

**UNIFIED SCHOOL DISTRICT NO. 113**  
**Board of Education office**  
**1619 South Old HWY 75**  
**Sabetha Kansas 66534**

***Preparing Kids, Shaping the Future***

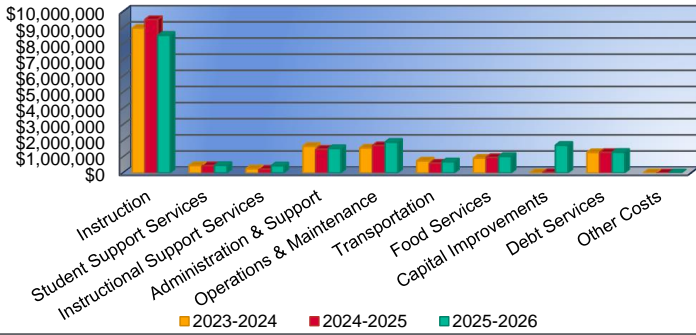
Agenda Special Board Meeting, Monday, September 8, 2025 5:50 PM

To be held at the Board of Education Office, 1619 S. Old Hwy 75, Sabetha, KS 66534.

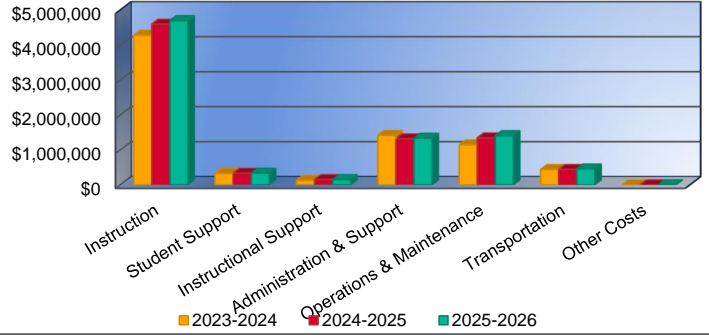
1. Call Meeting To Order
2. Approve Agenda As Presented Or Amended
3. Public Comment
4. FY26 budget discussion
  - Needs assessment
  - State Assessment scores
  - Capital Outlay expense projections
  - Other forms etc.
5. Adjourn

# USD 113 - Prairie Hills

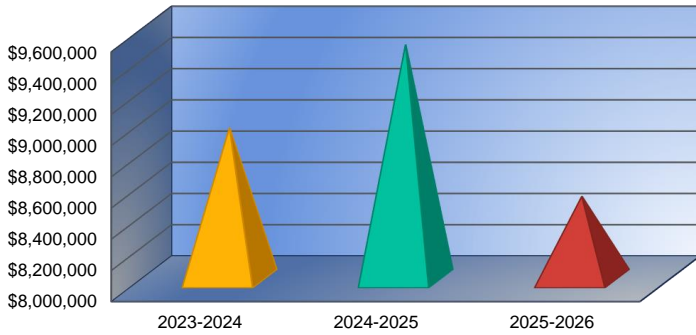
Summary of Total Expenditures by Function (All Funds)



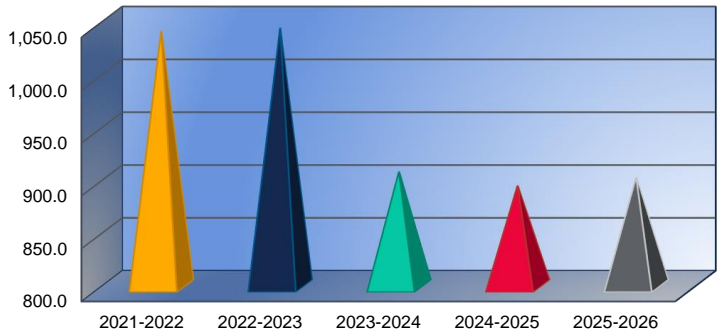
General and Supplemental General Fund Expenditures by Function



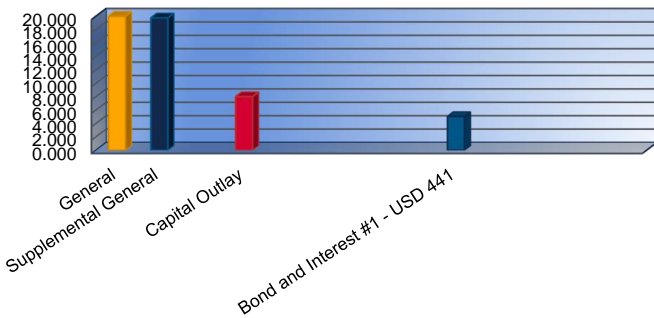
Instruction Expenditures



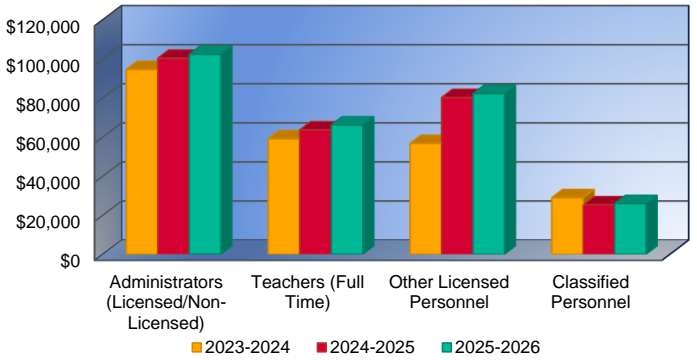
FTE Enrollment for Budget Authority



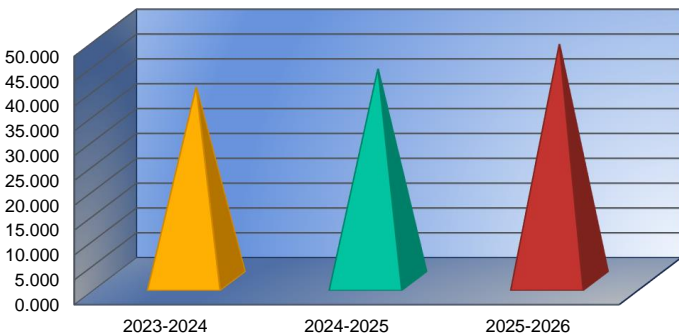
Mill Rates by Fund



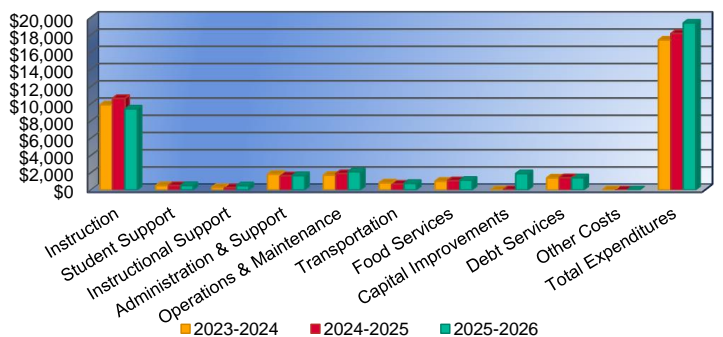
Average Salary



Total USD Mill Rate



Amount Per Pupil By Function (All Funds)



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

## Budget Contents

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

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[C02-Levy Limits for Tax Funds](#)  
[C04-Worksheet 1](#)  
[C05-Statement of Indebtedness](#)  
[C05a-Statement of Conditional Lease](#)  
[C06-General Fund](#)  
[C07-Federal Funds](#)  
[C08-Supplemental General](#)  
[C010-Adult Education](#)  
[C011-Preschool-Aged At-Risk](#)  
[C012-Adult Supplemental Education](#)  
[C013-At Risk Education Fund](#)  
[C014-Bilingual Education](#)  
[C015-Virtual Education](#)  
[C016-Capital Outlay](#)  
[C018-Driver Training](#)  
[C019-Declining Enrollment](#)  
[C022-Extraordinary School Program](#)  
[C024-Food Service](#)  
[C026-Professional Development](#)  
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[C029-Summer School](#)  
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[C035-Gifts/Grants](#)  
[C042-Special Liability Expense \(includes Judgments\)](#)  
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[C051-KPERS Special Retirement Contribution](#)  
[C053-Contingency Reserve](#)  
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### Forms

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

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

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[Salaries page](#)  
[Cash Balances on all funds](#)

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

153,262,211	Final 2023 Assessed Valuation (All funds except General)
141,359,193	Final 2023 General Fund Assessed Valuation
153,833,450	Final 2023 Capital Outlay Assessed Valuation
136,872,070	Final 2024 Assessed Valuation (All funds except General)
119,589,139	Final 2024 General Fund Assessed Valuation
135,231,750	Final 2024 Capital Outlay Assessed Valuation
137,797,568	2025 Assessed Valuation (All funds except General)
120,244,599	2025 General Fund Assessed Valuation
138,100,797	2025 Capital Outlay Assessed Valuation
102,653,722	2025 Assessed Valuation for Bond and Interest #2 (only use if you have a different assessed valuation for the bond and interest #2 fund) - Bond & Interest #1 for USD 441
50,752,920	2025 Assessed Valuation for Bond and Interest #2 for USD 488

	2023-24 Mill Rates (official levies from County Clerk)	2024-25 Mill Rates	2023 Taxes Levied (From 2024-2025 Budget Form 110, Line 2)
<b>General</b>	20.000	20.000	2,827,184
<b>Supplemental General</b>	15.583	19.792	2,376,131
<b>Adult Education</b>	0.000	0.000	
<b>Capital Outlay</b>	3.500	2.976	544,057
<b>Special Liability Expense</b>	0.000	0.000	
<b>Bond and Interest #1 - USD 441</b>	5.303	5.843	525,211
<b>Bond and Interest #2 - USD 488</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)**

1,033.1	9/20/22 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
898.5	9/20/23 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
883.8	9/20/24 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
921	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])
888.0	Note: Out of state students counted as HALF of regular FTE. Exclude FHSU Math & Science Academy.
15.0	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
250	EXCLUDE part-time students in grades 1-12 and students 20 years of age and over, unless they are on an IEP
230.0	9/20/25 Est. Career and Tech Ed total clock hours of students enrolled and attending in approved courses
	EXCLUDE classes taken at Technical College or Community College
0.0	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
315.0	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 and cannot be used for LOB authority. Districts must send BASE to FHSU for students enrolled in their district and attending FHSU Math & Science Academy.]

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

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

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

2.0	9/20/25 Est. FTE Virtual Students (Full-Time Students)
1.0	9/20/25 Est. FTE Virtual Students (Part-Time Students)
	Total Credits Earned (20 yrs and older as of 9/20/25)
1.00	(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)
5.00	(No student shall be counted for more than 6 credits between July 1, 2025 and June 30, 2026)

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

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

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

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

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

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

9/11/2017 | Date the Board ADOPTED the LOB Resolution to exceed the statewide average of 32.3 %. (Goes to C01 as authorized by 72-5143.)

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

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

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

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

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

4/14/2025 | Date the Capital Outlay was authorized. **(Goes to Code 02.)**

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

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

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

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

Number of mills.

Number of years authorized.

1.500 | **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	\$2,520,000	\$1,885,000	\$1,220,000
Capital Outlay Bonds			
Temporary Note			
No-Fund Warrant			
Lease Purchase Principal	\$2,139,104	\$1,618,576	\$1,087,900

250,314 | \*Estimated Motor Vehicle Property Tax - 7/1/2025 to 6/30/2026

5,556 | \*Estimated Recreational Vehicle Property Tax - 7/1/2025 to 6/30/2026

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

27,561 | \*Estimated 16/20M Tax - 7/1/2025 to 6/30/2026

28,510 | \*Estimated Commercial Vehicle Tax - 7/1/2025 to 6/30/2026

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

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

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

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

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

1,042.7 | 9/20/2021 FTE Enrollment (Includes 2/20/22 military count)

1,047.4 | 9/20/2022 FTE Enrollment (Includes 2/20/23 military count)

908.5 | 9/20/2023 FTE Enrollment (Includes 2/20/24 military count)

895.3 | 9/20/2024 FTE Enrollment (Includes 2/20/25 military count)

907.0 | 9/20/2025 Est. FTE Enrollment (Includes 2/20/26 military count estimate)

111 | 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-USD 441	Recreation Fund
1. County Treasurer Balance 6/30/2025 *	\$0	\$0	\$0	\$0
2. 2024 Actual Taxes Levied*	\$2,710,228	\$408,084	\$563,152	\$0
3. Less: percent of delinquent taxes (3a) <u>1.500</u>	\$40,653	\$6,121	\$8,447	\$0
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**	\$1,645,539	\$250,242	\$348,921	\$0
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**	\$127,440	\$19,288	\$27,880	\$0
6. Less: June 5, 2025 Ad Valorem Taxes received**	\$764,720	\$116,939	\$162,577	\$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)	\$58,589	\$8,809	\$0	\$0
10. Total Deductions (add Lines 3+4+5+6+7+8+9)	\$2,636,941	\$401,399	\$547,825	\$0
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$73,287	\$6,685	\$15,327	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	\$30,490	\$4,591	\$6,335	\$0
<b>Tax Collection Ratio (Jan, Mar, June)</b>	93.634 %	94.703 %	95.778 %	0.000 %

TABLE I

1. Estimated percent of distribution of 2025 tax dollars:	=	Jan. 20, 2026	57.000	Sept. 20, 2026	4.500
		Mar. 20, 2026	9.500	Oct. 31, 2026	4.000
		June 5, 2026	25.000		
2. Estimated percent of distribution (Jan., Mar., June)	=		91.500		
3. 2025 General Fund Assessed Valuation	=		\$120,244,599	TOTAL	100.000
4. 2025-2026 Tax Levied (20 mills x 2025 General Fund Assessed Valuation)	=		\$2,404,892		(Must total 100%)
5. 2025-2026 Est. Tax Levy to be received 1-1-2026 to 6-30-2026 (Line 2 x Line 4)	=		\$2,200,476		

\*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 & Int. #2-USD 488
1. County Treasurer Balance 6/30/2025 *	\$0	\$0	\$0
2. 2024 Actual Taxes Levied*	\$0	\$0	\$0
3. Less: percent of delinquent taxes <u>1.500</u>	\$0	\$0	\$0
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**	\$0	\$0	\$0
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**	\$0	\$0	\$0
6. Less: June 5, 2025 Ad Valorem Taxes received**	\$0	\$0	\$0
7. Less: County Taxes received**	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0
9. Less: Taxes refunded/abated (NRA / TIF)	\$0	\$0	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	\$0	\$0	\$0
<b>Tax Collection Ratio (Jan, Mar, June)</b>	0.000 %	0.000 %	0.000 %

Estimated Motor Vehicle Property Tax* 7/1/2025 to 6/30/2026	\$250,314	Estimated Recreational Vehicle Property Tax* 7/1/2025 to 6/30/2026	\$5,556	Estimated In Lieu of Taxes on Industrial Revenue Bonds* 7/1/2025 to 6/30/2026	\$0
(13)		(14)		(15)	
Estimated 16/20M Tax* 7/1/2025 to 6/30/2026	\$27,561	Estimated Commercial Vehicle Tax* 7/1/2025 to 6/30/2026	\$28,510		
(16)		(17)			

(18) **2023 DELINQUENT TAX PERCENTAGE**

Percent Uncollected\* = \_\_\_\_\_ %

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

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

	No Fund Warrant	Special Assessment	Temporary Note	Historical Museum	Public Library
1. County Treasurer Balance 6/30/2025 *	\$0	\$0	\$0	\$0	\$0
2. 2024 Actual Taxes Levied*	\$0	\$0	\$0	\$0	\$0
3. Less: percent of delinquent taxes <u>1.500</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

	Supplemental General Fund	Capital Outlay Fund	Bond and Interest Fund #1-USD 441	Recreation Fund
1. County Treasurer Balance 6/30/2025 *				
2. 2024 Actual Taxes Levied*	\$1,511,719	\$230,325	\$395,126	
3. Less: percent of delinquent taxes (3a) <u>1.500</u>	\$22,676	\$3,455	\$5,927	\$0
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**	\$915,940	\$139,447	\$234,864	
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**	\$57,387	\$8,629	\$14,817	
6. Less: June 5, 2025 Ad Valorem Taxes received**	\$435,161	\$66,732	\$113,531	
7. Less: County Taxes received**				
8. Less: County Taxes received**				
9. Less: Taxes refunded/abated (NRA / TIF)	\$35,726	\$5,372		
10. Total Deductions (add Lines 3+4+5+6+7+8+9)	\$1,466,890	\$223,635	\$369,139	\$0
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$44,829	\$6,690	\$25,987	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	\$17,007	\$2,591	\$4,445	\$0
<b>Tax Collection Ratio (Jan, Mar, June)</b>	93.171 %	93.263 %	91.923 %	0.000 %

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

	<b>Adult Education</b>	<b>Special Liability</b>	<b>Bond &amp; Int. #2-USD 488</b>
1. County Treasurer Balance 6/30/2025 *	_____	_____	_____
2. 2024 Actual Taxes Levied*	_____	_____	_____
3. Less: percent of delinquent taxes <span style="float: right;">1.500</span>	\$0	\$0	\$0
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**	_____	_____	_____
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**	_____	_____	_____
6. Less: June 5, 2025 Ad Valorem Taxes received**	_____	_____	_____
7. Less: County Taxes received**	_____	_____	_____
8. Less: County Taxes received**	_____	_____	_____
9. Less: Taxes refunded/abated (NRA / TIF)	_____	_____	_____
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	\$0	\$0	\$0
<b>Tax Collection Ratio (Jan, Mar, June)</b>	0.000 %	0.000 %	0.000 %

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

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>1.500</u>	\$0	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**					
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**					
6. Less: June 5, 2025 Ad Valorem Taxes received**					
7. Less: County Taxes received**					
8. Less: County Taxes received**					
9. Less: Taxes refunded/abated (NRA / TIF)					
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0	\$0
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$0	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	\$0	\$0	\$0	\$0	\$0
<b>Tax Collection Ratio (Jan, Mar, June)</b>	0.000 %	0.000 %	0.000 %	0.000 %	0.000 %

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

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>1.500</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>	<b>0.000 %</b>	<b>0.000 %</b>	<b>0.000 %</b>	<b>0.000 %</b>

\*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-USD 441	Recreation Fund
1. County Treasurer Balance 6/30/2025 *				
2. 2024 Actual Taxes Levied*	\$592,078	\$86,951	\$162,668	
3. Less: percent of delinquent taxes (3a) <u>0.000</u>	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**	\$346,975	\$53,177	\$110,389	
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**	\$41,397	\$6,350	\$13,063	
6. Less: June 5, 2025 Ad Valorem Taxes received**	\$153,109	\$23,681	\$47,641	
7. Less: County Taxes received**				
8. Less: County Taxes received**				
9. Less: Taxes refunded/abated (NRA / TIF)	\$19,862	\$2,986		
10. Total Deductions (add Lines 3+4+5+6+7+8+9)	\$561,343	\$86,194	\$171,093	\$0
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$30,735	\$757	(\$8,425)	\$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>	91.454 %	95.695 %	105.179 %	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 & Int. #2-USD 488
1. County Treasurer Balance 6/30/2025 *	_____	_____	_____
2. 2024 Actual Taxes Levied*	_____	_____	_____
3. Less: percent of delinquent taxes <u>0.000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**	_____	_____	_____
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**	_____	_____	_____
6. Less: June 5, 2025 Ad Valorem Taxes received**	_____	_____	_____
7. Less: County Taxes received**	_____	_____	_____
8. Less: County Taxes received**	_____	_____	_____
9. Less: Taxes refunded/abated (NRA / TIF)	_____	_____	_____
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Tax Collection Ratio (Jan, Mar, June)</b>	0.000 %	0.000 %	0.000 %

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

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>	\$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-USD 441	Recreation Fund
1. County Treasurer Balance 6/30/2025 *				
2. 2024 Actual Taxes Levied*	\$606,131	\$90,689		
3. Less: percent of delinquent taxes (3a)	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**	\$382,624	\$57,533		
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**	\$28,656	\$4,309		
6. Less: June 5, 2025 Ad Valorem Taxes received**	\$176,450	\$26,526		
7. Less: County Taxes received**				
8. Less: County Taxes received**				
9. Less: Taxes refunded/abated (NRA / TIF)	\$3,001	\$451		
10. Total Deductions (add Lines 3+4+5+6+7+8+9)	\$590,731	\$88,819	\$0	\$0
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$15,400	\$1,870	\$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>	96.964 %	97.441 %	0.000 %	0.000 %

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

	<b>Adult Education</b>	<b>Special Liability</b>	<b>Bond &amp; Int. #2-USD 488</b>
1. County Treasurer Balance 6/30/2025 *	_____	_____	_____
2. 2024 Actual Taxes Levied*	_____	_____	_____
3. Less: percent of delinquent taxes <u>0.000</u>	\$0	\$0	\$0
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

	Supplemental General Fund	Capital Outlay Fund	Bond and Interest Fund #1-USD 441	Recreation Fund
1. County Treasurer Balance 6/30/2025 *				
2. 2024 Actual Taxes Levied*	\$300	\$119	\$5,358	
3. Less: percent of delinquent taxes (3a)	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**		\$85	\$3,668	
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**				
6. Less: June 5, 2025 Ad Valorem Taxes received**			\$1,405	
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	\$85	\$5,073	\$0
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$0	\$34	\$285	\$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 %	71.429 %	94.681 %	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 & Int. #2-USD 488
1. County Treasurer Balance 6/30/2025 *	_____	_____	_____
2. 2024 Actual Taxes Levied*	_____	_____	_____
3. Less: percent of delinquent taxes <u>0.000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**	_____	_____	_____
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**	_____	_____	_____
6. Less: June 5, 2025 Ad Valorem Taxes received**	_____	_____	_____
7. Less: County Taxes received**	_____	_____	_____
8. Less: County Taxes received**	_____	_____	_____
9. Less: Taxes refunded/abated (NRA / TIF)	_____	_____	_____
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Tax Collection Ratio (Jan, Mar, June)</b>	0.000 %	0.000 %	0.000 %

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

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

	Supplemental General Fund	Capital Outlay Fund	Bond and Interest Fund #1-USD 441	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 & Int. #2-USD 488
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      0.000	\$0	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**					
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**					
6. Less: June 5, 2025 Ad Valorem Taxes received**					
7. Less: County Taxes received**					
8. Less: County Taxes received**					
9. Less: Taxes refunded/abated (NRA / TIF)					
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0	\$0
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$0	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	\$0	\$0	\$0	\$0	\$0
<b>Tax Collection Ratio (Jan, Mar, June)</b>	0.000 %	0.000 %	0.000 %	0.000 %	0.000 %

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

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

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

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

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

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

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

*\*Full-time equivalency*

**TRANSPORTATION COSTS FOR SPECIAL EDUCATION**

5. Salaries of Bus Drivers and Transportation Aides (includes social security and fringe benefits)	_____	\$5,000
6. Contractual Services (includes mileage paid to parents)	_____	\$300
7. Insurance	_____	\$600
8. Maintenance in Lieu of Transportation (limited to \$750 per child)	_____	
9. Other Expense (gasoline, oil, vehicle maintenance, etc.)	_____	\$3,000
10. Capital Outlay Fund—Equipment (exclude bus purchases)	_____	
11. Depreciation (Includes only those vehicles which are not depreciated in the regular transportation formula. See depreciation schedule for prior year.)	_____	\$1,000
12. Teacher travel (in-district)	_____	
13. Total of Lines 5 through 12	_____	\$9,900
14. Less: Transportation reimbursement (include cash sale of buses, EXCLUDE State Aid)	_____	\$9,000
15. Net Transportation Cost (Line 13 minus Line 14)	_____	\$900
16. Total Estimated Transportation Aid (7-1-2025 to 6-30-2026) (Line 15 x 80%)	_____	\$720
<hr/>		
17. Estimated Catastrophic State Aid (7-1-2025 to 6-30-2026)	_____	
18. Estimated Medicaid Replacement State Aid	_____	\$14,136
19. Estimated Special Education State Aid on behalf of Cooperative/Interlocal (Form 120) (7-1-2025 to 6-30-2026)	_____	\$621,904
20. Estimated Local Contribution Special Education State Aid (2024 House Sub for SB 387)	_____	\$97,983
21. Total Estimated Special Education Aid (7-1-2025 to 6-30-2026) (Line 4+16+17+18+19+20)	_____	<b>\$734,743</b>

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

1. 2025-26 General Fund Budget (Form 150, Line 16)	=	<u>\$8,463,768</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>\$734,743</u>
3. TOTAL (2a + 2b + 2c + 2d + 2e)	=	<u>\$734,743</u>
4. 2025-26 Estimated State Foundation Aid (Line 1 minus Line 3)	=	<u>\$7,729,025</u>

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

**General Fund Budget – Lines 1 through 18**

1.	2025-26 Adjusted FTE enrollment (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old).) (from Table I)			=	<u>888.0</u>	
2.	Estimated 2025-26 Preschool-Aged At-Risk (3 yr and 4 yr Old) FTE enrollment (see Footnote(e)) (Count as .5 FTE)					
	9/20/25 <u>15.0</u> + 2/20/26 <u>0.0</u>			=	<u>15.0</u>	
3.	2025-26 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2)			=	<u>903.0</u>	
4.	Estimated 2025-26 weighted low enrollment and high enrollment.					
	(from line 3) <u>903.0</u> x <u>0.279318</u> factor (from Table II)			=	<u>252.2</u>	
5.	Estimated 2025-26 Bilingual Weighting (see Footnotes (a) and (b))			=	<u>0.9</u>	
	A. (9/20/25 Contact Hrs <u>0.0</u> + 2/20/26 Contact Hrs <u>0.0</u> ) / 6 x 0.395 = <u>0.0</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>230.0</u> + 2/20/26 contact hrs <u>0.0</u> ) / 6 x 0.5			=	<u>19.2</u>	
7.	Estimated 2025-26 At-Risk Student Weighting					
	9/20/25 Free Lunch <u>250</u> + 2/20/26 Free Lunch <u>0</u> x 0.484			=	<u>121.0</u>	
8.	Estimated 2025-26 High-Density At-Risk Student Weighting (from Table V, Line 2)			=	<u>0.0</u>	
9.	Estimated 2025-26 Transportation Weighting (Table III, Line 6)	<u>428,898</u> ÷	\$5,615	=	<u>76.4</u>	
10.	Estimated 2025-26 Ancillary School Facilities Weighting. Amt approved by Board of Tax Appeals.	<u>0</u> ÷	\$5,615	=	<u>0.0</u>	
11.	Estimated Special Education Weighting. Amount of Sp. Ed. Funding (see Footnote(f))	<u>734,743</u> ÷	\$5,615	=	<u>130.9</u>	
12.	Estimated FHSU Math & Science Academy FTE enrollment			=	<u>0.0</u>	
13.	Estimated 2025-26 Virtual State Aid (Table IV, Line 4)			=	<u>\$21,054</u>	
14.	Estimated 2025-26 operating budget excludes COLA. (Lines 3 thru 12 times BASE + Line 13)	<u>1,503.6</u> x	\$5,615 + 21054	=	<u>\$8,463,768</u>	
15.	Estimated Cost of Living weighting (Must have 31% LOB)	\$0	÷	\$5,615	=	<u>0.0</u>
	(maximum allowed for this district) (Amt district will use, up to the maximum)					
16.	Total General Fund Budget Authority including Cost of Living.	<u>1,503.6</u> x	\$5,615 + 21054	=	<u>\$8,463,768</u>	

**Local Option Budget -- See Form 155**

17.	Estimated 2025-26 LOB General Fund budget (excludes Virtual & FHSU weighting) & includes higher of 2008-09 Spec Ed or current yr Spec Ed)			=	<u>\$8,914,201</u>
	(Lines 3 through 10 + 15) = 1372.7 x \$5692 = \$7813408 + <u>1,100,793</u> (Spec Ed)				

**TABLE I - KSA 72-5132**

1. Does the district qualify for the 3 yr Average? (Due to military dependent children.)	<u>NO</u>																	
2. 9/20/22 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>1,033.1</u>																
3. 2/20/23 Audited FTE of new students of military families, not enrolled on 9/20/22. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 2. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>	= <u>0.0</u>																
4. 9/20/23 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>898.5</u>																
5. Estimated 2/20/24 Audited FTE of new students of military families, not enrolled on 9/20/23. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 4. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>	= <u>0.0</u>																
6. 9/20/24 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>883.8</u>																
7. 2/20/25 Audited FTE of new students of military families, not enrolled on 9/20/24. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 6. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>	= <u>0.0</u>																
8. 9/20/25 Estimated FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>888.0</u>																
9. 2/20/26 Estimated FTE of new students of military families, not enrolled on 9/20/25. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 6. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>	= <u>0.0</u>																
10. Sept. 20, 2022, FTE enrollment plus 2/20/23 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		= <u>1,033.1</u>																
11. Sept. 20, 2023, FTE enrollment plus 2/20/24 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		= <u>898.5</u>																
12. Sept. 20, 2024, FTE enrollment plus 2/20/25 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		= <u>883.8</u>																
13. Sept. 20, 2025, FTE enrollment plus 2/20/26 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		= <u>888.0</u>																
14. 3 Prior Years' Average FTE*:	<table border="0" style="margin-left: auto; margin-right: auto;"> <tr> <td style="text-align: center;"><u>1,033.1</u></td> <td style="text-align: center;">+</td> <td style="text-align: center;"><u>898.5</u></td> <td style="text-align: center;">+</td> </tr> <tr> <td style="text-align: center;">(line 10)</td> <td></td> <td style="text-align: center;">(line 11)</td> <td></td> </tr> <tr> <td style="text-align: center;"><u>883.8</u></td> <td style="text-align: center;">) ÷ 3 =</td> <td style="text-align: center;"><u>938.5</u></td> <td></td> </tr> <tr> <td style="text-align: center;">(line 12)</td> <td></td> <td style="text-align: center;">(goes to line 14)</td> <td></td> </tr> </table>	<u>1,033.1</u>	+	<u>898.5</u>	+	(line 10)		(line 11)		<u>883.8</u>	) ÷ 3 =	<u>938.5</u>		(line 12)		(goes to line 14)		= <u>938.5</u>
<u>1,033.1</u>	+	<u>898.5</u>	+															
(line 10)		(line 11)																
<u>883.8</u>	) ÷ 3 =	<u>938.5</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]).		= <u>888.0</u>																
16. Total FTE adjusted enrollment. (Goes to page 1, line 1)		= <u>888.0</u>																

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

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

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

**EXAMPLE: (FTE of 954.0)**

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

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

1. Area of district in square miles 9-20-2025.			=	<u>411.9</u>
2. All public pupils transported or for whom transportation is being made available 9-20-2025 who reside in the district 2.5 miles or more (Estimated)	<u>315.0</u>	+ 2-20-26		<u>0.0</u>
			=	<u>315.0</u>
3. Index of density = Line 2	<u>315.0</u>	divided by Line 1		<u>411.9</u>
			=	<u>0.765</u>
4. Using index of density (Line 3), determine Per Capita Allowance.			=	<u>\$1,010</u>
		Factor A [BASE Change]		1,3481
		Factor B [Transported Students times Per Capita Allowance]		\$318,150
		Factor C [Factor B times Constant]		\$318,150
		Factor D [Factor C times Factor A]		\$428,898
6. 2025-26 Trans. State Aid =	<u>428,898</u>	(to Line 9, Page 1)	=	<u>428,898</u>

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

**TABLE IV**

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

1. Estimated 9/20/25 FTE enrollment for full-time students enrolled in virtual programs.	<u>2.0</u>	X	\$5,600	=	<u>11,200</u>
2. Estimated 9/20/25 FTE enrollment for part-time students enrolled in virtual programs.	<u>1.0</u>	X	\$5,600	=	<u>5,600</u>
3. Estimated Virtual Credits* (20 years and older as of 9/20/25)	<u>1.00</u>	X	\$709	=	<u>709</u>
4. Estimated Virtual Credits* (dropouts aged 19 and under as of 9/20/25)	<u>5.00</u>	X	\$709	=	<u>3,545</u>
5. <b>Estimated Virtual State Aid (Lines 1 plus 2 plus 3 plus 4)</b>				=	<u><b>\$21,054</b></u>

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

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

**TABLE V**

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

1. Estimated 2025-26 Free Lunch Percentage (1B divided by 1A)			=	<u>27.14 %</u>
A. 9/20/25 + 2/20/26 Headcount (from Open page)			=	<u>921</u>
B. 9/20/25 + 2/20/26 Free Lunch Headcount (from Open page)			=	<u>250</u>
2. Estimated 2025-26 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8)			=	<u>0.0</u>
A. USD Level (i or ii)			=	<u>0.0</u>
i. High-Density At-Risk >= 50% (1B times 10.5%)	=	<u>0.0</u>		
ii. High-Density At-Risk >= 35% and < 50% (1B times (#1 minus 35%) times .7)	=	<u>0.0</u>		
B. SCHOOL Level ***Enter building enrollment on HD-AR_BLDG worksheet***			=	<u>0.0</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>121.0</u>		
2. Estimated 2025-26 At-Risk (High Density) Weighted FTE [Form 150 Line 8] =	<u>0.0</u>		
3. Estimated 2025-26 At-Risk State Foundation Aid [ (Line 1 + Line 2) X \$5615 ] =	<u>121.0</u>	X	\$5,615 = <u>\$679,415</u>

Page 1 Footnotes:

(a) Weighted FTE enrollment is computed by taking the total clock hours of bilingual students who are enrolled and attending in an approved bilingual class on 9-20-2025 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours 0.0 ÷ 6 x 0.395 = 0.0000 [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 230.0 ÷ 6 = 38.3333 [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? = NO
- 2. Did the district have a military dependent student enrolled during the 2024-2025 school year? = NO
- 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 888.0 = NO

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

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

	School year it expires	Expires	<u>9999</u>	= <u>33.00</u> %
--	------------------------	---------	-------------	------------------
3. Due to protest petition, an election, as authorized by KSA 72-5143, affirmed the Board's resoluution to increase 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%) = 33.00 %
5. Percent certified in April as required by KSA 72-5143 = 33.00 %
6. COMPUTED LOB FOR 2025-2026  

(2025-26 LOB Base General Fund	\$	<u>8,914,201</u> X Lower of Line 4 or Line 5	.....	\$ <u>2,941,686</u>
--------------------------------	----	--	-------	---------------------
7. ADOPTED LOB FOR 2025-2026 ..... \$ \_\_\_\_\_

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

**KSA 72-5143**

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

Percent of at-risk weighting to total adjusted (weighted) enrollment:	<u>8.13</u> %
Amount required to transfer from Supplemental General Fund to K-12 At-Risk Fund:	<u>\$239,159</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>0.06</u> %
Amount required to transfer from Supplemental General Fund to Bilingual Fund:	<u>\$1,765</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>8.79</u> %
Amount required to transfer from Supplemental General Fund to Special Education Fund:	<u>\$258,574</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.	34,065	.8500	\$28,955	.0400	\$1,363	3.40	\$115,821	\$146,139
	Jr. High	2.	15,984	.8500	\$13,586	.0400	\$639	3.65	\$58,342	\$72,567
	Sr. High	3.	21,950	.8500	\$18,658	.0400	\$878	3.65	\$80,118	\$99,654
	Free	4.	31,187	4.8600	\$151,569	.0400	\$1,247			\$152,816
	Reduced	5.	10,290	4.4600	\$45,893	.0400	\$412	0.40	\$4,116	\$50,421
	Adult	6.	9,109					4.45	\$40,535	\$40,535
	<b>TOTAL</b>	7.	122,585		\$258,661		\$4,539		\$298,932	\$562,132
<b>BREAKFAST</b>										
Paid	Elem	8.	6,765	.3900	\$2,638			2.10	\$14,207	\$16,845
	Jr. High	9.	5,504	.3900	\$2,147			2.30	\$12,659	\$14,806
	Sr. High	10.	4,266	.3900	\$1,664			2.30	\$9,812	\$11,476
	Free	11.	17,850	2.3700	\$42,305					\$42,305
	Reduced	12.	4,405	2.0700	\$9,118			0.30	\$1,322	\$10,440
	Adult	13.	706					2.70	\$1,906	\$1,906
	<b>TOTAL</b>	14.	39,496		\$57,872				\$39,906	\$97,778
<b>SNACKS</b>										
Paid	Elem	15.		.1100	\$0			0.90	\$0	\$0
	Jr. High	16.		.1100	\$0				\$0	\$0
	Sr. High	17.		.1100	\$0				\$0	\$0
	Free	18.		1.2100	\$0					\$0
	Reduced	19.		.6000	\$0			0.15	\$0	\$0
	Adult	20.							\$0	\$0
	<b>TOTAL</b>	21.	0		\$0				\$0	\$0
<b>SPECIAL MILK PROGRAM</b>										
<b>MILK</b>										
Paid		22.	8,251	.2700	\$2,228			0.45	\$3,713	\$5,941
	Free-Avg Dealer Cost	23.			\$0					\$0
	<b>TOTAL</b>	24.	8,251		\$2,228				\$3,713	\$5,941
<b>CHILD &amp; ADULT CARE FOOD PROGRAM</b>										
<b>BREAKFAST</b>										
Paid	Elem	25.		.3900	\$0				\$0	\$0
	Jr. High	26.		.3900	\$0				\$0	\$0
	Sr. High	27.		.3900	\$0				\$0	\$0
	Free	28.		2.3700	\$0					\$0
	Reduced	29.		2.0700	\$0					\$0
	Adult	30.							\$0	\$0
	<b>TOTAL</b>	31.	0		\$0				\$0	\$0
<b>LUNCH</b>										
Paid	Elem	32.		.7200	\$0				\$0	\$0
	Jr. High	33.		.7200	\$0				\$0	\$0
	Sr. High	34.		.7200	\$0				\$0	\$0
	Free	35.		4.7300	\$0					\$0
	Reduced	36.		4.3300	\$0					\$0
	Adult	37.							\$0	\$0
	<b>TOTAL</b>	38.	0		\$0				\$0	\$0
<b>SNACKS</b>										
Paid	Elem	39.		.1100	\$0				\$0	\$0
	Jr. High	40.		.1100	\$0				\$0	\$0
	Sr. High	41.		.1100	\$0				\$0	\$0
	Free	42.		1.2100	\$0					\$0
	Reduced	43.		.6000	\$0					\$0
	Adult	44.							\$0	\$0
	<b>TOTAL</b>	45.	0		\$0				\$0	\$0
<b>SUPPER</b>										
Paid	Elem	46.		.7200	\$0				\$0	\$0
	Jr. High	47.		.7200	\$0				\$0	\$0
	Sr. High	48.		.7200	\$0				\$0	\$0
	Free	49.		4.7300	\$0					\$0
	Reduced	50.		4.3300	\$0					\$0
	Adult	51.							\$0	\$0
	<b>TOTAL</b>	52.	0		\$0				\$0	\$0

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

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

SUMMER FOOD SERVICE PROGRAM	TOTAL ANNUAL MEALS	FEDERAL		STATE		DISTRICT LOCAL		TOTAL 7-1-25 to 6-30-26
		RATE	Reimbursement	RATE	Reimbursement	PRICE	REVENUE	
<b>BREAKFAST</b>								
Free	53.		\$0					\$0
Adult (if charge)	54.						\$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	\$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	\$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	\$0
<b>TOTAL</b>	<b>64.</b>	0	\$0				\$0	\$0
<b>OTHER CASH</b>								
<b>Sales/Income</b>	<b>65.</b>	xxxxxxxx	xxxxxxxx			xxxxxx		\$0
<b>12 Months</b>								
<b>Total Income</b>	<b>66.</b>	xxxxxxxx	\$318,761		\$4,539		\$342,551	\$665,851

**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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	2023 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	45.07%	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2. Supplemental Gen. Fund	\$2,376,131	68.97%	\$115,670	37.88%	\$2,568	\$0	\$12,736	\$13,175
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
4. Capital Outlay	\$544,057	15.79%	\$26,481	8.67%	\$588	\$0	\$2,916	\$3,016
5. Special Assessment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
6. Bond and Interest #1 - USD 441	\$525,211	15.24%	\$25,559	8.37%	\$567	\$0	\$2,814	\$2,911
7. Bond and Interest #2 - USD 488	\$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	\$3,445,399	100.00% (c)	\$167,710 (e)	100.00% (c)	\$3,723 (e)	\$0 (e)	\$18,466 (e)	\$19,102 (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)
	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	39.38%	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1. General (No MVPT or RVPT)								
2. Supplemental Gen. Fund	\$2,710,228	73.62%	\$60,813	44.63%	\$1,349	\$0	\$6,696	\$6,926
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
4. Capital Outlay	\$408,084	11.08%	\$9,153	6.72%	\$203	\$0	\$1,008	\$1,042
5. Special Assessment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
6. Bond and Interest #1 - USD 441	\$563,152	15.30%	\$12,638	9.27%	\$280	\$0	\$1,392	\$1,439
7. Bond and Interest #2 - USD 488	\$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	\$3,681,464	100.00% (c)	\$82,604 (e)	100.00% (c)	\$1,833 (e)	\$0 (e)	\$9,095 (e)	\$9,408 (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) 55 x \$135 = \$7,425

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

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

**C. Estimated KPERS**

1. KPERS State Aid for 2024-2025 School Year = \$856,365

2. Est. increase due to KPERS rate (Line 1 times 2.5%) = \$21,409

3. Est. KPERS State Aid due to salary increases and added staff  
((Line 1 + Line 2) X % of salary increase and added staff 10.00 %) = \$87,777

4. Est. KPERS State Aid for 2025-26 (Line 1 + Line 2 + Line 3) = \$965,551

**FORM 239**

**2025-2026 ESTIMATED SUPPLEMENTAL GENERAL (LOB) STATE AID**

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

1. 2025-26 Adopted Supplemental General Fund Budget (cannot exceed Line 6 of Form 155)	=	<u>\$2,941,686</u>
2. Estimated Supplemental General State Aid		
Line 1 <u>2,941,686</u> x factor <u>0.0480</u>	=	<u>\$141,201</u>
3. Less Prior Year Overpayment	-	<u>                    </u>
4. Net Estimated Supplemental General State Aid (Line 2 - Line 3)	=	<u>\$141,201</u>

.....

**FORM 243**

**2025-2026 ESTIMATED CAPITAL OUTLAY STATE AID**

1. Estimated 2025 Taxes Levied in the Capital Outlay Fund	=	<u>\$1,104,806</u>
2. Estimated Capital Outlay State Aid (Line 1 x Factor) <u>0.0000</u>	=	<u>\$0</u>

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

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

1. Estimated 2025-2026 bond and interest fund payments		=	<u>\$731,025</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 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>_____</u> \$0
4. Less prior year overpayment			-	_____
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2025 through June 30, 2026) (Line 3 - Line 4)			=	_____ \$0

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

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

1. Estimated 2025-2026 bond and interest fund payments			=	_____
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>_____</u> \$0
4. Less prior year overpayment			-	_____
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2025 through June 30, 2026) (Line 3 - Line 4)			=	_____ \$0

**FORM 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>0.0000</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 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>	=	<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 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 Nemaha County, State of Kansas  
We, the undersigned, duly elected, qualified and acting officers of  
Unified School District 113

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

TABLE OF CONTENTS	K.S.A.	Code 01 Line	2025-2026 Adopted Budget		County Clerk's Use Certified Mill Rate
			1 Expenditures	2 2025 Tax to be Levied	
General <sup>1</sup>	72-5142	06	8,463,768	2,404,892	20.000 <sup>2</sup>
Federal Funds	12-1663	07	181,618		
Supplemental General (LOB) <sup>3</sup>	72-5147	08	2,941,686	2,721,762	
Adult Education	74-32,259	10	0	0	
Preschool-Aged At-Risk	72-5154	11	134,312		
Adult Supplemental Education	74-32,261	12	0		
At Risk Education Fund	72-5153	13	1,163,089		
Bilingual Education	72-3613	14	2,722		
Virtual Education	72-3715	15	0		
Capital Outlay	72-53, 113	16	3,083,686	1,104,806	
Driver Training	72-5163	18	20,240		
Declining Enrollment	72-5160	19	0		
Extraordinary School Program	72-3239	22	0		
Food Service	72-5164	24	1,006,971		
Professional Development	72-2552	26	41,251		
Parent Education Program	72-4165	28	0		
Summer School	72-3238	29	0		
Special Education	72-3422	30	1,222,953		
Cost of Living <sup>4</sup>	72-5159	33	0	0	
Career and Postsecondary Education	72-5162	34	324,106		
Gifts and Grants	72-1142	35	293,162		
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	965,551		
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 - USD 441	10-113	62	731,025	516,877	
Bond and Interest #2 - USD 488	10-113	63	200	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 % 9/11/2017 authorizing 33.00% expires 9999  
Date of ELECTION to exceed 32.3 % \_\_\_\_\_ authorizing 0.00% expires \_\_\_\_\_
4. Date the Board adopted Cost of Living Resolution authorized by 72-5159 \_\_\_\_\_
5. See K.S.A. 79-2939, order # \_\_\_\_\_ dated \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_.

TABLE OF CONTENTS	K.S.A.	Code 01 Line	2025-2026 Adopted Budget		
			1 Expenditures	2 2025 Tax to be Levied	3 County Clerk's Use Certified Mill Rate
<b>COOPERATIVES</b>					
Special Education	72-3412	78	0		
<b>Total USD</b>		100	20,576,340	6,748,337	
<b>OTHER</b>					
Historical Museum	12-1684	80	0	0	
Public Library Board	72-1420	82	0	0	
Public Library Board Emp Brnfts	12-16,102	83	0	0	
Recreation Commission	12-1927	84	0	0	
Rec Comm Emp Brnfts & 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 Interest	
	General Fund <sup>1</sup>	Other Funds	#1	#2
		\$		
		\$		
		\$		
		\$		
		\$		
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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 \_\_\_\_\_ 1.500 %

Resolutions of Levy Limits for Tax Funds

1. Capital Outlay

Resolution dated 4/14/2025 authorizing 8.000 mills for 7 years.

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

2. Adult Education

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

3. Historical Museum:

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

4. Public Library:

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

5. Recreation Commission:

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

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

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

Code	Code 04 Line	Fiscal Year 2025-2026									
		1	2	3	4	5	6	7	8	9	10
		Actual 2024 Tax Levy	Less 1.5 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	2,710,228	40,653	2,537,699	58,589	73,287	195,915	3,917	20,101	2,721,762	2,490,412
Adult Education	05	0	0	0	0	0	0	0	0	0	0
Capital Outlay	10	408,084	6,121	386,469	8,809	6,685	39,558	791	4,058	1,104,806	1,010,897
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 - USD 441	40	563,152	8,447	539,378	0	15,327	42,403	847	4,350	516,877	472,942
Bond and Interest #2 - USD 488	45	0	0	0	0	0	0	0	0	0	0
Temporary Note	50	0	0	0	0	0	0	0	0	0	0
No-fund Warrant	55	0	0	0	0	0	0	0	0	0	0
Extraordinary Growth Facility	57	0	0	0	0	0	0	0	0	0	0
Recreation Commission	60	0	0	0	0	0	0	0	0	0	0
Rec Comm Emp Bnfts & Spec Liab	65	0	0	0	0	0	0	0	0	0	0
Public Library Board	70	0	0	0	0	0	0	0	0	0	0
Public Lib Brd Emp Bnfts	71	0	0	0	0	0	0	0	0	0	0
Historical Museum	75	0	0	0	0	0	0	0	0	0	0
Cost of Living	78	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>80</b>	<b>3,681,464</b>	<b>55,221</b>	<b>3,463,546</b>	<b>67,398</b>	<b>95,299</b>	<b>277,876</b>	<b>5,555</b>	<b>28,509</b>	<b>4,343,445</b>	<b>3,974,251</b>

Adult Education Computation	<u>\$137,797,568</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>\$138,100,797</u> Assessed Valuation	<b>x</b>	<u>8.000</u> Capital Outlay Mill Levy	=	<u>\$1,104,806</u> Taxes to be Levied
Tax Collection Ratio for 2024	<u>94.081 %</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		12		
		Date of Election	Date of Issue	Date Refunded/Refinanced	Interest Rate	Amount of Bonds Issued	Principal Outstanding 7/1/2025	Date Due		Due in 2025-2026		Due July-Dec. 2026								
								Interest	Principal	Interest	Principal	Interest	Principal							
prior to July 1, 2015	Refund of Bonds	11/4/2008	4/6/2009	12/1/2016	4.07%	8,345,000	1,220,000	9/1/2025	9/1/2025	18,300	705,000									
								3/1/2026		7,725										
								9/1/2026	9/1/2026					7,725				515,000		
								Total			26,025	705,000	7,725							
after July 1, 2015 & prior to June 30, 2017																				
								Total		0	0	0	0	0	0	0	0	0	0	
after July 1, 2017 & prior to June 30, 2022																				
								Total		0	0	0	0	0	0	0	0	0	0	
after July 1, 2022																				
								Total		0	0	0	0	0	0	0	0	0	0	
							Grand Total		1,220,000			26,025	705,000	7,725					515,000	

STATEMENT OF CONDITIONAL LEASE, LEASE-PURCHASE & CERTIFICATE OF PARTICIPATION

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

	1	2	3	4	5	6	7	8	9
Item/Service Purchased	Date of Contract	Term of Contract (Months)	Interest Rate %	Total Outright Purchase Price	Other Charges in Contract	Total Amount Financed (Beginning Principal)	Principal Balance on 7/1/2025	Payments Due in 2025-2026	Payments due July - Dec 2026
Sabetha Elem. East Wing Const.	11/2/2021	60	1.94%	2,398,701		2,398,701	1,087,900	559,514	279,757
				TOTAL					
				\$2,398,701	\$0	\$2,398,701	\$1,087,900	\$559,514	\$279,757

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 Local Sources				
1300 Tuition				
1312 Individuals (out of district)	30			
1320 Other School District/Govt Sources (in-state)	40			
1330 Other School District/Govt Sources	45			
1410 Transportation Fees (reimbursement)	47			
1700 Student Activities (reimbursement)	50			
1900 Other Revenue from Local Source				
1910 User Charges (reimbursement)	55			
1980 Reimbursements	60	85,477	54,130	
1985 State Aid Reimbursements	65			
1990 Miscellaneous	67			
3000 State Sources				
3110 State Foundation Aid	95	7,617,404	7,694,368	7,729,025
3130 Mineral Production Tax	115	2,243	2,015	
3205 Special Education Aid	120	621,912	626,072	734,743
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>8,327,036</b>	<b>8,376,585</b>	<b>8,463,768</b>
Total Expenditures & Transfers	175	8,327,036	8,376,585	8,463,768
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	2,540,392	2,756,748	2,804,677
120 Non-Licensed	215	48,711	104,248	107,375
200 Employee Benefits				
210 Insurance (employee)	220	205,895	225,386	232,148
220 Social Security	225	189,465	207,167	213,382
290 Other	230	34,550	39,102	40,275
300 Purchased Professional & Tech Serv	235	90,800	71,830	71,830
400 Purchased Property Services	237	14,493	2,731	2,731
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	49,726	46,460	46,460

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	29,011	27,880	27,880
644 Textbooks	265			0
650 Supplies (technology related)	267	22,452	21,979	21,979
680 Miscellaneous Supplies	270	2,782	3,362	3,362
700 Property (equipment & furnishings)	275			
800 Other	280	4,745	0	
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	228,065	215,188	215,188
120 Non-Licensed	290	25,695	34,210	35,236
200 Employee Benefits				
210 Insurance (employee)	295	27,135	24,526	25,262
220 Social Security	300	18,388	18,561	19,118
290 Other	305	2,421	2,086	2,149
300 Purchased Professional & Tech Serv	310	6,452	6,289	6,289
400 Purchased Property Services	313			0
500 Other Purchased Services	315	13,071	11,741	11,741
600 Supplies	320	11,403	20,788	20,788
700 Property (equipment & furnishings)	325		249	249
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335	42,447	73,406	73,406
120 Non-Licensed	340	402	3,526	3,632
200 Employee Benefits				
210 Insurance (employee)	345	4,498	7,239	7,456
220 Social Security	350	3,134	5,595	5,763
290 Other	355	970	725	747
300 Purchased Professional & Tech Serv	360	5,901	30,143	30,143
400 Purchased Property Services	363			0
500 Other Purchased Services	365	5,374	5,025	5,025
600 Supplies				
640 Books (not textbooks) & Periodicals	370		3,801	3,801
650 Technology Supplies	375	1,776	12,334	12,334
680 Miscellaneous Supplies	380	3,851	5,898	5,898
700 Property (equipment & furnishings)	385		249	249
800 Other	390			0
2300 General Administration				
100 Salaries				
110 Licensed	395	191,648	20,836	20,836
120 Non-Licensed	400	60,482	63,946	65,864
200 Employee Benefits				
210 Insurance (employee)	405	15,599	5,354	5,515
220 Social Security	410	18,583	6,281	6,469
290 Other	415	1,685	1,780	1,833
300 Purchased Professional & Tech Serv	420	163,990	47,937	47,937
400 Purchased Property Services	425	242		
500 Other Purchased Services				
520 Insurance	430		150	150
530 Communications (phone, postage, etc.)	435	8,356	7,282	7,282
590 Other	440	4,818	8,047	8,047
600 Supplies	445	13,894	6,636	6,636
700 Property (equipment & furnishings)	450			0
800 Other	455		4,450	4,450
2400 School Administration				

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>				
100 Salaries				
110 Licensed	460	375,373	406,957	406,957
120 Non-Licensed	465	24,107	120,610	124,228
200 Employee Benefits				
210 Insurance (employee)	470	22,894	39,146	40,320
220 Social Security	475	29,538	38,127	39,271
290 Other	480	22,840	22,725	23,407
300 Purchased Professional & Tech Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (phone, postage, etc.)	495	3,096	2,559	2,559
590 Other	500		0	0
600 Supplies	505	5,422	7,135	7,135
700 Property (equipment & furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Licensed	730			
120 Non-Licensed	735	157,271	166,619	171,618
200 Employee Benefits				
210 Insurance	740	15,061	13,755	14,168
220 Social Security	745	11,284	11,385	11,727
290 Other	750	3,621	3,070	3,162
300 Purchased Professional & Tech Serv	755	20,786	18,926	18,926
400 Purchased Property Services	760			
500 Other Purchased Services	765	5,160	6,525	6,525
600 Supplies	770	878	1,673	1,673
700 Property (equipment & furnishings)	775		2,246	2,246
800 Other	780	47,492	28,717	28,717
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520	322,626	405,623	417,792
200 Employee Benefits				
210 Insurance (employee)	525	45,438	53,865	55,481
220 Social Security	530	23,765	29,820	30,715
290 Other	535	3,364	3,623	3,732
300 Purchased Professional & Tech Serv	540	7,133	7,633	7,633
400 Purchased Property Services				
411 Water/Sewer	545	24,327	23,284	23,284
420 Cleaning	550	28,091	32,874	32,874
430 Repairs & Maintenance	555	37,911	58,764	58,764
440 Rentals	560	11,494	26,894	26,894
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575	190,908	294,648	344,648
590 Other	580			
600 Supplies				
610 General Supplies	585	84,612	88,548	88,548
620 Energy				
621 Heating	590	68,833	70,743	70,743
622 Electricity	595	244,329	227,689	227,689
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		2,445	2,445
800 Other	620		2,284	2,284
2601 Operations & Maintenance (transportation)				
100 Salaries				
120 Non-Licensed	622	3,462		
200 Employee Benefits				
210 Insurance (employee)	623	265		
220 Social Security	626	3		
290 Other	628			
300 Purchased Professional & Tech Serv	630			
400 Purchased Property Services	632	514	6,952	6,952
500 Other Purchased Services	634	1,433	1,367	1,367
600 Supplies				
610 General Supplies	636			
620 Energy				
621 Heating	638	3,021	3,172	3,172
622 Electricity	640	2,521	2,291	2,291
626 Motor Fuel (not school bus)	642			
629 Other	644			
680 Miscellaneous Supplies	646			
700 Property (equipment & furnishings)	648			
800 Other	650			
2700 Student Transportation Services				
2720 Supervision				
100 Salaries				
120 Non-Licensed	652		50,520	52,036
200 Employee Benefits				
210 Insurance	654		3,350	3,451
220 Social Security	656		3,676	3,786
290 Other	658	1,441	1,111	1,144
600 Supplies	660		21	21
730 Equipment	662			
800 Other	664			
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	666	148,304	164,819	169,764
200 Employee Benefits				
210 Insurance	668	18,861	12,427	12,800
220 Social Security	670	10,900	12,234	12,601
290 Other	672	794	835	860
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	28,192	29,582	29,582
626 Motor Fuel	682	77,983	65,695	72,000
730 Equipment (including buses)	684	154		
800 Other	686		343	343
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 Non-Licensed	688	98,388	45,156	46,511
200 Employee Benefits				
210 Insurance	690	8,994	5,980	6,159
220 Social Security	692	7,186	3,266	3,364
290 Other	694	1,654	310	319
300 Purchased Professional & Tech Serv	696			0
400 Purchased Property Services	698	22,831	27,970	27,970

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			0
600 Supplies	702	12,312	11,909	11,909
730 Equipment	704			0
800 Other	706	2,476	2,704	2,704
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Licensed	708			
200 Employee Benefits				
210 Insurance	710			
220 Social Security	712			
290 Other	714			
300 Purchased Professional & Tech Serv	716			
400 Purchased Property Services	718			
500 Other Purchased Services	720			
600 Supplies	722			
730 Equipment	724			
800 Other	726			
2900 Other Support Services				
100 Salaries				
110 Licensed	895			
120 Non-Licensed	900			
200 Employee Benefits				
210 Insurance	905			
220 Social Security	910			
290 Other	915			
300 Purchased Professional & Tech Serv	920			
400 Purchased Property Services	925			
500 Other Purchased Services	930			
600 Supplies	935			
700 Property (equipment & furnishings)	940			
800 Other	945		747	747
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	685,262	84,685	
940 Driver Training	815			
943 Extraordinary School Program	823			
944 Food Service	825	17,217	16,829	
946 Professional Development	830			
948 Parent Education Program	835			
949 Summer School	837			
950 Special Education	840	621,912	827,072	784,743
954 Career & Postsecondary Education	850			
960 Special Reserve Fund	853			
963 Special Liability Expense Fund	855			
972 Contingency Reserve	885			
974 Textbook & Student Materials Revolving Fund	889			
976 Preschool-Aged At-Risk	891			
978 At-Risk Education Fund	893	600,000	611,479	679,415
<b>TOTAL EXPENDITURES*</b>	---	<b>8,327,036</b>	<b>8,376,585</b>	<b>8,463,768</b>

\*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	47,228	5,116	1,678
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
4000 FEDERAL SOURCES - GRANTS				
4591 Title I	10	165,098	158,774	145,735
4593 Title II	15	36,165	34,850	34,850
4602 Title IV Part A	22			
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	11,263		
4599 Other	75			
<b>RESOURCES AVAILABLE</b>	170	259,754	198,740	182,263
TOTAL EXPENDITURES	175	254,638	197,062	181,618
UNENCUMBERED CASH BALANCE JUNE 30	190	5,116	1,678	645

*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	56,108	12,264	11,283
120 Non-Licensed	215	112,249	123,725	113,827
200 Employee Benefits				
210 Insurance (Employee)	220	27,175	18,459	16,982
220 Social Security	225	12,657	9,043	8,320
290 Other	230	1,166	740	681
300 Purchased Professional & Technical Serv	235	8,099		
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	10,486		0
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			

<b>FEDERAL FUNDS</b> (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
<b>EXPENDITURES</b>				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285			
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	126		126
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335	20,926	21,351	19,812
120 Non-Licensed	340			
200 Employee Benefits				
210 Insurance (Employee)	345	1,396	1,510	1,389
220 Social Security	350	1,674	1,649	1,517
290 Other	355	76	20	20
300 Purchased Professional & Technical Serv	360		8,000	7,360
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	2,500	301	301
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			

<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>				
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 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			

<b>FEDERAL FUNDS</b> (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
<b>EXPENDITURES</b>				
200 Employee Benefits				
210 Insurance	630			
220 Social Security	635			
290 Other	640			
442 Rent of Vehicles (lease)	645			
500 Other Purchased Services				
513 Contracting of Bus Services	650			
519 Mileage in Lieu of Trans	655			
520 Insurance	660			
626 Motor Fuel	665			
730 Equipment (including buses)	670			
800 Other	675			
2900 Other Support Services				
100 Salaries				
110 Licensed	805			
120 Non-Licensed	810			
200 Employee Benefits				
210 Insurance	815			
220 Social Security	820			
290 Other	825			
300 Purchased Professional & Technical Serv	830			
400 Purchased Property Services	835			
500 Other Purchased Services	840			
600 Supplies	845			
700 Property (Equipment & Furnishings)	850			
800 Other	855			
3000 Operation of Non-Instructional Services				
3100 Food Service Operation				
100 Salaries				
110 Licensed	735			
120 Non-Licensed	740			
200 Employee Benefits				
210 Insurance	745			
220 Social Security	750			
290 Other	755			
500 Other Purchased Services				
520 Insurance	760			
570 Food Service Management	765			
590 Other Purchased Services	770			
600 Supplies				
630 Food & Milk	775			
680 Miscellaneous Supplies	780			
700 Property (Equipment & Furnishings)	785			
800 Other	790			
3300 Community Services Operations	795			
4300 Architectural & Engineering Services	800			
4500 New Building Acquisition & Construction	865			
4700 Building Improvements				
100 Salaries				
120 Non-Licensed	870			
200 Fringe Benefits				
210 Insurance	875			
220 Social Security	880			
290 Other	885			
400 Outside Contractors	890			
4900 Other	900			
<b>TOTAL EXPENDITURES*</b>	~~~	254,638	197,062	181,618

<b>FEDERAL FUNDS</b> (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				

\*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	36,679	33,360	33,320
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2022 \$	10	52,079		
2023 \$	15	2,237,114	79,881	
2024 \$	20		2,537,699	73,287
1140 Delinquent Tax	25	20,089	16,127	20,337
1410 Transportation Fees	47			
1980 Reimbursements	60			
1990 Miscellaneous	65			
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (Includes 16/20M Tax)	70	158,546	163,136	195,915
2450 Recreational Vehicle Tax	75	3,262	3,319	3,917
2460 Commercial Vehicle Tax	77	15,603	18,247	20,101
2800 In Lieu of Taxes IRBs/Rental Excise	85			0
3000 STATE SOURCES				
3140 Supplemental State Aid	95	280,978	161,005	141,201
5000 OTHER				
5253 Transfer From Contingency Reserve	145	0	0	0
<b>RESOURCES AVAILABLE</b>	170	2,804,350	3,012,774	488,078
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	175	2,770,990	2,979,454	2,941,686
TAX REQUIRED (175 minus 170)	195			2,453,608
PERCENT OF COLLECTION	196			91.500 %
TOTAL 2025 TAX REQUIRED (195÷196)	197			2,681,539
Delinquent Tax	200			40,223
AMOUNT OF 2025 TAX TO BE LEVIED (Line 197 + Line 200)	205			2,721,762
UNENCUMBERED CASH BALANCE JUNE 30	207	33,360	33,320	~~~~~

*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	836,744	884,125	915,177
120 Non-Licensed	215	62,129	21,764	22,417
200 Employee Benefits				
210 Insurance (Employee)	220	75,363	85,136	87,690
220 Social Security	225	63,515	62,194	64,060
290 Other	230	5,405	2,267	2,335
300 Purchased Professional & Technical Serv	235		30,250	30,250
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			

<b>SUPPLEMENTAL GENERAL</b> (Local Option)	Code 08 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
<b>EXPENDITURES</b>				
600 Supplies				
610 General Supplemental (Teaching)	260		54	
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	52,412	3,089	3,135
120 Non-Licensed	340		881	907
200 Employee Benefits				
210 Insurance (Employee)	345	4,903	116	119
220 Social Security	350	3,800	263	271
290 Other	355	47	3	3
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		198,171	201,144
120 Non-Licensed	400			
200 Employee Benefits				
210 Insurance (Employee)	405		11,368	11,539
220 Social Security	410		14,575	14,794
290 Other	415		179	182
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	125	41	41
600 Supplies	445			
700 Property (Equipment & Furnishings)	450			

<b>SUPPLEMENTAL GENERAL</b> (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	16,335	450	450
2400 School Administration				
100 Salaries				
110 Licensed	460			
120 Non-Licensed	465	142,778	21,549	22,195
200 Employee Benefits				
210 Insurance (Employee)	470	23,878	5,783	5,956
220 Social Security	475	9,858	1,537	1,583
290 Other	480	585	160	165
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Licensed	730			
120 Non-Licensed	735			
200 Employee Benefits				
210 Insurance	740			
220 Social Security	745			
290 Other	750			
300 Purchased Professional & Technical Serv	755			
400 Purchased Property Services	760			
500 Other Purchased Services	765			
600 Supplies	770			
700 Property (Equipment & Furnishings)	775			
800 Other	780			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520	35,395	755	778
200 Employee Benefits				
210 Insurance (Employee)	525	2,543	25	26
220 Social Security	530	2,672	57	59
290 Other	535	497	73	75
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			

<b>SUPPLEMENTAL GENERAL</b> (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>				
700 Property (Equipment & Furnishings)	615			
800 Other	620			
2601 Operations & Maintenance (Transportation)				
100 Salaries				
120 Non-Licensed	622			
200 Employee Benefits				
210 Insurance (Employee)	623			
220 Social Security	626			
290 Other	628			
300 Purchased Professional & Technical Serv	630			
400 Purchased Property Services	632			
500 Other Purchased Services	634			
600 Supplies				
610 General Supplies	636			
620 Energy				
621 Heating	638			
622 Electricity	640			
626 Motor Fuel (not school bus)	642			
629 Other	644			
680 Miscellaneous Supplies	646			
700 Property (Equipment & Furnishings)	648			
800 Other	650			
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 Non-Licensed	652			
200 Employee Benefits				
210 Insurance	654			
220 Social Security	656			
290 Other	658			
600 Supplies	660			
730 Equipment	662			
800 Other	664			
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	666			
200 Employee Benefits				
210 Insurance	668			
220 Social Security	670			
290 Other	672			
442 Rent of Vehicles (lease)	674			
500 Other Purchased Services				
513 Contracting of Bus Services	676			
519 Mileage in Lieu of Trans	678			
520 Insurance	680			
626 Motor Fuel	682			
730 Equipment (including buses)	684			
800 Other	686			
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 Non-Licensed	688			
200 Employee Benefits				
210 Insurance	690			
220 Social Security	692			
290 Other	694			
300 Purchased Professional & Technical Serv	696			
400 Purchased Property Services	698			

<b>SUPPLEMENTAL GENERAL</b> (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>				
500 Other Purchased Services	700			
600 Supplies	702			
730 Equipment	704			
800 Other	706			
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Licensed	708			
200 Employee Benefits				
210 Insurance	710			
220 Social Security	712			
290 Other	714			
300 Purchased Professional & Technical Serv	716			
400 Purchased Property Services	718			
500 Other Purchased Services	720			
600 Supplies	722			
730 Equipment	724			
800 Other	726			
2900 Other Support Services				
100 Salaries				
110 Licensed	895			
120 Non-Licensed	900			
200 Employee Benefits				
210 Insurance	905			
220 Social Security	910			
290 Other	915			
300 Purchased Professional & Technical Serv	920			
400 Purchased Property Services	925			
500 Other Purchased Services	930			
600 Supplies	935			
700 Property (Equipment & Furnishings)	940			
800 Other	945			
3300 Community Services Operations	785			
4300 Architectural & Engineering Services	790			
5200 TRANSFER TO:				
930 General (not ending balance)	792			
932 Adult Education	795			
934 Adult Suppl Education	800			
936 Bilingual Education	805		2,057	1,765
937 Virtual Education	810			
940 Driver Training	815	10,000	9,000	
943 Extraordinary School Program	823			
944 Food Service	825	162,617	251,000	210,494
946 Professional Development	830	70,000	34,000	50,000
948 Parent Education Program	835			
949 Summer School	837			
950 Special Education	840	300,000	222,703	258,574
954 Career and Postsecondary Education	850	242,389	309,000	300,000
960 Special Reserve	853			
963 Special Liability Expense Fund	855			
974 Textbook & Student Materials Revolving	880	60,000	166,000	125,000
976 Preschool-Aged At-Risk	885	132,000	132,000	132,000
978 At-Risk Education Fund	890	455,000	508,829	478,502
<b>TOTAL EXPENDITURES &amp; TRANSFERS*</b>	<b>~~~</b>	<b>2,770,990</b>	<b>2,979,454</b>	<b>2,941,686</b>

\*Goes to Budget Line 175.

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

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

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

\*Goes to Budget Line 175.

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	64,392	70,154	70,313
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	0	0	0
5208 Transfer From Supplemental General	140	132,000	132,000	132,000
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>196,392</b>	<b>202,154</b>	<b>202,313</b>
TOTAL EXPENDITURES & TRANSFERS	175	126,238	131,841	134,312
UNENCUMBERED CASH BALANCE JUNE 30	190	70,154	70,313	68,001

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	78,159	76,125	77,267
120 Non-Licensed	215	19,293	17,026	17,537
200 Employee Benefits				
210 Insurance (Employee)	220	9,863	9,000	9,270
220 Social Security	225	7,282	6,979	7,188
290 Other	230	690	686	707
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		11,426	11,426
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<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	115		
120 Non-Licensed	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345	9		
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			

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>				
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	440			
200 Employee Benefits				
210 Insurance (Employee)	445			
220 Social Security	450			
290 Other	455			
300 Purchased Professional & Technical Serv	460			
400 Purchased Property Services				
411 Water/Sewer	465			
420 Cleaning	470			
430 Repairs & Maintenance	475			
440 Rentals	480			
490 Other	485			
500 Other Purchased Services	490			
600 Supplies				
610 General Supplies	495			
620 Energy				
621 Heating	500			
622 Electricity	505			
626 Motor Fuel (not schoolbus)	510			
629 Other	515			
680 Miscellaneous Supplies	520			
700 Property (Equipment & Furnishings)	525			
800 Other	530			
2700 Student Transportation Services				
120 Non-Licensed Salaries	531	9,373	9,438	9,721
200 Employee Benefits	532	1,454	1,161	1,196
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>	<b>---</b>	<b>126,238</b>	<b>131,841</b>	<b>134,312</b>

\*Goes to Budget Line 175.

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

ADULT SUPPLEMENTARY EDUCATION	Code	12 mo.	12 mo.	12 mo.
	12 Line	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			

ADULT SUPPLEMENTARY EDUCATION	Code	12 mo.	12 mo.	12 mo.
	12 Line	2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instructional Support Staff				
100 Salaries				
110 Licensed	330			
120 Non-Licensed	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies	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	270,883	272,452	251,063
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	600,000	611,479	679,415
5208 Transfer From Supplemental General	140	455,000	508,829	478,502
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>1,325,883</b>	<b>1,392,760</b>	<b>1,408,980</b>
TOTAL EXPENDITURES & TRANSFERS	175	1,053,431	1,141,697	1,163,089
UNENCUMBERED CASH BALANCE JUNE 30	190	272,452	251,063	245,891

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	748,985	777,249	788,908
120 Non-Licensed	215	76,182	121,481	125,125
200 Employee Benefits				
210 Insurance (Employee)	220	97,720	112,251	115,619
220 Social Security	225	58,630	67,370	69,391
290 Other	230	2,970	3,557	3,664
300 Purchased Professional & Technical Serv	235	1,204	3,010	3,010
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	7,336	13,792	13,792
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			

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>				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280	47,670	39,443	40,035
120 Non-Licensed	285			
200 Employee Benefits				
210 Insurance (Employee)	290	751	8	8
220 Social Security	295	3,537	3,046	3,046
290 Other	300	418	442	442
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	6,690	45	46
120 Non-Licensed	335			
200 Employee Benefits				
210 Insurance (Employee)	340	820		
220 Social Security	345	512	3	3
290 Other	350	6		
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			

<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>				
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	440			
200 Employee Benefits				
210 Insurance (Employee)	445			
220 Social Security	450			
290 Other	455			
300 Purchased Professional & Technical Serv	460			
400 Purchased Property Services				
411 Water/Sewer	465			
420 Cleaning	470			
430 Repairs & Maintenance	475			
440 Rentals	480			
490 Other	485			
500 Other Purchased Services	490			
600 Supplies				
610 General Supplies	495			
620 Energy				
621 Heating	500			
622 Electricity	505			
626 Motor Fuel (not schoolbus)	510			
629 Other	515			
680 Miscellaneous Supplies	520			
700 Property (Equipment & Furnishings)	525			
800 Other	530			
2700 Student Transportation Services				
120 Non-Licensed Salaries	531			
200 Employee Benefits	532			
626 Motor Fuel	590			
800 Other	533			
2900 Other Support Services				
100 Salaries				
110 Licensed	600			
120 Non-Licensed	605			
200 Employee Benefits				
210 Insurance	610			
220 Social Security	615			
290 Other	620			
300 Purchased Professional & Technical Serv	625			
400 Purchased Property Services	630			
500 Other Purchased Services	635			
600 Supplies	640			
700 Property (Equipment & Furnishings)	645			
800 Other	650			
<b>TOTAL EXPENDITURES*</b>	~~~	1,053,431	1,141,697	1,163,089

\*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		0	957
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	0	2,057	1,765
5253 Transfer From Contingency Reserve	55	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>0</b>	<b>2,057</b>	<b>2,722</b>
TOTAL EXPENDITURES & TRANSFERS	175	0	1,100	2,722
UNENCUMBERED CASH BALANCE JUNE 30	190	0	957	0

BILINGUAL EDUCATION	Code 14 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
1000 Instruction				
100 Salaries				
110 Licensed	210			
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
564 Payment to Bilingual Education Coop	250			
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260			
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270		1,100	2,722
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			

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

<b>BILINGUAL EDUCATION</b>		Code	12 mo.	12 mo.	12 mo.
		14 Line	2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>					
200 Employee Benefits					
210 Insurance (Employee)	450				
220 Social Security	455				
290 Other	460				
300 Purchased Professional & Technical Serv	465				
400 Purchased Property Services					
411 Water/Sewer	470				
420 Cleaning	475				
430 Repairs & Maintenance	480				
440 Rentals	485				
490 Other	490				
500 Other Purchased Services	495				
600 Supplies					
610 General Supplies	500				
620 Energy					
621 Heating	505				
622 Electricity	510				
626 Motor Fuel (not school bus)	515				
629 Other	520				
680 Miscellaneous Supplies	525				
700 Property (Equipment & Furnishings)	530				
800 Other	535				
2700 Student Transportation Services					
120 Non-Licensed Salaries	536				
200 Employee Benefits	537				
800 Other	538				
2900 Other Support Services					
100 Salaries					
110 Licensed	600				
120 Non-Licensed	605				
200 Employee Benefits					
210 Insurance	610				
220 Social Security	615				
290 Other	620				
300 Purchased Professional & Technical Serv	625				
400 Purchased Property Services	630				
500 Other Purchased Services	635				
600 Supplies	640				
700 Property (Equipment & Furnishings)	645				
800 Other	650				
<b>TOTAL EXPENDITURES*</b>	---	0	1,100	2,722	

\*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	740	740	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>740</b>	<b>740</b>	<b>0</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>175</b>	<b>0</b>	<b>740</b>	<b>0</b>
UNENCUMBERED CASH BALANCE JUNE 30	190	740	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		740	
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.	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	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	740	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	1,912,088	2,125,833	1,933,635	1,933,635
Cancellation of Prior Year Encumbrances	03				
<b>REVENUES</b>					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2022 \$	05	20,648			
2023 \$	10	506,083	18,033		
2024 \$	15		386,469	6,685	6,685
2025 \$	20			1,010,897	1,104,806
1140 Delinquent Tax	25	8,051	5,128	3,062	4,591
1510 Interest on Idle Funds	30	87,433	123,336	85,000	85,000
July - December Estimate	35				
1900 Other Revenue From Local Source	40	83,904	152,233		0
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	67,794	58,786	39,558	39,558
July - December Estimate	60				19,779
2450 Recreational Vehicle Tax	65	1,396	1,183	791	791
July - December Estimate	66				396
2460 Commercial Vehicle Tax	67	6,335	3,755	4,058	4,058
July - December Estimate	68				2,029
2600 Other County Revenue	70				0
July - December Estimate	75				
2800 In Lieu of Taxes IRBs/Rental Excise	80			0	0
July - December Estimate	82				0
3000 STATE SOURCES					
3223 Capital Outlay State Aid	87	0	0	0	0
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	685,262	84,685	0	0
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>3,378,994</b>	<b>2,959,441</b>	<b>3,083,686</b>	<b>3,201,328</b>
TOTAL EXPENDITURES & TRANSFERS	175	1,253,161	1,025,806	3,083,686	3,083,686
July - December Estimate	180	~~~~~	~~~~~	~~~~~	117,642
TOTAL OPERATION EXPENDITURE (18 MO)	<b>185</b>	~~~~~	~~~~~	~~~~~	<b>3,201,328</b>
UNENCUMBERED CASH BALANCE JUNE 30	190	2,125,833	1,933,635	0	~~~~~

CAPITAL OUTLAY	Code 16 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
1000 Instruction				
600 Supplies - Performance Uniforms	205			
650 Supplies - Technology Software	207	24,267	20,235	
700 Property (Equipment & Furnishings)	210	3,797		
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			200,000
2300 General Administration				
650 Supplies - Technology Software	223	12		
700 Property (Equipment & Furnishings)	225		975	
2400 School Administration				
650 Supplies - Technology Software	227			
700 Property (Equipment & Furnishings)	230			
2500 Central Services				
100 Salaries				
120 Non-Licensed	236			
200 Employee Benefits				
210 Insurance (Employee)	237			
220 Social Security	238			
290 Other	239			
650 Supplies - Technology Software	233	107,061	43,170	50,000
700 Property (Equipment & Furnishings)	235			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	310			
200 Employee Benefits				
210 Insurance (Employee)	315			
220 Social Security	320			
290 Other	325			
300 Purchased Professional & Technical Serv	330			
400 Purchased Property Services				
420 Cleaning	335			
430 Repairs & Maintenance	340	241,834	135,211	200,000
440 Rentals	345			
460 Repair of Buildings	350			
490 Other	355			
500 Other Purchased Services	360			
600 Supplies				
610 General Supplies	363			
650 Supplies - Technology Software	365			
700 Property (Equipment & Furnishings)	240	82,878	131,456	200,000
2700 Transportation				
650 Supplies - Technology Software	370			
700 Property (Equipment & Buses)	243	231,264	103,964	170,000
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	216		
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		30,896	
4300 Architectural & Engineering Services	265			
4500 New Building Acquisition & Construction	275			
4600 Site Improvement	280			398,943
4700 Building Improvements				
100 Salaries				
120 Non-Licensed	286			
200 Fringe Benefits				
210 Insurance	287			
220 Social Security	288			
290 Other	289			
400 Outside Contractors	290	1,932		1,315,993
4900 Other	291			
5100 Debt Service				
Capital Outlay Bond				
832 Interest	295	39,317	28,332	33,750
890 Commission & Postage	300			
831 Principal	305	520,583	531,567	515,000
<b>TOTAL EXPENDITURES*</b>	~~~	1,253,161	1,025,806	3,083,686

\*Goes to Budget Line 175.

	Code 18 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
<b>DRIVER TRAINING</b>				
UNENCUMBERED CASH BALANCE JULY 1	01	46,768	61,702	61,959
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15	5,100	3,750	3,750
<b>3000 STATE SOURCES</b>				
3208 State Safety Aid	25		7,395	7,425
3209 Motorcycle Safety Aid	35			0
<b>4000 FEDERAL SOURCES</b>				
4590 Other Federal Aid	40			
<b>5000 OTHER</b>				
5206 Transfer From General	45	0	0	0
5208 Transfer From Supplemental General	50	10,000	9,000	0
5253 Transfer from Contingency Reserve	55	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>61,868</b>	<b>81,847</b>	<b>73,134</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>175</b>	<b>166</b>	<b>19,888</b>	<b>20,240</b>
UNENCUMBERED CASH BALANCE JUNE 30	190	61,702	61,959	52,894

	Code 18 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
<b>DRIVER TRAINING</b>				
<b>EXPENDITURES</b>				
1000 Instruction				
100 Salaries				
110 Licensed	210		5,610	5,750
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225		430	439
290 Other	230		5	5
300 Purchased Professional & Technical Serv	235		9,540	9,731
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	166	70	70
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		364	375
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295		28	29

DRIVER TRAINING	Code 18 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
<b>EXPENDITURES</b>				
290 Other	300		13	13
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instructional Support Staff				
100 Salaries				
110 Licensed	330			
120 Non-Licensed	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books (not textbooks) & Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Licensed	390			
120 Non-Licensed	395			
200 Employee Benefits				
210 Insurance (Employee)	400			
220 Social Security	405			
290 Other	410			
300 Purchased Professional & Technical Serv	415			
500 Other Purchased Services	420			
600 Supplies	425			
700 Property (Equipment & Furnishings)	430			
800 Other	435			
2500 Central Services				
100 Salaries				
110 Licensed	565			
120 Non-Licensed	570			
200 Employee Benefits				
210 Insurance	575			
220 Social Security	580			
290 Other	585			
300 Purchased Professional & Technical Serv	590			
400 Purchased Property Services	595			
500 Other Purchased Services	600			
600 Supplies	605			
700 Property (Equipment & Furnishings)	610			
800 Other	615			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	440			

DRIVER TRAINING	Code 18 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
<b>EXPENDITURES</b>				
200 Employee Benefits				
210 Insurance (Employee)	445			
220 Social Security	450			
290 Other	455			
300 Purchased Professional & Technical Serv	460			
400 Purchased Property Services	465			
500 Other Purchased Services	470			
600 Supplies				
610 General Supplies	475			
620 Energy				
621 Heating	480			
622 Electricity	485			
626 Motor Fuel-not schoolbus	490			
629 Other	495			
680 Miscellaneous Supplies	500			
700 Property (Equipment & Furnishings)	505			
800 Other	510			
2650 Vehicle Operations & Maintenance Serv (Not Student Transportation)				
100 Salaries				
120 Non-Licensed	515			
200 Employee Benefits				
210 Insurance	520			
220 Social Security	525			
290 Other	530			
300 Purchased Professional & Technical Serv	535			
442 Rental of Vehicles	540		2,940	2,940
520 Insurance	545		247	247
626 Motor Fuel (not school bus)	550		641	641
700 Property (Equipment & Furnishings)	555			
800 Other	560			
2900 Other Support Services				
100 Salaries				
110 Licensed	630			
120 Non-Licensed	635			
200 Employee Benefits				
210 Insurance	640			
220 Social Security	645			
290 Other	650			
300 Purchased Professional & Technical Serv	655			
400 Purchased Property Services	660			
500 Other Purchased Services	665			
600 Supplies	670			
700 Property (Equipment & Furnishings)	675			
800 Other	680			
<b>TOTAL EXPENDITURES*</b>	~~~	166	19,888	20,240

\*Goes to Budget Line 175.

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

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

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

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

EXTRAORDINARY SCHOOL PROGRAM		12 mo.	12 mo.	12 mo.
		Code 22 Line	2023-2024 Actual (1)	2024-2025 Actual (2)
<b>EXPENDITURES</b>				
290 Other	305			
300 Purchased Professional & Technical Serv	310			
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	Code	12 mo.	12 mo.	12 mo.
	22 Line	2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<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>	<b>---</b>	<b>0</b>	<b>0</b>	<b>0</b>

\*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	331,843	300,002	300,652
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	284,909	283,163	258,397
1612 Student Sales (Breakfast)	25	35,434	38,788	38,000
1613 Student Sales (Spec Milk)	35	3,075	5,053	3,713
1614 Student Sales (Snacks/Supper)	40			0
1620 Adult & Student Sales (Non-Reimbursable Prog)	45	24,179	23,668	42,441
1990 Miscellaneous	55			
3000 STATE SOURCES				
3203 School Food Assistance	65	6,166	6,090	4,539
4000 FEDERAL SOURCES				
4550 Child Nutrition Programs	75	304,429	315,209	318,761
4590 Other Federal Aid	80	32,010	3,332	
5000 Other				
5206 Transfer From General	85	17,217	16,829	0
5208 Transfer From Supplemental General	90	162,617	251,000	210,494
5253 Transfer From Contingency Reserve	95	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	170	1,201,879	1,243,134	1,176,997
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	175	901,877	942,482	1,006,971
UNENCUMBERED CASH BALANCE JUNE 30	190	300,002	300,652	170,026

\*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	13,132	12,711	13,092
200 Employee Benefits				
210 Insurance (Employee)	215	1,508	1,624	1,673
220 Social Security	220	1,001	970	999
290 Other	225	12	12	12
400 Purchased Property Services				
411 Water/Sewer	230			
490 Other	235	4,626	8,288	8,288
500 Other Purchased Services	240	1,372	277	277
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	276,522	305,201	314,357
200 Employee Benefits				
210 Insurance	295	29,642	50,241	51,748
220 Social Security	300	20,468	22,274	22,942
290 Other	305	4,404	4,090	4,213
500 Other Purchased Services				
520 Insurance	310			
570 Food Service Management	315			
590 Other Purchased Services	320		7,504	8,254
600 Supplies				
630 Food & Milk	325	488,001	498,552	548,407
680 Miscellaneous Supplies	330	27,534	19,712	21,683
700 Property (Equipment & Furnishings)	335	31,920	6,412	6,412
800 Other	340	1,735	4,614	4,614
<b>TOTAL EXPENDITURES*</b>	~~~	901,877	942,482	1,006,971

\*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	77,452	82,844	83,313
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	10,820	7,454	0
4000 FEDERAL SOURCES				
4500 Aid	40			
5000 OTHER				
5206 Transfer From General	45	0	0	0
5208 Transfer From Supplemental General	50	70,000	34,000	50,000
5253 Transfer From Contingency Reserve	55	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>158,272</b>	<b>124,298</b>	<b>133,313</b>

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	23,277	14,984	15,209
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220	50	115	117
220 Social Security	225	1,777	1,156	1,173
290 Other	230	23	15	15
300 Purchased Professional & Technical Serv	235	32,354	19,156	19,156
400 Purchased Property Services	237			0
500 Other Purchased Services	240	14,770	4,600	4,600
600 Supplies				
640 Books (not textbooks) & Periodicals	245	1,452	46	46
650 Technology Supplies	250		94	94
680 Miscellaneous Supplies	255		93	93
700 Property (Equipment & Furnishings)	260			
800 Other	265	107		
2500 Central Services				
100 Salaries				
110 Licensed	270			
120 Non-Licensed	275	1,307	562	579
200 Employee Benefits				
210 Insurance	280	210	122	126
220 Social Security	285	93	37	38
290 Other	290	8	5	5
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>75,428</b>	<b>40,985</b>	<b>41,251</b>
<b>UNENCUMBERED CASH BALANCE JUNE 30</b>	<b>190</b>	<b>82,844</b>	<b>83,313</b>	<b>92,062</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		0	0
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1320 Payment from Other school district	05			
1510 Interest on Idle Funds	15			
1900 Other Revenue From Local Source	25			
3000 STATE SOURCES				
3216 Parent Education Aid	35	0	0	
4000 FEDERAL SOURCES				
4500 Aid	45			
5000 OTHER				
5206 Transfer From General	55	0	0	0
5208 Transfer From Supplemental General	50	0	0	0
5253 Transfer From Contingency Reserve	60	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	170	0	0	0
TOTAL EXPENDITURES & TRANSFERS	175	0	0	0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0

PARENT EDUCATION PROGRAM	Code 28 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
2000 Support Services				
2100 Support Services Student				
100 Salaries				
110 Licensed	210			
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
561 Payment to Other School District	240			
564 Payment to Coops/Interlocal	245			
590 Other	250			
600 Supplies				
640 Books (not textbooks) & Periodicals	255			
650 Technology Supplies	260			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			
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			

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

\*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				

SUMMER SCHOOL		12 mo.	12 mo.	12 mo.
		Code 29 Line	2023-2024 Actual (1)	2024-2025 Actual (2)
<b>EXPENDITURES</b>				
411 Water/Sewer	545			
420 Cleaning	550			
430 Repairs & Maintenance	555			
440 Rentals	560			
460 Repair of Building	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575			
590 Other	580			
600 Supplies				
610 General Supplies	585			
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not school bus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			
700 Property (Equipment & Furnishings)	615			
800 Other	620			
2500 Central Services				
100 Salaries				
110 Licensed	625			
120 Non-Licensed	630			
200 Employee Benefits				
210 Insurance	635			
220 Social Security	640			
290 Other	645			
300 Purchased Professional & Technical Serv	650			
400 Purchased Property Services	655			
500 Other Purchased Services	660			
600 Supplies	665			
700 Property (Equipment & Furnishings)	670			
800 Other	675			
2900 Other Support Services				
100 Salaries				
110 Licensed	690			
120 Non-Licensed	695			
200 Employee Benefits				
210 Insurance	700			
220 Social Security	705			
290 Other	710			
300 Purchased Professional & Technical Serv	715			
400 Purchased Property Services	720			
500 Other Purchased Services	725			
600 Supplies	730			
700 Property (Equipment & Furnishings)	735			
800 Other	740			
3300 Community Services Operations	680			
<b>TOTAL EXPENDITURES*</b>	<b>---</b>	<b>0</b>	<b>0</b>	<b>0</b>

\*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	700,756	502,069	502,536
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	14,658	10,936	
3000 STATE SOURCES				
3211 Deaf/Blind	35			
4000 FEDERAL SOURCES				
4310 PL 382 Special Ed (formerly PL:874)	45			
4560 Aid Regular*	55			
4570 Medicaid	60			
4590 Other Reserve Grants in Aid	65			
4595 ESSER I	67			
4605 ESSER II	68	4,914		
5000 OTHER				
5206 Transfer From General	75	621,912	827,072	784,743
5208 Transfer From Supplemental General	80	300,000	222,703	258,574
5253 Transfer From Contingency Reserve	85	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>1,642,240</b>	<b>1,562,780</b>	<b>1,545,853</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>175</b>	<b>1,140,171</b>	<b>1,060,244</b>	<b>1,222,953</b>
UNENCUMBERED CASH BALANCE JUNE 30	190	502,069	502,536	322,900

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

SPECIAL EDUCATION		12 mo.	12 mo.	12 mo.
		Code 30 Line	2023-2024 Actual (1)	2024-2025 Actual (2)
<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			
564 Payment to Spec Education Coop/Interlocal (Assessments)	250	513,178	520,352	551,041
565 Payment to Spec Education Coop/Interlocal (Flowthrough)	251	621,246	539,892	621,912
590 Other	255	4,914		50,000
600 Supplies				
610 General Supplemental (Teaching)	260			
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335			
120 Non-Licensed	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			

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

SPECIAL EDUCATION		12 mo.	12 mo.	12 mo.
		Code 30 Line	2023-2024 Actual (1)	2024-2025 Actual (2)
<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			
200 Employee Benefits				
210 Insurance	640			
220 Social Security	645			
290 Other	650			
400 Purchased Property Services				
442 Rent of Vehicles (lease)	655			
490 Other	660			
500 Other Purchased Services				
513 Contracting of Bus Services	665			
519 Mileage in Lieu of Trans	670	833		
520 Insurance	675			
590 Other Purchased Services	680			
600 Supplies				
626 Motor Fuel	685			
680 Miscellaneous Supplies	690			
730 Equip (including buses)	695			
800 Other	700			
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 Non-Licensed	705			
200 Employee Benefits				
210 Insurance	710			
220 Social Security	715			
290 Other	720			
300 Purchased Professional & Technical Serv	725			
400 Purchased Property Services	730			
500 Other Purchased Services	735			
700 Property (Equipment & Furnishings)	740			

SPECIAL EDUCATION		12 mo.	12 mo.	12 mo.
		Code 30 Line	2023-2024 Actual (1)	2024-2025 Actual (2)
<b>EXPENDITURES</b>				
800 Other	745			
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Licensed	750			
200 Employee Benefits				
210 Insurance	755			
220 Social Security	760			
290 Other	765			
300 Purchased Professional & Technical Serv	770			
400 Purchased Property Services	775			
500 Other Purchased Services	780			
600 Supplies	785			
700 Property (Equipment & Furnishings)	790			
800 Other	795			
2900 Other Support Services				
100 Salaries				
110 Licensed	860			
120 Non-Licensed	865			
200 Employee Benefits				
210 Insurance	870			
220 Social Security	873			
290 Other	880			
300 Purchased Professional & Technical Serv	885			
400 Purchased Property Services	890			
500 Other Purchased Services	895			
600 Supplies	900			
700 Property (Equipment & Furnishings)	905			
800 Other	910			
<b>TOTAL EXPENDITURES*</b>	~~~	1,140,171	1,060,244	1,222,953

\*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	258,325	220,339	221,208
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			
3000 STATE SOURCES				
3225 CTE Transportation State Aid	80	8,415	9,534	11,382
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			
5000 OTHER				
5206 Transfer From General	135	0	0	0
5208 Transfer From Supplemental General	140	242,389	309,000	300,000
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>509,129</b>	<b>538,873</b>	<b>532,590</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>175</b>	<b>288,790</b>	<b>317,665</b>	<b>324,106</b>
UNENCUMBERED CASH BALANCE JUNE 30	190	220,339	221,208	208,484

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	207,335	241,601	246,433
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220	28,349	33,610	34,282
220 Social Security	225	15,101	19,037	19,418
290 Other	230	1,469	1,739	1,774
300 Purchased Professional & Technical Serv	235	2,745	2,500	2,550
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
564 Payment to Vocational Education Coop	245			
590 Other	250			
600 Supplies				
610 General Supplemental (Teaching)	255	2,830	1,186	1,186

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>				
644 Textbooks	260			
650 Supplies (Technology Related)	263	2,198	968	968
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270	10,890		
800 Other	275	1,206	1,306	1,306
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		22	22
120 Non-Licensed	335	293		
200 Employee Benefits				
210 Insurance (Employee)	340	22		
220 Social Security	345		2	2
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	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			

CAREER & POSTSECONDARY EDUCATION		Code	12 mo.	12 mo.	12 mo.
		34 Line	2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>					
300 Purchased Professional & Technical Serv	615				
400 Purchased Property Services	620				
500 Other Purchased Services	625				
600 Supplies	630				
700 Property (Equipment & Furnishings)	635				
800 Other	640				
2600 Operations & Maintenance					
100 Salaries					
120 Non-Licensed	495				
200 Employee Benefits					
210 Insurance (Employee)	500				
220 Social Security	505				
290 Other	510				
300 Purchased Professional & Technical Serv	515				
400 Purchased Property Services					
411 Water/Sewer	520				
420 Cleaning	525				
430 Repairs & Maintenance	530				
440 Rentals	535				
490 Other	540				
500 Other Purchased Services	545				
600 Supplies					
610 General Supplies	550				
620 Energy					
621 Heating	555				
622 Electricity	560				
626 Motor Fuel (not schoolbus)	565				
629 Other	570				
680 Miscellaneous Supplies	575				
700 Property (Equipment & Furnishings)	580				
800 Other	585				
2700 Student Transportation Services					
120 Non-Licensed	586	14,006	14,676	15,116	
200 Employee Benefits	587	1,801	427	440	
500 Other Purchased Services					
513 Contracting of Bus Services	596	545			
520 Insurance	597		591	609	
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>	~~~	288,790	317,665	324,106	

\*Goes to Budget Line 175.

<b>CAREER &amp; POSTSECONDARY EDUCATION</b>	Code 34 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				

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	30,079	146,321	52,172
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1700 Student Activities*				
1710 Admissions	10			
1790 Other Student Activity Income	20	1,785		
1900 Other Revenue From Local Sources*				
1920 Contributions & Donations	30	282,985	159,258	200,000
1930 City/County Sales Tax	32			
1990 Miscellaneous	35	20		
3000 STATE SOURCES				
3227 Mental Health (School Liaison)	40	24,473	17,923	29,309
3228 Mental Health (Community Mental Health)	45	8,158	9,651	15,782
3230 Safe & Secure Schools Grant	55	9,893	12,181	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	357,393	345,334	297,263
<b>TOTAL EXPENDITURES</b>	175	211,072	293,162	293,162
UNENCUMBERED CASH BALANCE JUNE 30	190	146,321	52,172	4,101

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	22,954		
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			

<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>				
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260	72,044	84,334	84,334
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270	70,072	147,660	147,660
700 Property (Equipment & Furnishings)	275		1,346	1,346
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	22,478	15,501	15,501
120 Non-Licensed	290		3,301	3,301
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300	1,748	1,414	1,414
290 Other	305	246	212	212
300 Purchased Professional & Technical Serv	310	8,158	15,095	15,095
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320		604	604
700 Property (Equipment & Furnishings)	325		8,360	8,360
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		617	617
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385		2,318	2,318
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			

<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		12,181	12,181
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	9,893		0
2700 Student Transportation Services				
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	625			
200 Employee Benefits				
210 Insurance	630			
220 Social Security	635			
290 Other	640			
442 Rent of Vehicles (lease)	645			
500 Other Purchased Services				
513 Contracting of Bus Services	650			
519 Mileage in Lieu of Trans	655			
520 Insurance	660			
626 Motor Fuel	665			
730 Equipment (including buses)	670			
800 Other	675			
2900 Other Support Services				
100 Salaries				
110 Licensed	805			
120 Non-Licensed	810			
200 Employee Benefits				
210 Insurance	815			
220 Social Security	820			
290 Other	825			
300 Purchased Professional & Technical Serv	830			
400 Purchased Property Services	835			
500 Other Purchased Services	840			
600 Supplies	845			
700 Property (Equipment & Furnishings)	850			
800 Other	855			
3000 Operation of Noninstructional Services				
3100 Food Service Operation				
100 Salaries				
110 Licensed	735			
120 Non-Licensed	740			
200 Employee Benefits				
210 Insurance	745			
220 Social Security	750			
290 Other	755			
500 Other Purchased Services				
520 Insurance	760			
570 Food Service Management	765			
590 Other Purchased Services	770			
600 Supplies				
630 Food & Milk	775			
680 Miscellaneous Supplies	780			
700 Property (Equipment & Furnishings)	785			
800 Other	790			
3300 Community Services Operations	795	3,479	219	219
4300 Architectural & Engineering Services	800			
4700 Building Improvements				
100 Salaries				
120 Non-Licensed	860			

<b>GIFTS &amp; GRANTS</b> (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
<b>EXPENDITURES</b>				
200 Fringe Benefits				
210 Insurance	865			
220 Social Security	870			
290 Other	875			
400 Outside Contractors	880			
4900 Other	885			
<b>TOTAL EXPENDITURES*</b>	~~~	211,072	293,162	293,162

\*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

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

SPECIAL RESERVE	Code 47 Line	12 mo.	12 mo.	2025-2026
		2023-2024 Actual (1)	2024-2025 Actual (2)	Actual (3)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Sources	07			
1961 Revenue From General	10			
1962 Revenue From Supplemental General	12			
1963 Revenue From Adult Education	15			
1964 Revenue From Adult Supplemental Education	20			
1965 Revenue From Bilingual Education	25			
1966 Revenue From Driver Training	30			
1967 Revenue From Extraordinary School	37			
1968 Revenue From Food Service	40			
1969 Revenue From Professional Development	45			
1970 Revenue From Parent Education	50			
1971 Revenue From Summer School	52			
1972 Revenue From Special Education	55			
1975 Revenue From Career and Postsecondary	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	922,614	856,365	965,551
<b>RESOURCES AVAILABLE</b>	<b>70</b>	<b>922,614</b>	<b>856,365</b>	<b>965,551</b>
<b>EXPENDITURES</b>				
1000 Instruction				
200 Employee Benefits	75	626,716	576,210	657,764
2100 Student Support				
200 Employee Benefits	80	38,472	33,802	38,499
2200 Instructional Support				
200 Employee Benefits	85	15,574	13,449	14,444
2300 General Administration				
200 Employee Benefits	90	35,189	28,092	35,789
2400 School Administration				
200 Employee Benefits	95	67,682	64,763	68,805
2500 Central Services				
200 Employee Benefits	100	20,674	18,338	21,410
2600 Operations & Maintenance				
200 Employee Benefits	105	43,883	45,661	55,185
2700 Student Transportation Services				
200 Employee Benefits	110	40,277	36,809	34,569
2900 Other Support Services				
200 Employee Benefits	113			
3000 Food Service				
200 Employee Benefits	115	34,147	39,241	39,086
<b>TOTAL EXPENDITURES</b>	<b>175</b>	<b>922,614</b>	<b>856,365</b>	<b>965,551</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	672,050	672,050	672,050
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
5000 OTHER				
5206 Transfer From General	05	0	0	
<b>RESOURCES AVAILABLE</b>	170	672,050	672,050	
TOTAL EXPENDITURES & TRANSFERS	175	0	0	
UNENCUMBERED CASH BALANCE JUNE 30	190	672,050	672,050	

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				

<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>				
100 Salaries				
110 Licensed	335			
120 Non-Licensed	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) and Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration				
100 Salaries				
110 Licensed	395			
120 Non-Licensed	400			
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410			
290 Other	415			
300 Purchased Professional & Technical Serv	420			
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (Telephone, postage, etc.)	435			
590 Other	440			
600 Supplies	445			
700 Property (Equipment & Furnishings)	450			
800 Other	455			
2400 School Administration				
100 Salaries				
110 Licensed	460			
120 Non-Licensed	465			
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475			
290 Other	480			
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
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			

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

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

\*Goes to Budget Line 175.

TEXTBOOK & STUDENT MATERIAL REVOLVING	Code 55 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	135,145	178,956	179,498
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	04			
1740 Fees (Rental)	05	31,513	16,630	
1911 Fines	10	17,378		
1942 Rental Fees & Books	15		34,159	
1990 Miscellaneous	20			
4000 FEDERAL SOURCES				
4590 Other Federal Aid	22			
5000 OTHER				
5206 Transfer From General	25	0	0	
5208 Transfer From Supplemental General	30	60,000	166,000	
5253 Transfer From Contingency Reserve	35	0	0	
<b>RESOURCES AVAILABLE</b>	40	244,036	395,745	
<b>EXPENDITURES</b>				
1000 Instruction				
600 Supplies				
644 Textbooks	75	37,351	151,277	
645 Workbooks	80	21,585	38,039	
646 Repairing Textbooks	85			
649 Other Materials & Supplies	90			
650 Supplies (Technology Related)	93	3,644	26,931	
2200 Support Services				
680 Miscellaneous Supplies				
681 Special Clothing & Towels	95			
682 Musical Instruments	100			
683 Other Material & Supplies	105			
684 Other	110	2,500		
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	175	65,080	216,247	
UNENCUMBERED CASH BALANCE JUNE 30	190	178,956	179,498	

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	40,355	55,277	83,436
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1710 Admissions/Gate Receipts	50	245,007	265,675	
1730 Student Organization Membership Dues	15	5,226	6,563	
1790 Other Student Activity Income	55	312,625	354,307	
1900 Other Revenue From Local Source				
1980 Reimbursements	60	513,467	500,889	
<b>RESOURCES AVAILABLE</b>	170	1,116,680	1,182,711	
<b>TOTAL EXPENDITURES</b>	175	1,061,403	1,099,275	
UNENCUMBERED CASH BALANCE JUNE 30	190	55,277	83,436	~~~~~

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	3,969	1,718	
600 Supplies	235	633,928	672,919	
700 Property (Equipment & Furnishings)	240			
800 Other	245	423,506	424,638	
2700 Student Transportation Serv				
100 Salaries				
120 Non-Licensed	250			
200 Employee Benefits				
210 Insurance	255			
220 Social Security	260			
290 Other	265			
600 Supplies	270			
730 Equipment	275			
800 Other	280			
<b>TOTAL EXPENDITURES*</b>	~~~	1,061,403	1,099,275	~~~~~

\*Goes to Budget Line 175.

<b>BOND &amp; INTEREST #1</b> (USD 441)	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	849,228	853,297	751,449	751,449
<b>REVENUES</b>					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2022 \$	05	11,866			
2023 \$	10	488,912	22,693		
2024 \$	15		539,378	15,327	15,327
2025 \$	20			472,942	
1140 Delinquent Tax	25	6,193	4,812	4,225	6,335
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	39,409	38,187	42,403	42,403
July - December Estimate	60				21,202
2450 Recreational Vehicle Tax	65	820	763	847	847
July - December Estimate	66				424
2460 Commercial Vehicle Tax	67	3,707	3,894	4,350	4,350
July - December Estimate	68				2,175
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	154,237	0	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 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	1,554,372	1,463,024	1,291,543	844,512
<b>EXPENDITURES</b>					
5100 DEBT SERVICE					
832 Interest	85	66,075	46,575	26,025	
890 Bond Fees	90				
831 Principal	95	635,000	665,000	705,000	
<b>TOTAL EXPENDITURES</b>	100	701,075	711,575	731,025	731,025
832 Interest Due July-December	105				7,725
890 Bond Fees July-December	110				
831 Principal Due July-December	115				515,000
990 Cash Basis Reserve	120				100,000
<b>TOTAL OPERATING EXPENDITURE (18 MO)</b>	185				1,353,750
UNENCUMBERED CASH BALANCE JUNE 30	190	853,297	751,449	560,518	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 82)			509,238
	200	Delinquent Tax			7,639
	205	Amount of 2025 Tax to be Levied			516,877

**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 (USD 488)	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	110	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	76	104	0	0
1510 Interest on Idle Funds	30				0
July - December Estimate	35				
1900 Other Revenue From Local Source	40			200	200
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>	<b>82</b>	<b>186</b>	<b>104</b>	<b>200</b>	<b>200</b>
<b>EXPENDITURES</b>					
5100 DEBT SERVICE					
832 Interest	85				
890 Bond Fees	90	186	104	200	
831 Principal	95				
<b>TOTAL EXPENDITURES</b>	<b>100</b>	<b>186</b>	<b>104</b>	<b>200</b>	<b>200</b>
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>	<b>185</b>				<b>200</b>
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>	<b>TAX REQUIRED (Line 185 minus Line 70)</b>			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				
TOTAL OPERATING EXPENDITURE (18 MO)	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

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 Servi	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				
TOTAL EXPENDITURES	175	0	0	0	0
July - December Estimate	180				
TOTAL OPERATING EXPENDITURE (18 MO)	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				
TOTAL EXPENDITURES	175	0	0	0	0
July - December Estimate	180				
TOTAL OPERATING EXPENDITURE (18 MO)	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	Code 84 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01		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>	<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	~~~~~
<i>Budget Line 20: If the USD levies for a Recreation Commission you must have a copy of the adopted Recreation Commission budget.</i>	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 113 will meet on the 8th day of September 2025 at 5:50 PM at 1619 S. Old 75 Highway, Sabetha, KS 66534 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	8,327,036	20.000	8,376,585	20.000	8,463,768	2,404,892	20.000
Supplemental General (LOB)	08	2,770,990	15.583	2,979,454	19.792	2,941,686	2,721,762	19.752
<b>SPECIAL REVENUE</b>								
Federal Funds	07	254,638		197,062		181,618		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	126,238		131,841		134,312		
Adult Supplemental Education	12	0		0		0		
At-Risk Education Fund	13	1,053,431		1,141,697		1,163,089		
Bilingual Education	14	0		1,100		2,722		
Virtual Education	15	0		740		0		
Capital Outlay	16	1,253,161	3.500	1,025,806	2.976	3,083,686	1,104,806	8.000
Driver Training	18	166		19,888		20,240		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	901,877		942,482		1,006,971		
Professional Development	26	75,428		40,985		41,251		
Parent Education Program	28	0		0		0		
Summer School	29	0		0		0		
Special Education	30	1,140,171		1,060,244		1,222,953		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	288,790		317,665		324,106		
Gifts and Grants	35	211,072		293,162		293,162		
Special Liability Expense Fund	42	0	0.000	0	0.000	0	0	0.000
Extraordinary Growth Facilities	45	0	0.000	0	0.000	0	0	0.000
Special Reserve Fund	47	0		0				
KPERS Special Retirement Contribution	51	922,614		856,365		965,551		
Contingency Reserve	53	0		0				
Textbook & Student Material Revolving	55	65,080		216,247				
Activity Fund	56	1,061,403		1,099,275				
<b>DEBT SERVICE</b>								
Bond and Interest #1 - USD 441	62	701,075	5.303	711,575	5.843	731,025	516,877	5.035
Bond and Interest #2 - USD 488	63	186	0.000	104	0.000	200	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	19,153,356	44.386	19,412,277	48.611	20,576,340	6,748,337	52.787
Less: Transfers	105	3,356,397		3,174,654		2,895,493		
<b>NET USD EXPENDITURES</b>	110	15,796,959		16,237,623		17,680,847		
<b>TOTAL USD TAXES LEVIED</b>	115	6,272,583		6,073,247		6,748,337		

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>	120	0	0.000	0	0.000	0	0	0.000
<b>TOTAL TAXES LEVIED</b>	125	\$6,272,583		\$6,073,247		\$6,748,337		
Assessed Valuation - General Fund	128	\$141,359,193		\$119,589,139		\$120,244,599		
Assessed Valuation - All Other Funds	130	\$153,262,211		\$136,872,070		\$137,797,568		
Assessed Valuation - Capital Outlay	129	\$153,833,450		\$135,231,750		\$138,100,797		
<b>Outstanding Indebtedness, July 1</b>		<b>2023</b>		<b>2024</b>		<b>2025</b>		
General Obligation Bonds	135	2,520,000		1,885,000		1,220,000		
Capital Outlay Bonds	140	0		0		0		
Temporary Note	145	0		0		0		
No-Fund Warrant	150	0		0		0		
Lease Purchase Principal	153	2,139,104		1,618,576		1,087,900		
<b>TOTAL USD DEBT</b>	155	4,659,104		3,503,576		2,307,900		

\*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 113 will meet on the 8th day of September 2025 at 5:40 PM at 1619 S. Old 75 Highway, Sabetha, KS 66534 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information, including budget profile, is available at District Office and will be available at this hearing.

	2024-2025		Revenue Neutral Taxes	Revenue Neutral Tax Rate	2025-2026	
	Actual Taxes Levied	Actual Tax Rate			Proposed Taxes to be Levied	Proposed Tax Rate
General	\$2,391,783	20.000	\$2,392,627	19.898	\$2,404,892	20.000
<b>ALL OTHER FUNDS</b>						
Supplemental General (LOB)	\$2,710,228	19.792	\$2,709,789	19.665	\$2,721,762	19.752
Adult Education	\$0	0.000			\$0	0.000
Capital Outlay	\$408,084	2.976	\$408,502	2.958	\$1,104,806	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 - USD 441	\$563,152	5.843	\$587,282	5.721	\$516,877	5.035
Bond and Interest #2 - USD 488	\$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	\$6,073,247	48.611	\$6,098,200	48.242	\$6,748,337	52.787
Total Taxes Levied Excluding General Fund	\$3,681,464	28.611	\$3,705,573	28.344	\$4,343,445	32.787

**Notice of Hearing 2025-2026 Budget**

Board President	Clerk of the Board
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**Exceeding Revenue Neutral for the 2025-2026 School Year**

The governing body of Unified School District 113 will meet on the 8th day of September 2025 at 5:40 PM at 1619 S. Old 75 Highway, Sabetha, KS 66534 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information, including budget profile, is available at District Office 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	\$2,391,783	20.000	\$2,392,627	19.898	\$2,404,892	20.000
<b>ALL OTHER FUNDS</b>						
Supplemental General (LOB)	\$2,710,228	19.792	\$2,709,789	19.665	\$2,721,762	19.752
Adult Education	\$0	0.000	\$0	0.000	\$0	0.000
Capital Outlay	\$408,084	2.976	\$408,502	2.958	\$1,104,806	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 - USD 441	\$563,152	5.843	\$587,282	5.721	\$516,877	5.035
Bond and Interest #2 - USD 488	\$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	\$6,073,247	48.611	\$6,098,200	48.242	\$6,748,337	52.787
Taxes Levied Excluding General Fund	\$3,681,464	28.611	\$3,705,573	28.344	\$4,343,445	32.787

\_\_\_\_\_  
 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	47,228	5,116	1,678
Supplemental General	08	36,679	33,360	33,320
Adult Education	10	0	0	0
Preschool-Aged At-Risk*	11	64,392	70,154	70,313
Adult Supplemental Education	12	0	0	0
At-Risk Education Fund*	13	270,883	272,452	251,063
Bilingual Education*	14	0	0	957
Virtual Education*	15	740	740	0
Capital Outlay	16	1,912,088	2,125,833	1,933,635
Driver Training*	18	46,768	61,702	61,959
Declining Enrollment	19	0	0	0
Extraordinary School Program*	22	0	0	0
Food Service	24	331,843	300,002	300,652
Professional Development*	26	77,452	82,844	83,313
Parent Education Program*	28	0	0	0
Summer School*	29	0	0	0
Special Education*	30	700,756	502,069	502,536
Cost of Living	33	0	0	0
Career and Postsecondary Education*	34	258,325	220,339	221,208
Gifts/Grants	35	30,079	146,321	52,172
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	672,050	672,050	672,050
Text Book & Student Material*	55	135,145	178,956	179,498
Activity Fund	56	40,355	55,277	83,436
Bond and Interest #1	62	849,228	853,297	751,449
Bond and Interest #2	63	110	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>5,474,121</b>	<b>5,580,512</b>	<b>5,199,239</b>
Enrollment (FTE) <sup>1</sup>		908.5	895.3	907.0
Amount per Pupil <sup>2</sup>		6,025	6,233	5,732
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
--------------	--------------	--------------

July 1 Beginning Balances of Highlighted Funds*			
<b>TOTAL</b>	<b>2,226,511</b>	<b>2,061,306</b>	<b>2,042,897</b>

Total Expenditures (including Transfers) for General Fund and Supplemental General (LOB) Fund			
<b>General</b>	<b>8,327,036</b>	<b>8,376,585</b>	<b>8,463,768</b>
<b>LOB</b>	<b>2,770,990</b>	<b>2,979,454</b>	<b>2,941,686</b>
<b>Total</b>	<b>11,098,026</b>	<b>11,356,039</b>	<b>11,405,454</b>

CASH BALANCE			
<b>Percentage</b>	<b>20.06%</b>	<b>18.15%</b>	<b>17.91%</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:** 113 - Prairie Hills

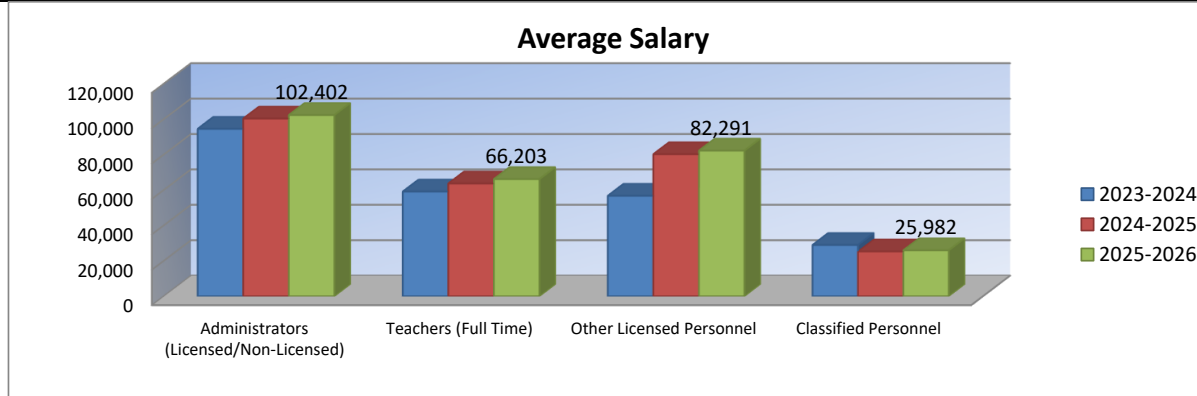
**Superintendent:**

**Date:**



Average Salaries

	2023-24 Actual			2024-25 Actual			2025-26 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Licensed/Non-Licensed)	8.0	756,854	94,607	8.0	803,154	100,394	8.0	819,217	102,402
Teachers (Full Time)	75.0	4,436,692	59,156	75.0	4,779,516	63,727	74.0	4,899,004	66,203
Other Licensed Personnel	6.8	386,072	56,775	7.0	561,990	80,284	7.0	576,040	82,291
Classified Personnel	58.8	1,705,098	28,998	59.6	1,510,738	25,348	59.6	1,548,506	25,982
Substitutes/Temporary Help	~~~~~		~~~~~	~~~~~		~~~~~	~~~~~		~~~~~



DEFINITIONS

Administrators:	*Licensed Personnel - Superintendent; Assistant Superintendent; Administrative Assistants; Principals/ Assistant Principals; Directors/Supervisors Special Education; Directors/Supervisors of Health; Directors/Supervisors of VocEd; Instructional Coordinators/Supervisors; All Other Directors/Supervisors. ** Non-Licensed Personnel - Assistant Superintendents; Business Managers; Business Services (Directors/Coordinators/Supervisors); Food Service (Directors/Coordinators/Supervisors); Transportation (Directors/Coordinators/Supervisors); Custodial Maintenance (Directors/Coordinators/Supervisors); Other (Directors/Coordinators/Supervisors).
Teachers (Full Time Only):	*Practical Arts/Vocational Teachers; Special Education Teachers; Prekindergarten Teachers; Kindergarten Teachers; Reading Specialists/Teachers; All Other Teachers.
Other Certified (Licensed) Personnel:	Part-Time Teachers; Library Media Specialists; School Counselors; Clinical or School Psychologists; Speech Pathologists; Audiologists; Nurses (RN); Social Workers.
Classified Personnel:	**Attendance Services Staff; Library Media Aides; Security Officers; Regular Education Teacher Aides; Secretarial/Clerical; Special Education Paraprofessionals; Nurses (LPN); Food Service Workers; Custodians; Bus Drivers.
Substitutes/Temporary:	**Substitute Teachers, Rule 10 Coaches, Coaching Assistants and other short term temporary help.
Total Salary:	Report total salary including employee reduction plans***, supplemental, extra pay for summer school, and board paid fringe benefits (employer paid)****.

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

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

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

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

# Budget at a Glance

113 - Prairie Hills

2025-2026



*Kansas leads the world in the success of each student.*

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## Summary of Total Expenditures by Function (All Funds)

2023-2024	% of	2024-2025	% of	%	2025-2026	% of	%
Kansas State Department of Education   www.ksde.org							

	Actual	Total	Actual	Total	Change	Budget	Total	Change
Instruction	\$8,967,892	57%	\$9,501,859	59%	6%	\$8,528,716	49%	-10%
Student Support Services	\$456,234	3%	\$455,271	3%	0%	\$463,080	3%	2%
Instructional Support Services	\$256,438	2%	\$241,839	1%	-6%	\$441,243	3%	82%
Administration & Support	\$1,649,915	10%	\$1,472,751	9%	-11%	\$1,512,459	9%	3%
Operations & Maintenance	\$1,545,296	10%	\$1,695,648	10%	10%	\$1,903,781	11%	12%
Transportation	\$740,239	5%	\$608,974	4%	-18%	\$688,975	4%	13%
Food Services	\$914,373	6%	\$957,841	6%	5%	\$1,021,716	6%	7%
Capital Improvements	\$1,932	<1%	\$30,896	0%	1499%	\$1,714,936	10%	5451%
Debt Services	\$1,261,161	8%	\$1,271,578	8%	1%	\$1,279,975	7%	1%
Other Costs	\$3,479	<1%	\$966	<1%	-72%	\$966	<1%	0%
<b>Total Expenditures<sup>1</sup></b>	<b>15,796,959</b>	<b>100%</b>	<b>\$16,237,623</b>	<b>100%</b>	<b>3%</b>	<b>\$17,555,847</b>	<b>100%</b>	<b>8%</b>
Amount per Pupil	\$17,388		\$18,137		4%	\$19,356		7%
<b>Current Expenditures<sup>2</sup></b>	<b>\$13,842,537</b>	<b>100%</b>	<b>\$14,500,138</b>	<b>100%</b>	<b>5%</b>	<b>\$13,740,936</b>	<b>100%</b>	<b>-5%</b>
Amount per Pupil	\$15,237		\$16,196		6%	\$15,150		-6%

**Percent of Expenditures for Instruction<sup>3</sup>**

	Actual	Total	Actual	Total	Change	Budget	Total	Change
Total Expenditures	\$8,939,828	57%	\$9,481,624	58%	1%	\$8,528,716	49%	-9%
Current Expenditures	\$8,939,828	65%	\$9,481,624	65%	0%	\$8,528,716	62%	-3%

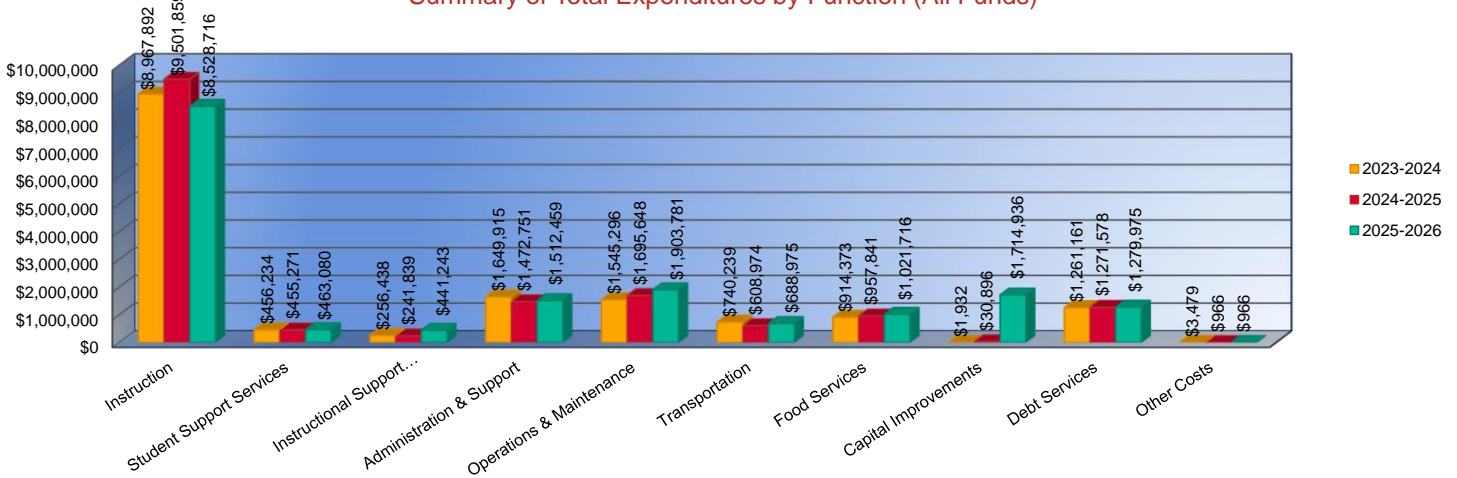
- Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At-Risk Education Fund, (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary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

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

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

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

**Summary of Total Expenditures by Function (All Funds)**



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

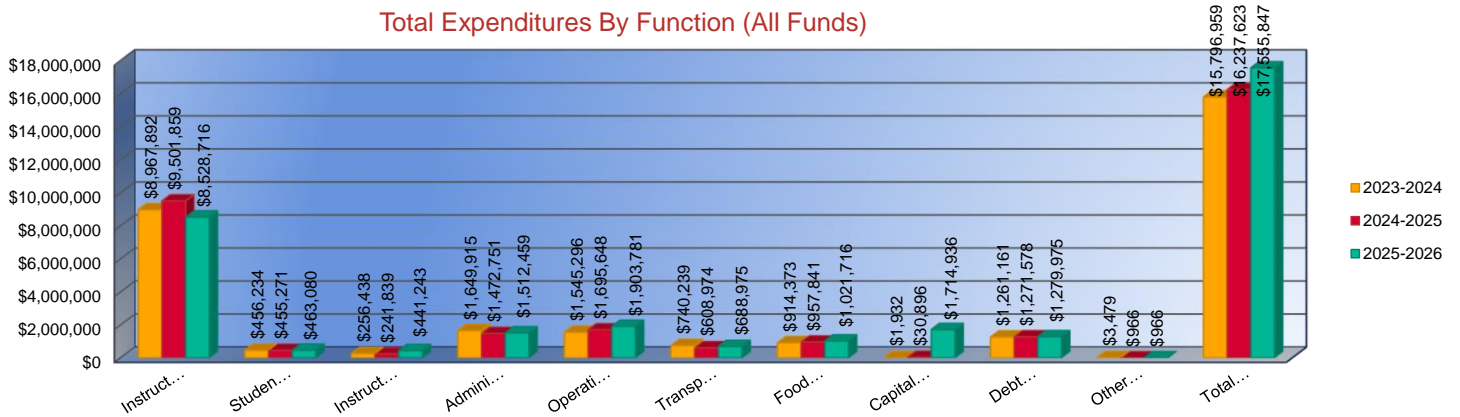
Budget at-a-Glance

2025-2026 | USD #113

	Actual	Actual	Budget
Instruction	\$8,967,892	\$9,501,859	\$8,528,716
Student Support	\$456,234	\$455,271	\$463,080
Instructional Support	\$256,438	\$241,839	\$441,243
Administration & Support	\$1,649,915	\$1,472,751	\$1,512,459
Operations & Maintenance	\$1,545,296	\$1,695,648	\$1,903,781
Transportation	\$740,239	\$608,974	\$688,975
Food Services	\$914,373	\$957,841	\$1,021,716
Capital Improvements	\$1,932	\$30,896	\$1,714,936
Debt Services	\$1,261,161	\$1,271,578	\$1,279,975
Other Costs	\$3,479	\$966	\$966
<b>Total Expenditures<sup>1</sup></b>	<b>\$15,796,959</b>	<b>\$16,237,623</b>	<b>\$17,555,847</b>

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

Total Expenditures By Function (All Funds)

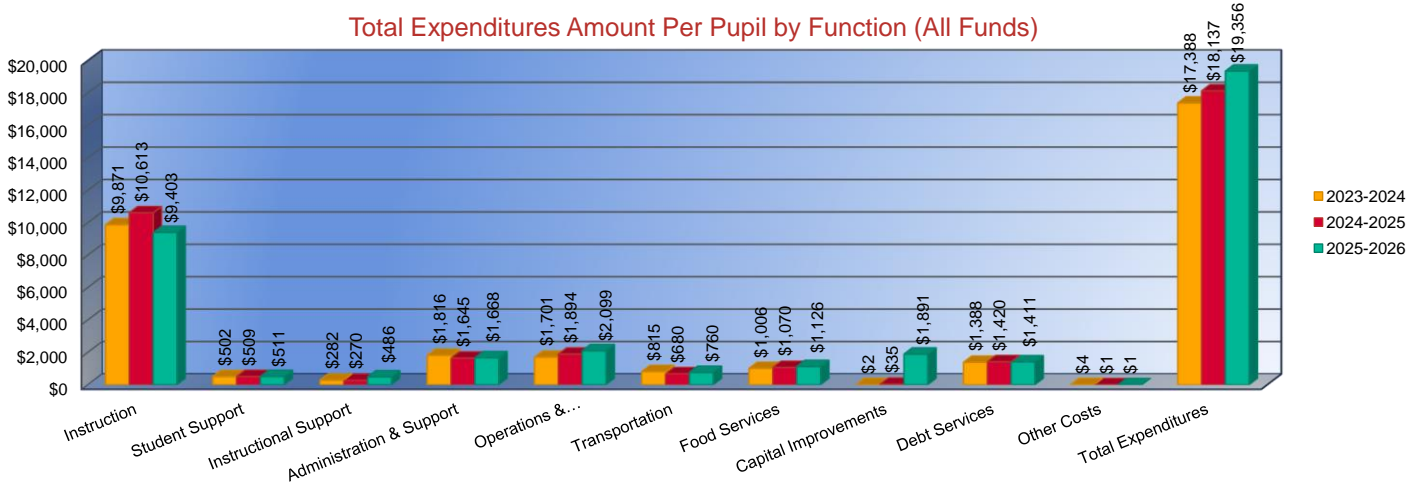


### Total Expenditures Amount Per Pupil by Function (All Funds)

	2023-2024 Actual	2024-2025 Actual	2025-2026 Budget
Instruction	\$9,871	\$10,613	\$9,403
Student Support	\$502	\$509	\$511
Instructional Support	\$282	\$270	\$486
Administration & Support	\$1,816	\$1,645	\$1,668
Operations & Maintenance	\$1,701	\$1,894	\$2,099
Transportation	\$815	\$680	\$760
Food Services	\$1,006	\$1,070	\$1,126
Capital Improvements	\$2	\$35	\$1,891
Debt Services	\$1,388	\$1,420	\$1,411
Other Costs	\$4	\$1	\$1
<b>Total Expenditures<sup>1</sup></b>	<b>\$17,388</b>	<b>\$18,137</b>	<b>\$19,356</b>
Enrollment (FTE) <sup>2</sup>	<b>908.5</b>	<b>895.3</b>	<b>907.0</b>

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

### Total Expenditures Amount Per Pupil by Function (All Funds)

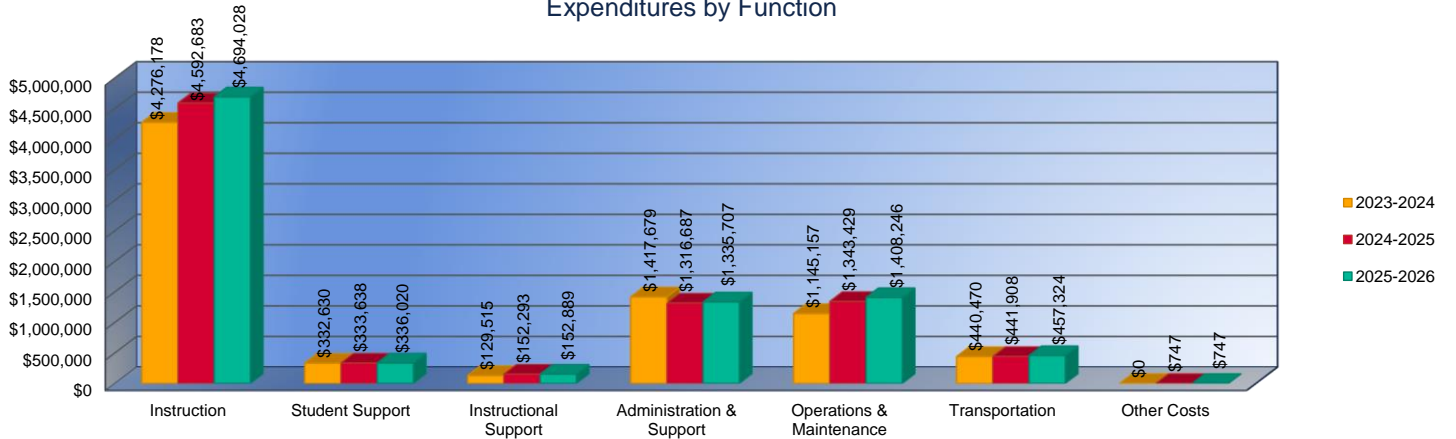


### Summary of General and Supplemental General Fund Expenditures by Function\*

	2023-2024 Actual	% of Total	2024-2025 Actual	% of Total	% Change	2025-2026 Budget	% of Total	% Change
Instruction	\$4,276,178	55%	\$4,592,683	56%	7%	\$4,694,028	56%	2%
Student Support	\$332,630	4%	\$333,638	4%	0%	\$336,020	4%	1%
Instructional Support	\$129,515	2%	\$152,293	2%	18%	\$152,889	2%	0%
Administration & Support	\$1,417,679	18%	\$1,316,687	16%	-7%	\$1,335,707	16%	1%
Operations & Maintenance	\$1,145,157	15%	\$1,343,429	16%	17%	\$1,408,246	17%	5%
Transportation	\$440,470	6%	\$441,908	5%	0%	\$457,324	5%	3%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$0	0%	\$747	<1%	0%	\$747	<1%	0%
<b>Total Expenditures</b>	<b>\$7,741,629</b>	<b>100%</b>	<b>\$8,181,385</b>	<b>100%</b>	<b>6%</b>	<b>\$8,384,961</b>	<b>100%</b>	<b>2%</b>
Amount per Pupil	\$8,521		\$9,138		7%	\$9,245		1%

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

### Summary of General and Supplemental General Fund Expenditures by Function



### Instruction Expenditures (1000)

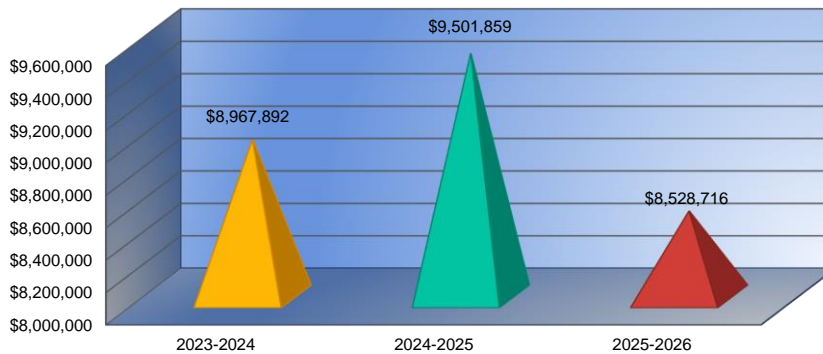
	2023-2024 Actual
General	\$3,233,022
Federal Funds	\$227,940
Supplemental General	\$1,043,156
Preschool-Aged At-Risk	\$115,287
At-Risk Education Fund	\$993,027
Bilingual Education	\$0
Virtual Education	\$0
Capital Outlay	\$28,064
Driver Education	\$166
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$1,139,338
Cost of Living	\$0
Career and Postsecondary Ed.	\$272,123
Gifts & Grants <sup>1</sup>	\$165,070
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$626,716
Contingency Reserve	\$0
Text Book & Student Material	\$62,580
Activity Fund	\$1,061,403
Bond and Interest #1 - USD 441	\$0
Bond and Interest #2 - USD 488	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
<b>SUBTOTAL</b>	<b>\$8,967,892</b>
Enrollment (FTE) <sup>3</sup>	908.5
Amount per Pupil <sup>2</sup>	\$9,871
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
<b>TOTAL</b>	<b>\$8,967,892</b>

	2024-2025 Actual	% Change
General	\$3,506,893	8%
Federal Funds	\$164,231	-28%
Supplemental General	\$1,085,790	4%
Preschool-Aged At-Risk	\$121,242	5%
At-Risk Education Fund	\$1,098,710	11%
Bilingual Education	\$1,100	0%
Virtual Education	\$740	0%
Capital Outlay	\$20,235	-28%
Driver Education	\$15,655	9331%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$1,060,244	-7%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$301,947	11%
Gifts & Grants <sup>1</sup>	\$233,340	41%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$576,210	-8%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$216,247	246%
Activity Fund	\$1,099,275	4%
Bond and Interest #1 - USD 441	\$0	0%
Bond and Interest #2 - USD 488	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
<b>SUBTOTAL</b>	<b>\$9,501,859</b>	<b>6%</b>
Enrollment (FTE) <sup>3</sup>	895.3	-1%
Amount per Pupil <sup>2</sup>	\$10,613	8%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
<b>TOTAL</b>	<b>\$9,501,859</b>	<b>6%</b>

	2025-2026 Budget	% Change
General	\$3,572,099	2%
Federal Funds	\$151,093	-8%
Supplemental General	\$1,121,929	3%
Preschool-Aged At-Risk	\$123,395	2%
At-Risk Education Fund	\$1,119,509	2%
Bilingual Education	\$2,722	147%
Virtual Education	\$0	-100%
Capital Outlay	\$0	-100%
Driver Education	\$15,995	2%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$1,222,953	15%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$307,917	2%
Gifts & Grants <sup>1</sup>	\$233,340	0%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$657,764	14%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$0	0%
Activity Fund	\$0	0%
Bond and Interest #1 - USD 441	\$0	0%
Bond and Interest #2 - USD 488	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
<b>SUBTOTAL</b>	<b>\$8,528,716</b>	<b>-10%</b>
Enrollment (FTE) <sup>3</sup>	907.0	1%
Amount per Pupil <sup>2</sup>	\$9,403	-11%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
<b>TOTAL</b>	<b>\$8,528,716</b>	<b>-10%</b>

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

### Instruction Expenditures (1000)



Sources of Revenue and Proposed Budget for 2025-2026

Fund	2025-2026 Amount Budgeted	July 1, 2025 Cash Balance	Estimated Sources of Revenue - 2025-2026					Estimated July 1, 2026 Cash Balance
			State	Federal	Local			
					Interest	Transfers	Other	
General	\$8,463,768	\$0	\$8,463,768	\$0			\$0	\$0
Supplemental General	\$2,941,686	\$33,320	\$141,201				\$0	\$2,767,165
Adult Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Preschool-Aged At-Risk (3 and 4 yr Old)	\$134,312	\$70,313		\$0	\$0	\$132,000	\$0	\$68,001
Adult Supplemental Education	\$0	\$0			\$0	\$0	\$0	\$0
At-Risk Education Fund	\$1,163,089	\$251,063		\$0	\$0	\$1,157,917	\$0	\$245,891
Bilingual Education	\$2,722	\$957		\$0	\$0	\$1,765	\$0	\$0
Virtual Education	\$0	\$0			\$0	\$0	\$0	\$0
Capital Outlay	\$3,083,686	\$1,933,635	\$0	\$0	\$85,000	\$0	\$1,065,051	\$0
Driver Training	\$20,240	\$61,959	\$7,425	\$0	\$0	\$0	\$0	\$3,750
Declining Enrollment	\$0	\$0					\$0	\$0
Extraordinary School Program	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Food Service	\$1,006,971	\$300,652	\$4,539	\$318,761	\$0	\$210,494	\$342,551	\$170,026
Professional Development	\$41,251	\$83,313	\$0	\$0	\$0	\$50,000	\$0	\$92,062
Parent Education Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Summer School	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Special Education	\$1,222,953	\$502,536	\$0	\$0	\$0	\$1,043,317	\$0	\$322,900
Career and Postsecondary Education	\$324,106	\$221,208	\$11,382	\$0	\$0	\$300,000	\$0	\$208,484
Special Liability Expense Fund	\$0	\$0			\$0	\$0	\$0	\$0
Special Reserve Fund		\$0						
Gifts and Grants	\$293,162	\$52,172	\$45,091	\$0			\$200,000	\$4,101
Textbook & Student Materials Revolving		\$179,498						
School Retirement	\$0	\$0			\$0		\$0	\$0
Extraordinary Growth Facilities	\$0	\$0				\$0	\$0	
KPERS Special Retirement Contribution	\$965,551	\$0	\$965,551					
Contingency Reserve		\$672,050						
Activity Funds		\$83,436						
Bond and Interest #1 - USD 441	\$731,025	\$751,449	\$0	\$0	\$0		\$540,094	\$560,518
Bond and Interest #2 - USD 488	\$200	\$0	\$0	\$0	\$0		\$200	\$0
No Fund Warrant	\$0	\$0					\$0	\$0
Special Assessment	\$0	\$0					\$0	\$0
Temporary Note	\$0	\$0			\$0		\$0	\$0
Coop Special Education	\$0	\$0	\$0	\$0	\$0		\$0	\$0
Federal Funds	\$181,618	\$1,678		\$180,585				\$645
Cost of Living	\$0	\$0				\$0	\$0	
<b>SUBTOTAL</b>	<b>\$20,576,340</b>	<b>\$5,199,239</b>	<b>\$9,638,957</b>	<b>\$499,346</b>	<b>\$85,000</b>	<b>\$2,895,493</b>	<b>\$4,918,811</b>	<b>\$1,725,522</b>
Less Transfers	\$2,895,493							
<b>TOTAL Budget Expenditures</b>	<b>\$17,680,847</b>							

Sources of Revenue

	2023-2024	2024-2025	2025-2026
State Revenues	9,667,313	9,410,053	9,638,957
Federal Revenues	553,879	512,165	499,346
Local Revenues <sup>1</sup>	5,682,158	5,934,132	5,003,811
<b>Total Revenues</b>	<b>15,903,350</b>	<b>15,856,350</b>	<b>15,142,114</b>
Revenues Per Pupil	17,505	17,711	16,695

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

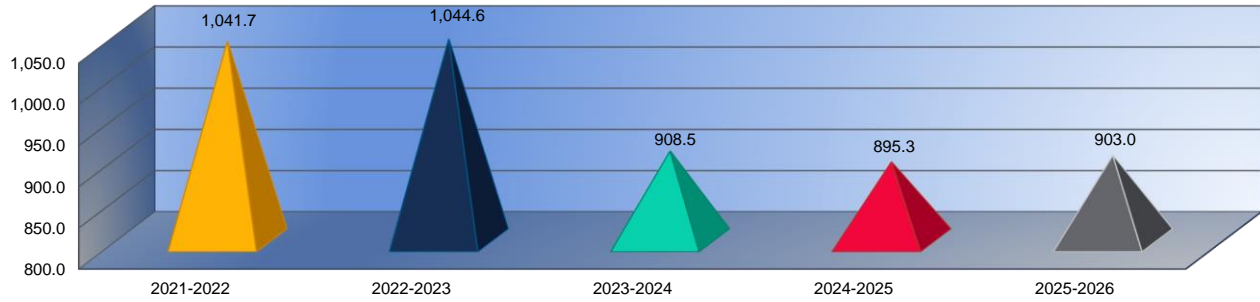
Note: Effective July 1, 2014 (2014-2015 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as State Foundation (General State) Aid.

### Enrollment Information

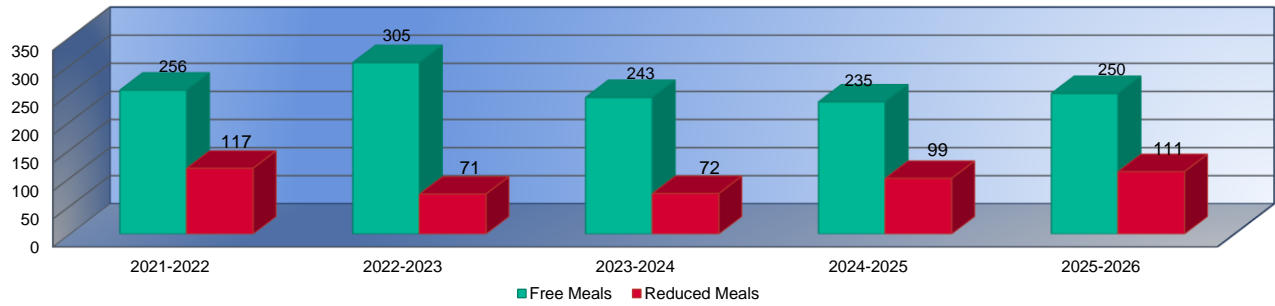
	2021-2022 Actual	2022-2023 Actual	% Change	2023-2024 Actual	% Change	2024-2025 Actual	% Change	2025-2026 Budget	% Change
FTE Enrollment (excl. Virtual) <sup>1</sup>	1,041.7	1,044.6	0%	908.5	-13%	895.3	-1%	903.0	1%
Free Meal Student Headcount	256	305	19%	243	-20%	235	-3%	250	6%
Reduced Meal Student Headcount	117	71	-39%	72	1%	99	38%	111	12%

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

FTE Enrollment for Computing State Foundation Aid  
(excludes Virtual)



Low Income Students





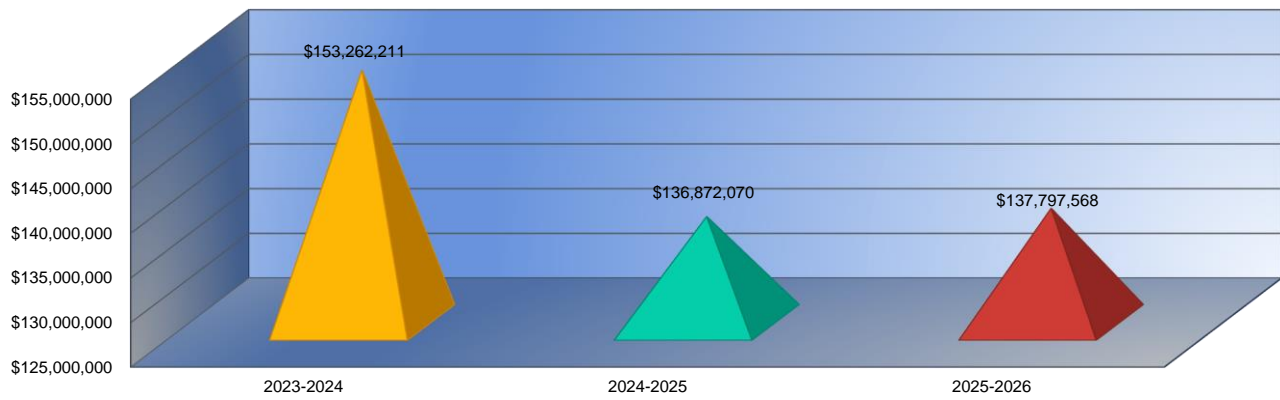
Other Information

	2023-2024 Actual
Assessed Valuation	\$153,262,211
Total USD Debt	\$4,659,104

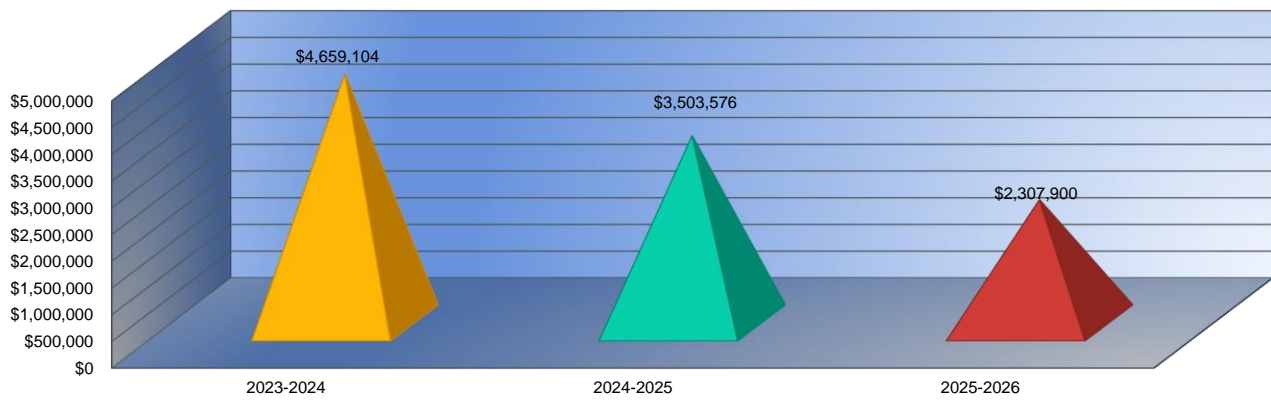
	2024-2025 Actual
Assessed Valuation	\$136,872,070
Total USD Debt	\$3,503,576

	2025-2026 Budget
Assessed Valuation	\$137,797,568
Total USD Debt	\$2,307,900

Assessed Valuation



Total USD Debt



### Salaries

	2023-24 Actual			2024-25 Actual			2025-26 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Licensed/Non-Licensed)	8.0	\$756,854	\$94,607	8.0	\$803,154	\$100,394	8.0	\$819,217	\$102,402
Teachers (Full Time)	75.0	\$4,436,692	\$59,156	75.0	\$4,779,516	\$63,727	74.0	\$4,899,004	\$66,203
Other Licensed Personnel	6.8	\$386,072	\$56,775	7.0	\$561,990	\$80,284	7.0	\$576,040	\$82,291
Classified Personnel	58.8	\$1,705,098	\$28,998	59.6	\$1,510,738	\$25,348	59.6	\$1,548,506	\$25,982
Substitutes/Temporary Help	~~~~~	\$0	~~~~~	~~~~~	\$0	~~~~~	~~~~~	\$0	~~~~~

**Administrators:**

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

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

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

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

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

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

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

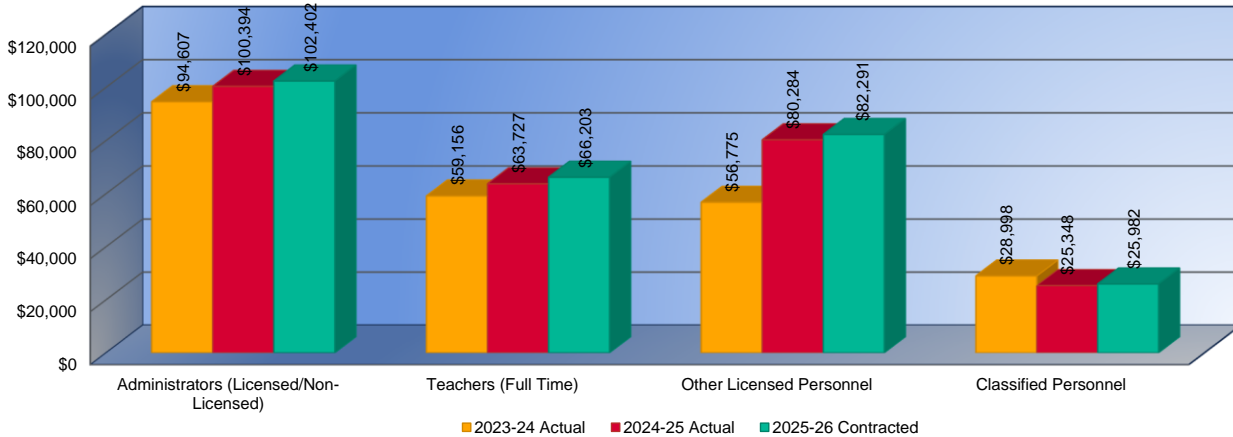
\*FTE for Licensed Administrators, Teachers and Other Licensed Personnel is defined by the local school board. Generally FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12 month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

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

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

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

### Average Salaries



# KSDE's Data Central

## Kansas K-12 Reports

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

## School Finance Reports

### Warehouse

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

### Comparative Performance & Fiscal System (CPFS)

Budget Reports by Fund, Function and Object Code.

### Budgets

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

### CPA Reports

### School District Funding Report

## Kansas State Building Report Card

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

**Notice of Hearing 2025-2026 Budget**

The governing body of Unified School District 113 will meet on the 8th day of September 2025 at 5:50 PM at 1619 S. Old 75 Highway, Sabetha, KS 66534 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	8,327,036	20.000	8,376,585	20.000	8,463,768	2,404,892	20.000
Supplemental General (LOB)	08	2,770,990	15.583	2,979,454	19.792	2,941,686	2,721,762	19.752
<b>SPECIAL REVENUE</b>								
Federal Funds	07	254,638		197,062		181,618		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	126,238		131,841		134,312		
Adult Supplemental Education	12	0		0		0		
At-Risk Education Fund	13	1,053,431		1,141,697		1,163,089		
Bilingual Education	14	0		1,100		2,722		
Virtual Education	15	0		740		0		
Capital Outlay	16	1,253,161	3.500	1,025,806	2.976	3,083,686	1,104,806	8.000
Driver Training	18	166		19,888		20,240		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	901,877		942,482		1,006,971		
Professional Development	26	75,428		40,985		41,251		
Parent Education Program	28	0		0		0		
Summer School	29	0		0		0		
Special Education	30	1,140,171		1,060,244		1,222,953		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	288,790		317,665		324,106		
Gifts and Grants	35	211,072		293,162		293,162		
Special Liability Expense Fund	42	0	0.000	0	0.000	0	0	0.000
Extraordinary Growth Facilities	45	0	0.000	0	0.000	0	0	0.000
Special Reserve Fund	47	0		0				
KPERs Special Retirement Contribution	51	922,614		856,365		965,551		
Contingency Reserve	53	0		0				
Textbook & Student Material Revolving	55	65,080		216,247				
Activity Fund	56	1,061,403		1,099,275				
<b>DEBT SERVICE</b>								
Bond and Interest #1 - USD 441	62	701,075	5.303	711,575	5.843	731,025	516,877	5.035
Bond and Interest #2 - USD 488	63	186	0.000	104	0.000	200	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	19,153,356	44.386	19,412,277	48.611	20,576,340	6,748,337	52.787
Less: Transfers	105	3,356,397		3,174,654		2,895,493		
<b>NET USD EXPENDITURES</b>	110	15,796,959		16,237,623		17,680,847		
<b>TOTAL USD TAXES LEVIED</b>	115	6,272,583		6,073,247		6,748,337		

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	0.000
Public Library Board	82	0	0.000	0	0.000	0	0.000
Public Library Board Employee Benefits	83	0	0.000	0	0.000	0	0.000
Recreation Commission	84	0	0.000	0	0.000	0	0.000
Rec Comm Emp Benefits & Spec Liab	86	0	0.000	0	0.000	0	0.000
<b>TOTAL OTHER</b>	120	0	0.000	0	0.000	0	0.000
<b>TOTAL TAXES LEVIED</b>	125	\$6,272,583		\$6,073,247		\$6,748,337	
Assessed Valuation - General Fund	128	\$141,359,193		\$119,589,139		\$120,244,599	
Assessed Valuation - All Other Funds	130	\$153,262,211		\$136,872,070		\$137,797,568	
Assessed Valuation - Capital Outlay	129	\$153,833,450		\$135,231,750		\$138,100,797	
<b>Outstanding Indebtedness, July 1</b>							
		2023		2024		2025	
General Obligation Bonds	135	2,520,000		1,885,000		1,220,000	
Capital Outlay Bonds	140	0		0		0	
Temporary Note	145	0		0		0	
No-Fund Warrant	150	0		0		0	
Lease Purchase Principal	153	2,139,104		1,618,576		1,087,900	
<b>TOTAL USD DEBT</b>	155	4,659,104		3,503,576		2,307,900	
<i>*Tax Rates are expressed in Mills</i>							
Board President				Clerk of the Board			

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

The governing body of Unified School District 113 will meet on the 8th day of September 2025 at 5:40 PM at 1619 S. Old 75 Highway, Sabetha, KS 66534 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information, including budget profile, is available at District Office and will be available at this hearing.

	2024-2025		Revenue Neutral Taxes	Revenue Neutral Tax Rate	2025-2026	
	Actual Taxes Levied	Actual Tax Rate			Proposed Taxes to be Levied	Proposed Tax Rate
General	\$2,391,783	20.000	\$2,392,627	19.898	\$2,404,892	20.000
<b>ALL OTHER FUNDS</b>						
Supplemental General (LOB)	\$2,710,228	19.792	\$2,709,789	19.665	\$2,721,762	19.752
Adult Education	\$0	0.000			\$0	0.000
Capital Outlay	\$408,084	2.976	\$408,502	2.958	\$1,104,806	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 - USD 441	\$563,152	5.843	\$587,282	5.721	\$516,877	5.035
Bond and Interest #2 - USD 488	\$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	\$6,073,247	48.611	\$6,098,200	48.242	\$6,748,337	52.787
Total Taxes Levied Excluding General Fund	\$3,681,464	28.611	\$3,705,573	28.344	\$4,343,445	32.787
Board President				Clerk of the Board		

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

**General Fund Budget – Lines 1 through 18**

1.	2025-26 Adjusted FTE enrollment (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old).) (from Table I)			=	<u>888.0</u>
2.	Estimated 2025-26 Preschool-Aged At-Risk (3 yr and 4 yr Old) FTE enrollment (see Footnote(e)) (Count as .5 FTE)				
	9/20/25 <u>15.0</u> + 2/20/26 <u>0.0</u>			=	<u>15.0</u>
3.	2025-26 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2)			=	<u>903.0</u>
4.	Estimated 2025-26 weighted low enrollment and high enrollment.				
	(from line 3) <u>903.0</u> x <u>0.279318</u> factor (from Table II)			=	<u>252.2</u>
5.	Estimated 2025-26 Bilingual Weighting (see Footnotes (a) and (b))			=	<u>0.9</u>
	A. (9/20/25 Contact Hrs <u>0.0</u> + 2/20/26 Contact Hrs <u>0.0</u> ) / 6 x 0.395			=	<u>0.0</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>230.0</u> + 2/20/26 contact hrs <u>0.0</u> ) / 6 x 0.5			=	<u>19.2</u>
7.	Estimated 2025-26 At-Risk Student Weighting				
	9/20/25 Free Lunch <u>250</u> + 2/20/26 Free Lunch <u>0</u> x 0.484			=	<u>121.0</u>
8.	Estimated 2025-26 High-Density At-Risk Student Weighting (from Table V, Line 2)			=	<u>0.0</u>
9.	Estimated 2025-26 Transportation Weighting (Table III, Line 6)	<u>428,898</u> ÷	\$5,615	=	<u>76.4</u>
10.	Estimated 2025-26 Ancillary School Facilities Weighting. Amt approved by Board of Tax Appeals.	<u>0</u> ÷	\$5,615	=	<u>0.0</u>
11.	Estimated Special Education Weighting. Amount of Sp. Ed. Funding (see Footnote(f))	<u>734,743</u> ÷	\$5,615	=	<u>130.9</u>
12.	Estimated FHSU Math & Science Academy FTE enrollment			=	<u>0.0</u>
13.	Estimated 2025-26 Virtual State Aid (Table IV, Line 4)			=	<u>\$21,054</u>
14.	Estimated 2025-26 operating budget excludes COLA. (Lines 3 thru 12 times BASE + Line 13)	<u>1,503.6</u> x	\$5,615	+ 21054	= <u>\$8,463,768</u>
15.	Estimated Cost of Living weighting (Must have 31% LOB)	\$0	÷	\$5,615	= <u>0.0</u>
	(maximum allowed for this district) (Amt district will use, up to the maximum)				
16.	Total General Fund Budget Authority including Cost of Living.	<u>1,503.6</u> x	\$5,615	+ 21054	= <u>\$8,463,768</u>

**Local Option Budget -- See Form 155**

17.	Estimated 2025-26 LOB General Fund budget (excludes Virtual & FHSU weighting) & includes higher of 2008-09 Spec Ed or current yr Spec Ed)			=	<u>\$8,914,201</u>
	(Lines 3 through 10 + 15) = 1372.7 x \$5692 = \$7813408 + <u>1,100,793</u> (Spec Ed)				

**TABLE I - KSA 72-5132**

1. Does the district qualify for the 3 yr Average? (Due to military dependent children.)	<u>NO</u>																	
2. 9/20/22 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>1,033.1</u>																
3. 2/20/23 Audited FTE of new students of military families, not enrolled on 9/20/22. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 2. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>	= <u>0.0</u>																
4. 9/20/23 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>898.5</u>																
5. Estimated 2/20/24 Audited FTE of new students of military families, not enrolled on 9/20/23. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 4. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>	= <u>0.0</u>																
6. 9/20/24 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>883.8</u>																
7. 2/20/25 Audited FTE of new students of military families, not enrolled on 9/20/24. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 6. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>	= <u>0.0</u>																
8. 9/20/25 Estimated FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>888.0</u>																
9. 2/20/26 Estimated FTE of new students of military families, not enrolled on 9/20/25. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 6. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>	= <u>0.0</u>																
10. Sept. 20, 2022, FTE enrollment plus 2/20/23 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		= <u>1,033.1</u>																
11. Sept. 20, 2023, FTE enrollment plus 2/20/24 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		= <u>898.5</u>																
12. Sept. 20, 2024, FTE enrollment plus 2/20/25 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		= <u>883.8</u>																
13. Sept. 20, 2025, FTE enrollment plus 2/20/26 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		= <u>888.0</u>																
14. 3 Prior Years' Average FTE*:	<table border="0" style="margin-left: auto; margin-right: auto;"> <tr> <td style="text-align: center;"><u>1,033.1</u></td> <td style="text-align: center;">+</td> <td style="text-align: center;"><u>898.5</u></td> <td style="text-align: center;">+</td> </tr> <tr> <td style="text-align: center;">(line 10)</td> <td></td> <td style="text-align: center;">(line 11)</td> <td></td> </tr> <tr> <td style="text-align: center;"><u>883.8</u></td> <td style="text-align: center;">) ÷ 3 =</td> <td style="text-align: center;"><u>938.5</u></td> <td></td> </tr> <tr> <td style="text-align: center;">(line 12)</td> <td></td> <td style="text-align: center;">(goes to line 14)</td> <td></td> </tr> </table>	<u>1,033.1</u>	+	<u>898.5</u>	+	(line 10)		(line 11)		<u>883.8</u>	) ÷ 3 =	<u>938.5</u>		(line 12)		(goes to line 14)		= <u>938.5</u>
<u>1,033.1</u>	+	<u>898.5</u>	+															
(line 10)		(line 11)																
<u>883.8</u>	) ÷ 3 =	<u>938.5</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]).		= <u>888.0</u>																
16. Total FTE adjusted enrollment. (Goes to page 1, line 1)		= <u>888.0</u>																

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

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

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

**EXAMPLE: (FTE of 954.0)**

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

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

1. Area of district in square miles 9-20-2025.			=	<u>411.9</u>
2. All public pupils transported or for whom transportation is being made available 9-20-2025 who reside in the district 2.5 miles or more (Estimated)	<u>315.0</u>	+ 2-20-26		<u>0.0</u>
			=	<u>315.0</u>
3. Index of density = Line 2	<u>315.0</u>	divided by Line 1		<u>411.9</u>
			=	<u>0.765</u>
4. Using index of density (Line 3), determine Per Capita Allowance.			=	<u>\$1,010</u>
		Factor A [BASE Change]		1,3481
		Factor B [Transported Students times Per Capita Allowance]		\$318,150
		Factor C [Factor B times Constant]		\$318,150
		Factor D [Factor C times Factor A]		\$428,898
6. 2025-26 Trans. State Aid =	<u>428,898</u>	(to Line 9, Page 1)	=	<u>428,898</u>

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

**TABLE IV**

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

1. Estimated 9/20/25 FTE enrollment for full-time students enrolled in virtual programs.	<u>2.0</u>	X	\$5,600	=	<u>11,200</u>
2. Estimated 9/20/25 FTE enrollment for part-time students enrolled in virtual programs.	<u>1.0</u>	X	\$5,600	=	<u>5,600</u>
3. Estimated Virtual Credits* (20 years and older as of 9/20/25)	<u>1.00</u>	X	\$709	=	<u>709</u>
4. Estimated Virtual Credits* (dropouts aged 19 and under as of 9/20/25)	<u>5.00</u>	X	\$709	=	<u>3,545</u>
5. <b>Estimated Virtual State Aid (Lines 1 plus 2 plus 3 plus 4)</b>				=	<u><b>\$21,054</b></u>

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

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

**TABLE V**

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

1. Estimated 2025-26 Free Lunch Percentage (1B divided by 1A)			=	<u>27.14 %</u>
A. 9/20/25 + 2/20/26 Headcount (from Open page)			=	<u>921</u>
B. 9/20/25 + 2/20/26 Free Lunch Headcount (from Open page)			=	<u>250</u>
2. Estimated 2025-26 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8)			=	<u>0.0</u>
A. USD Level (i or ii)			=	<u>0.0</u>
i. High-Density At-Risk >= 50% (1B times 10.5%)	=	<u>0.0</u>		
ii. High-Density At-Risk >= 35% and < 50% (1B times (#1 minus 35%) times .7)	=	<u>0.0</u>		
B. SCHOOL Level ***Enter building enrollment on HD-AR_BLDG worksheet***			=	<u>0.0</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>121.0</u>		
2. Estimated 2025-26 At-Risk (High Density) Weighted FTE [Form 150 Line 8] =	<u>0.0</u>		
3. Estimated 2025-26 At-Risk State Foundation Aid [ (Line 1 + Line 2) X \$5615 ] =	<u>121.0</u>	X	\$5,615 = <u>\$679,415</u>

Page 1 Footnotes:

(a) Weighted FTE enrollment is computed by taking the total clock hours of bilingual students who are enrolled and attending in an approved bilingual class on 9-20-2025 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours 0.0 ÷ 6 x 0.395 = 0.0000 [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 230.0 ÷ 6 = 38.3333 [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? = NO
2. Did the district have a military dependent student enrolled during the 2024-2025 school year? = NO
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 888.0 = NO

# 113 Prairie Hills State Assessment Review for Budget Considerations

## 113 Prairie Hills District Summary

### **(A) Identify the barriers that must be overcome for each student to achieve grade level proficiency on assessments.**

There are always a number of challenges that should be considered when evaluating student success in a district. Some of the key barriers that impact our School District include, but are not limited to:

- Difficulty in scheduling and finding more time to provide teacher/staff collaboration that would support improved student learning
- Declining enrollment that reduces funding and access to additional services and supports for students
- High levels or increased levels of student trauma (Adverse Childhood Experiences, ACE Study)
- High levels or an increase in absenteeism among our student population
- An increasing level of social emotional challenges and needs of students

### **(B) Identify the budget actions that should be taken to address and remove those barriers.**

Our students face a growing number of barriers to success and our district continually works to support them. Current budget constraints that impact our ability to successfully remove barriers for our students include:

- Increased salary to recruit and retain high quality certified and classified staff
- Additional substitute teachers for teacher release time
- Maintain low teacher/pupil ratio for greater individualized instruction
- Allocating budget to focus on prevention, identification, and intervention concerning trauma and mental health issues

### **(C) Identify the amount of time the board estimates it will take for each student to achieve grade level proficiency on the state assessments if the budget actions would be implemented.**

We measure growth each year and document in our KESA plans our success on a variety of student success factors. We emphasize growth and strive to lead the world in the success of each student. Although we do this and are proud of the work we do, many factors make it impossible to estimate a time that every student will achieve a definition of grade level proficiency. Such factors include:

- Our ever-changing student population brings a varying degree of cognitive abilities and disabilities which precludes us from being able to guarantee a date when all students will meet a singular level of proficiency.
- While assessment scores are one measure, our district does not believe that student assessment scores should be the sole measure of student proficiency

**NOTE: State Assessment results from 2024 are the most recent results available for the purpose of this Needs Assessment. 2025 results are anticipated to be released in the early fall of 2025.**

### **[2024 District State Assessment Results](#)**

# Axtell Elementary School Building State Assessment Review

**District:** 113 Prairie Hills

**School:** Axtell Elementary School

**Building Number:** 0462

**Grades Served:** Pk - 8

## **(A) Identify the barriers that must be overcome for each student to achieve grade level proficiency on assessments.**

There are always a number of challenges that should be considered when evaluating student success in a district. Some of the key barriers that impact this school include, but are not limited to:

- Difficulty in scheduling and finding more time to provide teacher/staff collaboration that would support improved student learning
- Lack of or limited access to community health services and mental health services
- Increased or high levels of student discipline issues, including high numbers of suspensions and/or expulsions
- An increasing level of social emotional challenges and needs of students
- We do not receive disaggregated and approved state assessment scores until October of a school year, which limits the amount of time we have to make adjustments based on that data
- We believe using one assessment score is not an accurate measure of student success, especially because assessments are written in a way to avoid 100% success for every assessment participant.

## **(B) Identify the budget actions that should be taken to address and remove those barriers.**

Given an appropriate level of funding for both general education and special education, there are a number of budget actions we could take to remove some barriers. Some of them include:

- Additional staff members hired to meet the individual learning and SEL needs of all students
- Increased funding and time for staff development
- Increased funding to expand extended school year and summer school programs for students
- Adding a counselor/MTSS Teacher

**(C) Identify the amount of time the board estimates it will take for each student to achieve grade level proficiency on the state assessments if the budget actions would be implemented.**

While our board of education, administration, teachers and classified staff work tirelessly to meet the academic and social emotional needs of all of our students, too many factors come into play that do not allow us to accurately assess when all students will be at a certain level. Some of those factors include:

- The current and future levels of school funding have a significant impact on student learning and any increases or decreases have an affect on student success. Any changes to those funding levels, in either direction, impact the ability of students to meet proficiency criteria.
- Lack of constitutional funding of special education continues to impact our ability to fully meet the needs of all students
- While assessment scores are one measure, our school does not believe that student assessment scores should be the sole measure of student proficiency
- Many of the factors that affect student success, such as trauma, poverty, mental health and student disabilities, are out of the local board's control, so giving a time estimate on things that consistently change, or are under the control of other agencies, is not a realistic practice of a local school board.

**NOTE: State Assessment results from 2024 are the most recent results available for the purpose of this Needs Assessment. 2025 results are anticipated to be released in the early fall of 2025.**

**[2024 Axtell School State Assessment results](#)**

# Axtell High School Building State Assessment Review

**District:** 113 Prairie Hills

**School:** Axtell High School

**Building Number:** 0399

**Grades Served:** PK-8

## **(A) Identify the barriers that must be overcome for each student to achieve grade level proficiency on assessments.**

There are always a number of challenges that should be considered when evaluating student success in a district. Some of the key barriers that impact this school include, but are not limited to:

- Difficulty in scheduling and finding more time to provide teacher/staff collaboration that would support improved student learning
- Lack of or limited access to community health services and mental health services
- Special Education funding shortfall has limited supports of our highest need students
- An increasing level of social emotional challenges and needs of students
- It is difficult to encourage a student's highest performance on an assessment that does not impact their future.
- Lack of, limited, or difficulties in engaging parents in the educational process

## **(B) Identify the budget actions that should be taken to address and remove those barriers.**

Given an appropriate level of funding for both general education and special education, there are a number of budget actions we could take to remove some barriers. Some of them include:

- Additional staff members hired to meet the individual learning and SEL needs of all students
- Increased funding and time for staff development
- Counselor/MTSS Teacher

## **(C) Identify the amount of time the board estimates it will take for each student to achieve grade level proficiency on the state assessments if the budget actions would be implemented.**

While our board of education, administration, teachers and classified staff work tirelessly to meet the academic and social emotional needs of all

of our students, too many factors come into play that do not allow us to accurately assess when all students will be at a certain level. Some of those factors include:

- The current and future levels of school funding have a significant impact on student learning and any increases or decreases have an affect on student success. Any changes to those funding levels, in either direction, impact the ability of students to meet proficiency criteria.
- Lack of constitutional funding of special education continues to impact our ability to fully meet the needs of all students
- While assessment scores are one measure, our school does not believe that student assessment scores should be the sole measure of student proficiency
- Many of the factors that affect student success, such as trauma, poverty, mental health and student disabilities, are out of the local board's control, so giving a time estimate on things that consistently change, or are under the control of other agencies, is not a realistic practice of a local school board.

**NOTE: State Assessment results from 2024 are the most recent results available for the purpose of this Needs Assessment. 2025 results are anticipated to be released in the early fall of 2025.**

**[2024 Axtell School State Assessment Results](#)**

# Sabetha Elementary School Building State Assessment Review

**District:** 113 Prairie Hills

**School:** Sabetha Elementary School

**Building Number:** 0409

**Grades Served:** Pk - 5

## **(A) Identify the barriers that must be overcome for each student to achieve grade level proficiency on assessments.**

There are always a number of challenges that should be considered when evaluating student success in a district. Some of the key barriers that impact this school include, but are not limited to:

- Difficulty in scheduling and finding more time to provide teacher/staff collaboration that would support improved student learning
- High percentage/number of free and reduced students and increased poverty rate
- Though not necessarily identified as at-risk using the free and reduced lunch calculation, a number of students are at a high risk of falling behind
- Declining enrollment that reduces funding and access to additional services and supports for students
- High levels or increased levels of student trauma (Adverse Childhood Experiences, ACE Study)
- Special Education funding shortfall has limited supports of our highest need students
- High numbers or increasing numbers of single parent families
- An increasing level of social emotional challenges and needs of students
- It is difficult to encourage a student's highest performance on an assessment that does not impact their future.
- We do not receive disaggregated and approved state assessment scores until October of a school year, which limits the amount of time we have to make adjustments based on that data
- We believe using one assessment score is not an accurate measure of student success, especially because assessments are written in a way to avoid 100% success for every assessment participant.

## **(B) Identify the budget actions that should be taken to address and remove those barriers.**

Our students face a growing number of barriers to success and this school continually works to support them. Current budget constraints that impact our ability to successfully remove barriers for our students include:

- Increased salary to recruit and retain high quality certified and classified staff

- Increased funding to expand extended school year and summer school programs for students
- Additional ESOL teaching staff for bilingual students
- Increase funding for Pre-K programs
- Allocating budget to focus on prevention, detection and intervention concerning trauma and mental health issues

**(C) Identify the amount of time the board estimates it will take for each student to achieve grade level proficiency on the state assessments if the budget actions would be implemented.**

We measure growth each year and document in our KESA plans our success on a variety of student success factors. We emphasize growth and strive to lead the world in the success of each student. Although we do this and are proud of the work we do, many factors make it impossible to estimate a time that every student will achieve a definition of grade level proficiency. Such factors include:

- Our ever-changing student population brings a varying degree of cognitive abilities and disabilities which precludes us from being able to guarantee a date when all students will meet a singular level of proficiency.
- The current and future levels of school funding have a significant impact on student learning and any increases or decreases have an affect on student success. Any changes to those funding levels, in either direction, impact the ability of students to meet proficiency criteria.
- Lack of constitutional funding of special education continues to impact our ability to fully meet the needs of all students
- While assessment scores are one measure, our school does not believe that student assessment scores should be the sole measure of student proficiency
- Similar to how other professionals, such as doctors, lawyers, etc, cannot ensure 100% success due to a variety of factors and obstacles, we will be unable to achieve 100% proficiency
- Many of the factors that affect student success, such as trauma, poverty, mental health and student disabilities, are out of the local board's control, so giving a time estimate on things that consistently change, or are under the control of other agencies, is not a realistic practice of a local school board.

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**[2024 Sabetha Elementary State Assessment Results](#)**

# Sabetha Middle School Building State Assessment Review

**District:** 113 Prairie Hills

**School:** Sabetha Middle School

**Building Number:** 0411

**Grades Served:** 6 - 8

## **(A) Identify the barriers that must be overcome for each student to achieve grade level proficiency on assessments.**

There are always a number of challenges that should be considered when evaluating student success in a district. Some of the key barriers that impact this school include, but are not limited to:

- Difficulty in scheduling and finding more time to provide teacher/staff collaboration that would support improved student learning
- Though not necessarily identified as at-risk using the free and reduced lunch calculation, a number of students are at a high risk of falling behind
- High levels or increased levels of student trauma (Adverse Childhood Experiences, ACE Study)
- High levels or an increase in absenteeism among our student population
- An increasing level of social emotional challenges and needs of students
- It is difficult to encourage a student's highest performance on an assessment that does not impact their future.
- Lack of, limited, or difficulties in engaging parents in the educational process
- We do not receive disaggregated and approved state assessment scores until October of a school year, which limits the amount of time we have to make adjustments based on that data
- We believe using one assessment score is not an accurate measure of student success, especially because assessments are written in a way to avoid 100% success for every assessment participant.

## **(B) Identify the budget actions that should be taken to address and remove those barriers.**

Our students face a growing number of barriers to success and this school continually works to support them. Current budget constraints that impact our ability to successfully remove barriers for our students include:

- Additional staff members hired to meet the individual learning and SEL needs of all students
- Additional substitute teachers for teacher release time
- Increased funding to expand extended school year and summer school programs for students

- Allocating budget to focus on prevention, detection and intervention concerning trauma and mental health issues

**(C) Identify the amount of time the board estimates it will take for each student to achieve grade level proficiency on the state assessments if the budget actions would be implemented.**

We measure growth each year and document in our KESA plans our success on a variety of student success factors. We emphasize growth and strive to lead the world in the success of each student. Although we do this and are proud of the work we do, many factors make it impossible to estimate a time that every student will achieve a definition of grade level proficiency. Such factors include:

- Our ever-changing student population brings a varying degree of cognitive abilities and disabilities which precludes us from being able to guarantee a date when all students will meet a singular level of proficiency.
- While assessment scores are one measure, our school does not believe that student assessment scores should be the sole measure of student proficiency
- Many of the factors that affect student success, such as trauma, poverty, mental health and student disabilities, are out of the local board's control, so giving a time estimate on things that consistently change, or are under the control of other agencies, is not a realistic practice of a local school board.

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**[Sabetha Middle School 2024 State Assessment Results](#)**

# Sabetha High School Building State Assessment Review

**District:** 113 Prairie Hills

**School:** Sabetha High School

**Building Number:** 0410

**Grades Served:** 9 - 12

## **(A) Identify the barriers that must be overcome for each student to achieve grade level proficiency on assessments.**

There are always a number of challenges that should be considered when evaluating student success in a district. Some of the key barriers that impact this school include, but are not limited to:

- High levels or an increase in absenteeism among our student population
- An increasing level of social emotional challenges and needs of students
- It is difficult to encourage a student's highest performance on an assessment that does not impact their future.
- We do not receive disaggregated and approved state assessment scores until October of a school year, which limits the amount of time we have to make adjustments based on that data

## **(B) Identify the budget actions that should be taken to address and remove those barriers.**

Given an appropriate level of funding for both general education and special education, there are a number of budget actions we could take to remove some barriers. Some of them include:

- Increased salary to recruit and retain high quality certified and classified staff
- Additional staff members hired to meet the individual learning and SEL needs of all students
- Increased funding and time for staff development
- Additional substitute teachers for teacher release time
- Increase paraeducator support in special education classrooms
- Allocating budget to focus on prevention, detection and intervention concerning trauma and mental health issues

## **(C) Identify the amount of time the board estimates it will take for each student to achieve grade level proficiency on the state assessments if the budget actions would be implemented.**

We measure growth each year and document in our KESA plans our success on a variety of student success factors. We emphasize growth and strive to lead the world in the success of each student. Although we do this and are proud of the work we do, many factors make it impossible to estimate a time that every student will achieve a definition of grade level proficiency. Such factors include:

- Our ever-changing student population brings a varying degree of cognitive abilities and disabilities which precludes us from being able to guarantee a date when all students will meet a singular level of proficiency.
- The current and future levels of school funding have a significant impact on student learning and any increases or decreases have an affect on student success. Any changes to those funding levels, in either direction, impact the ability of students to meet proficiency criteria.
- Lack of constitutional funding of special education continues to impact our ability to fully meet the needs of all students
- While assessment scores are one measure, our school does not believe that student assessment scores should be the sole measure of student proficiency
- Similar to how other professionals, such as doctors, lawyers, etc, cannot ensure 100% success due to a variety of factors and obstacles, we will be unable to achieve 100% proficiency
- Many of the factors that affect student success, such as trauma, poverty, mental health and student disabilities, are out of the local board's control, so giving a time estimate on things that consistently change, or are under the control of other agencies, is not a realistic practice of a local school board.

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**[Sabetha High School 2024 State Assessment Results](#)**