

Newton Public Schools

DISTRICT BUDGET 2025-2026

USD 373

Harvey County

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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
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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

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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

- o **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.
- o **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.
- o **Capital Project Funds**
Account for bond proceeds used to acquire or construct major capital facilities.
- o **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.
- o **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:

- o **Student Activity Funds:** Student Activity Funds consist of those activities that revolve around a student organization (FFA, FHA, Debate, Marching Band, etc.).
- o **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.).
- o **Non-Activity Funds:** Non-Activity Funds are collected at the building level and include fee funds, sales tax money, revolving funds, and petty cash.

DISTRICT NAME Newton
USD # 373 (TYPE USD NUMBER ONLY)
HOME COUNTY Harvey

2025-2026

203,387,668	Final 2023 Assessed Valuation (All funds except General)
166,093,807	Final 2023 General Fund Assessed Valuation
203,049,786	Final 2023 Capital Outlay Assessed Valuation
224,666,473	Final 2024 Assessed Valuation (All funds except General)
160,960,425	Final 2024 General Fund Assessed Valuation
225,962,125	Final 2024 Capital Outlay Assessed Valuation
236,440,300	2025 Assessed Valuation (All funds except General)
171,722,067	2025 General Fund Assessed Valuation
239,513,095	2025 Capital Outlay Assessed Valuation

	2025 Assessed Valuation for Bond and Interest #2 (Only use if you have a different assessed valuation for the bond and interest #2 fund.)
	LEAVE BLANK

	2023-24 Mill Rates (official levies from County Clerk)	2024-25 Mill Rates	2023 Taxes Levied (From 2024-2025 Budget Form 110, Line 2)
General	20.000	20.000	3,321,876
Supplemental General	15.320	14.094	3,123,907
Adult Education	0.000	0.000	
Capital Outlay	8.000	8.000	1,640,674
Special Liability Expense	0.000	0.000	
Bond and Interest #1	9.911	9.804	2,021,317
Bond and Interest #2	0.000	0.000	
No Fund Warrant	0.000	0.000	
Special Assessment	0.000	0.000	
Temporary Note	0.000	0.000	
Historical Museum	0.000	0.000	
Public Library Board	0.000	0.000	
Public Library Brd - Emp Bnfts	0.000	0.000	
Recreation Commission	6.554	6.578	1,335,934
Rec Comm Employee Benefits	2.347	2.278	478,389
Extraordinary Growth Facilities	0.000	0.000	
Cost of Living	0.000	0.000	

Enrollment Data for Form 150 (Exclude Virtual)

2,978.4	9/20/22 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
2,884.8	9/20/23 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
2,782.4	9/20/24 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
3,040	9/20/25 Est. Funded Headcount for PK-12 (Include Preschool-Aged At-Risk [3 yr and 4 yr Old])
	9/20/25 Est. FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
2,811.8	Note: Out of state students counted as HALF of regular FTE. Exclude FHSU Math & Science Academy.
71.0	9/20/25 Est. Preschool-Aged At-Risk [3 yr and 4 yr Old] FTE Enrollment (count each student as .5 FTE)
	9/20/25 Est. Number of eligible students that qualify for free meals
1,574	EXCLUDE part-time students in grades 1-12 and students 20 years of age and over, unless they are on an IEP
	9/20/25 Est. Career and Tech Ed total clock hours of students enrolled and attending in approved courses
597.0	EXCLUDE classes taken at Technical College or Community College
342.6	9/20/25 Est. Bilingual Education total clock hours of students enrolled and attending
142	9/20/25 Est. Bilingual headcount of students enrolled and attending
644.0	9/20/25 Est. Public pupils transported or for whom transportation is being made available who reside in the district 2.5 miles or more
	9/20/25 Est. FTE of students enrolled in your district and attending Fort Hays State University (FHSU) Math & Science Academy.
	[Cannot be used to generate general fund weightings other than BASE and cannot be used for LOB authority.
	Districts must send BASE to FHSU for students enrolled in their district and attending FHSU Math & Science Academy.]

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

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

Virtual State Aid (KSA 72-3715)

3.0	9/20/25 Est. FTE Virtual Students (Full-Time Students)
2.0	9/20/25 Est. FTE Virtual Students (Part-Time Students)
	Total Credits Earned (20 yrs and older as of 9/20/25)
	(No student shall be counted for more than 6 credits between July 1, 2025 and June 30, 2026)
	Total Credits Earned (Dropouts aged 19 and under as of 9/20/25)
	(No student shall be counted for more than 6 credits between July 1, 2025 and June 30, 2026)
133.5	Area of district in square miles 9/20/2025
	Amount (Ancillary Facilities Weighting) approved by Board of Tax Appeals (Transfers to F150, Line 10)
	Your district does NOT qualify for Cost of Living. Please skip this section.
	Will the Board levy a tax for Cost of Living weighting?
	If yes, will the Board adopt at least a 31% Local Option Budget?
	Date the Board adopted Resolution as authorized by 72-5159.
3/14/2022	Date the Board ADOPTED the LOB Resolution to exceed the statewide average of 32.3 %. (Goes to C01 as authorized by 72-5143.)
33.00	Percent authorized (cannot exceed 33%) (Goes to Form 155, Line 2)
9999	Expires (Enter year it expires or 9999 for continuous and permanent.) (Goes to Form 155)
	Date the ELECTION was held to increase LOB authority to exceed statewide average of 32.3 %. (Goes to C01 as authorized by 72-5143.)
33.00	Percent authorized. (Cannot Exceed 33%) (Goes to Form 155, Line 3)
9999	Expires (Enter year it expires or 9999 for continuous and permanent.) (Goes to Form 155)
5/12/2014	Date the Capital Outlay was authorized. (Goes to Code 02.)
8.000	Number of mills. (Cannot exceed 8 mills.)
999	Number of years authorized. (Enter 9999 for continuous and permanent.)
8.000	2025-26 Capital Outlay Mill Levy Rate to be used in this budget (Goes to Code 04.)
	Date the Adult Education was authorized. (Goes to Code 02.)
	Number of mills.
	Number of years authorized.
1.000	Delinquent tax rate to be used for the 2025-2026 budget. (Goes to Code 01.)

Bonded Indebtedness	7/1/2023	7/1/2024	7/1/2025
(Total Principal Outstanding)			
General Obligation Bonds	\$22,380,000	\$17,675,000	\$12,990,000
Capital Outlay Bonds			
Temporary Note			
No-Fund Warrant			
Lease Purchase Principal	\$588,165	\$6,985,406	\$6,066,706

1,032,771	*Estimated Motor Vehicle Property Tax - 7/1/2025 to 6/30/2026
14,384	*Estimated Recreational Vehicle Property Tax - 7/1/2025 to 6/30/2026
	*Estimated In Lieu of Taxes on Industrial Bonds - 7/1/2025 to 6/30/2026
3,719	*Estimated 16/20M Tax - 7/1/2025 to 6/30/2026
37,173	*Estimated Commercial Vehicle Tax - 7/1/2025 to 6/30/2026

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

	2025-26 Adult Ed. Mill Levy Rate to be used in this budget (Goes to Code 04.)
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FTE Enrollment** for All Students (Used only for Sumexpense and Budget At A Glance Charts Only)

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

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

3,070.1	9/20/2021 FTE Enrollment (Includes 2/20/22 military count)
3,021.7	9/20/2022 FTE Enrollment (Includes 2/20/23 military count)
2,963.2	9/20/2023 FTE Enrollment (Includes 2/20/24 military count)
2,855.8	9/20/2024 FTE Enrollment (Includes 2/20/25 military count)
2,887.8	9/20/2025 Est. FTE Enrollment (Includes 2/20/26 military count estimate)

500	9/20/2025 Estimated Headcount Eligible for Reduced Priced Meals (Used for Sumexpense and Budget At A Glance Charts Only)
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2025-2026
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS
FORM 110

	Supplemental General Fund	Capital Outlay Fund	Bond and Interest Fund #1	Recreation Fund
1. County Treasurer Balance 6/30/2025 *	\$0	\$0	\$0	\$0
2. 2024 Actual Taxes Levied*	\$3,175,696	\$1,825,782	\$2,209,337	\$1,482,314
3. Less: percent of delinquent taxes (3a) <u>1.000</u>	\$31,757	\$18,258	\$22,093	\$14,823
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**	\$1,639,754	\$944,972	\$1,140,783	\$765,423
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**	\$163,915	\$93,041	\$114,025	\$76,504
6. Less: June 5, 2025 Ad Valorem Taxes received**	\$1,095,497	\$632,808	\$762,308	\$511,504
7. Less: County Taxes received**	\$0	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0	\$0
9. Less: Taxes refunded/abated (NRA / TIF)	\$5,961	\$3,384	\$4,147	\$2,782
10. Total Deductions (add Lines 3+4+5+6+7+8+9)	\$2,936,884	\$1,692,463	\$2,043,356	\$1,371,036
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$238,812	\$133,319	\$165,981	\$111,278
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	\$23,818	\$13,694	\$16,570	\$11,117
Tax Collection Ratio (Jan, Mar, June)	91.292 %	91.513 %	91.300 %	91.305 %

TABLE I

1. Estimated percent of distribution of 2025 tax dollars:	=	Jan. 20, 2026	55.000	Sept. 20, 2026	6.000
		Mar. 20, 2026	22.000	Oct. 31, 2026	6.000
		June 5, 2026	11.000		
2. Estimated percent of distribution (Jan., Mar., June)	=		88.000		
3. 2025 General Fund Assessed Valuation	=		\$171,722,067	TOTAL	100.000
4. 2025-2026 Tax Levied (20 mills x 2025 General Fund Assessed Valuation)	=		\$3,434,441		(Must total 100%)
5. 2025-2026 Est. Tax Levy to be received 1-1-2026 to 6-30-2026 (Line 2 x Line 4)	=		\$3,022,308		

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

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

	Adult Education	Special Liability	Bond & Interest #2
1. County Treasurer Balance 6/30/2025 *	\$0	\$0	\$0
2. 2024 Actual Taxes Levied*	\$0	\$0	\$0
3. Less: percent of delinquent taxes <u>1.000</u>	\$0	\$0	\$0
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**	\$0	\$0	\$0
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**	\$0	\$0	\$0
6. Less: June 5, 2025 Ad Valorem Taxes received**	\$0	\$0	\$0
7. Less: County Taxes received**	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0
9. Less: Taxes refunded/abated (NRA / TIF)	\$0	\$0	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %
Estimated Motor Vehicle Property Tax* 7/1/2025 to 6/30/2026	(13) <u>\$1,032,771</u>	Estimated Recreational Vehicle Property Tax* 7/1/2025 to 6/30/2026	Estimated In Lieu of Taxes on Industrial Revenue Bonds* 7/1/2025 to 6/30/2026
Estimated 16/20M Tax* 7/1/2025 to 6/30/2026	(16) <u>\$3,719</u>	Estimated Commercial Vehicle Tax* 7/1/2025 to 6/30/2026	(15) <u>\$0</u>
(18) 2023 DELINQUENT TAX PERCENTAGE		(17) <u>\$37,173</u>	
Percent Uncollected*	= <u>1.0000</u> %		

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

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

	No Fund Warrant	Special Assessment	Temporary Note	Historical Museum	Public Library
1. County Treasurer Balance 6/30/2025 *	\$0	\$0	\$0	\$0	\$0
2. 2024 Actual Taxes Levied*	\$0	\$0	\$0	\$0	\$0
3. Less: percent of delinquent taxes <u>1.000</u>	\$0	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0	\$0
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0	\$0
6. Less: June 5, 2025 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0	\$0
7. Less: County Taxes received**	\$0	\$0	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0	\$0	\$0
9. Less: Taxes refunded/abated (NRA / TIF)	\$0	\$0	\$0	\$0	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0	\$0
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$0	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	\$0	\$0	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	0.000 %	0.000 %

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

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

	Rec. Comm Emp Benef & Spec Liab	Extraordinary Growth Facilities	Public Library Board Emp Benefits	Cost of Living
1. County Treasurer Balance 6/30/2025 *	\$0	\$0	\$0	\$0
2. 2024 Actual Taxes Levied*	\$513,301	\$0	\$0	\$0
3. Less: percent of delinquent taxes <u>1.000</u>	\$5,133	\$0	\$0	\$0
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**	\$265,055	\$0	\$0	\$0
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**	\$26,493	\$0	\$0	\$0
6. Less: June 5, 2025 Ad Valorem Taxes received**	\$177,110	\$0	\$0	\$0
7. Less: County Taxes received**	\$0	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0	\$0
9. Less: Taxes refunded/abated (NRA / TIF)	\$963	\$0	\$0	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$474,754	\$0	\$0	\$0
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$38,547	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	\$3,850	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	91.303 %	0.000 %	0.000 %	0.000 %

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

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

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

1. Estimated number of Special Education Teachers (FTE*)	_____
2. Estimated (FTE*) Special Education Paraprofessionals _____ times .4 =	_____ 0.0
3. Total number of Special Education Teachers (Line 1 + Line 2)	_____ 0.0
4. Estimated State Aid due from 7-1-2025 to 6-30-2026 (Line 3 x \$29,600)	_____ \$0

*Full-time equivalency

TRANSPORTATION COSTS FOR SPECIAL EDUCATION

5. Salaries of Bus Drivers and Transportation Aides (includes social security and fringe benefits)	\$300,000
6. Contractual Services (includes mileage paid to parents)	
7. Insurance	\$8,561
8. Maintenance in Lieu of Transportation (limited to \$750 per child)	
9. Other Expense (gasoline, oil, vehicle maintenance, etc.)	\$30,000
10. Capital Outlay Fund—Equipment (exclude bus purchases)	
11. Depreciation (Includes only those vehicles which are not depreciated in the regular transportation formula. See depreciation schedule for prior year.)	\$32,555
12. Teacher travel (in-district)	\$30,000
13. Total of Lines 5 through 12	\$401,116
14. Less: Transportation reimbursement (include cash sale of buses, EXCLUDE State Aid)	
15. Net Transportation Cost (Line 13 minus Line 14)	\$401,116
16. Total Estimated Transportation Aid (7-1-2025 to 6-30-2026) (Line 15 x 80%)	\$320,893
17. Estimated Catastrophic State Aid (7-1-2025 to 6-30-2026)	
18. Estimated Medicaid Replacement State Aid	\$25,000
19. Estimated Special Education State Aid on behalf of Cooperative/Interlocal (Form 120) (7-1-2025 to 6-30-2026)	\$3,337,769
20. Estimated Local Contribution Special Education State Aid (2024 House Sub for SB 387)	\$400,000
21. Total Estimated Special Education Aid (7-1-2025 to 6-30-2026) (Line 4+16+17+18+19+20)	\$4,083,662

Form 148
2025-2026 Estimated State Foundation Aid

1. 2025-26 General Fund Budget (Form 150, Line 16)	=	<u>\$27,115,322</u>
2. Estimated Local Effort		
a. 6-30-2025 Unencumbered Cash Balance (General Fund)	=	<u>\$0</u>
b. 2025-26 Pupil Tuition (General Fund Only)	=	<u>\$0</u>
c. 2025-26 Miscellaneous Revenue/Tax Collections (General Fund)	=	<u>\$0</u>
d. 2025-26 Mineral Production Tax (General Fund)	=	<u>\$0</u>
e. 2025-26 Special Education State Aid	=	<u>\$4,083,662</u>
3. TOTAL (2a + 2b + 2c + 2d + 2e)	=	<u>\$4,083,662</u>
4. 2025-26 Estimated State Foundation Aid (Line 1 minus Line 3)	=	<u>\$23,031,660</u>

FORM 155
2025-2026 LOCAL OPTION BUDGET

1. Statewide average percent for 2025-26 school year. (Max 32.3 %) = 32.30 %
2. As authorized by KSA 72-5143, the Board adopted a resolution with no protest to exceed the statewide average. (Max 33%)
School year it expires Expires 9999 33.00 %
3. Due to protest petition, an election, as authorized by KSA 72-5143, affirmed the Board's resoltuion to increae the LOB authority to exceed the statewide average. (Max 33%)
School year it expires Expires 9999 = 33.00 %
4. Maximum LOB authorized percent. (Maximum of Lines 1, 2 or 3) (Max 33%) = 33.00 %
5. Percent certified in April as required by KSA 72-5143 = 33.00 %
6. COMPUTED LOB FOR 2025-2026
(2025-26 LOB Base General Fund \$ 27,402,648 X Lower of Line 4 or Line 5\$ 9,042,874
7. ADOPTED LOB FOR 2025-2026\$ _____

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

KSA 72-5143

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

Percent of at-risk weighting to total adjusted (weighted) enrollment: 16.03 %
Amount required to transfer from Supplemental General Fund to K-12 At-Risk Fund: \$1,449,573

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

Percent of bilingual weighting to total adjusted (weighted) enrollment: 0.55 %
Amount required to transfer from Supplemental General Fund to Bilingual Fund: \$49,736

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

Percent of special education weighting to total adjusted (weighted) enrollment: 15.30 %
Amount required to transfer from Supplemental General Fund to Special Education Fund: \$1,383,560

Form 162

2025-2026 ESTIMATED FOOD SERVICE REVENUE

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

			TOTAL ANNUAL MEALS	FEDERAL		STATE		DISTRICT LOCAL		TOTAL
				RATE	Reimbursement	RATE	Reimbursement	PRICE	REVENUE	7-1-25 to 6-30-26
SCHOOL NUTRITION PROGRAMS										
LUNCH										
Paid	Elem	1.	27,716	.8500	\$23,559	.0400	\$1,109	3.70	\$102,549	\$127,217
	Jr. High	2.	34,256	.8500	\$29,118	.0400	\$1,370	3.80	\$130,173	\$160,661
	Sr. High	3.	27,287	.8500	\$23,194	.0400	\$1,091	3.90	\$106,419	\$130,704
Free		4.	188,140	4.8600	\$914,360	.0400	\$7,526			\$921,886
Reduced		5.	26,372	4.4600	\$117,619	.0400	\$1,055	0.40	\$10,549	\$129,223
Adult		6.	4,341					4.90	\$21,271	\$21,271
	TOTAL	7.	308,112		\$1,107,850		\$12,151		\$370,961	\$1,490,962
BREAKFAST										
Paid	Elem	8.	10,846	.3900	\$4,230			2.40	\$26,030	\$30,260
	Jr. High	9.	4,393	.3900	\$1,713			2.65	\$11,641	\$13,354
	Sr. High	10.	2,270	.3900	\$885			2.90	\$6,583	\$7,468
Free		11.	95,969	2.3700	\$227,447					\$227,447
Reduced		12.	10,042	2.0700	\$20,787			0.30	\$3,013	\$23,800
Adult		13.	4,835					3.40	\$16,439	\$16,439
	TOTAL	14.	128,355		\$255,062				\$63,706	\$318,768
SNACKS										
Paid	Elem	15.		.1100	\$0				\$0	\$0
	Jr. High	16.		.1100	\$0				\$0	\$0
	Sr. High	17.		.1100	\$0				\$0	\$0
Free		18.		1.2100	\$0					\$0
Reduced		19.		.6000	\$0			0.15	\$0	\$0
Adult		20.							\$0	\$0
	TOTAL	21.	0		\$0				\$0	\$0
SPECIAL MILK PROGRAM										
MILK										
Paid		22.		.2700	\$0				\$0	\$0
Free-Avg Dealer Cost		23.			\$0					\$0
	TOTAL	24.	0		\$0				\$0	\$0
CHILD & ADULT CARE FOOD PROGRAM										
BREAKFAST										
Paid	Elem	25.		.3900	\$0				\$0	\$0
	Jr. High	26.		.3900	\$0				\$0	\$0
	Sr. High	27.		.3900	\$0				\$0	\$0
Free		28.		2.3700	\$0					\$0
Reduced		29.		2.0700	\$0					\$0
Adult		30.							\$0	\$0
	TOTAL	31.	0		\$0				\$0	\$0
LUNCH										
Paid	Elem	32.		.7200	\$0				\$0	\$0
	Jr. High	33.		.7200	\$0				\$0	\$0
	Sr. High	34.		.7200	\$0				\$0	\$0
Free		35.		4.7300	\$0					\$0
Reduced		36.		4.3300	\$0					\$0
Adult		37.							\$0	\$0
	TOTAL	38.	0		\$0				\$0	\$0
SNACKS										
Paid	Elem	39.		.1100	\$0				\$0	\$0
	Jr. High	40.		.1100	\$0				\$0	\$0
	Sr. High	41.		.1100	\$0				\$0	\$0
Free		42.		1.2100	\$0					\$0
Reduced		43.		.6000	\$0					\$0
Adult		44.							\$0	\$0
	TOTAL	45.	0		\$0				\$0	\$0
SUPPER										
Paid	Elem	46.		.7200	\$0				\$0	\$0
	Jr. High	47.		.7200	\$0				\$0	\$0
	Sr. High	48.		.7200	\$0				\$0	\$0
Free		49.		4.7300	\$0					\$0
Reduced		50.		4.3300	\$0					\$0
Adult		51.							\$0	\$0
	TOTAL	52.	0		\$0				\$0	\$0

Form 162

2025-2026 ESTIMATED FOOD SERVICE REVENUE

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

SUMMER FOOD SERVICE PROGRAM		TOTAL ANNUAL MEALS	FEDERAL		STATE		DISTRICT LOCAL		TOTAL
			RATE	Reimbursement	RATE	Reimbursement	PRICE	REVENUE	7-1-25 to 6-30-26
BREAKFAST									
Free	53.	2,230	3.1025	\$6,919					\$6,919
Adult (if charge)	54.							\$0	\$0
TOTAL	55.	2,230		\$6,919				\$0	\$6,919
LUNCH									
Free	56.	3,988	5.4175	\$21,605		\$0			\$21,605
Adult (if charge)	57.							\$0	\$0
TOTAL	58.	3,988		\$21,605				\$0	\$21,605
SNACKS									
Free	59.		1.2950	\$0					\$0
Adult (if charge)	60.							\$0	\$0
TOTAL	61.	0		\$0				\$0	\$0
SUPPER									
Free	62.		5.4175	\$0					\$0
Adult (if charge)	63.							\$0	\$0
TOTAL	64.	0		\$0				\$0	\$0
OTHER CASH									
Sales/Income	65.	xxxxxxxx		xxxxxxxx			xxxxxx		\$0
12 Months									
Total Income	66.	xxxxxxxx		\$1,391,436		\$12,151		\$434,667	\$1,838,254

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

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

	(1) 2023 Taxes Levied (Dollars)(a)	(2) Percent of Total Taxes Levied (b)	(3) Motor Vehicle Property Tax (d)	(4) Percent of Total Taxes Levied (f)	(5) Recreational Vehicle Property Tax (d)	(6) In Lieu of Taxes in Ind. Rev. Bonds (g)	(7) 16/20M Tax (d)	(8) Commercial Vehicle Tax (d)
1. General (No MVPT or RVPT)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	27.86%	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2. Supplemental Gen. Fund	\$3,123,907	36.32%	\$251,319	26.20%	\$3,500	\$0	\$905	\$9,046
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
4. Capital Outlay	\$1,640,674	19.08%	\$132,025	13.76%	\$1,839	\$0	\$475	\$4,752
5. Special Assessment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
6. Bond and Interest #1	\$2,021,317	23.50%	\$162,610	16.95%	\$2,265	\$0	\$586	\$5,853
7. Bond and Interest #2	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
8. Temporary Notes	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
9. Recreation Commission	\$1,335,934	15.53%	\$107,461	11.21%	\$1,497	\$0	\$387	\$3,868
10. Rec Comm Employee Bnfts	\$478,389	5.56%	\$38,473	4.01%	\$536	\$0	\$139	\$1,385
11. No Fund Warrant	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
13. Special Liability Expense	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
14. School Retirement	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
15. Historical Museum	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
16. Extraordinary Growth Facilities	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
17. Public Library Board	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
18. Public Library Board Emp Bnfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
19. Declining Enrollment	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
20. Cost of Living	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
21. TOTAL	\$8,600,221	100.00% (c)	\$691,957 (e)	100.00% (c)	\$9,637 (e)	\$0 (e)	\$2,492 (e)	\$24,906 (e)

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

2025-2026
FORM 194-A

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

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

	(1) 2024 Taxes Levied (Dollars)(a)	(2) Percent of Total Taxes Levied (b)	(3) Motor Vehicle Property Tax (d)	(4) Percent of Total Taxes Levied (f)	(5) Recreational Vehicle Property Tax (d)	(6) In Lieu of Taxes in Ind. Rev. Bonds (g)	(7) 16/20M Tax (d)	(8) Commercial Vehicle Tax (d)
1. General (No MVPT or RVPT)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	25.91%	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2. Supplemental Gen. Fund	\$3,175,696	34.49%	\$117,547	25.56%	\$1,637	\$0	\$423	\$4,231
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
4. Capital Outlay	\$1,825,782	19.83%	\$67,583	14.69%	\$941	\$0	\$243	\$2,433
5. Special Assessment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
6. Bond and Interest #1	\$2,209,337	24.00%	\$81,795	17.78%	\$1,139	\$0	\$294	\$2,944
7. Bond and Interest #2	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
8. Temporary Notes	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
9. Recreation Commission	\$1,482,314	16.10%	\$54,871	11.93%	\$764	\$0	\$198	\$1,975
10. Rec Comm Employee Bnfts	\$513,301	5.58%	\$19,017	4.13%	\$265	\$0	\$68	\$684
11. No Fund Warrant	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
13. Special Liability Expense	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
14. School Retirement	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
15. Historical Museum	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
16. Extraordinary Growth Facilities	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
17. Public Library Board	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
18. Public Library Board Emp Bnfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
19. Declining Enrollment	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
20. Cost of Living	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
21. TOTAL	\$9,206,430	100.00% (c)	\$340,814 (e)	100.00% (c)	\$4,747 (e)	\$0 (e)	\$1,227 (e)	\$12,267 (e)

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

FORM 195
2025-2026 Estimated State Aid

A. Driver Education Aid (Approved Programs Only)

1. Estimated aid 7/1/2025 to 6/30/2026 (12 mo.) (Number of Driver Ed pupils completing program) _____ x \$135) = _____ \$0

B. Motorcycle Safety Aid (Approved Programs Only)

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

C. Estimated KPERS

1. KPERS State Aid for 2024-2025 School Year = _____ \$3,635,572

2. Est. increase due to KPERS rate (Line 1 times 2.5%) = _____ \$90,889

3. Est. KPERS State Aid due to salary increases and added staff
((Line 1 + Line 2) X % of salary increase and added staff _____ 6.00 %) = _____ \$223,588

4. Est. KPERS State Aid for 2025-26 (Line 1 + Line 2 + Line 3) = _____ \$3,950,049

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

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

1. Estimated 2025-2026 bond and interest fund payments	=	<u>\$4,778,050</u>
2. Estimated Federal Tax Credit (Build America Bonds)	=	<u> </u>
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	<u>0.5300</u>	= <u>\$2,532,367</u>
4. Less prior year overpayment	-	<u>\$78,004</u>
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2025 through June 30, 2026) (Line 3 - Line 4)	=	<u>\$2,454,363</u>

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

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

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

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

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

1. Estimated 2025-2026 bond and interest fund payments	=	_____
2. Estimated Federal Tax Credit (Build America Bonds)	=	_____
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	0.0000 x ProRation 100	= <u>\$0</u>
4. Less prior year overpayment	-	_____
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2025 through June 30, 2026) (Line 3 - Line 4)	=	<u>\$0</u>

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

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

1. Estimated 2025-2026 bond and interest fund payments	=	<u>\$563,550</u>
2. Estimated Federal Tax Credit (Build America Bonds)	=	_____
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	0.0700 x ProRation 100	= <u>\$39,449</u>
4. Less prior year overpayment	-	_____
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2025 through June 30, 2026) (Line 3 - Line 4)	=	<u>\$39,449</u>

CERTIFICATE
TO THE CLERK of Harvey County, State of Kansas
We, the undersigned, duly elected, qualified and acting officers of
Unified School District 373

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	27,115,322	3,434,441	20.000 ²
Federal Funds	12-1663	07	1,919,616		
Supplemental General (LOB) ³	72-5147	08	9,042,874	3,516,220	
Adult Education	74-32,259	10	0	0	
Preschool-Aged At-Risk	72-5154	11	398,690		
Adult Supplemental Education	74-32,261	12	45,750		
At Risk Education Fund	72-5153	13	7,046,577		
Bilingual Education	72-3613	14	548,564		
Virtual Education	72-3715	15	131,239		
Capital Outlay	72-53, 113	16	5,625,135	1,916,105	
Driver Training	72-5163	18	25,033		
Declining Enrollment	72-5160	19	0		
Extraordinary School Program	72-3239	22	0		
Food Service	72-5164	24	2,568,165		
Professional Development	72-2552	26	604,792		
Parent Education Program	72-4165	28	294,600		
Summer School	72-3238	29	43,502		
Special Education	72-3422	30	7,867,222		
Cost of Living ⁴	72-5159	33	0	0	
Career and Postsecondary Education	72-5162	34	1,958,345		
Gifts and Grants	72-1142	35	864,747		
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	3,950,049		
Contingency Reserve	72-5165	53			
Textbook & Student Material Revolving	72-3355	55			
Activity Funds	72-1178	56			
DEBT SERVICE					
Bond and Interest #1	10-113	62	5,342,600	2,298,503	
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 % 3/14/2022 authorizing 33.00% expires 9999
Date of ELECTION to exceed 32.3 % _____ authorizing 33.00% expires 9999

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

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

		2025-2026 Adopted Budget			
		1	2	3	
TABLE OF CONTENTS	K.S.A.	Code 01 Line	Expenditures	2025 Tax to be Levied	County Clerk's Use Certified Mill Rate
COOPERATIVES					
Special Education	72-3412	78	11,861,166		
Total USD		100	87,253,988	11,165,269	
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	1,698,000	1,486,593	
Rec Comm Emp Bnfts & Spec Liab	12-1928/75-6110	86	617,000	528,671	
Total Other		105	2,315,000	2,015,264	

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	1.000 %	Rate Used in this Budget for 2025-2026	1.000 %
--------------------------------	---------	--	---------

Resolutions of Levy Limits for Tax Funds

1. Capital Outlay

Resolution dated 5/12/2014 authorizing 8.000 mills for 999 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 2/24/2016 authorizing 8.000 mills.

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

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

Code	Code 04 Line	Fiscal Year 2025-2026									
		1	2	3	4	5	6	7	8	9	10
		Actual 2024 Tax Levy	Less 1 Allowance for Delinquency	Less 2024 Tax Received in 2024-25	Less Tax Refunded in 2024-25	2024 Tax in Process	Motor Vehicle Tax (includes 16/20M Tax)	Recreational Vehicle Tax	Commercial Vehicle	Amount of 2025 Tax to be Levied	Estimate of 2025 Taxes (1/1/2026 - 6/30/2026)
Supplemental General	03	3,175,696	31,757	2,899,166	5,961	238,812	370,194	5,137	13,277	3,516,220	3,094,274
Adult Education	05	0	0	0	0	0	0	0	0	0	0
Capital Outlay	10	1,825,782	18,258	1,670,821	3,384	133,319	200,326	2,780	7,185	1,916,105	1,686,172
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	2,209,337	22,093	2,017,116	4,147	165,981	245,285	3,404	8,797	2,298,503	2,022,683
Bond and Interest #2	45	0	0	0	0	0	0	0	0	0	0
Temporary Note	50	0	0	0	0	0	0	0	0	0	0
No-fund Warrant	55	0	0	0	0	0	0	0	0	0	0
Extraordinary Growth Facility	57	0	0	0	0	0	0	0	0	0	0
Recreation Commission	60	1,482,314	14,823	1,353,431	2,782	111,278	162,917	2,261	5,843	1,486,593	1,308,202
Rec Comm Emp Bnfts & Spec Liab	65	513,301	5,133	468,658	963	38,547	57,697	801	2,069	528,671	465,230
Public Library Board	70	0	0	0	0	0	0	0	0	0	0
Public Lib Brd Emp Bnfts	71	0	0	0	0	0	0	0	0	0	0
Historical Museum	75	0	0	0	0	0	0	0	0	0	0
Cost of Living	78	0	0	0	0	0	0	0	0	0	0
TOTAL	80	9,206,430	92,064	8,409,192	17,237	687,937	1,036,419	14,383	37,171	9,746,092	8,576,561

Adult Education Computation	\$236,440,300	x	0.000	=	\$0
	Assessed Valuation		Adult Education Mill Levy		Taxes to be Levied
Capital Outlay Computation	\$239,513,095	x	8.000	=	\$1,916,105
	Assessed Valuation		Capital Outlay Mill Levy		Taxes to be Levied
Tax Collection Ratio for 2024	91.340 %				

STATEMENT OF INDEBTEDNESS

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

Bond Elections	Purpose of Debt	1	2	3	4	5	6	7		8		9		10		11		12
		Date of Election	Date of Issue	Date Refunded/ Refinanced	Interest Rate	Amount of Bonds Issued	Principal Outstanding 7/1/2025	Interest	Date Due	Principal		Interest	Date Due	Principal		Interest	Date Due	Principal
prior to July 1, 2015	GO Bond Refunding		12/1/2012		2.00%	9,885,000	5,510,000	9/1/2025	9/1/2025			55,100		4,715,000		7,950		795,000
								3/1/2026				7,950						
	Total						5,510,000					63,050		4,715,000		7,950		795,000
after July 1, 2015 & prior to June 30, 2017																		
	Total						0					0		0		0		0
after July 1, 2017 & prior to June 30, 2022																		
	Total						0					0		0		0		0
after July 1, 2022	GO Bond Refunding		1/12/2023		5.00%	10,660,607	7,480,000	9/1/2025	9/1/2025			169,650		230,000		163,900		2,270,000
								3/1/2026				163,900						
	Total						7,480,000					333,550		230,000		163,900		2,270,000
Grand Total							12,990,000					396,600		4,945,000		171,850		3,065,000

Note: If you are merely leasing/renting with no intent to purchase, do not list as those types of transactions as they are not considered lease-purchases.

Code 05a

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	13	0	0
Cancellation of Prior Year Encumbrances	03		2,004	
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	848,343	698,064	
1985 State Aid Reimbursements	65			
1990 Miscellaneous	67			
3000 State Sources				
3110 State Foundation Aid	95	21,888,709	22,467,172	23,031,660
3130 Mineral Production Tax	115			
3205 Special Education Aid	120	3,346,842	3,587,800	4,083,662
RESOURCES AVAILABLE	170	26,083,907	26,755,040	27,115,322
Total Expenditures & Transfers	175	26,083,907	26,755,040	27,115,322
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	4,776,675	4,882,831	5,328,988
120 Non-Licensed	215	429,476	699,507	734,482
200 Employee Benefits				
210 Insurance (employee)	220	366,119	420,999	442,049
220 Social Security	225	378,477	412,806	433,446
290 Other	230	391,064	532,492	559,117
300 Purchased Professional & Tech Serv	235	35,801	23,119	40,000
400 Purchased Property Services	237			
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	255,439	220,987	230,000

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	134,084	135,956	140,000
644 Textbooks	265			
650 Supplies (technology related)	267			
680 Miscellaneous Supplies	270			
700 Property (equipment & furnishings)	275	7,188	2,208	5,000
800 Other	280	93,729	116,576	120,000
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	1,001,291	1,134,640	1,191,372
120 Non-Licensed	290	50,841	55,104	57,859
200 Employee Benefits				
210 Insurance (employee)	295	69,498	81,289	85,353
220 Social Security	300	79,214	86,455	90,778
290 Other	305	4,439	4,498	4,723
300 Purchased Professional & Tech Serv	310	800	800	1,000
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320	9,439	10,638	11,000
700 Property (equipment & furnishings)	325		850	900
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335	446,661	370,765	389,303
120 Non-Licensed	340	83,507	69,931	73,428
200 Employee Benefits				
210 Insurance (employee)	345	35,125	29,856	31,349
220 Social Security	350	42,436	32,545	34,172
290 Other	355	2,451	1,718	1,804
300 Purchased Professional & Tech Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365	1,699		
600 Supplies				
640 Books (not textbooks) & Periodicals	370	17,339	94,420	95,000
650 Technology Supplies	375			
680 Miscellaneous Supplies	380	59,078		60,000
700 Property (equipment & furnishings)	385			
800 Other	390			
2300 General Administration				
100 Salaries				
110 Licensed	395	128,075	130,174	136,683
120 Non-Licensed	400	127,175	177,711	186,597
200 Employee Benefits				
210 Insurance (employee)	405	14,705	27,169	28,527
220 Social Security	410	19,279	22,265	23,378
290 Other	415	1,172	1,342	1,409
300 Purchased Professional & Tech Serv	420	12,012	59,457	180,000
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430		267,476	270,000
530 Communications (telephone, postage, etc.)	435	11,233		12,000
590 Other	440	11,278		12,000
600 Supplies	445	8,510	8,868	9,000
700 Property (equipment & furnishings)	450			
800 Other	455	38,030		40,000
2400 School Administration				
100 Salaries				

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
110 Licensed	460	1,303,871	1,293,098	1,357,753
120 Non-Licensed	465	575,390	572,434	601,056
200 Employee Benefits				
210 Insurance (employee)	470	110,583	114,447	120,169
220 Social Security	475	136,411	135,236	141,998
290 Other	480	33,288	31,186	32,745
300 Purchased Professional & Tech Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495	6,207	5,894	6,000
590 Other	500			
600 Supplies	505	44,977	38,332	39,000
700 Property (equipment & furnishings)	510	4,221	8,172	9,000
800 Other	515			
2500 Central Services				
100 Salaries				
110 Licensed	730		108,312	113,728
120 Non-Licensed	735	37,743	50,344	79,111
200 Employee Benefits				
210 Insurance	740		111,606	90,936
220 Social Security	745	7,712	18,366	19,284
290 Other	750	179	83,883	88,077
300 Purchased Professional & Tech Serv	755		9,614	10,000
400 Purchased Property Services	760			
500 Other Purchased Services	765	10,178	29,432	30,000
600 Supplies	770			
700 Property (equipment & furnishings)	775			
800 Other	780		92	
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520	1,540,542	1,641,426	1,723,497
200 Employee Benefits				
210 Insurance (employee)	525	165,293	165,633	173,915
220 Social Security	530	109,017	115,513	121,289
290 Other	535	45,881	42,428	44,549
300 Purchased Professional & Tech Serv	540			
400 Purchased Property Services				
411 Water/Sewer	545			
420 Cleaning	550			
430 Repairs & Maintenance	555	151,416	64,749	70,000
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575	11,418	14,552	15,000
590 Other	580	775		
600 Supplies				
610 General Supplies	585	437,643	496,310	500,000
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not school bus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
700 Property (equipment & furnishings)	615	86		
800 Other	620			
2601 Operations & Maintenance (transportation)				
100 Salaries				
120 Non-Licensed	622			
200 Employee Benefits				
210 Insurance (employee)	623			
220 Social Security	626			
290 Other	628			
300 Purchased Professional & Tech Serv	630			
400 Purchased Property Services	632			
500 Other Purchased Services	634			
600 Supplies				
610 General Supplies	636			
620 Energy				
621 Heating	638			
622 Electricity	640			
626 Motor Fuel (not school bus)	642			
629 Other	644			
680 Miscellaneous Supplies	646			
700 Property (equipment & furnishings)	648			
800 Other	650			
2700 Student Transportation Services				
2720 Supervision				
100 Salaries				
120 Non-Licensed	652	341,398	366,260	384,573
200 Employee Benefits				
210 Insurance	654	11,076	6,798	7,138
220 Social Security	656	25,635	27,710	29,096
290 Other	658	9,151	8,818	9,259
600 Supplies	660	73,422		
730 Equipment	662			
800 Other	664	1,734		
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	566		
519 Mileage in Lieu of Trans	678			
520 Insurance	680	20,751		
626 Motor Fuel	682			
730 Equipment (including buses)	684			
800 Other	686	4,516		
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 Non-Licensed	688			
200 Employee Benefits				
210 Insurance	690			
220 Social Security	692			
290 Other	694			
300 Purchased Professional & Tech Serv	696			
400 Purchased Property Services	698		40,254	45,000

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
500 Other Purchased Services	700	74,180	111,812	115,000
600 Supplies	702	67,688	148,677	150,000
730 Equipment	704		225	500
800 Other	706	386	396	500
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			250,000
937 Virtual Education	807	40,000	36,000	36,000
938 Capital Outlay	810	1,554,482	1,114,481	
940 Driver Training	815			
943 Extraordinary School Program	823			
944 Food Service	825			
946 Professional Development	830		10,000	
948 Parent Education Program	835			
949 Summer School	837			
950 Special Education	840	5,063,089	3,587,800	4,083,662
954 Career & Postsecondary Education	850	248,604	50,000	300,000
960 Special Reserve Fund	853			
963 Special Liability Expense Fund	855			
972 Contingency Reserve	885	100,000	1,000,000	
974 Textbook & Student Materials Revolving Fund	889		57,048	
976 Preschool-Aged At-Risk	891		10,000	51,103
978 At-Risk Education Fund	893	4,571,059	4,912,250	5,205,667
TOTAL EXPENDITURES*	~~~	26,083,907	26,755,040	27,115,322

*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	-2,076,449	-5,606,275	-525,115
Cancellation of Prior Year Encumbrances	03			
REVENUES				
4000 FEDERAL SOURCES - GRANTS				
4591 Title I	10	638,342	636,893	600,425
4593 Title II	15	39,110	149,187	107,675
4602 Title IV Part A	22	30,364	78,717	41,106
4607 Title IV Part B	27			
4601 Title III (English Language Acquisition)	60		28,987	15,525
4595 ESSER I (CARES Act)	67			
4605 ESSER II (CRRSA)	68	1,465,421		
4606 ESSER III (ARP)	70		5,143,506	
4599 Other	75	1,198,881	1,684,078	1,680,000
RESOURCES AVAILABLE	170	1,295,669	2,115,093	1,919,616
TOTAL EXPENDITURES	175	6,901,944	2,640,208	1,919,616
UNENCUMBERED CASH BALANCE JUNE 30	190	-5,606,275	-525,115	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	1,573,407	1,150,881	949,058
120 Non-Licensed	215	361,201	374,379	375,000
200 Employee Benefits				
210 Insurance (Employee)	220	144,530	100,951	100,000
220 Social Security	225	140,411	97,642	98,000
290 Other	230	9,794	6,640	7,000
300 Purchased Professional & Technical Serv	235	17,155	22,026	12,000
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	1,338		
600 Supplies				
610 General Supplemental (Teaching)	260	136,075	287,500	100,000
644 Textbooks	265			
650 Supplies (Technology Related)	267	3,998	10,087	11,000
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275		59,990	60,000
800 Other	280			

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	199,434	30,265	32,000
120 Non-Licensed	290	290,393	65,716	56,808
200 Employee Benefits				
210 Insurance (Employee)	295	36,763	11,284	12,000
220 Social Security	300	35,365	7,250	7,280
290 Other	305	4,546	430	430
300 Purchased Professional & Technical Serv	310	78,806	22,675	30,000
400 Purchased Property Services	313			
500 Other Purchased Services	315	260,576	15,256	20,000
600 Supplies	320	1,999		
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335		10,595	
120 Non-Licensed	340	4,200		
200 Employee Benefits				
210 Insurance (Employee)	345	74	358	
220 Social Security	350	319	806	
290 Other	355	43	49	
300 Purchased Professional & Technical Serv	360	39,909	19,160	
400 Purchased Property Services	363			
500 Other Purchased Services	365	88,745	41,334	
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375		3,988	
680 Miscellaneous Supplies	380	61,342		
700 Property (Equipment & Furnishings)	385			
800 Other	390		1,733	
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	62,247	83,169	
120 Non-Licensed	465	24,057	37,268	
200 Employee Benefits				
210 Insurance (Employee)	470	4,676	5,118	
220 Social Security	475	6,537	9,102	
290 Other	480	388	503	
300 Purchased Professional & Technical Serv	485	6,275	1,642	

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				
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495			
590 Other	500	2,118		
600 Supplies	505	286	138	
700 Property (Equipment & Furnishings)	510			
800 Other	515	4,110	4,264	
2500 Central Services				
100 Salaries				
110 Licensed	680			
120 Non-Licensed	685	24,406	23,268	
200 Employee Benefits				
210 Insurance	690	3,139	3,085	
220 Social Security	695	1,786	1,679	
290 Other	700	115	7,645	
300 Purchased Professional & Technical Serv	705		5,187	
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	24,937	50,418	

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance	630		2,907	
220 Social Security	635	1,898	4,281	
290 Other	640	1,011	2,057	
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	3,320	12,590	
730 Equipment (including buses)	670	141,914		
800 Other	675	5,144		
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	15,874	16,486	17,000
200 Employee Benefits				
210 Insurance	745	4,956	5,311	5,350
220 Social Security	750	1,152	1,176	1,190
290 Other	755	497	448	500
500 Other Purchased Services				
520 Insurance	760			
570 Food Service Management	765			
590 Other Purchased Services	770			
600 Supplies				
630 Food & Milk	775	32,185	21,471	25,000
680 Miscellaneous Supplies	780			
700 Property (Equipment & Furnishings)	785	3,038,493		
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*	~~~	6,901,944	2,640,208	1,919,616

*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	109,605	267,336	223,089
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2022 \$	10	106,316		
2023 \$	15	2,873,281	115,839	
2024 \$	20		2,899,166	238,812
1140 Delinquent Tax	25	78,253	41,559	15,887
1410 Transportation Fees	47			
1980 Reimbursements	60			
1990 Miscellaneous	65			
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (Includes 16/20M Tax)	70	289,724	303,636	370,194
2450 Recreational Vehicle Tax	75	4,045	4,320	5,137
2460 Commercial Vehicle Tax	77		10,240	13,277
2800 In Lieu of Taxes IRBs/Rental Excise	85	950	930	0
3000 STATE SOURCES				
3140 Supplemental State Aid	95	4,859,960	5,051,545	5,112,841
5000 OTHER				
5253 Transfer From Contingency Reserve	145	0	0	0
RESOURCES AVAILABLE	170	8,322,134	8,694,571	5,979,237
TOTAL EXPENDITURES & TRANSFERS	175	8,054,798	8,471,482	9,042,874
TAX REQUIRED (175 minus 170)	195			3,063,637
PERCENT OF COLLECTION	196			88.000 %
TOTAL 2025 TAX REQUIRED (195+196)	197			3,481,406
Delinquent Tax	200			34,814
AMOUNT OF 2025 TAX TO BE LEVIED (Line 197 + Line 200)	205			3,516,220
UNENCUMBERED CASH BALANCE JUNE 30	207	267,336	223,089	~~~~~

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		192,396	
120 Non-Licensed	215	3,830		
200 Employee Benefits				
210 Insurance (Employee)	220	10,497	9	
220 Social Security	225	293		
290 Other	230	20		
300 Purchased Professional & Technical Serv	235	73,810	35,840	200,000
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside the State	245			
563 Tuition/Private Sources	250			
590 Other	255			
600 Supplies				

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				
610 General Supplemental (Teaching)	260			
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275	969	3,420	10,000
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			
300 Purchased Professional & Technical Serv	310			7,709
400 Purchased Property Services	313			
500 Other Purchased Services	315	3,175	6,047	20,000
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335			
120 Non-Licensed	340	387,627	402,756	500,000
200 Employee Benefits				
210 Insurance (Employee)	345	33,043	25,040	60,000
220 Social Security	350	26,752	28,454	29,877
290 Other	355	11,138	9,656	10,139
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365	267	1,214	20,000
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration				
100 Salaries				
110 Licensed	395	168,675	180,450	189,473
120 Non-Licensed	400		78,319	82,235
200 Employee Benefits				
210 Insurance (Employee)	405	5,900	11,582	25,000
220 Social Security	410	12,167	18,750	19,688
290 Other	415	784	1,126	1,182
300 Purchased Professional & Technical Serv	420	90,084	55,898	150,000
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430	146,075		162,000
530 Communications (telephone, postage, etc.)	435			
590 Other	440			
600 Supplies	445		12,968	
700 Property (Equipment & Furnishings)	450			

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
800 Other	455	745	325	10,000
2400 School Administration				
100 Salaries				
110 Licensed	460			
120 Non-Licensed	465			
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475			
290 Other	480			
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Licensed	730			
120 Non-Licensed	735	444,148	365,635	486,000
200 Employee Benefits				
210 Insurance	740	34,654	16,897	60,000
220 Social Security	745	32,590	27,402	28,772
290 Other	750	3,771	12,801	13,441
300 Purchased Professional & Technical Serv	755	551		
400 Purchased Property Services	760			
500 Other Purchased Services	765			
600 Supplies	770	8,367	342	21,000
700 Property (Equipment & Furnishings)	775			
800 Other	780	26,794	26,030	50,000
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520			
200 Employee Benefits				
210 Insurance (Employee)	525	368		
220 Social Security	530	223		
290 Other	535	15		
300 Purchased Professional & Technical Serv	540	94,339	129,000	200,000
400 Purchased Property Services				
411 Water/Sewer	545	165,112	206,219	250,000
420 Cleaning	550			
430 Repairs & Maintenance	555	19,000		50,000
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575	396,795	467,059	600,000
590 Other	580	44,875		100,000
600 Supplies				
610 General Supplies	585	735	302	10,000
620 Energy				
621 Heating	590	207,773	197,128	386,000
622 Electricity	595	605,360	813,468	935,489
626 Motor Fuel (not school bus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			
700 Property (Equipment & Furnishings)	615			

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
800 Other	620			
2601 Operations & Maintenance (Transportation)				
100 Salaries				
120 Non-Licensed	622			
200 Employee Benefits				
210 Insurance (Employee)	623			
220 Social Security	626			
290 Other	628			
300 Purchased Professional & Technical Serv	630			
400 Purchased Property Services	632			
500 Other Purchased Services	634			
600 Supplies				
610 General Supplies	636			
620 Energy				
621 Heating	638			
622 Electricity	640			
626 Motor Fuel (not school bus)	642			
629 Other	644			
680 Miscellaneous Supplies	646			
700 Property (Equipment & Furnishings)	648			
800 Other	650			
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 Non-Licensed	652			
200 Employee Benefits				
210 Insurance	654			
220 Social Security	656			
290 Other	658			
600 Supplies	660			
730 Equipment	662			
800 Other	664			
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	666			
200 Employee Benefits				
210 Insurance	668			
220 Social Security	670			
290 Other	672			
442 Rent of Vehicles (lease)	674			
500 Other Purchased Services				
513 Contracting of Bus Services	676			
519 Mileage in Lieu of Trans	678			
520 Insurance	680			
626 Motor Fuel	682			
730 Equipment (including buses)	684			
800 Other	686			
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 Non-Licensed	688			
200 Employee Benefits				
210 Insurance	690			
220 Social Security	692			
290 Other	694			
300 Purchased Professional & Technical Serv	696			
400 Purchased Property Services	698			
500 Other Purchased Services	700			
600 Supplies	702			

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				
730 Equipment	704			
800 Other	706			
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Licensed	708			
200 Employee Benefits				
210 Insurance	710			
220 Social Security	712			
290 Other	714			
300 Purchased Professional & Technical Serv	716			
400 Purchased Property Services	718			
500 Other Purchased Services	720			
600 Supplies	722			
730 Equipment	724			
800 Other	726			
2900 Other Support Services				
100 Salaries				
110 Licensed	895			
120 Non-Licensed	900			
200 Employee Benefits				
210 Insurance	905			
220 Social Security	910			
290 Other	915			
300 Purchased Professional & Technical Serv	920			
400 Purchased Property Services	925			
500 Other Purchased Services	930			
600 Supplies	935			
700 Property (Equipment & Furnishings)	940			
800 Other	945			
3300 Community Services Operations	785			
4300 Architectural & Engineering Services	790			
5200 TRANSFER TO:				
930 General (not ending balance)	792			
932 Adult Education	795			
934 Adult Suppl Education	800	20,000	19,250	20,000
936 Bilingual Education	805	285,234	405,006	49,736
937 Virtual Education	810			
940 Driver Training	815			
943 Extraordinary School Program	823			
944 Food Service	825			
946 Professional Development	830	200,000	175,000	200,000
948 Parent Education Program	835	69,223	32,460	52,000
949 Summer School	837			
950 Special Education	840	1,538,004	1,397,457	1,383,560
954 Career and Postsecondary Education	850	1,253,143	1,289,446	1,000,000
960 Special Reserve	853			
963 Special Liability Expense Fund	855			
974 Textbook & Student Materials Revolving	880	200,000	261,856	200,000
976 Preschool-Aged At-Risk	885	200,000	249,700	
978 At-Risk Education Fund	890	1,227,873	1,314,774	1,449,573
TOTAL EXPENDITURES & TRANSFERS*	~~~	8,054,798	8,471,482	9,042,874

*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	200,000	208,067	215,587
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			132,000
1700 Student Activities(Reimbursement)	45			
1900 Other Revenue From Local Source				
1990 Miscellaneous	75			
4000 FEDERAL SOURCES				
4590 Other Federal Aid	115			
5000 OTHER				
5206 Transfer From General	135	0	10,000	51,103
5208 Transfer From Supplemental General	140	200,000	249,700	0
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	400,000	467,767	398,690
TOTAL EXPENDITURES & TRANSFERS	175	191,933	252,180	398,690
UNENCUMBERED CASH BALANCE JUNE 30	190	208,067	215,587	0

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	69,308	21,922	23,018
120 Non-Licensed	215	43,680	45,354	47,622
200 Employee Benefits				
210 Insurance (Employee)	220	9,022	10,977	11,526
220 Social Security	225	8,602	9,675	10,159
290 Other	230	492	534	561
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	23,528	16,076	20,333
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			132,000

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280	7,401	7,566	7,944
120 Non-Licensed	285	250	17,421	18,292
200 Employee Benefits				
210 Insurance (Employee)	290	90	2,631	132
220 Social Security	295	591	1,588	1,667
290 Other	300	32	92	97
300 Purchased Professional & Technical Serv	305		14,501	15,000
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	11,969	30,142	31,649
120 Non-Licensed	395	6,108	5,224	5,485
200 Employee Benefits				
210 Insurance (Employee)	400	683	1,858	1,951
220 Social Security	405	1,373	2,649	2,781
290 Other	410	82	145	152
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	7,223	7,756	8,144
200 Employee Benefits				
210 Insurance	545	937	1,037	1,089
220 Social Security	550	528	560	588
290 Other	555	34	6,361	7,000
300 Purchased Professional & Technical Serv	560			
400 Purchased Property Services	565			
500 Other Purchased Services	570			
600 Supplies	575			
700 Property (Equipment & Furnishings)	580			

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				
800 Other	585			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	440			
200 Employee Benefits				
210 Insurance (Employee)	445			
220 Social Security	450			
290 Other	455			
300 Purchased Professional & Technical Serv	460			
400 Purchased Property Services				
411 Water/Sewer	465			
420 Cleaning	470			
430 Repairs & Maintenance	475			
440 Rentals	480			
490 Other	485			
500 Other Purchased Services	490			
600 Supplies				
610 General Supplies	495			
620 Energy				
621 Heating	500			
622 Electricity	505			
626 Motor Fuel (not schoolbus)	510			
629 Other	515			
680 Miscellaneous Supplies	520			
700 Property (Equipment & Furnishings)	525			
800 Other	530			
2700 Student Transportation Services				
120 Non-Licensed Salaries	531		42,272	45,000
200 Employee Benefits	532		5,839	6,500
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*	~~~	191,933	252,180	398,690

*Goes to Budget Line 175.

ADULT SUPPLEMENTARY EDUCATION	Code 12 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	25,000	25,750	25,750
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1310 Individuals-Class Fees	05			
1510 Interest on Idle Funds	15			
1900 Other Revenue From Local Source				
1940 Sale & Rent of Textbook	25			
1990 Miscellaneous	35			
5000 OTHER				
5206 Transfer From General	45	0	0	0
5208 Transfer From Supplemental General	50	20,000	19,250	20,000
5253 Transfer From Contingency Reserve	55	0	0	~~~~~
RESOURCES AVAILABLE	170	45,000	45,000	45,750
TOTAL EXPENDITURES & TRANSFERS	175	19,250	19,250	45,750
UNENCUMBERED CASH BALANCE JUNE 30	190	25,750	25,750	0

ADULT SUPPLEMENTARY EDUCATION	Code 12 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
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	240	19,250	19,250	45,750
590 Other	245			
600 Supplies				
610 General Supplemental (Teaching)	250			
640 Books (not textbooks) & Periodicals	255			
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280			
120 Non-Licensed	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			
300 Purchased Professional & Technical Serv	305			

ADULT SUPPLEMENTARY EDUCATION	Code 12 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instructional Support Staff				
100 Salaries				
110 Licensed	330			
120 Non-Licensed	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies	365			
700 Property (Equipment & Furnishings)	370			
800 Other	375			
2400 School Administration				
100 Salaries				
110 Licensed	425			
120 Non-Licensed	430			
200 Employee Benefits				
210 Insurance (Employee)	435			
220 Social Security	440			
290 Other	445			
300 Purchased Professional & Technical Serv	450			
500 Other Purchased Services	455			
600 Supplies	460			
700 Property (Equipment & Furnishings)	465			
800 Other	470			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	475			
200 Employee Benefits				
210 Insurance (Employee)	480			
220 Social Security	485			
290 Other	490			
300 Purchased Professional & Technical Serv	495			
400 Purchased Property Services	500			
500 Other Purchased Services	505			
600 Supplies				
610 General Supplies	510			
620 Energy				
621 Heating	515			
622 Electricity	520			
626 Motor Fuel (not school bus)	525			
629 Other	530			
680 Miscellaneous Supplies	535			
700 Property (Equipment & Furnishings)	540			
800 Other	545			
TOTAL EXPENDITURES*	~~~	19,250	19,250	45,750

*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	300,000	314,521	291,337
Cancellation of Prior Year Encumbrances	03	16		
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			100,000
1700 Student Activities(Reimbursement)	45			
1900 Other Revenue From Local Source				
1990 Miscellaneous	75	4,014	1,583	
4000 FEDERAL SOURCES				
4590 Other Federal Aid	115			
5000 OTHER				
5206 Transfer From General	135	4,571,059	4,912,250	5,205,667
5208 Transfer From Supplemental General	140	1,227,873	1,314,774	1,449,573
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	6,102,962	6,543,128	7,046,577
TOTAL EXPENDITURES & TRANSFERS	175	5,788,441	6,251,791	7,046,577
UNENCUMBERED CASH BALANCE JUNE 30	190	314,521	291,337	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	4,498,131	4,719,288	5,145,174
120 Non-Licensed	215	52,037	64,212	68,423
200 Employee Benefits				
210 Insurance (Employee)	220	359,567	381,698	400,783
220 Social Security	225	324,716	333,763	360,451
290 Other	230	29,848	38,978	45,927
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	198,120	207,896	300,000
590 Other	250			
600 Supplies				
610 General Supplemental (Teaching)	255	59,736	64,616	120,000
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			100,000

AT-RISK EDUCATION FUND	Code 13 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280	111,651	113,928	129,624
120 Non-Licensed	285			
200 Employee Benefits				
210 Insurance (Employee)	290	4,392	6,243	6,555
220 Social Security	295	8,075	8,061	8,464
290 Other	300	442	425	446
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315		523	10,000
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	330		144,807	165,047
120 Non-Licensed	335			
200 Employee Benefits				
210 Insurance (Employee)	340		12,123	12,729
220 Social Security	345		10,926	11,472
290 Other	350		547	574
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	97,129	100,723	105,759
120 Non-Licensed	395	23,975	23,066	24,219
200 Employee Benefits				
210 Insurance (Employee)	400	9,630	10,585	11,114
220 Social Security	405	9,109	8,843	9,285
290 Other	410	534	506	531
300 Purchased Professional & Technical Serv	415			
500 Other Purchased Services	420			
600 Supplies	425	942	34	10,000
700 Property (Equipment & Furnishings)	430			
800 Other	435			
2500 Central Services				
100 Salaries				
110 Licensed	535			
120 Non-Licensed	540			
200 Employee Benefits				
210 Insurance	545			
220 Social Security	550			
290 Other	555			
300 Purchased Professional & Technical Serv	560			
400 Purchased Property Services	565			
500 Other Purchased Services	570			
600 Supplies	575			
700 Property (Equipment & Furnishings)	580			

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				
800 Other	585			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	440			
200 Employee Benefits				
210 Insurance (Employee)	445			
220 Social Security	450			
290 Other	455			
300 Purchased Professional & Technical Serv	460			
400 Purchased Property Services				
411 Water/Sewer	465			
420 Cleaning	470			
430 Repairs & Maintenance	475			
440 Rentals	480			
490 Other	485			
500 Other Purchased Services	490			
600 Supplies				
610 General Supplies	495			
620 Energy				
621 Heating	500			
622 Electricity	505			
626 Motor Fuel (not schoolbus)	510			
629 Other	515			
680 Miscellaneous Supplies	520			
700 Property (Equipment & Furnishings)	525			
800 Other	530			
2700 Student Transportation Services				
120 Non-Licensed Salaries	531	378		
200 Employee Benefits	532	29		
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*	~~~	5,788,441	6,251,791	7,046,577

*Goes to Budget Line 175.

		12 mo.	12 mo.	12 mo.
BILINGUAL EDUCATION	Code 14 Line	2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	100,000	100,000	198,828
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			50,000
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	0	0	250,000
5208 Transfer From Supplemental General	50	285,234	405,006	49,736
5253 Transfer From Contingency Reserve	55	0	0	~~~~~
RESOURCES AVAILABLE	170	385,234	505,006	548,564
TOTAL EXPENDITURES & TRANSFERS	175	285,234	306,178	548,564
UNENCUMBERED CASH BALANCE JUNE 30	190	100,000	198,828	0

		12 mo.	12 mo.	12 mo.
BILINGUAL EDUCATION	Code 14 Line	2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	131,111	119,824	248,762
120 Non-Licensed	215	120,707	140,106	182,302
200 Employee Benefits				
210 Insurance (Employee)	220	12,992	16,712	25,000
220 Social Security	225	18,823	22,122	25,000
290 Other	230	1,138	2,360	2,500
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
564 Payment to Bilingual Education Coop	250			
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260	179	4,465	10,000
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280	284	589	5,000
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			

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

BILINGUAL EDUCATION	Code 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*	~~~	285,234	306,178	548,564

*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	40,350	45,272	45,239
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			50,000
1900 Other Revenue From Local Source				
1990 Miscellaneous	75			
5000 OTHER				
5206 Transfer From General	135	40,000	36,000	36,000
5208 Transfer From Supplemental General	140	0	0	0
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	80,350	81,272	131,239
TOTAL EXPENDITURES & TRANSFERS	175	35,078	36,033	131,239
UNENCUMBERED CASH BALANCE JUNE 30	190	45,272	45,239	0

VIRTUAL EDUCATION	Code 15 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210			10,000
120 Non-Licensed	215	28,499	30,048	55,000
200 Employee Benefits				
210 Insurance (Employee)	220		15	6,239
220 Social Security	225	2,050	2,277	5,000
290 Other	230	4,529	3,693	5,000
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
564 Payment to Virtual Education Coop	245			
590 Other	250			
600 Supplies				
610 General Supplemental (Teaching)	255			
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			50,000
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280			
120 Non-Licensed	285			

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

VIRTUAL EDUCATION	Code 15 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
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*	~~~	35,078	36,033	131,239

*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	1,821,124	1,884,789	1,870,683	1,870,683
Cancellation of Prior Year Encumbrances	03	34,237			
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2022 \$	05	61,544			
2023 \$	10	1,509,694	79,054		
2024 \$	15		1,670,821	133,319	133,319
2025 \$	20			1,686,172	1,916,105
1140 Delinquent Tax	25	46,825	22,419	9,134	13,694
1510 Interest on Idle Funds	30	509,224	620,250	550,000	550,000
July - December Estimate	35				
1900 Other Revenue From Local Source	40	170,235	61,124	150,000	150,000
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	172,971	174,833	200,326	200,326
July - December Estimate	60				100,163
2450 Recreational Vehicle Tax	65	2,413	2,389	2,780	2,780
July - December Estimate	66				1,390
2460 Commercial Vehicle Tax	67			7,185	7,185
July - December Estimate	68				3,593
2600 Other County Revenue	70				0
July - December Estimate	75				
2800 In Lieu of Taxes IRBs/Rental Excise	80			0	0
July - December Estimate	82				0
3000 STATE SOURCES					
3223 Capital Outlay State Aid	87	1,004,379	1,156,926	1,015,536	1,015,536
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	1,554,482	1,114,481	0	0
RESOURCES AVAILABLE	170	6,887,128	6,787,086	5,625,135	5,964,774
TOTAL EXPENDITURES & TRANSFERS	175	5,002,339	4,916,403	5,625,135	5,625,135
July - December Estimate	180	~~~~~	~~~~~	~~~~~	339,639
TOTAL OPERATION EXPENDITURE (18 MO)	185	~~~~~	~~~~~	~~~~~	5,964,774
UNENCUMBERED CASH BALANCE JUNE 30	190	1,884,789	1,870,683	0	~~~~~

CAPITAL OUTLAY	Code 16 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
600 Supplies - Performance Uniforms	205			
650 Supplies - Technology Software	207	222,543	385,938	595,933
700 Property (Equipment & Furnishings)	210	827,212	1,280,132	1,280,000
2000 Support Services				
2100 Student Support Services				
650 Supplies - Technology Software	213	76,835	68,592	70,000
700 Property (Equipment & Furnishings)	215			
2200 Instructional Support Staff				
650 Supplies - Technology Software	217	271,834	154,762	160,000
700 Property (Equipment & Furnishings)	220		94,422	
2300 General Administration				
650 Supplies - Technology Software	223			
700 Property (Equipment & Furnishings)	225		8,378	
2400 School Administration				
650 Supplies - Technology Software	227		55,839	
700 Property (Equipment & Furnishings)	230	250,173	10,649	39,202
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	299,188	64,295	110,000
700 Property (Equipment & Furnishings)	235	76,222	105,430	
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	310			0
200 Employee Benefits				
210 Insurance (Employee)	315			
220 Social Security	320			
290 Other	325			
300 Purchased Professional & Technical Serv	330	800		10,000
400 Purchased Property Services				
420 Cleaning	335			
430 Repairs & Maintenance	340		25,250	
440 Rentals	345			
460 Repair of Buildings	350			
490 Other	355			
500 Other Purchased Services	360			
600 Supplies				
610 General Supplies	363			
650 Supplies - Technology Software	365			
700 Property (Equipment & Furnishings)	240	123,340	324,907	410,000
2700 Transportation				
650 Supplies - Technology Software	370			
700 Property (Equipment & Buses)	243	305,660	495,926	600,000
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 Non-Licensed	375			
200 Employee Benefits				
210 Insurance	380			
220 Social Security	385			
290 Other	390			
300 Purchased Professional & Technical Serv	395			
400 Purchased Property Services	400			
500 Other Purchased Services	405			
600 Supplies	410			
650 Supplies - Technology Software	415			
700 Property (Equipment & Furnishinas)	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			150,000
2900 Other Support Services				
650 Supplies - Technology Software	430			
700 Property (Equipment & Furnishings)	250			
4000 Facility Acquisition & Construction Serv				
4100 Land Acquisition	255			
4200 Land Improvement	260	1,199,585	585,980	1,500,000
4300 Architectural & Engineering Services	265			
4500 New Building Acquisition & Construction	275			
4600 Site Improvement	280		66,209	
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	1,348,947	1,189,694	700,000
4900 Other	291			
5100 Debt Service				
Capital Outlay Bond				
832 Interest	295			
890 Commission & Postage	300			
831 Principal	305			
TOTAL EXPENDITURES*	~~~	5,002,339	4,916,403	5,625,135

*Goes to Budget Line 175.

		12 mo.	12 mo.	12 mo.
DRIVER TRAINING	Code 18 Line	2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	36,602	31,011	25,033
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15			
3000 STATE SOURCES				
3208 State Safety Aid	25			0
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	36,602	31,011	25,033
TOTAL EXPENDITURES & TRANSFERS	175	5,591	5,978	25,033
UNENCUMBERED CASH BALANCE JUNE 30	190	31,011	25,033	0

		12 mo.	12 mo.	12 mo.
DRIVER TRAINING	Code 18 Line	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			
563 Tuition/Private Sources	245			
590 Other	250			
600 Supplies				
610 General Supplemental (Teaching)	255			
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280			
120 Non-Licensed	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			

DRIVER TRAINING	Code 18 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			19,033
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 18 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance (Employee)	445			
220 Social Security	450			
290 Other	455			
300 Purchased Professional & Technical Serv	460			
400 Purchased Property Services	465			
500 Other Purchased Services	470	5,591	5,978	6,000
600 Supplies				
610 General Supplies	475			
620 Energy				
621 Heating	480			
622 Electricity	485			
626 Motor Fuel-not schoolbus	490			
629 Other	495			
680 Miscellaneous Supplies	500			
700 Property (Equipment & Furnishings)	505			
800 Other	510			
2650 Vehicle Operations & Maintenance Serv (Not Student Transportation)				
100 Salaries				
120 Non-Licensed	515			
200 Employee Benefits				
210 Insurance	520			
220 Social Security	525			
290 Other	530			
300 Purchased Professional & Technical Serv	535			
442 Rental of Vehicles	540			
520 Insurance	545			
626 Motor Fuel (not school bus)	550			
700 Property (Equipment & Furnishings)	555			
800 Other	560			
2900 Other Support Services				
100 Salaries				
110 Licensed	630			
120 Non-Licensed	635			
200 Employee Benefits				
210 Insurance	640			
220 Social Security	645			
290 Other	650			
300 Purchased Professional & Technical Serv	655			
400 Purchased Property Services	660			
500 Other Purchased Services	665			
600 Supplies	670			
700 Property (Equipment & Furnishings)	675			
800 Other	680			
TOTAL EXPENDITURES*	~~~	5,591	5,978	25,033

*Goes to Budget Line 175.

FOOD SERVICE	Code 24 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	483,550	395,214	229,911
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES*				
1510 Interest on Idle Funds	05			500,000
1600 Food Service				
1611 Student Sales (Lunch)	15	256,924	234,815	349,690
1612 Student Sales (Breakfast)	25	20,002	17,072	47,267
1613 Student Sales (Spec Milk)	35	1,594	1,484	0
1614 Student Sales (Snacks/Supper)	40			0
1620 Adult & Student Sales (Non-Reimbursable Prog)	45	209,687	221,336	37,710
1990 Miscellaneous	55	65,163	48,270	
3000 STATE SOURCES				
3203 School Food Assistance	65	159,761	10,456	12,151
4000 FEDERAL SOURCES				
4550 Child Nutrition Programs	75	1,125,999	1,222,451	1,391,436
4590 Other Federal Aid	80	73,394		
5000 Other				
5206 Transfer From General	85	0	0	0
5208 Transfer From Supplemental General	90	0	0	0
5253 Transfer From Contingency Reserve	95	0	0	~~~~~
RESOURCES AVAILABLE	170	2,396,074	2,151,098	2,568,165
TOTAL EXPENDITURES & TRANSFERS	175	2,000,860	1,921,187	2,568,165
UNENCUMBERED CASH BALANCE JUNE 30	190	395,214	229,911	0

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

FOOD SERVICE	Code 24 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	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	15,802	18,270	25,000
500 Other Purchased Services	240			
600 Supplies				
610 General Supplies	245	35,723	47,872	50,000
620 Energy				
621 Heating	250			
622 Electricity	255			
626 Motor Fuel (not school bus)	260			
629 Other	265			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			

FOOD SERVICE	Code 24 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
800 Other	280			409,441
3000 Operation of NonInstructional Services				
3100 Food Service Operation				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290	741,642	768,442	806,864
200 Employee Benefits				
210 Insurance	295	91,565	94,424	99,145
220 Social Security	300	53,548	55,181	57,940
290 Other	305	27,020	37,881	39,775
500 Other Purchased Services				
520 Insurance	310			
570 Food Service Management	315			
590 Other Purchased Services	320	2,006	20,648	30,000
600 Supplies				
630 Food & Milk	325	851,990	812,137	900,000
680 Miscellaneous Supplies	330	155,238	33,903	50,000
700 Property (Equipment & Furnishings)	335	143	28,769	50,000
800 Other	340	26,183	3,660	50,000
TOTAL EXPENDITURES*	~~~	2,000,860	1,921,187	2,568,165

*Goes to Budget Line 175.

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	236,751	346,444	354,792
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			50,000
1900 Other Revenue From Local Source	15			
3000 STATE SOURCES				
3204 Professional Development Aid	25	6,546	19,538	0
4000 FEDERAL SOURCES				
4500 Aid	40			
5000 OTHER				
5206 Transfer From General	45	0	10,000	0
5208 Transfer From Supplemental General	50	200,000	175,000	200,000
5253 Transfer From Contingency Reserve	55	0	0	~~~~~
RESOURCES AVAILABLE	170	443,297	550,982	604,792

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
2000 Support Services				
2200 Instr Support Staff				
100 Salaries				
110 Licensed	210	19,004	26,459	100,000
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220	172		
220 Social Security	225	1,546	2,025	50,000
290 Other	230	100	1,286	1,500
300 Purchased Professional & Technical Serv	235	14,450	60,725	135,000
400 Purchased Property Services	237			
500 Other Purchased Services	240	39,222	52,742	100,000
600 Supplies				
640 Books (not textbooks) & Periodicals	245	1,534	1,287	5,000
650 Technology Supplies	250			
680 Miscellaneous Supplies	255			
700 Property (Equipment & Furnishings)	260			
800 Other	265	20,825	51,666	163,292
2500 Central Services				
100 Salaries				
110 Licensed	270			
120 Non-Licensed	275			
200 Employee Benefits				
210 Insurance	280			
220 Social Security	285			
290 Other	290			
300 Purchased Professional & Technical Serv	295			
400 Purchased Property Services	300			
500 Other Purchased Services	305			
600 Supplies	310			
700 Property (Equipment & Furnishings)	315			

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
800 Other	320			50,000
2900 Other Support Services				
100 Salaries				
110 Licensed	327			
120 Non-Licensed	330			
200 Employee Benefits				
210 Insurance	335			
220 Social Security	340			
290 Other	345			
300 Purchased Professional & Technical Serv	350			
400 Purchased Property Services	355			
500 Other Purchased Services	360			
600 Supplies	365			
700 Property (Equipment & Furnishings)	370			
800 Other	375			
TOTAL EXPENDITURES	175	96,853	196,190	604,792
UNENCUMBERED CASH BALANCE JUNE 30	190	346,444	354,792	0

PARENT EDUCATION PROGRAM	Code 28 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	54,082	74,652	73,580
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1320 Payment from Other school district	05	17,325	27,050	
1510 Interest on Idle Funds	15			50,000
1900 Other Revenue From Local Source	25	23,225	13,830	
3000 STATE SOURCES				
3216 Parent Education Aid	35	98,610	119,020	119,020
4000 FEDERAL SOURCES				
4500 Aid	45			
5000 OTHER				
5206 Transfer From General	55	0	0	0
5208 Transfer From Supplemental General	50	69,223	32,460	52,000
5253 Transfer From Contingency Reserve	60	0	0	~~~~~
RESOURCES AVAILABLE	170	262,465	267,012	294,600
TOTAL EXPENDITURES & TRANSFERS	175	187,813	193,432	294,600
UNENCUMBERED CASH BALANCE JUNE 30	190	74,652	73,580	0

PARENT EDUCATION PROGRAM	Code 28 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Support Services Student				
100 Salaries				
110 Licensed	210	3,000	3,000	3,000
120 Non-Licensed	215	141,796	146,325	153,641
200 Employee Benefits				
210 Insurance (Employee)	220	19,686	21,120	22,176
220 Social Security	225	9,787	10,142	10,649
290 Other	230	624	602	632
300 Purchased Professional & Technical Serv	235	1,750	1,500	2,000
400 Purchased Property Services	237			
500 Other Purchased Services				
561 Payment to Other School District	240			
564 Payment to Coops/Interlocal	245			
590 Other	250	1,577	4,300	10,000
600 Supplies				
640 Books (not textbooks) & Periodicals	255			
650 Technology Supplies	260			
680 Miscellaneous Supplies	265	4,194	534	15,000
700 Property (Equipment & Furnishings)	270		569	15,502
800 Other	275			50,000
2200 Instr Support Staff				
100 Salaries				
110 Licensed	280			
120 Non-Licensed	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			
300 Purchased Professional & Technical Serv	305			

PARENT EDUCATION PROGRAM	Code 28 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
400 Purchased Property Services	307			
500 Other Purchased Services	310	3,399	3,340	10,000
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2500 Central Services				
100 Salaries				
110 Licensed	330			
120 Non-Licensed	335			
200 Employee Benefits				
210 Insurance	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	360	2,000	2,000	2,000
500 Other Purchased Services	365			
600 Supplies	370			
700 Property (Equipment & Furnishings)	375			
800 Other	380			
2900 Other Support Services				
100 Salaries				
110 Licensed	390			
120 Non-Licensed	395			
200 Employee Benefits				
210 Insurance	400			
220 Social Security	405			
290 Other	410			
300 Purchased Professional & Technical Serv	415			
400 Purchased Property Services	420			
500 Other Purchased Services	425			
600 Supplies	430			
700 Property (Equipment & Furnishings)	435			
800 Other	440			
TOTAL EXPENDITURES*	~~~	187,813	193,432	294,600

*Goes to Budget Line 175.

SUMMER SCHOOL	Code 29 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	21,912	25,307	33,502
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1315 Individual (Summer School)	05	6,950	9,555	10,000
1316 Individuals (Out-of-District)	10			
1320 Other School District in State	15			
1510 Interest on Idle Funds	20			
1990 Miscellaneous	25			
4000 FEDERAL SOURCES				
4590 Other Federal Aid	30			
4599 Summer School Aid	35			
5000 OTHER				
5206 Transfer from General	40	0	0	0
5208 Transfer From Supplemental General	45	0	0	0
5253 Transfer From Contingency Reserve	50	0	0	~~~~~
RESOURCES AVAILABLE	170	28,862	34,862	43,502
TOTAL EXPENDITURES & TRANSFERS	175	3,555	1,360	43,502
UNENCUMBERED CASH BALANCE JUNE 30	190	25,307	33,502	0

SUMMER SCHOOL	Code 29 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	3,318	1,298	30,000
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	223	56	10,000
290 Other	230	14	6	3,502
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside State	245			
563 Tuition/Private Sources	250			
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260			
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			

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

SUMMER SCHOOL	Code 29 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
420 Cleaning	550			
430 Repairs & Maintenance	555			
440 Rentals	560			
460 Repair of Building	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575			
590 Other	580			
600 Supplies				
610 General Supplies	585			
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not school bus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			
700 Property (Equipment & Furnishings)	615			
800 Other	620			
2500 Central Services				
100 Salaries				
110 Licensed	625			
120 Non-Licensed	630			
200 Employee Benefits				
210 Insurance	635			
220 Social Security	640			
290 Other	645			
300 Purchased Professional & Technical Serv	650			
400 Purchased Property Services	655			
500 Other Purchased Services	660			
600 Supplies	665			
700 Property (Equipment & Furnishings)	670			
800 Other	675			
2900 Other Support Services				
100 Salaries				
110 Licensed	690			
120 Non-Licensed	695			
200 Employee Benefits				
210 Insurance	700			
220 Social Security	705			
290 Other	710			
300 Purchased Professional & Technical Serv	715			
400 Purchased Property Services	720			
500 Other Purchased Services	725			
600 Supplies	730			
700 Property (Equipment & Furnishings)	735			
800 Other	740			
3300 Community Services Operations	680			
TOTAL EXPENDITURES*	~~~	3,555	1,360	43,502

*Goes to Budget Line 175.

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	814,352	1,767,829	2,000,000
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			200,000
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	158,756	64,268	200,000
4590 Other Reserve Grants in Aid	65			
4595 ESSER I	67			
4605 ESSER II	68			
5000 OTHER				
5206 Transfer From General	75	5,063,089	3,587,800	4,083,662
5208 Transfer From Supplemental General	80	1,538,004	1,397,457	1,383,560
5253 Transfer From Contingency Reserve	85	0	0	~~~~~
RESOURCES AVAILABLE	170	7,574,201	6,817,354	7,867,222
TOTAL EXPENDITURES & TRANSFERS	175	5,806,372	4,817,354	7,867,222
UNENCUMBERED CASH BALANCEJUNE 30	190	1,767,829	2,000,000	0

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

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210			
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	2,395,000	1,495,197	1,868,821
565 Payment to Spec Education Coop/Interlocal (Flowthrough)	251	3,088,848	3,043,001	3,254,519
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260	31		
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			2,419,763
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.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	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.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	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			
200 Employee Benefits				
210 Insurance	600			
220 Social Security	605			
290 Other	610			
400 Purchased Property Services	615			
600 Supplies	620			
700 Property (Equipment & Furnishings)	625			
800 Other	630			
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	635	249,439	179,074	188,028
200 Employee Benefits				
210 Insurance	640	15,453	15,362	16,130
220 Social Security	645	18,448	37,730	39,617
290 Other	650	9,607	14,137	14,844
400 Purchased Property Services				
442 Rent of Vehicles (lease)	655			
490 Other	660			
500 Other Purchased Services				
513 Contracting of Bus Services	665		11,039	20,000
519 Mileage in Lieu of Trans	670		2,332	5,000
520 Insurance	675	7,649	8,152	10,000
590 Other Purchased Services	680			
600 Supplies				
626 Motor Fuel	685	21,897	11,255	30,000
680 Miscellaneous Supplies	690			
730 Equip (including buses)	695			
800 Other	700		75	500
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	Code 30 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
800 Other	745			
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*	~~~	5,806,372	4,817,354	7,867,222

*Goes to Budget Line 175.

		12 mo.	12 mo.	12 mo.
CAREER & POSTSECONDARY EDUCATION	Code 34 Line	2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	306,268	324,063	358,345
Cancellation of Prior Year Encumbrances	03	11,583		
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05			
1315 Individual (Summer School)	15			
1320 Other School District/Govt Sources (in-state)	25	103,925	51,499	
1510 Interest on Idle Funds	35			300,000
1700 Student Activities (reimbursement)	45			
1900 Other Revenue From Local Source				
1910 User Charges	55			
1940 Sale & Rent of Textbook	65			
1990 Miscellaneous	75	419		
3000 STATE SOURCES				
3225 CTE Transportation State Aid	80	0	0	0
3240 Other State Grant	90			
4000 FEDERAL SOURCES				
4530 Vocational Aid				
4531 Regular Aid	115			
4532 Special Project Aid	125			
4590 Other Federal Aid	130	3,579		
5000 OTHER				
5206 Transfer From General	135	248,604	50,000	300,000
5208 Transfer From Supplemental General	140	1,253,143	1,289,446	1,000,000
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	1,927,521	1,715,008	1,958,345
TOTAL EXPENDITURES & TRANSFERS	175	1,603,458	1,356,663	1,958,345
UNENCUMBERED CASH BALANCE JUNE 30	190	324,063	358,345	0

		12 mo.	12 mo.	12 mo.
CAREER & POSTSECONDARY EDUCATION	Code 34 Line	2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	1,064,058	900,999	1,000,000
120 Non-Licensed	215	18,814	16,314	25,000
200 Employee Benefits				
210 Insurance (Employee)	220	76,529	61,972	70,000
220 Social Security	225	79,385	66,671	80,000
290 Other	230	4,351	3,402	5,000
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
564 Payment to Vocational Education Coop	245			
590 Other	250	14,232	12,875	30,000
600 Supplies				
610 General Supplemental (Teaching)	255	115,542	107,346	180,000
644 Textbooks	260			

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				
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270	26,531	21,726	50,000
800 Other	275			300,000
2100 Student Support Services				
100 Salaries				
110 Licensed	280			
120 Non-Licensed	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315	3,191		
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	330			
120 Non-Licensed	335	26,812		
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345	1,978		
290 Other	350	125		
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360	38,377	27,731	35,000
600 Supplies				
640 Books (not textbooks) & Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385	370		
2400 School Administration				
100 Salaries				
110 Licensed	445	87,818	91,465	107,857
120 Non-Licensed	450	138	29,959	31,457
200 Employee Benefits				
210 Insurance (Employee)	455		866	909
220 Social Security	460	6,742	9,049	9,501
290 Other	465	383	3,449	3,621
300 Purchased Professional & Technical Serv	470			
500 Other Purchased Services	475	203	2,839	5,000
600 Supplies	480	1,077		
700 Property (Equipment & Furnishings)	485			
800 Other	490			
2500 Central Services				
100 Salaries				
110 Licensed	590			
120 Non-Licensed	595	6,677		
200 Employee Benefits				
210 Insurance	600	985		
220 Social Security	605	492		
290 Other	610	31		
300 Purchased Professional & Technical Serv	615			
400 Purchased Property Services	620			

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				
500 Other Purchased Services	625			
600 Supplies	630			
700 Property (Equipment & Furnishings)	635			
800 Other	640			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	495			
200 Employee Benefits				
210 Insurance (Employee)	500			
220 Social Security	505			
290 Other	510			
300 Purchased Professional & Technical Serv	515			
400 Purchased Property Services				
411 Water/Sewer	520			
420 Cleaning	525			
430 Repairs & Maintenance	530			
440 Rentals	535			
490 Other	540			
500 Other Purchased Services	545			
600 Supplies				
610 General Supplies	550			
620 Energy				
621 Heating	555			
622 Electricity	560			
626 Motor Fuel (not schoolbus)	565			
629 Other	570			
680 Miscellaneous Supplies	575			
700 Property (Equipment & Furnishings)	580	28,617		25,000
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*	~~~	1,603,458	1,356,663	1,958,345

*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	816,061	435,453	525,054
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	134,551	858,220	50,000
1930 City/County Sales Tax	32			
1990 Miscellaneous	35			
3000 STATE SOURCES				
3227 Mental Health (School Liaison)	40	45,150	58,593	58,593
3228 Mental Health (Community Mental Health)	45	15,050		
3230 Safe & Secure Schools Grant	55	39,987		0
3231 Pre-K Pilot Grant (CIF)	60	10,345	115,550	115,550
3240 Other State Grant	70	855,800	42,027	
4000 FEDERAL SOURCES				
4585 Pre-K Pilot Grant (TANF)	80	96,569	168,529	115,550
4587 Pre-K Pilot Grant (GEER)	85			
4589 Safe & Secure Schools Grant	87	207,485		
RESOURCES AVAILABLE	170	2,220,998	1,678,372	864,747
TOTAL EXPENDITURES	175	1,785,545	1,153,318	864,747
UNENCUMBERED CASH BALANCE JUNE 30	190	435,453	525,054	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	66,876	80,662	80,667
120 Non-Licensed	215	38,359	40,649	40,649
200 Employee Benefits				
210 Insurance (Employee)	220	7,665	10,410	10,410
220 Social Security	225	7,558	8,464	8,464
290 Other	230	467	468	468
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				

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				
610 General Supplemental (Teaching)	260		807,286	608,087
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270	51,425		
700 Property (Equipment & Furnishings)	275	4,567	614	
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285		9,301	9,301
120 Non-Licensed	290	45,150	16,610	16,610
200 Employee Benefits				
210 Insurance (Employee)	295		2,506	2,506
220 Social Security	300		1,061	1,061
290 Other	305		88	88
300 Purchased Professional & Technical Serv	310	15,050		
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320	98,032	43,747	
700 Property (Equipment & Furnishings)	325			
800 Other	330	19		
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		28,134	28,200
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.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
2400 School Administration				
100 Salaries				
110 Licensed	460	915	31,022	31,022
120 Non-Licensed	465	4,398	5,223	5,223
200 Employee Benefits				
210 Insurance (Employee)	470	526	1,910	1,910
220 Social Security	475	1,029	2,716	2,716
290 Other	480	59	149	149
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495			
590 Other	500		375	400
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Licensed	680	6,513		
120 Non-Licensed	685	851	7,756	7,756
200 Employee Benefits				
210 Insurance	690	475	1,038	1,038
220 Social Security	695	30	560	560
290 Other	700		3,962	3,962
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	1,435,581		
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.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	615		45,107	
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		3,500	3,500
680 Miscellaneous Supplies	780			
700 Property (Equipment & Furnishings)	785			
800 Other	790			
3300 Community Services Operations	795			
4300 Architectural & Engineering Services	800			
4700 Building Improvements				
100 Salaries				
120 Non-Licensed	860			

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
200 Fringe Benefits				
210 Insurance	865			
220 Social Security	870			
290 Other	875			
400 Outside Contractors	880			
4900 Other	885			
TOTAL EXPENDITURES*	~~~	1,785,545	1,153,318	864,747

*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	3,786,765	3,635,572	3,950,049
RESOURCES AVAILABLE	70	3,786,765	3,635,572	3,950,049
EXPENDITURES				
1000 Instruction				
200 Employee Benefits	75	2,488,887	2,283,099	2,451,006
2100 Student Support				
200 Employee Benefits	80	327,856	425,752	483,091
2200 Instructional Support				
200 Employee Benefits	85	151,340	143,445	164,717
2300 General Administration				
200 Employee Benefits	90	69,033	97,116	109,021
2400 School Administration				
200 Employee Benefits	95	269,301	264,844	285,589
2500 Central Services				
200 Employee Benefits	100	76,702	67,496	69,521
2600 Operations & Maintenance				
200 Employee Benefits	105	207,401	180,103	196,712
2700 Student Transportation Services				
200 Employee Benefits	110	81,772	81,689	91,641
2900 Other Support Services				
200 Employee Benefits	113			
3000 Food Service				
200 Employee Benefits	115	114,473	92,028	98,751
TOTAL EXPENDITURES	175	3,786,765	3,635,572	3,950,049
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	1,052,004	1,062,308	2,040,967
Cancellation of Prior Year Encumbrances	03			
REVENUES				
5000 OTHER				
5206 Transfer From General	05	100,000	1,000,000	
RESOURCES AVAILABLE	170	1,152,004	2,062,308	
TOTAL EXPENDITURES & TRANSFERS	175	89,696	21,341	
UNENCUMBERED CASH BALANCE JUNE 30	190	1,062,308	2,040,967	

CONTINGENCY RESERVE	Code	12 mo.	12 mo.	12 mo.
	53 Line	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				

CONTINGENCY RESERVE	Code 53 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
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	89,696	21,341	
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				

CONTINGENCY RESERVE	Code 53 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
513 Contracting of Bus Services	904			
519 Mileage in Lieu of Trans	906			
520 Insurance	908			
626 Motor Fuel	910			
730 Equipment (Including Buses)	912			
800 Other	914			
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 Non-Licensed	916			
200 Employee Benefits				
210 Insurance	918			
220 Social Security	920			
290 Other	922			
300 Purchased Professional & Technical Serv	924			
400 Purchased Property Services	926			
500 Other Purchased Services	928			
600 Supplies	930			
730 Equipment	932			
800 Other	934			
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Licensed	936			
200 Employee Benefits				
210 Insurance	938			
220 Social Security	940			
290 Other	942			
300 Purchased Professional & Technical Serv	944			
400 Purchased Property Services	946			
500 Other Purchased Services	948			
600 Supplies	950			
730 Equipment	952			
800 Other	954			
2900 Other Support Services				
100 Salaries				
110 Licensed	825			
120 Non-Licensed	830			
200 Employee Benefits				
210 Insurance	835			
220 Social Security	840			
290 Other	845			
300 Purchased Professional & Technical Serv	850			
400 Purchased Property Services	855			
500 Other Purchased Services	860			
600 Supplies	865			
700 Property (Equipment & Furnishings)	870			
800 Other	875			
3300 Community Services Operations	680			
5200 TRANSFER TO:				
932 Adult Education	730			
934 Adult Suppl Education	735			
936 Bilingual Education	740			
937 Virtual Education	745			
940 Driver Training	750			
943 Extraordinary School Prog	757			
944 Food Service	760			
946 Professional Development	765			
948 Parent Education Program	770			
949 Summer School	773			

CONTINGENCY RESERVE	Code 53 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
950 Special Education	775			
954 Career and Postsecondary Education	790			
963 Special Liability Expense Fund	800			
974 Textbook & Student Material Revolving	805			
976 Preschool-Aged At-Risk	810			
978 At-Risk Education Fund	815			
980 Supplemental General Fund	820			
TOTAL EXPENDITURES & TRANSFERS*	~~~	89,696	21,341	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	316,410	344,260	454,309
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	104,622	193,201	
1990 Miscellaneous	20			
4000 FEDERAL SOURCES				
4590 Other Federal Aid	22			
5000 OTHER				
5206 Transfer From General	25	0	57,048	
5208 Transfer From Supplemental General	30	200,000	261,856	
5253 Transfer From Contingency Reserve	35	0	0	
RESOURCES AVAILABLE	40	621,032	856,365	
EXPENDITURES				
1000 Instruction				
600 Supplies				
644 Textbooks	75	276,772	402,056	
645 Workbooks	80			
646 Repairing Textbooks	85			
649 Other Materials & Supplies	90			
650 Supplies (Technology Related)	93			
2200 Support Services				
680 Miscellaneous Supplies				
681 Special Clothing & Towels	95			
682 Musical Instruments	100			
683 Other Material & Supplies	105			
684 Other	110			
TOTAL EXPENDITURES & TRANSFERS	175	276,772	402,056	
UNENCUMBERED CASH BALANCE JUNE 30	190	344,260	454,309	

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	282,739	301,001	340,612
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1710 Admissions/Gate Receipts	50	179,811	181,197	
1730 Student Organization Membership Dues	15	13,262	2,207	
1790 Other Student Activity Income	55	241,474	405,585	
1900 Other Revenue From Local Source				
1980 Reimbursements	60	90,194	13,074	
RESOURCES AVAILABLE	170	807,480	903,064	
TOTAL EXPENDITURES	175	506,479	562,452	
UNENCUMBERED CASH BALANCE JUNE 30	190	301,001	340,612	~~~~~

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	341,593	418,015	
700 Property (Equipment & Furnishings)	240			
800 Other	245	164,886	144,437	
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*	~~~	506,479	562,452	~~~~~

*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	5,947,114	5,932,267	6,105,173	6,105,173
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2022 \$	05	87,455			
2023 \$	10	1,857,832	76,499		
2024 \$	15		2,017,116	165,981	165,981
2025 \$	20			2,022,683	
1140 Delinquent Tax	25	68,431	29,034	11,052	16,570
1510 Interest on Idle Funds	30				0
July - December Estimate	35				
1900 Other Revenue From Local Source	40	487	833		0
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	256,424	244,023	245,285	245,285
July - December Estimate	60				122,643
2450 Recreational Vehicle Tax	65	3,932	3,333	3,404	3,404
July - December Estimate	66				1,702
2460 Commercial Vehicle Tax	67		6,764	8,797	8,797
July - December Estimate	68				4,399
2800 In Lieu of Taxes IRBs/Rental Excise	70			0	0
July - December Estimate	72				0
3000 STATE SOURCES					
3217 State Aid (prior July 1, 2015)	76	3,072,340	2,981,379	2,454,363	2,454,363
July - December Estimate*	77				425,564
3217 State Aid (after 7/1/15 and prior 6/30/17)	78			0	0
July - December Estimate*	79				
3217 State Aid (after 7/1/17 and before 6/30/22)	83			0	0
July - December Estimate*	84				
3217 State Aid (after 7/1/22)	86			39,449	39,449
July - December Estimate*	87				170,373
5000 OTHER FINANCING SOURCES					
5140 Federal Tax Credit	80			0	0
July - December Estimate*	81				
RESOURCES AVAILABLE	82	11,294,015	11,291,248	11,056,187	9,763,703
EXPENDITURES					
5100 DEBT SERVICE					
832 Interest	85	656,748	501,075	396,600	
890 Bond Fees	90			1,000	
831 Principal	95	4,705,000	4,685,000	4,945,000	
TOTAL EXPENDITURES	100	5,361,748	5,186,075	5,342,600	5,342,600
832 Interest Due July-December	105				171,850
890 Bond Fees July-December	110				
831 Principal Due July-December	115				3,065,000
990 Cash Basis Reserve	120				3,459,999
TOTAL OPERATING EXPENDITURE (18 MO)	185				12,039,449
UNENCUMBERED CASH BALANCE JUNE 30	190	5,932,267	6,105,173	5,713,587	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 82)			2,275,746
	200	Delinquent Tax			22,757
	205	Amount of 2025 Tax to be Levied			2,298,503

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

*July - December estimate must be entered manually.

SPECIAL EDUCATION COOP (sponsoring district only)	Code 78 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	1,686,450	1,385,914	1,837,252
Cancellation of Prior Year Encumbrances	03	374		
REVENUES				
1000 LOCAL SOURCES				
1320 Payment from Other Districts/Govt Sources	05	7,676,393	6,928,372	7,943,485
1510 Interest on Idle Funds	15			300,000
1900 Other Revenue From Local Source	25	900	710	
3000 STATE SOURCES				
3211 Deaf/Blind	45			
4000 FEDERAL SOURCES				
4560 Aid Regular*	55	649,052	2,621,880	1,380,429
4570 Medicaid	60	106,952	80,915	100,000
4590 Other Reserve Grants in Aid	65	539,307	298,665	300,000
RESOURCES AVAILABLE	170	10,659,428	11,316,456	11,861,166
TOTAL EXPENDITURES	175	9,273,514	9,479,204	11,861,166
UNENCUMBERED CASH BALANCE JUNE 30	190	1,385,914	1,837,252	0

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

SPECIAL EDUCATION COOP (sponsoring district only)	Code 78 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	3,338,388	3,313,105	3,600,000
120 Non-Licensed	215	2,227,306	2,341,310	2,600,000
200 Employee Benefits				
210 Insurance (Employee)	220	501,760	498,874	523,818
220 Social Security	225	401,115	414,888	435,632
290 Other	230	163,620	212,710	223,346
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	214,736	276,086	500,000
590 Other	250	37,563	34,811	50,000
600 Supplies				
610 General Supplemental (Teaching)	255	78,003	53,241	100,000
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270	1,837	985	10,000
800 Other	275			300,000
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280	1,357,168	1,481,352	2,000,000
120 Non-Licensed	285	66,308	71,821	90,000

SPECIAL EDUCATION COOP (sponsoring district only)		12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
Code 78 Line				
EXPENDITURES				
200 Employee Benefits				
210 Insurance (Employee)	290	103,222	102,594	107,724
220 Social Security	295	104,234	112,595	118,225
290 Other	300	5,783	5,850	6,143
300 Purchased Professional & Technical Serv	305	1,715		
400 Purchased Property Services	307			
500 Other Purchased Services	310	34,414	30,997	40,000
600 Supplies	315	108,098	28,207	200,000
700 Property (Equipment & Furnishings)	320	38,698		100,000
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	20,358	22,827	100,000
400 Purchased Property Services	357			
500 Other Purchased Services	360		13,379	20,000
600 Supplies				
640 Books (not textbooks) and Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375	6,271	3,181	10,000
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2300 General Administration				
2330 Special Area Admin Services				
100 Salaries				
110 Licensed	390	193,885	203,516	273,037
120 Non-Licensed	395	131,199	119,115	125,071
200 Employee Benefits				
210 Insurance (Employee)	400	22,575	22,912	24,058
220 Social Security	405	23,858	23,298	24,463
290 Other	410	1,502	1,378	1,447
300 Purchased Professional & Technical Serv	415			
400 Purchased Property Services	420			
500 Other Purchased Services	425	3,369	4,173	5,000
600 Supplies	430	1,261	3,093	5,000
700 Property (Equipment & Furnishings)	435			
800 Other	440			
2400 School Administration				
100 Salaries				
110 Licensed	445	21,122	19,004	19,954
120 Non-Licensed	450			
200 Employee Benefits				
210 Insurance (Employee)	455	1,209	1,318	1,384
220 Social Security	460	1,618	1,685	1,769
290 Other	465	92	90	95
300 Purchased Professional & Technical Serv	470			
500 Other Purchased Services	475			
600 Supplies	480			
700 Property (Equipment & Furnishings)	485			
800 Other	490			

SPECIAL EDUCATION COOP (sponsoring district only)	Code 78 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
2500 Central Services				
100 Salaries				
110 Licensed	795			
120 Non-Licensed	800			
200 Employee Benefits				
210 Insurance	805			
220 Social Security	810			
290 Other	815			
300 Purchased Professional & Technical Serv	820	25,709	25,000	100,000
400 Purchased Property Services	825			
500 Other Purchased Services	830			
600 Supplies	835			
700 Property (Equipment & Furnishings)	840			
800 Other	845			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	495			
200 Employee Benefits				
210 Insurance (Employee)	500			
220 Social Security	505			
290 Other	510			
300 Purchased Professional & Technical Serv	515			
400 Purchased Property Services				
411 Water/Sewer	520	1,972	1,802	5,000
420 Cleaning	525			
430 Repairs & Maintenance	530			
440 Rentals	535			
490 Other	540			
500 Other Purchased Services	545	12,000		
600 Supplies				
610 General Supplies	550			
620 Energy				
621 Heating	555	3,697	3,720	10,000
622 Electricity	560	10,366	15,230	30,000
626 Motor Fuel (not school bus)	565			
629 Other	570			
680 Miscellaneous Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585		11,856	50,000
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 Non-Licensed	590			
200 Employee Benefits				
210 Insurance	595			
220 Social Security	600			
290 Other	605			
400 Purchased Property Services	610		3,201	50,000
600 Supplies	615			
700 Property (Equipment & Furnishings)	620			
800 Other	625			
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	630			
200 Employee Benefits				
210 Insurance	635			

SPECIAL EDUCATION COOP (sponsoring district only)	Code 78 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
220 Social Security	640			
290 Other	645			
400 Purchased Property Services				
442 Rent of Vehicles (lease)	650			
490 Other	655			
500 Other Purchased Services				
513 Contracting of Bus Services	660			
519 Mileage in Lieu of Trans	665			
520 Insurance	670			
590 Other Purchased Services	675			
600 Supplies				
626 Motor Fuel	680			
680 Miscellaneous Supplies	685			
730 Equip (Including Buses)	690			
800 Other	695			
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 Non-Licensed	700			
200 Employee Benefits				
210 Insurance	705			
220 Social Security	710			
290 Other	715			
300 Purchased Professional & Technical Serv	720			
400 Purchased Property Services	725			
500 Other Purchased Services	730			
700 Property (Equipment & Furnishings)	735			
800 Other	740			
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Licensed	745			
200 Employee Benefits				
210 Insurance	750			
220 Social Security	755			
290 Other	760			
300 Purchased Professional and Technical Serv	765			
400 Purchased Property Services	770			
500 Other Purchased Services	775	7,483		
600 Supplies	780			
700 Property (Equipment & Furnishings)	785			
800 Other	790			
2900 Other Support Services				
100 Salaries				
110 Licensed	850			
120 Non-Licensed	855			
200 Employee Benefits				
210 Insurance	860			
220 Social Security	865			
290 Other	870			
300 Purchased Professional & Technical Serv	875			
400 Purchased Property Services	880			
500 Other Purchased Services	885			
600 Supplies	890			
700 Property (Equipment & Furnishings)	895			
800 Other	900			
TOTAL EXPENDITURES*	~~~	9,273,514	9,479,204	11,861,166

*Goes to Budget Line 175.

RECREATION COMMISSION	Code 84 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	144,854	92,059	86	86
Cancellation of Prior Year Encumbrances	03				
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2022 \$	05	51,659			
2023 \$	10	1,229,213	55,230		
2024 \$	15		1,353,431	111,278	111,278
2025 \$	20			1,308,202	
1140 Delinquent Tax	25	42,683	18,856	7,415	11,117
1900 Other Revenue From Local Source	30	522	533	100,000	100,000
July - December Estimate	35				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45	158,914	157,724	162,917	162,917
July - December Estimate	50				81,459
2450 Recreational Vehicle Tax	55	2,214	2,155	2,261	2,261
July - December Estimate	56				1,131
2460 Commercial Vehicle Tax	57			5,843	5,843
July - December Estimate	58				2,922
2800 In Lieu of Taxes IRBs/Rental Excise	60			0	0
July - December Estimate	65				0
RESOURCES AVAILABLE	70	1,630,059	1,679,988	1,698,002	479,014
EXPENDITURES					
3300 Community Service Operations	75	1,538,000	1,679,902	1,698,000	
TOTAL EXPENDITURES	175	1,538,000	1,679,902	1,698,000	1,698,000
July - December Estimate	180				252,888
TOTAL OPERATING EXPENDITURE (18 MO)	185				1,950,888
UNENCUMBERED CASH BALANCE JUNE 30	190	92,059	86	2	~~~~~
Budget Line 20: If the USD levies for a Recreation Commission you must have a copy of the adopted Recreation Commission budget.	195	TAX REQUIRED (Line 185 minus Line 70)			1,471,874
	200	Delinquent Tax			14,719
	205	Amount of 2025 Tax to be Levied			1,486,593

RECREATION COMMISSION EMPLOYEE BENEFITS & SPECIAL LIABILITY	Code 86 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	13,947	-88	89	89
Cancellation of Prior Year Encumbrances	03				
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2022 \$	05	16,641			
2023 \$	10	440,181	18,217		
2024 \$	15		468,658	38,547	38,547
2025 \$	20			465,230	
1140 Delinquent Tax	25	13,008	6,481	2,568	3,850
1900 Other Revenue From Local Source	30	155	162	50,000	50,000
July - December Estimate	35				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45	47,217	50,700	57,697	57,697
July - December Estimate	50				28,849
2450 Recreational Vehicle Tax	55	657	498	801	801
July - December Estimate	56				401
2460 Commerical Vehicle Tax	57		1,581	2,069	2,069
July - December Estimate	58				1,035
2800 In Lieu of Taxes IRBs/Rental Excise	60			0	0
July - December Estimate	65				0
RESOURCES AVAILABLE	70	531,806	546,209	617,001	183,338
EXPENDITURES					
3300 Community Service Operations	75	531,894	546,120	617,000	
TOTAL EXPENDITURES	175	531,894	546,120	617,000	617,000
July - December Estimate	180				89,775
TOTAL OPERATING EXPEND (18 MO)	185				706,775
UNENCUMBERED CASH BALANCE JUNE 30	190	-88	89	1	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 70)			523,437
	200	Delinquent Tax			5,234
	205	Amount of 2025 Tax to be Levied			528,671

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

Notice of Hearing 2025-2026 Budget

The governing body of Unified School District 373 will meet on the 8th day of September 2025 at 7:10 PM at 308 E 1st St, Newton, KS 67114 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 McKinley Administrative Center on the district website and will be available at this hearing.

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

		2023-2024 Actual		2024-2025 Actual		2025-2026 Proposed Budget		
	Code 99 Line	Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2025 Tax to be Levied (6)	Est. Tax Rate* (7)
OPERATING								
General	06	26,083,907	20.000	26,755,040	20.000	27,115,322	3,434,441	20.000
Supplemental General (LOB)	08	8,054,798	15.320	8,471,482	14.094	9,042,874	3,516,220	14.871
SPECIAL REVENUE								
Federal Funds	07	6,901,944		2,640,208		1,919,616		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	191,933		252,180		398,690		
Adult Supplemental Education	12	19,250		19,250		45,750		
At-Risk Education Fund	13	5,788,441		6,251,791		7,046,577		
Bilingual Education	14	285,234		306,178		548,564		
Virtual Education	15	35,078		36,033		131,239		
Capital Outlay	16	5,002,339	8.000	4,916,403	8.000	5,625,135	1,916,105	8.000
Driver Training	18	5,591		5,978		25,033		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	2,000,860		1,921,187		2,568,165		
Professional Development	26	96,853		196,190		604,792		
Parent Education Program	28	187,813		193,432		294,600		
Summer School	29	3,555		1,360		43,502		
Special Education	30	5,806,372		4,817,354		7,867,222		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	1,603,458		1,356,663		1,958,345		
Gifts and Grants	35	1,785,545		1,153,318		864,747		
Special Liability Expense Fund	42	0	0.000	0	0.000	0	0	0.000
Extraordinary Growth Facilities	45	0	0.000	0	0.000	0	0	0.000
Special Reserve Fund	47	0		0				
KPERS Special Retirement Contribution	51	3,786,765		3,635,572		3,950,049		
Contingency Reserve	53	89,696		21,341				
Textbook & Student Material Revolving	55	276,772		402,056				
Activity Fund	56	506,479		562,452				
DEBT SERVICE								
Bond and Interest #1	62	5,361,748	9.911	5,186,075	9.804	5,342,600	2,298,503	9.721
Bond and Interest #2	63	0	0.000	0	0.000	0	0	0.000
No-Fund Warrant	66	0	0.000	0	0.000	0	0	0.000
Special Assessment	67	0	0.000	0	0.000	0	0	0.000
Temporary Note	68	0	0.000	0	0.000	0	0	0.000
COOPERATIVES¹								
Special Education	78	9,273,514		9,479,204		11,861,166		
TOTAL USD EXPENDITURES	100	83,147,945	53.231	78,580,747	51.898	87,253,988	11,165,269	52.592
Less: Transfers	105	16,570,711		15,922,528		14,081,301		
NET USD EXPENDITURES	110	66,577,234		62,658,219		73,172,687		
TOTAL USD TAXES LEVIED	115	10,107,774		10,430,024		11,165,269		

1. Sponsoring District Only

*Tax Rates are expressed in Mills

Notice of Hearing 2025-2026 Budget

	Code 99 Line	2023-2024 Actual		2024-2025 Actual		2025-2026 Proposed Budget		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2025 Tax to be Levied (6)	Est. Tax Rate* (7)
OTHER								
Historical Museum	80	0	0.000	0	0.000	0	0	0.000
Public Library Board	82	0	0.000	0	0.000	0	0	0.000
Public Library Board Employee Benefits	83	0	0.000	0	0.000	0	0	0.000
Recreation Commission	84	1,538,000	6.554	1,679,902	6.578	1,698,000	1,486,593	6.287
Rec Comm Emp Benefits & Spec Liab	86	531,894	2.347	546,120	2.278	617,000	528,671	2.236
TOTAL OTHER	120	2,069,894	8.901	2,226,022	8.856	2,315,000	2,015,264	8.523
TOTAL TAXES LEVIED	125	\$11,922,097		\$12,425,639		\$13,180,533		
Assessed Valuation - General Fund	128	\$166,093,807		\$160,960,425		\$171,722,067		
Assessed Valuation - All Other Funds	130	\$203,387,668		\$224,666,473		\$236,440,300		
Assessed Valuation - Capital Outlay	129	\$203,049,786		\$225,962,125		\$239,513,095		
Outstanding Indebtedness, July 1		2023		2024		2025		
General Obligation Bonds	135	22,380,000		17,675,000		12,990,000		
Capital Outlay Bonds	140	0		0		0		
Temporary Note	145	0		0		0		
No-Fund Warrant	150	0		0		0		
Lease Purchase Principal	153	588,165		6,985,406		6,066,706		
TOTAL USD DEBT	155	22,968,165		24,660,406		19,056,706		
*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 373 will meet on the 8th day of September 2025 at 7:00 PM at 308 E 1st St, Newton, KS 67114 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 McKinley Administrative Center and will be available at this hearing.

Revenue Neutral						
	2024-2025		Revenue Neutral Taxes	Revenue Neutral Tax Rate	2025-2026	
	Actual Taxes Levied	Actual Tax Rate			Proposed Taxes to be Levied	Proposed Tax Rate
General	\$3,219,209	20.000	\$3,219,209	18.734	\$3,434,441	20.000
ALL OTHER FUNDS						
Supplemental General (LOB)	\$3,175,696	14.094	\$3,175,696	13.431	\$3,516,220	14.871
Adult Education	\$0	0.000			\$0	0.000
Capital Outlay	\$1,825,782	8.000	\$1,825,782	7.592	\$1,916,105	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	\$2,209,337	9.804	\$2,209,337	9.344	\$2,298,503	9.721
Bond and Interest #2	\$0	0.000			\$0	0.000
No-Fund Warrant	\$0	0.000			\$0	0.000
Special Assessment	\$0	0.000			\$0	0.000
Temporary Note	\$0	0.000			\$0	0.000
Historical Museum	\$0	0.000			\$0	0.000
Public Library Board	\$0	0.000			\$0	0.000
Public Library Board Employee Benefits	\$0	0.000			\$0	0.000
Revenue Neutral Calculation						
Total Taxes Levied Including General Fund	\$10,430,024	51.898	\$10,430,024	49.101	\$11,165,269	52.592
Total Taxes Levied Excluding General Fund	\$7,210,815	31.898	\$7,210,815	30.367	\$7,730,828	32.592
Board President				Clerk of the Board		

Exceeding Revenue Neutral for the 2025-2026 School Year

The governing body of Unified School District 373 will meet on the 8th day of September 2025 at 7:00 PM at 308 E 1st St, Newton, KS 67114 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 McKinley Administrative Center and will be available at this hearing.

Revenue Neutral						
	2024-2025				2025-2026	
	Actual Taxes Levied	Actual Tax Rate	Revenue Neutral Taxes	Revenue Neutral Tax Rate	Proposed Taxes to be Levied	Proposed Tax Rate
General	\$3,219,209	20.000	\$3,219,209	18.734	\$3,434,441	20.000
ALL OTHER FUNDS						
Supplemental General (LOB)	\$3,175,696	14.094	\$3,175,696	13.431	\$3,516,220	14.871
Adult Education	\$0	0.000	\$0	0.000	\$0	0.000
Capital Outlay	\$1,825,782	8.000	\$1,825,782	7.592	\$1,916,105	8.000
Cost of Living	\$0	0.000	\$0	0.000	\$0	0.000
Special Liability Expense Fund	\$0	0.000	\$0	0.000	\$0	0.000
Extraordinary Growth Facilities	\$0	0.000	\$0	0.000	\$0	0.000
Bond and Interest #1	\$2,209,337	9.804	\$2,209,337	9.344	\$2,298,503	9.721
Bond and Interest #2	\$0	0.000	\$0	0.000	\$0	0.000
No-Fund Warrant	\$0	0.000	\$0	0.000	\$0	0.000
Special Assessment	\$0	0.000	\$0	0.000	\$0	0.000
Temporary Note	\$0	0.000	\$0	0.000	\$0	0.000
Historical Museum	\$0	0.000	\$0	0.000	\$0	0.000
Public Library Board	\$0	0.000	\$0	0.000	\$0	0.000
Public Library Board Employee Benefits	\$0	0.000	\$0	0.000	\$0	0.000
Revenue Neutral Calculation						
Total Taxes Levied Including General Fund	\$10,430,024	51.898	\$10,430,024	49.101	\$11,165,269	52.592
Taxes Levied Excluding General Fund	\$7,210,815	31.898	\$7,210,815	30.367	\$7,730,828	32.592
Board President _____			Clerk of the Board _____			

Unencumbered Cash Balance by Fund

	Fund	July 1, 2023	July 1, 2024	July 1, 2025
General	06	13	0	0
Federal Funds	07	-2,076,449	-5,606,275	-525,115
Supplemental General	08	109,605	267,336	223,089
Adult Education	10	0	0	0
Preschool-Aged At-Risk*	11	200,000	208,067	215,587
Adult Supplemental Education	12	25,000	25,750	25,750
At-Risk Education Fund*	13	300,000	314,521	291,337
Bilingual Education*	14	100,000	100,000	198,828
Virtual Education*	15	40,350	45,272	45,239
Capital Outlay	16	1,821,124	1,884,789	1,870,683
Driver Training*	18	36,602	31,011	25,033
Declining Enrollment	19	0	0	0
Extraordinary School Program*	22	0	0	0
Food Service	24	483,550	395,214	229,911
Professional Development*	26	236,751	346,444	354,792
Parent Education Program*	28	54,082	74,652	73,580
Summer School*	29	21,912	25,307	33,502
Special Education*	30	814,352	1,767,829	2,000,000
Cost of Living	33	0	0	0
Career and Postsecondary Education*	34	306,268	324,063	358,345
Gifts/Grants	35	816,061	435,453	525,054
Special Liability	42	0	0	0
School Retirement	44	0	0	0
Extraordinary Growth Facilities	45	0	0	0
Special Reserve	47	0	0	0
KPERS Spec. Ret. Contribution	51	0	0	0
Contingency Reserve*	53	1,052,004	1,062,308	2,040,967
Text Book & Student Material*	55	316,410	344,260	454,309
Activity Fund	56	282,739	301,001	340,612
Bond and Interest #1	62	5,947,114	5,932,267	6,105,173
Bond and Interest #2	63	0	0	0
No Fund Warrant	66	0	0	0
Special Assessment	67	0	0	0
Temporary Note	68	0	0	0
Special Education Coop	78	1,686,450	1,385,914	1,837,252
USD TOTAL		12,573,938	9,665,183	16,723,928
Enrollment (FTE) ¹		2,963.2	2,855.8	2,887.8
Amount per Pupil ²		4,243	3,384	5,791
Historical Museum	80	0	0	0
Public Library	82	0	0	0
Public Library Emp. Benefits	83	0	0	0
Recreation Commission	84	144,854	92,059	86
Recreation Commission Emp. Benefits	86	13,947	-88	89
OTHER TOTAL		158,801	91,971	175

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

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

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

July 1, 2023	July 1, 2024	July 1, 2025
--------------	--------------	--------------

July 1 Beginning Balances of Highlighted Funds*			
TOTAL	3,478,731	4,643,734	6,091,519

Total Expenditures (including Transfers) for General Fund and Supplemental General (LOB) Fund			
General	26,083,907	26,755,040	27,115,322
LOB	8,054,798	8,471,482	9,042,874
Total	34,138,705	35,226,522	36,158,196

CASH BALANCE			
Percentage	10.19%	13.18%	16.85%



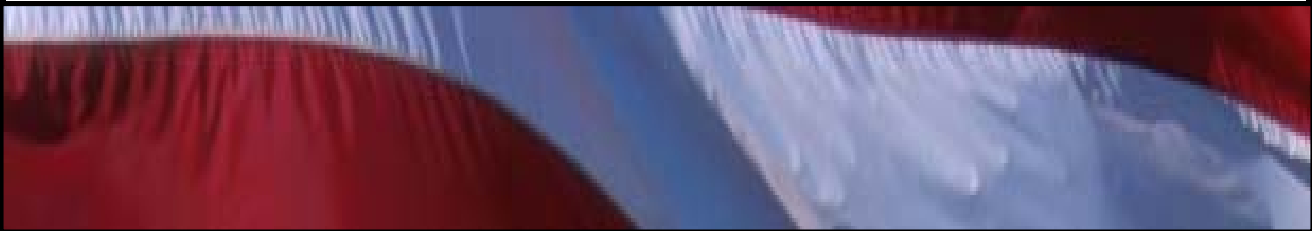
Budget Certificate 2025-2026 School Year

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

USD# and Name: 373 - Newton

Superintendent:

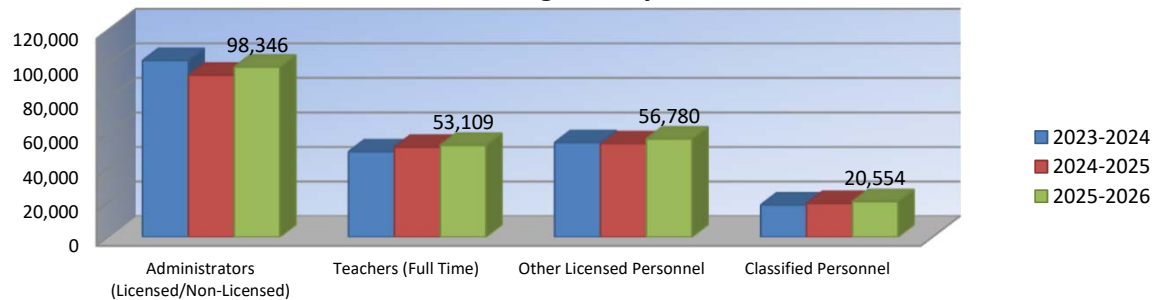
Date: 



Average Salaries

	2023-24 Actual			2024-25 Actual			2025-26 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Licensed/Non-Licensed)	25.5	2,604,612	102,142	28.5	2,669,384	93,663	28.5	2,802,853	98,346
Teachers (Full Time)	258.0	12,739,118	49,376	258.0	13,409,598	51,975	258.0	13,702,078	53,109
Other Licensed Personnel	48.0	2,625,107	54,690	51.1	2,763,271	54,076	51.1	2,901,434	56,780
Classified Personnel	400.0	7,438,760	18,597	402.4	7,830,274	19,459	400.0	8,221,788	20,554
Substitutes/Temporary Help	~~~~~	871,249	~~~~~	~~~~~	210	~~~~~	~~~~~	210	~~~~~

Average Salary



DEFINITIONS

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

Administrators:

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

Teachers (Full Time Only):

*Practical Arts/Vocational Teachers; Special Education Teachers; Prekindergarten Teachers; Kindergarten Teachers; Reading Specialists/Teachers; All Other Teachers.

Other Certified (Licensed) Personnel:

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

Classified Personnel:

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

Substitutes/Temporary:

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

Total Salary:

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

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

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

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

****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.

Form 150
2025-2026
ESTIMATED LEGAL MAXIMUM GENERAL FUND BUDGET

General Fund Budget – Lines 1 through 18

1. 2025-26 Adjusted FTE enrollment (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old).) (from Table I)				=	<u>2,811.8</u>
2. Estimated 2025-26 Preschool-Aged At-Risk (3 yr and 4 yr Old) FTE enrollment (see Footnote(e)) (Count as .5 FTE)					
9/20/25 <u>71.0</u>	+	2/20/26 <u>0.0</u>		=	<u>71.0</u>
3. 2025-26 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2)				=	<u>2,882.8</u>
4. Estimated 2025-26 weighted low enrollment and high enrollment.					
(from line 3) <u>2,882.8</u>	x	<u>0.035040</u> factor (from Table II)		=	<u>101.0</u>
5. Estimated 2025-26 Bilingual Weighting (see Footnotes (a) and (b))				=	<u>26.3</u>
A. (9/20/25 Contact Hrs <u>342.6</u> + 2/20/26 Contact Hrs <u>0.0</u>) / 6 x 0.395			=	<u>22.6</u>	
B. (9/20/25 ELL Headcount <u>142</u> + 2/20/26 ELL Hdct <u>0</u>) x .185			=	<u>26.3</u>	
<i>Note: Bilingual weighting is based on the higher of contact hours or headcount.</i>					
6. Estimated 2025-26 Career Technical Education (CTE) weighting (see Footnote (c))					
(9/20/25 CTE contact hrs <u>597.0</u> + 2/20/26 contact hrs <u>0.0</u>) / 6 x 0.5			=	<u>49.8</u>	
7. Estimated 2025-26 At-Risk Student Weighting					
9/20/25 Free Lunch <u>1,574</u> + 2/20/26 Free Lunch <u>0</u> x 0.484			=	<u>761.8</u>	
8. Estimated 2025-26 High-Density At-Risk Student Weighting (from Table V, Line 2)				=	<u>165.3</u>
9. Estimated 2025-26 Transportation Weighting (Table III, Line 6)	<u>616,405</u> ÷	\$5,615	=	<u>109.8</u>	
10. Estimated 2025-26 Ancillary School Facilities Weighting. Amt approved by Board of Tax Appeals.	<u>0</u> ÷	\$5,615	=	<u>0.0</u>	
11. Estimated Special Education Weighting. Amount of Sp. Ed. Funding (see Footnote(f))	<u>4,083,662</u> ÷	\$5,615	=	<u>727.3</u>	
12. Estimated FHSU Math & Science Academy FTE enrollment			=	<u>0.0</u>	
13. Estimated 2025-26 Virtual State Aid (Table IV, Line 4)			=	<u>\$28,000</u>	
14. Estimated 2025-26 operating budget excludes COLA. (Lines 3 thru 12 times BASE + Line 13)	<u>4,824.1</u> x	\$5,615 + 28000	=	<u>\$27,115,322</u>	
15. Estimated Cost of Living weighting (Must have 31% LOB)	\$0 ÷	\$5,615	=	<u>0.0</u>	
(maximum allowed for this district) (Amt district will use, up to the maximum)					
16. Total General Fund Budget Authority including Cost of Living.	<u>4,824.1</u> x	\$5,615 + 28000	=	<u>\$27,115,322</u>	

Local Option Budget -- See Form 155

17. Estimated 2025-26 LOB General Fund budget (excludes Virtual & FHSU weighting) & includes higher of 2008-09 Spec Ed or current yr Spec Ed)					
(Lines 3 through 10 + 15) = 4096.8 x \$5692 = \$23318986 + <u>4,083,662</u> (Spec Ed)			=	<u>\$27,402,648</u>	

TABLE I - KSA 72-5132

1. Does the district qualify for the 3 yr Average? (Due to military dependent children.)	<u>NO</u>	
2. 9/20/22 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>2,978.4</u>
3. 2/20/23 Audited FTE of new students of military families, not enrolled on 9/20/22. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 2. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>	= <u>0.0</u>
4. 9/20/23 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>2,884.8</u>
5. Estimated 2/20/24 Audited FTE of new students of military families, not enrolled on 9/20/23. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 4. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>	= <u>0.0</u>
6. 9/20/24 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>2,782.4</u>
7. 2/20/25 Audited FTE of new students of military families, not enrolled on 9/20/24. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 6. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>	= <u>0.0</u>
8. 9/20/25 Estimated FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>2,811.8</u>
9. 2/20/26 Estimated FTE of new students of military families, not enrolled on 9/20/25. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 6. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>	= <u>0.0</u>
10. Sept. 20, 2022, FTE enrollment plus 2/20/23 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		= <u>2,978.4</u>
11. Sept. 20, 2023, FTE enrollment plus 2/20/24 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		= <u>2,884.8</u>
12. Sept. 20, 2024, FTE enrollment plus 2/20/25 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		= <u>2,782.4</u>
13. Sept. 20, 2025, FTE enrollment plus 2/20/26 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		= <u>2,811.8</u>
14. 3 Prior Years' Average FTE*: $\frac{2,978.4}{(line\ 10)} + \frac{2,884.8}{(line\ 11)} + \frac{2,782.4}{(line\ 12)} \div 3 = \frac{2,881.9}{(goes\ to\ line\ 14)}$		= <u>2,881.9</u>
* Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual; but includes 2/20 military students if they qualify for the Military Provision that year.		
15. 2025-26 FTE adjusted enrollment for budget purposes (higher of line 12 [PY] or 13 [CY], or line 14 [3YR AVG if qualified for Military Provision]).		= <u>2,811.8</u>
16. Total FTE adjusted enrollment. (Goes to page 1, line 1)		= <u>2,811.8</u>

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

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

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

EXAMPLE: (FTE of 954.0)

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

TABLE III - Transportation Weighting (KSA 72-5148)

1. Area of district in square miles 9-20-2025.				=	133.5
2. All public pupils transported or for whom transportation is being made available 9-20-2025 who reside in the district 2.5 miles or more (Estimated)	644.0	+	2-20-26	0.0	= 644.0
3. Index of density = Line 2	644.0	divided by	Line 1	133.5	= 4.824
4. Using index of density (Line 3), determine Per Capita Allowance.					= \$710
			Factor A [BASE Change]		1.3481
			Factor B [Transported Students times Per Capita Allowance]		\$457,240
			Factor C [Factor B times Constant]		\$457,240
			Factor D [Factor C times Factor A]		\$616,405
			(to Line 9, Page 1)		= 616,405
6. 2025-26 Trans. State Aid =	616,405				

In no event shall the transportation weighting of the school district result in the portion of such school district's state foundation aid attributable to the transportation weighting being in excess of 110% of such school district's total expenditures from all funds for transporting students for the immediately preceding school year.

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

1. Estimated 9/20/25 FTE enrollment for full-time students enrolled in virtual programs.	3.0 X	\$5,600	=	16,800
2. Estimated 9/20/25 FTE enrollment for part-time students enrolled in virtual programs.	2.0 X	\$5,600	=	11,200
3. Estimated Virtual Credits* (20 years and older as of 9/20/25)	0.00 X	\$709	=	0
4. Estimated Virtual Credits* (dropouts aged 19 and under as of 9/20/25)	0.00 X	\$709	=	0
5. Estimated Virtual State Aid (Lines 1 plus 2 plus 3 plus 4)			=	\$28,000

*No student shall be counted for more than 6 credits per year.

"Virtual School" means any school or educational program that: (1) is offered for credit; (2) uses distance-learning technologies which predominately use internet-based methods to deliver instruction; (3) involves instruction that occurs asynchronously with the teacher and pupil in separate locations; (4) requires the pupil to make academic progress toward the next grade level and matriculation from kindergarten through high school graduation; (5) requires the pupil to demonstrate competence in subject matter for each class or subject in which the pupil is enrolled as part of the virtual school; and (6) requires age-appropriate pupils to complete state assessment tests.

**TABLE V
High At-Risk Weighting Calculation (KSA 72-5151)**

1. Estimated 2025-26 Free Lunch Percentage (1B divided by 1A)			=	51.78
A. 9/20/25 + 2/20/26 Headcount (from Open page)			=	3,040
B. 9/20/25 + 2/20/26 Free Lunch Headcount (from Open page)			=	1,574
2. Estimated 2025-26 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8)			=	165.3
A. USD Level (i or ii)			=	165.3
i. High-Density At-Risk >= 50% (1B times 10.5%)	=	165.3		
ii. High-Density At-Risk >= 35% and < 50% (1B times (#1 minus 35%) times .7)	=	0.0		
B. SCHOOL Level Do NOT need to enter information by building			=	0.0

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

1. Estimated 2025-26 At-Risk (Free Meals) Weighted FTE [Form 150 Line 7] =	761.8			
2. Estimated 2025-26 At-Risk (High Density) Weighted FTE [Form 150 Line 8] =	165.3			
3. Estimated 2025-26 At-Risk State Foundation Aid [(Line 1 + Line 2) X \$5615] =	927.1 X	\$5,615	=	\$5,205,667

Page 1 Footnotes:

- (a) Weighted FTE enrollment is computed by taking the total clock hours of bilingual students who are enrolled and attending in an approved bilingual class on 9-20-2025 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours 342.6 ÷ 6 x 0.395 = 22.5545 [Form 150 Line 5]
- (b) FTE is computed by taking the total headcount of bilingual students who are enrolled and attending in an approved bilingual class on 9-20-2025 and multiplying by factor of 0.185. Total headcount 142 x 0.185 = 26.2700 [Form 150 Line 5]
- (c) FTE is computed by taking the total clock hours of career and technical education students who are enrolled and attending in an approved vocational class on 9-20-2025 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours 597.0 ÷ 6 = 99.5000 [Form 150 Line 6]
EXCLUDES classes taken at a Technical College or Community College as those classes are funded directly to the College by the Kansas Board of Regents.
- (e) Preschool-Aged At-Risk (3 yr and 4 yr Old) students are counted as .5 FTE. USD must be approved by the Kansas State Department of Education.
- (f) Comes from form 118 (line 21).

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

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

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

Qualifying for Military Provision for 2/20 weightings

Is the 2/20/26 Est. FTE Enrollment	<u>0.0</u>	>=25 or 1% of the 9/20/25 Est. FTE Enrollment	<u>2,811.8</u>	=	<u>NO</u>
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Budget at a Glance

373 - Newton

2025-2026



Kansas leads the world in the success of each student.

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	2023-2024 Actual	% of Total	2024-2025 Actual	% of Total	% Change	2025-2026 Budget	% of Total	% Change
Instruction	\$33,711,743	51%	\$34,804,795	56%	3%	\$40,161,755	55%	15%
Student Support Services	\$4,827,690	7%	\$4,295,341	7%	-11%	\$5,423,815	7%	26%
Instructional Support Services	\$2,049,168	3%	\$2,021,533	3%	-1%	\$2,577,603	4%	28%
Administration & Support	\$5,517,290	8%	\$5,787,959	9%	5%	\$6,616,681	9%	14%
Operations & Maintenance	\$5,877,556	9%	\$5,033,882	8%	-14%	\$6,406,892	9%	27%
Transportation	\$1,526,542	2%	\$1,691,286	3%	11%	\$2,008,326	3%	19%
Food Services	\$5,156,965	8%	\$1,995,465	3%	-61%	\$2,235,015	3%	12%
Capital Improvements	\$2,548,532	4%	\$1,841,883	3%	-28%	\$2,200,000	3%	19%
Debt Services	\$5,361,748	8%	\$5,186,075	8%	-3%	\$5,342,600	7%	3%
Other Costs	\$0	0%	\$0	0%	0%	\$0	0%	0%
Total Expenditures¹	66,577,234	100%	\$62,658,219	100%	-6%	\$72,972,687	100%	16%
Amount per Pupil	\$22,468		\$21,941		-2%	\$25,269		15%
Current Expenditures²	\$56,213,147	100%	\$52,555,741	100%	-7%	\$62,004,952	100%	18%
Amount per Pupil	\$18,970		\$18,403		-3%	\$21,471		17%

Percent of Expenditures for Instruction³

Total Expenditures	\$32,661,988	49%	\$33,138,725	53%	4%	\$38,285,822	52%	-1%
Current Expenditures	\$32,661,988	58%	\$33,138,725	63%	5%	\$38,285,822	62%	-1%

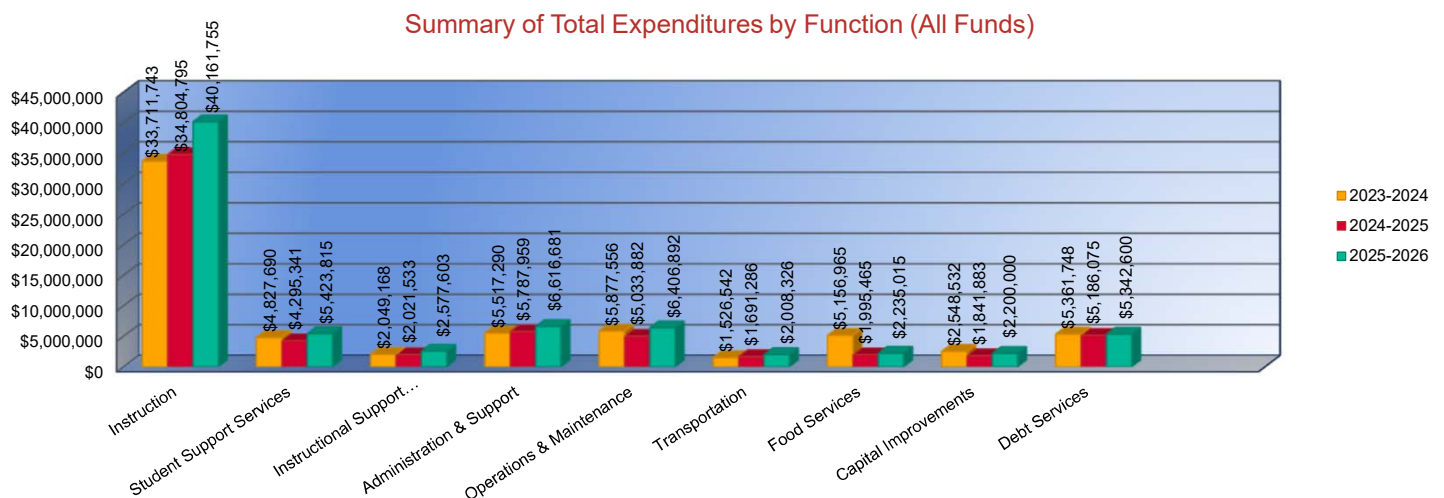
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At-Risk Education Fund, (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary 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)

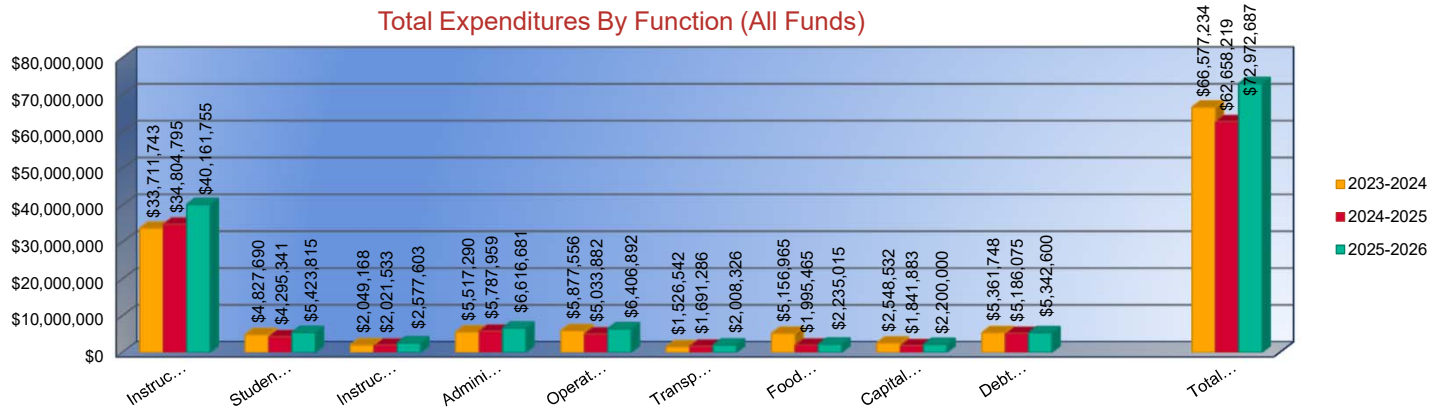
**Total Expenditures By Function (All Funds)**

Budget at-a-Glance

2025-2026 | USD #373

	Actual	Actual	Budget
Instruction	\$33,711,743	\$34,804,795	\$40,161,755
Student Support	\$4,827,690	\$4,295,341	\$5,423,815
Instructional Support	\$2,049,168	\$2,021,533	\$2,577,603
Administration & Support	\$5,517,290	\$5,787,959	\$6,616,681
Operations & Maintenance	\$5,877,556	\$5,033,882	\$6,406,892
Transportation	\$1,526,542	\$1,691,286	\$2,008,326
Food Services	\$5,156,965	\$1,995,465	\$2,235,015
Capital Improvements	\$2,548,532	\$1,841,883	\$2,200,000
Debt Services	\$5,361,748	\$5,186,075	\$5,342,600
Other Costs	\$0	\$0	\$0
Total Expenditures¹	\$66,577,234	\$62,658,219	\$72,972,687

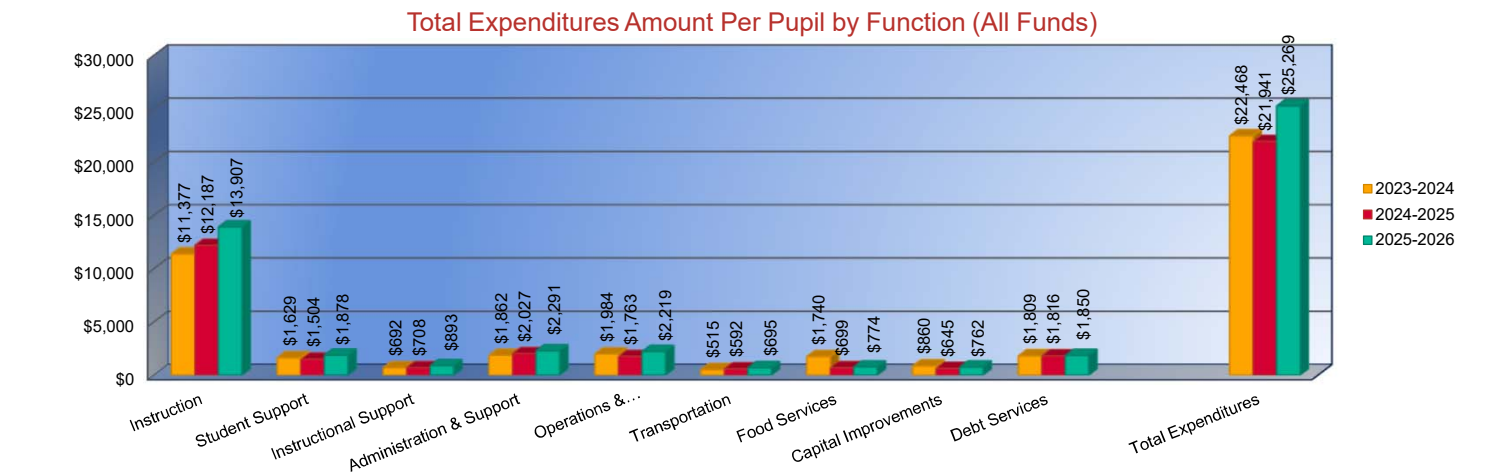
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At-Risk Education Fund, (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary 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 Amount Per Pupil by Function (All Funds)

	2023-2024 Actual	2024-2025 Actual	2025-2026 Budget
Instruction	\$11,377	\$12,187	\$13,907
Student Support	\$1,629	\$1,504	\$1,878
Instructional Support	\$692	\$708	\$893
Administration & Support	\$1,862	\$2,027	\$2,291
Operations & Maintenance	\$1,984	\$1,763	\$2,219
Transportation	\$515	\$592	\$695
Food Services	\$1,740	\$699	\$774
Capital Improvements	\$860	\$645	\$762
Debt Services	\$1,809	\$1,816	\$1,850
Other Costs	\$0	\$0	\$0
Total Expenditures ¹	\$22,468	\$21,941	\$25,269
Enrollment (FTE) ²	2,963.2	2,855.8	2,887.8

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.

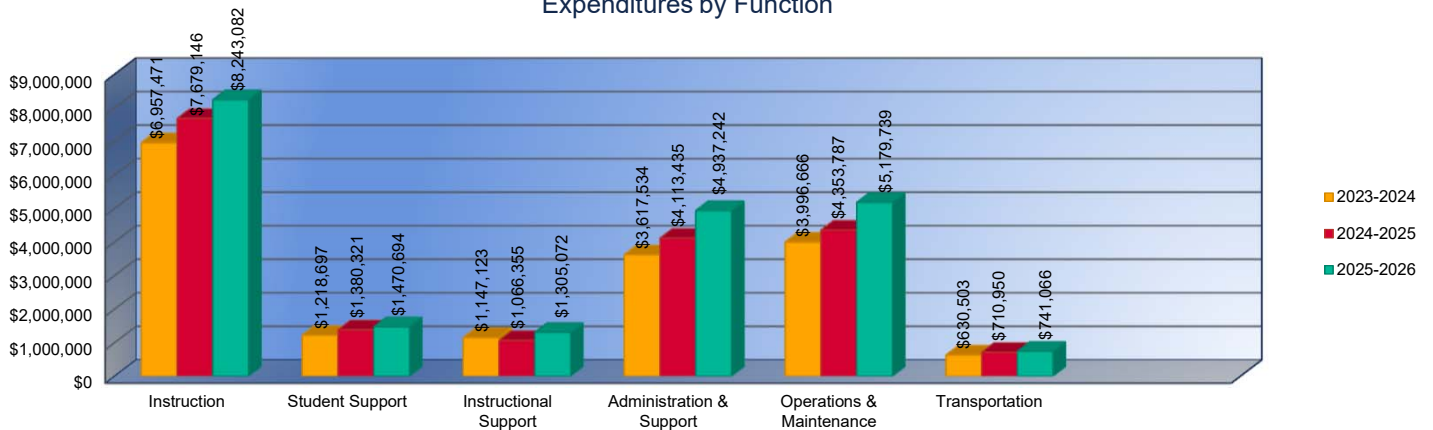


Summary of General and Supplemental General Fund Expenditures by Function*

	2023-2024 Actual	% of Total	2024-2025 Actual	% of Total	% Change	2025-2026 Budget	% of Total	% Change
Instruction	\$6,957,471	40%	\$7,679,146	40%	10%	\$8,243,082	38%	7%
Student Support	\$1,218,697	7%	\$1,380,321	7%	13%	\$1,470,694	7%	7%
Instructional Support	\$1,147,123	7%	\$1,066,355	6%	-7%	\$1,305,072	6%	22%
Administration & Support	\$3,617,534	21%	\$4,113,435	21%	14%	\$4,937,242	23%	20%
Operations & Maintenance	\$3,996,666	23%	\$4,353,787	23%	9%	\$5,179,739	24%	19%
Transportation	\$630,503	4%	\$710,950	4%	13%	\$741,066	3%	4%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$0	0%	\$0	0%	0%	\$0	0%	0%
Total Expenditures	\$17,567,994	100%	\$19,303,994	100%	10%	\$21,876,895	100%	13%
Amount per Pupil	\$5,929		\$6,760		14%	\$7,576		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	\$6,868,052
Federal Funds	\$2,387,909
Supplemental General	\$89,419
Preschool-Aged At-Risk	\$154,632
At-Risk Education Fund	\$5,522,155
Bilingual Education	\$285,234
Virtual Education	\$35,078
Capital Outlay	\$1,049,755
Driver Education	\$0
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$3,555
Special Education	\$5,483,879
Cost of Living	\$0
Career and Postsecondary Ed.	\$1,399,442
Gifts & Grants ¹	\$176,917
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$2,488,887
Contingency Reserve	\$0
Text Book & Student Material	\$276,772
Activity Fund	\$506,479
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$26,728,165
Enrollment (FTE) ³	2,963.2
Amount per Pupil ²	\$9,020
Adult Education	\$0
Adult Supplemental Education	\$19,250
Special Education Coop	\$6,964,328
TOTAL	\$33,711,743

	2024-2025 Actual	% Change
	\$7,447,481	8%
	\$2,110,096	-12%
	\$231,665	159%
	\$104,538	-32%
	\$5,810,451	5%
	\$306,178	7%
	\$36,033	3%
	\$1,666,070	59%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$1,360	-62%
	\$4,538,198	-17%
	\$0	0%
	\$1,191,305	-15%
	\$948,553	436%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$2,283,099	-8%
	\$0	0%
	\$402,056	45%
	\$562,452	11%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$27,639,535	3%
	2,855.8	-4%
	\$9,678	7%
	\$0	0%
	\$19,250	0%
	\$7,146,010	3%
	\$34,804,795	3%

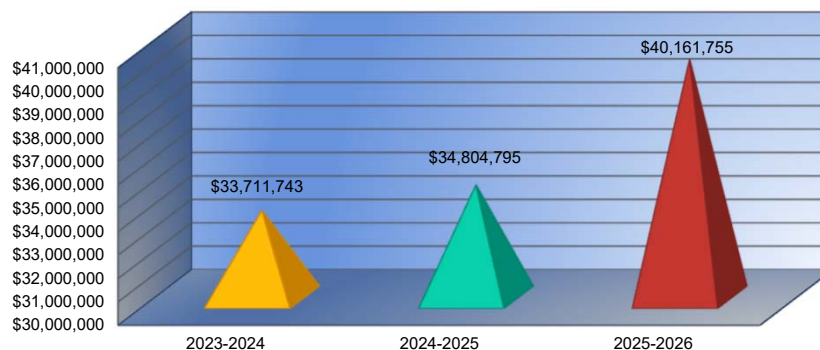
	2025-2026 Budget	% Change
	\$8,033,082	8%
	\$1,712,058	-19%
	\$210,000	-9%
	\$245,219	135%
	\$6,540,758	13%
	\$498,564	63%
	\$131,239	264%
	\$1,875,933	13%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$43,502	3099%
	\$7,543,103	66%
	\$0	0%
	\$1,740,000	46%
	\$748,745	-21%
	\$0	0%
	\$0	0%
	\$0	0%
	\$2,451,006	7%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$31,773,209	15%
	2,887.8	1%
	\$11,003	14%
	\$0	0%
	\$45,750	138%
	\$8,342,796	17%
	\$40,161,755	15%

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	\$27,115,322	\$0	\$27,115,322	\$0			\$0	\$0
Supplemental General	\$9,042,874	\$223,089	\$5,112,841			\$0	\$3,706,944	
Adult Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Preschool-Aged At-Risk (3 and 4 yr Old)	\$398,690	\$215,587		\$0	\$132,000	\$51,103	\$0	\$0
Adult Supplemental Education	\$45,750	\$25,750			\$0	\$20,000	\$0	\$0
At-Risk Education Fund	\$7,046,577	\$291,337		\$0	\$100,000	\$6,655,240	\$0	\$0
Bilingual Education	\$548,564	\$198,828		\$0	\$50,000	\$299,736	\$0	\$0
Virtual Education	\$131,239	\$45,239			\$50,000	\$36,000	\$0	\$0
Capital Outlay	\$5,625,135	\$1,870,683	\$1,015,536	\$0	\$550,000	\$0	\$2,188,916	\$0
Driver Training	\$25,033	\$25,033	\$0	\$0	\$0	\$0	\$0	\$0
Declining Enrollment	\$0	\$0				\$0		\$0
Extraordinary School Program	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Food Service	\$2,568,165	\$229,911	\$12,151	\$1,391,436	\$500,000	\$0	\$434,667	\$0
Professional Development	\$604,792	\$354,792	\$0	\$0	\$50,000	\$200,000	\$0	\$0
Parent Education Program	\$294,600	\$73,580	\$119,020	\$0	\$50,000	\$52,000	\$0	\$0
Summer School	\$43,502	\$33,502		\$0	\$0	\$0	\$10,000	\$0
Special Education	\$7,867,222	\$2,000,000	\$0	\$200,000	\$200,000	\$5,467,222	\$0	\$0
Career and Postsecondary Education	\$1,958,345	\$358,345	\$0	\$0	\$300,000	\$1,300,000	\$0	\$0
Special Liability Expense Fund	\$0	\$0			\$0	\$0	\$0	\$0
Special Reserve Fund		\$0						
Gifts and Grants	\$864,747	\$525,054	\$174,143	\$115,550			\$50,000	\$0
Textbook & Student Materials Revolving		\$454,309						
School Retirement	\$0	\$0			\$0		\$0	\$0
Extraordinary Growth Facilities	\$0	\$0				\$0	\$0	
KPERS Special Retirement Contribution	\$3,950,049	\$0	\$3,950,049					
Contingency Reserve		\$2,040,967						
Activity Funds		\$340,612						
Bond and Interest #1	\$5,342,600	\$6,105,173	\$2,493,812	\$0	\$0		\$2,457,202	\$5,713,587
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	\$11,861,166	\$1,837,252	\$0	\$1,780,429	\$300,000		\$7,943,485	\$0
Federal Funds	\$1,919,616	-\$525,115		\$2,444,731				\$0
Cost of Living	\$0	\$0				\$0	\$0	
SUBTOTAL	\$87,253,988	\$16,723,928	\$39,992,874	\$5,932,146	\$2,282,000	\$14,081,301	\$16,791,214	\$5,713,587
Less Transfers	\$14,081,301							
TOTAL Budget Expenditures	\$73,172,687							

Sources of Revenue

	2023-2024	2024-2025	2025-2026
State Revenues	39,190,244	39,245,578	39,992,874
Federal Revenues	6,333,211	12,178,076	5,932,146
Local Revenues ¹	18,145,024	18,293,310	19,073,214
Total Revenues	63,668,479	69,716,964	64,998,234
Revenues Per Pupil	21,486	24,412	22,508

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

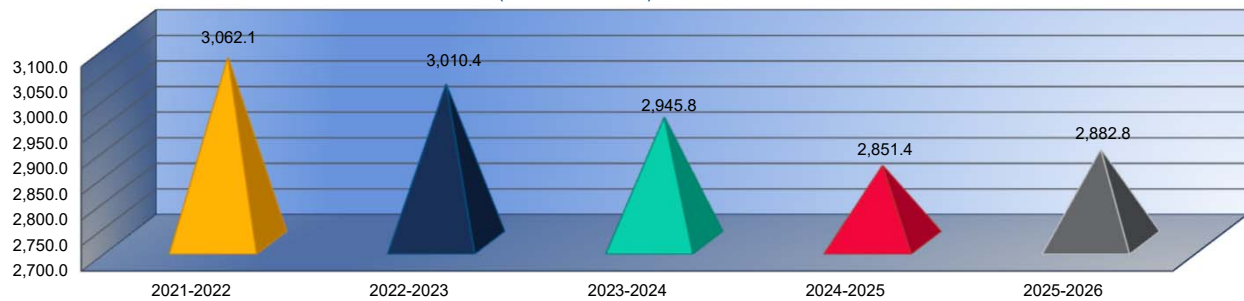
Note: Effective July 1, 2014 (2014-2015 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as State Foundation (General State) Aid.

Enrollment Information

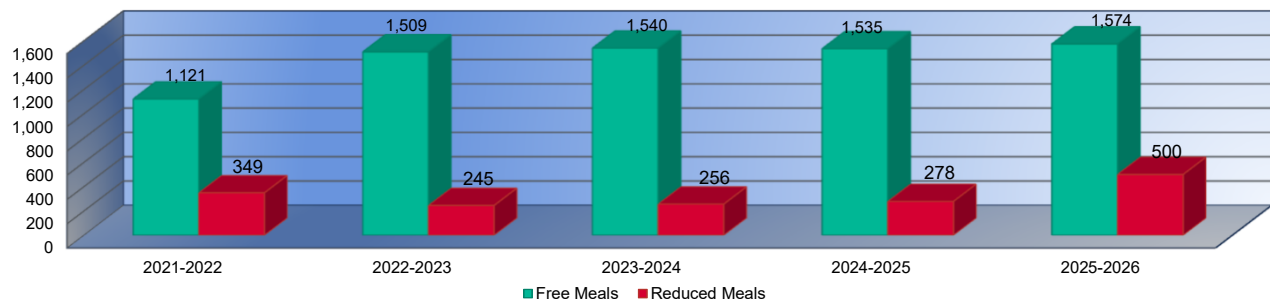
	2021-2022 Actual	2022-2023 Actual	% Change	2023-2024 Actual	% Change	2024-2025 Actual	% Change	2025-2026 Budget	% Change
FTE Enrollment (excl. Virtual) ¹	3,062.1	3,010.4	-2%	2,945.8	-2%	2,851.4	-3%	2,882.8	1%
Free Meal Student Headcount	1,121	1,509	35%	1,540	2%	1,535	0%	1,574	3%
Reduced Meal Student Headcount	349	245	-30%	256	4%	278	9%	500	80%

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

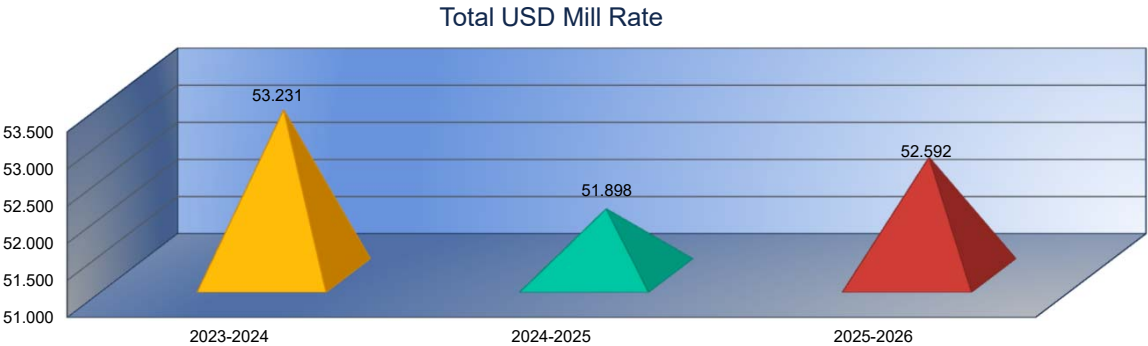


Mill Rates by Fund

	2023-2024 Actual
General	20.000
Supplemental General	15.320
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	9.911
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	53.231
Historical Museum	0.000
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	6.554
Rec Comm Employee Bnfts	2.347
TOTAL OTHER	8.901

	2024-2025 Actual
	20.000
	14.094
	0.000
	8.000
	0.000
	0.000
	0.000
	0.000
	0.000
	9.804
	0.000
	0.000
	0.000
	0.000
	0.000
	6.578
	2.278
	8.856

	2025-2026 Budget
	20.000
	14.871
	0.000
	8.000
	0.000
	0.000
	0.000
	0.000
	0.000
	9.721
	0.000
	0.000
	0.000
	0.000
	6.287
	2.236
	8.523



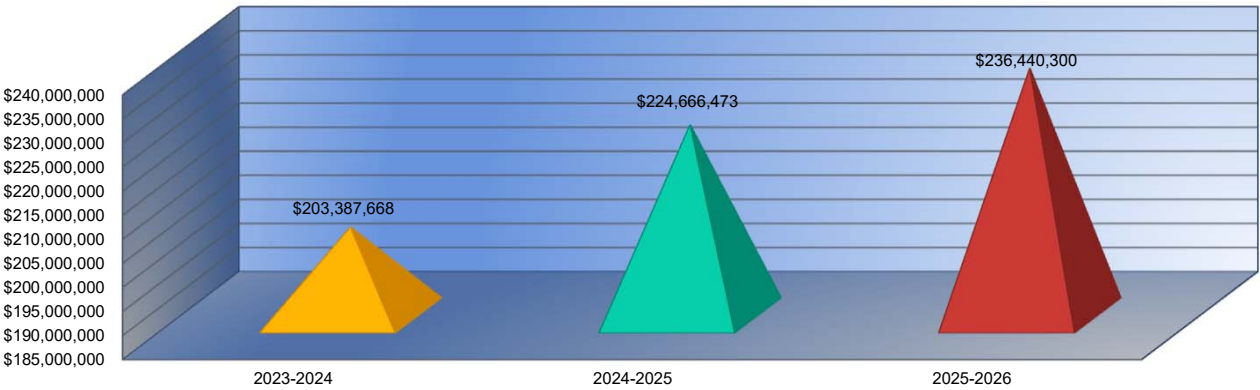
Other Information

	2023-2024 Actual
Assessed Valuation	\$203,387,668
Total USD Debt	\$22,968,165

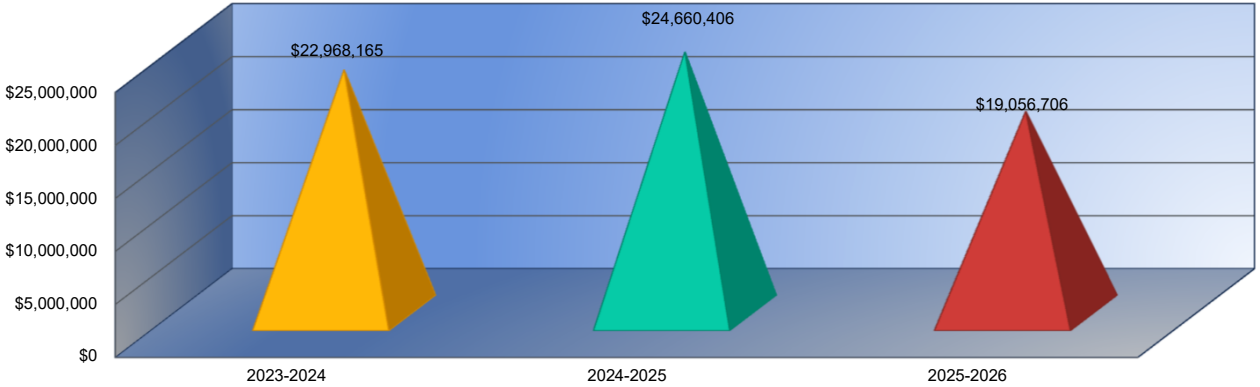
	2024-2025 Actual
	\$224,666,473
	\$24,660,406

	2025-2026 Budget
	\$236,440,300
	\$19,056,706

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)	25.5	\$2,604,612	\$102,142	28.5	\$2,669,384	\$93,663	28.5	\$2,802,853	\$98,346
Teachers (Full Time)	258.0	\$12,739,118	\$49,376	258.0	\$13,409,598	\$51,975	258.0	\$13,702,078	\$53,109
Other Licensed Personnel	48.0	\$2,625,107	\$54,690	51.1	\$2,763,271	\$54,076	51.1	\$2,901,434	\$56,780
Classified Personnel	400.0	\$7,438,760	\$18,597	402.4	\$7,830,274	\$19,459	400.0	\$8,221,788	\$20,554
Substitutes/Temporary Help		\$871,249			\$210			\$210	

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)****.

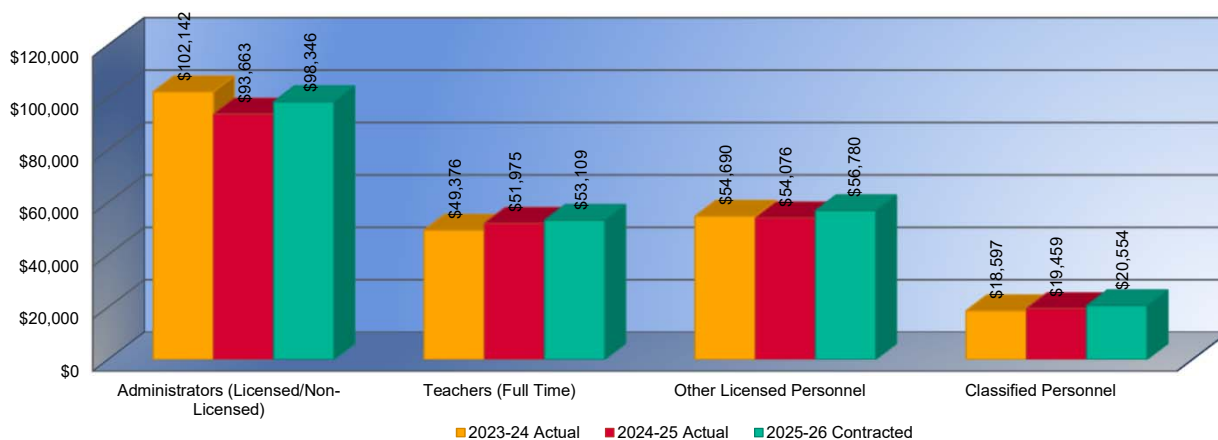
*FTE for Licensed Administrators, Teachers and Other Licensed Personnel is defined by the local school board. Generally FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12 month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

Newton Public Schools

DISTRICT BUDGET 2025-2026

USD 373

Harvey 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 <u>does not</u> include student organizations or clubs.
Code 62	Bond and Interest (USD) #1 – Revenue (local, county, state) and expenditures for principal and interest
Code 63	Bond and Interest (USD) #2 – Revenue (local, county, state) and expenditures for principal and interest
Code 99	Notice of Hearing (published in newspaper) is a summary showing operating funds and total expenditures, special education cooperative, total taxes levied and estimated tax rate. Other line items include library board, recreation commission, assessed valuation, lease purchase principle, and total USD debt.
Revenue Neutral....	This “Revenue Neutral Tax Rate” form is required to be published in the local paper if 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

- o **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.
- o **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.
- o **Capital Project Funds**
Account for bond proceeds used to acquire or construct major capital facilities.
- o **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.
- o **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:

- o **Student Activity Funds:** Student Activity Funds consist of those activities that revolve around a student organization (FFA, FHA, Debate, Marching Band, etc.).
- o **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.).
- o **Non-Activity Funds:** Non-Activity Funds are collected at the building level and include fee funds, sales tax money, revolving funds, and petty cash.

DISTRICT NAME Newton
USD # 373 (TYPE USD NUMBER ONLY)
HOME COUNTY Harvey

2025-2026

203,387,668	Final 2023 Assessed Valuation (All funds except General)
166,093,807	Final 2023 General Fund Assessed Valuation
203,049,786	Final 2023 Capital Outlay Assessed Valuation
224,666,473	Final 2024 Assessed Valuation (All funds except General)
160,960,425	Final 2024 General Fund Assessed Valuation
225,962,125	Final 2024 Capital Outlay Assessed Valuation
236,440,300	2025 Assessed Valuation (All funds except General)
171,722,067	2025 General Fund Assessed Valuation
239,513,095	2025 Capital Outlay Assessed Valuation

	2025 Assessed Valuation for Bond and Interest #2 (Only use if you have a different assessed valuation for the bond and interest #2 fund.)
	LEAVE BLANK

	2023-24 Mill Rates (official levies from County Clerk)	2024-25 Mill Rates	2023 Taxes Levied (From 2024-2025 Budget Form 110, Line 2)
General	20.000	20.000	3,321,876
Supplemental General	15.320	14.094	3,123,907
Adult Education	0.000	0.000	
Capital Outlay	8.000	8.000	1,640,674
Special Liability Expense	0.000	0.000	
Bond and Interest #1	9.911	9.804	2,021,317
Bond and Interest #2	0.000	0.000	
No Fund Warrant	0.000	0.000	
Special Assessment	0.000	0.000	
Temporary Note	0.000	0.000	
Historical Museum	0.000	0.000	
Public Library Board	0.000	0.000	
Public Library Brd - Emp Bnfts	0.000	0.000	
Recreation Commission	6.554	6.578	1,335,934
Rec Comm Employee Benefits	2.347	2.278	478,389
Extraordinary Growth Facilities	0.000	0.000	
Cost of Living	0.000	0.000	

Enrollment Data for Form 150 (Exclude Virtual)

2,978.4	9/20/22 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
2,884.8	9/20/23 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
2,782.4	9/20/24 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
3,040	9/20/25 Est. Funded Headcount for PK-12 (Include Preschool-Aged At-Risk [3 yr and 4 yr Old])
	9/20/25 Est. FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
2,811.8	Note: Out of state students counted as HALF of regular FTE. Exclude FHSU Math & Science Academy.
71.0	9/20/25 Est. Preschool-Aged At-Risk [3 yr and 4 yr Old] FTE Enrollment (count each student as .5 FTE)
	9/20/25 Est. Number of eligible students that qualify for free meals
1,574	EXCLUDE part-time students in grades 1-12 and students 20 years of age and over, unless they are on an IEP
	9/20/25 Est. Career and Tech Ed total clock hours of students enrolled and attending in approved courses
597.0	EXCLUDE classes taken at Technical College or Community College
342.6	9/20/25 Est. Bilingual Education total clock hours of students enrolled and attending
142	9/20/25 Est. Bilingual headcount of students enrolled and attending
644.0	9/20/25 Est. Public pupils transported or for whom transportation is being made available who reside in the district 2.5 miles or more
	9/20/25 Est. FTE of students enrolled in your district and attending Fort Hays State University (FHSU) Math & Science Academy.
	[Cannot be used to generate general fund weightings other than BASE and cannot be used for LOB authority.
	Districts must send BASE to FHSU for students enrolled in their district and attending FHSU Math & Science Academy.]

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

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

Virtual State Aid (KSA 72-3715)

3.0	9/20/25 Est. FTE Virtual Students (Full-Time Students)
2.0	9/20/25 Est. FTE Virtual Students (Part-Time Students)
	Total Credits Earned (20 yrs and older as of 9/20/25)
	(No student shall be counted for more than 6 credits between July 1, 2025 and June 30, 2026)
	Total Credits Earned (Dropouts aged 19 and under as of 9/20/25)
	(No student shall be counted for more than 6 credits between July 1, 2025 and June 30, 2026)
133.5	Area of district in square miles 9/20/2025
	Amount (Ancillary Facilities Weighting) approved by Board of Tax Appeals (Transfers to F150, Line 10)
	Your district does NOT qualify for Cost of Living. Please skip this section.
	Will the Board levy a tax for Cost of Living weighting?
	If yes, will the Board adopt at least a 31% Local Option Budget?
	Date the Board adopted Resolution as authorized by 72-5159.
3/14/2022	Date the Board ADOPTED the LOB Resolution to exceed the statewide average of 32.3 %. (Goes to C01 as authorized by 72-5143.)
33.00	Percent authorized (cannot exceed 33%) (Goes to Form 155, Line 2)
9999	Expires (Enter year it expires or 9999 for continuous and permanent.) (Goes to Form 155)
	Date the ELECTION was held to increase LOB authority to exceed statewide average of 32.3 %. (Goes to C01 as authorized by 72-5143.)
33.00	Percent authorized. (Cannot Exceed 33%) (Goes to Form 155, Line 3)
9999	Expires (Enter year it expires or 9999 for continuous and permanent.) (Goes to Form 155)
5/12/2014	Date the Capital Outlay was authorized. (Goes to Code 02.)
8.000	Number of mills. (Cannot exceed 8 mills.)
999	Number of years authorized. (Enter 9999 for continuous and permanent.)
8.000	2025-26 Capital Outlay Mill Levy Rate to be used in this budget (Goes to Code 04.)
	Date the Adult Education was authorized. (Goes to Code 02.)
	Number of mills.
	Number of years authorized.
1.000	Delinquent tax rate to be used for the 2025-2026 budget. (Goes to Code 01.)

Bonded Indebtedness	7/1/2023	7/1/2024	7/1/2025
(Total Principal Outstanding)			
General Obligation Bonds	\$22,380,000	\$17,675,000	\$12,990,000
Capital Outlay Bonds			
Temporary Note			
No-Fund Warrant			
Lease Purchase Principal	\$588,165	\$6,985,406	\$6,066,706

1,032,771	*Estimated Motor Vehicle Property Tax - 7/1/2025 to 6/30/2026
14,384	*Estimated Recreational Vehicle Property Tax - 7/1/2025 to 6/30/2026
	*Estimated In Lieu of Taxes on Industrial Bonds - 7/1/2025 to 6/30/2026
3,719	*Estimated 16/20M Tax - 7/1/2025 to 6/30/2026
37,173	*Estimated Commercial Vehicle Tax - 7/1/2025 to 6/30/2026

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

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

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

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

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

3,070.1	9/20/2021 FTE Enrollment (Includes 2/20/22 military count)
3,021.7	9/20/2022 FTE Enrollment (Includes 2/20/23 military count)
2,963.2	9/20/2023 FTE Enrollment (Includes 2/20/24 military count)
2,855.8	9/20/2024 FTE Enrollment (Includes 2/20/25 military count)
2,887.8	9/20/2025 Est. FTE Enrollment (Includes 2/20/26 military count estimate)

500	9/20/2025 Estimated Headcount Eligible for Reduced Priced Meals (Used for Sumexpense and Budget At A Glance Charts Only)
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2025-2026
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS
FORM 110

	Supplemental General Fund	Capital Outlay Fund	Bond and Interest Fund #1	Recreation Fund
1. County Treasurer Balance 6/30/2025 *	\$0	\$0	\$0	\$0
2. 2024 Actual Taxes Levied*	\$3,175,696	\$1,825,782	\$2,209,337	\$1,482,314
3. Less: percent of delinquent taxes (3a) <u>1.000</u>	\$31,757	\$18,258	\$22,093	\$14,823
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**	\$1,639,754	\$944,972	\$1,140,783	\$765,423
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**	\$163,915	\$93,041	\$114,025	\$76,504
6. Less: June 5, 2025 Ad Valorem Taxes received**	\$1,095,497	\$632,808	\$762,308	\$511,504
7. Less: County Taxes received**	\$0	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0	\$0
9. Less: Taxes refunded/abated (NRA / TIF)	\$5,961	\$3,384	\$4,147	\$2,782
10. Total Deductions (add Lines 3+4+5+6+7+8+9)	\$2,936,884	\$1,692,463	\$2,043,356	\$1,371,036
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$238,812	\$133,319	\$165,981	\$111,278
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	\$23,818	\$13,694	\$16,570	\$11,117
Tax Collection Ratio (Jan, Mar, June)	91.292 %	91.513 %	91.300 %	91.305 %

TABLE I

1. Estimated percent of distribution of 2025 tax dollars:	=	Jan. 20, 2026	55.000	Sept. 20, 2026	6.000
		Mar. 20, 2026	22.000	Oct. 31, 2026	6.000
		June 5, 2026	11.000		
2. Estimated percent of distribution (Jan., Mar., June)	=		88.000		
3. 2025 General Fund Assessed Valuation	=		\$171,722,067	TOTAL	100.000
4. 2025-2026 Tax Levied (20 mills x 2025 General Fund Assessed Valuation)	=		\$3,434,441		(Must total 100%)
5. 2025-2026 Est. Tax Levy to be received 1-1-2026 to 6-30-2026 (Line 2 x Line 4)	=		\$3,022,308		

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

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

	Adult Education	Special Liability	Bond & Interest #2
1. County Treasurer Balance 6/30/2025 *	\$0	\$0	\$0
2. 2024 Actual Taxes Levied*	\$0	\$0	\$0
3. Less: percent of delinquent taxes <u>1.000</u>	\$0	\$0	\$0
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**	\$0	\$0	\$0
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**	\$0	\$0	\$0
6. Less: June 5, 2025 Ad Valorem Taxes received**	\$0	\$0	\$0
7. Less: County Taxes received**	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0
9. Less: Taxes refunded/abated (NRA / TIF)	\$0	\$0	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %
Estimated Motor Vehicle Property Tax* 7/1/2025 to 6/30/2026		Estimated Recreational Vehicle Property Tax* 7/1/2025 to 6/30/2026	Estimated In Lieu of Taxes on Industrial Revenue Bonds* 7/1/2025 to 6/30/2026
(13) <u>\$1,032,771</u>	(14) <u>\$14,384</u>	(15) <u>\$0</u>	
Estimated 16/20M Tax* 7/1/2025 to 6/30/2026		Estimated Commercial Vehicle Tax* 7/1/2025 to 6/30/2026	
(16) <u>\$3,719</u>	(17) <u>\$37,173</u>		
(18) 2023 DELINQUENT TAX PERCENTAGE			
Percent Uncollected* = <u>1.0000</u> %			

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

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

	No Fund Warrant	Special Assessment	Temporary Note	Historical Museum	Public Library
1. County Treasurer Balance 6/30/2025 *	\$0	\$0	\$0	\$0	\$0
2. 2024 Actual Taxes Levied*	\$0	\$0	\$0	\$0	\$0
3. Less: percent of delinquent taxes <u>1.000</u>	\$0	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0	\$0
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0	\$0
6. Less: June 5, 2025 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0	\$0
7. Less: County Taxes received**	\$0	\$0	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0	\$0	\$0
9. Less: Taxes refunded/abated (NRA / TIF)	\$0	\$0	\$0	\$0	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0	\$0
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$0	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	\$0	\$0	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	0.000 %	0.000 %

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

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

	Rec. Comm Emp Benef & Spec Liab	Extraordinary Growth Facilities	Public Library Board Emp Benefits	Cost of Living
1. County Treasurer Balance 6/30/2025 *	\$0	\$0	\$0	\$0
2. 2024 Actual Taxes Levied*	\$513,301	\$0	\$0	\$0
3. Less: percent of delinquent taxes <u>1.000</u>	\$5,133	\$0	\$0	\$0
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**	\$265,055	\$0	\$0	\$0
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**	\$26,493	\$0	\$0	\$0
6. Less: June 5, 2025 Ad Valorem Taxes received**	\$177,110	\$0	\$0	\$0
7. Less: County Taxes received**	\$0	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0	\$0
9. Less: Taxes refunded/abated (NRA / TIF)	\$963	\$0	\$0	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$474,754	\$0	\$0	\$0
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$38,547	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	\$3,850	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	91.303 %	0.000 %	0.000 %	0.000 %

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

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

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

1. Estimated number of Special Education Teachers (FTE*)	_____
2. Estimated (FTE*) Special Education Paraprofessionals _____ times .4 =	_____ 0.0
3. Total number of Special Education Teachers (Line 1 + Line 2)	_____ 0.0
4. Estimated State Aid due from 7-1-2025 to 6-30-2026 (Line 3 x \$29,600)	_____ \$0

*Full-time equivalency

TRANSPORTATION COSTS FOR SPECIAL EDUCATION

5. Salaries of Bus Drivers and Transportation Aides (includes social security and fringe benefits)	\$300,000
6. Contractual Services (includes mileage paid to parents)	
7. Insurance	\$8,561
8. Maintenance in Lieu of Transportation (limited to \$750 per child)	
9. Other Expense (gasoline, oil, vehicle maintenance, etc.)	\$30,000
10. Capital Outlay Fund—Equipment (exclude bus purchases)	
11. Depreciation (Includes only those vehicles which are not depreciated in the regular transportation formula. See depreciation schedule for prior year.)	\$32,555
12. Teacher travel (in-district)	\$30,000
13. Total of Lines 5 through 12	\$401,116
14. Less: Transportation reimbursement (include cash sale of buses, EXCLUDE State Aid)	
15. Net Transportation Cost (Line 13 minus Line 14)	\$401,116
16. Total Estimated Transportation Aid (7-1-2025 to 6-30-2026) (Line 15 x 80%)	\$320,893
17. Estimated Catastrophic State Aid (7-1-2025 to 6-30-2026)	
18. Estimated Medicaid Replacement State Aid	\$25,000
19. Estimated Special Education State Aid on behalf of Cooperative/Interlocal (Form 120) (7-1-2025 to 6-30-2026)	\$3,337,769
20. Estimated Local Contribution Special Education State Aid (2024 House Sub for SB 387)	\$400,000
21. Total Estimated Special Education Aid (7-1-2025 to 6-30-2026) (Line 4+16+17+18+19+20)	\$4,083,662

Form 148
2025-2026 Estimated State Foundation Aid

1. 2025-26 General Fund Budget (Form 150, Line 16)	=	<u>\$27,115,322</u>
2. Estimated Local Effort		
a. 6-30-2025 Unencumbered Cash Balance (General Fund)	=	<u>\$0</u>
b. 2025-26 Pupil Tuition (General Fund Only)	=	<u>\$0</u>
c. 2025-26 Miscellaneous Revenue/Tax Collections (General Fund)	=	<u>\$0</u>
d. 2025-26 Mineral Production Tax (General Fund)	=	<u>\$0</u>
e. 2025-26 Special Education State Aid	=	<u>\$4,083,662</u>
3. TOTAL (2a + 2b + 2c + 2d + 2e)	=	<u>\$4,083,662</u>
4. 2025-26 Estimated State Foundation Aid (Line 1 minus Line 3)	=	<u>\$23,031,660</u>

**Form 150
2025-2026
ESTIMATED LEGAL MAXIMUM GENERAL FUND BUDGET**

General Fund Budget – Lines 1 through 18

1. 2025-26 Adjusted FTE enrollment (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old).) (from Table I)				=	<u>2,811.8</u>
2. Estimated 2025-26 Preschool-Aged At-Risk (3 yr and 4 yr Old) FTE enrollment (see Footnote(e)) (Count as .5 FTE)					
9/20/25 <u>71.0</u>	+	2/20/26 <u>0.0</u>		=	<u>71.0</u>
3. 2025-26 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2)				=	<u>2,882.8</u>
4. Estimated 2025-26 weighted low enrollment and high enrollment. (from line 3)	<u>2,882.8</u>	x	<u>0.035040</u> factor (from Table II)	=	<u>101.0</u>
5. Estimated 2025-26 Bilingual Weighting (see Footnotes (a) and (b))				=	<u>26.3</u>
A. (9/20/25 Contact Hrs <u>342.6</u> + 2/20/26 Contact Hrs <u>0.0</u>) / 6 x 0.395				=	<u>22.6</u>
B. (9/20/25 ELL Headcount <u>142</u> + 2/20/26 ELL Hdct <u>0</u>) x .185				=	<u>26.3</u>
<i>Note: Bilingual weighting is based on the higher of contact hours or headcount.</i>					
6. Estimated 2025-26 Career Technical Education (CTE) weighting (see Footnote (c))					
(9/20/25 CTE contact hrs <u>597.0</u> + 2/20/26 contact hrs <u>0.0</u>) / 6 x 0.5				=	<u>49.8</u>
7. Estimated 2025-26 At-Risk Student Weighting					
9/20/25 Free Lunch <u>1,574</u> + 2/20/26 Free Lunch <u>0</u> x 0.484				=	<u>761.8</u>
8. Estimated 2025-26 High-Density At-Risk Student Weighting (from Table V, Line 2)				=	<u>165.3</u>
9. Estimated 2025-26 Transportation Weighting (Table III, Line 6)	<u>616,405</u>	÷	\$5,615	=	<u>109.8</u>
10. Estimated 2025-26 Ancillary School Facilities Weighting. Amt approved by Board of Tax Appeals.	<u>0</u>	÷	\$5,615	=	<u>0.0</u>
11. Estimated Special Education Weighting. Amount of Sp. Ed. Funding (see Footnote(f))	<u>4,083,662</u>	÷	\$5,615	=	<u>727.3</u>
12. Estimated FHSU Math & Science Academy FTE enrollment				=	<u>0.0</u>
13. Estimated 2025-26 Virtual State Aid (Table IV, Line 4)				=	<u>\$28,000</u>
14. Estimated 2025-26 operating budget excludes COLA. (Lines 3 thru 12 times BASE + Line 13)	<u>4,824.1</u>	x	\$5,615 + 28000	=	<u>\$27,115,322</u>
15. Estimated Cost of Living weighting (Must have 31% LOB)	\$0	÷	\$5,615	=	<u>0.0</u>
(maximum allowed for this district) (Amt district will use, up to the maximum)					
16. Total General Fund Budget Authority including Cost of Living.	<u>4,824.1</u>	x	\$5,615 + 28000	=	<u>\$27,115,322</u>

Local Option Budget -- See Form 155

17. Estimated 2025-26 LOB General Fund budget (excludes Virtual & FHSU weighting) & includes higher of 2008-09 Spec Ed or current yr Spec Ed)					
(Lines 3 through 10 + 15) = 4096.8 x \$5692 = \$23318986 + <u>4,083,662</u> (Spec Ed)				=	<u>\$27,402,648</u>

TABLE I - KSA 72-5132

1. Does the district qualify for the 3 yr Average? (Due to military dependent children.)	<u>NO</u>	
2. 9/20/22 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>2,978.4</u>
3. 2/20/23 Audited FTE of new students of military families, not enrolled on 9/20/22. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 2. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>	= <u>0.0</u>
4. 9/20/23 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>2,884.8</u>
5. Estimated 2/20/24 Audited FTE of new students of military families, not enrolled on 9/20/23. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 4. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>	= <u>0.0</u>
6. 9/20/24 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>2,782.4</u>
7. 2/20/25 Audited FTE of new students of military families, not enrolled on 9/20/24. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 6. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>	= <u>0.0</u>
8. 9/20/25 Estimated FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>2,811.8</u>
9. 2/20/26 Estimated FTE of new students of military families, not enrolled on 9/20/25. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 6. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>	= <u>0.0</u>
10. Sept. 20, 2022, FTE enrollment plus 2/20/23 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		= <u>2,978.4</u>
11. Sept. 20, 2023, FTE enrollment plus 2/20/24 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		= <u>2,884.8</u>
12. Sept. 20, 2024, FTE enrollment plus 2/20/25 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		= <u>2,782.4</u>
13. Sept. 20, 2025, FTE enrollment plus 2/20/26 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		= <u>2,811.8</u>
14. 3 Prior Years' Average FTE*: $\frac{2,978.4}{(line\ 10)} + \frac{2,884.8}{(line\ 11)} + \frac{2,782.4}{(line\ 12)} \div 3 = \frac{2,881.9}{(goes\ to\ line\ 14)}$		= <u>2,881.9</u>
* Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual; but includes 2/20 military students if they qualify for the Military Provision that year.		
15. 2025-26 FTE adjusted enrollment for budget purposes (higher of line 12 [PY] or 13 [CY], or line 14 [3YR AVG if qualified for Military Provision]).		= <u>2,811.8</u>
16. Total FTE adjusted enrollment. (Goes to page 1, line 1)		= <u>2,811.8</u>

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

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

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

EXAMPLE: (FTE of 954.0)

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

TABLE III - Transportation Weighting (KSA 72-5148)

1. Area of district in square miles 9-20-2025.				=	133.5
2. All public pupils transported or for whom transportation is being made available 9-20-2025 who reside in the district 2.5 miles or more (Estimated)	644.0	+	2-20-26	0.0	= 644.0
3. Index of density = Line 2	644.0	divided by	Line 1	133.5	= 4.824
4. Using index of density (Line 3), determine Per Capita Allowance.					= \$710
			Factor A [BASE Change]		1.3481
			Factor B [Transported Students times Per Capita Allowance]		\$457,240
			Factor C [Factor B times Constant]		\$457,240
			Factor D [Factor C times Factor A]		\$616,405
			(to Line 9, Page 1)		= 616,405
6. 2025-26 Trans. State Aid =	616,405				

In no event shall the transportation weighting of the school district result in the portion of such school district's state foundation aid attributable to the transportation weighting being in excess of 110% of such school district's total expenditures from all funds for transporting students for the immediately preceding school year.

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

1. Estimated 9/20/25 FTE enrollment for full-time students enrolled in virtual programs.	3.0 X	\$5,600	=	16,800
2. Estimated 9/20/25 FTE enrollment for part-time students enrolled in virtual programs.	2.0 X	\$5,600	=	11,200
3. Estimated Virtual Credits* (20 years and older as of 9/20/25)	0.00 X	\$709	=	0
4. Estimated Virtual Credits* (dropouts aged 19 and under as of 9/20/25)	0.00 X	\$709	=	0
5. Estimated Virtual State Aid (Lines 1 plus 2 plus 3 plus 4)			=	\$28,000

*No student shall be counted for more than 6 credits per year.

"Virtual School" means any school or educational program that: (1) is offered for credit; (2) uses distance-learning technologies which predominately use internet-based methods to deliver instruction; (3) involves instruction that occurs asynchronously with the teacher and pupil in separate locations; (4) requires the pupil to make academic progress toward the next grade level and matriculation from kindergarten through high school graduation; (5) requires the pupil to demonstrate competence in subject matter for each class or subject in which the pupil is enrolled as part of the virtual school; and (6) requires age-appropriate pupils to complete state assessment tests.

**TABLE V
High At-Risk Weighting Calculation (KSA 72-5151)**

1. Estimated 2025-26 Free Lunch Percentage (1B divided by 1A)			=	51.78
A. 9/20/25 + 2/20/26 Headcount (from Open page)			=	3,040
B. 9/20/25 + 2/20/26 Free Lunch Headcount (from Open page)			=	1,574
2. Estimated 2025-26 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8)			=	165.3
A. USD Level (i or ii)			=	165.3
i. High-Density At-Risk >= 50% (1B times 10.5%)	=	165.3		
ii. High-Density At-Risk >= 35% and < 50% (1B times (#1 minus 35%) times .7)	=	0.0		
B. SCHOOL Level Do NOT need to enter information by building			=	0.0

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

1. Estimated 2025-26 At-Risk (Free Meals) Weighted FTE [Form 150 Line 7] =	761.8			
2. Estimated 2025-26 At-Risk (High Density) Weighted FTE [Form 150 Line 8] =	165.3			
3. Estimated 2025-26 At-Risk State Foundation Aid [(Line 1 + Line 2) X \$5615] =	927.1 X	\$5,615	=	\$5,205,667

Page 1 Footnotes:

- (a) Weighted FTE enrollment is computed by taking the total clock hours of bilingual students who are enrolled and attending in an approved bilingual class on 9-20-2025 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours 342.6 ÷ 6 x 0.395 = 22.5545 [Form 150 Line 5]
- (b) FTE is computed by taking the total headcount of bilingual students who are enrolled and attending in an approved bilingual class on 9-20-2025 and multiplying by factor of 0.185. Total headcount 142 x 0.185 = 26.2700 [Form 150 Line 5]
- (c) FTE is computed by taking the total clock hours of career and technical education students who are enrolled and attending in an approved vocational class on 9-20-2025 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours 597.0 ÷ 6 = 99.5000 [Form 150 Line 6]
EXCLUDES classes taken at a Technical College or Community College as those classes are funded directly to the College by the Kansas Board of Regents.
- (e) Preschool-Aged At-Risk (3 yr and 4 yr Old) students are counted as .5 FTE. USD must be approved by the Kansas State Department of Education.
- (f) Comes from form 118 (line 21).

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

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

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

Qualifying for Military Provision for 2/20 weightings

Is the 2/20/26 Est. FTE Enrollment	<u>0.0</u>	>=25 or 1% of the 9/20/25 Est. FTE Enrollment	<u>2,811.8</u>	=	<u>NO</u>
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FORM 155
2025-2026 LOCAL OPTION BUDGET

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

School year it expires	Expires	<u>9999</u>	= <u>33.00</u> %
------------------------	---------	-------------	------------------
3. Due to protest petition, an election, as authorized by KSA 72-5143, affirmed the Board's resoltuion to increae the LOB authority to exceed the statewide average. (Max 33%)

School year it expires	Expires	<u>9999</u>	= <u>33.00</u> %
------------------------	---------	-------------	------------------
4. Maximum LOB authorized percent. (Maximum of Lines 1, 2 or 3) (Max 33%) = 33.00 %
5. Percent certified in April as required by KSA 72-5143 = 33.00 %
6. COMPUTED LOB FOR 2025-2026
(2025-26 LOB Base General Fund \$ 27,402,648 X Lower of Line 4 or Line 5\$ 9,042,874
7. ADOPTED LOB FOR 2025-2026\$ _____

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

KSA 72-5143

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

Percent of at-risk weighting to total adjusted (weighted) enrollment:	<u>16.03</u> %
Amount required to transfer from Supplemental General Fund to K-12 At-Risk Fund:	<u>\$1,449,573</u>

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

Percent of bilingual weighting to total adjusted (weighted) enrollment:	<u>0.55</u> %
Amount required to transfer from Supplemental General Fund to Bilingual Fund:	<u>\$49,736</u>

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

Percent of special education weighting to total adjusted (weighted) enrollment:	<u>15.30</u> %
Amount required to transfer from Supplemental General Fund to Special Education Fund:	<u>\$1,383,560</u>

Form 162

2025-2026 ESTIMATED FOOD SERVICE REVENUE

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

			TOTAL ANNUAL MEALS	FEDERAL		STATE		DISTRICT LOCAL		TOTAL
				RATE	Reimbursement	RATE	Reimbursement	PRICE	REVENUE	7-1-25 to 6-30-26
SCHOOL NUTRITION PROGRAMS										
LUNCH										
Paid	Elem	1.	27,716	.8500	\$23,559	.0400	\$1,109	3.70	\$102,549	\$127,217
	Jr. High	2.	34,256	.8500	\$29,118	.0400	\$1,370	3.80	\$130,173	\$160,661
	Sr. High	3.	27,287	.8500	\$23,194	.0400	\$1,091	3.90	\$106,419	\$130,704
Free		4.	188,140	4.8600	\$914,360	.0400	\$7,526			\$921,886
Reduced		5.	26,372	4.4600	\$117,619	.0400	\$1,055	0.40	\$10,549	\$129,223
Adult		6.	4,341					4.90	\$21,271	\$21,271
	TOTAL	7.	308,112		\$1,107,850		\$12,151		\$370,961	\$1,490,962
BREAKFAST										
Paid	Elem	8.	10,846	.3900	\$4,230			2.40	\$26,030	\$30,260
	Jr. High	9.	4,393	.3900	\$1,713			2.65	\$11,641	\$13,354
	Sr. High	10.	2,270	.3900	\$885			2.90	\$6,583	\$7,468
Free		11.	95,969	2.3700	\$227,447					\$227,447
Reduced		12.	10,042	2.0700	\$20,787			0.30	\$3,013	\$23,800
Adult		13.	4,835					3.40	\$16,439	\$16,439
	TOTAL	14.	128,355		\$255,062				\$63,706	\$318,768
SNACKS										
Paid	Elem	15.		.1100	\$0				\$0	\$0
	Jr. High	16.		.1100	\$0				\$0	\$0
	Sr. High	17.		.1100	\$0				\$0	\$0
Free		18.		1.2100	\$0					\$0
Reduced		19.		.6000	\$0			0.15	\$0	\$0
Adult		20.							\$0	\$0
	TOTAL	21.	0		\$0				\$0	\$0
SPECIAL MILK PROGRAM										
MILK										
Paid		22.		.2700	\$0				\$0	\$0
Free-Avg Dealer Cost		23.			\$0					\$0
	TOTAL	24.	0		\$0				\$0	\$0
CHILD & ADULT CARE FOOD PROGRAM										
BREAKFAST										
Paid	Elem	25.		.3900	\$0				\$0	\$0
	Jr. High	26.		.3900	\$0				\$0	\$0
	Sr. High	27.		.3900	\$0				\$0	\$0
Free		28.		2.3700	\$0					\$0
Reduced		29.		2.0700	\$0					\$0
Adult		30.							\$0	\$0
	TOTAL	31.	0		\$0				\$0	\$0
LUNCH										
Paid	Elem	32.		.7200	\$0				\$0	\$0
	Jr. High	33.		.7200	\$0				\$0	\$0
	Sr. High	34.		.7200	\$0				\$0	\$0
Free		35.		4.7300	\$0					\$0
Reduced		36.		4.3300	\$0					\$0
Adult		37.							\$0	\$0
	TOTAL	38.	0		\$0				\$0	\$0
SNACKS										
Paid	Elem	39.		.1100	\$0				\$0	\$0
	Jr. High	40.		.1100	\$0				\$0	\$0
	Sr. High	41.		.1100	\$0				\$0	\$0
Free		42.		1.2100	\$0					\$0
Reduced		43.		.6000	\$0					\$0
Adult		44.							\$0	\$0
	TOTAL	45.	0		\$0				\$0	\$0
SUPPER										
Paid	Elem	46.		.7200	\$0				\$0	\$0
	Jr. High	47.		.7200	\$0				\$0	\$0
	Sr. High	48.		.7200	\$0				\$0	\$0
Free		49.		4.7300	\$0					\$0
Reduced		50.		4.3300	\$0					\$0
Adult		51.							\$0	\$0
	TOTAL	52.	0		\$0				\$0	\$0

Form 162

2025-2026 ESTIMATED FOOD SERVICE REVENUE

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

		TOTAL ANNUAL MEALS	FEDERAL		STATE		DISTRICT LOCAL		TOTAL 7-1-25 to 6-30-26
			RATE	Reimbursement	RATE	Reimbursement	PRICE	REVENUE	
SUMMER FOOD SERVICE PROGRAM									
BREAKFAST									
Free	53.	2,230	3.1025	\$6,919					\$6,919
Adult (if charge)	54.						\$0		\$0
TOTAL	55.	2,230		\$6,919			\$0		\$6,919
LUNCH									
Free	56.	3,988	5.4175	\$21,605	\$0				\$21,605
Adult (if charge)	57.						\$0		\$0
TOTAL	58.	3,988		\$21,605			\$0		\$21,605
SNACKS									
Free	59.		1.2950	\$0					\$0
Adult (if charge)	60.						\$0		\$0
TOTAL	61.	0		\$0			\$0		\$0
SUPPER									
Free	62.		5.4175	\$0					\$0
Adult (if charge)	63.						\$0		\$0
TOTAL	64.	0		\$0			\$0		\$0
OTHER CASH									
Sales/Income	65.	xxxxxxxx		xxxxxxxx		xxxxxx			\$0
12 Months									
Total Income	66.	xxxxxxxx		\$1,391,436		\$12,151		\$434,667	\$1,838,254

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

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

	(1) 2023 Taxes Levied (Dollars)(a)	(2) Percent of Total Taxes Levied (b)	(3) Motor Vehicle Property Tax (d)	(4) Percent of Total Taxes Levied (f)	(5) Recreational Vehicle Property Tax (d)	(6) In Lieu of Taxes in Ind. Rev. Bonds (g)	(7) 16/20M Tax (d)	(8) Commercial Vehicle Tax (d)
1. General (No MVPT or RVPT)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	27.86%	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2. Supplemental Gen. Fund	\$3,123,907	36.32%	\$251,319	26.20%	\$3,500	\$0	\$905	\$9,046
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
4. Capital Outlay	\$1,640,674	19.08%	\$132,025	13.76%	\$1,839	\$0	\$475	\$4,752
5. Special Assessment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
6. Bond and Interest #1	\$2,021,317	23.50%	\$162,610	16.95%	\$2,265	\$0	\$586	\$5,853
7. Bond and Interest #2	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
8. Temporary Notes	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
9. Recreation Commission	\$1,335,934	15.53%	\$107,461	11.21%	\$1,497	\$0	\$387	\$3,868
10. Rec Comm Employee Bnfts	\$478,389	5.56%	\$38,473	4.01%	\$536	\$0	\$139	\$1,385
11. No Fund Warrant	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
13. Special Liability Expense	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
14. School Retirement	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
15. Historical Museum	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
16. Extraordinary Growth Facilities	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
17. Public Library Board	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
18. Public Library Board Emp Bnfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
19. Declining Enrollment	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
20. Cost of Living	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
21. TOTAL	\$8,600,221	100.00% (c)	\$691,957 (e)	100.00% (c)	\$9,637 (e)	\$0 (e)	\$2,492 (e)	\$24,906 (e)

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

2025-2026
FORM 194-A

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

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

	(1) 2024 Taxes Levied (Dollars)(a)	(2) Percent of Total Taxes Levied (b)	(3) Motor Vehicle Property Tax (d)	(4) Percent of Total Taxes Levied (f)	(5) Recreational Vehicle Property Tax (d)	(6) In Lieu of Taxes in Ind. Rev. Bonds (g)	(7) 16/20M Tax (d)	(8) Commercial Vehicle Tax (d)
1. General (No MVPT or RVPT)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	25.91%	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2. Supplemental Gen. Fund	\$3,175,696	34.49%	\$117,547	25.56%	\$1,637	\$0	\$423	\$4,231
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
4. Capital Outlay	\$1,825,782	19.83%	\$67,583	14.69%	\$941	\$0	\$243	\$2,433
5. Special Assessment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
6. Bond and Interest #1	\$2,209,337	24.00%	\$81,795	17.78%	\$1,139	\$0	\$294	\$2,944
7. Bond and Interest #2	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
8. Temporary Notes	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
9. Recreation Commission	\$1,482,314	16.10%	\$54,871	11.93%	\$764	\$0	\$198	\$1,975
10. Rec Comm Employee Bnfts	\$513,301	5.58%	\$19,017	4.13%	\$265	\$0	\$68	\$684
11. No Fund Warrant	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
13. Special Liability Expense	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
14. School Retirement	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
15. Historical Museum	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
16. Extraordinary Growth Facilities	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
17. Public Library Board	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
18. Public Library Board Emp Bnfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
19. Declining Enrollment	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
20. Cost of Living	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
21. TOTAL	\$9,206,430	100.00% (c)	\$340,814 (e)	100.00% (c)	\$4,747 (e)	\$0 (e)	\$1,227 (e)	\$12,267 (e)

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

FORM 195
2025-2026 Estimated State Aid

A. Driver Education Aid (Approved Programs Only)

1. Estimated aid 7/1/2025 to 6/30/2026 (12 mo.) (Number of Driver Ed pupils completing program) _____ x \$135) = _____ \$0

B. Motorcycle Safety Aid (Approved Programs Only)

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

C. Estimated KPERS

1. KPERS State Aid for 2024-2025 School Year = _____ \$3,635,572

2. Est. increase due to KPERS rate (Line 1 times 2.5%) = _____ \$90,889

3. Est. KPERS State Aid due to salary increases and added staff
((Line 1 + Line 2) X % of salary increase and added staff _____ 6.00 %) = _____ \$223,588

4. Est. KPERS State Aid for 2025-26 (Line 1 + Line 2 + Line 3) = _____ \$3,950,049

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

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

1. Estimated 2025-2026 bond and interest fund payments	=	<u>\$4,778,050</u>
2. Estimated Federal Tax Credit (Build America Bonds)	=	<u> </u>
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	<u>0.5300</u>	= <u>\$2,532,367</u>
4. Less prior year overpayment	-	<u>\$78,004</u>
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2025 through June 30, 2026) (Line 3 - Line 4)	=	<u>\$2,454,363</u>

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

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

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

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

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

1. Estimated 2025-2026 bond and interest fund payments		=	_____
2. Estimated Federal Tax Credit (Build America Bonds)		=	_____
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	0.0000	x ProRation 100	= _____ \$0
4. Less prior year overpayment		-	_____
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2025 through June 30, 2026) (Line 3 - Line 4)		=	_____ \$0

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

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

1. Estimated 2025-2026 bond and interest fund payments		=	_____ \$563,550
2. Estimated Federal Tax Credit (Build America Bonds)		=	_____
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	0.0700	x ProRation 100	= _____ \$39,449
4. Less prior year overpayment		-	_____
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2025 through June 30, 2026) (Line 3 - Line 4)		=	_____ \$39,449

CERTIFICATE
TO THE CLERK of Harvey County, State of Kansas
We, the undersigned, duly elected, qualified and acting officers of
Unified School District 373

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	27,115,322	3,434,441	20.000 ²
Federal Funds	12-1663	07	1,919,616		
Supplemental General (LOB) ³	72-5147	08	9,042,874	3,516,220	
Adult Education	74-32,259	10	0	0	
Preschool-Aged At-Risk	72-5154	11	398,690		
Adult Supplemental Education	74-32,261	12	45,750		
At Risk Education Fund	72-5153	13	7,046,577		
Bilingual Education	72-3613	14	548,564		
Virtual Education	72-3715	15	131,239		
Capital Outlay	72-53, 113	16	5,625,135	1,916,105	
Driver Training	72-5163	18	25,033		
Declining Enrollment	72-5160	19	0		
Extraordinary School Program	72-3239	22	0		
Food Service	72-5164	24	2,568,165		
Professional Development	72-2552	26	604,792		
Parent Education Program	72-4165	28	294,600		
Summer School	72-3238	29	43,502		
Special Education	72-3422	30	7,867,222		
Cost of Living ⁴	72-5159	33	0	0	
Career and Postsecondary Education	72-5162	34	1,958,345		
Gifts and Grants	72-1142	35	864,747		
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	3,950,049		
Contingency Reserve	72-5165	53			
Textbook & Student Material Revolving	72-3355	55			
Activity Funds	72-1178	56			
DEBT SERVICE					
Bond and Interest #1	10-113	62	5,342,600	2,298,503	
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 % 3/14/2022 authorizing 33.00% expires 9999
Date of ELECTION to exceed 32.3 % _____ authorizing 33.00% expires 9999

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

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

		2025-2026 Adopted Budget			
		1	2	3	
TABLE OF CONTENTS	K.S.A.	Code 01 Line	Expenditures	2025 Tax to be Levied	County Clerk's Use Certified Mill Rate
COOPERATIVES					
Special Education	72-3412	78	11,861,166		
Total USD		100	87,253,988	11,165,269	
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	1,698,000	1,486,593	
Rec Comm Emp Bnfts & Spec Liab	12-1928/75-6110	86	617,000	528,671	
Total Other		105	2,315,000	2,015,264	

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 _____ 1.000 %	Rate Used in this Budget for 2025-2026 _____ 1.000 %
--	--

Resolutions of Levy Limits for Tax Funds

1. Capital Outlay

Resolution dated 5/12/2014 authorizing 8.000 mills for 999 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 2/24/2016 authorizing 8.000 mills.

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

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

Code	Code 04 Line	Fiscal Year 2025-2026									
		1	2	3	4	5	6	7	8	9	10
		Actual 2024 Tax Levy	Less 1 Allowance for Delinquency	Less 2024 Tax Received in 2024-25	Less Tax Refunded in 2024-25	2024 Tax in Process	Motor Vehicle Tax (includes 16/20M Tax)	Recreational Vehicle Tax	Commercial Vehicle	Amount of 2025 Tax to be Levied	Estimate of 2025 Taxes (1/1/2026 - 6/30/2026)
Supplemental General	03	3,175,696	31,757	2,899,166	5,961	238,812	370,194	5,137	13,277	3,516,220	3,094,274
Adult Education	05	0	0	0	0	0	0	0	0	0	0
Capital Outlay	10	1,825,782	18,258	1,670,821	3,384	133,319	200,326	2,780	7,185	1,916,105	1,686,172
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	2,209,337	22,093	2,017,116	4,147	165,981	245,285	3,404	8,797	2,298,503	2,022,683
Bond and Interest #2	45	0	0	0	0	0	0	0	0	0	0
Temporary Note	50	0	0	0	0	0	0	0	0	0	0
No-fund Warrant	55	0	0	0	0	0	0	0	0	0	0
Extraordinary Growth Facility	57	0	0	0	0	0	0	0	0	0	0
Recreation Commission	60	1,482,314	14,823	1,353,431	2,782	111,278	162,917	2,261	5,843	1,486,593	1,308,202
Rec Comm Emp Bnfts & Spec Liab	65	513,301	5,133	468,658	963	38,547	57,697	801	2,069	528,671	465,230
Public Library Board	70	0	0	0	0	0	0	0	0	0	0
Public Lib Brd Emp Bnfts	71	0	0	0	0	0	0	0	0	0	0
Historical Museum	75	0	0	0	0	0	0	0	0	0	0
Cost of Living	78	0	0	0	0	0	0	0	0	0	0
TOTAL	80	9,206,430	92,064	8,409,192	17,237	687,937	1,036,419	14,383	37,171	9,746,092	8,576,561

Adult Education Computation	\$236,440,300	x	0.000	=	\$0
	Assessed Valuation		Adult Education Mill Levy		Taxes to be Levied
Capital Outlay Computation	\$239,513,095	x	8.000	=	\$1,916,105
	Assessed Valuation		Capital Outlay Mill Levy		Taxes to be Levied
Tax Collection Ratio for 2024	91.340 %				

STATEMENT OF INDEBTEDNESS

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

Bond Elections	Purpose of Debt	1	2	3	4	5	6	7		8		9		10	11	12
		Date of Election	Date of Issue	Date Refunded/ Refinanced	Interest Rate	Amount of Bonds Issued	Principal Outstanding 7/1/2025	Interest	Principal	Date Due		Due in 2025-2026		Due July-Dec. 2026		
prior to July 1, 2015	GO Bond Refunding		12/1/2012		2.00%	9,885,000	5,510,000	9/1/2025	9/1/2025			55,100	4,715,000	7,950		795,000
								3/1/2026				7,950				
Total							5,510,000					63,050	4,715,000	7,950		795,000
after July 1, 2015 & prior to June 30, 2017																
Total							0					0	0	0		0
after July 1, 2017 & prior to June 30, 2022																
Total							0					0	0	0		0
after July 1, 2022	GO Bond Refunding		1/12/2023		5.00%	10,660,607	7,480,000	9/1/2025	9/1/2025			169,650	230,000	163,900		2,270,000
								3/1/2026				163,900				
Total							7,480,000					333,550	230,000	163,900		2,270,000
Grand Total							12,990,000					396,600	4,945,000	171,850		3,065,000

Note: If you are merely leasing/renting with no intent to purchase, do not list as those types of transactions as they are not considered lease-purchases.

Code 05a

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	13	0	0
Cancellation of Prior Year Encumbrances	03		2,004	
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	848,343	698,064	
1985 State Aid Reimbursements	65			
1990 Miscellaneous	67			
3000 State Sources				
3110 State Foundation Aid	95	21,888,709	22,467,172	23,031,660
3130 Mineral Production Tax	115			
3205 Special Education Aid	120	3,346,842	3,587,800	4,083,662
RESOURCES AVAILABLE	170	26,083,907	26,755,040	27,115,322
Total Expenditures & Transfers	175	26,083,907	26,755,040	27,115,322
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	4,776,675	4,882,831	5,328,988
120 Non-Licensed	215	429,476	699,507	734,482
200 Employee Benefits				
210 Insurance (employee)	220	366,119	420,999	442,049
220 Social Security	225	378,477	412,806	433,446
290 Other	230	391,064	532,492	559,117
300 Purchased Professional & Tech Serv	235	35,801	23,119	40,000
400 Purchased Property Services	237			
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	255,439	220,987	230,000

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	134,084	135,956	140,000
644 Textbooks	265			
650 Supplies (technology related)	267			
680 Miscellaneous Supplies	270			
700 Property (equipment & furnishings)	275	7,188	2,208	5,000
800 Other	280	93,729	116,576	120,000
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	1,001,291	1,134,640	1,191,372
120 Non-Licensed	290	50,841	55,104	57,859
200 Employee Benefits				
210 Insurance (employee)	295	69,498	81,289	85,353
220 Social Security	300	79,214	86,455	90,778
290 Other	305	4,439	4,498	4,723
300 Purchased Professional & Tech Serv	310	800	800	1,000
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320	9,439	10,638	11,000
700 Property (equipment & furnishings)	325		850	900
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335	446,661	370,765	389,303
120 Non-Licensed	340	83,507	69,931	73,428
200 Employee Benefits				
210 Insurance (employee)	345	35,125	29,856	31,349
220 Social Security	350	42,436	32,545	34,172
290 Other	355	2,451	1,718	1,804
300 Purchased Professional & Tech Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365	1,699		
600 Supplies				
640 Books (not textbooks) & Periodicals	370	17,339	94,420	95,000
650 Technology Supplies	375			
680 Miscellaneous Supplies	380	59,078		60,000
700 Property (equipment & furnishings)	385			
800 Other	390			
2300 General Administration				
100 Salaries				
110 Licensed	395	128,075	130,174	136,683
120 Non-Licensed	400	127,175	177,711	186,597
200 Employee Benefits				
210 Insurance (employee)	405	14,705	27,169	28,527
220 Social Security	410	19,279	22,265	23,378
290 Other	415	1,172	1,342	1,409
300 Purchased Professional & Tech Serv	420	12,012	59,457	180,000
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430		267,476	270,000
530 Communications (telephone, postage, etc.)	435	11,233		12,000
590 Other	440	11,278		12,000
600 Supplies	445	8,510	8,868	9,000
700 Property (equipment & furnishings)	450			
800 Other	455	38,030		40,000
2400 School Administration				
100 Salaries				

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
110 Licensed	460	1,303,871	1,293,098	1,357,753
120 Non-Licensed	465	575,390	572,434	601,056
200 Employee Benefits				
210 Insurance (employee)	470	110,583	114,447	120,169
220 Social Security	475	136,411	135,236	141,998
290 Other	480	33,288	31,186	32,745
300 Purchased Professional & Tech Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495	6,207	5,894	6,000
590 Other	500			
600 Supplies	505	44,977	38,332	39,000
700 Property (equipment & furnishings)	510	4,221	8,172	9,000
800 Other	515			
2500 Central Services				
100 Salaries				
110 Licensed	730		108,312	113,728
120 Non-Licensed	735	37,743	50,344	79,111
200 Employee Benefits				
210 Insurance	740		111,606	90,936
220 Social Security	745	7,712	18,366	19,284
290 Other	750	179	83,883	88,077
300 Purchased Professional & Tech Serv	755		9,614	10,000
400 Purchased Property Services	760			
500 Other Purchased Services	765	10,178	29,432	30,000
600 Supplies	770			
700 Property (equipment & furnishings)	775			
800 Other	780		92	
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520	1,540,542	1,641,426	1,723,497
200 Employee Benefits				
210 Insurance (employee)	525	165,293	165,633	173,915
220 Social Security	530	109,017	115,513	121,289
290 Other	535	45,881	42,428	44,549
300 Purchased Professional & Tech Serv	540			
400 Purchased Property Services				
411 Water/Sewer	545			
420 Cleaning	550			
430 Repairs & Maintenance	555	151,416	64,749	70,000
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575	11,418	14,552	15,000
590 Other	580	775		
600 Supplies				
610 General Supplies	585	437,643	496,310	500,000
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not school bus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
700 Property (equipment & furnishings)	615	86		
800 Other	620			
2601 Operations & Maintenance (transportation)				
100 Salaries				
120 Non-Licensed	622			
200 Employee Benefits				
210 Insurance (employee)	623			
220 Social Security	626			
290 Other	628			
300 Purchased Professional & Tech Serv	630			
400 Purchased Property Services	632			
500 Other Purchased Services	634			
600 Supplies				
610 General Supplies	636			
620 Energy				
621 Heating	638			
622 Electricity	640			
626 Motor Fuel (not school bus)	642			
629 Other	644			
680 Miscellaneous Supplies	646			
700 Property (equipment & furnishings)	648			
800 Other	650			
2700 Student Transportation Services				
2720 Supervision				
100 Salaries				
120 Non-Licensed	652	341,398	366,260	384,573
200 Employee Benefits				
210 Insurance	654	11,076	6,798	7,138
220 Social Security	656	25,635	27,710	29,096
290 Other	658	9,151	8,818	9,259
600 Supplies	660	73,422		
730 Equipment	662			
800 Other	664	1,734		
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	566		
519 Mileage in Lieu of Trans	678			
520 Insurance	680	20,751		
626 Motor Fuel	682			
730 Equipment (including buses)	684			
800 Other	686	4,516		
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 Non-Licensed	688			
200 Employee Benefits				
210 Insurance	690			
220 Social Security	692			
290 Other	694			
300 Purchased Professional & Tech Serv	696			
400 Purchased Property Services	698		40,254	45,000

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	-2,076,449	-5,606,275	-525,115
Cancellation of Prior Year Encumbrances	03			
REVENUES				
4000 FEDERAL SOURCES - GRANTS				
4591 Title I	10	638,342	636,893	600,425
4593 Title II	15	39,110	149,187	107,675
4602 Title IV Part A	22	30,364	78,717	41,106
4607 Title IV Part B	27			
4601 Title III (English Language Acquisition)	60		28,987	15,525
4595 ESSER I (CARES Act)	67			
4605 ESSER II (CRRSA)	68	1,465,421		
4606 ESSER III (ARP)	70		5,143,506	
4599 Other	75	1,198,881	1,684,078	1,680,000
RESOURCES AVAILABLE	170	1,295,669	2,115,093	1,919,616
TOTAL EXPENDITURES	175	6,901,944	2,640,208	1,919,616
UNENCUMBERED CASH BALANCE JUNE 30	190	-5,606,275	-525,115	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	1,573,407	1,150,881	949,058
120 Non-Licensed	215	361,201	374,379	375,000
200 Employee Benefits				
210 Insurance (Employee)	220	144,530	100,951	100,000
220 Social Security	225	140,411	97,642	98,000
290 Other	230	9,794	6,640	7,000
300 Purchased Professional & Technical Serv	235	17,155	22,026	12,000
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	1,338		
600 Supplies				
610 General Supplemental (Teaching)	260	136,075	287,500	100,000
644 Textbooks	265			
650 Supplies (Technology Related)	267	3,998	10,087	11,000
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275		59,990	60,000
800 Other	280			

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	199,434	30,265	32,000
120 Non-Licensed	290	290,393	65,716	56,808
200 Employee Benefits				
210 Insurance (Employee)	295	36,763	11,284	12,000
220 Social Security	300	35,365	7,250	7,280
290 Other	305	4,546	430	430
300 Purchased Professional & Technical Serv	310	78,806	22,675	30,000
400 Purchased Property Services	313			
500 Other Purchased Services	315	260,576	15,256	20,000
600 Supplies	320	1,999		
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335		10,595	
120 Non-Licensed	340	4,200		
200 Employee Benefits				
210 Insurance (Employee)	345	74	358	
220 Social Security	350	319	806	
290 Other	355	43	49	
300 Purchased Professional & Technical Serv	360	39,909	19,160	
400 Purchased Property Services	363			
500 Other Purchased Services	365	88,745	41,334	
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375		3,988	
680 Miscellaneous Supplies	380	61,342		
700 Property (Equipment & Furnishings)	385			
800 Other	390		1,733	
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	62,247	83,169	
120 Non-Licensed	465	24,057	37,268	
200 Employee Benefits				
210 Insurance (Employee)	470	4,676	5,118	
220 Social Security	475	6,537	9,102	
290 Other	480	388	503	
300 Purchased Professional & Technical Serv	485	6,275	1,642	

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				
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495			
590 Other	500	2,118		
600 Supplies	505	286	138	
700 Property (Equipment & Furnishings)	510			
800 Other	515	4,110	4,264	
2500 Central Services				
100 Salaries				
110 Licensed	680			
120 Non-Licensed	685	24,406	23,268	
200 Employee Benefits				
210 Insurance	690	3,139	3,085	
220 Social Security	695	1,786	1,679	
290 Other	700	115	7,645	
300 Purchased Professional & Technical Serv	705		5,187	
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	24,937	50,418	

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance	630		2,907	
220 Social Security	635	1,898	4,281	
290 Other	640	1,011	2,057	
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	3,320	12,590	
730 Equipment (including buses)	670	141,914		
800 Other	675	5,144		
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	15,874	16,486	17,000
200 Employee Benefits				
210 Insurance	745	4,956	5,311	5,350
220 Social Security	750	1,152	1,176	1,190
290 Other	755	497	448	500
500 Other Purchased Services				
520 Insurance	760			
570 Food Service Management	765			
590 Other Purchased Services	770			
600 Supplies				
630 Food & Milk	775	32,185	21,471	25,000
680 Miscellaneous Supplies	780			
700 Property (Equipment & Furnishings)	785	3,038,493		
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*	~~~	6,901,944	2,640,208	1,919,616

*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	109,605	267,336	223,089
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2022 \$	10	106,316		
2023 \$	15	2,873,281	115,839	
2024 \$	20		2,899,166	238,812
1140 Delinquent Tax	25	78,253	41,559	15,887
1410 Transportation Fees	47			
1980 Reimbursements	60			
1990 Miscellaneous	65			
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (Includes 16/20M Tax)	70	289,724	303,636	370,194
2450 Recreational Vehicle Tax	75	4,045	4,320	5,137
2460 Commercial Vehicle Tax	77		10,240	13,277
2800 In Lieu of Taxes IRBs/Rental Excise	85	950	930	0
3000 STATE SOURCES				
3140 Supplemental State Aid	95	4,859,960	5,051,545	5,112,841
5000 OTHER				
5253 Transfer From Contingency Reserve	145	0	0	0
RESOURCES AVAILABLE	170	8,322,134	8,694,571	5,979,237
TOTAL EXPENDITURES & TRANSFERS	175	8,054,798	8,471,482	9,042,874
TAX REQUIRED (175 minus 170)	195			3,063,637
PERCENT OF COLLECTION	196			88.000 %
TOTAL 2025 TAX REQUIRED (195+196)	197			3,481,406
Delinquent Tax	200			34,814
AMOUNT OF 2025 TAX TO BE LEVIED (Line 197 + Line 200)	205			3,516,220
UNENCUMBERED CASH BALANCE JUNE 30	207	267,336	223,089	~~~~~

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		192,396	
120 Non-Licensed	215	3,830		
200 Employee Benefits				
210 Insurance (Employee)	220	10,497	9	
220 Social Security	225	293		
290 Other	230	20		
300 Purchased Professional & Technical Serv	235	73,810	35,840	200,000
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside the State	245			
563 Tuition/Private Sources	250			
590 Other	255			
600 Supplies				

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				
610 General Supplemental (Teaching)	260			
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275	969	3,420	10,000
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			
300 Purchased Professional & Technical Serv	310			7,709
400 Purchased Property Services	313			
500 Other Purchased Services	315	3,175	6,047	20,000
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335			
120 Non-Licensed	340	387,627	402,756	500,000
200 Employee Benefits				
210 Insurance (Employee)	345	33,043	25,040	60,000
220 Social Security	350	26,752	28,454	29,877
290 Other	355	11,138	9,656	10,139
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365	267	1,214	20,000
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration				
100 Salaries				
110 Licensed	395	168,675	180,450	189,473
120 Non-Licensed	400		78,319	82,235
200 Employee Benefits				
210 Insurance (Employee)	405	5,900	11,582	25,000
220 Social Security	410	12,167	18,750	19,688
290 Other	415	784	1,126	1,182
300 Purchased Professional & Technical Serv	420	90,084	55,898	150,000
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430	146,075		162,000
530 Communications (telephone, postage, etc.)	435			
590 Other	440			
600 Supplies	445		12,968	
700 Property (Equipment & Furnishings)	450			

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
800 Other	455	745	325	10,000
2400 School Administration				
100 Salaries				
110 Licensed	460			
120 Non-Licensed	465			
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475			
290 Other	480			
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Licensed	730			
120 Non-Licensed	735	444,148	365,635	486,000
200 Employee Benefits				
210 Insurance	740	34,654	16,897	60,000
220 Social Security	745	32,590	27,402	28,772
290 Other	750	3,771	12,801	13,441
300 Purchased Professional & Technical Serv	755	551		
400 Purchased Property Services	760			
500 Other Purchased Services	765			
600 Supplies	770	8,367	342	21,000
700 Property (Equipment & Furnishings)	775			
800 Other	780	26,794	26,030	50,000
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520			
200 Employee Benefits				
210 Insurance (Employee)	525	368		
220 Social Security	530	223		
290 Other	535	15		
300 Purchased Professional & Technical Serv	540	94,339	129,000	200,000
400 Purchased Property Services				
411 Water/Sewer	545	165,112	206,219	250,000
420 Cleaning	550			
430 Repairs & Maintenance	555	19,000		50,000
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575	396,795	467,059	600,000
590 Other	580	44,875		100,000
600 Supplies				
610 General Supplies	585	735	302	10,000
620 Energy				
621 Heating	590	207,773	197,128	386,000
622 Electricity	595	605,360	813,468	935,489
626 Motor Fuel (not school bus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			
700 Property (Equipment & Furnishings)	615			

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
800 Other	620			
2601 Operations & Maintenance (Transportation)				
100 Salaries				
120 Non-Licensed	622			
200 Employee Benefits				
210 Insurance (Employee)	623			
220 Social Security	626			
290 Other	628			
300 Purchased Professional & Technical Serv	630			
400 Purchased Property Services	632			
500 Other Purchased Services	634			
600 Supplies				
610 General Supplies	636			
620 Energy				
621 Heating	638			
622 Electricity	640			
626 Motor Fuel (not school bus)	642			
629 Other	644			
680 Miscellaneous Supplies	646			
700 Property (Equipment & Furnishings)	648			
800 Other	650			
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 Non-Licensed	652			
200 Employee Benefits				
210 Insurance	654			
220 Social Security	656			
290 Other	658			
600 Supplies	660			
730 Equipment	662			
800 Other	664			
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	666			
200 Employee Benefits				
210 Insurance	668			
220 Social Security	670			
290 Other	672			
442 Rent of Vehicles (lease)	674			
500 Other Purchased Services				
513 Contracting of Bus Services	676			
519 Mileage in Lieu of Trans	678			
520 Insurance	680			
626 Motor Fuel	682			
730 Equipment (including buses)	684			
800 Other	686			
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 Non-Licensed	688			
200 Employee Benefits				
210 Insurance	690			
220 Social Security	692			
290 Other	694			
300 Purchased Professional & Technical Serv	696			
400 Purchased Property Services	698			
500 Other Purchased Services	700			
600 Supplies	702			

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	200,000	208,067	215,587
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			132,000
1700 Student Activities(Reimbursement)	45			
1900 Other Revenue From Local Source				
1990 Miscellaneous	75			
4000 FEDERAL SOURCES				
4590 Other Federal Aid	115			
5000 OTHER				
5206 Transfer From General	135	0	10,000	51,103
5208 Transfer From Supplemental General	140	200,000	249,700	0
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	400,000	467,767	398,690
TOTAL EXPENDITURES & TRANSFERS	175	191,933	252,180	398,690
UNENCUMBERED CASH BALANCE JUNE 30	190	208,067	215,587	0

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	69,308	21,922	23,018
120 Non-Licensed	215	43,680	45,354	47,622
200 Employee Benefits				
210 Insurance (Employee)	220	9,022	10,977	11,526
220 Social Security	225	8,602	9,675	10,159
290 Other	230	492	534	561
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	23,528	16,076	20,333
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			132,000

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280	7,401	7,566	7,944
120 Non-Licensed	285	250	17,421	18,292
200 Employee Benefits				
210 Insurance (Employee)	290	90	2,631	132
220 Social Security	295	591	1,588	1,667
290 Other	300	32	92	97
300 Purchased Professional & Technical Serv	305		14,501	15,000
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	11,969	30,142	31,649
120 Non-Licensed	395	6,108	5,224	5,485
200 Employee Benefits				
210 Insurance (Employee)	400	683	1,858	1,951
220 Social Security	405	1,373	2,649	2,781
290 Other	410	82	145	152
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	7,223	7,756	8,144
200 Employee Benefits				
210 Insurance	545	937	1,037	1,089
220 Social Security	550	528	560	588
290 Other	555	34	6,361	7,000
300 Purchased Professional & Technical Serv	560			
400 Purchased Property Services	565			
500 Other Purchased Services	570			
600 Supplies	575			
700 Property (Equipment & Furnishings)	580			

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				
800 Other	585			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	440			
200 Employee Benefits				
210 Insurance (Employee)	445			
220 Social Security	450			
290 Other	455			
300 Purchased Professional & Technical Serv	460			
400 Purchased Property Services				
411 Water/Sewer	465			
420 Cleaning	470			
430 Repairs & Maintenance	475			
440 Rentals	480			
490 Other	485			
500 Other Purchased Services	490			
600 Supplies				
610 General Supplies	495			
620 Energy				
621 Heating	500			
622 Electricity	505			
626 Motor Fuel (not schoolbus)	510			
629 Other	515			
680 Miscellaneous Supplies	520			
700 Property (Equipment & Furnishings)	525			
800 Other	530			
2700 Student Transportation Services				
120 Non-Licensed Salaries	531		42,272	45,000
200 Employee Benefits	532		5,839	6,500
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*	~~~	191,933	252,180	398,690

*Goes to Budget Line 175.

		12 mo.	12 mo.	12 mo.
ADULT SUPPLEMENTARY EDUCATION	Code 12 Line	2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	25,000	25,750	25,750
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1310 Individuals-Class Fees	05			
1510 Interest on Idle Funds	15			
1900 Other Revenue From Local Source				
1940 Sale & Rent of Textbook	25			
1990 Miscellaneous	35			
5000 OTHER				
5206 Transfer From General	45	0	0	0
5208 Transfer From Supplemental General	50	20,000	19,250	20,000
5253 Transfer From Contingency Reserve	55	0	0	~~~~~
RESOURCES AVAILABLE	170	45,000	45,000	45,750
TOTAL EXPENDITURES & TRANSFERS	175	19,250	19,250	45,750
UNENCUMBERED CASH BALANCE JUNE 30	190	25,750	25,750	0

		12 mo.	12 mo.	12 mo.
ADULT SUPPLEMENTARY EDUCATION	Code 12 Line	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	240	19,250	19,250	45,750
590 Other	245			
600 Supplies				
610 General Supplemental (Teaching)	250			
640 Books (not textbooks) & Periodicals	255			
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280			
120 Non-Licensed	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			
300 Purchased Professional & Technical Serv	305			

ADULT SUPPLEMENTARY EDUCATION	Code 12 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instructional Support Staff				
100 Salaries				
110 Licensed	330			
120 Non-Licensed	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies	365			
700 Property (Equipment & Furnishings)	370			
800 Other	375			
2400 School Administration				
100 Salaries				
110 Licensed	425			
120 Non-Licensed	430			
200 Employee Benefits				
210 Insurance (Employee)	435			
220 Social Security	440			
290 Other	445			
300 Purchased Professional & Technical Serv	450			
500 Other Purchased Services	455			
600 Supplies	460			
700 Property (Equipment & Furnishings)	465			
800 Other	470			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	475			
200 Employee Benefits				
210 Insurance (Employee)	480			
220 Social Security	485			
290 Other	490			
300 Purchased Professional & Technical Serv	495			
400 Purchased Property Services	500			
500 Other Purchased Services	505			
600 Supplies				
610 General Supplies	510			
620 Energy				
621 Heating	515			
622 Electricity	520			
626 Motor Fuel (not school bus)	525			
629 Other	530			
680 Miscellaneous Supplies	535			
700 Property (Equipment & Furnishings)	540			
800 Other	545			
TOTAL EXPENDITURES*	~~~	19,250	19,250	45,750

*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	300,000	314,521	291,337
Cancellation of Prior Year Encumbrances	03	16		
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			100,000
1700 Student Activities(Reimbursement)	45			
1900 Other Revenue From Local Source				
1990 Miscellaneous	75	4,014	1,583	
4000 FEDERAL SOURCES				
4590 Other Federal Aid	115			
5000 OTHER				
5206 Transfer From General	135	4,571,059	4,912,250	5,205,667
5208 Transfer From Supplemental General	140	1,227,873	1,314,774	1,449,573
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	6,102,962	6,543,128	7,046,577
TOTAL EXPENDITURES & TRANSFERS	175	5,788,441	6,251,791	7,046,577
UNENCUMBERED CASH BALANCE JUNE 30	190	314,521	291,337	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	4,498,131	4,719,288	5,145,174
120 Non-Licensed	215	52,037	64,212	68,423
200 Employee Benefits				
210 Insurance (Employee)	220	359,567	381,698	400,783
220 Social Security	225	324,716	333,763	360,451
290 Other	230	29,848	38,978	45,927
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	198,120	207,896	300,000
590 Other	250			
600 Supplies				
610 General Supplemental (Teaching)	255	59,736	64,616	120,000
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			100,000

AT-RISK EDUCATION FUND	Code 13 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280	111,651	113,928	129,624
120 Non-Licensed	285			
200 Employee Benefits				
210 Insurance (Employee)	290	4,392	6,243	6,555
220 Social Security	295	8,075	8,061	8,464
290 Other	300	442	425	446
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315		523	10,000
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	330		144,807	165,047
120 Non-Licensed	335			
200 Employee Benefits				
210 Insurance (Employee)	340		12,123	12,729
220 Social Security	345		10,926	11,472
290 Other	350		547	574
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	97,129	100,723	105,759
120 Non-Licensed	395	23,975	23,066	24,219
200 Employee Benefits				
210 Insurance (Employee)	400	9,630	10,585	11,114
220 Social Security	405	9,109	8,843	9,285
290 Other	410	534	506	531
300 Purchased Professional & Technical Serv	415			
500 Other Purchased Services	420			
600 Supplies	425	942	34	10,000
700 Property (Equipment & Furnishings)	430			
800 Other	435			
2500 Central Services				
100 Salaries				
110 Licensed	535			
120 Non-Licensed	540			
200 Employee Benefits				
210 Insurance	545			
220 Social Security	550			
290 Other	555			
300 Purchased Professional & Technical Serv	560			
400 Purchased Property Services	565			
500 Other Purchased Services	570			
600 Supplies	575			
700 Property (Equipment & Furnishings)	580			

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				
800 Other	585			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	440			
200 Employee Benefits				
210 Insurance (Employee)	445			
220 Social Security	450			
290 Other	455			
300 Purchased Professional & Technical Serv	460			
400 Purchased Property Services				
411 Water/Sewer	465			
420 Cleaning	470			
430 Repairs & Maintenance	475			
440 Rentals	480			
490 Other	485			
500 Other Purchased Services	490			
600 Supplies				
610 General Supplies	495			
620 Energy				
621 Heating	500			
622 Electricity	505			
626 Motor Fuel (not schoolbus)	510			
629 Other	515			
680 Miscellaneous Supplies	520			
700 Property (Equipment & Furnishings)	525			
800 Other	530			
2700 Student Transportation Services				
120 Non-Licensed Salaries	531	378		
200 Employee Benefits	532	29		
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*	~~~	5,788,441	6,251,791	7,046,577

*Goes to Budget Line 175.

		12 mo.	12 mo.	12 mo.
BILINGUAL EDUCATION	Code 14 Line	2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	100,000	100,000	198,828
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			50,000
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	0	0	250,000
5208 Transfer From Supplemental General	50	285,234	405,006	49,736
5253 Transfer From Contingency Reserve	55	0	0	~~~~~
RESOURCES AVAILABLE	170	385,234	505,006	548,564
TOTAL EXPENDITURES & TRANSFERS	175	285,234	306,178	548,564
UNENCUMBERED CASH BALANCE JUNE 30	190	100,000	198,828	0

		12 mo.	12 mo.	12 mo.
BILINGUAL EDUCATION	Code 14 Line	2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	131,111	119,824	248,762
120 Non-Licensed	215	120,707	140,106	182,302
200 Employee Benefits				
210 Insurance (Employee)	220	12,992	16,712	25,000
220 Social Security	225	18,823	22,122	25,000
290 Other	230	1,138	2,360	2,500
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
564 Payment to Bilingual Education Coop	250			
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260	179	4,465	10,000
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280	284	589	5,000
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			

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

BILINGUAL EDUCATION	Code 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*	~~~	285,234	306,178	548,564

*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	40,350	45,272	45,239
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			50,000
1900 Other Revenue From Local Source				
1990 Miscellaneous	75			
5000 OTHER				
5206 Transfer From General	135	40,000	36,000	36,000
5208 Transfer From Supplemental General	140	0	0	0
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	80,350	81,272	131,239
TOTAL EXPENDITURES & TRANSFERS	175	35,078	36,033	131,239
UNENCUMBERED CASH BALANCE JUNE 30	190	45,272	45,239	0

VIRTUAL EDUCATION	Code 15 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210			10,000
120 Non-Licensed	215	28,499	30,048	55,000
200 Employee Benefits				
210 Insurance (Employee)	220		15	6,239
220 Social Security	225	2,050	2,277	5,000
290 Other	230	4,529	3,693	5,000
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
564 Payment to Virtual Education Coop	245			
590 Other	250			
600 Supplies				
610 General Supplemental (Teaching)	255			
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			50,000
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280			
120 Non-Licensed	285			

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

VIRTUAL EDUCATION	Code 15 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
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*	~~~	35,078	36,033	131,239

*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	1,821,124	1,884,789	1,870,683	1,870,683
Cancellation of Prior Year Encumbrances	03	34,237			
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2022 \$	05	61,544			
2023 \$	10	1,509,694	79,054		
2024 \$	15		1,670,821	133,319	133,319
2025 \$	20			1,686,172	1,916,105
1140 Delinquent Tax	25	46,825	22,419	9,134	13,694
1510 Interest on Idle Funds	30	509,224	620,250	550,000	550,000
July - December Estimate	35				
1900 Other Revenue From Local Source	40	170,235	61,124	150,000	150,000
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	172,971	174,833	200,326	200,326
July - December Estimate	60				100,163
2450 Recreational Vehicle Tax	65	2,413	2,389	2,780	2,780
July - December Estimate	66				1,390
2460 Commercial Vehicle Tax	67			7,185	7,185
July - December Estimate	68				3,593
2600 Other County Revenue	70				0
July - December Estimate	75				
2800 In Lieu of Taxes IRBs/Rental Excise	80			0	0
July - December Estimate	82				0
3000 STATE SOURCES					
3223 Capital Outlay State Aid	87	1,004,379	1,156,926	1,015,536	1,015,536
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	1,554,482	1,114,481	0	0
RESOURCES AVAILABLE	170	6,887,128	6,787,086	5,625,135	5,964,774
TOTAL EXPENDITURES & TRANSFERS	175	5,002,339	4,916,403	5,625,135	5,625,135
July - December Estimate	180	~~~~~	~~~~~	~~~~~	339,639
TOTAL OPERATION EXPENDITURE (18 MO)	185	~~~~~	~~~~~	~~~~~	5,964,774
UNENCUMBERED CASH BALANCE JUNE 30	190	1,884,789	1,870,683	0	~~~~~

CAPITAL OUTLAY	Code 16 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
600 Supplies - Performance Uniforms	205			
650 Supplies - Technology Software	207	222,543	385,938	595,933
700 Property (Equipment & Furnishings)	210	827,212	1,280,132	1,280,000
2000 Support Services				
2100 Student Support Services				
650 Supplies - Technology Software	213	76,835	68,592	70,000
700 Property (Equipment & Furnishings)	215			
2200 Instructional Support Staff				
650 Supplies - Technology Software	217	271,834	154,762	160,000
700 Property (Equipment & Furnishings)	220		94,422	
2300 General Administration				
650 Supplies - Technology Software	223			
700 Property (Equipment & Furnishings)	225		8,378	
2400 School Administration				
650 Supplies - Technology Software	227		55,839	
700 Property (Equipment & Furnishings)	230	250,173	10,649	39,202
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	299,188	64,295	110,000
700 Property (Equipment & Furnishings)	235	76,222	105,430	
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	310			0
200 Employee Benefits				
210 Insurance (Employee)	315			
220 Social Security	320			
290 Other	325			
300 Purchased Professional & Technical Serv	330	800		10,000
400 Purchased Property Services				
420 Cleaning	335			
430 Repairs & Maintenance	340		25,250	
440 Rentals	345			
460 Repair of Buildings	350			
490 Other	355			
500 Other Purchased Services	360			
600 Supplies				
610 General Supplies	363			
650 Supplies - Technology Software	365			
700 Property (Equipment & Furnishings)	240	123,340	324,907	410,000
2700 Transportation				
650 Supplies - Technology Software	370			
700 Property (Equipment & Buses)	243	305,660	495,926	600,000
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 Non-Licensed	375			
200 Employee Benefits				
210 Insurance	380			
220 Social Security	385			
290 Other	390			
300 Purchased Professional & Technical Serv	395			
400 Purchased Property Services	400			
500 Other Purchased Services	405			
600 Supplies	410			
650 Supplies - Technology Software	415			
700 Property (Equipment & Furnishinas)	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			150,000
2900 Other Support Services				
650 Supplies - Technology Software	430			
700 Property (Equipment & Furnishings)	250			
4000 Facility Acquisition & Construction Serv				
4100 Land Acquisition	255			
4200 Land Improvement	260	1,199,585	585,980	1,500,000
4300 Architectural & Engineering Services	265			
4500 New Building Acquisition & Construction	275			
4600 Site Improvement	280		66,209	
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	1,348,947	1,189,694	700,000
4900 Other	291			
5100 Debt Service				
Capital Outlay Bond				
832 Interest	295			
890 Commission & Postage	300			
831 Principal	305			
TOTAL EXPENDITURES*	~~~	5,002,339	4,916,403	5,625,135

*Goes to Budget Line 175.

		12 mo.	12 mo.	12 mo.
DRIVER TRAINING	Code 18 Line	2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	36,602	31,011	25,033
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15			
3000 STATE SOURCES				
3208 State Safety Aid	25			0
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	36,602	31,011	25,033
TOTAL EXPENDITURES & TRANSFERS	175	5,591	5,978	25,033
UNENCUMBERED CASH BALANCE JUNE 30	190	31,011	25,033	0

		12 mo.	12 mo.	12 mo.
DRIVER TRAINING	Code 18 Line	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			
563 Tuition/Private Sources	245			
590 Other	250			
600 Supplies				
610 General Supplemental (Teaching)	255			
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280			
120 Non-Licensed	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			

DRIVER TRAINING	Code 18 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			19,033
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 18 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance (Employee)	445			
220 Social Security	450			
290 Other	455			
300 Purchased Professional & Technical Serv	460			
400 Purchased Property Services	465			
500 Other Purchased Services	470	5,591	5,978	6,000
600 Supplies				
610 General Supplies	475			
620 Energy				
621 Heating	480			
622 Electricity	485			
626 Motor Fuel-not schoolbus	490			
629 Other	495			
680 Miscellaneous Supplies	500			
700 Property (Equipment & Furnishings)	505			
800 Other	510			
2650 Vehicle Operations & Maintenance Serv (Not Student Transportation)				
100 Salaries				
120 Non-Licensed	515			
200 Employee Benefits				
210 Insurance	520			
220 Social Security	525			
290 Other	530			
300 Purchased Professional & Technical Serv	535			
442 Rental of Vehicles	540			
520 Insurance	545			
626 Motor Fuel (not school bus)	550			
700 Property (Equipment & Furnishings)	555			
800 Other	560			
2900 Other Support Services				
100 Salaries				
110 Licensed	630			
120 Non-Licensed	635			
200 Employee Benefits				
210 Insurance	640			
220 Social Security	645			
290 Other	650			
300 Purchased Professional & Technical Serv	655			
400 Purchased Property Services	660			
500 Other Purchased Services	665			
600 Supplies	670			
700 Property (Equipment & Furnishings)	675			
800 Other	680			
TOTAL EXPENDITURES*	~~~	5,591	5,978	25,033

*Goes to Budget Line 175.

FOOD SERVICE	Code 24 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	483,550	395,214	229,911
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES*				
1510 Interest on Idle Funds	05			500,000
1600 Food Service				
1611 Student Sales (Lunch)	15	256,924	234,815	349,690
1612 Student Sales (Breakfast)	25	20,002	17,072	47,267
1613 Student Sales (Spec Milk)	35	1,594	1,484	0
1614 Student Sales (Snacks/Supper)	40			0
1620 Adult & Student Sales (Non-Reimbursable Prog)	45	209,687	221,336	37,710
1990 Miscellaneous	55	65,163	48,270	
3000 STATE SOURCES				
3203 School Food Assistance	65	159,761	10,456	12,151
4000 FEDERAL SOURCES				
4550 Child Nutrition Programs	75	1,125,999	1,222,451	1,391,436
4590 Other Federal Aid	80	73,394		
5000 Other				
5206 Transfer From General	85	0	0	0
5208 Transfer From Supplemental General	90	0	0	0
5253 Transfer From Contingency Reserve	95	0	0	~~~~~
RESOURCES AVAILABLE	170	2,396,074	2,151,098	2,568,165
TOTAL EXPENDITURES & TRANSFERS	175	2,000,860	1,921,187	2,568,165
UNENCUMBERED CASH BALANCE JUNE 30	190	395,214	229,911	0

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

FOOD SERVICE	Code 24 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	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	15,802	18,270	25,000
500 Other Purchased Services	240			
600 Supplies				
610 General Supplies	245	35,723	47,872	50,000
620 Energy				
621 Heating	250			
622 Electricity	255			
626 Motor Fuel (not school bus)	260			
629 Other	265			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			

FOOD SERVICE	Code 24 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
800 Other	280			409,441
3000 Operation of NonInstructional Services				
3100 Food Service Operation				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290	741,642	768,442	806,864
200 Employee Benefits				
210 Insurance	295	91,565	94,424	99,145
220 Social Security	300	53,548	55,181	57,940
290 Other	305	27,020	37,881	39,775
500 Other Purchased Services				
520 Insurance	310			
570 Food Service Management	315			
590 Other Purchased Services	320	2,006	20,648	30,000
600 Supplies				
630 Food & Milk	325	851,990	812,137	900,000
680 Miscellaneous Supplies	330	155,238	33,903	50,000
700 Property (Equipment & Furnishings)	335	143	28,769	50,000
800 Other	340	26,183	3,660	50,000
TOTAL EXPENDITURES*	~~~	2,000,860	1,921,187	2,568,165

*Goes to Budget Line 175.

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	236,751	346,444	354,792
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			50,000
1900 Other Revenue From Local Source	15			
3000 STATE SOURCES				
3204 Professional Development Aid	25	6,546	19,538	0
4000 FEDERAL SOURCES				
4500 Aid	40			
5000 OTHER				
5206 Transfer From General	45	0	10,000	0
5208 Transfer From Supplemental General	50	200,000	175,000	200,000
5253 Transfer From Contingency Reserve	55	0	0	~~~~~
RESOURCES AVAILABLE	170	443,297	550,982	604,792

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
2000 Support Services				
2200 Instr Support Staff				
100 Salaries				
110 Licensed	210	19,004	26,459	100,000
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220	172		
220 Social Security	225	1,546	2,025	50,000
290 Other	230	100	1,286	1,500
300 Purchased Professional & Technical Serv	235	14,450	60,725	135,000
400 Purchased Property Services	237			
500 Other Purchased Services	240	39,222	52,742	100,000
600 Supplies				
640 Books (not textbooks) & Periodicals	245	1,534	1,287	5,000
650 Technology Supplies	250			
680 Miscellaneous Supplies	255			
700 Property (Equipment & Furnishings)	260			
800 Other	265	20,825	51,666	163,292
2500 Central Services				
100 Salaries				
110 Licensed	270			
120 Non-Licensed	275			
200 Employee Benefits				
210 Insurance	280			
220 Social Security	285			
290 Other	290			
300 Purchased Professional & Technical Serv	295			
400 Purchased Property Services	300			
500 Other Purchased Services	305			
600 Supplies	310			
700 Property (Equipment & Furnishings)	315			

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
800 Other	320			50,000
2900 Other Support Services				
100 Salaries				
110 Licensed	327			
120 Non-Licensed	330			
200 Employee Benefits				
210 Insurance	335			
220 Social Security	340			
290 Other	345			
300 Purchased Professional & Technical Serv	350			
400 Purchased Property Services	355			
500 Other Purchased Services	360			
600 Supplies	365			
700 Property (Equipment & Furnishings)	370			
800 Other	375			
TOTAL EXPENDITURES	175	96,853	196,190	604,792
UNENCUMBERED CASH BALANCE JUNE 30	190	346,444	354,792	0

PARENT EDUCATION PROGRAM	Code 28 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	54,082	74,652	73,580
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1320 Payment from Other school district	05	17,325	27,050	
1510 Interest on Idle Funds	15			50,000
1900 Other Revenue From Local Source	25	23,225	13,830	
3000 STATE SOURCES				
3216 Parent Education Aid	35	98,610	119,020	119,020
4000 FEDERAL SOURCES				
4500 Aid	45			
5000 OTHER				
5206 Transfer From General	55	0	0	0
5208 Transfer From Supplemental General	50	69,223	32,460	52,000
5253 Transfer From Contingency Reserve	60	0	0	~~~~~
RESOURCES AVAILABLE	170	262,465	267,012	294,600
TOTAL EXPENDITURES & TRANSFERS	175	187,813	193,432	294,600
UNENCUMBERED CASH BALANCE JUNE 30	190	74,652	73,580	0

PARENT EDUCATION PROGRAM	Code 28 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Support Services Student				
100 Salaries				
110 Licensed	210	3,000	3,000	3,000
120 Non-Licensed	215	141,796	146,325	153,641
200 Employee Benefits				
210 Insurance (Employee)	220	19,686	21,120	22,176
220 Social Security	225	9,787	10,142	10,649
290 Other	230	624	602	632
300 Purchased Professional & Technical Serv	235	1,750	1,500	2,000
400 Purchased Property Services	237			
500 Other Purchased Services				
561 Payment to Other School District	240			
564 Payment to Coops/Interlocal	245			
590 Other	250	1,577	4,300	10,000
600 Supplies				
640 Books (not textbooks) & Periodicals	255			
650 Technology Supplies	260			
680 Miscellaneous Supplies	265	4,194	534	15,000
700 Property (Equipment & Furnishings)	270		569	15,502
800 Other	275			50,000
2200 Instr Support Staff				
100 Salaries				
110 Licensed	280			
120 Non-Licensed	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			
300 Purchased Professional & Technical Serv	305			

PARENT EDUCATION PROGRAM	Code 28 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
400 Purchased Property Services	307			
500 Other Purchased Services	310	3,399	3,340	10,000
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2500 Central Services				
100 Salaries				
110 Licensed	330			
120 Non-Licensed	335			
200 Employee Benefits				
210 Insurance	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	360	2,000	2,000	2,000
500 Other Purchased Services	365			
600 Supplies	370			
700 Property (Equipment & Furnishings)	375			
800 Other	380			
2900 Other Support Services				
100 Salaries				
110 Licensed	390			
120 Non-Licensed	395			
200 Employee Benefits				
210 Insurance	400			
220 Social Security	405			
290 Other	410			
300 Purchased Professional & Technical Serv	415			
400 Purchased Property Services	420			
500 Other Purchased Services	425			
600 Supplies	430			
700 Property (Equipment & Furnishings)	435			
800 Other	440			
TOTAL EXPENDITURES*	~~~	187,813	193,432	294,600

*Goes to Budget Line 175.

SUMMER SCHOOL	Code 29 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	21,912	25,307	33,502
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1315 Individual (Summer School)	05	6,950	9,555	10,000
1316 Individuals (Out-of-District)	10			
1320 Other School District in State	15			
1510 Interest on Idle Funds	20			
1990 Miscellaneous	25			
4000 FEDERAL SOURCES				
4590 Other Federal Aid	30			
4599 Summer School Aid	35			
5000 OTHER				
5206 Transfer from General	40	0	0	0
5208 Transfer From Supplemental General	45	0	0	0
5253 Transfer From Contingency Reserve	50	0	0	~~~~~
RESOURCES AVAILABLE	170	28,862	34,862	43,502
TOTAL EXPENDITURES & TRANSFERS	175	3,555	1,360	43,502
UNENCUMBERED CASH BALANCE JUNE 30	190	25,307	33,502	0

SUMMER SCHOOL	Code 29 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	3,318	1,298	30,000
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	223	56	10,000
290 Other	230	14	6	3,502
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside State	245			
563 Tuition/Private Sources	250			
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260			
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			

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

SUMMER SCHOOL	Code 29 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
420 Cleaning	550			
430 Repairs & Maintenance	555			
440 Rentals	560			
460 Repair of Building	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575			
590 Other	580			
600 Supplies				
610 General Supplies	585			
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not school bus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			
700 Property (Equipment & Furnishings)	615			
800 Other	620			
2500 Central Services				
100 Salaries				
110 Licensed	625			
120 Non-Licensed	630			
200 Employee Benefits				
210 Insurance	635			
220 Social Security	640			
290 Other	645			
300 Purchased Professional & Technical Serv	650			
400 Purchased Property Services	655			
500 Other Purchased Services	660			
600 Supplies	665			
700 Property (Equipment & Furnishings)	670			
800 Other	675			
2900 Other Support Services				
100 Salaries				
110 Licensed	690			
120 Non-Licensed	695			
200 Employee Benefits				
210 Insurance	700			
220 Social Security	705			
290 Other	710			
300 Purchased Professional & Technical Serv	715			
400 Purchased Property Services	720			
500 Other Purchased Services	725			
600 Supplies	730			
700 Property (Equipment & Furnishings)	735			
800 Other	740			
3300 Community Services Operations	680			
TOTAL EXPENDITURES*	~~~	3,555	1,360	43,502

*Goes to Budget Line 175.

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	814,352	1,767,829	2,000,000
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			200,000
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	158,756	64,268	200,000
4590 Other Reserve Grants in Aid	65			
4595 ESSER I	67			
4605 ESSER II	68			
5000 OTHER				
5206 Transfer From General	75	5,063,089	3,587,800	4,083,662
5208 Transfer From Supplemental General	80	1,538,004	1,397,457	1,383,560
5253 Transfer From Contingency Reserve	85	0	0	~~~~~
RESOURCES AVAILABLE	170	7,574,201	6,817,354	7,867,222
TOTAL EXPENDITURES & TRANSFERS	175	5,806,372	4,817,354	7,867,222
UNENCUMBERED CASH BALANCEJUNE 30	190	1,767,829	2,000,000	0

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

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210			
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	2,395,000	1,495,197	1,868,821
565 Payment to Spec Education Coop/Interlocal (Flowthrough)	251	3,088,848	3,043,001	3,254,519
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260	31		
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			2,419,763
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.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	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.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	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			
200 Employee Benefits				
210 Insurance	600			
220 Social Security	605			
290 Other	610			
400 Purchased Property Services	615			
600 Supplies	620			
700 Property (Equipment & Furnishings)	625			
800 Other	630			
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	635	249,439	179,074	188,028
200 Employee Benefits				
210 Insurance	640	15,453	15,362	16,130
220 Social Security	645	18,448	37,730	39,617
290 Other	650	9,607	14,137	14,844
400 Purchased Property Services				
442 Rent of Vehicles (lease)	655			
490 Other	660			
500 Other Purchased Services				
513 Contracting of Bus Services	665		11,039	20,000
519 Mileage in Lieu of Trans	670		2,332	5,000
520 Insurance	675	7,649	8,152	10,000
590 Other Purchased Services	680			
600 Supplies				
626 Motor Fuel	685	21,897	11,255	30,000
680 Miscellaneous Supplies	690			
730 Equip (including buses)	695			
800 Other	700		75	500
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			

		12 mo.	12 mo.	12 mo.
CAREER & POSTSECONDARY EDUCATION	Code 34 Line	2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	306,268	324,063	358,345
Cancellation of Prior Year Encumbrances	03	11,583		
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05			
1315 Individual (Summer School)	15			
1320 Other School District/Govt Sources (in-state)	25	103,925	51,499	
1510 Interest on Idle Funds	35			300,000
1700 Student Activities (reimbursement)	45			
1900 Other Revenue From Local Source				
1910 User Charges	55			
1940 Sale & Rent of Textbook	65			
1990 Miscellaneous	75	419		
3000 STATE SOURCES				
3225 CTE Transportation State Aid	80	0	0	0
3240 Other State Grant	90			
4000 FEDERAL SOURCES				
4530 Vocational Aid				
4531 Regular Aid	115			
4532 Special Project Aid	125			
4590 Other Federal Aid	130	3,579		
5000 OTHER				
5206 Transfer From General	135	248,604	50,000	300,000
5208 Transfer From Supplemental General	140	1,253,143	1,289,446	1,000,000
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	1,927,521	1,715,008	1,958,345
TOTAL EXPENDITURES & TRANSFERS	175	1,603,458	1,356,663	1,958,345
UNENCUMBERED CASH BALANCE JUNE 30	190	324,063	358,345	0

		12 mo.	12 mo.	12 mo.
CAREER & POSTSECONDARY EDUCATION	Code 34 Line	2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	1,064,058	900,999	1,000,000
120 Non-Licensed	215	18,814	16,314	25,000
200 Employee Benefits				
210 Insurance (Employee)	220	76,529	61,972	70,000
220 Social Security	225	79,385	66,671	80,000
290 Other	230	4,351	3,402	5,000
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
564 Payment to Vocational Education Coop	245			
590 Other	250	14,232	12,875	30,000
600 Supplies				
610 General Supplemental (Teaching)	255	115,542	107,346	180,000
644 Textbooks	260			

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				
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270	26,531	21,726	50,000
800 Other	275			300,000
2100 Student Support Services				
100 Salaries				
110 Licensed	280			
120 Non-Licensed	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315	3,191		
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	330			
120 Non-Licensed	335	26,812		
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345	1,978		
290 Other	350	125		
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360	38,377	27,731	35,000
600 Supplies				
640 Books (not textbooks) & Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385	370		
2400 School Administration				
100 Salaries				
110 Licensed	445	87,818	91,465	107,857
120 Non-Licensed	450	138	29,959	31,457
200 Employee Benefits				
210 Insurance (Employee)	455		866	909
220 Social Security	460	6,742	9,049	9,501
290 Other	465	383	3,449	3,621
300 Purchased Professional & Technical Serv	470			
500 Other Purchased Services	475	203	2,839	5,000
600 Supplies	480	1,077		
700 Property (Equipment & Furnishings)	485			
800 Other	490			
2500 Central Services				
100 Salaries				
110 Licensed	590			
120 Non-Licensed	595	6,677		
200 Employee Benefits				
210 Insurance	600	985		
220 Social Security	605	492		
290 Other	610	31		
300 Purchased Professional & Technical Serv	615			
400 Purchased Property Services	620			

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				
500 Other Purchased Services	625			
600 Supplies	630			
700 Property (Equipment & Furnishings)	635			
800 Other	640			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	495			
200 Employee Benefits				
210 Insurance (Employee)	500			
220 Social Security	505			
290 Other	510			
300 Purchased Professional & Technical Serv	515			
400 Purchased Property Services				
411 Water/Sewer	520			
420 Cleaning	525			
430 Repairs & Maintenance	530			
440 Rentals	535			
490 Other	540			
500 Other Purchased Services	545			
600 Supplies				
610 General Supplies	550			
620 Energy				
621 Heating	555			
622 Electricity	560			
626 Motor Fuel (not schoolbus)	565			
629 Other	570			
680 Miscellaneous Supplies	575			
700 Property (Equipment & Furnishings)	580	28,617		25,000
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*	~~~	1,603,458	1,356,663	1,958,345

*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	816,061	435,453	525,054
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	134,551	858,220	50,000
1930 City/County Sales Tax	32			
1990 Miscellaneous	35			
3000 STATE SOURCES				
3227 Mental Health (School Liaison)	40	45,150	58,593	58,593
3228 Mental Health (Community Mental Health)	45	15,050		
3230 Safe & Secure Schools Grant	55	39,987		0
3231 Pre-K Pilot Grant (CIF)	60	10,345	115,550	115,550
3240 Other State Grant	70	855,800	42,027	
4000 FEDERAL SOURCES				
4585 Pre-K Pilot Grant (TANF)	80	96,569	168,529	115,550
4587 Pre-K Pilot Grant (GEER)	85			
4589 Safe & Secure Schools Grant	87	207,485		
RESOURCES AVAILABLE	170	2,220,998	1,678,372	864,747
TOTAL EXPENDITURES	175	1,785,545	1,153,318	864,747
UNENCUMBERED CASH BALANCE JUNE 30	190	435,453	525,054	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	66,876	80,662	80,667
120 Non-Licensed	215	38,359	40,649	40,649
200 Employee Benefits				
210 Insurance (Employee)	220	7,665	10,410	10,410
220 Social Security	225	7,558	8,464	8,464
290 Other	230	467	468	468
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				

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				
610 General Supplemental (Teaching)	260		807,286	608,087
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270	51,425		
700 Property (Equipment & Furnishings)	275	4,567	614	
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285		9,301	9,301
120 Non-Licensed	290	45,150	16,610	16,610
200 Employee Benefits				
210 Insurance (Employee)	295		2,506	2,506
220 Social Security	300		1,061	1,061
290 Other	305		88	88
300 Purchased Professional & Technical Serv	310	15,050		
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320	98,032	43,747	
700 Property (Equipment & Furnishings)	325			
800 Other	330	19		
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		28,134	28,200
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.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
2400 School Administration				
100 Salaries				
110 Licensed	460	915	31,022	31,022
120 Non-Licensed	465	4,398	5,223	5,223
200 Employee Benefits				
210 Insurance (Employee)	470	526	1,910	1,910
220 Social Security	475	1,029	2,716	2,716
290 Other	480	59	149	149
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495			
590 Other	500		375	400
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Licensed	680	6,513		
120 Non-Licensed	685	851	7,756	7,756
200 Employee Benefits				
210 Insurance	690	475	1,038	1,038
220 Social Security	695	30	560	560
290 Other	700		3,962	3,962
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	1,435,581		
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.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	615		45,107	
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		3,500	3,500
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			

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	3,786,765	3,635,572	3,950,049
RESOURCES AVAILABLE	70	3,786,765	3,635,572	3,950,049
EXPENDITURES				
1000 Instruction				
200 Employee Benefits	75	2,488,887	2,283,099	2,451,006
2100 Student Support				
200 Employee Benefits	80	327,856	425,752	483,091
2200 Instructional Support				
200 Employee Benefits	85	151,340	143,445	164,717
2300 General Administration				
200 Employee Benefits	90	69,033	97,116	109,021
2400 School Administration				
200 Employee Benefits	95	269,301	264,844	285,589
2500 Central Services				
200 Employee Benefits	100	76,702	67,496	69,521
2600 Operations & Maintenance				
200 Employee Benefits	105	207,401	180,103	196,712
2700 Student Transportation Services				
200 Employee Benefits	110	81,772	81,689	91,641
2900 Other Support Services				
200 Employee Benefits	113			
3000 Food Service				
200 Employee Benefits	115	114,473	92,028	98,751
TOTAL EXPENDITURES	175	3,786,765	3,635,572	3,950,049
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	1,052,004	1,062,308	2,040,967
Cancellation of Prior Year Encumbrances	03			
REVENUES				
5000 OTHER				
5206 Transfer From General	05	100,000	1,000,000	
RESOURCES AVAILABLE	170	1,152,004	2,062,308	
TOTAL EXPENDITURES & TRANSFERS	175	89,696	21,341	
UNENCUMBERED CASH BALANCE JUNE 30	190	1,062,308	2,040,967	

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				

CONTINGENCY RESERVE	Code 53 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
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	89,696	21,341	
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				

CONTINGENCY RESERVE	Code 53 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
513 Contracting of Bus Services	904			
519 Mileage in Lieu of Trans	906			
520 Insurance	908			
626 Motor Fuel	910			
730 Equipment (Including Buses)	912			
800 Other	914			
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 Non-Licensed	916			
200 Employee Benefits				
210 Insurance	918			
220 Social Security	920			
290 Other	922			
300 Purchased Professional & Technical Serv	924			
400 Purchased Property Services	926			
500 Other Purchased Services	928			
600 Supplies	930			
730 Equipment	932			
800 Other	934			
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Licensed	936			
200 Employee Benefits				
210 Insurance	938			
220 Social Security	940			
290 Other	942			
300 Purchased Professional & Technical Serv	944			
400 Purchased Property Services	946			
500 Other Purchased Services	948			
600 Supplies	950			
730 Equipment	952			
800 Other	954			
2900 Other Support Services				
100 Salaries				
110 Licensed	825			
120 Non-Licensed	830			
200 Employee Benefits				
210 Insurance	835			
220 Social Security	840			
290 Other	845			
300 Purchased Professional & Technical Serv	850			
400 Purchased Property Services	855			
500 Other Purchased Services	860			
600 Supplies	865			
700 Property (Equipment & Furnishings)	870			
800 Other	875			
3300 Community Services Operations	680			
5200 TRANSFER TO:				
932 Adult Education	730			
934 Adult Suppl Education	735			
936 Bilingual Education	740			
937 Virtual Education	745			
940 Driver Training	750			
943 Extraordinary School Prog	757			
944 Food Service	760			
946 Professional Development	765			
948 Parent Education Program	770			
949 Summer School	773			

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	316,410	344,260	454,309
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	104,622	193,201	
1990 Miscellaneous	20			
4000 FEDERAL SOURCES				
4590 Other Federal Aid	22			
5000 OTHER				
5206 Transfer From General	25	0	57,048	
5208 Transfer From Supplemental General	30	200,000	261,856	
5253 Transfer From Contingency Reserve	35	0	0	
RESOURCES AVAILABLE	40	621,032	856,365	
EXPENDITURES				
1000 Instruction				
600 Supplies				
644 Textbooks	75	276,772	402,056	
645 Workbooks	80			
646 Repairing Textbooks	85			
649 Other Materials & Supplies	90			
650 Supplies (Technology Related)	93			
2200 Support Services				
680 Miscellaneous Supplies				
681 Special Clothing & Towels	95			
682 Musical Instruments	100			
683 Other Material & Supplies	105			
684 Other	110			
TOTAL EXPENDITURES & TRANSFERS	175	276,772	402,056	
UNENCUMBERED CASH BALANCE JUNE 30	190	344,260	454,309	

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	282,739	301,001	340,612
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1710 Admissions/Gate Receipts	50	179,811	181,197	
1730 Student Organization Membership Dues	15	13,262	2,207	
1790 Other Student Activity Income	55	241,474	405,585	
1900 Other Revenue From Local Source				
1980 Reimbursements	60	90,194	13,074	
RESOURCES AVAILABLE	170	807,480	903,064	
TOTAL EXPENDITURES	175	506,479	562,452	
UNENCUMBERED CASH BALANCE JUNE 30	190	301,001	340,612	~~~~~

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	341,593	418,015		
700 Property (Equipment & Furnishings)	240				
800 Other	245	164,886	144,437		
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*	~~~	506,479	562,452		~~~~~

*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	5,947,114	5,932,267	6,105,173	6,105,173
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2022 \$	05	87,455			
2023 \$	10	1,857,832	76,499		
2024 \$	15		2,017,116	165,981	165,981
2025 \$	20			2,022,683	
1140 Delinquent Tax	25	68,431	29,034	11,052	16,570
1510 Interest on Idle Funds	30				0
July - December Estimate	35				
1900 Other Revenue From Local Source	40	487	833		0
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	256,424	244,023	245,285	245,285
July - December Estimate	60				122,643
2450 Recreational Vehicle Tax	65	3,932	3,333	3,404	3,404
July - December Estimate	66				1,702
2460 Commercial Vehicle Tax	67		6,764	8,797	8,797
July - December Estimate	68				4,399
2800 In Lieu of Taxes IRBs/Rental Excise	70			0	0
July - December Estimate	72				0
3000 STATE SOURCES					
3217 State Aid (prior July 1, 2015)	76	3,072,340	2,981,379	2,454,363	2,454,363
July - December Estimate*	77				425,564
3217 State Aid (after 7/1/15 and prior 6/30/17)	78			0	0
July - December Estimate*	79				
3217 State Aid (after 7/1/17 and before 6/30/22)	83			0	0
July - December Estimate*	84				
3217 State Aid (after 7/1/22)	86			39,449	39,449
July - December Estimate*	87				170,373
5000 OTHER FINANCING SOURCES					
5140 Federal Tax Credit	80			0	0
July - December Estimate*	81				
RESOURCES AVAILABLE	82	11,294,015	11,291,248	11,056,187	9,763,703
EXPENDITURES					
5100 DEBT SERVICE					
832 Interest	85	656,748	501,075	396,600	
890 Bond Fees	90			1,000	
831 Principal	95	4,705,000	4,685,000	4,945,000	
TOTAL EXPENDITURES	100	5,361,748	5,186,075	5,342,600	5,342,600
832 Interest Due July-December	105				171,850
890 Bond Fees July-December	110				
831 Principal Due July-December	115				3,065,000
990 Cash Basis Reserve	120				3,459,999
TOTAL OPERATING EXPENDITURE (18 MO)	185				12,039,449
UNENCUMBERED CASH BALANCE JUNE 30	190	5,932,267	6,105,173	5,713,587	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 82)			2,275,746
	200	Delinquent Tax			22,757
	205	Amount of 2025 Tax to be Levied			2,298,503

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

*July - December estimate must be entered manually.

SPECIAL EDUCATION COOP (sponsoring district only)	Code 78 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	1,686,450	1,385,914	1,837,252
Cancellation of Prior Year Encumbrances	03	374		
REVENUES				
1000 LOCAL SOURCES				
1320 Payment from Other Districts/Govt Sources	05	7,676,393	6,928,372	7,943,485
1510 Interest on Idle Funds	15			300,000
1900 Other Revenue From Local Source	25	900	710	
3000 STATE SOURCES				
3211 Deaf/Blind	45			
4000 FEDERAL SOURCES				
4560 Aid Regular*	55	649,052	2,621,880	1,380,429
4570 Medicaid	60	106,952	80,915	100,000
4590 Other Reserve Grants in Aid	65	539,307	298,665	300,000
RESOURCES AVAILABLE	170	10,659,428	11,316,456	11,861,166
TOTAL EXPENDITURES	175	9,273,514	9,479,204	11,861,166
UNENCUMBERED CASH BALANCE JUNE 30	190	1,385,914	1,837,252	0

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

SPECIAL EDUCATION COOP (sponsoring district only)	Code 78 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	3,338,388	3,313,105	3,600,000
120 Non-Licensed	215	2,227,306	2,341,310	2,600,000
200 Employee Benefits				
210 Insurance (Employee)	220	501,760	498,874	523,818
220 Social Security	225	401,115	414,888	435,632
290 Other	230	163,620	212,710	223,346
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	214,736	276,086	500,000
590 Other	250	37,563	34,811	50,000
600 Supplies				
610 General Supplemental (Teaching)	255	78,003	53,241	100,000
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270	1,837	985	10,000
800 Other	275			300,000
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280	1,357,168	1,481,352	2,000,000
120 Non-Licensed	285	66,308	71,821	90,000

SPECIAL EDUCATION COOP (sponsoring district only)	Code 78 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance (Employee)	290	103,222	102,594	107,724
220 Social Security	295	104,234	112,595	118,225
290 Other	300	5,783	5,850	6,143
300 Purchased Professional & Technical Serv	305	1,715		
400 Purchased Property Services	307			
500 Other Purchased Services	310	34,414	30,997	40,000
600 Supplies	315	108,098	28,207	200,000
700 Property (Equipment & Furnishings)	320	38,698		100,000
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	20,358	22,827	100,000
400 Purchased Property Services	357			
500 Other Purchased Services	360		13,379	20,000
600 Supplies				
640 Books (not textbooks) and Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375	6,271	3,181	10,000
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2300 General Administration				
2330 Special Area Admin Services				
100 Salaries				
110 Licensed	390	193,885	203,516	273,037
120 Non-Licensed	395	131,199	119,115	125,071
200 Employee Benefits				
210 Insurance (Employee)	400	22,575	22,912	24,058
220 Social Security	405	23,858	23,298	24,463
290 Other	410	1,502	1,378	1,447
300 Purchased Professional & Technical Serv	415			
400 Purchased Property Services	420			
500 Other Purchased Services	425	3,369	4,173	5,000
600 Supplies	430	1,261	3,093	5,000
700 Property (Equipment & Furnishings)	435			
800 Other	440			
2400 School Administration				
100 Salaries				
110 Licensed	445	21,122	19,004	19,954
120 Non-Licensed	450			
200 Employee Benefits				
210 Insurance (Employee)	455	1,209	1,318	1,384
220 Social Security	460	1,618	1,685	1,769
290 Other	465	92	90	95
300 Purchased Professional & Technical Serv	470			
500 Other Purchased Services	475			
600 Supplies	480			
700 Property (Equipment & Furnishings)	485			
800 Other	490			

SPECIAL EDUCATION COOP (sponsoring district only)	Code 78 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
2500 Central Services				
100 Salaries				
110 Licensed	795			
120 Non-Licensed	800			
200 Employee Benefits				
210 Insurance	805			
220 Social Security	810			
290 Other	815			
300 Purchased Professional & Technical Serv	820	25,709	25,000	100,000
400 Purchased Property Services	825			
500 Other Purchased Services	830			
600 Supplies	835			
700 Property (Equipment & Furnishings)	840			
800 Other	845			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	495			
200 Employee Benefits				
210 Insurance (Employee)	500			
220 Social Security	505			
290 Other	510			
300 Purchased Professional & Technical Serv	515			
400 Purchased Property Services				
411 Water/Sewer	520	1,972	1,802	5,000
420 Cleaning	525			
430 Repairs & Maintenance	530			
440 Rentals	535			
490 Other	540			
500 Other Purchased Services	545	12,000		
600 Supplies				
610 General Supplies	550			
620 Energy				
621 Heating	555	3,697	3,720	10,000
622 Electricity	560	10,366	15,230	30,000
626 Motor Fuel (not school bus)	565			
629 Other	570			
680 Miscellaneous Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585		11,856	50,000
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 Non-Licensed	590			
200 Employee Benefits				
210 Insurance	595			
220 Social Security	600			
290 Other	605			
400 Purchased Property Services	610		3,201	50,000
600 Supplies	615			
700 Property (Equipment & Furnishings)	620			
800 Other	625			
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	630			
200 Employee Benefits				
210 Insurance	635			

SPECIAL EDUCATION COOP (sponsoring district only)	Code 78 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
220 Social Security	640			
290 Other	645			
400 Purchased Property Services				
442 Rent of Vehicles (lease)	650			
490 Other	655			
500 Other Purchased Services				
513 Contracting of Bus Services	660			
519 Mileage in Lieu of Trans	665			
520 Insurance	670			
590 Other Purchased Services	675			
600 Supplies				
626 Motor Fuel	680			
680 Miscellaneous Supplies	685			
730 Equip (Including Buses)	690			
800 Other	695			
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 Non-Licensed	700			
200 Employee Benefits				
210 Insurance	705			
220 Social Security	710			
290 Other	715			
300 Purchased Professional & Technical Serv	720			
400 Purchased Property Services	725			
500 Other Purchased Services	730			
700 Property (Equipment & Furnishings)	735			
800 Other	740			
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Licensed	745			
200 Employee Benefits				
210 Insurance	750			
220 Social Security	755			
290 Other	760			
300 Purchased Professional and Technical Serv	765			
400 Purchased Property Services	770			
500 Other Purchased Services	775	7,483		
600 Supplies	780			
700 Property (Equipment & Furnishings)	785			
800 Other	790			
2900 Other Support Services				
100 Salaries				
110 Licensed	850			
120 Non-Licensed	855			
200 Employee Benefits				
210 Insurance	860			
220 Social Security	865			
290 Other	870			
300 Purchased Professional & Technical Serv	875			
400 Purchased Property Services	880			
500 Other Purchased Services	885			
600 Supplies	890			
700 Property (Equipment & Furnishings)	895			
800 Other	900			
TOTAL EXPENDITURES*	~~~	9,273,514	9,479,204	11,861,166

*Goes to Budget Line 175.

RECREATION COMMISSION	Code 84 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	144,854	92,059	86	86
Cancellation of Prior Year Encumbrances	03				
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2022 \$	05	51,659			
2023 \$	10	1,229,213	55,230		
2024 \$	15		1,353,431	111,278	111,278
2025 \$	20			1,308,202	
1140 Delinquent Tax	25	42,683	18,856	7,415	11,117
1900 Other Revenue From Local Source	30	522	533	100,000	100,000
July - December Estimate	35				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45	158,914	157,724	162,917	162,917
July - December Estimate	50				81,459
2450 Recreational Vehicle Tax	55	2,214	2,155	2,261	2,261
July - December Estimate	56				1,131
2460 Commercial Vehicle Tax	57			5,843	5,843
July - December Estimate	58				2,922
2800 In Lieu of Taxes IRBs/Rental Excise	60			0	0
July - December Estimate	65				0
RESOURCES AVAILABLE	70	1,630,059	1,679,988	1,698,002	479,014
EXPENDITURES					
3300 Community Service Operations	75	1,538,000	1,679,902	1,698,000	
TOTAL EXPENDITURES	175	1,538,000	1,679,902	1,698,000	1,698,000
July - December Estimate	180				252,888
TOTAL OPERATING EXPENDITURE (18 MO)	185				1,950,888
UNENCUMBERED CASH BALANCE JUNE 30	190	92,059	86	2	~~~~~
Budget Line 20: If the USD levies for a Recreation Commission you must have a copy of the adopted Recreation Commission budget.	195	TAX REQUIRED (Line 185 minus Line 70)			1,471,874
	200	Delinquent Tax			14,719
	205	Amount of 2025 Tax to be Levied			1,486,593

RECREATION COMMISSION EMPLOYEE BENEFITS & SPECIAL LIABILITY	Code 86 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	13,947	-88	89	89
Cancellation of Prior Year Encumbrances	03				
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2022 \$	05	16,641			
2023 \$	10	440,181	18,217		
2024 \$	15		468,658	38,547	38,547
2025 \$	20			465,230	
1140 Delinquent Tax	25	13,008	6,481	2,568	3,850
1900 Other Revenue From Local Source	30	155	162	50,000	50,000
July - December Estimate	35				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45	47,217	50,700	57,697	57,697
July - December Estimate	50				28,849
2450 Recreational Vehicle Tax	55	657	498	801	801
July - December Estimate	56				401
2460 Commerical Vehicle Tax	57		1,581	2,069	2,069
July - December Estimate	58				1,035
2800 In Lieu of Taxes IRBs/Rental Excise	60			0	0
July - December Estimate	65				0
RESOURCES AVAILABLE	70	531,806	546,209	617,001	183,338
EXPENDITURES					
3300 Community Service Operations	75	531,894	546,120	617,000	
TOTAL EXPENDITURES	175	531,894	546,120	617,000	617,000
July - December Estimate	180				89,775
TOTAL OPERATING EXPEND (18 MO)	185				706,775
UNENCUMBERED CASH BALANCE JUNE 30	190	-88	89	1	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 70)			523,437
	200	Delinquent Tax			5,234
	205	Amount of 2025 Tax to be Levied			528,671

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

Notice of Hearing 2025-2026 Budget

The governing body of Unified School District 373 will meet on the 8th day of September 2025 at 7:10 PM at 308 E 1st St, Newton, KS 67114 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 McKinley Administrative Center on the district website and will be available at this hearing.

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

	Code 99 Line	2023-2024 Actual		2024-2025 Actual		2025-2026 Proposed Budget		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2025 Tax to be Levied (6)	Est. Tax Rate* (7)
OPERATING								
General	06	26,083,907	20.000	26,755,040	20.000	27,115,322	3,434,441	20.000
Supplemental General (LOB)	08	8,054,798	15.320	8,471,482	14.094	9,042,874	3,516,220	14.871
SPECIAL REVENUE								
Federal Funds	07	6,901,944		2,640,208		1,919,616		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	191,933		252,180		398,690		
Adult Supplemental Education	12	19,250		19,250		45,750		
At-Risk Education Fund	13	5,788,441		6,251,791		7,046,577		
Bilingual Education	14	285,234		306,178		548,564		
Virtual Education	15	35,078		36,033		131,239		
Capital Outlay	16	5,002,339	8.000	4,916,403	8.000	5,625,135	1,916,105	8.000
Driver Training	18	5,591		5,978		25,033		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	2,000,860		1,921,187		2,568,165		
Professional Development	26	96,853		196,190		604,792		
Parent Education Program	28	187,813		193,432		294,600		
Summer School	29	3,555		1,360		43,502		
Special Education	30	5,806,372		4,817,354		7,867,222		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	1,603,458		1,356,663		1,958,345		
Gifts and Grants	35	1,785,545		1,153,318		864,747		
Special Liability Expense Fund	42	0	0.000	0	0.000	0	0	0.000
Extraordinary Growth Facilities	45	0	0.000	0	0.000	0	0	0.000
Special Reserve Fund	47	0		0				
KPERS Special Retirement Contribution	51	3,786,765		3,635,572		3,950,049		
Contingency Reserve	53	89,696		21,341				
Textbook & Student Material Revolving	55	276,772		402,056				
Activity Fund	56	506,479		562,452				
DEBT SERVICE								
Bond and Interest #1	62	5,361,748	9.911	5,186,075	9.804	5,342,600	2,298,503	9.721
Bond and Interest #2	63	0	0.000	0	0.000	0	0	0.000
No-Fund Warrant	66	0	0.000	0	0.000	0	0	0.000
Special Assessment	67	0	0.000	0	0.000	0	0	0.000
Temporary Note	68	0	0.000	0	0.000	0	0	0.000
COOPERATIVES¹								
Special Education	78	9,273,514		9,479,204		11,861,166		
TOTAL USD EXPENDITURES	100	83,147,945	53.231	78,580,747	51.898	87,253,988	11,165,269	52.592
Less: Transfers	105	16,570,711		15,922,528		14,081,301		
NET USD EXPENDITURES	110	66,577,234		62,658,219		73,172,687		
TOTAL USD TAXES LEVIED	115	10,107,774		10,430,024		11,165,269		

1. Sponsoring District Only

*Tax Rates are expressed in Mills

Notice of Hearing 2025-2026 Budget

	Code 99 Line	2023-2024 Actual		2024-2025 Actual		2025-2026 Proposed Budget		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2025 Tax to be Levied (6)	Est. Tax Rate* (7)
OTHER								
Historical Museum	80	0	0.000	0	0.000	0	0	0.000
Public Library Board	82	0	0.000	0	0.000	0	0	0.000
Public Library Board Employee Benefits	83	0	0.000	0	0.000	0	0	0.000
Recreation Commission	84	1,538,000	6.554	1,679,902	6.578	1,698,000	1,486,593	6.287
Rec Comm Emp Benefits & Spec Liab	86	531,894	2.347	546,120	2.278	617,000	528,671	2.236
TOTAL OTHER	120	2,069,894	8.901	2,226,022	8.856	2,315,000	2,015,264	8.523
TOTAL TAXES LEVIED	125	\$11,922,097		\$12,425,639		\$13,180,533		
Assessed Valuation - General Fund	128	\$166,093,807		\$160,960,425		\$171,722,067		
Assessed Valuation - All Other Funds	130	\$203,387,668		\$224,666,473		\$236,440,300		
Assessed Valuation - Capital Outlay	129	\$203,049,786		\$225,962,125		\$239,513,095		
Outstanding Indebtedness, July 1		2023		2024		2025		
General Obligation Bonds	135	22,380,000		17,675,000		12,990,000		
Capital Outlay Bonds	140	0		0		0		
Temporary Note	145	0		0		0		
No-Fund Warrant	150	0		0		0		
Lease Purchase Principal	153	588,165		6,985,406		6,066,706		
TOTAL USD DEBT	155	22,968,165		24,660,406		19,056,706		
*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 373 will meet on the 8th day of September 2025 at 7:00 PM at 308 E 1st St, Newton, KS 67114 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 McKinley Administrative Center and will be available at this hearing.

Revenue Neutral						
	2024-2025		Revenue Neutral Taxes	Revenue Neutral Tax Rate	2025-2026	
	Actual Taxes Levied	Actual Tax Rate			Proposed Taxes to be Levied	Proposed Tax Rate
General	\$3,219,209	20.000	\$3,219,209	18.734	\$3,434,441	20.000
ALL OTHER FUNDS						
Supplemental General (LOB)	\$3,175,696	14.094	\$3,175,696	13.431	\$3,516,220	14.871
Adult Education	\$0	0.000			\$0	0.000
Capital Outlay	\$1,825,782	8.000	\$1,825,782	7.592	\$1,916,105	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	\$2,209,337	9.804	\$2,209,337	9.344	\$2,298,503	9.721
Bond and Interest #2	\$0	0.000			\$0	0.000
No-Fund Warrant	\$0	0.000			\$0	0.000
Special Assessment	\$0	0.000			\$0	0.000
Temporary Note	\$0	0.000			\$0	0.000
Historical Museum	\$0	0.000			\$0	0.000
Public Library Board	\$0	0.000			\$0	0.000
Public Library Board Employee Benefits	\$0	0.000			\$0	0.000
Revenue Neutral Calculation						
Total Taxes Levied Including General Fund	\$10,430,024	51.898	\$10,430,024	49.101	\$11,165,269	52.592
Total Taxes Levied Excluding General Fund	\$7,210,815	31.898	\$7,210,815	30.367	\$7,730,828	32.592
Board President				Clerk of the Board		

Exceeding Revenue Neutral for the 2025-2026 School Year

The governing body of Unified School District 373 will meet on the 8th day of September 2025 at 7:00 PM at 308 E 1st St, Newton, KS 67114 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 McKinley Administrative Center and will be available at this hearing.

Revenue Neutral						
	2024-2025				2025-2026	
	Actual Taxes Levied	Actual Tax Rate	Revenue Neutral Taxes	Revenue Neutral Tax Rate	Proposed Taxes to be Levied	Proposed Tax Rate
General	\$3,219,209	20.000	\$3,219,209	18.734	\$3,434,441	20.000
ALL OTHER FUNDS						
Supplemental General (LOB)	\$3,175,696	14.094	\$3,175,696	13.431	\$3,516,220	14.871
Adult Education	\$0	0.000	\$0	0.000	\$0	0.000
Capital Outlay	\$1,825,782	8.000	\$1,825,782	7.592	\$1,916,105	8.000
Cost of Living	\$0	0.000	\$0	0.000	\$0	0.000
Special Liability Expense Fund	\$0	0.000	\$0	0.000	\$0	0.000
Extraordinary Growth Facilities	\$0	0.000	\$0	0.000	\$0	0.000
Bond and Interest #1	\$2,209,337	9.804	\$2,209,337	9.344	\$2,298,503	9.721
Bond and Interest #2	\$0	0.000	\$0	0.000	\$0	0.000
No-Fund Warrant	\$0	0.000	\$0	0.000	\$0	0.000
Special Assessment	\$0	0.000	\$0	0.000	\$0	0.000
Temporary Note	\$0	0.000	\$0	0.000	\$0	0.000
Historical Museum	\$0	0.000	\$0	0.000	\$0	0.000
Public Library Board	\$0	0.000	\$0	0.000	\$0	0.000
Public Library Board Employee Benefits	\$0	0.000	\$0	0.000	\$0	0.000
Revenue Neutral Calculation						
Total Taxes Levied Including General Fund	\$10,430,024	51.898	\$10,430,024	49.101	\$11,165,269	52.592
Taxes Levied Excluding General Fund	\$7,210,815	31.898	\$7,210,815	30.367	\$7,730,828	32.592
Board President _____				Clerk of the Board _____		

Unencumbered Cash Balance by Fund

	Fund	July 1, 2023	July 1, 2024	July 1, 2025
General	06	13	0	0
Federal Funds	07	-2,076,449	-5,606,275	-525,115
Supplemental General	08	109,605	267,336	223,089
Adult Education	10	0	0	0
Preschool-Aged At-Risk*	11	200,000	208,067	215,587
Adult Supplemental Education	12	25,000	25,750	25,750
At-Risk Education Fund*	13	300,000	314,521	291,337
Bilingual Education*	14	100,000	100,000	198,828
Virtual Education*	15	40,350	45,272	45,239
Capital Outlay	16	1,821,124	1,884,789	1,870,683
Driver Training*	18	36,602	31,011	25,033
Declining Enrollment	19	0	0	0
Extraordinary School Program*	22	0	0	0
Food Service	24	483,550	395,214	229,911
Professional Development*	26	236,751	346,444	354,792
Parent Education Program*	28	54,082	74,652	73,580
Summer School*	29	21,912	25,307	33,502
Special Education*	30	814,352	1,767,829	2,000,000
Cost of Living	33	0	0	0
Career and Postsecondary Education*	34	306,268	324,063	358,345
Gifts/Grants	35	816,061	435,453	525,054
Special Liability	42	0	0	0
School Retirement	44	0	0	0
Extraordinary Growth Facilities	45	0	0	0
Special Reserve	47	0	0	0
KPERS Spec. Ret. Contribution	51	0	0	0
Contingency Reserve*	53	1,052,004	1,062,308	2,040,967
Text Book & Student Material*	55	316,410	344,260	454,309
Activity Fund	56	282,739	301,001	340,612
Bond and Interest #1	62	5,947,114	5,932,267	6,105,173
Bond and Interest #2	63	0	0	0
No Fund Warrant	66	0	0	0
Special Assessment	67	0	0	0
Temporary Note	68	0	0	0
Special Education Coop	78	1,686,450	1,385,914	1,837,252
USD TOTAL		12,573,938	9,665,183	16,723,928
Enrollment (FTE) ¹		2,963.2	2,855.8	2,887.8
Amount per Pupil ²		4,243	3,384	5,791
Historical Museum	80	0	0	0
Public Library	82	0	0	0
Public Library Emp. Benefits	83	0	0	0
Recreation Commission	84	144,854	92,059	86
Recreation Commission Emp. Benefits	86	13,947	-88	89
OTHER TOTAL		158,801	91,971	175

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

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

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

July 1, 2023	July 1, 2024	July 1, 2025
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July 1 Beginning Balances of Highlighted Funds*			
TOTAL	3,478,731	4,643,734	6,091,519

Total Expenditures (including Transfers) for General Fund and Supplemental General (LOB) Fund			
General	26,083,907	26,755,040	27,115,322
LOB	8,054,798	8,471,482	9,042,874
Total	34,138,705	35,226,522	36,158,196

CASH BALANCE			
Percentage	10.19%	13.18%	16.85%



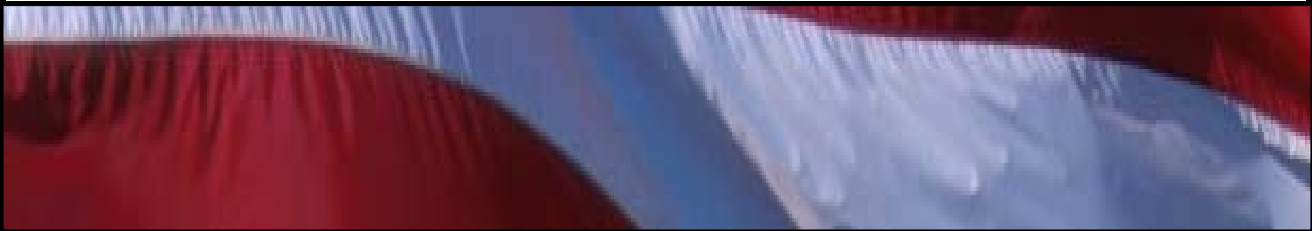
Budget Certificate 2025-2026 School Year

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

USD# and Name: 373 - Newton

Superintendent:

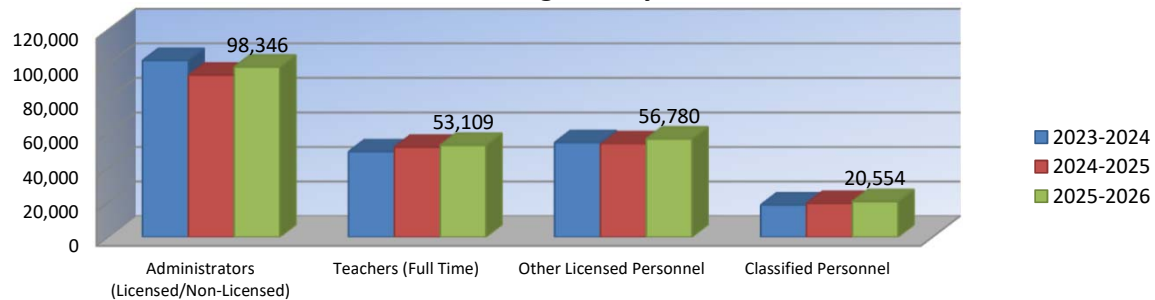
Date: 



Average Salaries

	2023-24 Actual			2024-25 Actual			2025-26 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Licensed/Non-Licensed)	25.5	2,604,612	102,142	28.5	2,669,384	93,663	28.5	2,802,853	98,346
Teachers (Full Time)	258.0	12,739,118	49,376	258.0	13,409,598	51,975	258.0	13,702,078	53,109
Other Licensed Personnel	48.0	2,625,107	54,690	51.1	2,763,271	54,076	51.1	2,901,434	56,780
Classified Personnel	400.0	7,438,760	18,597	402.4	7,830,274	19,459	400.0	8,221,788	20,554
Substitutes/Temporary Help	~~~~~	871,249	~~~~~	~~~~~	210	~~~~~	~~~~~	210	~~~~~

Average Salary



DEFINITIONS

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

Administrators:

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

Teachers (Full Time Only):

*Practical Arts/Vocational Teachers; Special Education Teachers; Prekindergarten Teachers; Kindergarten Teachers; Reading Specialists/Teachers; All Other Teachers.

Other Certified (Licensed) Personnel:

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

Classified Personnel:

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

Substitutes/Temporary:

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

Total Salary:

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

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

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

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

****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.

Notice of Hearing 2025-2026 Budget

The governing body of Unified School District 373 will meet on the 8th day of September 2025 at 7:10 PM at 308 E 1st St, Newton, KS 67114 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 McKinley Administrative Center on the district website and will be available at this hearing.

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

	Code 99 Line	2023-2024 Actual		2024-2025 Actual		2025-2026 Proposed Budget		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2025 Tax to be Levied (6)	Est. Tax Rate* (7)
OPERATING								
General	06	26,083,907	20.000	26,755,040	20.000	27,115,322	3,434,441	20.000
Supplemental General (LOB)	08	8,054,798	15.320	8,471,482	14.094	9,042,874	3,516,220	14.871
SPECIAL REVENUE								
Federal Funds	07	6,901,944		2,640,208		1,919,616		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	191,933		252,180		398,690		
Adult Supplemental Education	12	19,250		19,250		45,750		
At-Risk Education Fund	13	5,788,441		6,251,791		7,046,577		
Bilingual Education	14	285,234		306,178		548,564		
Virtual Education	15	35,078		36,033		131,239		
Capital Outlay	16	5,002,339	8.000	4,916,403	8.000	5,625,135	1,916,105	8.000
Driver Training	18	5,591		5,978		25,033		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	2,000,860		1,921,187		2,568,165		
Professional Development	26	96,853		196,190		604,792		
Parent Education Program	28	187,813		193,432		294,600		
Summer School	29	3,555		1,360		43,502		
Special Education	30	5,806,372		4,817,354		7,867,222		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	1,603,458		1,356,663		1,958,345		
Gifts and Grants	35	1,785,545		1,153,318		864,747		
Special Liability Expense Fund	42	0	0.000	0	0.000	0	0	0.000
Extraordinary Growth Facilities	45	0	0.000	0	0.000	0	0	0.000
Special Reserve Fund	47	0		0				
KPERS Special Retirement Contribution	51	3,786,765		3,635,572		3,950,049		
Contingency Reserve	53	89,696		21,341				
Textbook & Student Material Revolving	55	276,772		402,056				
Activity Fund	56	506,479		562,452				
DEBT SERVICE								
Bond and Interest #1	62	5,361,748	9.911	5,186,075	9.804	5,342,600	2,298,503	9.721
Bond and Interest #2	63	0	0.000	0	0.000	0	0	0.000
No-Fund Warrant	66	0	0.000	0	0.000	0	0	0.000
Special Assessment	67	0	0.000	0	0.000	0	0	0.000
Temporary Note	68	0	0.000	0	0.000	0	0	0.000
COOPERATIVES¹								
Special Education	78	9,273,514		9,479,204		11,861,166		
TOTAL USD EXPENDITURES	100	83,147,945	53.231	78,580,747	51.898	87,253,988	11,165,269	52.592
Less: Transfers	105	16,570,711		15,922,528		14,081,301		
NET USD EXPENDITURES	110	66,577,234		62,658,219		73,172,687		
TOTAL USD TAXES LEVIED	115	10,107,774		10,430,024		11,165,269		

1. Sponsoring District Only

*Tax Rates are expressed in Mills

Notice of Hearing 2025-2026 Budget

	Code 99 Line	2023-2024 Actual		2024-2025 Actual		2025-2026 Proposed Budget		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2025 Tax to be Levied (6)	Est. Tax Rate* (7)
OTHER								
Historical Museum	80	0	0.000	0	0.000	0	0	0.000
Public Library Board	82	0	0.000	0	0.000	0	0	0.000
Public Library Board Employee Benefits	83	0	0.000	0	0.000	0	0	0.000
Recreation Commission	84	1,538,000	6.554	1,679,902	6.578	1,698,000	1,486,593	6.287
Rec Comm Emp Benefits & Spec Liab	86	531,894	2.347	546,120	2.278	617,000	528,671	2.236
TOTAL OTHER	120	2,069,894	8.901	2,226,022	8.856	2,315,000	2,015,264	8.523
TOTAL TAXES LEVIED	125	\$11,922,097		\$12,425,639		\$13,180,533		
Assessed Valuation - General Fund	128	\$166,093,807		\$160,960,425		\$171,722,067		
Assessed Valuation - All Other Funds	130	\$203,387,668		\$224,666,473		\$236,440,300		
Assessed Valuation - Capital Outlay	129	\$203,049,786		\$225,962,125		\$239,513,095		
Outstanding Indebtedness, July 1		2023		2024		2025		
General Obligation Bonds	135	22,380,000		17,675,000		12,990,000		
Capital Outlay Bonds	140	0		0		0		
Temporary Note	145	0		0		0		
No-Fund Warrant	150	0		0		0		
Lease Purchase Principal	153	588,165		6,985,406		6,066,706		
TOTAL USD DEBT	155	22,968,165		24,660,406		19,056,706		
*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 373 will meet on the 8th day of September 2025 at 7:00 PM at 308 E 1st St, Newton, KS 67114 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 McKinley Administrative Center and will be available at this hearing.

Revenue Neutral						
	2024-2025		Revenue Neutral Taxes	Revenue Neutral Tax Rate	2025-2026	
	Actual Taxes Levied	Actual Tax Rate			Proposed Taxes to be Levied	Proposed Tax Rate
General	\$3,219,209	20.000	\$3,219,209	18.734	\$3,434,441	20.000
ALL OTHER FUNDS						
Supplemental General (LOB)	\$3,175,696	14.094	\$3,175,696	13.431	\$3,516,220	14.871
Adult Education	\$0	0.000			\$0	0.000
Capital Outlay	\$1,825,782	8.000	\$1,825,782	7.592	\$1,916,105	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	\$2,209,337	9.804	\$2,209,337	9.344	\$2,298,503	9.721
Bond and Interest #2	\$0	0.000			\$0	0.000
No-Fund Warrant	\$0	0.000			\$0	0.000
Special Assessment	\$0	0.000			\$0	0.000
Temporary Note	\$0	0.000			\$0	0.000
Historical Museum	\$0	0.000			\$0	0.000
Public Library Board	\$0	0.000			\$0	0.000
Public Library Board Employee Benefits	\$0	0.000			\$0	0.000
Revenue Neutral Calculation						
Total Taxes Levied Including General Fund	\$10,430,024	51.898	\$10,430,024	49.101	\$11,165,269	52.592
Total Taxes Levied Excluding General Fund	\$7,210,815	31.898	\$7,210,815	30.367	\$7,730,828	32.592
Board President				Clerk of the Board		