

## Budget Contents

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115,380,293	Final 2023 Assessed Valuation (All funds except General)
103,926,558	Final 2023 General Fund Assessed Valuation
114,974,785	Final 2023 Capital Outlay Assessed Valuation
115,972,958	Final 2024 Assessed Valuation (All funds except General)
96,717,616	Final 2024 General Fund Assessed Valuation
115,567,448	Final 2024 Capital Outlay Assessed Valuation
118,437,123	2025 Assessed Valuation (All funds except General)
98,938,967	2025 General Fund Assessed Valuation
118,437,123	2025 Capital Outlay Assessed Valuation
	2025 Assessed Valuation for Bond and Interest #2 (Only use if you have a different assessed valuation for the bond and interest #2 fund.)
	LEAVE BLANK

	2023-24 Mill Rates <small>(official levies from County Clerk)</small>	2024-25 Mill Rates	2023 Taxes Levied <small>(From 2024-2025 Budget Form 110, Line 2)</small>
<b>General</b>	20.000	20.000	2,078,531
<b>Supplemental General</b>	16.036	19.827	1,703,004
<b>Adult Education</b>	0.000	0.000	
<b>Capital Outlay</b>	8.000	8.000	925,422
<b>Special Liability Expense</b>	0.000	0.000	
<b>Bond and Interest #1</b>	5.057	4.505	736,397
<b>Bond and Interest #2</b>	0.000	0.000	
<b>No Fund Warrant</b>	0.000	0.000	
<b>Special Assessment</b>	0.000	0.000	
<b>Temporary Note</b>	0.000	0.000	
<b>Historical Museum</b>	0.000	0.000	
<b>Public Library Board</b>	0.000	0.000	
<b>Public Library Brd - Emp Bnfts</b>	0.000	0.000	
<b>Recreation Commission</b>	0.000	0.000	
<b>Rec Comm Employee Benefits</b>	0.000	0.000	
<b>Extraordinary Growth Facilities</b>	0.000	0.000	
<b>Cost of Living</b>	0.000	0.000	

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

1,126.5	9/20/22 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
1,094.0	9/20/23 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
1,078.0	9/20/24 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
1,143	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])
1,134.0	Note: Out of state students counted as HALF of regular FTE. Exclude FHSU Math & Science Academy.
9.0	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
370	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
515.0	EXCLUDE classes taken at Technical College or Community College
1.0	9/20/25 Est. Bilingual Education total clock hours of students enrolled and attending
5	9/20/25 Est. Bilingual headcount of students enrolled and attending
445.0	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
0.0	9/20/25 Est. FTE of students enrolled in your district and attending Fort Hays State University (FHSU) Math & Science Academy. [Cannot be used to generate general fund weightings other than BASE <b>and</b> cannot be used for LOB authority. Districts must send BASE to FHSU for students enrolled in their district and attending FHSU Math & Science Academy.]

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

0.0	2/20/23 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
0.0	2/20/24 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3yr and 4 yr Old])
0.0	2/20/25 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
0	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])
0.0	Note: Out of state students counted as HALF of regular FTE.
0.0	2/20/26 Est. Preschool-Aged At-Risk [3 yr and 4 yr Old] FTE Enrollment (count each student as .5 FTE)
	2/20/26 Est. number of eligible students that qualify for free meals
0	EXCLUDE part-time students in grades 1-12 and students 20 years of age and over, unless they are on an IEP
0.0	2/20/26 Est. Career and Tech Ed total clock hours of students enrolled and attending in approved courses
0.0	2/20/26 Est. Bilingual Education total clock hours of students enrolled and attending
0	2/20/26 Est. Bilingual headcount of students enrolled and attending
0.0	2/20/26 Est. Public pupils transported for whom transportation is being made available who reside in the district 2.5 miles or more

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

0.0	9/20/25 Est. FTE Virtual Students (Full-Time Students)
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0.0	9/20/25 Est. FTE Virtual Students (Part-Time Students)
	Total Credits Earned (20 yrs and older as of 9/20/25)
0.00	(No student shall be counted for more than 6 credits between July 1, 2025 and June 30, 2026)
	Total Credits Earned (Dropouts aged 19 and under as of 9/20/25)
0.00	(No student shall be counted for more than 6 credits between July 1, 2025 and June 30, 2026)

550.0 | Area of district in square miles 9/20/2025

Amount (Ancillary Facilities Weighting) approved by Board of Tax Appeals (Transfers to F150, Line 10)  
**Your district does NOT qualify for Cost of Living. Please skip this section.**  
 No | Will the Board levy a tax for Cost of Living weighting?  
 If yes, will the Board adopt at least a 31% Local Option Budget?  
 Date the Board adopted Resolution as authorized by 72-5159.

Date the Board ADOPTED the LOB Resolution to exceed the statewide average of 32.3 %. (Goes to C01 as authorized by 72-5143.)  
 Percent authorized (cannot exceed 33%) **(Goes to Form 155, Line 2)**  
 Expires (Enter year it expires or 9999 for continuous and permanent.) **(Goes to Form 155)**

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

4/9/18 | Date the Capital Outlay was authorized. **(Goes to Code 02.)**  
 8.000 | Number of mills. (Cannot exceed 8 mills.)  
 9999 | Number of years authorized. (Enter 9999 for continuous and permanent.)  
 8.000 | 2025-26 Capital Outlay Mill Levy Rate to be used in this budget **(Goes to Code 04.)**

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

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

Bonded Indebtedness (Total Principal Outstanding)	7/1/2023	7/1/2024	7/1/2025
General Obligation Bonds	\$4,125,000	\$3,595,000	\$3,050,000
Capital Outlay Bonds			
Temporary Note			
No-Fund Warrant			
Lease Purchase Principal			

281,356	*Estimated Motor Vehicle Property Tax - 7/1/2025 to 6/30/2026
6,945	*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
13,583	*Estimated 16/20M Tax - 7/1/2025 to 6/30/2026
10,063	*Estimated Commercial Vehicle Tax - 7/1/2025 to 6/30/2026

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

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

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

1,082.0	9/20/2021 FTE Enrollment (Includes 2/20/22 military count)
1,131.5	9/20/2022 FTE Enrollment (Includes 2/20/23 military count)
1,098.0	9/20/2023 FTE Enrollment (Includes 2/20/24 military count)
1,086.5	9/20/2024 FTE Enrollment (Includes 2/20/25 military count)
1,143.0	9/20/2025 Est. FTE Enrollment (Includes 2/20/26 military count estimate)

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

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

	Supplemental General Fund	Capital Outlay Fund	Bond and Interest Fund #1	Recreation Fund
1. County Treasurer Balance 6/30/2025 *	\$0	\$0	\$0	\$0
2. 2024 Actual Taxes Levied*	\$2,084,140	\$919,481	\$709,085	\$0
3. Less: percent of delinquent taxes (3a) <u>2.000</u>	\$41,683	\$18,390	\$14,182	\$0
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**	\$1,173,836	\$523,669	\$418,951	\$0
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**	\$113,559	\$51,642	\$43,535	\$0
6. Less: June 5, 2025 Ad Valorem Taxes received**	\$720,415	\$309,095	\$219,619	\$0
7. Less: County Taxes received**	\$0	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0	\$0
9. Less: Taxes refunded/abated (NRA / TIF)	\$0	\$0	\$0	\$0
10. Total Deductions (add Lines 3+4+5+6+7+8+9)	\$2,049,493	\$902,796	\$696,287	\$0
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$34,647	\$16,685	\$12,798	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	\$31,262	\$13,793	\$10,637	\$0
<b>Tax Collection Ratio (Jan, Mar, June)</b>	96.338 %	96.185 %	96.195 %	0.000 %

TABLE I

1. Estimated percent of distribution of 2025 tax dollars:	=	Jan. 20, 2026	56.000	Sept. 20, 2026	5.000
		Mar. 20, 2026	2.000	Oct. 31, 2026	5.000
		June 5, 2026	32.000		
2. Estimated percent of distribution (Jan., Mar., June)	=		90.000		
3. 2025 General Fund Assessed Valuation	=		\$98,938,967	TOTAL	100.000
4. 2025-2026 Tax Levied (20 mills x 2025 General Fund Assessed Valuation)	=		\$1,978,779		(Must total 100%)
5. 2025-2026 Est. Tax Levy to be received 1-1-2026 to 6-30-2026 (Line 2 x Line 4)	=		\$1,780,901		

\*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 <span style="float: right;">2.000</span>	\$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
<b>Tax Collection Ratio (Jan, Mar, June)</b>	0.000 %	0.000 %	0.000 %
(13) Estimated Motor Vehicle Property Tax* 7/1/2025 to 6/30/2026 <span style="float: right;">\$281,356</span>	(14) Estimated Recreational Vehicle Property Tax* 7/1/2025 to 6/30/2026 <span style="float: right;">\$6,945</span>	(15) Estimated In Lieu of Taxes on Industrial Revenue Bonds* 7/1/2025 to 6/30/2026 <span style="float: right;">\$0</span>	
(16) Estimated 16/20M Tax* 7/1/2025 to 6/30/2026 <span style="float: right;">\$13,583</span>	(17) Estimated Commercial Vehicle Tax* 7/1/2025 to 6/30/2026 <span style="float: right;">\$10,063</span>		
(18) <b>2023 DELINQUENT TAX PERCENTAGE</b>			
Percent Uncollected* = _____ %			

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

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

	No Fund Warrant	Special Assessment	Temporary Note	Historical Museum	Public Library
1. County Treasurer Balance 6/30/2025 *	\$0	\$0	\$0	\$0	\$0
2. 2024 Actual Taxes Levied*	\$0	\$0	\$0	\$0	\$0
3. Less: percent of delinquent taxes <u>2.000</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
<b>Tax Collection Ratio (Jan, Mar, June)</b>	0.000 %	0.000 %	0.000 %	0.000 %	0.000

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

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

	Rec. Comm Emp Benef & Spec Liab	Extraordinary Growth Facilities	Public Library Board Emp Benefits	Cost of Living
1. County Treasurer Balance 6/30/2025 *	\$0	\$0	\$0	\$0
2. 2024 Actual Taxes Levied*	\$0	\$0	\$0	\$0
3. Less: percent of delinquent taxes <span style="float: right;">2.000</span>	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0
6. Less: June 5, 2025 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0
7. Less: County Taxes received**	\$0	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0	\$0
9. Less: Taxes refunded/abated (NRA / TIF)	\$0	\$0	\$0	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	\$0	\$0	\$0	\$0
<b>Tax Collection Ratio (Jan, Mar, June)</b>	0.000 %	0.000 %	0.000 %	0.000 %

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

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

	Supplemental General Fund	Capital Outlay Fund	Bond and Interest Fund #1	Recreation Fund
1. County Treasurer Balance 6/30/2025 *				
2. 2024 Actual Taxes Levied*	\$2,027,086	\$818,725	\$461,534	
3. Less: percent of delinquent taxes (3a) <u>2.000</u>	\$40,542	\$16,375	\$9,231	\$0
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**	\$1,137,385	\$458,925	\$258,433	
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**	\$109,308	\$44,093	\$24,826	
6. Less: June 5, 2025 Ad Valorem Taxes received**	\$707,023	\$285,315	\$160,681	
7. Less: County Taxes received**				
8. Less: County Taxes received**				
9. Less: Taxes refunded/abated (NRA / TIF)				
10. Total Deductions (add Lines 3+4+5+6+7+8+9)	\$1,994,258	\$804,708	\$453,171	\$0
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$32,828	\$14,017	\$8,363	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	\$30,407	\$12,281	\$6,923	\$0
<b>Tax Collection Ratio (Jan, Mar, June)</b>	96.381 %	96.288 %	96.188 %	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

	Adult Education	Special Liability	Bond & Interest #2
1. County Treasurer Balance 6/30/2025 *	_____	_____	_____
2. 2024 Actual Taxes Levied*	_____	_____	_____
3. Less: percent of delinquent taxes <u>2.000</u>	\$0	\$0	\$0
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**	_____	_____	_____
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**	_____	_____	_____
6. Less: June 5, 2025 Ad Valorem Taxes received**	_____	_____	_____
7. Less: County Taxes received**	_____	_____	_____
8. Less: County Taxes received**	_____	_____	_____
9. Less: Taxes refunded/abated (NRA / TIF)	_____	_____	_____
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	\$0	\$0	\$0
<b>Tax Collection Ratio (Jan, Mar, June)</b>	0.000 %	0.000 %	0.000 %

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

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

	No Fund Warrant	Special Assessment	Temporary Note	Historical Museum	Public Library
1. County Treasurer Balance 6/30/2025 *					
2. 2024 Actual Taxes Levied*					
3. Less: percent of delinquent taxes <u>2.000</u>	\$0	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**					
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**					
6. Less: June 5, 2025 Ad Valorem Taxes received**					
7. Less: County Taxes received**					
8. Less: County Taxes received**					
9. Less: Taxes refunded/abated (NRA / TIF)					
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0	\$0
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$0	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	\$0	\$0	\$0	\$0	\$0
<b>Tax Collection Ratio (Jan, Mar, June)</b>	0.000 %	0.000 %	0.000 %	0.000 %	0.000

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

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

	Rec. Comm Emp Benef & Spec Liab	Extraordinary Growth Facilities	Public Library Board Emp Benefits	Cost of Living
1. County Treasurer Balance 6/30/2025 *				
2. 2024 Actual Taxes Levied*				
3. Less: percent of delinquent taxes <u>2.000</u>	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**				
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**				
6. Less: June 5, 2025 Ad Valorem Taxes received**				
7. Less: County Taxes received**				
8. Less: County Taxes received**				
9. Less: Taxes refunded/abated (NRA / TIF)				
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	\$0	\$0	\$0	\$0
<b>Tax Collection Ratio (Jan, Mar, June)</b>	0.000 %	0.000 %	0.000 %	0.000 %

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

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

	Supplemental General Fund	Capital Outlay Fund	Bond and Interest Fund #1	Recreation Fund
1. County Treasurer Balance 6/30/2025 *				
2. 2024 Actual Taxes Levied*	\$57,054	\$100,756	\$247,551	
3. Less: percent of delinquent taxes (3a) <u>2.000</u>	\$1,141	\$2,015	\$4,951	\$0
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**	\$36,451	\$64,744	\$160,518	
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**	\$4,251	\$7,549	\$18,709	
6. Less: June 5, 2025 Ad Valorem Taxes received**	\$13,392	\$23,780	\$58,938	
7. Less: County Taxes received**				
8. Less: County Taxes received**				
9. Less: Taxes refunded/abated (NRA / TIF)				
10. Total Deductions (add Lines 3+4+5+6+7+8+9)	\$55,235	\$98,088	\$243,116	\$0
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$1,819	\$2,668	\$4,435	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	\$856	\$1,511	\$3,713	\$0
<b>Tax Collection Ratio (Jan, Mar, June)</b>	94.812 %	95.352 %	96.208 %	0.000 %

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

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

	<b>Adult Education</b>	<b>Special Liability</b>	<b>Bond &amp; Interest #2</b>
1. County Treasurer Balance 6/30/2025 *	_____	_____	_____
<hr/>			
2. 2024 Actual Taxes Levied*	_____	_____	_____
3. Less: percent of delinquent taxes <u>2.000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**	_____	_____	_____
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**	_____	_____	_____
6. Less: June 5, 2025 Ad Valorem Taxes received**	_____	_____	_____
7. Less: County Taxes received**	_____	_____	_____
8. Less: County Taxes received**	_____	_____	_____
9. Less: Taxes refunded/abated (NRA / TIF)	_____	_____	_____
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Tax Collection Ratio (Jan, Mar, June)</b>	0.000 %	0.000 %	0.000 %

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

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

	No Fund Warrant	Special Assessment	Temporary Note	Historical Museum	Public Library
1. County Treasurer Balance 6/30/2025 *					
2. 2024 Actual Taxes Levied*					
3. Less: percent of delinquent taxes <u>2.000</u>	\$0	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**					
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**					
6. Less: June 5, 2025 Ad Valorem Taxes received**					
7. Less: County Taxes received**					
8. Less: County Taxes received**					
9. Less: Taxes refunded/abated (NRA / TIF)					
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0	\$0
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$0	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	\$0	\$0	\$0	\$0	\$0
<b>Tax Collection Ratio (Jan, Mar, June)</b>	0.000 %	0.000 %	0.000 %	0.000 %	0.000

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

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

	Rec. Comm Emp Benef & Spec Liab	Extraordinary Growth Facilities	Public Library Board Emp Benefits	Cost of Living
1. County Treasurer Balance 6/30/2025 *				
2. 2024 Actual Taxes Levied*				
3. Less: percent of delinquent taxes <u>2.000</u>	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**				
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**				
6. Less: June 5, 2025 Ad Valorem Taxes received**				
7. Less: County Taxes received**				
8. Less: County Taxes received**				
9. Less: Taxes refunded/abated (NRA / TIF)				
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	\$0	\$0	\$0	\$0
<b>Tax Collection Ratio (Jan, Mar, June)</b>	0.000 %	0.000 %	0.000 %	0.000 %

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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





%







%







%







%







%







%



**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 Educ.

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

*\*Full-time equivalency*

---

**TRANSPORTATION COSTS FOR SPECIAL EDUCATION**

5. Salaries of Bus Drivers and Transportation Aides (includes social security and fringe benefits)
  6. Contractual Services (includes mileage paid to parents)
  7. Insurance
  8. Maintenance in Lieu of Transportation (limited to \$750 per child)
  9. Other Expense (gasoline, oil, vehicle maintenance, etc.)
  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.)
  12. Teacher travel (in-district)
  13. Total of Lines 5 through 12
  14. Less: Transportation reimbursement (include cash sale of buses, EXCLUDE State Aid)
  15. Net Transportation Cost (Line 13 minus Line 14)
  16. Total Estimated Transportation Aid (7-1-2025 to 6-30-2026) (Line 15 x 80%)
- 
17. Estimated Catastrophic State Aid (7-1-2025 to 6-30-2026)
  18. Estimated Medicaid Replacement State Aid
  19. Estimated Special Education State Aid on behalf of Cooperative/Interlocal (Form 120) (7-1-2025 to 6-30-2026)
  20. Estimated Local Contribution Special Education State Aid (2024 House Sub for SB 387)
  21. Total Estimated Special Education Aid (7-1-2025 to 6-30-2026) (Line 4+16+17+18+19+20)

ation)

0.0

0.0

0.0

\$0

\$127,000

\$5,000

\$3,500

\$0

\$75,000

\$0

\$7,300

\$0

\$217,800

\$0

\$217,800

\$174,240

\$0

\$16,000

\$1,053,218

\$159,459

**\$1,402,917**

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

1. 2025-26 General Fund Budget (Form 150, Line 16)	=	<u>\$10,964,972</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>\$1,402,917</u>
3. TOTAL (2a + 2b + 2c + 2d + 2e)	=	<u>\$1,402,917</u>
4. 2025-26 Estimated State Foundation Aid (Line 1 minus Line 3)	=	<u>\$9,562,055</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)			=
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>9.0</u> + 2/20/26 <u>0.0</u>			
3.	2025-26 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2)			=
4.	Estimated 2025-26 weighted low enrollment and high enrollment.			=
	(from line 3) <u>1,143.0</u> x <u>0.197778</u> factor (from Table II)			
5.	Estimated 2025-26 Bilingual Weighting (see Footnotes (a) and (b))			=
	A. (9/20/25 Contact Hrs <u>1.0</u> + 2/20/26 Contact Hrs <u>0.0</u> ) / 6 x 0.395 = <u>0.1</u>			
	B. (9/20/25 ELL Headcount <u>5</u> + 2/20/26 ELL Hdct <u>0</u> ) x .185 = <u>0.9</u>			
	<i>Note: Bilingual weighting is based on the higher of contact hours or headcount.</i>			
6.	Estimated 2025-26 Career Technical Education (CTE) weighting (see Footnote (c))			=
	(9/20/25 CTE contact hrs <u>515.0</u> + 2/20/26 contact hrs <u>0.0</u> ) / 6 x 0.5			
7.	Estimated 2025-26 At-Risk Student Weighting			=
	9/20/25 Free Lunch <u>370</u> + 2/20/26 Free Lunch <u>0</u> x 0.484			
8.	Estimated 2025-26 High-Density At-Risk Student Weighting (from Table V, Line 2)			=
9.	Estimated 2025-26 Transportation Weighting (Table III, Line 6)	<u>593,905</u> ÷	\$5,615	=
10.	Estimated 2025-26 Ancillary School Facilities Weighting. Amt approved by Board of Tax Appeals.	<u>0</u> ÷	\$5,615	=
11.	Estimated Special Education Weighting. Amount of Sp. Ed. Funding (see Footnote(f))	<u>1,402,917</u> ÷	\$5,615	=
12.	Estimated FHSU Math & Science Academy FTE enrollment			=
13.	Estimated 2025-26 Virtual State Aid (Table IV, Line 4)			=
14.	Estimated 2025-26 operating budget excludes COLA. (Lines 3 thru 12 times BASE + Line 13)	<u>1,952.8</u> x	\$5,615	+ 0 =
15.	Estimated Cost of Living weighting (Must have 31% LOB)	\$0	<u>\$0</u> ÷	\$5,615
	(maximum allowed for this district) (Amt district will use, up to the maximum)			=
16.	Total General Fund Budget Authority including Cost of Living.	<u>1,952.8</u> x	\$5,615	+ 0 =

**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) = 1702.9 x \$5692 = \$9692907 + <u>1,402,917</u> (Spec Ed)			

TABLE I - KSA 72-5132

		<u>YES</u>																	
1.	Does the district qualify for the 3 yr Average? (Due to military dependent children.)		=																
2.	9/20/22 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		=																
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>	=																
4.	9/20/23 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		=																
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>	=																
6.	9/20/24 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		=																
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>	=																
8.	9/20/25 Estimated FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		=																
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>	=																
10.	Sept. 20, 2022, FTE enrollment plus 2/20/23 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		=																
11.	Sept. 20, 2023, FTE enrollment plus 2/20/24 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		=																
12.	Sept. 20, 2024, FTE enrollment plus 2/20/25 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		=																
13.	Sept. 20, 2025, FTE enrollment plus 2/20/26 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		=																
14.	3 Prior Years' Average FTE*:	<table border="0" style="margin-left: 40px;"> <tr> <td style="text-align: right;"><u>1,126.5</u></td> <td style="padding: 0 10px;">+</td> <td style="text-align: right;"><u>1,094.0</u></td> <td style="padding: 0 10px;">+</td> </tr> <tr> <td style="text-align: right;">(line 10)</td> <td></td> <td style="text-align: right;">(line 11)</td> <td></td> </tr> <tr> <td style="text-align: right;"><u>1,078.0</u></td> <td style="padding: 0 10px;">) ÷ 3 =</td> <td style="text-align: right;"><u>1,099.5</u></td> <td></td> </tr> <tr> <td style="text-align: right;">(line 12)</td> <td></td> <td style="text-align: right;">(goes to line 14)</td> <td></td> </tr> </table>	<u>1,126.5</u>	+	<u>1,094.0</u>	+	(line 10)		(line 11)		<u>1,078.0</u>	) ÷ 3 =	<u>1,099.5</u>		(line 12)		(goes to line 14)		=
<u>1,126.5</u>	+	<u>1,094.0</u>	+																
(line 10)		(line 11)																	
<u>1,078.0</u>	) ÷ 3 =	<u>1,099.5</u>																	
(line 12)		(goes to line 14)																	
* Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual; but includes 2/20 military students if they qualify for the Military Provision that year.																			
15.	2025-26 FTE adjusted enrollment for budget purposes (higher of line 12 [PY] or 13 [CY], or line 14 [3YR AVG if qualified for Military Provision]).		=																
16.	Total FTE adjusted enrollment. (Goes to page 1, line 1)		=																

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

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

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

**EXAMPLE: (FTE of 954.0)**

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

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

1. Area of district in square miles 9-20-2025.				=
2. All public pupils transported or for whom transportation is being made available 9-20-2025 who reside in the district 2.5 miles or more (Estimated)	<u>445.0</u>	+ 2-20-26	<u>0.0</u>	=
3. Index of density = Line 2	<u>445.0</u>	divided by Line 1	<u>550.0</u>	=
4. Using index of density (Line 3), determine Per Capita Allowance.				=
			Factor A [BASE Change]	
			Factor B [Transported Students times Per Capita Allowance]	
			Factor C [Factor B times Constant]	
			Factor D [Factor C times Factor A]	
6. 2025-26 Trans. State Aid =	<u>593,905</u>		(to Line 9, Page 1)	=

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

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

1. Estimated 9/20/25 FTE enrollment for full-time students enrolled in virtual programs.	<u>0.0</u>	X	\$5,600	=
2. Estimated 9/20/25 FTE enrollment for part-time students enrolled in virtual programs.	<u>0.0</u>	X	\$5,600	=
3. Estimated Virtual Credits* (20 years and older as of 9/20/25)	<u>0.00</u>	X	\$709	=
4. Estimated Virtual Credits* (dropouts aged 19 and under as of 9/20/25)	<u>0.00</u>	X	\$709	=
5. <b>Estimated Virtual State Aid (Lines 1 plus 2 plus 3 plus 4)</b>				=

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

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

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

1. Estimated 2025-26 Free Lunch Percentage (1B divided by 1A)				=
A. 9/20/25 + 2/20/26 Headcount (from Open page)			<u>1,143</u>	
B. 9/20/25 + 2/20/26 Free Lunch Headcount (from Open page)			<u>370</u>	
2. Estimated 2025-26 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8)				=
A. USD Level (i or ii)			<u>0.0</u>	
i. High-Density At-Risk >= 50% (1B times 10.5%)	=	<u>0.0</u>		
ii. High-Density At-Risk >= 35% and < 50% (1B times (#1 minus 35%) times .7)	=	<u>0.0</u>		
B. SCHOOL Level      ***Enter building enrollment on HD-AR_BLDG worksheet***			<u>5.1</u>	

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

1. Estimated 2025-26 At-Risk (Free Meals) Weighted FTE [Form 150 Line 7] =	<u>179.1</u>			
2. Estimated 2025-26 At-Risk (High Density) Weighted FTE [Form 150 Line 8] =	<u>5.1</u>			
3. Estimated 2025-26 At-Risk State Foundation Aid [ (Line 1 + Line 2) X \$5615 ] =	<u>184.2</u>	X	\$5,615	=

Page 1 Footnotes:

(a) Weighted FTE enrollment is computed by taking the total clock hours of bilingual students who are enrolled and attending in an approved bilingual class on 9-20-2025 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours 1.0 + 6 x 0.395 = 0.0658 [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 5 x 0.185 = 0.9250 [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 515.0 + 6 = 85.8333 [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? = YES
- 2. Did the district have a military dependent student enrolled during the 2024-2025 school year? = YES
- 3. Did the district decline in enrollment for 2024-2025 school year compared to the 2023-2024 school year? = YES

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

Is the 2/20/26 Est. FTE Enrollment 0.0 >=25 or 1% of the 9/20/25 Est. FTE Enrollment 1,134.0 =

1,134.0

9.0

1,143.0

226.1

0.9

42.9

179.1

5.1

105.8

0.0

249.9

0.0

\$0

\$10,964,972

0.0

\$10,964,972

\$11,095,824

USD #473

6/2025

1,126.5

0.0

1,094.0

0.0

1,078.0

0.0

1,134.0

0.0

1,126.5

1,094.0

1,078.0

1,134.0

1,099.5

1,134.0

1,134.0

.....

USD #473  
6/2025

550.0

445.0

0.809

\$990

1.3481

\$440,550

\$440,550

\$593,905

593,905

.....

0

0

0

0

\$0

.....

32.37 %

5.1

.....

\$1,034,283

.....

.....

NO

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

1. Statewide average percent for 2025-26 school year. (Max 32.3 %)	= <u>32.30</u> %
2. As authorized by KSA 72-5143, the Board adopted a resolution with no protest to exceed the statewide average. (Max 33%)	
School year it expires	Expires _____ = <u>0.00</u> %
3. Due to protest petition, an election, as authorized by KSA 72-5143, affirmed the Board's resoluion to increae the LOB authority to exceed the statewide average. (Max 33%)	
School year it expires	Expires _____ = <u>0.00</u> %
4. Maximum LOB authorized percent. (Maximum of Lines 1, 2 or 3) (Max 33%)	= <u>32.30</u> %
5. Percent certified in April as required by KSA 72-5143	= <u>32.50</u> %
6. COMPUTED LOB FOR 2025-2026	
(2025-26 LOB Base General Fund \$ <u>11,095,824</u> X Lower of Line 4 or Line 5 .....	\$ <u>3,583,951</u>
7. ADOPTED LOB FOR 2025-2026 .....	\$ <u>3,583,951</u>

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

**KSA 72-5143**

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

Percent of at-risk weighting to total adjusted (weighted) enrollment:	<u>9.21</u> %
Amount required to transfer from Supplemental General Fund to K-12 At-Risk Fund:	<u>\$330,082</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>0.05</u> %
Amount required to transfer from Supplemental General Fund to Bilingual Fund:	<u>\$1,792</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>12.86</u> %
Amount required to transfer from Supplemental General Fund to Special Education Fund:	<u>\$460,896</u>

Form 162

2025-2026 ESTIMATED FOOD SERVICE REVENUE

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

			TOTAL ANNUAL MEALS	FEDERAL		STATE		DISTRICT LOCAL		TOTAL
				RATE	Reimbursement	RATE	Reimbursement	PRICE	REVENUE	7-1-25 to 6-30-26
<b>SCHOOL NUTRITION PROGRAMS</b>										
<b>LUNCH</b>										
Paid	Elem	1.	21,785	.8500	\$18,517	.0400	\$871	3.40	\$74,069	\$93,457
	Jr. High	2.	12,830	.8500	\$10,906	.0400	\$513	3.50	\$44,905	\$56,324
	Sr. High	3.	14,822	.8500	\$12,599	.0400	\$593	3.60	\$53,359	\$66,551
Free		4.	44,978	4.8600	\$218,593	.0400	\$1,799			\$220,392
Reduced		5.	10,499	4.4600	\$46,826	.0400	\$420	0.40	\$4,200	\$51,446
Adult		6.	1,794					5.00	\$8,970	\$8,970
	<b>TOTAL</b>	7.	106,708		\$307,441		\$4,196		\$185,503	\$497,140
<b>BREAKFAST</b>										
Paid	Elem	8.	6,518	.3900	\$2,542			2.50	\$16,295	\$18,837
	Jr. High	9.	1,132	.3900	\$441			2.60	\$2,943	\$3,384
	Sr. High	10.	5,713	.3900	\$2,228			2.70	\$15,425	\$17,653
Free		11.	24,261	2.3700	\$57,499					\$57,499
Reduced		12.	5,038	2.0700	\$10,429			0.30	\$1,511	\$11,940
Adult		13.	90					2.90	\$261	\$261
	<b>TOTAL</b>	14.	42,752		\$73,139				\$36,435	\$109,574
<b>SNACKS</b>										
Paid	Elem	15.		.1100	\$0				\$0	\$0
	Jr. High	16.		.1100	\$0				\$0	\$0
	Sr. High	17.		.1100	\$0				\$0	\$0
Free		18.		1.2100	\$0				\$0	\$0
Reduced		19.		.6000	\$0			0.15	\$0	\$0
Adult		20.							\$0	\$0
	<b>TOTAL</b>	21.	0		\$0				\$0	\$0
<b>SPECIAL MILK PROGRAM</b>										
<b>MILK</b>										
Paid		22.		.2700	\$0			0.00	\$0	\$0
Free-Avg Dealer Cost		23.			\$0					\$0
	<b>TOTAL</b>	24.	0		\$0				\$0	\$0
<b>CHILD &amp; ADULT CARE FOOD PROGRAM</b>										
<b>BREAKFAST</b>										
Paid	Elem	25.	2,835	.3900	\$1,106			0.00	\$0	\$1,106
	Jr. High	26.		.3900	\$0			0.00	\$0	\$0
	Sr. High	27.		.3900	\$0			0.00	\$0	\$0
Free		28.	865	2.3700	\$2,050					\$2,050
Reduced		29.	260	2.0700	\$538					\$538
Adult		30.	310					0.00	\$0	\$0
	<b>TOTAL</b>	31.	4,270		\$3,694				\$0	\$3,694
<b>LUNCH</b>										
Paid	Elem	32.	2,421	.7200	\$1,743			0.00	\$0	\$1,743
	Jr. High	33.		.7200	\$0			0.00	\$0	\$0
	Sr. High	34.		.7200	\$0			0.00	\$0	\$0
Free		35.	730	4.7300	\$3,453					\$3,453
Reduced		36.	200	4.3300	\$866					\$866
Adult		37.	405					0.00	\$0	\$0
	<b>TOTAL</b>	38.	3,756		\$6,062				\$0	\$6,062
<b>SNACKS</b>										
Paid	Elem	39.	4,541	.1100	\$500			0.00	\$0	\$500
	Jr. High	40.		.1100	\$0			0.00	\$0	\$0
	Sr. High	41.		.1100	\$0			0.00	\$0	\$0
Free		42.	1,401	1.2100	\$1,695					\$1,695
Reduced		43.	375	.6000	\$225					\$225
Adult		44.	910					0.00	\$0	\$0
	<b>TOTAL</b>	45.	7,227		\$2,420				\$0	\$2,420
<b>SUPPER</b>										
Paid	Elem	46.		.7200	\$0			0.00	\$0	\$0
	Jr. High	47.		.7200	\$0			0.00	\$0	\$0
	Sr. High	48.		.7200	\$0			0.00	\$0	\$0
Free		49.		4.7300	\$0					\$0
Reduced		50.		4.3300	\$0					\$0
Adult		51.						0.00	\$0	\$0
	<b>TOTAL</b>	52.	0		\$0				\$0	\$0

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

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

SUMMER FOOD SERVICE PROGRAM	TOTAL ANNUAL MEALS	FEDERAL		STATE		DISTRICT LOCAL		TOTAL 7-1-25 to 6-30-26
		RATE	Reimbursement	RATE	Reimbursement	PRICE	REVENUE	
<b>BREAKFAST</b>								
Free	53.	3.1025	\$0					\$0
Adult (if charge)	54.					0.00	\$0	\$0
<b>TOTAL</b>	<b>55.</b>	0	\$0				\$0	\$0
<b>LUNCH</b>								
Free	56.	5.4175	\$0		\$0			\$0
Adult (if charge)	57.					0.00	\$0	\$0
<b>TOTAL</b>	<b>58.</b>	0	\$0				\$0	\$0
<b>SNACKS</b>								
Free	59.	1.2950	\$0					\$0
Adult (if charge)	60.					0.00	\$0	\$0
<b>TOTAL</b>	<b>61.</b>	0	\$0				\$0	\$0
<b>SUPPER</b>								
Free	62.	5.4175	\$0					\$0
Adult (if charge)	63.					0.00	\$0	\$0
<b>TOTAL</b>	<b>64.</b>	0	\$0				\$0	\$0
<b>OTHER CASH Sales/Income</b>	<b>65.</b>	xxxxxxxxx	xxxxxxxxx			xxxxxxx	\$0	\$0
<b>12 Months Total Income</b>	<b>66.</b>	xxxxxxxxx	\$392,756		\$4,196		\$221,938	\$618,890

**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	38.18%	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2. Supplemental Gen. Fund	\$1,703,004	50.61%	\$95,404	31.29%	\$2,355	\$0	\$4,606	\$3,412
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
4. Capital Outlay	\$925,422	27.50%	\$51,840	17.00%	\$1,280	\$0	\$2,503	\$1,854
5. Special Assessment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
6. Bond and Interest #1	\$736,397	21.89%	\$41,265	13.53%	\$1,019	\$0	\$1,992	\$1,476
7. Bond and Interest #2	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
8. Temporary Notes	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
9. Recreation Commission	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
10. Rec Comm Employee Bnfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
11. No Fund Warrant	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
13. Special Liability Expense	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
14. School Retirement	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
15. Historical Museum	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
16. Extraordinary Growth Facilities	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
17. Public Library Board	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
18. Public Library Board Emp Bnfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
19. Declining Enrollment	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
20. Cost of Living	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
21. TOTAL	\$3,364,823	100.00% (c)	\$188,509 (e)	100.00% (c)	\$4,653 (e)	\$0 (e)	\$9,101 (e)	\$6,742 (e)

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

**2025-2026  
FORM 194-A**

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	2024 Taxes Levied (Dollars)(a)	Percent of Total Taxes Levied (b)	Motor Vehicle Property Tax (d)	Percent of Total Taxes Levied (f)	Recreational Vehicle Property Tax (d)	In Lieu of Taxes in Ind. Rev. Bonds (g)	16/20M Tax (d)	Commercial Vehicle Tax (d)
1. General (No MVPT or RVPT)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	34.25%	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2. Supplemental Gen. Fund	\$2,084,140	56.14%	\$52,124	36.91%	\$1,287	\$0	\$2,516	\$1,864
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
4. Capital Outlay	\$919,481	24.77%	\$22,998	16.28%	\$568	\$0	\$1,110	\$823
5. Special Assessment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
6. Bond and Interest #1	\$709,085	19.10%	\$17,734	12.56%	\$438	\$0	\$856	\$634
7. Bond and Interest #2	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
8. Temporary Notes	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
9. Recreation Commission	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
10. Rec Comm Employee Bnfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
11. No Fund Warrant	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
13. Special Liability Expense	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
14. School Retirement	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
15. Historical Museum	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
16. Extraordinary Growth Facilities	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
17. Public Library Board	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
18. Public Library Board Emp Bnfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
19. Declining Enrollment	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
20. Cost of Living	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
21. TOTAL	\$3,712,706	100.00% (c)	\$92,847 (e)	100.00% (c)	\$2,292 (e)	\$0 (e)	\$4,482 (e)	\$3,321 (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) 60 x \$135) = \$8,100

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

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

**C. Estimated KPERS**

1. KPERS State Aid for 2024-2025 School Year = \$967,773

2. Est. increase due to KPERS rate (Line 1 times 2.5%) = \$24,194

3. Est. KPERS State Aid due to salary increases and added staff ((Line 1 + Line 2) X % of salary increase and added staff 7.00 %) = \$69,438

4. Est. KPERS State Aid for 2025-26 (Line 1 + Line 2 + Line 3) = \$1,061,405



**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>\$669,600</u>
2. Estimated Federal Tax Credit (Build America Bonds)		=	<u>\$0</u>
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	<u>0.2500</u>	=	<u>\$167,400</u>
4. Less prior year overpayment		-	<u>\$0</u>
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2025 through June 30, 2026) (Line 3 - Line 4)		=	<u>\$167,400</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	<u>0.0000</u>	x	<u>ProRation</u> <u>100</u>	= <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			=	_____
2. Estimated Federal Tax Credit (Build America Bonds)			=	_____
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	<u>0.0000</u>	x	<u>ProRation</u> <u>100</u>	= <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 242-A**  
**BOND AND INTEREST FUND #2**  
**2025-2026 ESTIMATED BOND AND INTEREST STATE AID**  
(Bond Elections Prior July 1, 2015)

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

1. Estimated 2025-2026 bond and interest fund payments	=	_____
2. Estimated Federal Tax Credit (Build America Bonds)	=	_____
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor		<u>0.2500</u>
	=	_____ \$0
4. Less prior year overpayment	-	_____
5. Estimated bond and interest fund state aid (Goes to Code 63) (July 1, 2025 through June 30, 2026) (Line 3 - Line 4)	=	_____ \$0

**FORM 244-A**  
**BOND AND INTEREST FUND #2**  
**2025-2026 ESTIMATED BOND AND INTEREST STATE AID**  
(Bond Elections After July 1, 2015 and Before June 30, 2017)

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

1. Estimated 2025-2026 bond and interest fund payments	=	_____
2. Estimated Federal Tax Credit (Build America Bonds)	=	_____
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor		<u>0.0000</u>
	=	_____ \$0
4. Less prior year overpayment	-	_____
5. Estimated bond and interest fund state aid (Goes to Code 63) (July 1, 2025 through June 30, 2026) (Line 3 - Line 4)	=	_____ \$0

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

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

1. Estimated 2025-2026 bond and interest fund payments		=	_____
2. Estimated Federal Tax Credit (Build America Bonds)		=	_____
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	<u>0.0000</u> x	ProRation <u>100</u>	= <u>\$0</u>
4. Less prior year overpayment		-	_____
5. Estimated bond and interest fund state aid (Goes to Code 63) (July 1, 2025 through June 30, 2026) (Line 3 - Line 4)		=	<u>\$0</u>

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

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

1. Estimated 2025-2026 bond and interest fund payments		=	_____
2. Estimated Federal Tax Credit (Build America Bonds)		=	_____
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	<u>0.0000</u> x	ProRation <u>100</u>	= <u>\$0</u>
4. Less prior year overpayment		-	_____
5. Estimated bond and interest fund state aid (Goes to Code 63) (July 1, 2025 through June 30, 2026) (Line 3 - Line 4)		=	<u>\$0</u>

CERTIFICATE  
TO THE CLERK of Dickinson County, State of Kansas  
We, the undersigned, duly elected, qualified and acting officers of  
Unified School District 473

certify that: (1) the hearing mentioned in the attached proof of publication was held; (2) after the Budget Hearing this budget was approved and adopted as the maximum expenditure for the various funds for the year 2025-2026; and (3) the Amount(s) 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
General <sup>1</sup>	72-5142	06	10,964,972	1,978,779
Federal Funds	12-1663	07	216,746	
Supplemental General (LOB) <sup>3</sup>	72-5147	08	3,583,951	2,245,304
Adult Education	74-32,259	10	0	0
Preschool-Aged At-Risk	72-5154	11	118,500	
Adult Supplemental Education	74-32,261	12	0	
At Risk Education Fund	72-5153	13	1,373,625	
Bilingual Education	72-3613	14	16,000	
Virtual Education	72-3715	15	0	
Capital Outlay	72-53, 113	16	3,007,400	947,497
Driver Training	72-5163	18	44,300	
Declining Enrollment	72-5160	19	0	
Extraordinary School Program	72-3239	22	0	
Food Service	72-5164	24	871,600	
Professional Development	72-2552	26	75,925	
Parent Education Program	72-4165	28	61,001	
Summer School	72-3238	29	0	
Special Education	72-3422	30	2,527,177	
Cost of Living <sup>4</sup>	72-5159	33	0	0
Career and Postsecondary Education	72-5162	34	559,125	
Gifts and Grants	72-1142	35	25,800	
Special Liability Expense Fund	72-1179	42	0	0
Extraordinary Growth Facility	72-5158	45	0	0
Special Reserve Fund	72-1180	47		
KPERS Special Retirement Contribution	74-4939a	51	1,061,405	
Contingency Reserve	72-5165	53		
Textbook & Student Material Revolving	72-3355	55		
Activity Funds	72-1178	56		
<b>DEBT SERVICE</b>				
Bond and Interest #1	10-113	62	671,100	503,044
Bond and Interest #2	10-113	63	0	0
No Fund Warrant <sup>5</sup>	79-2939	66	0	0
Special Assessment	12-6a10	67	0	0
Temporary Note	72-5457	68	0	0

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

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

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

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

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

TABLE OF CONTENTS	K.S.A.	Code 01 Line	2025-2026 Adopted Budget	
			1 Expenditures	2 2025 Tax to be Levied
<b>COOPERATIVES</b>				
Special Education	72-3412	78	0	
<b>Total USD</b>		100	25,178,627	5,674,624
<b>OTHER</b>				
Historical Museum	12-1684	80	0	0
Public Library Board	72-1420	82	0	0
Public Library Board Emp Bnfts	12-16,102	83	0	0
Recreation Commission	12-1927	84	0	0
Rec Comm Emp Bnfts & Spec Liab	12-1928/75-6110	86	0	0
<b>Total Other</b>		105	0	0

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

Assisted by:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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

\_\_\_\_\_  
Board President

\_\_\_\_\_  
County Clerk

\_\_\_\_\_  
Clerk of the Board

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

County	Final Assessed Valuation		Bond and #1
	General Fund <sup>1</sup>	Other Funds	
		\$	
		\$	
		\$	
		\$	
		\$	
<b>TOTAL</b>	\$0	\$0	\$0

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

**Computation of Delinquency**

2023 Delinquent Tax Percentage \_\_\_\_\_ 0.000 %

Rate Used in  
this Budget for  
2025-2026 \_\_\_\_\_ 3.000





Resolutions of Levy Limits for Tax Funds

1. Capital Outlay

Resolution dated 4/9/18 authorizing 8.000 mills for 9999 years.

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

2. Adult Education

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

(limit 5 years)

3. Historical Museum:

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

4. Public Library:

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

5. Recreation Commission:

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

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

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

Code	Code 04 Line	Fiscal Year 2025-2026									
		1	2	3	4	5	6	7	8	9	10
		Actual 2024 Tax Levy	Less 2 Allowance for Delinquency	Less 2024 Tax Received in 2024-25	Less Tax Refunded in 2024-25	2024 Tax in Process	Motor Vehicle Tax (includes 16/20M Tax)	Recreational Vehicle Tax	Commercial Vehicle	Amount of 2025 Tax to be Levied	Estimate of 2025 Taxes (1/1/2026 - 6/30/2026)
Supplemental General	03	2,084,140	41,683	2,007,810	0	34,647	154,650	3,642	5,276	2,245,304	2,020,774
Adult Education	05	0	0	0	0	0	0	0	0	0	0
Capital Outlay	10	919,481	18,390	884,406	0	16,685	78,451	1,848	2,677	947,497	852,747
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	709,085	14,182	682,105	0	12,798	61,847	1,457	2,110	503,044	452,740
Bond and Interest #2	45	0	0	0	0	0	0	0	0	0	0
Temporary Note	50	0	0	0	0	0	0	0	0	0	0
No-fund Warrant	55	0	0	0	0	0	0	0	0	0	0
Extraordinary Gowth Facility	57	0	0	0	0	0	0	0	0	0	0
Recreation Commission	60	0	0	0	0	0	0	0	0	0	0
Rec Comm Emp Bnfts & Spec Liab	65	0	0	0	0	0	0	0	0	0	0
Public Library Board	70	0	0	0	0	0	0	0	0	0	0
Public Lib Brd Emp Bnfts	71	0	0	0	0	0	0	0	0	0	0
Historical Museum	75	0	0	0	0	0	0	0	0	0	0
Cost of Living	78	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>80</b>	<b>3,712,706</b>	<b>74,255</b>	<b>3,574,321</b>	<b>0</b>	<b>64,130</b>	<b>294,948</b>	<b>6,947</b>	<b>10,063</b>	<b>3,695,845</b>	<b>3,326,261</b>

Adult Education Computation	<u>\$118,437,123</u> Assessed Valuation	<b>x</b>	<u>0.000</u> Adult Education Mill Levy	=	<u>\$0</u> Taxes to be Levied
Capital Outlay Computation	<u>\$118,437,123</u> Assessed Valuation	<b>x</b>	<u>8.000</u> Capital Outlay Mill Levy	=	<u>\$947,497</u> Taxes to be Levied
Tax Collection Ratio for 2024	<u>96.273 %</u>				

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	
		Date of Election	Date of Issue	Date Refunded/Refinanced	Interest Rate	Amount of Bonds Issued	Principal Outstanding 7/1/2025	Date Due		Due in 2025-2026		Due July-			
								Interest	Principal	Interest	Principal	Interest			
prior to July 1, 2015	General Obligation Bond Series 2016	4/7/2009	5/19/2009	3/30/2016	2.17%	7,929,241	3,050,000	9/1/25	9/1/25	57,950	565,000	46,650			
								3/1/26		46,650					
								Total			104,600	565,000	46,650		
after July 1, 2015 & prior to June 30, 2017															
							Total	0		0	0	0			
after July 1, 2017 & prior to June 30, 2022															
							Total	0		0	0	0			
after July 1, 2022															

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
		Date of Election	Date of Issue	Date Refunded/Refinanced	Interest Rate	Amount of Bonds Issued	Principal Outstanding 7/1/2025	Interest	Principal	Date Due	Interest	Principal	Due in 2025-2026	Due July-1
							Total	0				0	0	0
							Grand Total	3,050,000				104,600	565,000	46,650



USD #473  
2025-2026

12	
Dec. 2026	
Principal	
	0
	<b>585,000</b>



GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	0	0	0
Cancellation of Prior Year Encumbrances	03	0		
<b>REVENUES</b>				
1000 Local Sources				
1300 Tuition				
1312 Individuals (out of district)	30			
1320 Other School District/Govt Sources (in-state)	40			
1330 Other School District/Govt Sources	45			
1410 Transportation Fees (reimbursement)	47			
1700 Student Activities (reimbursement)	50	50,595	147,814	
1900 Other Revenue from Local Source				
1910 User Charges (reimbursement)	55	134,321	71,622	
1980 Reimbursements	60			
1985 State Aid Reimbursements	65			
1990 Miscellaneous	67			
3000 State Sources				
3110 State Foundation Aid	95	8,573,527	8,966,657	9,562,055
3130 Mineral Production Tax	115			
3205 Special Education Aid	120	1,226,979	1,313,928	1,402,917
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>9,985,422</b>	<b>10,500,021</b>	<b>10,964,972</b>
Total Expenditures & Transfers	175	9,985,422	10,500,021	10,964,972
Unencumbered Cash Balance (June 30)	190	0	0	

Budget Line 190: Line 170 minus Line 175

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

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
1000 Instruction				
100 Salaries				
110 Licensed	210	3,442,322	3,722,454	3,793,565
120 Non-Licensed	215	51,151	88,098	90,000
200 Employee Benefits				
210 Insurance (employee)	220	202,222	188,326	220,500
220 Social Security	225	245,294	254,867	264,000
290 Other	230	58,772	42,687	61,150
300 Purchased Professional & Tech Serv	235	36,500	39,000	43,000
400 Purchased Property Services	237	36,582	36,525	45,000
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	23,926	28,208	34,800

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
600 Supplies				
610 General Supplemental (teaching)	260	120,919	144,291	169,700
644 Textbooks	265			
650 Supplies (technology related)	267	24,438	10,876	29,200
680 Miscellaneous Supplies	270			
700 Property (equipment & furnishings)	275		70	
800 Other	280	2,255	3,700	3,700
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	83,154	120,513	205,000
120 Non-Licensed	290			
200 Employee Benefits				
210 Insurance (employee)	295			
220 Social Security	300	17,822	9,511	18,500
290 Other	305	11,575	10,022	15,700
300 Purchased Professional & Tech Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320	939	5,357	6,800
700 Property (equipment & furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335	3,056		1,000
120 Non-Licensed	340	20,073	40,357	50,000
200 Employee Benefits				
210 Insurance (employee)	345			
220 Social Security	350	1,260	2,569	3,350
290 Other	355	5,770	12,640	24,025
300 Purchased Professional & Tech Serv	360	5,526	5,569	6,000
400 Purchased Property Services	363			
500 Other Purchased Services	365		45	
600 Supplies				
640 Books (not textbooks) & Periodicals	370	12,445	12,913	16,700
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (equipment & furnishings)	385			
800 Other	390			
2300 General Administration				
100 Salaries				
110 Licensed	395	126,120	129,993	140,000
120 Non-Licensed	400			
200 Employee Benefits				
210 Insurance (employee)	405			
220 Social Security	410	10,046	10,076	12,100
290 Other	415	5,793	5,738	6,700
300 Purchased Professional & Tech Serv	420	16,650	2,750	28,000
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (phone, postage, etc.)	435	4,328	4,073	8,000
590 Other	440	1,805	2,070	7,000
600 Supplies	445	6,505	3,334	8,500
700 Property (equipment & furnishings)	450			
800 Other	455	28,911	23,157	30,000
2400 School Administration				
100 Salaries				
110 Licensed	460	197,868	191,853	

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
120 Non-Licensed	465			232,000
200 Employee Benefits				
210 Insurance (employee)	470			
220 Social Security	475	14,168	14,573	19,600
290 Other	480	8,706	2,014	3,425
300 Purchased Professional & Tech Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (phone, postage, etc.)	495	28,826	39,807	58,000
590 Other	500			
600 Supplies	505	1,245	1,499	3,000
700 Property (equipment & furnishings)	510			
800 Other	515	1,300		
2500 Central Services				
100 Salaries				
110 Licensed	730			
120 Non-Licensed	735	183,279	199,077	218,000
200 Employee Benefits				
210 Insurance	740			
220 Social Security	745	14,035	15,118	21,500
290 Other	750	23,436	17,458	23,700
300 Purchased Professional & Tech Serv	755	6,372	1,303	2,000
400 Purchased Property Services	760			
500 Other Purchased Services	765	5,771	7,335	10,500
600 Supplies	770			
700 Property (equipment & furnishings)	775			
800 Other	780			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520	283,944	324,148	337,000
200 Employee Benefits				
210 Insurance (employee)	525			
220 Social Security	530	21,173	23,663	30,000
290 Other	535	52,073	46,888	63,650
300 Purchased Professional & Tech Serv	540	1,563	2,311	3,000
400 Purchased Property Services				
411 Water/Sewer	545	27,926	28,164	40,000
420 Cleaning	550	15,828	35,898	42,000
430 Repairs & Maintenance	555	58,434	94,798	118,800
440 Rentals	560	2,466	1,406	3,000
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575	275,900	357,816	383,717
590 Other	580	4,382	4,530	6,000
600 Supplies				
610 General Supplies	585	35,278	20,361	22,000
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)
<b>EXPENDITURES</b>				
700 Property (equipment & furnishings)	615			
800 Other	620			
2601 Operations & Maintenance (transportation)				
100 Salaries				
120 Non-Licensed	622			
200 Employee Benefits				
210 Insurance (employee)	623			
220 Social Security	626			
290 Other	628			
300 Purchased Professional & Tech Serv	630			
400 Purchased Property Services	632	5,731	7,069	9,700
500 Other Purchased Services	634	23,226	19,657	28,500
600 Supplies				
610 General Supplies	636	890	199	5,000
620 Energy				
621 Heating	638			
622 Electricity	640	4,778	9,020	12,000
626 Motor Fuel (not school bus)	642			
629 Other	644			
680 Miscellaneous Supplies	646			
700 Property (equipment & furnishings)	648			
800 Other	650			100
2700 Student Transportation Services				
2720 Supervision				
100 Salaries				
120 Non-Licensed	652	69,810	60,000	68,000
200 Employee Benefits				
210 Insurance	654		5,640	6,500
220 Social Security	656	5,398	4,029	5,500
290 Other	658	4,359	4,332	6,950
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	17,986	26,200	28,500
626 Motor Fuel	682	152,144	144,091	185,000
730 Equipment (including buses)	684			
800 Other	686			
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 Non-Licensed	688	122,860	161,961	172,000
200 Employee Benefits				
210 Insurance	690			
220 Social Security	692	7,315	10,591	12,050
290 Other	694	20,932	17,096	25,655
300 Purchased Professional & Tech Serv	696			
400 Purchased Property Services	698	15,371	9,100	17,000

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
500 Other Purchased Services	700			
600 Supplies	702	150,083	155,002	200,000
730 Equipment	704			
800 Other	706			
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Licensed	708			
200 Employee Benefits				
210 Insurance	710			
220 Social Security	712			
290 Other	714			
300 Purchased Professional & Tech Serv	716	4,333	5,520	9,000
400 Purchased Property Services	718			
500 Other Purchased Services	720	3,760	5,008	7,700
600 Supplies	722			
730 Equipment	724			1,500
800 Other	726	902	1,602	2,500
2900 Other Support Services				
100 Salaries				
110 Licensed	895			
120 Non-Licensed	900			
200 Employee Benefits				
210 Insurance	905	5,108	5,072	6,500
220 Social Security	910			
290 Other	915			
300 Purchased Professional & Tech Serv	920			
400 Purchased Property Services	925			
500 Other Purchased Services	930			8,000
600 Supplies	935			
700 Property (equipment & furnishings)	940			
800 Other	945		3,282	
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			
937 Virtual Education	807			
938 Capital Outlay	810	168,859	1	
940 Driver Training	815			
943 Extraordinary School Program	823			
944 Food Service	825		154,340	50,000
946 Professional Development	830	25,000	58,317	30,000
948 Parent Education Program	835	6,200	17,807	18,435
949 Summer School	837			
950 Special Education	840	1,777,495	1,783,423	1,601,717
954 Career & Postsecondary Education	850	497,752	473,814	400,000
960 Special Reserve Fund	853			
963 Special Liability Expense Fund	855			
972 Contingency Reserve	885			
974 Textbook & Student Materials Revolving Fund	889	50,000	47,863	
976 Preschool-Aged At-Risk	891	50,000		30,000
978 At-Risk Education Fund	893	924,998	920,176	1,034,283
<b>TOTAL EXPENDITURES*</b>	~~~	9,985,422	10,500,021	10,964,972

\*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	-310,182	-40,074	0
Cancellation of Prior Year Encumbrances	03		9,771	
<b>REVENUES</b>				
4000 FEDERAL SOURCES - GRANTS				
4591 Title I	10	160,867	164,989	163,634
4593 Title II	15	30,764	32,632	34,658
4602 Title IV Part A	22	18,075	17,971	18,454
4607 Title IV Part B	27			
4601 Title III (English Language Acquisition)	60			
4595 ESSER I (CARES Act)	67			
4605 ESSER II (CRRSA)	68			
4606 ESSER III (ARP)	70	827,553		
4599 Other	75	91,379	30,303	
<b>RESOURCES AVAILABLE</b>	170	818,456	215,592	216,746
TOTAL EXPENDITURES	175	858,530	215,592	216,746
UNENCUMBERED CASH BALANCE JUNE 30	190	-40,074	0	0

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

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

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

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
1000 Instruction				
100 Salaries				
110 Licensed	210	284,107	175,305	178,146
120 Non-Licensed	215	39,871		
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	31,193	12,842	14,050
290 Other	230	30,296	9,474	10,596
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	455		
600 Supplies				
610 General Supplemental (Teaching)	260	7,822	2,941	3,020
644 Textbooks	265	80,400		
650 Supplies (Technology Related)	267	46,608		
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275	127,920	5,617	
800 Other	280			

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
<b>EXPENDITURES</b>				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	49,699	9,413	10,934
120 Non-Licensed	290	21,734		
200 Employee Benefits				
210 Insurance (Employee)	295	11,445		
220 Social Security	300	7,483		
290 Other	305	695		
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320	180		
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335	16,971		
120 Non-Licensed	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350	1,298		
290 Other	355			
300 Purchased Professional & Technical Serv	360	21,063		
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			
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	7,630		
120 Non-Licensed	465			
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475	583		
290 Other	480	11		
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Services	490			

<b>FEDERAL FUNDS</b> (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
<b>EXPENDITURES</b>				
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Licensed	680			
120 Non-Licensed	685			
200 Employee Benefits				
210 Insurance	690			
220 Social Security	695			
290 Other	700			
300 Purchased Professional & Technical Serv	705			
400 Purchased Property Services	710			
500 Other Purchased Services	715			
600 Supplies	720			
700 Property (Equipment & Furnishings)	725			
800 Other	730			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520	15,805		
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530	1,209		
290 Other	535	165		
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	38,695		

<b>FEDERAL FUNDS</b> (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
<b>EXPENDITURES</b>				
200 Employee Benefits				
210 Insurance	630			
220 Social Security	635	2,959		
290 Other	640	485		
442 Rent of Vehicles (lease)	645			
500 Other Purchased Services				
513 Contracting of Bus Services	650			
519 Mileage in Lieu of Trans	655			
520 Insurance	660			
626 Motor Fuel	665			
730 Equipment (including buses)	670			
800 Other	675			
2900 Other Support Services				
100 Salaries				
110 Licensed	805			
120 Non-Licensed	810			
200 Employee Benefits				
210 Insurance	815			
220 Social Security	820			
290 Other	825			
300 Purchased Professional & Technical Serv	830			
400 Purchased Property Services	835			
500 Other Purchased Services	840			
600 Supplies	845			
700 Property (Equipment & Furnishings)	850			
800 Other	855			
3000 Operation of Non-Instructional Services				
3100 Food Service Operation				
100 Salaries				
110 Licensed	735	10,900		
120 Non-Licensed	740			
200 Employee Benefits				
210 Insurance	745			
220 Social Security	750	833		
290 Other	755	15		
500 Other Purchased Services				
520 Insurance	760			
570 Food Service Management	765			
590 Other Purchased Services	770			
600 Supplies				
630 Food & Milk	775			
680 Miscellaneous Supplies	780			
700 Property (Equipment & Furnishings)	785			
800 Other	790			
3300 Community Services Operations	795			
4300 Architectural & Engineering Services	800			
4500 New Building Acquisition & Construction	865			
4700 Building Improvements				
100 Salaries				
120 Non-Licensed	870			
200 Fringe Benefits				
210 Insurance	875			
220 Social Security	880			
290 Other	885			
400 Outside Contractors	890			
4900 Other	900			
<b>TOTAL EXPENDITURES*</b>	~~~	858,530	215,592	216,746

\*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	264,895	43,399	139,267
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2022 \$	10	24,427		
2023 \$	15	1,636,904	31,868	
2024 \$	20		2,007,810	34,647
1140 Delinquent Tax	25	13,772	16,490	20,852
1410 Transportation Fees	47			
1980 Reimbursements	60			
1990 Miscellaneous	65			
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (Includes 16/20M Tax)	70	125,753	127,727	154,650
2450 Recreational Vehicle Tax	75	2,796	3,068	3,642
2460 Commercial Vehicle Tax	77	4,529	5,454	5,276
2800 In Lieu of Taxes IRBs/Rental Excise	85			0
3000 STATE SOURCES				
3140 Supplemental State Aid	95	1,104,476	1,146,942	1,263,701
5000 OTHER				
5253 Transfer From Contingency Reserve	145	0	0	0
<b>RESOURCES AVAILABLE</b>	170	3,177,552	3,382,758	1,622,035
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	175	3,134,153	3,243,491	3,583,951
TAX REQUIRED (175 minus 170)	195			1,961,916
PERCENT OF COLLECTION	196			90.000 %
TOTAL 2025 TAX REQUIRED (195+196)	197			2,179,907
Delinquent Tax	200			65,397
AMOUNT OF 2025 TAX TO BE LEVIED (Line 197 + Line 200)	205			2,245,304
UNENCUMBERED CASH BALANCE JUNE 30	207	43,399	139,267	~~~~~

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

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
1000 Instruction				
100 Salaries				
110 Licensed	210			
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	580		4,000
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside the State	245			
563 Tuition/Private Sources	250			
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260			

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
<b>EXPENDITURES</b>				
644 Textbooks	265	223	1,695	6,000
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275		3,906	6,500
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	63,169	107,002	113,000
120 Non-Licensed	290		10,943	
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			7,500
290 Other	305	11,042	18,505	25,200
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	226,076	227,538	254,000
120 Non-Licensed	340			
200 Employee Benefits				
210 Insurance (Employee)	345		11,280	13,000
220 Social Security	350	16,121	16,096	23,000
290 Other	355	5,208	6,437	7,500
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			
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			

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
<b>EXPENDITURES</b>				
800 Other	455			
2400 School Administration				
100 Salaries				
110 Licensed	460	410,604	390,328	520,000
120 Non-Licensed	465			
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475	30,343	28,804	36,000
290 Other	480	23,970	17,424	31,200
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Licensed	730			
120 Non-Licensed	735			
200 Employee Benefits				
210 Insurance	740			
220 Social Security	745			
290 Other	750			
300 Purchased Professional & Technical Serv	755			
400 Purchased Property Services	760			
500 Other Purchased Services	765	16,372	34,101	50,000
600 Supplies	770	1,908	2,051	
700 Property (Equipment & Furnishings)	775			
800 Other	780	10,935		
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520	135,383	149,439	180,000
200 Employee Benefits				
210 Insurance (Employee)	525			6,000
220 Social Security	530	9,348	10,596	14,000
290 Other	535	14,910	15,034	18,000
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	58,835	68,578	75,000
620 Energy				
621 Heating	590	54,971	61,177	80,000
622 Electricity	595	404,477	426,394	480,000
626 Motor Fuel (not school bus)	600			
629 Other	605	8,000	1,735	12,000
680 Miscellaneous Supplies	610	5,324		
700 Property (Equipment & Furnishings)	615		16,622	26,500
800 Other	620			

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
<b>EXPENDITURES</b>				
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	392,040	456,735	520,000
200 Employee Benefits				
210 Insurance	668			
220 Social Security	670	30,278	34,817	45,673
290 Other	672	6,511	9,065	14,450
442 Rent of Vehicles (lease)	674			
500 Other Purchased Services				
513 Contracting of Bus Services	676			
519 Mileage in Lieu of Trans	678			
520 Insurance	680			
626 Motor Fuel	682			
730 Equipment (including buses)	684			
800 Other	686			
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 Non-Licensed	688			
200 Employee Benefits				
210 Insurance	690			
220 Social Security	692			
290 Other	694			
300 Purchased Professional & Technical Serv	696			
400 Purchased Property Services	698			
500 Other Purchased Services	700			
600 Supplies	702			
730 Equipment	704			
800 Other	706			

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
<b>EXPENDITURES</b>				
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			
936 Bilingual Education	805	627	1,019	1,792
937 Virtual Education	810			
940 Driver Training	815			
943 Extraordinary School Program	823			
944 Food Service	825			50,000
946 Professional Development	830		15,000	30,000
948 Parent Education Program	835			
949 Summer School	837			
950 Special Education	840	731,632	487,191	523,554
954 Career and Postsecondary Education	850	177,237	193,000	50,000
960 Special Reserve	853			
963 Special Liability Expense Fund	855			
974 Textbook & Student Materials Revolving	880			
976 Preschool-Aged At-Risk	885		30,000	30,000
978 At-Risk Education Fund	890	288,029	390,979	330,082
<b>TOTAL EXPENDITURES &amp; TRANSFERS*</b>	~~~	3,134,153	3,243,491	3,583,951

\*Goes to Budget Line 175.

ADULT EDUCATION	Code 10 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE, JULY 1	01		0	0	0
Cancellation of Prior Year Encumbrances	03				
<b>REVENUES</b>					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2022 \$	05				
2023 \$	10				
2024 \$	15		0	0	0
2025 \$	20			0	0
1140 Delinquent Tax	25			0	0
1310 Tuition Individuals-Class Fees	30				0
July - December Estimate	35				
1510 Interest on Idle Funds	40				
1900 Other Revenue From Local Source					
1940 Sale & Rent of Textbook	50				0
July - December Estimate	55				
1990 Miscellaneous	60				0
July - December Estimate	65				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (includes 16/20M Tax)	75			0	0
July - December Estimate	80				0
2450 Recreational Vehicle Tax	85			0	0
July - December Estimate	86				0
2460 Commercial Vehicle Tax	87			0	0
July - December Estimate	88				0
2800 In Lieu of Taxes IRBs/Rental Excise	90			0	0
July - December Estimate	95				0
3000 STATE SOURCES					
3201 Adult Basic Aid	100				0
July - December Estimate	105				
4000 FEDERAL SOURCES					
4540 Adult Education Aid	110				0
July - December Estimate	115				
5000 OTHER					
5206 Transfer From General	120	0	0	0	0
July - December Estimate	125				
5208 Transfer From Supplemental General	130	0	0	0	0
July - December Estimate	135				
5253 Transfer From Contingency Reserve	140	0	0	~~~~~	~~~~~
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
TOTAL EXPENDITURES & TRANSFERS	175	0	0	0	0
July - December Estimate	180				0
TOTAL OPERATING EXPENDITURE (18 MO)	185				0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0	~~~~~

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

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

\*Goes to Budget Line 175.

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	48,971	98,971	104,384
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05			
1315 Individual (Summer School)	15			
1320 Other School District/Govt Sources (in-state)	25			
1510 Interest on Idle Funds	35			
1700 Student Activities(Reimbursement)	45			
1900 Other Revenue From Local Source				
1990 Miscellaneous	75			
4000 FEDERAL SOURCES				
4590 Other Federal Aid	115			
5000 OTHER				
5206 Transfer From General	135	50,000	0	30,000
5208 Transfer From Supplemental General	140	0	30,000	30,000
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>98,971</b>	<b>128,971</b>	<b>164,384</b>
TOTAL EXPENDITURES & TRANSFERS	175	0	24,587	118,500
UNENCUMBERED CASH BALANCE JUNE 30	190	98,971	104,384	45,884

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
1000 Instruction				
100 Salaries				
110 Licensed	210		22,261	60,000
120 Non-Licensed	215			50,000
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225		1,703	3,000
290 Other	230		171	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			
590 Other	250			
600 Supplies				
610 General Supplemental (Teaching)	255		452	5,000
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			

<b>PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)</b>	Code 11 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
<b>EXPENDITURES</b>				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280			
120 Non-Licensed	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	330			
120 Non-Licensed	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books (not textbooks) & Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Licensed	390			
120 Non-Licensed	395			
200 Employee Benefits				
210 Insurance (Employee)	400			
220 Social Security	405			
290 Other	410			
300 Purchased Professional & Technical Serv	415			
500 Other Purchased Services	420			
600 Supplies	425			
700 Property (Equipment & Furnishings)	430			
800 Other	435			
2500 Central Services				
100 Salaries				
110 Licensed	535			
120 Non-Licensed	540			
200 Employee Benefits				
210 Insurance	545			
220 Social Security	550			
290 Other	555			
300 Purchased Professional & Technical Serv	560			
400 Purchased Property Services	565			
500 Other Purchased Services	570			
600 Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585			

<b>PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)</b>	Code 11 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
<b>EXPENDITURES</b>				
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	440			
200 Employee Benefits				
210 Insurance (Employee)	445			
220 Social Security	450			
290 Other	455			
300 Purchased Professional & Technical Serv	460			
400 Purchased Property Services				
411 Water/Sewer	465			
420 Cleaning	470			
430 Repairs & Maintenance	475			
440 Rentals	480			
490 Other	485			
500 Other Purchased Services	490			
600 Supplies				
610 General Supplies	495			
620 Energy				
621 Heating	500			
622 Electricity	505			
626 Motor Fuel (not schoolbus)	510			
629 Other	515			
680 Miscellaneous Supplies	520			
700 Property (Equipment & Furnishings)	525			
800 Other	530			
2700 Student Transportation Services				
120 Non-Licensed Salaries	531			
200 Employee Benefits	532			
800 Other	533			
2900 Other Support Services				
100 Salaries				
110 Licensed	600			
120 Non-Licensed	605			
200 Employee Benefits				
210 Insurance	610			
220 Social Security	615			
290 Other	620			
300 Purchased Professional & Technical Serv	625			
400 Purchased Property Services	630			
500 Other Purchased Services	635			
600 Supplies	640			
700 Property (Equipment & Furnishings)	645			
800 Other	650			
<b>TOTAL EXPENDITURES*</b>	~~~	0	24,587	118,500

\*Goes to Budget Line 175.

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

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

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

\*Goes to Budget Line 175.

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	309,284	27,130	13,130
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05			
1315 Individual (Summer School)	15			
1320 Other School District/Govt Sources (in-state)	25			
1510 Interest on Idle Funds	35			
1700 Student Activities(Reimbursement)	45			
1900 Other Revenue From Local Source				
1990 Miscellaneous	75			
4000 FEDERAL SOURCES				
4590 Other Federal Aid	115			
5000 OTHER				
5206 Transfer From General	135	924,998	920,176	1,034,283
5208 Transfer From Supplemental General	140	288,029	390,979	330,082
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>1,522,311</b>	<b>1,338,285</b>	<b>1,377,495</b>
TOTAL EXPENDITURES & TRANSFERS	175	1,495,181	1,325,155	1,373,625
UNENCUMBERED CASH BALANCE JUNE 30	190	27,130	13,130	3,870

AT-RISK EDUCATION FUND	Code 13 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
1000 Instruction				
100 Salaries				
110 Licensed	210	1,260,028	1,114,539	1,126,500
120 Non-Licensed	215	77,426	37,902	40,000
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	70,920	83,894	96,500
290 Other	230	71,586	81,748	94,825
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	7,908		
563 Tuition/Private Sources	245			
590 Other	250			
600 Supplies				
610 General Supplemental (Teaching)	255			
644 Textbooks	260			5,000
650 Supplies (Technology Related)	263	7,313	7,072	10,800
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			

AT-RISK EDUCATION FUND	Code 13 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
<b>EXPENDITURES</b>				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280			
120 Non-Licensed	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	330			
120 Non-Licensed	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books (not textbooks) & Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Licensed	390			
120 Non-Licensed	395			
200 Employee Benefits				
210 Insurance (Employee)	400			
220 Social Security	405			
290 Other	410			
300 Purchased Professional & Technical Serv	415			
500 Other Purchased Services	420			
600 Supplies	425			
700 Property (Equipment & Furnishings)	430			
800 Other	435			
2500 Central Services				
100 Salaries				
110 Licensed	535			
120 Non-Licensed	540			
200 Employee Benefits				
210 Insurance	545			
220 Social Security	550			
290 Other	555			
300 Purchased Professional & Technical Serv	560			
400 Purchased Property Services	565			
500 Other Purchased Services	570			
600 Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585			

<b>AT-RISK EDUCATION FUND</b>	Code 13 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
<b>EXPENDITURES</b>				
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	440			
200 Employee Benefits				
210 Insurance (Employee)	445			
220 Social Security	450			
290 Other	455			
300 Purchased Professional & Technical Serv	460			
400 Purchased Property Services				
411 Water/Sewer	465			
420 Cleaning	470			
430 Repairs & Maintenance	475			
440 Rentals	480			
490 Other	485			
500 Other Purchased Services	490			
600 Supplies				
610 General Supplies	495			
620 Energy				
621 Heating	500			
622 Electricity	505			
626 Motor Fuel (not schoolbus)	510			
629 Other	515			
680 Miscellaneous Supplies	520			
700 Property (Equipment & Furnishings)	525			
800 Other	530			
2700 Student Transportation Services				
120 Non-Licensed Salaries	531			
200 Employee Benefits	532			
626 Motor Fuel	590			
800 Other	533			
2900 Other Support Services				
100 Salaries				
110 Licensed	600			
120 Non-Licensed	605			
200 Employee Benefits				
210 Insurance	610			
220 Social Security	615			
290 Other	620			
300 Purchased Professional & Technical Serv	625			
400 Purchased Property Services	630			
500 Other Purchased Services	635			
600 Supplies	640			
700 Property (Equipment & Furnishings)	645			
800 Other	650			
<b>TOTAL EXPENDITURES*</b>	~~~	1,495,181	1,325,155	1,373,625

\*Goes to Budget Line 175.

BILINGUAL EDUCATION	Code 14 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	17,666	16,294	14,726
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15			
4000 FEDERAL SOURCES				
4520 Bilingual Aid	35			
4590 Other Federal Aid	40			
5000 OTHER				
5206 Transfer From General	45	0	0	0
5208 Transfer From Supplemental General	50	627	1,019	1,792
5253 Transfer From Contingency Reserve	55	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>18,293</b>	<b>17,313</b>	<b>16,518</b>
TOTAL EXPENDITURES & TRANSFERS	175	1,999	2,587	16,000
UNENCUMBERED CASH BALANCE JUNE 30	190	16,294	14,726	518

BILINGUAL EDUCATION	Code 14 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
1000 Instruction				
100 Salaries				
110 Licensed	210	1,500	2,250	5,000
120 Non-Licensed	215			4,000
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	105	130	500
290 Other	230	146	207	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	248		6,000
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			
300 Purchased Professional & Technical Serv	310			

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

BILINGUAL EDUCATION		Code	12 mo.	12 mo.	12 mo.
		14	2023-2024	2024-2025	2025-2026
		Line	Actual	Actual	Budget
			(1)	(2)	(3)
<b>EXPENDITURES</b>					
200 Employee Benefits					
210 Insurance (Employee)		450			
220 Social Security		455			
290 Other		460			
300 Purchased Professional & Technical Serv		465			
400 Purchased Property Services					
411 Water/Sewer		470			
420 Cleaning		475			
430 Repairs & Maintenance		480			
440 Rentals		485			
490 Other		490			
500 Other Purchased Services		495			
600 Supplies					
610 General Supplies		500			
620 Energy					
621 Heating		505			
622 Electricity		510			
626 Motor Fuel (not school bus)		515			
629 Other		520			
680 Miscellaneous Supplies		525			
700 Property (Equipment & Furnishings)		530			
800 Other		535			
2700 Student Transportation Services					
120 Non-Licensed Salaries		536			
200 Employee Benefits		537			
800 Other		538			
2900 Other Support Services					
100 Salaries					
110 Licensed		600			
120 Non-Licensed		605			
200 Employee Benefits					
210 Insurance		610			
220 Social Security		615			
290 Other		620			
300 Purchased Professional & Technical Serv		625			
400 Purchased Property Services		630			
500 Other Purchased Services		635			
600 Supplies		640			
700 Property (Equipment & Furnishings)		645			
800 Other		650			
<b>TOTAL EXPENDITURES*</b>		~~~	1,999	2,587	16,000

\*Goes to Budget Line 175.

VIRTUAL EDUCATION	Code 15 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1300 Tuition				
1311 Individuals	05			
1320 Other School District/Govt Sources (in-state)	25			
1510 Interest on Idle Funds	35			
1900 Other Revenue From Local Source				
1990 Miscellaneous	75			
5000 OTHER				
5206 Transfer From General	135	0	0	0
5208 Transfer From Supplemental General	140	0	0	0
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>175</b>	<b>0</b>	<b>0</b>	<b>0</b>
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0

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

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

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

\*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	3,286,186	3,474,907	3,717,372	3,717,372
Cancellation of Prior Year Encumbrances	03				
<b>REVENUES</b>					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2022 \$	05	15,980			
2023 \$	10	890,062	19,105		
2024 \$	15		884,406	16,685	16,685
2025 \$	20			852,747	947,497
1140 Delinquent Tax	25	8,211	8,791	9,200	13,793
1510 Interest on Idle Funds	30	93,787	150,508		0
July - December Estimate	35				
1900 Other Revenue From Local Source	40	12,394	33,405		0
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	75,858	79,021	78,451	78,451
July - December Estimate	60				39,226
2450 Recreational Vehicle Tax	65	1,636	1,838	1,848	1,848
July - December Estimate	66				924
2460 Commercial Vehicle Tax	67	2,625	2,801	2,677	2,677
July - December Estimate	68				1,339
2600 Other County Revenue	70		91,252		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	229,950	258,871	246,349	246,349
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	168,859	1	0	0
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>4,785,548</b>	<b>5,004,906</b>	<b>4,925,329</b>	<b>5,066,161</b>
TOTAL EXPENDITURES & TRANSFERS	175	1,310,641	1,287,534	3,007,400	3,007,400
July - December Estimate	180	~~~~~	~~~~~	~~~~~	2,058,761
TOTAL OPERATION EXPENDITURE (18 MO)	<b>185</b>	~~~~~	~~~~~	~~~~~	<b>5,066,161</b>
UNENCUMBERED CASH BALANCE JUNE 30	190	3,474,907	3,717,372	1,917,929	~~~~~

CAPITAL OUTLAY	Code 16 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
1000 Instruction				
600 Supplies - Performance Uniforms	205	46,121		
650 Supplies - Technology Software	207	59,663	61,475	94,000
700 Property (Equipment & Furnishings)	210	301,316	61,552	502,000
2000 Support Services				
2100 Student Support Services				
650 Supplies - Technology Software	213			
700 Property (Equipment & Furnishings)	215			
2200 Instructional Support Staff				
650 Supplies - Technology Software	217			
700 Property (Equipment & Furnishings)	220			
2300 General Administration				
650 Supplies - Technology Software	223			
700 Property (Equipment & Furnishings)	225	22,041	13,816	300,000
2400 School Administration				
650 Supplies - Technology Software	227			
700 Property (Equipment & Furnishings)	230			
2500 Central Services				
100 Salaries				
120 Non-Licensed	236			
200 Employee Benefits				
210 Insurance (Employee)	237	58,228		
220 Social Security	238			
290 Other	239			
650 Supplies - Technology Software	233			1,000
700 Property (Equipment & Furnishings)	235			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	310	34,750		160,000
200 Employee Benefits				
210 Insurance (Employee)	315			
220 Social Security	320	22		300
290 Other	325	1		100
300 Purchased Professional & Technical Serv	330			
400 Purchased Property Services				
420 Cleaning	335			
430 Repairs & Maintenance	340	601,298	730,128	1,000,000
440 Rentals	345			
460 Repair of Buildings	350	42,119	254,467	500,000
490 Other	355			
500 Other Purchased Services	360			
600 Supplies				
610 General Supplies	363			
650 Supplies - Technology Software	365			
700 Property (Equipment & Furnishings)	240	4,538	47,024	200,000
2700 Transportation				
650 Supplies - Technology Software	370			
700 Property (Equipment & Buses)	243	140,544	119,072	250,000
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 Non-Licensed	375			
200 Employee Benefits				
210 Insurance	380			
220 Social Security	385			
290 Other	390			
300 Purchased Professional & Technical Serv	395			
400 Purchased Property Services	400			
500 Other Purchased Services	405			
600 Supplies	410			
650 Supplies - Technology Software	415			
700 Property (Equipment & Furnishings)	420			

CAPITAL OUTLAY	Code 16 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
800 Other	425			
2900 Other Support Services				
650 Supplies - Technology Software	430			
700 Property (Equipment & Furnishings)	250			
4000 Facility Acquisition & Construction Serv				
4100 Land Acquisition	255			
4200 Land Improvement	260			
4300 Architectural & Engineering Services	265			
4500 New Building Acquisition & Construction	275			
4600 Site Improvement	280			
4700 Building Improvements				
100 Salaries				
120 Non-Licensed	286			
200 Fringe Benefits				
210 Insurance	287			
220 Social Security	288			
290 Other	289			
400 Outside Contractors	290			
4900 Other	291			
5100 Debt Service				
Capital Outlay Bond				
832 Interest	295			
890 Commission & Postage	300			
831 Principal	305			
<b>TOTAL EXPENDITURES*</b>	~~~	1,310,641	1,287,534	3,007,400

\*Goes to Budget Line 175.

DRIVER TRAINING	Code 18 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	31,129	30,605	46,971
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15	18,500	14,775	12,500
3000 STATE SOURCES				
3208 State Safety Aid	25	7,395	10,295	8,100
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	~~~~~
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>57,024</b>	<b>55,675</b>	<b>67,571</b>
TOTAL EXPENDITURES & TRANSFERS	175	26,419	8,704	44,300
UNENCUMBERED CASH BALANCE JUNE 30	190	30,605	46,971	23,271

DRIVER TRAINING	Code 18 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
1000 Instruction				
100 Salaries				
110 Licensed	210	14,805	5,749	25,000
120 Non-Licensed	215	4,982	1,928	6,000
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	1,401	567	2,000
290 Other	230	785	342	2,000
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
590 Other	250			
600 Supplies				
610 General Supplemental (Teaching)	255	3,198		5,000
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			

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

<b>DRIVER TRAINING</b>	Code 18 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
<b>EXPENDITURES</b>				
200 Employee Benefits				
210 Insurance (Employee)	445			
220 Social Security	450			
290 Other	455			
300 Purchased Professional & Technical Serv	460			
400 Purchased Property Services	465			
500 Other Purchased Services	470			
600 Supplies				
610 General Supplies	475			
620 Energy				
621 Heating	480			
622 Electricity	485			
626 Motor Fuel-not schoolbus	490			
629 Other	495			
680 Miscellaneous Supplies	500			
700 Property (Equipment & Furnishings)	505			
800 Other	510			
2650 Vehicle Operations & Maintenance Serv (Not Student Transportation)				
100 Salaries				
120 Non-Licensed	515			
200 Employee Benefits				
210 Insurance	520			
220 Social Security	525			
290 Other	530			
300 Purchased Professional & Technical Serv	535	1,100		2,000
442 Rental of Vehicles	540			
520 Insurance	545			1,000
626 Motor Fuel (not school bus)	550			1,000
700 Property (Equipment & Furnishings)	555			
800 Other	560	148	118	300
2900 Other Support Services				
100 Salaries				
110 Licensed	630			
120 Non-Licensed	635			
200 Employee Benefits				
210 Insurance	640			
220 Social Security	645			
290 Other	650			
300 Purchased Professional & Technical Serv	655			
400 Purchased Property Services	660			
500 Other Purchased Services	665			
600 Supplies	670			
700 Property (Equipment & Furnishings)	675			
800 Other	680			
<b>TOTAL EXPENDITURES*</b>	~~~	26,419	8,704	44,300

\*Goes to Budget Line 175.

<b>DECLINING ENROLLMENT FUND</b>	Code 19 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0
Cancellation of Prior Year Encumbrances	03	~~~~~	~~~~~	
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2022 \$	05			
2023 \$	10			
1140 Delinquent Tax	25			
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45			
2450 Recreational Vehicle Tax	55			
2460 Commercial Vehicle Tax	57			
2800 In Lieu of Taxes IRBs/Rental Excise	60			
<b>RESOURCES AVAILABLE</b>	70	0	0	
<b>EXPENDITURES</b>				
5200 Transfer				
800 Other				
890 State Payment	75			
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	175	0	0	0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0
	195	TAX REQUIRED (line 175-line 70)		~~~~~
	200	Delinquent Tax		~~~~~
	205	Amount of 2025 Tax to be Levied		~~~~~

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

EXTRAORDINARY SCHOOL PROGRAM	Code 22 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1310 Tuition Individual-Class Fees	05			
1510 Interest on Idle Funds	10			
1900 Other Revenue From Local Source	15			
4000 FEDERAL SOURCES				
4590 Other Federal Aid	40			
5000 OTHER				
5206 Transfer From General	85	0	0	0
5208 Transfer From Supplemental General	90	0	0	0
5253 Transfer From Contingency Reserve	95	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>0</b>	<b>0</b>	<b>0</b>
TOTAL EXPENDITURES & TRANSFERS	175	0	0	0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0

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

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

EXTRAORDINARY SCHOOL PROGRAM		12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
Code 22 Line				
<b>EXPENDITURES</b>				
200 Employee Benefits				
210 Insurance (Employee)	505			
220 Social Security	510			
290 Other	515			
300 Purchased Professional & Technical Serv	520			
400 Purchased Property Serv				
411 Water/Sewer	525			
420 Cleaning	530			
430 Repairs & Maintenance	535			
440 Rentals	540			
490 Other	545			
500 Other Purchased Services	550			
600 Supplies				
610 General Supplies	555			
620 Energy				
621 Heating	560			
622 Electricity	565			
626 Motor Fuel (not school bus)	570			
629 Other	575			
680 Miscellaneous Supplies	580			
700 Property (Equipment & Furnishings)	585			
800 Other	590			
2900 Other Support Services				
100 Salaries				
110 Licensed	650			
120 Non-Licensed	655			
200 Employee Benefits				
210 Insurance	660			
220 Social Security	665			
290 Other	670			
300 Purchased Professional & Technical Serv	675			
400 Purchased Property Services	680			
500 Other Purchased Services	685			
600 Supplies	690			
700 Property (Equipment & Furnishings)	695			
800 Other	700			
<b>TOTAL EXPENDITURES*</b>	~~~	0	0	0

\*Goes to Budget Line 175.

FOOD SERVICE	Code 24 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	229,359	170,107	225,992
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES*				
1510 Interest on Idle Funds	05			
1600 Food Service				
1611 Student Sales (Lunch)	15	203,521	203,689	176,533
1612 Student Sales (Breakfast)	25	951	382	36,174
1613 Student Sales (Spec Milk)	35			0
1614 Student Sales (Snacks/Supper)	40			0
1620 Adult & Student Sales (Non-Reimbursable Prog)	45	15,935	8,968	9,231
1990 Miscellaneous	55	30,661	24,582	32,000
3000 STATE SOURCES				
3203 School Food Assistance	65	6,156	5,693	4,196
4000 FEDERAL SOURCES				
4550 Child Nutrition Programs	75	400,776	385,294	392,756
4590 Other Federal Aid	80	36,447	32,471	34,000
5000 Other				
5206 Transfer From General	85	0	154,340	50,000
5208 Transfer From Supplemental General	90	0	0	50,000
5253 Transfer From Contingency Reserve	95	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	170	923,806	985,526	1,010,882
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	175	753,699	759,534	871,600
UNENCUMBERED CASH BALANCE JUNE 30	190	170,107	225,992	139,282

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

FOOD SERVICE	Code 24 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	210			
200 Employee Benefits				
210 Insurance (Employee)	215			
220 Social Security	220			
290 Other	225			
400 Purchased Property Services				
411 Water/Sewer	230			
490 Other	235	9,603	17,199	23,000
500 Other Purchased Services	240			
600 Supplies				
610 General Supplies	245			
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)
<b>EXPENDITURES</b>				
800 Other	280			
3000 Operation of NonInstructional Services				
3100 Food Service Operation				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290	253,992	232,103	263,500
200 Employee Benefits				
210 Insurance	295		3,290	5,000
220 Social Security	300	19,070	17,339	25,000
290 Other	305	12,115	4,236	14,600
500 Other Purchased Services				
520 Insurance	310			
570 Food Service Management	315			
590 Other Purchased Services	320			
600 Supplies				
630 Food & Milk	325	455,384	478,632	517,000
680 Miscellaneous Supplies	330		2,496	9,200
700 Property (Equipment & Furnishings)	335		1,703	10,000
800 Other	340	3,535	2,536	4,300
<b>TOTAL EXPENDITURES*</b>	~~~	<b>753,699</b>	<b>759,534</b>	<b>871,600</b>

\*Goes to Budget Line 175.

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	27,596	38,923	79,398
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15			
3000 STATE SOURCES				
3204 Professional Development Aid	25	6,414	4,385	0
4000 FEDERAL SOURCES				
4500 Aid	40	28,976		
5000 OTHER				
5206 Transfer From General	45	25,000	58,317	30,000
5208 Transfer From Supplemental General	50	0	15,000	30,000
5253 Transfer From Contingency Reserve	55	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	170	87,986	116,625	139,398

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
2000 Support Services				
2200 Instr Support Staff				
100 Salaries				
110 Licensed	210	19,004	27,705	41,000
120 Non-Licensed	215	8,927	815	2,000
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	2,078	1,212	2,400
290 Other	230	1,242	1,017	2,325
300 Purchased Professional & Technical Serv	235	3,000	3,996	5,000
400 Purchased Property Services	237			
500 Other Purchased Services	240	13,956	2,286	21,600
600 Supplies				
640 Books (not textbooks) & Periodicals	245			
650 Technology Supplies	250		112	1,600
680 Miscellaneous Supplies	255	205		
700 Property (Equipment & Furnishings)	260			
800 Other	265	651	84	
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)
<b>EXPENDITURES</b>				
800 Other	320			
2900 Other Support Services				
100 Salaries				
110 Licensed	327			
120 Non-Licensed	330			
200 Employee Benefits				
210 Insurance	335			
220 Social Security	340			
290 Other	345			
300 Purchased Professional & Technical Serv	350			
400 Purchased Property Services	355			
500 Other Purchased Services	360			
600 Supplies	365			
700 Property (Equipment & Furnishings)	370			
800 Other	375			
<b>TOTAL EXPENDITURES</b>	<b>175</b>	<b>49,063</b>	<b>37,227</b>	<b>75,925</b>
<b>UNENCUMBERED CASH BALANCE JUNE 30</b>	<b>190</b>	<b>38,923</b>	<b>79,398</b>	<b>63,473</b>

PARENT EDUCATION PROGRAM	Code 28 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	15,057	14,804	9,513
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1320 Payment from Other school district	05			
1510 Interest on Idle Funds	15			
1900 Other Revenue From Local Source	25			
3000 STATE SOURCES				
3216 Parent Education Aid	35	36,770	28,674	36,870
4000 FEDERAL SOURCES				
4500 Aid	45			
5000 OTHER				
5206 Transfer From General	55	6,200	17,807	18,435
5208 Transfer From Supplemental General	50	0	0	0
5253 Transfer From Contingency Reserve	60	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	170	58,027	61,285	64,818
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	175	43,223	51,772	61,001
UNENCUMBERED CASH BALANCE JUNE 30	190	14,804	9,513	3,817

PARENT EDUCATION PROGRAM	Code 28 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
2000 Support Services				
2100 Support Services Student				
100 Salaries				
110 Licensed	210	361	373	
120 Non-Licensed	215	34,811	36,696	36,000
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	2,663	2,808	3,000
290 Other	230	33	35	200
300 Purchased Professional & Technical Serv	235	11	2,810	3,761
400 Purchased Property Services	237			2,505
500 Other Purchased Services				
561 Payment to Other School District	240	2,359	3,100	3,500
564 Payment to Coops/Interlocal	245			
590 Other	250			
600 Supplies				
640 Books (not textbooks) & Periodicals	255			
650 Technology Supplies	260			
680 Miscellaneous Supplies	265	2,910	1,903	3,413
700 Property (Equipment & Furnishings)	270		3,987	5,613
800 Other	275			
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			
400 Purchased Property Services	307			

PARENT EDUCATION PROGRAM	Code 28 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
500 Other Purchased Services	310	75	60	3,009
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2500 Central Services				
100 Salaries				
110 Licensed	330			
120 Non-Licensed	335			
200 Employee Benefits				
210 Insurance	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	360			
500 Other Purchased Services	365			
600 Supplies	370			
700 Property (Equipment & Furnishings)	375			
800 Other	380			
2900 Other Support Services				
100 Salaries				
110 Licensed	390			
120 Non-Licensed	395			
200 Employee Benefits				
210 Insurance	400			
220 Social Security	405			
290 Other	410			
300 Purchased Professional & Technical Serv	415			
400 Purchased Property Services	420			
500 Other Purchased Services	425			
600 Supplies	430			
700 Property (Equipment & Furnishings)	435			
800 Other	440			
<b>TOTAL EXPENDITURES*</b>	~~~	43,223	51,772	61,001

\*Goes to Budget Line 175.

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

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

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

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

\*Goes to Budget Line 175.

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	144,261	590,225	832,600
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15			
1980 Reimbursements	20			
3000 STATE SOURCES				
3211 Deaf/Blind	35			
4000 FEDERAL SOURCES				
4310 PL 382 Special Ed (formerly PL:874)	45			
4560 Aid Regular*	55			
4570 Medicaid	60			
4590 Other Reserve Grants in Aid	65	7,219		
4595 ESSER I	67			
4605 ESSER II	68			
5000 OTHER				
5206 Transfer From General	75	1,777,495	1,783,423	1,601,717
5208 Transfer From Supplemental General	80	731,632	487,191	523,554
5253 Transfer From Contingency Reserve	85	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>2,660,607</b>	<b>2,860,839</b>	<b>2,957,871</b>
TOTAL EXPENDITURES & TRANSFERS	175	2,070,382	2,028,239	2,527,177
UNENCUMBERED CASH BALANCE JUNE 30	190	590,225	832,600	430,694

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

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
1000 Instruction				
100 Salaries				
110 Licensed	210			
120 Non-Licensed	215			7,000
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225		342	600
290 Other	230	8	5	50
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	822,445	952,764	1,083,000
565 Payment to Spec Education Coop/Interlocal (Flowthrough)	251	1,102,244	1,047,899	1,311,477
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260	278		500
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335			
120 Non-Licensed	340			
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			

<b>SPECIAL EDUCATION</b>	Code 30 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
<b>EXPENDITURES</b>				
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			

<b>SPECIAL EDUCATION</b>	Code 30 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
<b>EXPENDITURES</b>				
440 Rentals	540			
490 Other	545			
500 Other Purchased Services	550			
600 Supplies				
610 General Supplies	555			
620 Energy				
621 Heating	560			
622 Electricity	565			
626 Motor Fuel (not school bus)	570			
629 Other	575			
680 Miscellaneous Supplies	580			
700 Property (Equipment & Furnishings)	585			
800 Other	590			
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 Non-Licensed	595			
200 Employee Benefits				
210 Insurance	600			
220 Social Security	605			
290 Other	610			
400 Purchased Property Services	615			
600 Supplies	620			
700 Property (Equipment & Furnishings)	625			
800 Other	630			
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	635	65,725	22,477	100,000
200 Employee Benefits				
210 Insurance	640			
220 Social Security	645	6,500	1,720	5,200
290 Other	650	1,660	3,032	5,050
400 Purchased Property Services				
442 Rent of Vehicles (lease)	655			
490 Other	660			
500 Other Purchased Services				
513 Contracting of Bus Services	665			
519 Mileage in Lieu of Trans	670			3,000
520 Insurance	675	3,486		3,000
590 Other Purchased Services	680			
600 Supplies				
626 Motor Fuel	685	22,032		8,300
680 Miscellaneous Supplies	690			
730 Equip (including buses)	695			
800 Other	700			
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 Non-Licensed	705	22,235		
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	22,529		

<b>SPECIAL EDUCATION</b>		Code 30 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
<b>EXPENDITURES</b>					
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		240		
400 Purchased Property Services	775				
500 Other Purchased Services	780				
600 Supplies	785				
700 Property (Equipment & Furnishings)	790		1,000		
800 Other	795				
2900 Other Support Services					
100 Salaries					
110 Licensed	860				
120 Non-Licensed	865				
200 Employee Benefits					
210 Insurance	870				
220 Social Security	873				
290 Other	880				
300 Purchased Professional & Technical Serv	885				
400 Purchased Property Services	890				
500 Other Purchased Services	895				
600 Supplies	900				
700 Property (Equipment & Furnishings)	905				
800 Other	910				
<b>TOTAL EXPENDITURES*</b>	~~~		2,070,382	2,028,239	2,527,177

\*Goes to Budget Line 175.

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

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

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	14,895	359,648	552,648
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05			
1315 Individual (Summer School)	15			
1320 Other School District/Govt Sources (in-state)	25			
1510 Interest on Idle Funds	35			
1700 Student Activities (reimbursement)	45			
1900 Other Revenue From Local Source				
1910 User Charges	55			
1940 Sale & Rent of Textbook	65			
1990 Miscellaneous	75	7,409	4,070	7,500
3000 STATE SOURCES				
3225 CTE Transportation State Aid	80	4,170	20,949	25,819
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	132,714	12,362	10,000
5000 OTHER				
5206 Transfer From General	135	497,752	473,814	400,000
5208 Transfer From Supplemental General	140	177,237	193,000	50,000
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>834,177</b>	<b>1,063,843</b>	<b>1,045,967</b>
TOTAL EXPENDITURES & TRANSFERS	175	474,529	511,195	559,125
UNENCUMBERED CASH BALANCE JUNE 30	190	359,648	552,648	486,842

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
1000 Instruction				
100 Salaries				
110 Licensed	210	378,534	395,589	424,000
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	27,769	30,838	35,500
290 Other	230	36,166	42,248	
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237	2,994	35,671	52,125
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240		2,737	39,500
564 Payment to Vocational Education Coop	245			
590 Other	250			
600 Supplies				
610 General Supplemental (Teaching)	255	23,856		
644 Textbooks	260		4,112	8,000
650 Supplies (Technology Related)	263			

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			
2100 Student Support Services				
100 Salaries				
110 Licensed	280			
120 Non-Licensed	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
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	2,991		
600 Supplies				
640 Books (not textbooks) & Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Licensed	445			
120 Non-Licensed	450			
200 Employee Benefits				
210 Insurance (Employee)	455			
220 Social Security	460			
290 Other	465			
300 Purchased Professional & Technical Serv	470			
500 Other Purchased Services	475			
600 Supplies	480			
700 Property (Equipment & Furnishings)	485			
800 Other	490			
2500 Central Services				
100 Salaries				
110 Licensed	590			
120 Non-Licensed	595			
200 Employee Benefits				
210 Insurance	600			
220 Social Security	605			
290 Other	610			
300 Purchased Professional & Technical Serv	615			
400 Purchased Property Services	620			
500 Other Purchased Services	625			
600 Supplies	630			

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
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	2,219		
440 Rentals	535			
490 Other	540			
500 Other Purchased Services	545			
600 Supplies				
610 General Supplies	550			
620 Energy				
621 Heating	555			
622 Electricity	560			
626 Motor Fuel (not schoolbus)	565			
629 Other	570			
680 Miscellaneous Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2700 Student Transportation Services				
120 Non-Licensed	586			
200 Employee Benefits	587			
500 Other Purchased Services				
513 Contracting of Bus Services	596			
520 Insurance	597			
626 Motor Fuel	588			
730 Equipment (including buses)	598			
800 Other	589			
2900 Other Support Services				
100 Salaries				
110 Licensed	650			
120 Non-Licensed	655			
200 Employee Benefits				
210 Insurance	660			
220 Social Security	665			
290 Other	670			
300 Purchased Professional & Technical Serv	675			
400 Purchased Property Services	680			
500 Other Purchased Services	685			
600 Supplies	690			
700 Property (Equipment & Furnishings)	695			
800 Other	700			
<b>TOTAL EXPENDITURES*</b>	~~~	474,529	511,195	559,125

\*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	17,925	21,114	26,060
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1700 Student Activities*				
1710 Admissions	10			
1790 Other Student Activity Income	20			
1900 Other Revenue From Local Sources*				
1920 Contributions & Donations	30	3,229	25,788	5,000
1930 City/County Sales Tax	32			
1990 Miscellaneous	35			
3000 STATE SOURCES				
3227 Mental Health (School Liaison)	40			
3228 Mental Health (Community Mental Health)	45			
3230 Safe & Secure Schools Grant	55		1,858	0
3231 Pre-K Pilot Grant (CIF)	60			
3240 Other State Grant	70			
4000 FEDERAL SOURCES				
4585 Pre-K Pilot Grant (TANF)	80			
4587 Pre-K Pilot Grant (GEER)	85			
4589 Safe & Secure Schools Grant	87			
<b>RESOURCES AVAILABLE</b>	170	21,154	48,760	31,060
<b>TOTAL EXPENDITURES</b>	175	40	22,700	25,800
UNENCUMBERED CASH BALANCE JUNE 30	190	21,114	26,060	5,260

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

*\*Include monetary gifts, private grants, and state grants that are administered by the Central Office.*

*Exclude activity funds administered at the building level or federal grants received by the school districts.*

**Examples of funds to include:**

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

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
1000 Instruction				
100 Salaries				
110 Licensed	210			
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		4,306	
600 Supplies				
610 General Supplemental (Teaching)	260		991	9,400

<b>GIFTS &amp; GRANTS</b> (monies not included in other funds)	Code 35 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
<b>EXPENDITURES</b>				
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275		14,834	12,000
800 Other	280		1,858	
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290		32	
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	40		200
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335			
120 Non-Licensed	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) and Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration				
100 Salaries				
110 Licensed	395			
120 Non-Licensed	400			
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410			
290 Other	415			
300 Purchased Professional & Technical Serv	420			
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (Telephone, postage, etc.)	435			
590 Other	440			
600 Supplies	445		25	
700 Property (Equipment & Furnishings)	450			
800 Other	455			200

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

<b>GIFTS &amp; GRANTS</b> (monies not included in other funds)	Code 35 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
<b>EXPENDITURES</b>				
700 Property (Equipment & Furnishings)	615			
800 Other	620			
2700 Student Transportation Services				
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	625			
200 Employee Benefits				
210 Insurance	630			
220 Social Security	635			
290 Other	640			
442 Rent of Vehicles (lease)	645			
500 Other Purchased Services				
513 Contracting of Bus Services	650			
519 Mileage in Lieu of Trans	655			
520 Insurance	660			
626 Motor Fuel	665			
730 Equipment (including buses)	670			
800 Other	675			
2900 Other Support Services				
100 Salaries				
110 Licensed	805			
120 Non-Licensed	810			
200 Employee Benefits				
210 Insurance	815			
220 Social Security	820			
290 Other	825			
300 Purchased Professional & Technical Serv	830			
400 Purchased Property Services	835			
500 Other Purchased Services	840			
600 Supplies	845			
700 Property (Equipment & Furnishings)	850			
800 Other	855			
3000 Operation of Noninstructional Services				
3100 Food Service Operation				
100 Salaries				
110 Licensed	735			
120 Non-Licensed	740			
200 Employee Benefits				
210 Insurance	745			
220 Social Security	750			
290 Other	755			
500 Other Purchased Services				
520 Insurance	760			
570 Food Service Management	765			
590 Other Purchased Services	770			
600 Supplies				
630 Food & Milk	775			
680 Miscellaneous Supplies	780			
700 Property (Equipment & Furnishings)	785		654	4,000
800 Other	790			
3300 Community Services Operations	795			
4300 Architectural & Engineering Services	800			
4700 Building Improvements				
100 Salaries				
120 Non-Licensed	860			

<b>GIFTS &amp; GRANTS</b>		12 mo.	12 mo.	12 mo.	
(monies not included in other funds)		Code 35 Line	2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>					
200 Fringe Benefits					
210 Insurance		865			
220 Social Security		870			
290 Other		875			
400 Outside Contractors		880			
4900 Other		885			
<b>TOTAL EXPENDITURES*</b>		~~~	40	22,700	25,800

\*Goes to Budget Line 175.

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

SCHOOL RETIREMENT (USD 500 ONLY)	Code 44 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0	0
Cancellation of Prior Year Encumbrances	03				
<b>REVENUES</b>					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2022 \$	05				
2023 \$	10				
2024 \$	15		0	0	0
2025 \$	20			0	
1140 Delinquent Tax	25			0	0
1510 Interest on Idle Funds	30				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45			0	0
July - December Estimate	50				0
2450 Recreational Vehicle Tax	55			0	0
July - December Estimate	56				0
2460 Commercial Vehicle Tax	57			0	0
July - December Estimate	58				0
2800 In Lieu of Taxes IRBs/Rental Excise	60			0	0
July - December Estimate	65				0
<b>RESOURCES AVAILABLE</b>	70	0	0	0	0
<b>EXPENDITURES</b>					
1000 Instruction					
200 Employee Benefits					
230 Retirement Appropriation	75				
<b>TOTAL EXPENDITURES</b>	175	0	0	0	0
July - December Estimate	180	~~~~~	~~~~~	~~~~~	
<b>TOTAL OPERATING EXPENDITURE (18 MO)</b>	185	~~~~~	~~~~~	~~~~~	0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 70)			0
	200	Delinquent Tax			0
	205	Amount of 2025 Tax to be Levied			0

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

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

KPERs SPECIAL RETIREMENT CONTRIBUTION	Code 51 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	~~~~~	~~~~~	~~~~~
Cancellation of Prior Year Encumbrances	03	~~~~~	~~~~~	~~~~~
<b>REVENUES</b>				
3000 STATE SOURCES				
3221 KPERs	05	1,028,392	967,773	1,061,405
<b>RESOURCES AVAILABLE</b>	<b>70</b>	<b>1,028,392</b>	<b>967,773</b>	<b>1,061,405</b>
<b>EXPENDITURES</b>				
1000 Instruction				
200 Employee Benefits	75	639,896	611,613	663,983
2100 Student Support				
200 Employee Benefits	80	47,023	44,657	48,410
2200 Instructional Support				
200 Employee Benefits	85	37,162	34,476	35,826
2300 General Administration				
200 Employee Benefits	90	15,946	15,287	16,197
2400 School Administration				
200 Employee Benefits	95	80,059	69,156	76,823
2500 Central Services				
200 Employee Benefits	100	24,291	23,390	24,675
2600 Operations & Maintenance				
200 Employee Benefits	105	62,238	57,107	61,121
2700 Student Transportation Services				
200 Employee Benefits	110	88,634	84,061	98,590
2900 Other Support Services				
200 Employee Benefits	113			
3000 Food Service				
200 Employee Benefits	115	33,143	28,026	35,780
<b>TOTAL EXPENDITURES</b>	<b>175</b>	<b>1,028,392</b>	<b>967,773</b>	<b>1,061,405</b>
UNENCUMBERED CASH BALANCE JUNE 30	190	~~~~~	~~~~~	~~~~~

CONTINGENCY RESERVE	Code 53 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	673,347	673,347	673,347
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
5000 OTHER				
5206 Transfer From General	05	0	0	
<b>RESOURCES AVAILABLE</b>	170	673,347	673,347	
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	175	0	0	
UNENCUMBERED CASH BALANCE JUNE 30	190	673,347	673,347	

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

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

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

<b>CONTINGENCY RESERVE</b>	Code 53 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
<b>EXPENDITURES</b>				
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			
950 Special Education	775			
954 Career and Postsecondary Education	790			

<b>CONTINGENCY RESERVE</b>		12 mo.	12 mo.	12 mo.
		Code 53 Line	2023-2024 Actual (1)	2024-2025 Actual (2)
<b>EXPENDITURES</b>				
963 Special Liability Expense Fund	800			
974 Textbook & Student Material Revolving	805			
976 Preschool-Aged At-Risk	810			
978 At-Risk Education Fund	815			
980 Supplemental General Fund	820			
<b>TOTAL EXPENDITURES &amp; TRANSFERS*</b>	~~~	0	0	0

\*Goes to Budget Line 175.

<b>TEXTBOOK &amp; STUDENT MATERIAL REVOLVING</b>	Code 55 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	394,804	511,114	633,448
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	04			
1740 Fees (Rental)	05	19,313	14,259	
1911 Fines	10	356	119	
1942 Rental Fees & Books	15	53,498	58,709	
1990 Miscellaneous	20	80,544	76,105	
4000 FEDERAL SOURCES				
4590 Other Federal Aid	22			
5000 OTHER				
5206 Transfer From General	25	50,000	47,863	
5208 Transfer From Supplemental General	30	0	0	
5253 Transfer From Contingency Reserve	35	0	0	
<b>RESOURCES AVAILABLE</b>	40	598,515	708,169	
<b>EXPENDITURES</b>				
1000 Instruction				
600 Supplies				
644 Textbooks	75	8,985	15,010	
645 Workbooks	80	5,580	2,928	
646 Repairing Textbooks	85			
649 Other Materials & Supplies	90			
650 Supplies (Technology Related)	93	1,815		
2200 Support Services				
680 Miscellaneous Supplies				
681 Special Clothing & Towels	95			
682 Musical Instruments	100			
683 Other Material & Supplies	105	70,871	56,558	
684 Other	110	150	225	
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	175	87,401	74,721	
UNENCUMBERED CASH BALANCE JUNE 30	190	511,114	633,448	

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	162,649	161,910	188,724
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1710 Admissions/Gate Receipts	50	36,522	43,152	
1730 Student Organization Membership Dues	15			
1790 Other Student Activity Income	55			
1900 Other Revenue From Local Source				
1980 Reimbursements	60	927,195	1,025,068	
<b>RESOURCES AVAILABLE</b>	170	1,126,366	1,230,130	
<b>TOTAL EXPENDITURES</b>	175	964,456	1,041,406	
UNENCUMBERED CASH BALANCE JUNE 30	190	161,910	188,724	~~~~~

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

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

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

ACTIVITY FUND	Code 56 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
1000 Instruction				
100 Salaries				
110 Licensed	210			
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional and Tech Services	232			
600 Supplies	235			
700 Property (Equipment & Furnishings)	240			
800 Other	245			
2700 Student Transportation Serv				
100 Salaries				
120 Non-Licensed	250			
200 Employee Benefits				
210 Insurance	255			
220 Social Security	260			
290 Other	265			
600 Supplies	270	964,456	1,041,406	
730 Equipment	275			
800 Other	280			
<b>TOTAL EXPENDITURES*</b>	~~~	964,456	1,041,406	~~~~~

\*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	1,124,522	1,422,723	1,712,901	1,712,901
<b>REVENUES</b>					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2022 \$	05	15,291			
2023 \$	10	709,860	18,502		
2024 \$	15		682,105	12,798	12,798
2025 \$	20			452,740	
1140 Delinquent Tax	25	7,506	8,217	7,095	10,637
1510 Interest on Idle Funds	30				0
July - December Estimate	35				
1900 Other Revenue From Local Source	40				0
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	70,077	69,816	61,847	61,847
July - December Estimate	60				30,924
2450 Recreational Vehicle Tax	65	1,424	1,571	1,457	1,457
July - December Estimate	66				729
2460 Commercial Vehicle Tax	67	2,030	1,881	2,110	2,110
July - December Estimate	68				1,055
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	169,163	181,386	167,400	167,400
July - December Estimate*	77				
3217 State Aid (after 7/1/15 and prior 6/30/17)	78			0	0
July - December Estimate*	79				
3217 State Aid (after 7/1/17 and before 6/30/22)	83			0	0
July - December Estimate*	84				
3217 State Aid (after 7/1/22)	86			0	0
July - December Estimate*	87				
5000 OTHER FINANCING SOURCES					
5140 Federal Tax Credit	80			0	0
July - December Estimate*	81				
<b>RESOURCES AVAILABLE</b>	82	2,099,873	2,386,201	2,418,348	2,001,858
<b>EXPENDITURES</b>					
5100 DEBT SERVICE					
832 Interest	85	145,650	126,800	104,600	
890 Bond Fees	90	1,500	1,500	1,500	
831 Principal	95	530,000	545,000	565,000	
<b>TOTAL EXPENDITURES</b>	100	677,150	673,300	671,100	671,100
832 Interest Due July-December	105				46,650
890 Bond Fees July-December	110				1,500
831 Principal Due July-December	115				585,000
990 Cash Basis Reserve	120				1,186,000
<b>TOTAL OPERATING EXPENDITURE (18 MO)</b>	185				2,490,250
UNENCUMBERED CASH BALANCE JUNE 30	190	1,422,723	1,712,901	1,747,248	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 82)			488,392
	200	Delinquent Tax			14,652
	205	Amount of 2025 Tax to be Levied			503,044

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

\*July - December estimate must be entered manually.

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

BOND & INTEREST #2	Code 63 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0	0
<b>REVENUES</b>					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2022 \$	05				
2023 \$	10				
2024 \$	15		0	0	0
2025 \$	20			0	
1140 Delinquent Tax	25			0	0
1510 Interest on Idle Funds	30				0
July - December Estimate	35				
1900 Other Revenue From Local Source	40				0
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55			0	0
July - December Estimate	60				0
2450 Recreational Vehicle Tax	65			0	0
July - December Estimate	66				0
2460 Commercial Vehicle Tax	67			0	0
July - December Estimate	68				0
2800 In Lieu of Taxes IRBs/Rental Excise	70			0	0
July - December Estimate	72				0
3000 STATE SOURCES					
3217 State Aid (prior 7/1/15)	76			0	0
July - December Estimate *	77				
3217 State Aid (after 7/1/15 and prior 6/30/17)	78			0	0
July - December Estimate *	79				
3217 State Aid (after 7/1/17 and prior 6/30/22)	83			0	0
July - December Estimate *	84				
3217 State Aid (after 7/1/22)	86			0	0
July - December Estimate *	87				
5000 OTHER FINANCING SOURCES					
5140 Federal Tax Credit	80			0	0
July - December Estimate*	81				
<b>RESOURCES AVAILABLE</b>	82	0	0	0	0
<b>EXPENDITURES</b>					
5100 DEBT SERVICE					
832 Interest	85				
890 Bond Fees	90				
831 Principal	95				
<b>TOTAL EXPENDITURES</b>	100	0	0	0	0
832 Interest Due July-December	105				
890 Bond Fees July-December	110				
831 Principal Due July-December	115				
990 Cash Basis Reserve	120				
<b>TOTAL OPERATING EXPENDITURE (18 MO)</b>	185				0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 82)			0
	200	Delinquent Tax			0
	205	Amount of 2025 Tax to be Levied			0

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

\*July - December estimate must be entered manually.

NO FUND WARRANT	Code 66 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0	0
<b>REVENUES</b>					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2022 \$	05				
2023 \$	10				
2024 \$	15		0	0	0
2025 \$	20			0	
1140 Delinquent Tax	25			0	0
1900 Other Revenue From Local Source	30				0
July - December Estimate	35				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45			0	0
July - December Estimate	50				0
2450 Recreational Vehicle Tax	55			0	0
July - December Estimate	56				0
2460 Commercial Vehicle Tax	57			0	0
July - December Estimate	58				0
2800 In Lieu of Taxes IRBs/Rental Excise	60			0	0
July - December Estimate	65				0
<b>RESOURCES AVAILABLE</b>	<b>70</b>	0	0	0	0
<b>EXPENDITURES</b>					
5100 DEBT SERVICE					
832 Interest	75				
831 Principal	80				
<b>TOTAL EXPENDITURES</b>	<b>85</b>	0	0	0	0
832 Interest Due July - December	90				
831 Principal Due July - December	95				
<b>TOTAL OPERATING EXPENDITURE (18 MO)</b>	<b>185</b>				0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0	~~~~~
	<b>195</b>	TAX REQUIRED (Line 185 minus Line 70)			0
	200	Delinquent Tax			0
	205	Amount of 2025 Tax to be Levied			0

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

TEMPORARY NOTE (KSA 72-5457)	Code 68 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0	0
<b>REVENUES</b>					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2022 \$	05				
2023 \$	10				
2024 \$	15		0	0	0
2025 \$	20			0	
1140 Delinquent Tax	25			0	0
1510 Interest on Idle Funds	30				
1900 Other Revenue From Local Source	40				0
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax	55			0	0
July - December Estimate	60				0
2450 Recreational Vehicle Tax	65			0	0
July - December Estimate	66				0
2460 Commercial Vehicle Tax	67			0	0
July - December Estimate	68				0
2800 In Lieu of Taxes IRBs/Rental Excise	70			0	0
July - December Estimate	75				0
<b>RESOURCES AVAILABLE</b>	<b>80</b>	0	0	0	0
<b>EXPENDITURES</b>					
5100 DEBT SERVICE					
832 Interest	85				
831 Principal	90				
<b>TOTAL EXPENDITURES</b>	<b>95</b>	0	0	0	0
832 Interest Due July - December	100				
831 Principal Due July - December	105				
<b>TOTAL OPERATING EXPENDITURE (18 MO)</b>	<b>185</b>				0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 80)			0
	200	Delinquent Tax			0
	205	Amount of 2025 Tax to be Levied			0

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

SPECIAL EDUCATION COOP (sponsoring district only)	Code 78 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1320 Payment from Other Districts/Govt Sources	05			
1510 Interest on Idle Funds	15			
1900 Other Revenue From Local Source	25			
3000 STATE SOURCES				
3211 Deaf/Blind	45			
4000 FEDERAL SOURCES				
4560 Aid Regular*	55			
4570 Medicaid	60			
4590 Other Reserve Grants in Aid	65			
<b>RESOURCES AVAILABLE</b>	170	0	0	0
<b>TOTAL EXPENDITURES</b>	175	0	0	0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0

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

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

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

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

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

\*Goes to Budget Line 175.

HISTORICAL MUSEUM	Code 80 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0	0
Cancellation of Prior Year Encumbrances	03				
<b>REVENUES</b>					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2022 \$	05				
2023 \$	10				
2024 \$	15		0	0	0
2025 \$	20			0	
1140 Delinquent Tax	25			0	0
1900 Other Revenue From Local Source	30				0
July - December Estimate	35				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (includes 16/20M Tax)	45			0	0
July - December Estimate	50				0
2450 Recreational Vehicle Tax	55			0	0
July - December Estimate	56				0
2460 Commercial Vehicle Tax	57			0	0
July - December Estimate	58				0
2800 In Lieu of Taxes IRBs/Rental Excise	60			0	0
July - December Estimate	65				0
<b>RESOURCES AVAILABLE</b>	70	0	0	0	0
<b>EXPENDITURES</b>					
3300 Community Service Operations	75				
<b>TOTAL EXPENDITURES</b>	175	0	0	0	0
July - December Estimate	180				
<b>TOTAL OPERATING EXPENDITURE (18 MO)</b>	185				0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 70)			0
	200	Delinquent Tax			0
	205	Amount of 2025 Tax to be Levied			0

PUBLIC LIBRARY BOARD (only USD 446 & 500)	Code 82 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0	0
Cancellation of Prior Year Encumbrances	03				
<b>REVENUES</b>					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2022 \$	05				
2023 \$	10				
2024 \$	15		0	0	0
2025 \$	20			0	
1140 Delinquent Tax	25			0	0
1900 Other Revenue From Local Source	30				0
July - December Estimate	35				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45			0	0
July - December Estimate	50				0
2450 Recreational Vehicle Tax	55			0	0
July - December Estimate	56				0
2460 Commercial Vehicle Tax	57			0	0
July - December Estimate	58				0
2800 In Lieu of Taxes IRBs/Rental Excise	60			0	0
July - December Estimate	65				0
<b>RESOURCES AVAILABLE</b>	70	0	0	0	0
<b>EXPENDITURES</b>					
3300 Community Service Operations	75				
<b>TOTAL EXPENDITURES</b>	175	0	0	0	0
July - December Estimate	180				
<b>TOTAL OPERATING EXPENDITURE (18 MO)</b>	185				0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 70)			0
	200	Delinquent Tax			0
	205	Amount of 2025 Tax to be Levied			0

PUBLIC LIBRARY BOARD EMPLOYEE BENEFITS (only USD 446 & 500)	Code 83 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0	0
Cancellation of Prior Year Encumbrances	03				
<b>REVENUES</b>					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2022 \$	05				
2023 \$	10				
2024 \$	15		0	0	0
2025 \$	20			0	
1140 Delinquent Tax	25			0	0
1900 Other Revenue From Local Source	30				0
July - December Estimate	35				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45			0	0
July - December Estimate	50				0
2450 Recreational Vehicle Tax	55			0	0
July - December Estimate	56				0
2460 Commercial Vehicle Tax	57			0	0
July - December Estimate	58				0
2800 In Lieu of Taxes IRBs/Rental Excise	60			0	0
July - December Estimate	65				0
<b>RESOURCES AVAILABLE</b>	70	0	0	0	0
<b>EXPENDITURES</b>					
3300 Community Service Operations	75				
<b>TOTAL EXPENDITURES</b>	175	0	0	0	0
July - December Estimate	180				
<b>TOTAL OPERATING EXPEND (18 MO)</b>	185				0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 70)			0
	200	Delinquent Tax			0
	205	Amount of 2025 Tax to be Levied			0

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

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

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

**Notice of Hearing 2025-2026 Budget**

The governing body of Unified School District 473 will meet on the 11th day of August 2025 at 6:00 PM at 822 N. Marshall, Chapman, KS 67431 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information, including budget profile, building needs assessment and Board state assessments review is available at District Office on the district website and will be available at this hearing.

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

	Code 99 Line	2023-2024 Actual		2024-2025 Actual		2025-2026 Proposed Budget		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2025 Tax to be Levied (6)	Est. Tax Rate* (7)
<b>OPERATING</b>								
General	06	9,985,422	20.000	10,500,021	20.000	10,964,972	1,978,779	20.000
Supplemental General (LOB)	08	3,134,153	16.036	3,243,491	19.827	3,583,951	2,245,304	18.958
<b>SPECIAL REVENUE</b>								
Federal Funds	07	858,530		215,592		216,746		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	0		24,587		118,500		
Adult Supplemental Education	12	0		0		0		
At-Risk Education Fund	13	1,495,181		1,325,155		1,373,625		
Bilingual Education	14	1,999		2,587		16,000		
Virtual Education	15	0		0		0		
Capital Outlay	16	1,310,641	8.000	1,287,534	8.000	3,007,400	947,497	8.000
Driver Training	18	26,419		8,704		44,300		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	753,699		759,534		871,600		
Professional Development	26	49,063		37,227		75,925		
Parent Education Program	28	43,223		51,772		61,001		
Summer School	29	0		0		0		
Special Education	30	2,070,382		2,028,239		2,527,177		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	474,529		511,195		559,125		
Gifts and Grants	35	40		22,700		25,800		
Special Liability Expense Fund	42	0	0.000	0	0.000	0	0	0.000
Extraordinary Growth Facilities	45	0	0.000	0	0.000	0	0	0.000
Special Reserve Fund	47	0		0		0		
KPERs Special Retirement Contribution	51	1,028,392		967,773		1,061,405		
Contingency Reserve	53	0		0		0		
Textbook & Student Material Revolving	55	87,401		74,721		0		
Activity Fund	56	964,456		1,041,406		0		
<b>DEBT SERVICE</b>								
Bond and Interest #1	62	677,150	5.057	673,300	4.505	671,100	503,044	4.247
Bond and Interest #2	63	0	0.000	0	0.000	0	0	0.000
No-Fund Warrant	66	0	0.000	0	0.000	0	0	0.000
Special Assessment	67	0	0.000	0	0.000	0	0	0.000
Temporary Note	68	0	0.000	0	0.000	0	0	0.000
<b>COOPERATIVES<sup>1</sup></b>								
Special Education	78	0		0		0		
<b>TOTAL USD EXPENDITURES</b>	100	22,960,680	49.093	22,775,538	52.332	25,178,627	5,674,624	51.205
Less: Transfers	105	4,697,829		4,572,930		4,179,863		
<b>NET USD EXPENDITURES</b>	110	18,262,851		18,202,608		20,998,764		
<b>TOTAL USD TAXES LEVIED</b>	115	5,443,354		5,647,058		5,674,624		

1. Sponsoring District Only

\*Tax Rates are expressed in Mills

**Notice of Hearing 2025-2026 Budget**

	Code 99 Line	2023-2024 Actual		2024-2025 Actual		2025-2026 Proposed Budget		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2025 Tax to be Levied (6)	Est. Tax Rate* (7)
<b>OTHER</b>								
Historical Museum	80	0	0.000	0	0.000	0	0	0.000
Public Library Board	82	0	0.000	0	0.000	0	0	0.000
Public Library Board Employee Benefits	83	0	0.000	0	0.000	0	0	0.000
Recreation Commission	84	0	0.000	0	0.000	0	0	0.000
Rec Comm Emp Benefits & Spec Liab	86	0	0.000	0	0.000	0	0	0.000
<b>TOTAL OTHER</b>	<b>120</b>	<b>0</b>	<b>0.000</b>	<b>0</b>	<b>0.000</b>	<b>0</b>	<b>0</b>	<b>0.000</b>
<b>TOTAL TAXES LEVIED</b>	<b>125</b>	<b>\$5,443,354</b>		<b>\$5,647,058</b>		<b>\$5,674,624</b>		
Assessed Valuation - General Fund	128	\$103,926,558		\$96,717,616		\$98,938,967		
Assessed Valuation - All Other Funds	130	\$115,380,293		\$115,972,958		\$118,437,123		
Assessed Valuation - Capital Outlay	129	\$114,974,785		\$115,567,448		\$118,437,123		
<b>Outstanding Indebtedness, July 1</b>		<b>2023</b>		<b>2024</b>		<b>2025</b>		
General Obligation Bonds	135	4,125,000		3,595,000		3,050,000		
Capital Outlay Bonds	140	0		0		0		
Temporary Note	145	0		0		0		
No-Fund Warrant	150	0		0		0		
Lease Purchase Principal	153	0		0		0		
<b>TOTAL USD DEBT</b>	<b>155</b>	<b>4,125,000</b>		<b>3,595,000</b>		<b>3,050,000</b>		

\*Tax Rates are expressed in Mills

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Board President Clerk of the Board

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

The governing body of Unified School District 473 will meet on the \_\_\_\_\_ day of \_\_\_\_\_, 2025 at \_\_\_\_\_, KS 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 \_\_\_\_\_ and will be available at this hearing.

	2024-2025		Revenue Neutral Taxes	Revenue Neutral Tax Rate	2025-2026	
	Actual Taxes Levied	Actual Tax Rate			Proposed Taxes to be Levied	Proposed Tax Rate
General	\$1,934,352	20.000	\$1,934,355	19.551	\$1,978,779	20.000
<b>ALL OTHER FUNDS</b>						
Supplemental General (LOB)	\$2,084,140	19.827	\$2,304,549	19.458	\$2,245,304	18.958
Adult Education	\$0	0.000			\$0	0.000
Capital Outlay	\$919,481	8.000	\$927,836	7.834	\$947,497	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	\$709,085	4.505	\$517,451	4.369	\$503,044	4.247
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
<b>Revenue Neutral Calculation</b>						
Total Taxes Levied Including General Fund	\$5,647,058	52.332	\$5,684,191	51.212	\$5,674,624	51.205
Total Taxes Levied Excluding General Fund	\$3,712,706	32.332	\$3,749,836	31.661	\$3,695,845	31.205

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Board President Clerk of the Board

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

The governing body of Unified School District 473 will meet on the day of 2025 at , , KS 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 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	\$1,934,352	20.000	\$1,934,355	19.551	\$1,978,779	20.000
<b>ALL OTHER FUNDS</b>						
Supplemental General (LOB)	\$2,084,140	19.827	\$2,304,549	19.458	\$2,245,304	18.958
Adult Education	\$0	0.000	\$0	0.000	\$0	0.000
Capital Outlay	\$919,481	8.000	\$927,836	7.834	\$947,497	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	\$709,085	4.505	\$517,451	4.369	\$503,044	4.247
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	\$5,647,058	52.332	\$5,684,191	51.212	\$5,674,624	51.205
Taxes Levied Excluding General Fund	\$3,712,706	32.332	\$3,749,836	31.661	\$3,695,845	31.205

\_\_\_\_\_  
 Board President

\_\_\_\_\_  
 Clerk of the Board

Unencumbered Cash Balance by Fund

	Fund	July 1, 2023	July 1, 2024	July 1, 2025
General	06	0	0	0
Federal Funds	07	-310,182	-40,074	0
Supplemental General	08	264,895	43,399	139,267
Adult Education	10	0	0	0
Preschool-Aged At-Risk*	11	48,971	98,971	104,384
Adult Supplemental Education	12	0	0	0
At-Risk Education Fund*	13	309,284	27,130	13,130
Bilingual Education*	14	17,666	16,294	14,726
Virtual Education*	15	0	0	0
Capital Outlay	16	3,286,186	3,474,907	3,717,372
Driver Training*	18	31,129	30,605	46,971
Declining Enrollment	19	0	0	0
Extraordinary School Program*	22	0	0	0
Food Service	24	229,359	170,107	225,992
Professional Development*	26	27,596	38,923	79,398
Parent Education Program*	28	15,057	14,804	9,513
Summer School*	29	0	0	0
Special Education*	30	144,261	590,225	832,600
Cost of Living	33	0	0	0
Career and Postsecondary Education*	34	14,895	359,648	552,648
Gifts/Grants	35	17,925	21,114	26,060
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	673,347	673,347	673,347
Text Book & Student Material*	55	394,804	511,114	633,448
Activity Fund	56	162,649	161,910	188,724
Bond and Interest #1	62	1,124,522	1,422,723	1,712,901
Bond and Interest #2	63	0	0	0
No Fund Warrant	66	0	0	0
Special Assessment	67	0	0	0
Temporary Note	68	0	0	0
Special Education Coop	78	0	0	0
<b>USD TOTAL</b>		<b>6,452,364</b>	<b>7,615,147</b>	<b>8,970,481</b>
Enrollment (FTE) <sup>1</sup>		1,098.0	1,086.5	1,143.0
Amount per Pupil <sup>2</sup>		5,876	7,009	7,848
Historical Museum	80	0	0	0
Public Library	82	0	0	0
Public Library Emp. Benefits	83	0	0	0
Recreation Commission	84	0	0	0
Recreation Commission Emp. Benefits	86	0	0	0
<b>OTHER TOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>

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

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

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

	July 1, 2023	July 1, 2024	July 1, 2025
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July 1 Beginning Balances of Highlighted Funds*			
<b>TOTAL</b>	<b>1,677,010</b>	<b>2,361,061</b>	<b>2,960,165</b>

Total Expenditures (including Transfers) for General Fund and Supplemental General (LOB) Fund			
<b>General</b>	<b>9,985,422</b>	<b>10,500,021</b>	<b>10,964,972</b>
<b>LOB</b>	<b>3,134,153</b>	<b>3,243,491</b>	<b>3,583,951</b>
<b>Total</b>	<b>13,119,575</b>	<b>13,743,512</b>	<b>14,548,923</b>

CASH BALANCE			
<b>Percentage</b>	<b>12.78%</b>	<b>17.18%</b>	<b>20.35%</b>



# Budget Certificate

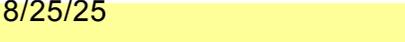
## 2025-2026 School Year

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

**USD# and Name:** 473 - Chapman

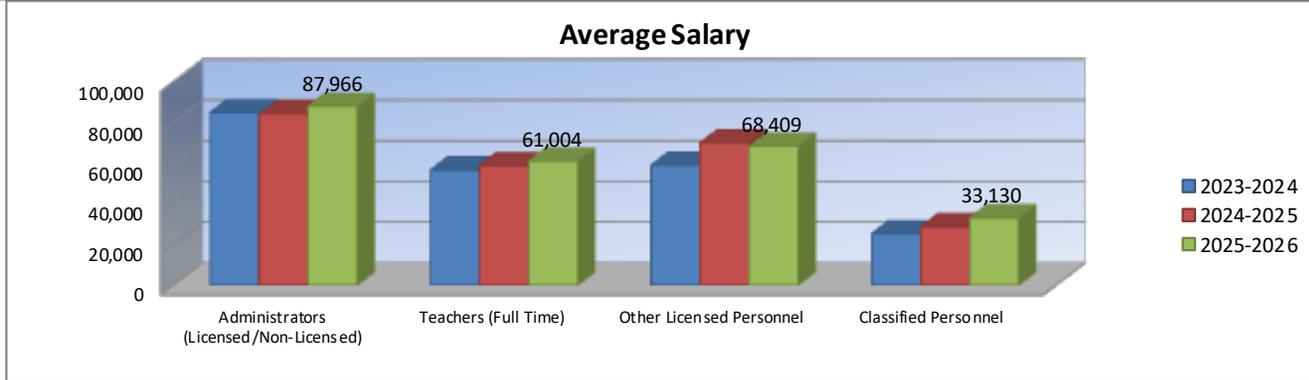
**Superintendent:** *Kevin Suther*

**Date:** 8/25/25



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)	10.0	848,579	84,858	12.0	1,010,621	84,218	12.0	1,055,586	87,966
Teachers (Full Time)	83.5	4,736,892	56,729	83.7	4,924,820	58,839	82.7	5,045,010	61,004
Other Licensed Personnel	8.0	472,085	59,011	8.0	560,216	70,027	8.0	547,275	68,409
Classified Personnel	60.0	1,522,071	25,368	65.0	1,868,730	28,750	63.0	2,087,165	33,130
Substitutes/Temporary Help	~~~~~	167,666	~~~~~	~~~~~	187,988	~~~~~	~~~~~	173,185	~~~~~



**DEFINITIONS**

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

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

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

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

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

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

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

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

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

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

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