.000
Rec Comm Employee Bnfts	0.000
TOTAL OTHER	0.000

	2025-2026 Budget
General	20.000
Supplemental General	15.586
Adult Education	0.000
Capital Outlay	8.000
Declining Enrollment	0.000
Cost of Living	0.000
Special Liability	0.000
School Retirement	0.000
Extraordinary Growth Facilities	0.000
Bond and Interest #1	10.189
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	53.775
Historical Museum	0.000
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	0.000
Rec Comm Employee Bnfts	0.000
TOTAL OTHER	0.000

Total USD Mill Rate



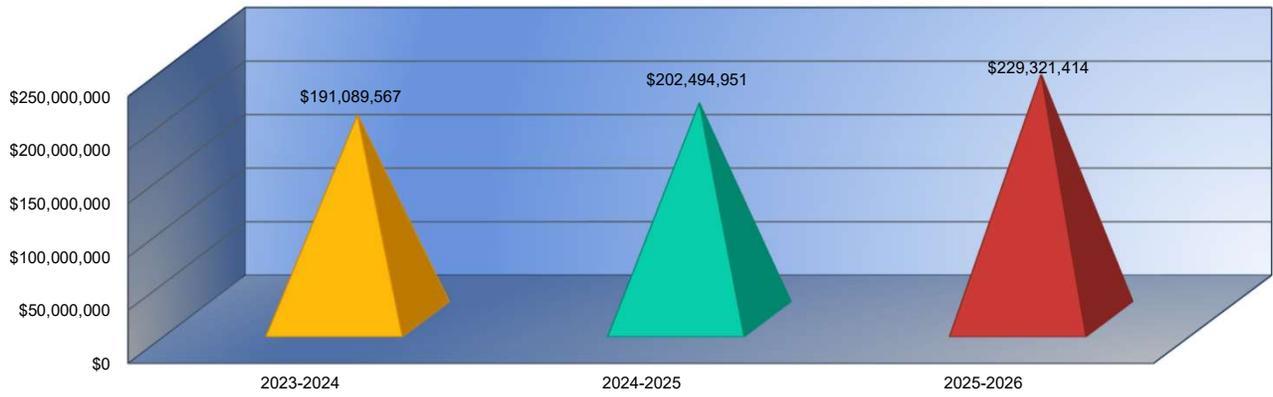
Other Information

	2023-2024 Actual
Assessed Valuation	\$191,089,567
Total USD Debt	\$50,855,000

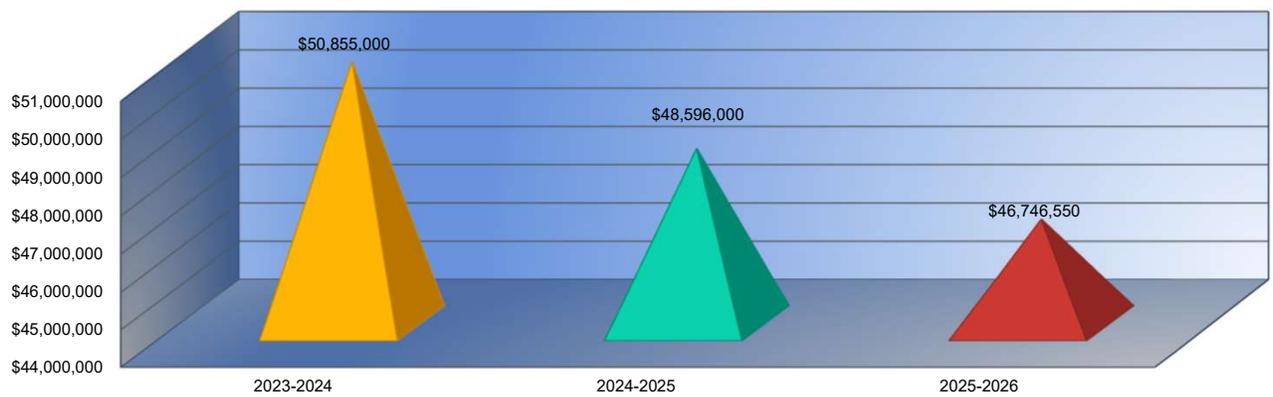
	2024-2025 Actual
Assessed Valuation	\$202,494,951
Total USD Debt	\$48,596,000

	2025-2026 Budget
Assessed Valuation	\$229,321,414
Total USD Debt	\$46,746,550

Assessed Valuation



Total USD Debt



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)	27.5	\$2,314,198	\$84,153	28.0	\$2,569,376	\$91,763	29.4	\$2,697,845	\$91,763
Teachers (Full Time)	204.4	\$12,660,732	\$61,941	247.0	\$14,602,372	\$59,119	259.4	\$15,332,491	\$59,108
Other Licensed Personnel	21.6	\$1,621,213	\$75,056	20.0	\$1,669,849	\$83,492	21.0	\$1,753,341	\$83,492
Classified Personnel	208.0	\$5,092,190	\$24,482	289.0	\$5,316,230	\$18,395	303.5	\$5,582,042	\$18,392
Substitutes/Temporary Help	~~~~~	\$0	~~~~~	~~~~~	\$93,400	~~~~~	~~~~~	\$0	~~~~~

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.

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

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

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

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

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

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

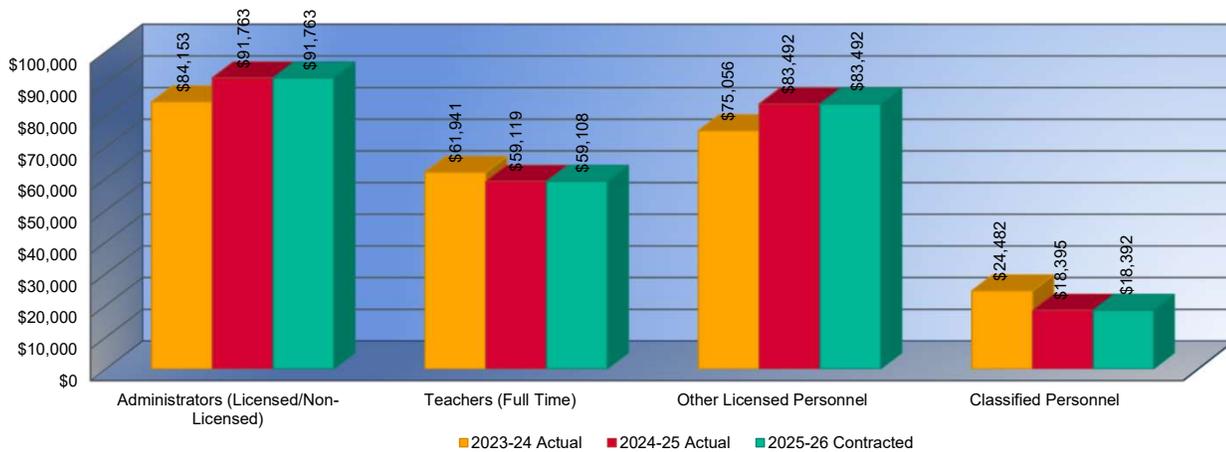
*FTE for Licensed Administrators, Teachers and Other Licensed Personnel is defined by the local school board. Generally FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12 month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

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

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

****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.

Average Salaries



Public School District Reports

KSDE's Data Central

Kansas K-12 Reports

- Attendance & Enrollment
- Inclement Weather & In-Service Date
- Graduate & Dropout
- Crime
- Building
- Personnel (Certified & Non-Certified)
- Suspension & Expulsion
- Transportation

School Finance Reports

Warehouse

- Assessed Valuation
- Cash Balance
- Headcount Enrollment
- Mill Levies
- Personnel (Certified & Non-Certified)
- Salary
- Bond
- State Foundation Aid & LOB
- Expenditure
- Kindergarten Formats
- Meal Pricing
- Expenditure
- Pupil to Teacher Ratio
- Transportation

Comparative Performance & Fiscal System (CPFS)

Budget Reports by Fund, Function and Object Code.

Budgets

Budget, At a Glance, Profile, Form 150, and Summary.

CPA Reports

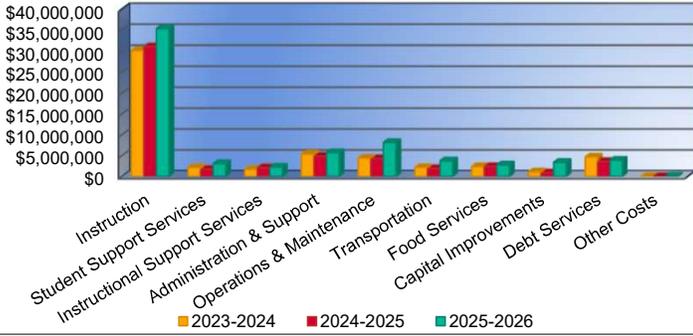
School District Funding Report

Kansas State Building Report Card

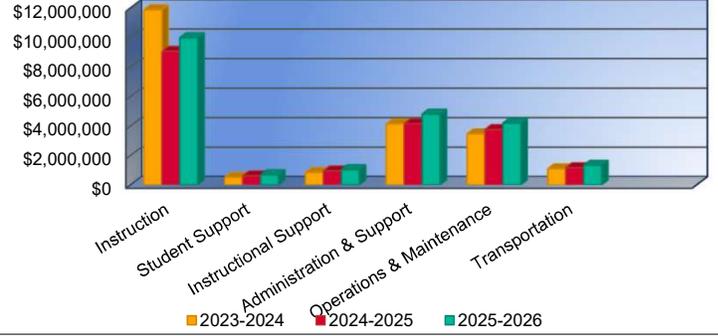
- Attendance Rate
- IDEA Performance Plan
- Performance Level
- School Violence
- Assessments (NAEP)
 - Reading
 - Mathematics
- Enrollment
- ACT Scores
- Similar Schools
- Grade Range
- Title I status
- Website & Contact info
- Post-Secondary Progress
- Dropout and Graduation Rate & Post-Secondary Progress
- Teacher Quality
- Demographic

USD 250 - Pittsburg

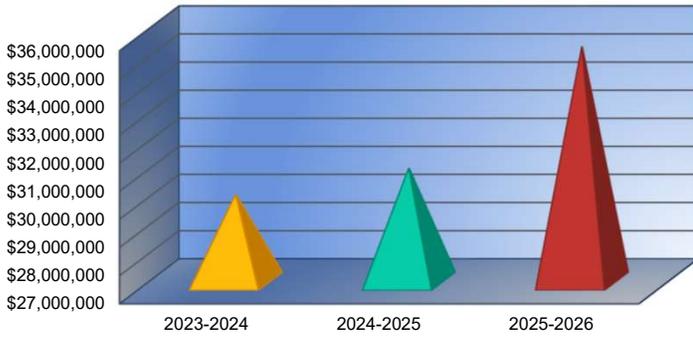
Summary of Total Expenditures by Function (All Funds)



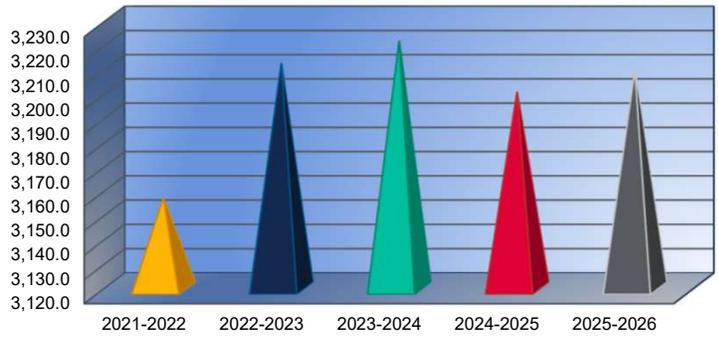
General and Supplemental General Fund Expenditures by Function



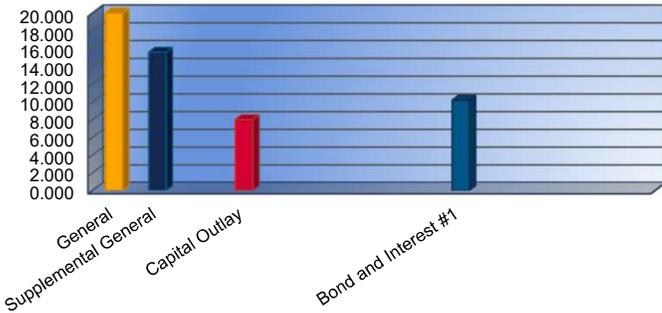
Instruction Expenditures



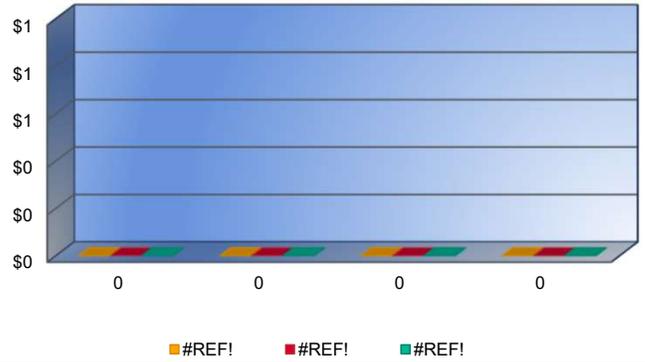
FTE Enrollment for Budget Authority



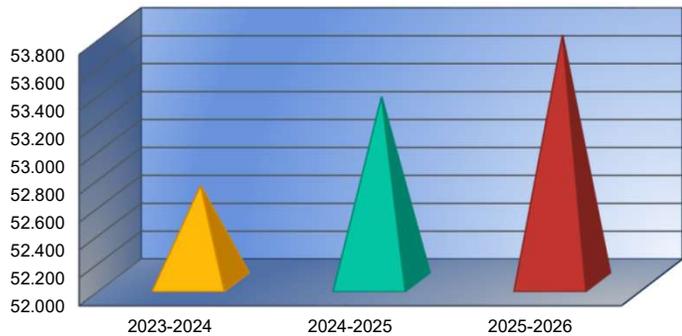
Mill Rates by Fund



Average Salary



Total USD Mill Rate



Amount Per Pupil By Function (All Funds)

