

DISTRICT NAME Blue Valley
USD # 229 (TYPE USD NUMBER ONLY)
HOME COUNTY Johnson

2025-2026

4,298,558,410	Final 2023 Assessed Valuation (All funds except General)
4,105,654,845	Final 2023 General Fund Assessed Valuation
4,317,606,543	Final 2023 Capital Outlay Assessed Valuation
4,567,746,411	Final 2024 Assessed Valuation (All funds except General)
4,203,877,545	Final 2024 General Fund Assessed Valuation
4,594,832,843	Final 2024 Capital Outlay Assessed Valuation
4,749,185,142	2025 Assessed Valuation (All funds except General)
4,400,973,133	2025 General Fund Assessed Valuation
4,775,941,393	2025 Capital Outlay Assessed Valuation

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

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	2023-24 Mill Rates (official levies from County Clerk)	2024-25 Mill Rates	2023 Taxes Levied (From 2024-2025 Budget Form 110, Line 2)
General	20.000	20.000	82,113,097
Supplemental General	12.190	12.372	52,414,891
Adult Education	0.000	0.000	
Capital Outlay	7.969	8.000	34,418,492
Special Liability Expense	0.092	0.038	395,869
Bond and Interest #1	9.973	9.707	42,883,898
Bond and Interest #2	0.000	0.000	
No Fund Warrant	0.000	0.000	
Special Assessment	0.094	0.145	404,358
Temporary Note	0.000	0.000	
Historical Museum	0.000	0.000	
Public Library Board	0.000	0.000	
Public Library Brd - Emp Bnfts	0.000	0.000	
Recreation Commission	2.453	2.405	10,550,143
Rec Comm Employee Benefits	0.499	0.451	2,145,874
Extraordinary Growth Facilities	0.969	0.695	4,166,924
Cost of Living	2.471	2.639	10,626,756

Enrollment Data for Form 150 (Exclude Virtual)

21,810.2	9/20/22 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
21,853.8	9/20/23 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
21,749.9	9/20/24 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
22,000	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])
21,750.0	Note: Out of state students counted as HALF of regular FTE. Exclude FHSU Math & Science Academy.
	9/20/25 Est. Preschool-Aged At-Risk [3 yr and 4 yr Old] FTE Enrollment (count each student as .5 FTE)
	9/20/25 Est. Number of eligible students that qualify for free meals
1,975	EXCLUDE part-time students in grades 1-12 and students 20 years of age and over, unless they are on an IEP
	9/20/25 Est. Career and Tech Ed total clock hours of students enrolled and attending in approved courses
4,650.0	EXCLUDE classes taken at Technical College or Community College
1,300.0	9/20/25 Est. Bilingual Education total clock hours of students enrolled and attending
850	9/20/25 Est. Bilingual headcount of students enrolled and attending
4,550.0	9/20/25 Est. Public pupils transported or for whom transportation is being made available who reside in the district 2.5 miles or more
	9/20/25 Est. FTE of students enrolled in your district and attending Fort Hays State University (FHSU) Math & Science Academy.
	[Cannot be used to generate general fund weightings other than BASE and cannot be used for LOB authority.
	<u>Districts must send BASE to FHSU for students enrolled in their district and attending FHSU Math & Science Academy.]</u>

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)

20.0	9/20/25 Est. FTE Virtual Students (Full-Time Students)
25.0	9/20/25 Est. FTE Virtual Students (Part-Time Students)
	Total Credits Earned (20 yrs and older as of 9/20/25)
	(No student shall be counted for more than 6 credits between July 1, 2025 and June 30, 2026)
	Total Credits Earned (Dropouts aged 19 and under as of 9/20/25)
	(No student shall be counted for more than 6 credits between July 1, 2025 and June 30, 2026)
91.0	Area of district in square miles 9/20/2025
2,981,164	Amount (Ancillary Facilities Weighting) approved by Board of Tax Appeals (Transfers to F150, Line 10)
	Your district qualifies for Cost of Living. Please complete this section.
Yes	Will the Board levy a tax for Cost of Living weighting?
Yes	If yes, will the Board adopt at least a 31% Local Option Budget?
5/23/2005	Date the Board adopted Resolution as authorized by 72-5159.
	Date the Board ADOPTED the LOB Resolution to exceed the statewide average of 32.3 %. (Goes to C01 as authorized by 72-5143.)
	Percent authorized (cannot exceed 33%) (Goes to Form 155, Line 2)
	Expires (Enter year it expires or 9999 for continuous and permanent.) (Goes to Form 155)
1/27/2015	Date the ELECTION was held to increase LOB authority to exceed statewide average of 32.3 %. (Goes to C01 as authorized by 72-5143.)
33.00	Percent authorized. (Cannot Exceed 33%) (Goes to Form 155, Line 3)
9999	Expires (Enter year it expires or 9999 for continuous and permanent.) (Goes to Form 155)
9/9/2019	Date the Capital Outlay was authorized. (Goes to Code 02.)
8.000	Number of mills. (Cannot exceed 8 mills.)
9999	Number of years authorized. (Enter 9999 for continuous and permanent.)
8.000	2025-26 Capital Outlay Mill Levy Rate to be used in this budget (Goes to Code 04.)
	Date the Adult Education was authorized. (Goes to Code 02.)
	Number of mills.
	Number of years authorized.
1.000	Delinquent tax rate to be used for the 2025-2026 budget. (Goes to Code 01.)

Bonded Indebtedness	7/1/2023	7/1/2024	7/1/2025
(Total Principal Outstanding)			
General Obligation Bonds	\$475,975,000	\$449,455,000	\$412,125,000
Capital Outlay Bonds			
Temporary Note			
No-Fund Warrant			
Lease Purchase Principal			

12,658,080	*Estimated Motor Vehicle Property Tax - 7/1/2025 to 6/30/2026
32,920	*Estimated Recreational Vehicle Property Tax - 7/1/2025 to 6/30/2026
865,317	*Estimated In Lieu of Taxes on Industrial Bonds - 7/1/2025 to 6/30/2026
7,218	*Estimated 16/20M Tax - 7/1/2025 to 6/30/2026
102,805	*Estimated Commercial Vehicle Tax - 7/1/2025 to 6/30/2026

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

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

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

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

21,976.0	9/20/2021 FTE Enrollment (Includes 2/20/22 military count)
21,888.3	9/20/2022 FTE Enrollment (Includes 2/20/23 military count)
21,913.4	9/20/2023 FTE Enrollment (Includes 2/20/24 military count)
21,779.7	9/20/2024 FTE Enrollment (Includes 2/20/25 military count)
21,795.0	9/20/2025 Est. FTE Enrollment (Includes 2/20/26 military count estimate)

600	9/20/2025 Estimated Headcount Eligible for Reduced Priced Meals (Used for Sumexpense and Budet At A Glance Charts Only)
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2025-2026
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS
FORM 110

	Supplemental General Fund	Capital Outlay Fund	Bond and Interest Fund #1	Recreation Fund
1. County Treasurer Balance 6/30/2025 *	\$0	\$0	\$0	\$0
2. 2024 Actual Taxes Levied*	\$56,509,220	\$36,775,310	\$44,342,644	\$10,988,909
3. Less: percent of delinquent taxes (3a) <u>0.345</u>	\$194,957	\$126,875	\$152,982	\$37,912
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**	\$30,867,353	\$20,075,876	\$24,219,033	\$6,000,514
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**	\$1,198,338	\$775,034	\$940,321	\$232,965
6. Less: June 5, 2025 Ad Valorem Taxes received**	\$21,743,764	\$14,152,312	\$17,060,130	\$4,226,718
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)	\$423,125	\$273,703	\$332,035	\$82,261
10. Total Deductions (add Lines 3+4+5+6+7+8+9)	\$54,427,537	\$35,403,800	\$42,704,501	\$10,580,370
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$2,081,683	\$1,371,510	\$1,638,143	\$408,539
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	\$146,218	\$95,156	\$114,737	\$28,434
Tax Collection Ratio (Jan, Mar, June)	95.222 %	95.181 %	95.212 %	95.189 %

TABLE I

1. Estimated percent of distribution of 2025 tax dollars:	=	Jan. 20, 2026	54.000	Sept. 20, 2026	1.000
		Mar. 20, 2026	2.000	Oct. 31, 2026	5.250
		June 5, 2026	37.750		
2. Estimated percent of distribution (Jan., Mar., June)	=		93.750		
3. 2025 General Fund Assessed Valuation	=		\$4,400,973,133	TOTAL	100.000
4. 2025-2026 Tax Levied (20 mills x 2025 General Fund Assessed Valuation)	=		\$88,019,463		(Must total 100%)
5. 2025-2026 Est. Tax Levy to be received 1-1-2026 to 6-30-2026 (Line 2 x Line 4)	=		\$82,518,247		

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

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

	Adult Education	Special Liability	Bond & Interest #2
1. County Treasurer Balance 6/30/2025 *	\$0	\$0	\$0
2. 2024 Actual Taxes Levied*	\$0	\$173,730	\$0
3. Less: percent of delinquent taxes <u>0.345</u>	\$0	\$599	\$0
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**	\$0	\$94,873	\$0
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**	\$0	\$3,693	\$0
6. Less: June 5, 2025 Ad Valorem Taxes received**	\$0	\$66,793	\$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	\$1,304	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$167,262	\$0
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$0	\$6,468	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	\$0	\$449	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	95.182 %	0.000 %
Estimated Motor Vehicle Property Tax* 7/1/2025 to 6/30/2026		Estimated Recreational Vehicle Property Tax* 7/1/2025 to 6/30/2026	Estimated In Lieu of Taxes on Industrial Revenue Bonds* 7/1/2025 to 6/30/2026
(13) <u>\$12,658,080</u>	(14) <u>\$32,920</u>	(15) <u>\$865,317</u>	
Estimated 16/20M Tax* 7/1/2025 to 6/30/2026		Estimated Commercial Vehicle Tax* 7/1/2025 to 6/30/2026	
(16) <u>\$7,218</u>	(17) <u>\$102,805</u>		
(18) 2023 DELINQUENT TAX PERCENTAGE			
Percent Uncollected*	= <u>0.3450</u> %		

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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

	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	\$662,497	\$0	\$0	\$0
3. Less: percent of delinquent taxes <u>0.345</u>	\$0	\$2,286	\$0	\$0	\$0
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**	\$0	\$361,752	\$0	\$0	\$0
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**	\$0	\$14,040	\$0	\$0	\$0
6. Less: June 5, 2025 Ad Valorem Taxes received**	\$0	\$254,833	\$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	\$4,958	\$0	\$0	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$637,869	\$0	\$0	\$0
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$0	\$24,628	\$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	\$1,715	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	95.189 %	0.000 %	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

	Rec. Comm Emp Benef & Spec Liab	Extraordinary Growth Facilities	Public Library Board Emp Benefits	Cost of Living
1. County Treasurer Balance 6/30/2025 *	\$0	\$0	\$0	\$0
2. 2024 Actual Taxes Levied*	\$2,060,676	\$3,175,684	\$0	\$12,057,720
3. Less: percent of delinquent taxes <u>0.345</u>	\$7,109	\$10,956	\$0	\$41,599
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**	\$1,125,205	\$1,734,032	\$0	\$6,583,933
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**	\$43,685	\$67,344	\$0	\$255,576
6. Less: June 5, 2025 Ad Valorem Taxes received**	\$792,634	\$1,221,488	\$0	\$4,638,007
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)	\$15,424	\$23,774	\$0	\$90,239
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$1,984,057	\$3,057,594	\$0	\$11,609,354
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$76,619	\$118,090	\$0	\$448,366
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	\$5,332	\$8,217	\$0	\$31,199
Tax Collection Ratio (Jan, Mar, June)	95.188 %	95.188 %	0.000 %	95.188 %

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

	Supplemental General Fund	Capital Outlay Fund	Bond and Interest Fund #1	Recreation Fund
1. County Treasurer Balance 6/30/2025 *				
2. 2024 Actual Taxes Levied*	\$56,489,220	\$36,762,310	\$44,326,844	\$10,985,009
3. Less: percent of delinquent taxes (3a) 0.345	\$194,888	\$126,830	\$152,928	\$37,898
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**	\$30,858,510	\$20,070,153	\$24,212,029	\$5,998,786
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**	\$1,196,512	\$773,849	\$938,867	\$232,606
6. Less: June 5, 2025 Ad Valorem Taxes received**	\$21,735,395	\$14,146,895	\$17,053,541	\$4,225,086
7. Less: County Taxes received**				
8. Less: County Taxes received**				
9. Less: Taxes refunded/abated (NRA / TIF)	\$423,125	\$273,703	\$332,035	\$82,261
10. Total Deductions (add Lines 3+4+5+6+7+8+9)	\$54,408,430	\$35,391,430	\$42,689,400	\$10,576,637
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$2,080,790	\$1,370,880	\$1,637,444	\$408,372
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	\$146,166	\$95,123	\$114,696	\$28,424
Tax Collection Ratio (Jan, Mar, June)	95.222 %	95.181 %	95.212 %	95.189 %

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

	Adult Education	Special Liability	Bond & Interest #2
1. County Treasurer Balance 6/30/2025 *			
2. 2024 Actual Taxes Levied*		\$173,655	
3. Less: percent of delinquent taxes 0.345	\$0	\$599	\$0
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**		\$94,841	
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**		\$3,684	
6. Less: June 5, 2025 Ad Valorem Taxes received**		\$66,764	
7. Less: County Taxes received**			
8. Less: County Taxes received**			
9. Less: Taxes refunded/abated (NRA / TIF)		\$1,304	
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$167,192	\$0
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$0	\$6,463	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	\$0	\$449	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	95.182 %	0.000 %

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

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

	No Fund Warrant	Special Assessment	Temporary Note	Historical Museum	Public Library
1. County Treasurer Balance 6/30/2025 *					
2. 2024 Actual Taxes Levied*		\$662,267			
3. Less: percent of delinquent taxes <u>0.345</u>	\$0	\$2,285	\$0	\$0	\$0
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**		\$361,647			
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**		\$14,021			
6. Less: June 5, 2025 Ad Valorem Taxes received**		\$254,738			
7. Less: County Taxes received**					
8. Less: County Taxes received**					
9. Less: Taxes refunded/abated (NRA / TIF)		\$4,958			
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$637,649	\$0	\$0	\$0
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$0	\$24,618	\$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	\$1,714	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	95.189 %	0.000 %	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

	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*	\$2,059,936	\$3,174,509		\$12,053,370
3. Less: percent of delinquent taxes <u>0.345</u>	\$7,107	\$10,952	\$0	\$41,584
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**	\$1,124,888	\$1,733,546		\$6,582,066
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**	\$43,616	\$67,226		\$255,194
6. Less: June 5, 2025 Ad Valorem Taxes received**	\$792,326	\$1,221,002		\$4,636,229
7. Less: County Taxes received**				
8. Less: County Taxes received**				
9. Less: Taxes refunded/abated (NRA / TIF)	\$15,424	\$23,774		\$90,239
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$1,983,361	\$3,056,500	\$0	\$11,605,312
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$76,575	\$118,009	\$0	\$448,058
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	\$5,330	\$8,214	\$0	\$31,188
Tax Collection Ratio (Jan, Mar, June)	95.189 %	95.189 %	0.000 %	95.189 %

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

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

	Supplemental General Fund	Capital Outlay Fund	Bond and Interest Fund #1	Recreation Fund
1. County Treasurer Balance 6/30/2025 *				
2. 2024 Actual Taxes Levied*	\$20,000	\$13,000	\$15,800	\$3,900
3. Less: percent of delinquent taxes (3a) <u>0.345</u>	\$69	\$45	\$55	\$13
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**	\$8,843	\$5,723	\$7,004	\$1,728
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**	\$1,826	\$1,185	\$1,454	\$359
6. Less: June 5, 2025 Ad Valorem Taxes received**	\$8,369	\$5,417	\$6,589	\$1,632
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)	\$19,107	\$12,370	\$15,102	\$3,732
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$893	\$630	\$698	\$168
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	\$52	\$34	\$41	\$10
Tax Collection Ratio (Jan, Mar, June)	95.190 %	94.808 %	95.234 %	95.359 %

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

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

	Adult Education	Special Liability	Bond & Interest #2
1. County Treasurer Balance 6/30/2025 *			
2. 2024 Actual Taxes Levied*		\$75	
3. Less: percent of delinquent taxes 0.345	\$0	\$0	\$0
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**		\$32	
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**		\$9	
6. Less: June 5, 2025 Ad Valorem Taxes received**		\$29	
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	\$70	\$0
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$0	\$5	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	93.333 %	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*		\$230			
3. Less: percent of delinquent taxes <u>0.345</u>	\$0	\$1	\$0	\$0	\$0
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**		\$105			
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**		\$19			
6. Less: June 5, 2025 Ad Valorem Taxes received**		\$95			
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	\$220	\$0	\$0	\$0
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$0	\$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	\$1	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	95.217 %	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*	\$740	\$1,175		\$4,350
3. Less: percent of delinquent taxes 0.345	\$3	\$4	\$0	\$15
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**	\$317	\$486		\$1,867
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**	\$69	\$118		\$382
6. Less: June 5, 2025 Ad Valorem Taxes received**	\$308	\$486		\$1,778
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)	\$697	\$1,094	\$0	\$4,042
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$43	\$81	\$0	\$308
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	\$2	\$3	\$0	\$11
Tax Collection Ratio (Jan, Mar, June)	93.784 %	92.766 %	0.000 %	92.575 %

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

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

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

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

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

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

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

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

	Rec. Comm Emp Benef & Spec Liab	Extraordinary Growth Facilities	Public Library Board Emp Benefits	Cost of Living
1. County Treasurer Balance 6/30/2025 *				
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>
Tax Collection Ratio (Jan, Mar, June)	<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	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
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	0.000 %

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

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

	Adult Education	Special Liability	Bond & Interest #2
1. County Treasurer Balance 6/30/2025 *			
2. 2024 Actual Taxes Levied*			
3. Less: percent of delinquent taxes <u>0.000</u>	<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>
Tax Collection Ratio (Jan, Mar, June)	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
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	0.000 %	0.000 %

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

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

	Rec. Comm Emp Benef & Spec Liab	Extraordinary Growth Facilities	Public Library Board Emp Benefits	Cost of Living
1. County Treasurer Balance 6/30/2025 *				
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>
Tax Collection Ratio (Jan, Mar, June)	<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	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
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	0.000 %

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

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

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

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

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

	Rec. Comm Emp Benef & Spec Liab	Extraordinary Growth Facilities	Public Library Board Emp Benefits	Cost of Living
1. County Treasurer Balance 6/30/2025 *				
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>
Tax Collection Ratio (Jan, Mar, June)	<u>0.000 %</u>	<u>0.000 %</u>	<u>0.000 %</u>	<u>0.000 %</u>

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

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

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

1. Estimated number of Special Education Teachers (FTE*)	525.0
2. Estimated (FTE*) Special Education Paraprofessionals <u>570.0</u> times .4 =	228.0
3. Total number of Special Education Teachers (Line 1 + Line 2)	753.0
4. Estimated State Aid due from 7-1-2025 to 6-30-2026 (Line 3 x \$29,600)	\$22,288,800

**Full-time equivalency*

TRANSPORTATION COSTS FOR SPECIAL EDUCATION

5. Salaries of Bus Drivers and Transportation Aides (includes social security and fringe benefits)	
6. Contractual Services (includes mileage paid to parents)	\$12,100,000
7. Insurance	\$6,000
8. Maintenance in Lieu of Transportation (limited to \$750 per child)	
9. Other Expense (gasoline, oil, vehicle maintenance, etc.)	\$300,000
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.)	\$4,000
12. Teacher travel (in-district)	\$90,000
13. Total of Lines 5 through 12	\$12,500,000
14. Less: Transportation reimbursement (include cash sale of buses, EXCLUDE State Aid)	
15. Net Transportation Cost (Line 13 minus Line 14)	\$12,500,000
16. Total Estimated Transportation Aid (7-1-2025 to 6-30-2026) (Line 15 x 80%)	\$10,000,000
17. Estimated Catastrophic State Aid (7-1-2025 to 6-30-2026)	\$350,000
18. Estimated Medicaid Replacement State Aid	\$100,000
19. Estimated Special Education State Aid on behalf of Cooperative/Interlocal (Form 120) (7-1-2025 to 6-30-2026)	
20. Estimated Local Contribution Special Education State Aid (2024 House Sub for SB 387)	\$5,900,200
21. Total Estimated Special Education Aid (7-1-2025 to 6-30-2026) (Line 4+16+17+18+19+20)	\$38,639,000

Form 148
2025-2026 Estimated State Foundation Aid

1. 2025-26 General Fund Budget (Form 150, Line 16)	=	<u>\$193,979,607</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>\$35,000</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>\$38,639,000</u>
3. TOTAL (2a + 2b + 2c + 2d + 2e)	=	<u>\$38,674,000</u>
4. 2025-26 Estimated State Foundation Aid (Line 1 minus Line 3)	=	<u>\$155,305,607</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>21,750.0</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>0.0</u>	+	2/20/26	<u>0.0</u>				=	<u>0.0</u>
3. 2025-26 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2)									=	<u>21,750.0</u>
4. Estimated 2025-26 weighted low enrollment and high enrollment. (from line 3)		<u>21,750.0</u>	x		<u>0.035040</u>	factor (from Table II)			=	<u>762.1</u>
5. Estimated 2025-26 Bilingual Weighting (see Footnotes (a) and (b))									=	<u>157.3</u>
A. (9/20/25 Contact Hrs	<u>1,300.0</u>	+	2/20/26 Contact Hrs	<u>0.0</u>) / 6 x 0.395				=	<u>85.6</u>
B. (9/20/25 ELL Headcount	<u>850</u>	+	2/20/26 ELL Hdct	<u>0</u>) x .185				=	<u>157.3</u>
<i>Note: Bilingual weighting is based on the higher of contact hours or headcount.</i>										
6. Estimated 2025-26 Career Technical Education (CTE) weighting (see Footnote (c)) (9/20/25 CTE contact hrs	<u>4,650.0</u>	+	2/20/26 contact hrs	<u>0.0</u>) / 6 x 0.5				=	<u>387.5</u>
7. Estimated 2025-26 At-Risk Student Weighting										
9/20/25 Free Lunch	<u>1,975</u>	+	2/20/26 Free Lunch	<u>0</u>	x 0.484				=	<u>955.9</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>3,373,620</u>	+	\$5,615			=	<u>600.8</u>
10. Estimated 2025-26 Ancillary School Facilities Weighting. Amt approved by Board of Tax Appeals.				<u>2,981,164</u>	+	\$5,615			=	<u>530.9</u>
11. Estimated Special Education Weighting. Amount of Sp. Ed. Funding (see Footnote(f))				<u>38,639,000</u>	+	\$5,615			=	<u>6,881.4</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>\$252,000</u>
14. Estimated 2025-26 operating budget excludes COLA. (Lines 3 thru 12 times BASE + Line 13)				<u>32,025.9</u>	x	\$5,615	+	252000	=	<u>\$180,077,429</u>
15. Estimated Cost of Living weighting (Must have 31% LOB)				<u>\$13,901,978</u>	+	\$5,615			=	<u>2,475.9</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>34,501.8</u>	x	\$5,615	+	252000	=	<u>\$193,979,607</u>

Local Option Budget -- See Form 155

17. Estimated 2025-26 LOB General Fund budget (excludes Virtual & FHSU weighting) & includes higher of 2008-09 Spec Ed or current yr Spec Ed)	(Lines 3 through 10 + 15) = 27620.4 x \$5692 = \$157215317 +	<u>38,639,000</u>	(Spec Ed)	=	<u>\$195,854,317</u>
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TABLE I - KSA 72-5132

1. Does the district qualify for the 3 yr Average? (Due to military dependent children.)	<u>NO</u>	
2. 9/20/22 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>21,810.2</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>21,853.8</u>
5. Estimated 2/20/24 Audited FTE of new students of military families, not enrolled on 9/20/23. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 4. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>	= <u>0.0</u>
6. 9/20/24 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>21,749.9</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>21,750.0</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>21,810.2</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>21,853.8</u>
12. Sept. 20, 2024, FTE enrollment plus 2/20/25 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		= <u>21,749.9</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>21,750.0</u>
14. 3 Prior Years' Average FTE*: <div style="display: flex; justify-content: space-between; align-items: flex-start;"> <div style="text-align: center;"> <u>21,810.2</u> (line 10) <u>21,749.9</u> (line 12) </div> <div style="text-align: center;"> +)<div style="font-size: 1.2em;">÷</div> 3 = </div> <div style="text-align: center;"> <u>21,853.8</u> (line 11) <u>21,804.6</u> (goes to line 14) </div> </div>		= <u>21,804.6</u>
* Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual; but includes 2/20 military students if they qualify for the Military Provision that year.		
15. 2025-26 FTE adjusted enrollment for budget purposes (higher of line 12 [PY] or 13 [CY], or line 14 [3YR AVG if qualified for Military Provision]).		= <u>21,750.0</u>
16. Total FTE adjusted enrollment. (Goes to page 1, line 1)		= <u>21,750.0</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.				=	91.0
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)	4,550.0	+	2-20-26	0.0	= 4,550.0
3. Index of density = Line 2	4,550.0	divided by Line 1	91.0	=	50.000
4. Using index of density (Line 3), determine Per Capita Allowance.				=	\$550
		Factor A [BASE Change]			1.3481
		Factor B [Transported Students times Per Capita Allowance]			\$2,502,500
		Factor C [Factor B times Constant]			\$2,502,500
		Factor D [Factor C times Factor A]			\$3,373,620
6. 2025-26 Trans. State Aid =	3,373,620	(to Line 9, Page 1)		=	3,373,620

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.	20.0	X	\$5,600	=	112,000
2. Estimated 9/20/25 FTE enrollment for part-time students enrolled in virtual programs.	25.0	X	\$5,600	=	140,000
3. Estimated Virtual Credits* (20 years and older as of 9/20/25)	0.00	X	\$709	=	0
4. Estimated Virtual Credits* (dropouts aged 19 and under as of 9/20/25)	0.00	X	\$709	=	0
5. Estimated Virtual State Aid (Lines 1 plus 2 plus 3 plus 4)				=	\$252,000

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

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

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

1. Estimated 2025-26 Free Lunch Percentage (1B divided by 1A)				=	8.98 %
A. 9/20/25 + 2/20/26 Headcount (from Open page)			22,000	=	
B. 9/20/25 + 2/20/26 Free Lunch Headcount (from Open page)			1,975	=	
2. Estimated 2025-26 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8)				=	0.0
A. USD Level (i or ii)			0.0	=	
i. High-Density At-Risk >= 50% (1B times 10.5%)	=	0.0			
ii. High-Density At-Risk >= 35% and < 50% (1B times (#1 minus 35%) times .7)	=	0.0			
B. SCHOOL Level ***Enter building enrollment on HD-AR_BLDG worksheet***			0.0	=	

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

1. Estimated 2025-26 At-Risk (Free Meals) Weighted FTE [Form 150 Line 7] =	955.9			
2. Estimated 2025-26 At-Risk (High Density) Weighted FTE [Form 150 Line 8] =	0.0			
3. Estimated 2025-26 At-Risk State Foundation Aid [(Line 1 + Line 2) X \$5615] =	955.9	X	\$5,615	= \$5,367,379

Page 1 Footnotes:

(a) Weighted FTE enrollment is computed by taking the total clock hours of bilingual students who are enrolled and attending in an approved bilingual class on 9-20-2025 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours 1,300.0 ÷ 6 x 0.395 = 85.5833 [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 850 x 0.185 = 157.2500 [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 4,650.0 ÷ 6 = 775.0000 [Form 150 Line 6]

EXCLUDES classes taken at a Technical College or Community College as those classes are funded directly to the College by the Kansas Board of Regents.

(e) Preschool-Aged At-Risk (3 yr and 4 yr Old) students are counted as .5 FTE. USD must be approved by the Kansas State Department of Education.

(f) Comes from form 118 (line 21).

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

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

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

Qualifying for Military Provision for 2/20 weightings

Is the 2/20/26 Est. FTE Enrollment 0.0 >=25 or 1% of the 9/20/25 Est. FTE Enrollment 21,750.0 = 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 0.00 %
3. Due to protest petition, an election, as authorized by KSA 72-5143, affirmed the Board's resolution to increase the LOB authority to exceed the statewide average. (Max 33%)
School year it expires Expires 9999 = 33.00 %
4. Maximum LOB authorized percent. (Maximum of Lines 1, 2 or 3) (Max 33%) = 33.00 %
5. Percent certified in April as required by KSA 72-5143 = 33.00 %
6. COMPUTED LOB FOR 2025-2026
(2025-26 LOB Base General Fund \$ 195,854,317 X Lower of Line 4 or Line 5 \$ 64,631,925
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: 2.77 %
Amount required to transfer from Supplemental General Fund to K-12 At-Risk Fund: \$1,790,304

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

Percent of bilingual weighting to total adjusted (weighted) enrollment: 0.46 %
Amount required to transfer from Supplemental General Fund to Bilingual Fund: \$297,307

(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: 19.95 %
Amount required to transfer from Supplemental General Fund to Special Education Fund: \$12,894,069

Form 162

2025-2026 ESTIMATED FOOD SERVICE REVENUE

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

			TOTAL ANNUAL MEALS	FEDERAL		STATE		DISTRICT LOCAL		TOTAL
				RATE	Reimbursement	RATE	Reimbursement	PRICE	REVENUE	7-1-25 to 6-30-26
SCHOOL NUTRITION PROGRAMS										
LUNCH										
Paid	Elem	1.	800,000	.8500	\$680,000	.0400	\$32,000	3.15	\$2,520,000	\$3,232,000
	Jr. High	2.	350,000	.8500	\$297,500	.0400	\$14,000	3.30	\$1,155,000	\$1,466,500
	Sr. High	3.	400,000	.8500	\$340,000	.0400	\$16,000	3.51	\$1,404,000	\$1,760,000
	Free	4.	225,000	4.8600	\$1,093,500	.0400	\$9,000			\$1,102,500
	Reduced	5.	75,000	4.4600	\$334,500	.0400	\$3,000	0.40	\$30,000	\$367,500
	Adult	6.							\$0	\$0
	TOTAL	7.	1,850,000		\$2,745,500		\$74,000		\$5,109,000	\$7,928,500
BREAKFAST										
Paid	Elem	8.	70,000	.3900	\$27,300			1.70	\$119,000	\$146,300
	Jr. High	9.	20,000	.3900	\$7,800			1.80	\$36,000	\$43,800
	Sr. High	10.	18,000	.3900	\$7,020			1.80	\$32,400	\$39,420
	Free	11.	45,000	2.3700	\$106,650					\$106,650
	Reduced	12.	15,000	2.0700	\$31,050			0.30	\$4,500	\$35,550
	Adult	13.							\$0	\$0
	TOTAL	14.	168,000		\$179,820				\$191,900	\$371,720
SNACKS										
Paid	Elem	15.		.1100	\$0				\$0	\$0
	Jr. High	16.		.1100	\$0				\$0	\$0
	Sr. High	17.		.1100	\$0				\$0	\$0
	Free	18.		1.2100	\$0					\$0
	Reduced	19.		.6000	\$0			0.15	\$0	\$0
	Adult	20.							\$0	\$0
	TOTAL	21.	0		\$0				\$0	\$0
SPECIAL MILK PROGRAM										
MILK										
Paid		22.		.2700	\$0				\$0	\$0
	Free-Avg Dealer Cost	23.			\$0					\$0
	TOTAL	24.	0		\$0				\$0	\$0
CHILD & ADULT CARE FOOD PROGRAM										
BREAKFAST										
Paid	Elem	25.		.3900	\$0				\$0	\$0
	Jr. High	26.		.3900	\$0				\$0	\$0
	Sr. High	27.		.3900	\$0				\$0	\$0
	Free	28.		2.3700	\$0					\$0
	Reduced	29.		2.0700	\$0					\$0
	Adult	30.							\$0	\$0
	TOTAL	31.	0		\$0				\$0	\$0
LUNCH										
Paid	Elem	32.		.7200	\$0				\$0	\$0
	Jr. High	33.		.7200	\$0				\$0	\$0
	Sr. High	34.		.7200	\$0				\$0	\$0
	Free	35.		4.7300	\$0					\$0
	Reduced	36.		4.3300	\$0					\$0
	Adult	37.							\$0	\$0
	TOTAL	38.	0		\$0				\$0	\$0
SNACKS										
Paid	Elem	39.		.1100	\$0				\$0	\$0
	Jr. High	40.		.1100	\$0				\$0	\$0
	Sr. High	41.		.1100	\$0				\$0	\$0
	Free	42.		1.2100	\$0					\$0
	Reduced	43.		.6000	\$0					\$0
	Adult	44.							\$0	\$0
	TOTAL	45.	0		\$0				\$0	\$0
SUPPER										
Paid	Elem	46.		.7200	\$0				\$0	\$0
	Jr. High	47.		.7200	\$0				\$0	\$0
	Sr. High	48.		.7200	\$0				\$0	\$0
	Free	49.		4.7300	\$0					\$0
	Reduced	50.		4.3300	\$0					\$0
	Adult	51.							\$0	\$0
	TOTAL	52.	0		\$0				\$0	\$0

Form 162

2025-2026 ESTIMATED FOOD SERVICE REVENUE

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

		TOTAL ANNUAL MEALS	FEDERAL		STATE		DISTRICT LOCAL		TOTAL 7-1-25 to 6-30-26
			RATE	Reimbursement	RATE	Reimbursement	PRICE	REVENUE	
SUMMER FOOD SERVICE PROGRAM									
BREAKFAST									
	Free	53.		3.1025	\$0				\$0
	Adult (if charge)	54.						\$0	\$0
	TOTAL	55.	0		\$0			\$0	\$0
LUNCH									
	Free	56.		5.4175	\$0	\$0			\$0
	Adult (if charge)	57.						\$0	\$0
	TOTAL	58.	0		\$0			\$0	\$0
SNACKS									
	Free	59.		1.2950	\$0				\$0
	Adult (if charge)	60.						\$0	\$0
	TOTAL	61.	0		\$0			\$0	\$0
SUPPER									
	Free	62.		5.4175	\$0				\$0
	Adult (if charge)	63.						\$0	\$0
	TOTAL	64.	0		\$0			\$0	\$0
OTHER CASH									
	Sales/Income	65.	xxxxxxxxx	xxxxxxxxx		xxxxxx		\$6,000,000	\$6,000,000
12 Months									
	Total Income	66.	xxxxxxxxx	\$2,925,320		\$74,000		\$11,300,900	\$14,300,220

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	34.20%	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2. Supplemental Gen. Fund	\$52,414,891	33.17%	\$2,813,119	21.83%	\$7,316	\$192,307	\$1,604	\$22,847
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
4. Capital Outlay	\$34,418,492	21.78%	\$1,847,143	14.33%	\$4,804	\$126,272	\$1,053	\$15,002
5. Special Assessment	\$404,358	0.26%	\$22,050	0.17%	\$57	\$1,507	\$13	\$179
6. Bond and Interest #1	\$42,883,898	27.14%	\$2,301,720	17.86%	\$5,986	\$157,347	\$1,312	\$18,694
7. Bond and Interest #2	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
8. Temporary Notes	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
9. Recreation Commission	\$10,550,143	6.68%	\$566,525	4.39%	\$1,473	\$38,728	\$323	\$4,601
10. Rec Comm Employee Bnfts	\$2,145,874	1.36%	\$115,340	0.89%	\$300	\$7,885	\$66	\$937
11. No Fund Warrant	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
13. Special Liability Expense	\$395,869	0.25%	\$21,202	0.16%	\$55	\$1,449	\$12	\$172
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	\$4,166,924	2.64%	\$223,896	1.74%	\$582	\$15,306	\$128	\$1,818
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	\$10,626,756	6.73%	\$570,766	4.43%	\$1,484	\$39,018	\$325	\$4,636
21. TOTAL	\$158,007,205	100.00% (c)	\$8,480,914 (e)	100.00% (c)	\$22,056 (e)	\$579,762 (e)	\$4,836 (e)	\$68,879 (e)

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

2025-2026
FORM 194-A

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	2024 Taxes Levied (Dollars)(a)	Percent of Total Taxes Levied (b)	Motor Vehicle Property Tax (d)	Percent of Total Taxes Levied (f)	Recreational Vehicle Property Tax (d)	In Lieu of Taxes in Ind. Rev. Bonds (g)	16/20M Tax (d)	Commercial Vehicle Tax (d)
1. General (No MVPT or RVPT)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	33.52%	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2. Supplemental Gen. Fund	\$56,509,220	33.89%	\$1,415,642	22.53%	\$3,682	\$96,775	\$807	\$11,498
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
4. Capital Outlay	\$36,775,310	22.05%	\$921,065	14.66%	\$2,396	\$62,965	\$525	\$7,481
5. Special Assessment	\$662,497	0.40%	\$16,709	0.26%	\$43	\$1,142	\$10	\$136
6. Bond and Interest #1	\$44,342,644	26.59%	\$1,110,708	17.68%	\$2,889	\$75,929	\$633	\$9,021
7. Bond and Interest #2	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
8. Temporary Notes	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
9. Recreation Commission	\$10,988,909	6.59%	\$275,275	4.38%	\$716	\$18,818	\$157	\$2,236
10. Rec Comm Employee Bnfts	\$2,060,676	1.24%	\$51,797	0.82%	\$135	\$3,541	\$30	\$421
11. No Fund Warrant	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
13. Special Liability Expense	\$173,730	0.10%	\$4,177	0.07%	\$11	\$286	\$2	\$34
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	\$3,175,684	1.90%	\$79,366	1.27%	\$206	\$5,426	\$45	\$645
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	\$12,057,720	7.23%	\$302,009	4.81%	\$785	\$20,646	\$172	\$2,453
21. TOTAL	\$166,746,390	100.00% (c)	\$4,177,166 (e)	100.00% (c)	\$10,864 (e)	\$285,555 (e)	\$2,382 (e)	\$33,926 (e)

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

FORM 195
2025-2026 Estimated State Aid

A. Driver Education Aid (Approved Programs Only)

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

B. Motorcycle Safety Aid (Approved Programs Only)

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

C. Estimated KPERS

1. KPERS State Aid for 2024-2025 School Year = _____ \$24,458,242

2. Est. increase due to KPERS rate (Line 1 times 2.5%) = _____ \$611,456

3. Est. KPERS State Aid due to salary increases and added staff
((Line 1 + Line 2) X % of salary increase and added staff 20.00 %) = _____ \$5,013,940

4. Est. KPERS State Aid for 2025-26 (Line 1 + Line 2 + Line 3) = _____ \$30,083,638

Form 196
Career and Technical Education

**2025-2026 State Aid for Transportation to
Community Colleges/Technical Colleges**

Transportation for 11th and 12th grade pupils attending Career & Technical
programs/courses at community colleges/technical colleges

School Bus - Types C & D

Total number of miles to and from community college/technical college
_____ times amount per mile (\$1.45 per mile)

= _____ \$0

School Bus - Type A

Total number of miles to and from community college/technical college
_____ times amount per mile (\$1.15 per mile)

= _____ \$0

Passenger Vehicles*

Total number of miles to and from community college/technical college
_____ times amount per mile (\$.90 per mile)

= _____ \$0

TOTAL = _____ \$0

*This applies to transportation provided by school districts. Do not include mileage for
students that choose to drive their own vehicle.

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) = \$64,631,925
 2. Estimated Supplemental General State Aid
Line 1 64,631,925 x factor 0.0000 = \$0
 3. Less Prior Year Overpayment -
 4. Net Estimated Supplemental General State Aid (Line 2 - Line 3) = \$0
-

FORM 243

2025-2026 ESTIMATED CAPITAL OUTLAY STATE AID

1. Estimated 2025 Taxes Levied in the Capital Outlay Fund = \$38,207,531
2. Estimated Capital Outlay State Aid (Line 1 x Factor) 0.0000 = \$0

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	=	_____
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 62)	=	<u>\$0</u>
(July 1, 2025 through June 30, 2026) (Line 3 - Line 4)		

Kansas Department of Education
Form 0-135-242

USD #229
6/2025

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

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

1. Estimated 2025-2026 bond and interest fund payments	=	_____
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 62)	=	<u>\$0</u>
(July 1, 2025 through June 30, 2026) (Line 3 - Line 4)		

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> 100	=	<u>\$0</u>
4. Less prior year overpayment		-	_____
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2025 through June 30, 2026) (Line 3 - Line 4)		=	<u>\$0</u>

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

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

1. Estimated 2025-2026 bond and interest fund payments		=	_____
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> 100	=	<u>\$0</u>
4. Less prior year overpayment		-	_____
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2025 through June 30, 2026) (Line 3 - Line 4)		=	<u>\$0</u>

FORM 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>

Kansas Department of Education
Form 0-135-242A

USD #229
6/2025

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 Johnson County, State of Kansas
We, the undersigned, duly elected, qualified and acting officers of
Unified School District 229

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 ¹	72-5142	06	193,979,607	88,019,463	20.000 ²
Federal Funds	12-1663	07	1,257,072		
Supplemental General (LOB) ³	72-5147	08	64,631,925	61,643,107	
Adult Education	74-32,259	10	0	0	
Preschool-Aged At-Risk	72-5154	11	0		
Adult Supplemental Education	74-32,261	12	0		
At Risk Education Fund	72-5153	13	9,419,374		
Bilingual Education	72-3613	14	4,551,647		
Virtual Education	72-3715	15	1,272,223		
Capital Outlay	72-53, 113	16	52,797,080	38,207,531	
Driver Training	72-5163	18	0		
Declining Enrollment	72-5160	19	0		
Extraordinary School Program	72-3239	22	0		
Food Service	72-5164	24	14,900,000		
Professional Development	72-2552	26	1,362,537		
Parent Education Program	72-4165	28	1,218,381		
Summer School	72-3238	29	285,709		
Special Education	72-3422	30	90,247,154		
Cost of Living ⁴	72-5159	33	13,901,978	12,615,413	
Career and Postsecondary Education	72-5162	34	1,845,000		
Gifts and Grants	72-1142	35	3,222,188		
Special Liability Expense Fund	72-1179	42	1,325,000	1,526,161	
Extraordinary Growth Facility	72-5158	45	2,981,164	2,504,242	
Special Reserve Fund	72-1180	47			
KPERS Special Retirement Contribution	74-4939a	51	30,083,638		
Contingency Reserve	72-5165	53			
Textbook & Student Material Revolving	72-3355	55			
Activity Funds	72-1178	56			
DEBT SERVICE					
Bond and Interest #1	10-113	62	57,067,813	42,818,161	
Bond and Interest #2	10-113	63	0	0	
No Fund Warrant ⁵	79-2939	66	0	0	
Special Assessment	12-6a10	67	750,000	446,122	
Temporary Note	72-5457	68	0	0	

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

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

3. Date of Resolution ADOPTED to exceed 32.3 % _____ authorizing _____ 0.00% expires _____
Date of ELECTION to exceed 32.3 % _____ 1/27/2015 authorizing _____ 33.00% expires _____ 9999

4. Date the Board adopted Cost of Living Resolution authorized by 72-5159 _____ 5/23/2005

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

		2025-2026 Adopted Budget			
		Code 01	1	2	3
TABLE OF CONTENTS		Line	Expenditures	2025 Tax to be Levied	County Clerk's Use Certified Mill Rate
K.S.A.					
COOPERATIVES					
Special Education	72-3412	78	0		
Total USD		100	547,099,490	247,780,200	
OTHER					
Historical Museum	12-1684	80	0	0	
Public Library Board	72-1420	82	0	0	
Public Library Board Emp Bnfts	12-16,102	83	0	0	
Recreation Commission	12-1927	84	23,189,278	11,636,165	
Rec Comm Emp Bnfts & Spec Liab	12-1928/75-6110	86	2,246,417	1,662,288	
Total Other		105	25,435,695	13,298,453	

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

Assisted by:

Attest: _____, 2025

Board President

County Clerk

Clerk of the Board

FINAL VALUATION
(County Clerk's Use Only)

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

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

Computation of Delinquency

2023 Delinquent Tax Percentage _____ 0.345 %

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

Resolutions of Levy Limits for Tax Funds

1. Capital Outlay

Resolution dated 9/9/2019 authorizing 8.000 mills for 9999 years.

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

2. Adult Education

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

3. Historical Museum:

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

4. Public Library:

Resolution dated _____ authorizing _____ mills.

5. Recreation Commission:

Resolution dated 7/11/1994 authorizing 3.600 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 0.345 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	56,509,220	194,957	53,809,455	423,125	2,081,683	4,231,172	10,998	34,345	61,643,107	57,790,413
Adult Education	05	0	0	0	0	0	0	0	0	0	0
Capital Outlay	10	36,775,310	126,875	35,003,222	273,703	1,371,510	2,769,786	7,200	22,483	38,207,531	35,819,560
Special Assessment	25	662,497	2,286	630,625	4,958	24,628	38,782	100	315	446,122	418,239
Spec Liability Expense	30	173,730	599	165,359	1,304	6,468	25,393	66	206	1,526,161	1,430,776
Bond and Interest #1	40	44,342,644	152,982	42,219,484	332,035	1,638,143	3,414,373	8,875	27,715	42,818,161	40,142,026
Bond and Interest #2	45	0	0	0	0	0	0	0	0	0	0
Temporary Note	50	0	0	0	0	0	0	0	0	0	0
No-fund Warrant	55	0	0	0	0	0	0	0	0	0	0
Extraordinary Growth Facility	57	3,175,684	10,956	3,022,864	23,774	118,090	303,435	788	2,463	2,504,242	2,347,727
Recreation Commission	60	10,988,909	37,912	10,460,197	82,261	408,539	842,280	2,189	6,837	11,636,165	10,908,905
Rec Comm Emp Bnfts & Spec Liab	65	2,060,676	7,109	1,961,524	15,424	76,619	167,233	435	1,358	1,662,288	1,558,395
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	12,057,720	41,599	11,477,516	90,239	448,366	873,272	2,269	7,089	12,615,413	11,826,950
TOTAL	80	166,746,390	575,275	158,750,246	1,246,823	6,174,046	12,665,726	32,920	102,811	173,059,190	162,242,991

Adult Education Computation	\$4,749,185,142 Assessed Valuation	x	0.000 Adult Education Mill Levy	=	\$0 Taxes to be Levied
Capital Outlay Computation	\$4,775,941,393 Assessed Valuation	x	8.000 Capital Outlay Mill Levy	=	\$38,207,531 Taxes to be Levied
Tax Collection Ratio for 2024	95.205 %				

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	Series 2014-A	1/31/2012	1/31/2014		3.00%	61,000,000	3,850,000	10/1/2025	10/1/2025	57,750	3,850,000			
	School Construction & Improvements													
	Series 2014-B	2/1/2005	5/12/2005	7/2/2014	3.00%	28,835,000	3,755,000	10/1/2025	10/1/2025	56,325	3,755,000			
	(Refunding 2005-A)													
	Series 2015-A	1/31/2012	10/1/2015		3.40%	92,200,000	47,340,000	10/1/2025	10/1/2025	816,200	3,490,000	728,950	3,595,000	
	School Construction & Improvements							4/1/2026		728,950				
	Series 2015-B													
	(Refunding 2007-A)	2/1/2005	10/24/2007	10/1/2015	3.60%	66,610,000	17,965,000	10/1/2025	10/1/2025	326,575	5,710,000	183,825	6,025,000	
	(Refunding 1998-A)	1/27/1998	5/15/1998	10/1/2015				4/1/2026		183,825				
	(Refunding 2000-A)	1/27/1998	12/15/2000	10/1/2015										
	Series 2017-A	1/31/2012	5/1/2017		3.30%	91,285,031	28,495,000	10/1/2025	10/1/2025	474,525	1,750,000	430,775	1,835,000	
	School Construction & Improvements							4/1/2026		430,775				
	Series 2020-B													
	(Refunding 2009-A)	2/1/2005	6/2/2009	5/7/2020	3.00%	12,765,000	8,925,000	10/1/2025	10/1/2025	133,875	1,485,000	111,600	1,525,000	
	(Refunding 2011-A)	2/1/2005	3/24/2011	5/7/2020				4/1/2026		111,600				
	Series 2023-B													
	(Refunding 2012-A)	1/31/2012	4/26/2012	6/29/2023	5.00%	32,135,000	32,135,000	10/1/2025	10/1/2025	803,375	0	803,375	3,935,000	
	(Refunding 2014-A)	1/31/2012	1/31/2014	6/29/2023	5.00%			4/1/2026		803,375				
						Total	142,465,000			4,927,150	20,040,000	2,258,525	16,915,000	
after July 1, 2015 & prior to June 30, 2017														
							Total	0		0	0	0	0	
after July 1, 2017 & prior to June 30, 2022	Series 2020-A	1/28/2020	5/7/2020		2.70%	125,000,000	84,115,000	10/1/2025	10/1/2025	1,145,125	4,215,000	1,081,900	4,340,000	
	School Construction & Improvements							4/1/2026		1,081,900				
	Series 2022-A	1/28/2020	4/28/2022		4.00%	61,835,000	46,295,000	10/1/2025	10/1/2025	915,969	2,980,000	841,469	3,125,000	
	School Construction & Improvements							4/1/2026		841,469				
							Total	130,410,000		3,984,463	7,195,000	1,923,369	7,465,000	
after July 1, 2022	Series 2023-A	1/31/2023	6/29/2023		4.70%	150,000,000	139,250,000	10/1/2025	10/1/2025	3,291,225	12,650,000	2,974,975	4,520,000	
								4/1/2026		2,974,975				
	Series 2025-A	1/31/2023	11/1/2025		5.00%	101,250,000	0	10/1/2025	10/1/2025	0	0	2,190,625	0	
								4/1/2026		2,000,000				
							Total	139,250,000		8,266,200	12,650,000	5,165,600	4,520,000	
Grand Total							412,125,000			17,177,813	39,885,000	9,347,494	28,900,000	

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

Item/Service Purchased	Contract	(Months)	Rate %	Purchase Price	in Contract	Principal)	7/1/2025	in 2025-2026	July - Dec 2026
TOTAL				\$0	\$0	\$0	\$0	\$0	\$0

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	0	0	0
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 Local Sources				
1300 Tuition				
1312 Individuals (out of district)	30	62,140	36,085	35,000
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			
1985 State Aid Reimbursements	65	62,560	54,332	
1990 Miscellaneous	67			
3000 State Sources				
3110 State Foundation Aid	95	140,780,862	148,776,152	155,305,607
3130 Mineral Production Tax	115			
3205 Special Education Aid	120	28,149,347	35,257,504	38,639,000
RESOURCES AVAILABLE	170	169,054,909	184,124,073	193,979,607
Total Expenditures & Transfers	175	169,054,909	184,124,073	193,979,607
Unencumbered Cash Balance (June 30)	190	0	0	

Budget Line 190: Line 170 minus Line 175

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

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	48,585,026	56,700,964	58,901,607
120 Non-Licensed	215	2,963,314	3,266,641	3,400,000
200 Employee Benefits				
210 Insurance (employee)	220	6,219,736	7,446,050	8,200,000
220 Social Security	225	3,793,359	4,422,412	4,900,000
290 Other	230	131,550	178,807	200,000
300 Purchased Professional & Tech Serv	235	281,211	636,659	700,000
400 Purchased Property Services	237	34,865	44,464	50,000
500 Other Purchased Services				
560 Tuition				
561 Tuition/Other State LEA's	240			
562 Tuition/Other Out-of-State LEA's	245			
563 Tuition/Private Sources	250			
590 Other	255	104,796	103,382	105,000

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
600 Supplies				
610 General Supplemental (teaching)	260	1,017,583	998,282	1,100,000
644 Textbooks	265	18,918	21,214	2,200,000
650 Supplies (technology related)	267	5,689		
680 Miscellaneous Supplies	270		293	
700 Property (equipment & furnishings)	275	356	1,906	2,000
800 Other	280	26,233	17,673	25,000
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	2,781,865	3,905,037	4,858,000
120 Non-Licensed	290	633,707	887,421	1,000,000
200 Employee Benefits				
210 Insurance (employee)	295	444,809	631,617	750,000
220 Social Security	300	247,226	347,023	400,000
290 Other	305	7,602	11,930	15,000
300 Purchased Professional & Tech Serv	310		52,210	50,000
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320	41,178	42,762	50,000
700 Property (equipment & furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335	5,613,913	6,417,103	7,200,000
120 Non-Licensed	340	609,637	685,266	700,000
200 Employee Benefits				
210 Insurance (employee)	345	796,757	925,060	1,000,000
220 Social Security	350	459,387	518,836	550,000
290 Other	355	13,522	16,690	2,000
300 Purchased Professional & Tech Serv	360	55,334	109,050	110,000
400 Purchased Property Services	363			
500 Other Purchased Services	365	22,088	29,656	30,000
600 Supplies				
640 Books (not textbooks) & Periodicals	370	109,816	122,616	130,000
650 Technology Supplies	375			
680 Miscellaneous Supplies	380	80,383	116,932	125,000
700 Property (equipment & furnishings)	385			
800 Other	390	2,822	2,461	3,000
2300 General Administration				
100 Salaries				
110 Licensed	395	331,086	398,439	410,000
120 Non-Licensed	400	309,367	317,851	325,000
200 Employee Benefits				
210 Insurance (employee)	405	93,283	96,007	100,000
220 Social Security	410	37,008	39,753	42,000
290 Other	415	812	908	1,000
300 Purchased Professional & Tech Serv	420	117,913	116,959	118,000
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (telephone, postage, etc.)	435	39	3	
590 Other	440	54,672	65,200	65,000
600 Supplies	445	1,733	2,385	3,000
700 Property (equipment & furnishings)	450			
800 Other	455	75,808	106,331	107,000
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)
EXPENDITURES				
100 Salaries				
110 Licensed	460	5,672,540	6,270,321	6,350,000
120 Non-Licensed	465	2,204,788	2,533,492	2,600,000
200 Employee Benefits				
210 Insurance (employee)	470	1,852,462	2,289,569	2,350,000
220 Social Security	475	637,881	722,286	740,000
290 Other	480	10,974	30,231	30,000
300 Purchased Professional & Tech Serv	485	12,833	8,206	10,000
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495	10,347	8,752	10,000
590 Other	500	5,145	5,908	6,000
600 Supplies	505	155,927	175,628	170,000
700 Property (equipment & furnishings)	510	979		
800 Other	515			
2500 Central Services				
100 Salaries				
110 Licensed	730	855,370	1,225,461	1,400,000
120 Non-Licensed	735	5,559,538	6,132,439	6,400,000
200 Employee Benefits				
210 Insurance	740	965,858	1,129,166	1,200,000
220 Social Security	745	473,901	552,400	600,000
290 Other	750	12,224	14,268	15,000
300 Purchased Professional & Tech Serv	755	238,826	233,116	240,000
400 Purchased Property Services	760			
500 Other Purchased Services	765	170,836	189,497	200,000
600 Supplies	770	29,158	19,894	25,000
700 Property (equipment & furnishings)	775			
800 Other	780	6,367	9,068	10,000
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520	883,177	980,346	1,000,000
200 Employee Benefits				
210 Insurance (employee)	525	133,808	154,917	175,000
220 Social Security	530	110,615	116,445	120,000
290 Other	535	2,507	2,716	3,000
300 Purchased Professional & Tech Serv	540	383,317	497,032	500,000
400 Purchased Property Services				
411 Water/Sewer	545	647,402	586,330	700,000
420 Cleaning	550	232,109	314,165	325,000
430 Repairs & Maintenance	555	78,584	17,022	50,000
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575	1,518,842	1,746,457	1,800,000
590 Other	580	12,948	9,623	15,000
600 Supplies				
610 General Supplies	585	369,976	365,844	400,000
620 Energy				
621 Heating	590	703,102	736,209	800,000
622 Electricity	595	6,350,657	7,045,057	7,500,000
626 Motor Fuel (not school bus)	600	160,793	137,372	200,000
629 Other	605			
680 Miscellaneous Supplies	610	11,121	15,155	15,000

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
700 Property (equipment & furnishings)	615			
800 Other	620	1,010	1,655	2,000
2601 Operations & Maintenance (transportation)				
100 Salaries				
120 Non-Licensed	622			
200 Employee Benefits				
210 Insurance (employee)	623			
220 Social Security	626			
290 Other	628			
300 Purchased Professional & Tech Serv	630			
400 Purchased Property Services	632			
500 Other Purchased Services	634			
600 Supplies				
610 General Supplies	636			
620 Energy				
621 Heating	638			
622 Electricity	640			
626 Motor Fuel (not school bus)	642			
629 Other	644			
680 Miscellaneous Supplies	646			
700 Property (equipment & furnishings)	648			
800 Other	650			
2700 Student Transportation Services				
2720 Supervision				
100 Salaries				
120 Non-Licensed	652			
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	119,007	132,351	200,000
200 Employee Benefits				
210 Insurance	668	18,429	20,341	22,000
220 Social Security	670	8,492	8,977	10,000
290 Other	672	236	283	
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	181,462	189,469	200,000
730 Equipment (including buses)	684			
800 Other	686	934,347	1,074,938	1,350,000
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 Non-Licensed	688			
200 Employee Benefits				
210 Insurance	690			
220 Social Security	692			
290 Other	694			
300 Purchased Professional & Tech Serv	696			
400 Purchased Property Services	698			

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
500 Other Purchased Services	700			
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 & 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	113,736	121,835	130,000
120 Non-Licensed	900	288,333	310,020	325,000
200 Employee Benefits				
210 Insurance	905	68,509	75,232	80,000
220 Social Security	910	26,948	28,867	30,000
290 Other	915	791	901	1,000
300 Purchased Professional & Tech Serv	920	9,391	58,669	50,000
400 Purchased Property Services	925			
500 Other Purchased Services	930	107	60	
600 Supplies	935	4,740	5,379	5,000
700 Property (equipment & furnishings)	940			
800 Other	945			
3300 Community Services Operations	785	10,000	10,000	10,000
4300 Architectural & Engineering Services	790			
5200 Transfers				
932 Adult Education	795			
934 Adult Supplemental Education	800			
936 Bilingual Education	805	465,000	2,712,795	600,000
937 Virtual Education	807	250,000		
938 Capital Outlay	810			
940 Driver Training	815			
943 Extraordinary School Program	823			
944 Food Service	825	8,117	6,922	10,000
946 Professional Development	830	1,466,907		200,000
948 Parent Education Program	835	500,000		
949 Summer School	837			
950 Special Education	840	45,190,852	46,027,404	50,000,000
954 Career & Postsecondary Education	850	4,775,560	4,120,330	1,500,000
960 Special Reserve Fund	853	1,900,000		
963 Special Liability Expense Fund	855	1,000,000		
972 Contingency Reserve	885	250,000		
974 Textbook & Student Materials				
Revolving Fund	889			
976 Preschool-Aged At-Risk	891			
978 At-Risk Education Fund	893	4,863,620	5,139,000	5,368,000
TOTAL EXPENDITURES*	~~~	169,054,909	184,124,073	193,979,607

*Goes to Budget Line 175.

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	-3,483,737	-1,430,422	-190,978
Cancellation of Prior Year Encumbrances	03			
REVENUES				
4000 FEDERAL SOURCES - GRANTS				
4591 Title I	10	390,018	421,239	358,050
4593 Title II	15	258,052	277,053	300,000
4602 Title IV Part A	22			
4607 Title IV Part B	27			
4601 Title III (English Language Acquisition)	60	90,552	67,043	90,000
4595 ESSER I (CARES Act)	67			
4605 ESSER II (CRRSA)	68	326,234	16,334	
4606 ESSER III (ARP)	70	3,138,337	491,148	
4599 Other	75	1,724,431	904,981	700,000
RESOURCES AVAILABLE	170	2,443,887	747,376	1,257,072
TOTAL EXPENDITURES	175	3,874,309	938,354	1,257,072
UNENCUMBERED CASH BALANCE JUNE 30	190	-1,430,422	-190,978	0

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

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

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

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	1,465,060	562,949	800,000
120 Non-Licensed	215	61,398		
200 Employee Benefits				
210 Insurance (Employee)	220	237,063	86,117	90,000
220 Social Security	225	113,385	40,721	40,000
290 Other	230	3,448	1,620	
300 Purchased Professional & Technical Serv	235	100,150	25,915	20,000
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside the State	245			
563 Tuition/Private Sources	250			
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260	7,798	5,517	
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280	13,860	12,332	7,072

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	860,268	56,625	200,000
120 Non-Licensed	290	37,755		
200 Employee Benefits				
210 Insurance (Employee)	295	132,730	8,499	20,000
220 Social Security	300	63,033	4,139	2,000
290 Other	305	2,031	155	
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315	1,000	1,418	
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335	134,699	47,197	50,000
120 Non-Licensed	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350	9,756	3,611	
290 Other	355	420	44	
300 Purchased Professional & Technical Serv	360	8,020		
400 Purchased Property Services	363			
500 Other Purchased Services	365	24,652	21,836	20,000
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380	8,362	8,086	
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration				
100 Salaries				
110 Licensed	395			
120 Non-Licensed	400	81,032	11,850	
200 Employee Benefits				
210 Insurance (Employee)	405	12,095	2,454	
220 Social Security	410	5,793	893	
290 Other	415	191	30	
300 Purchased Professional & Technical Serv	420	448,772		
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (telephone, postage, etc.)	435			
590 Other	440			
600 Supplies	445	2,786	356	
700 Property (Equipment & Furnishings)	450			
800 Other	455	180		
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			

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

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance	630			
220 Social Security	635			
290 Other	640			
442 Rent of Vehicles (lease)	645			
500 Other Purchased Services				
513 Contracting of Bus Services	650	38,572	35,990	8,000
519 Mileage in Lieu of Trans	655			
520 Insurance	660			
626 Motor Fuel	665			
730 Equipment (including buses)	670			
800 Other	675			
2900 Other Support Services				
100 Salaries				
110 Licensed	805			
120 Non-Licensed	810			
200 Employee Benefits				
210 Insurance	815			
220 Social Security	820			
290 Other	825			
300 Purchased Professional & Technical Serv	830			
400 Purchased Property Services	835			
500 Other Purchased Services	840			
600 Supplies	845			
700 Property (Equipment & Furnishings)	850			
800 Other	855			
3000 Operation of Non-Instructional Services				
3100 Food Service Operation				
100 Salaries				
110 Licensed	735			
120 Non-Licensed	740			
200 Employee Benefits				
210 Insurance	745			
220 Social Security	750			
290 Other	755			
500 Other Purchased Services				
520 Insurance	760			
570 Food Service Management	765			
590 Other Purchased Services	770			
600 Supplies				
630 Food & Milk	775			
680 Miscellaneous Supplies	780			
700 Property (Equipment & Furnishings)	785			
800 Other	790			
3300 Community Services Operations	795			
4300 Architectural & Engineering Services	800			
4500 New Building Acquisition & Construction	865			
4700 Building Improvements				
100 Salaries				
120 Non-Licensed	870			
200 Fringe Benefits				
210 Insurance	875			
220 Social Security	880			
290 Other	885			
400 Outside Contractors	890			
4900 Other	900			
TOTAL EXPENDITURES*	~~~	3,874,309	938,354	1,257,072

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

*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	3,448,149	3,529,445	668,888
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2022 \$	10	645,285		
2023 \$	15	51,218,308	423,125	
2024 \$	20		53,809,455	2,081,683
1140 Delinquent Tax	25	89,110		97,527
1410 Transportation Fees	47			
1980 Reimbursements	60			
1990 Miscellaneous	65			
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (Includes 16/20M Tax)	70	3,992,320	3,902,127	4,231,172
2450 Recreational Vehicle Tax	75	10,973	10,408	10,998
2460 Commercial Vehicle Tax	77	29,166	42,818	34,345
2800 In Lieu of Taxes IRBs/Rental Excise	85	309,395	314,369	289,082
3000 STATE SOURCES				
3140 Supplemental State Aid	95	0	0	0
5000 OTHER				
5253 Transfer From Contingency Reserve	145	0	0	0
RESOURCES AVAILABLE	170	59,742,706	62,031,747	7,413,695
TOTAL EXPENDITURES & TRANSFERS	175	56,213,261	61,362,859	64,631,925
TAX REQUIRED (175 minus 170)	195			57,218,230
PERCENT OF COLLECTION	196			93.750 %
TOTAL 2025 TAX REQUIRED (195+196)	197			61,032,779
Delinquent Tax	200			610,328
AMOUNT OF 2025 TAX TO BE LEVIED (Line 197 + Line 200)	205			61,643,107
UNENCUMBERED CASH BALANCE JUNE 30	207	3,529,445	668,888	~~~~~

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

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	30,621,938	31,225,281	34,377,925
120 Non-Licensed	215	931,220	772,867	950,000
200 Employee Benefits				
210 Insurance (Employee)	220	4,104,643	4,142,480	4,400,000
220 Social Security	225	2,307,352	2,358,077	2,500,000
290 Other	230	88,221	134,555	140,000
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside the State	245			
563 Tuition/Private Sources	250			
590 Other	255			

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
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	912,069	1,272,371	1,300,000
120 Non-Licensed	290	244,770	262,971	275,000
200 Employee Benefits				
210 Insurance (Employee)	295	151,309	203,033	210,000
220 Social Security	300	76,316	109,550	125,000
290 Other	305		3,791	
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	786,627	691,108	750,000
120 Non-Licensed	340			
200 Employee Benefits				
210 Insurance (Employee)	345	109,432	90,238	100,000
220 Social Security	350	57,300	50,635	55,000
290 Other	355	1,841	1,766	2,000
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration				
100 Salaries				
110 Licensed	395			
120 Non-Licensed	400			
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410			
290 Other	415			
300 Purchased Professional & Technical Serv	420			
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (telephone, postage, etc.)	435			
590 Other	440			
600 Supplies	445			
700 Property (Equipment & Furnishings)	450			

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
800 Other	455			
2400 School Administration				
100 Salaries				
110 Licensed	460	2,078,678	1,836,592	1,900,000
120 Non-Licensed	465	709,392	635,195	700,000
200 Employee Benefits				
210 Insurance (Employee)	470	642,416	615,560	630,000
220 Social Security	475	227,183	204,285	210,000
290 Other	480	3,748	9,097	10,000
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	105,922	117,824	125,000
200 Employee Benefits				
210 Insurance (Employee)	525	18,099	19,759	20,000
220 Social Security	530	9,390	10,150	12,000
290 Other	535	314	366	
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			

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
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			

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
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	2,408,932	450,000	450,000
937 Virtual Education	810			
940 Driver Training	815			
943 Extraordinary School Program	823			
944 Food Service	825			
946 Professional Development	830			
948 Parent Education Program	835			
949 Summer School	837			
950 Special Education	840	6,491,354	14,104,808	13,250,000
954 Career and Postsecondary Education	850	1,500,000	325,000	325,000
960 Special Reserve	853			
963 Special Liability Expense Fund	855			
974 Textbook & Student Materials Revolving	880			
976 Preschool-Aged At-Risk	885			
978 At-Risk Education Fund	890	1,624,795	1,715,500	1,815,000
TOTAL EXPENDITURES & TRANSFERS*	~~~	56,213,261	61,362,859	64,631,925

*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	4,701,796	3,582,280	2,236,374
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05			
1315 Individual (Summer School)	15			
1320 Other School District/Govt Sources (in-state)	25			
1510 Interest on Idle Funds	35			
1700 Student Activities(Reimbursement)	45			
1900 Other Revenue From Local Source				
1990 Miscellaneous	75			
4000 FEDERAL SOURCES				
4590 Other Federal Aid	115			
5000 OTHER				
5206 Transfer From General	135	4,863,620	5,139,000	5,368,000
5208 Transfer From Supplemental General	140	1,624,795	1,715,500	1,815,000
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	11,190,211	10,436,780	9,419,374
TOTAL EXPENDITURES & TRANSFERS	175	7,607,931	8,200,406	9,419,374
UNENCUMBERED CASH BALANCE JUNE 30	190	3,582,280	2,236,374	0

AT-RISK EDUCATION FUND	Code 13 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	3,581,603	3,991,699	4,953,374
120 Non-Licensed	215	20,075		20,000
200 Employee Benefits				
210 Insurance (Employee)	220	464,320	519,070	600,000
220 Social Security	225	262,353	289,564	300,000
290 Other	230	8,471	10,635	12,000
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
590 Other	250			
600 Supplies				
610 General Supplemental (Teaching)	255	16,416		5,000
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)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280	1,917,079	1,989,266	2,032,000
120 Non-Licensed	285	106,673	101,725	125,000
200 Employee Benefits				
210 Insurance (Employee)	290	236,064	218,304	230,000
220 Social Security	295	146,157	152,156	160,000
290 Other	300	15,344	5,127	10,000
300 Purchased Professional & Technical Serv	305	454,400	397,524	425,000
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315	749		
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	330	149,730	320,733	325,000
120 Non-Licensed	335			
200 Employee Benefits				
210 Insurance (Employee)	340	18,359	20,053	25,000
220 Social Security	345	9,906	22,835	25,000
290 Other	350	327	546	
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360	1,029		
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	109,452	117,292	125,000
120 Non-Licensed	395	37,732	333	
200 Employee Benefits				
210 Insurance (Employee)	400	36,597	32,856	35,000
220 Social Security	405	11,742	10,557	12,000
290 Other	410	196	131	
300 Purchased Professional & Technical Serv	415			
500 Other Purchased Services	420	55		
600 Supplies	425	3,102		
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			

AT-RISK EDUCATION FUND	Code 13 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
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			
TOTAL EXPENDITURES*	~~~	7,607,931	8,200,406	9,419,374

*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	1,100,000	1,432,148	3,501,647
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15			
4000 FEDERAL SOURCES				
4520 Bilingual Aid	35			
4590 Other Federal Aid	40			
5000 OTHER				
5206 Transfer From General	45	465,000	2,712,795	600,000
5208 Transfer From Supplemental General	50	2,408,932	450,000	450,000
5253 Transfer From Contingency Reserve	55	0	2,100,000	~~~~~
RESOURCES AVAILABLE	170	3,973,932	6,694,943	4,551,647
TOTAL EXPENDITURES & TRANSFERS	175	2,541,784	3,193,296	4,551,647
UNENCUMBERED CASH BALANCE JUNE 30	190	1,432,148	3,501,647	0

BILINGUAL EDUCATION	Code 14 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	1,931,701	2,405,419	3,600,000
120 Non-Licensed	215	104,940	185,567	301,647
200 Employee Benefits				
210 Insurance (Employee)	220	230,097	323,696	350,000
220 Social Security	225	146,011	186,020	200,000
290 Other	230	5,971	7,868	10,000
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
564 Payment to Bilingual Education Coop	250			
590 Other	255	1,434	1,488	2,000
600 Supplies				
610 General Supplemental (Teaching)	260			
644 Textbooks	265	19,536	25,273	25,000
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270	682	789	1,000
700 Property (Equipment & Furnishings)	275			
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			

BILINGUAL EDUCATION	Code 14 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
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	59,698	575	1,000
120 Non-Licensed	340			
200 Employee Benefits				
210 Insurance (Employee)	345	9,179	787	1,000
220 Social Security	350	4,052	36	
290 Other	355	131	7	
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2400 School Administration				
100 Salaries				
110 Licensed	395			
120 Non-Licensed	400			
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410			
290 Other	415			
300 Purchased Professional & Technical Serv	420			
500 Other Purchased Services	425			
600 Supplies	430			
700 Property (Equipment & Furnishings)	435			
800 Other	440			
2500 Central Services				
100 Salaries				
110 Licensed	540			
120 Non-Licensed	545			
200 Employee Benefits				
210 Insurance	550			
220 Social Security	555			
290 Other	560			
300 Purchased Professional & Technical Serv	565			
400 Purchased Property Services	570			
500 Other Purchased Services	575			
600 Supplies	580			
700 Property (Equipment & Furnishings)	585			
800 Other	590			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	445			

BILINGUAL EDUCATION	Code 14 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance (Employee)	450			
220 Social Security	455			
290 Other	460			
300 Purchased Professional & Technical Serv	465			
400 Purchased Property Services				
411 Water/Sewer	470			
420 Cleaning	475			
430 Repairs & Maintenance	480			
440 Rentals	485			
490 Other	490			
500 Other Purchased Services	495			
600 Supplies				
610 General Supplies	500			
620 Energy				
621 Heating	505			
622 Electricity	510			
626 Motor Fuel (not school bus)	515			
629 Other	520			
680 Miscellaneous Supplies	525			
700 Property (Equipment & Furnishings)	530			
800 Other	535			
2700 Student Transportation Services				
120 Non-Licensed Salaries	536			
200 Employee Benefits	537			
800 Other	538	28,352	55,771	60,000
2900 Other Support Services				
100 Salaries				
110 Licensed	600			
120 Non-Licensed	605			
200 Employee Benefits				
210 Insurance	610			
220 Social Security	615			
290 Other	620			
300 Purchased Professional & Technical Serv	625			
400 Purchased Property Services	630			
500 Other Purchased Services	635			
600 Supplies	640			
700 Property (Equipment & Furnishings)	645			
800 Other	650			
TOTAL EXPENDITURES*	~~~	2,541,784	3,193,296	4,551,647

*Goes to Budget Line 175.

VIRTUAL EDUCATION	Code 15 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	755,876	792,274	572,223
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1311 Individuals	05	497,400	536,214	700,000
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	250,000	0	0
5208 Transfer From Supplemental General	140	0	0	0
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	1,503,276	1,328,488	1,272,223
TOTAL EXPENDITURES & TRANSFERS	175	711,002	756,265	1,272,223
UNENCUMBERED CASH BALANCE JUNE 30	190	792,274	572,223	0

VIRTUAL EDUCATION	Code 15 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	512,494	546,445	1,030,223
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220	11,015	12,032	15,000
220 Social Security	225	37,851	40,312	50,000
290 Other	230	606	666	1,000
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
564 Payment to Virtual Education Coop	245			
590 Other	250			
600 Supplies				
610 General Supplemental (Teaching)	255			
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280			
120 Non-Licensed	285			

VIRTUAL EDUCATION	Code 15 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	330	105,194	109,646	125,000
120 Non-Licensed	335	20,395	21,964	25,000
200 Employee Benefits				
210 Insurance (Employee)	340	13,704	14,966	15,000
220 Social Security	345	9,469	9,913	10,000
290 Other	350	274	321	1,000
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books (not textbooks) and Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Licensed	445			
120 Non-Licensed	450			
200 Employee Benefits				
210 Insurance (Employee)	455			
220 Social Security	460			
290 Other	465			
300 Purchased Professional & Technical Serv	470			
500 Other Purchased Services	475			
600 Supplies	480			
700 Property (Equipment & Furnishings)	485			
800 Other	490			
2500 Central Services				
100 Salaries				
110 Licensed	590			
120 Non-Licensed	595			
200 Employee Benefits				
210 Insurance	600			
220 Social Security	605			
290 Other	610			
300 Purchased Professional & Technical Serv	615			
400 Purchased Property Services	620			
500 Other Purchased Services	625			
600 Supplies	630			
700 Property (Equipment & Furnishings)	635			
800 Other	640			

VIRTUAL EDUCATION	Code 15 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	495			
200 Employee Benefits				
210 Insurance (Employee)	500			
220 Social Security	505			
290 Other	510			
300 Purchased Professional & Technical Serv	515			
400 Purchased Property Services				
411 Water/Sewer	520			
420 Cleaning	525			
430 Repairs & Maintenance	530			
440 Rentals	535			
490 Other	540			
500 Other Purchased Services	545			
600 Supplies				
610 General Supplies	550			
620 Energy				
621 Heating	555			
622 Electricity	560			
626 Motor Fuel (not school bus)	565			
629 Other	570			
680 Miscellaneous Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2900 Other Support Services				
100 Salaries				
110 Licensed	650			
120 Non-Licensed	655			
200 Employee Benefits				
210 Insurance	660			
220 Social Security	665			
290 Other	670			
300 Purchased Professional & Technical Serv	675			
400 Purchased Property Services	680			
500 Other Purchased Services	685			
600 Supplies	690			
700 Property (Equipment & Furnishings)	695			
800 Other	700			
TOTAL EXPENDITURES*	~~~	711,002	756,265	1,272,223

*Goes to Budget Line 175.

		12 mo.	12 mo.	12 mo.	18 mo.
CAPITAL OUTLAY	Code 16 Line	2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	13,996,621	14,136,507	12,413,835	12,413,835
Cancellation of Prior Year Encumbrances	03				
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2022 \$	05	449,171			
2023 \$	10	33,627,949	273,703		
2024 \$	15		35,003,222	1,371,510	1,371,510
2025 \$	20			35,819,560	38,207,531
1140 Delinquent Tax	25	50,741	0	63,469	95,156
1510 Interest on Idle Funds	30	500,000	123,073	100,000	100,000
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	2,536,290	2,680,534	2,769,786	2,769,786
July - December Estimate	60				1,384,893
2450 Recreational Vehicle Tax	65	11,827	6,892	7,200	7,200
July - December Estimate	66				3,600
2460 Commercial Vehicle Tax	67	19,017	28,191	22,483	22,483
July - December Estimate	68				11,242
2600 Other County Revenue	70	86,096	0	40,000	40,000
July - December Estimate	75				
2800 In Lieu of Taxes IRBs/Rental Excise	80	113,328	99,628	189,237	189,237
July - December Estimate	82				94,619
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	0	0	0	0
RESOURCES AVAILABLE	170	51,391,040	52,351,750	52,797,080	56,711,092
TOTAL EXPENDITURES & TRANSFERS	175	37,254,533	39,937,915	52,797,080	52,797,080
July - December Estimate	180	~~~~~	~~~~~	~~~~~	3,914,012
TOTAL OPERATION EXPENDITURE (18 MO)	185	~~~~~	~~~~~	~~~~~	56,711,092
UNENCUMBERED CASH BALANCE JUNE 30	190	14,136,507	12,413,835	0	~~~~~

CAPITAL OUTLAY	Code 16 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
600 Supplies - Performance Uniforms	205	282,039	450,325	3,783,080
650 Supplies - Technology Software	207	2,178,513	2,036,963	3,200,000
700 Property (Equipment & Furnishings)	210	2,312,783	2,120,008	3,900,000
2000 Support Services				
2100 Student Support Services				
650 Supplies - Technology Software	213			
700 Property (Equipment & Furnishings)	215			1,000,000
2200 Instructional Support Staff				
650 Supplies - Technology Software	217	486,058	226,210	400,000
700 Property (Equipment & Furnishings)	220	279,952	268,375	300,000
2300 General Administration				
650 Supplies - Technology Software	223	1,809	1,737	2,000
700 Property (Equipment & Furnishings)	225	10,471	10,433	12,000
2400 School Administration				
650 Supplies - Technology Software	227			
700 Property (Equipment & Furnishings)	230			
2500 Central Services				
100 Salaries				
120 Non-Licensed	236	1,656,938	1,774,427	4,200,000
200 Employee Benefits				
210 Insurance (Employee)	237	153,522	176,039	200,000
220 Social Security	238	121,182	129,508	150,000
290 Other	239	3,933	4,502	5,000
650 Supplies - Technology Software	233	2,289,536	3,329,076	3,800,000
700 Property (Equipment & Furnishings)	235	1,240,641	1,269,422	1,500,000
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	310	9,244,726	9,939,573	10,500,000
200 Employee Benefits				
210 Insurance (Employee)	315	1,598,131	1,743,729	2,000,000
220 Social Security	320	684,949	735,807	800,000
290 Other	325	63,489	64,267	75,000
300 Purchased Professional & Technical Serv	330	2,582,288	3,817,131	5,000,000
400 Purchased Property Services				
420 Cleaning	335	156,660	84,506	100,000
430 Repairs & Maintenance	340	701,457	929,963	1,000,000
440 Rentals	345			
460 Repair of Buildings	350			
490 Other	355	141,465	163,026	200,000
500 Other Purchased Services	360	43,626	138,534	150,000
600 Supplies				
610 General Supplies	363	985,576	1,343,311	1,500,000
650 Supplies - Technology Software	365	706,977	1,119,344	1,300,000
700 Property (Equipment & Furnishings)	240	3,758,769	2,171,204	3,000,000
2700 Transportation				
650 Supplies - Technology Software	370			
700 Property (Equipment & Buses)	243	488,592	501,929	600,000
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 Non-Licensed	375			
200 Employee Benefits				
210 Insurance	380			
220 Social Security	385			
290 Other	390			
300 Purchased Professional & Technical Serv	395	30,743		
400 Purchased Property Services	400	1,585,235	220,697	500,000
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)
EXPENDITURES				
800 Other	425			
2900 Other Support Services				
650 Supplies - Technology Software	430			
700 Property (Equipment & Furnishings)	250	14,557	14,715	20,000
4000 Facility Acquisition & Construction Serv				
4100 Land Acquisition	255			
4200 Land Improvement	260			
4300 Architectural & Engineering Services	265			
4500 New Building Acquisition & Construction	275	442,376	758,997	0
4600 Site Improvement	280	534,396	939,813	0
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	2,466,730	3,454,344	3,600,000
4900 Other	291	6,414		
5100 Debt Service				
Capital Outlay Bond				
832 Interest	295			
890 Commission & Postage	300			
831 Principal	305			
TOTAL EXPENDITURES*	~~~	37,254,533	39,937,915	52,797,080

*Goes to Budget Line 175.

		12 mo.	12 mo.	12 mo.
	Code 24 Line	2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
FOOD SERVICE				
UNENCUMBERED CASH BALANCE JULY 1	01	5,738,070	4,666,691	3,377,323
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES*				
1510 Interest on Idle Funds	05	1,333	1,464	10,000
1600 Food Service				
1611 Student Sales (Lunch)	15	4,210,032	4,088,313	5,109,000
1612 Student Sales (Breakfast)	25	128,081	94,292	191,900
1613 Student Sales (Spec Milk)	35			0
1614 Student Sales (Snacks/Supper)	40			0
1620 Adult & Student Sales (Non-Reimbursable Prog)	45	3,280,452	3,442,306	6,000,000
1990 Miscellaneous	55	9,438	9,632	15,000
3000 STATE SOURCES				
3203 School Food Assistance	65	87,924	87,066	74,000
4000 FEDERAL SOURCES				
4550 Child Nutrition Programs	75	2,359,348	2,326,087	2,925,320
4590 Other Federal Aid	80	595,021		
5000 Other				
5206 Transfer From General	85	8,117	6,922	10,000
5208 Transfer From Supplemental General	90	0	0	0
5253 Transfer From Contingency Reserve	95	0	0	~~~~~
RESOURCES AVAILABLE	170	16,417,816	14,722,773	17,712,543
TOTAL EXPENDITURES & TRANSFERS	175	11,751,125	11,345,450	14,900,000
UNENCUMBERED CASH BALANCE JUNE 30	190	4,666,691	3,377,323	2,812,543

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

		12 mo.	12 mo.	12 mo.
	Code 24 Line	2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
FOOD SERVICE				
EXPENDITURES				
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	210			
200 Employee Benefits				
210 Insurance (Employee)	215			
220 Social Security	220			
290 Other	225			
400 Purchased Property Services				
411 Water/Sewer	230			
490 Other	235			
500 Other Purchased Services	240			
600 Supplies				
610 General Supplies	245			
620 Energy				
621 Heating	250			
622 Electricity	255	625,000	631,921	750,000
626 Motor Fuel (not school bus)	260			
629 Other	265			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			

FOOD SERVICE	Code 24 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
800 Other	280			
3000 Operation of NonInstructional Services				
3100 Food Service Operation				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290	3,375,760	3,718,767	4,300,000
200 Employee Benefits				
210 Insurance	295	915,725	1,128,275	1,300,000
220 Social Security	300	251,674	276,541	300,000
290 Other	305	57,720	58,212	100,000
500 Other Purchased Services				
520 Insurance	310			
570 Food Service Management	315			
590 Other Purchased Services	320	472,223	5,861	200,000
600 Supplies				
630 Food & Milk	325	5,408,158	5,170,098	7,000,000
680 Miscellaneous Supplies	330	460,493	319,172	700,000
700 Property (Equipment & Furnishings)	335	168,229	20,850	200,000
800 Other	340	16,143	15,753	50,000
TOTAL EXPENDITURES*	~~~	11,751,125	11,345,450	14,900,000

*Goes to Budget Line 175.

		12 mo.	12 mo.	12 mo.
PROFESSIONAL DEVELOPMENT	Code 26 Line	2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	1,000,000	1,795,708	1,062,537
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			100,000
1900 Other Revenue From Local Source	15			
3000 STATE SOURCES				
3204 Professional Development Aid	25	103,119	101,334	0
4000 FEDERAL SOURCES				
4500 Aid	40			
5000 OTHER				
5206 Transfer From General	45	1,466,907	0	200,000
5208 Transfer From Supplemental General	50	0	0	0
5253 Transfer From Contingency Reserve	55	0	0	~~~~~
RESOURCES AVAILABLE	170	2,570,026	1,897,042	1,362,537

		12 mo.	12 mo.	12 mo.
PROFESSIONAL DEVELOPMENT	Code 26 Line	2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
2000 Support Services				
2200 Instr Support Staff				
100 Salaries				
110 Licensed	210	425,562	545,801	800,000
120 Non-Licensed	215		735	1,000
200 Employee Benefits				
210 Insurance (Employee)	220	37,440	42,377	50,000
220 Social Security	225	36,849	41,726	50,000
290 Other	230	451	514	1,000
300 Purchased Professional & Technical Serv	235	83,031	1,653	50,000
400 Purchased Property Services	237			
500 Other Purchased Services	240	175,484	180,005	300,000
600 Supplies				
640 Books (not textbooks) & Periodicals	245			
650 Technology Supplies	250			
680 Miscellaneous Supplies	255	15,501	21,694	25,000
700 Property (Equipment & Furnishings)	260			
800 Other	265			
2500 Central Services				
100 Salaries				
110 Licensed	270			
120 Non-Licensed	275			
200 Employee Benefits				
210 Insurance	280			
220 Social Security	285			
290 Other	290			
300 Purchased Professional & Technical Serv	295			
400 Purchased Property Services	300			
500 Other Purchased Services	305			
600 Supplies	310			
700 Property (Equipment & Furnishings)	315			

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
800 Other	320			
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			85,537
TOTAL EXPENDITURES	175	774,318	834,505	1,362,537
UNENCUMBERED CASH BALANCE JUNE 30	190	1,795,708	1,062,537	0

PARENT EDUCATION PROGRAM	Code 28 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	500,000	711,087	418,381
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1320 Payment from Other school district	05			
1510 Interest on Idle Funds	15			
1900 Other Revenue From Local Source	25	6,947	3,200	50,000
3000 STATE SOURCES				
3216 Parent Education Aid	35	577,700	582,870	750,000
4000 FEDERAL SOURCES				
4500 Aid	45			
5000 OTHER				
5206 Transfer From General	55	500,000	0	0
5208 Transfer From Supplemental General	50	0	0	0
5253 Transfer From Contingency Reserve	60	0	0	~~~~~
RESOURCES AVAILABLE	170	1,584,647	1,297,157	1,218,381
TOTAL EXPENDITURES & TRANSFERS	175	873,560	878,776	1,218,381
UNENCUMBERED CASH BALANCE JUNE 30	190	711,087	418,381	0

PARENT EDUCATION PROGRAM	Code 28 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Support Services Student				
100 Salaries				
110 Licensed	210			
120 Non-Licensed	215	662,040	655,013	893,381
200 Employee Benefits				
210 Insurance (Employee)	220	124,867	141,483	200,000
220 Social Security	225	48,258	47,463	60,000
290 Other	230	1,477	1,648	5,000
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	15,336	13,617	25,000
600 Supplies				
640 Books (not textbooks) & Periodicals	255			
650 Technology Supplies	260			
680 Miscellaneous Supplies	265	6,127	8,369	15,000
700 Property (Equipment & Furnishings)	270			
800 Other	275	7,437	7,742	10,000
2200 Instr Support Staff				
100 Salaries				
110 Licensed	280			
120 Non-Licensed	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			

PARENT EDUCATION PROGRAM	Code 28 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310	8,018	3,441	10,000
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2500 Central Services				
100 Salaries				
110 Licensed	330			
120 Non-Licensed	335			
200 Employee Benefits				
210 Insurance	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	360			
500 Other Purchased Services	365			
600 Supplies	370			
700 Property (Equipment & Furnishings)	375			
800 Other	380			
2900 Other Support Services				
100 Salaries				
110 Licensed	390			
120 Non-Licensed	395			
200 Employee Benefits				
210 Insurance	400			
220 Social Security	405			
290 Other	410			
300 Purchased Professional & Technical Serv	415			
400 Purchased Property Services	420			
500 Other Purchased Services	425			
600 Supplies	430			
700 Property (Equipment & Furnishings)	435			
800 Other	440			
TOTAL EXPENDITURES*	~~~	873,560	878,776	1,218,381

*Goes to Budget Line 175.

SUMMER SCHOOL	Code 29 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	195,411	173,048	135,709
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1315 Individual (Summer School)	05	130,709	133,560	150,000
1316 Individuals (Out-of-District)	10			
1320 Other School District in State	15			
1510 Interest on Idle Funds	20			
1990 Miscellaneous	25			
4000 FEDERAL SOURCES				
4590 Other Federal Aid	30			
4599 Summer School Aid	35			
5000 OTHER				
5206 Transfer from General	40	0	0	0
5208 Transfer From Supplemental General	45	0	0	0
5253 Transfer From Contingency Reserve	50	0	0	~~~~~
RESOURCES AVAILABLE	170	326,120	306,608	285,709
TOTAL EXPENDITURES & TRANSFERS	175	153,072	170,899	285,709
UNENCUMBERED CASH BALANCE JUNE 30	190	173,048	135,709	0

SUMMER SCHOOL	Code 29 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	95,919	118,655	189,709
120 Non-Licensed	215	1,074		5,000
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	7,414	9,005	15,000
290 Other	230	91	111	1,000
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside State	245			
563 Tuition/Private Sources	250			
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260	21,680	19,591	30,000
644 Textbooks	265			
650 Supplies (Technology Related)	267	6,748		10,000
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275		3,667	5,000
800 Other	280			

SUMMER SCHOOL	Code 29 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285		3,105	5,000
120 Non-Licensed	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300		236	
290 Other	305		3	
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	17,750	13,500	20,000
120 Non-Licensed	340	976	1,682	3,000
200 Employee Benefits				
210 Insurance (Employee)	345		197	
220 Social Security	350	1,403	1,132	2,000
290 Other	355	17	15	
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	Code 29 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
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			
TOTAL EXPENDITURES*	~~~	153,072	170,899	285,709

*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	7,975,000	8,802,328	8,997,154
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05	4,243,481	6,326,879	10,000,000
1900 Other Revenue From Local Source	15	887,374	677,099	1,000,000
1980 Reimbursements	20			
3000 STATE SOURCES				
3211 Deaf/Blind	35			
4000 FEDERAL SOURCES				
4310 PL 382 Special Ed (formerly PL:874)	45			
4560 Aid Regular*	55	7,031,862	4,614,290	6,000,000
4570 Medicaid	60	1,046,418	809,435	1,000,000
4590 Other Reserve Grants in Aid	65	149,595	126,832	
4595 ESSER I	67			
4605 ESSER II	68	39,223		
5000 OTHER				
5206 Transfer From General	75	45,190,852	46,027,404	50,000,000
5208 Transfer From Supplemental General	80	6,491,354	14,104,808	13,250,000
5253 Transfer From Contingency Reserve	85	0	0	~~~~~
RESOURCES AVAILABLE	170	73,055,159	81,489,075	90,247,154
TOTAL EXPENDITURES & TRANSFERS	175	64,252,831	72,491,921	90,247,154
UNENCUMBERED CASH BALANCE JUNE 30	190	8,802,328	8,997,154	0

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

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	19,969,332	22,565,245	23,164,000
120 Non-Licensed	215	10,662,194	12,166,825	13,650,154
200 Employee Benefits				
210 Insurance (Employee)	220	5,173,485	6,049,715	8,000,000
220 Social Security	225	2,227,282	2,526,929	4,000,000
290 Other	230	117,276	110,084	150,000
300 Purchased Professional & Technical Serv	235	2,000,808	2,758,215	4,000,000
400 Purchased Property Services	237	22		
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245	1,252,612	1,163,538	2,000,000
564 Payment to Spec Education Coop/Interlocal (Assessments)	250			
565 Payment to Spec Education Coop/Interlocal (Flowthrough)	251			
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260	53,375	70,370	100,000
644 Textbooks	265			
650 Supplies (Technology Related)	267	306	449	
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275	9,639	6,994	10,000
800 Other	280	1,853	1,140	2,000
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	7,709,652	9,011,250	13,000,000
120 Non-Licensed	290	330,998	401,314	800,000
200 Employee Benefits				
210 Insurance (Employee)	295	976,719	1,097,511	1,400,000
220 Social Security	300	580,543	681,648	800,000
290 Other	305	29,581	48,071	70,000
300 Purchased Professional & Technical Serv	310	2,004,213	2,191,760	3,000,000
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320	382	205	
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335	166,107	49,923	200,000
120 Non-Licensed	340	95,031	104,619	200,000
200 Employee Benefits				
210 Insurance (Employee)	345	45,734	19,759	50,000
220 Social Security	350	20,546	10,926	20,000
290 Other	355	393	328	
300 Purchased Professional & Technical Serv	360	16,345	1,800	15,000
400 Purchased Property Services	363			
500 Other Purchased Services	365	20,973	36,073	500,000
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375	588	245	
680 Miscellaneous Supplies	380	29,302	25,666	50,000

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	385	19,064		
800 Other	390			
2300 General Administration				
2330 Special Area Admin Services				
100 Salaries				
110 Licensed	395	685,094	954,471	1,000,000
120 Non-Licensed	400	263,131	262,337	275,000
200 Employee Benefits				
210 Insurance (Employee)	405	196,792	285,531	320,000
220 Social Security	410	75,685	99,509	110,000
290 Other	415	6,969	6,089	10,000
300 Purchased Professional & Technical Serv	420			
400 Purchased Property Services	425			
500 Other Purchased Services	430			
600 Supplies	435	4,135	5,773	5,000
700 Property (Equipment & Furnishings)	440			
800 Other	445			
2400 School Administration				
100 Salaries				
110 Licensed	450	126,642	137,318	150,000
120 Non-Licensed	455	46,704	51,881	55,000
200 Employee Benefits				
210 Insurance (Employee)	460	47,178	52,172	55,000
220 Social Security	465	14,358	15,538	17,000
290 Other	470	245	274	
300 Purchased Professional & Technical Serv	475			
500 Other Purchased Services	480	1	52	
600 Supplies	485	2,069	3,043	4,000
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	1,832	2,016	5,000
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	497	687	
420 Cleaning	530			
430 Repairs & Maintenance	535			

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
440 Rentals	540			
490 Other	545			
500 Other Purchased Services	550			
600 Supplies				
610 General Supplies	555			
620 Energy				
621 Heating	560			
622 Electricity	565	14,534	30,711	40,000
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	8,870,466	9,151,083	12,500,000
519 Mileage in Lieu of Trans	670	8,893	6,259	10,000
520 Insurance	675	5,224	5,627	10,000
590 Other Purchased Services	680			
600 Supplies				
626 Motor Fuel	685	295,300	240,239	400,000
680 Miscellaneous Supplies	690			
730 Equip (including buses)	695			
800 Other	700	72,727	79,761	100,000
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 Non-Licensed	705			
200 Employee Benefits				
210 Insurance	710			
220 Social Security	715			
290 Other	720			
300 Purchased Professional & Technical Serv	725			
400 Purchased Property Services	730			
500 Other Purchased Services	735			
700 Property (Equipment & Furnishings)	740			

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
800 Other	745			
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Licensed	750		880	
200 Employee Benefits				
210 Insurance	755			
220 Social Security	760		67	
290 Other	765		1	
300 Purchased Professional & Technical Serv	770			
400 Purchased Property Services	775			
500 Other Purchased Services	780			
600 Supplies	785			
700 Property (Equipment & Furnishings)	790			
800 Other	795			
2900 Other Support Services				
100 Salaries				
110 Licensed	860			
120 Non-Licensed	865			
200 Employee Benefits				
210 Insurance	870			
220 Social Security	873			
290 Other	880			
300 Purchased Professional & Technical Serv	885			
400 Purchased Property Services	890			
500 Other Purchased Services	895			
600 Supplies	900			
700 Property (Equipment & Furnishings)	905			
800 Other	910			
TOTAL EXPENDITURES*	~~~	64,252,831	72,491,921	90,247,154

*Goes to Budget Line 175.

		12 mo.	12 mo.	12 mo.
COST OF LIVING	Code 33 Line	2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	128,069	192,071	0
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2022 \$	05	87,397		
2023 \$	10	10,381,668	90,239	
2024 \$	15		11,477,516	448,366
2025 \$	20			0
1140 Delinquent Tax	25	11,287		20,810
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (includes 16/20M Tax)	45	563,643	624,845	873,272
2450 Recreational Vehicle Tax	55	1,553	1,653	2,269
2460 Commercial Vehicle Tax	57	4,028	7,651	7,089
2800 In Lieu of Taxes IRBs/Rental Excise	60	60,675	63,475	59,664
RESOURCES AVAILABLE	70	11,238,320	12,457,450	1,411,470
EXPENDITURES				
5200 Transfer				
800 Other				
890 State Payment	75	11,046,249	12,457,450	13,901,978
TOTAL EXPENDITURES & TRANSFERS	175	11,046,249	12,457,450	13,901,978
UNENCUMBERED CASH BALANCE JUNE 30	190	192,071	0	~~~~~
	195	TAX REQUIRED (Line 175 - Line 70)		12,490,508
	200	Delinquent Tax		124,905
	205	Amount of 2025 Tax to be Levied		12,615,413

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	1,088,000	2,476,870	5,241,535
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05			
1315 Individual (Summer School)	15			
1320 Other School District/Govt Sources (in-state)	25			
1510 Interest on Idle Funds	35			
1700 Student Activities (reimbursement)	45			
1900 Other Revenue From Local Source				
1910 User Charges	55			
1940 Sale & Rent of Textbook	65			
1990 Miscellaneous	75	247,970	291,004	500,000
3000 STATE SOURCES				
3225 CTE Transportation State Aid	80	0	0	0
3240 Other State Grant	90			
4000 FEDERAL SOURCES				
4530 Vocational Aid				
4531 Regular Aid	115	128,983	100,597	150,000
4532 Special Project Aid	125			
4590 Other Federal Aid	130			
5000 OTHER				
5206 Transfer From General	135	4,775,560	4,120,330	1,500,000
5208 Transfer From Supplemental General	140	1,500,000	325,000	325,000
5253 Transfer From Contingency Reserve	145	0	3,250,000	~~~~~
RESOURCES AVAILABLE	170	7,740,513	10,563,801	7,716,535
TOTAL EXPENDITURES & TRANSFERS	175	5,263,643	5,322,266	1,845,000
UNENCUMBERED CASH BALANCE JUNE 30	190	2,476,870	5,241,535	5,871,535

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	3,746,924	3,800,250	
120 Non-Licensed	215	8,746	1,780	10,000
200 Employee Benefits				
210 Insurance (Employee)	220	406,274	412,031	500,000
220 Social Security	225	272,019	274,139	300,000
290 Other	230	8,492	9,483	15,000
300 Purchased Professional & Technical Serv	235	124,008	59,468	100,000
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	209,786	278,637	300,000
590 Other	250	6,949	22,281	30,000
600 Supplies				
610 General Supplemental (Teaching)	255			

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
644 Textbooks	260			
650 Supplies (Technology Related)	263	23,540	19,200	25,000
680 Miscellaneous Supplies	265	52,970	50,613	60,000
700 Property (Equipment & Furnishings)	270	20,968	14,037	20,000
800 Other	275			
2100 Student Support Services				
100 Salaries				
110 Licensed	280			
120 Non-Licensed	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	330	46,712	33,689	50,000
120 Non-Licensed	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345	3,546	2,572	5,000
290 Other	350	45	33	
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360	50,615	64,303	75,000
600 Supplies				
640 Books (not textbooks) & Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375	10,719		
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Licensed	445	137,278	147,178	175,000
120 Non-Licensed	450	40,824	43,802	60,000
200 Employee Benefits				
210 Insurance (Employee)	455	28,745	32,501	40,000
220 Social Security	460	13,786	14,863	20,000
290 Other	465	230	256	
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			

	Code 34 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
CAREER & POSTSECONDARY EDUCATION				
EXPENDITURES				
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			
200 Employee Benefits	587			
500 Other Purchased Services				
513 Contracting of Bus Services	596			
520 Insurance	597			
626 Motor Fuel	588			
730 Equipment (including buses)	598			
800 Other	589			
2900 Other Support Services				
100 Salaries				
110 Licensed	650			
120 Non-Licensed	655			
200 Employee Benefits				
210 Insurance	660			
220 Social Security	665			
290 Other	670			
300 Purchased Professional & Technical Serv	675			
400 Purchased Property Services	680			
500 Other Purchased Services	685	50,467	41,150	60,000
600 Supplies	690			
700 Property (Equipment & Furnishings)	695			
800 Other	700			
TOTAL EXPENDITURES*	~~~	5,263,643	5,322,266	1,845,000

*Goes to Budget Line 175.

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo.	12 mo.	12 mo.
		2023-2024	2024-2025	2025-2026
		Actual (1)	Actual (2)	Budget (3)
EXPENDITURES				

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	1,411,235	1,336,268	1,222,188
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1700 Student Activities*				
1710 Admissions	10			
1790 Other Student Activity Income	20			
1900 Other Revenue From Local Sources*				
1920 Contributions & Donations	30	1,494,590	1,243,168	2,000,000
1930 City/County Sales Tax	32			
1990 Miscellaneous	35		37,329	
3000 STATE SOURCES				
3227 Mental Health (School Liaison)	40			
3228 Mental Health (Community Mental Health)	45			
3230 Safe & Secure Schools Grant	55	329,326	321,487	0
3231 Pre-K Pilot Grant (CIF)	60			
3240 Other State Grant	70			
4000 FEDERAL SOURCES				
4585 Pre-K Pilot Grant (TANF)	80			
4587 Pre-K Pilot Grant (GEER)	85			
4589 Safe & Secure Schools Grant	87			
RESOURCES AVAILABLE	170	3,235,151	2,938,252	3,222,188
TOTAL EXPENDITURES	175	1,898,883	1,716,064	3,222,188
UNENCUMBERED CASH BALANCE JUNE 30	190	1,336,268	1,222,188	0

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

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

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

Examples of funds to include:

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

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	5,669	19,707	25,000
120 Non-Licensed	215	4,119	2,685	5,000
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	711	1,621	
290 Other	230	9	20	
300 Purchased Professional & Technical Serv	235	27,739	29,019	50,000
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside the State	245			
563 Tuition/Private Sources	250			

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
590 Other	255	23,605	29,440	50,000
600 Supplies				
610 General Supplemental (Teaching)	260	865,632	818,105	1,244,188
644 Textbooks	265			
650 Supplies (Technology Related)	267	29,023	15,617	25,000
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275	209,302	82,678	500,000
800 Other	280	54,792	67,466	500,000
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285		16,691	20,000
120 Non-Licensed	290			
200 Employee Benefits				
210 Insurance (Employee)	295		1,118	
220 Social Security	300		1,277	
290 Other	305		23	
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320	3,559	2,250	5,000
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335	30,721	10,692	30,000
120 Non-Licensed	340	3,541		
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350	2,465	769	
290 Other	355	30	9	
300 Purchased Professional & Technical Serv	360	11,604	12,534	25,000
400 Purchased Property Services	363			
500 Other Purchased Services	365	224		
600 Supplies				
640 Books (not textbooks) and Periodicals	370	24,189	33,558	50,000
650 Technology Supplies	375	2,700	4,500	5,000
680 Miscellaneous Supplies	380	15,205	10,837	25,000
700 Property (Equipment & Furnishings)	385	1,958		
800 Other	390			
2300 General Administration				
100 Salaries				
110 Licensed	395	154,919	162,306	250,000
120 Non-Licensed	400	88		
200 Employee Benefits				
210 Insurance (Employee)	405	18,359	19,583	30,000
220 Social Security	410	11,349	12,229	20,000
290 Other	415	344	410	
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	18,210	245	
600 Supplies	445	2,864	28,095	25,000
700 Property (Equipment & Furnishings)	450			
800 Other	455			

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
2400 School Administration				
100 Salaries				
110 Licensed	460			
120 Non-Licensed	465			
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475			
290 Other	480			
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Licensed	680			
120 Non-Licensed	685			
200 Employee Benefits				
210 Insurance	690			
220 Social Security	695			
290 Other	700			
300 Purchased Professional & Technical Serv	705			
400 Purchased Property Services	710			
500 Other Purchased Services	715			
600 Supplies	720			
700 Property (Equipment & Furnishings)	725			
800 Other	730			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520			
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530			
290 Other	535			
300 Purchased Professional & Technical Serv	540			
400 Purchased Property Services				
411 Water/Sewer	545			
420 Cleaning	550			
430 Repairs & Maintenance	555			
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570	13,921	295,519	300,000
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	5,704	10,568	5,000

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	615	315,405		
800 Other	620			
2700 Student Transportation Services				
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	625			
200 Employee Benefits				
210 Insurance	630			
220 Social Security	635			
290 Other	640			
442 Rent of Vehicles (lease)	645			
500 Other Purchased Services				
513 Contracting of Bus Services	650	22,886	19,810	25,000
519 Mileage in Lieu of Trans	655			
520 Insurance	660			
626 Motor Fuel	665	204	2,181	3,000
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	4,073	4,502	5,000
4300 Architectural & Engineering Services	800			
4700 Building Improvements				
100 Salaries				
120 Non-Licensed	860			

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
200 Fringe Benefits				
210 Insurance	865			
220 Social Security	870			
290 Other	875			
400 Outside Contractors	880			
4900 Other	885	13,760		
TOTAL EXPENDITURES*	~~~	1,898,883	1,716,064	3,222,188

*Goes to Budget Line 175.

		12 mo.	12 mo.	12 mo.	18 mo.
SPECIAL LIABILITY EXPENSE	Code 42 Line	2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	1,119,989	1,609,033	375,932	375,932
Cancellation of Prior Year Encumbrances	03				
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2022 \$	05	15,973			
2023 \$	10	386,731	1,304		
2024 \$	15		165,359	6,468	6,468
2025 \$	20			1,430,776	
1140 Delinquent Tax	25	2,445		299	449
1510 Interest on Idle Funds	27	13,599	20,780	10,000	10,000
1900 Other Revenue From Local Source	30				0
July - December Estimate	35				5,000
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	40	105,503	76,712	25,393	25,393
July - December Estimate	45				12,697
2450 Recreational Vehicle Tax	50	289	195	66	66
July - December Estimate	55				33
2460 Commercial Vehicle Tax	56	745	586	206	206
July - December Estimate	57				103
2800 In Lieu of Taxes IRBs/Rental Excise	60	2,481	1,963	1,735	1,735
July - December Estimate	65				868
5000 OTHER					
5206 Transfer From General	70	1,000,000	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	~~~~~	~~~~~
RESOURCES AVAILABLE	100	2,647,755	1,875,932	1,850,875	438,950
EXPENDITURES					
2300 General Administration					
2310 Board of Education Services					
520 Insurance	105	726,659	771,164	725,000	
820 Judgments	110	256,915	651,439	600,000	
890 Other	115	55,148	77,397		
5200 TRANSFER TO:					
960 Special Reserve Fund	120	0	0	0	
TOTAL EXPENDITURES & TRANSFERS	175	1,038,722	1,500,000	1,325,000	1,325,000
July - December Estimate	180	~~~~~	~~~~~	~~~~~	625,000
TOTAL OPERATING EXPENDITURE (18 MO)	185	~~~~~	~~~~~	~~~~~	1,950,000
UNENCUMBERED CASH BALANCE JUNE 30	190	1,609,033	375,932	525,875	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 100)			1,511,050
	200	Delinquent Tax			15,111
	205	Amount of 2025 Tax to be Levied			1,526,161

EXTRAORDINARY GROWTH FACILITIES	Code 45 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	256,543	143,151	50,727
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2022 \$	05	8,067		
2023 \$	10	4,070,834	13,226	
2024 \$	15		3,022,864	118,090
2025 \$	20			0
1140 Delinquent Tax	25	13,563	23,774	5,481
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45	136,644	141,715	303,435
2450 Recreational Vehicle Tax	55	379	371	788
2460 Commercial Vehicle Tax	57	658	2,379	2,463
2800 In Lieu of Taxes IRBs/Rental Excise	60	23,466	15,651	20,732
RESOURCES AVAILABLE	70	4,510,154	3,363,131	501,716
EXPENDITURES				
5200 Transfer				
800 Other				
890 State Payment	75	4,367,003	3,312,404	2,981,164
TOTAL EXPENDITURES & TRANSFERS	175	4,367,003	3,312,404	2,981,164
UNENCUMBERED CASH BALANCE JUNE 30	190	143,151	50,727	~~~~~
Budget Line 175: 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)		2,479,448
	200	Delinquent Tax		24,794
	205	Amount of 2025 Tax to be Levied		2,504,242

SPECIAL RESERVE	Code 47 Line	12 mo.	12 mo.	2025-2026 Actual (3)
		2023-2024 Actual (1)	2024-2025 Actual (2)	
UNENCUMBERED CASH BALANCE JULY 1	01	19,988,842	21,777,668	22,483,186
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05	704,927	516,926	
1900 Other Revenue From Local Sources	07	30,954,366	34,633,795	
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	1,900,000	0	
5208 Transfer from Supplemental General	81	0	0	
RESOURCES AVAILABLE	82	53,548,135	56,928,389	
EXPENDITURES				
210 Health Care Services	85	30,910,729	33,546,864	
211 Disability Income Benefits	90			
212 Group Life Insurance	95			
260 School Workers' Compensation	100			
520 Risk Management Insurance	105	859,738	898,339	
TOTAL EXPENDITURES & TRANSFERS	175	31,770,467	34,445,203	
UNENCUMBERED CASH BALANCE JUNE 30	190	21,777,668	22,483,186	

KPERs SPECIAL RETIREMENT CONTRIBUTION	Code 51 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	~~~~~	~~~~~	~~~~~
Cancellation of Prior Year Encumbrances	03	~~~~~	~~~~~	~~~~~
REVENUES				
3000 STATE SOURCES				
3221 KPERs	05	24,035,997	24,458,242	30,083,638
RESOURCES AVAILABLE	70	24,035,997	24,458,242	30,083,638
EXPENDITURES				
1000 Instruction				
200 Employee Benefits	75	17,376,007	17,507,033	21,848,638
2100 Student Support				
200 Employee Benefits	80	2,338,832	2,432,824	3,000,000
2200 Instructional Support				
200 Employee Benefits	85	885,997	923,169	1,000,000
2300 General Administration				
200 Employee Benefits	90	111,124	102,606	110,000
2400 School Administration				
200 Employee Benefits	95	454,647	457,202	460,000
2500 Central Services				
200 Employee Benefits	100	835,178	917,175	1,000,000
2600 Operations & Maintenance				
200 Employee Benefits	105	1,515,652	1,549,787	2,000,000
2700 Student Transportation Services				
200 Employee Benefits	110	11,975	13,818	15,000
2900 Other Support Services				
200 Employee Benefits	113	44,296	43,591	50,000
3000 Food Service				
200 Employee Benefits	115	462,289	511,037	600,000
TOTAL EXPENDITURES	175	24,035,997	24,458,242	30,083,638
UNENCUMBERED CASH BALANCE JUNE 30	190	~~~~~	~~~~~	~~~~~

	Code 53 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
CONTINGENCY RESERVE				
UNENCUMBERED CASH BALANCE JULY 1	01	20,000,000	20,250,000	14,900,000
Cancellation of Prior Year Encumbrances	03			
REVENUES				
5000 OTHER				
5206 Transfer From General	05	250,000	0	
RESOURCES AVAILABLE	170	20,250,000	20,250,000	
TOTAL EXPENDITURES & TRANSFERS	175	0	5,350,000	
UNENCUMBERED CASH BALANCE JUNE 30	190	20,250,000	14,900,000	

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

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

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

CONTINGENCY RESERVE	Code 53 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
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		2,100,000	
937 Virtual Education	745			
940 Driver Training	750			
943 Extraordinary School Prog	757			
944 Food Service	760			
946 Professional Development	765			

CONTINGENCY RESERVE	Code 53 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
948 Parent Education Program	770			
949 Summer School	773			
950 Special Education	775			
954 Career and Postsecondary Education	790		3,250,000	
963 Special Liability Expense Fund	800			
974 Textbook & Student Material Revolving	805			
976 Preschool-Aged At-Risk	810			
978 At-Risk Education Fund	815			
980 Supplemental General Fund	820			
TOTAL EXPENDITURES & TRANSFERS*	~~~	0	5,350,000	0

*Goes to Budget Line 175.

TEXTBOOK & STUDENT MATERIAL REVOLVING	Code 55 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	2,079,934	2,986,864	1,614,472
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	04	1,900,000	221,423	
1740 Fees (Rental)	05			
1911 Fines	10			
1942 Rental Fees & Books	15	2,781,837	2,770,232	
1990 Miscellaneous	20	47,223	654,564	
4000 FEDERAL SOURCES				
4590 Other Federal Aid	22			
5000 OTHER				
5206 Transfer From General	25	0	0	
5208 Transfer From Supplemental General	30	0	0	
5253 Transfer From Contingency Reserve	35	0	0	
RESOURCES AVAILABLE	40	6,808,994	6,633,083	
EXPENDITURES				
1000 Instruction				
600 Supplies				
644 Textbooks	75	3,233,454	3,754,527	
645 Workbooks	80			
646 Repairing Textbooks	85			
649 Other Materials & Supplies	90	549,062	775,710	
650 Supplies (Technology Related)	93	12,256		
2200 Support Services				
680 Miscellaneous Supplies				
681 Special Clothing & Towels	95	1,615	14,072	
682 Musical Instruments	100			
683 Other Material & Supplies	105	4,569	437,871	
684 Other	110	21,174	36,431	
TOTAL EXPENDITURES & TRANSFERS	175	3,822,130	5,018,611	
UNENCUMBERED CASH BALANCE JUNE 30	190	2,986,864	1,614,472	

ACTIVITY FUND	Code 56 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	387,043	4,563	64,816
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1710 Admissions/Gate Receipts	50	151,641	305,272	
1730 Student Organization Membership Dues	15			
1790 Other Student Activity Income	55			
1900 Other Revenue From Local Source				
1980 Reimbursements	60	90,067	173,229	
RESOURCES AVAILABLE	170	628,751	483,064	
TOTAL EXPENDITURES	175	624,188	418,248	
UNENCUMBERED CASH BALANCE JUNE 30	190	4,563	64,816	~~~~~

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. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	4,300	1,900	
120 Non-Licensed	215	2,450	3,600	
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	512	419	
290 Other	230	6	5	
300 Purchased Professional and Tech Services	232	339,142	94,560	
600 Supplies	235	28,543	64,438	
700 Property (Equipment & Furnishings)	240			
800 Other	245	249,235	253,326	
2700 Student Transportation Serv				
100 Salaries				
120 Non-Licensed	250			
200 Employee Benefits				
210 Insurance	255			
220 Social Security	260			
290 Other	265			
600 Supplies	270			
730 Equipment	275			
800 Other	280			
TOTAL EXPENDITURES*	~~~	624,188	418,248	~~~~~

*Goes to Budget Line 175.

BOND & INTEREST #1	Code 62 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	62,722,312	67,103,311	61,776,848	61,776,848
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2022 \$	05	677,661			
2023 \$	10	41,894,397	332,035		
2024 \$	15		42,219,484	1,638,143	1,638,143
2025 \$	20			40,142,026	
1140 Delinquent Tax	25	79,280		76,530	114,737
1510 Interest on Idle Funds	30				0
July - December Estimate	35				
1900 Other Revenue From Local Source	40	20,750	2,038,254		0
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	4,534,532	3,931,968	3,414,373	3,414,373
July - December Estimate	60				1,707,187
2450 Recreational Vehicle Tax	65	20,106	10,089	8,875	8,875
July - December Estimate	66				4,438
2460 Commercial Vehicle Tax	67	31,776	38,579	27,715	27,715
July - December Estimate	68				13,858
2800 In Lieu of Taxes IRBs/Rental Excise	70	267,335	258,866	233,276	233,276
July - December Estimate	72				116,638
3000 STATE SOURCES					
3217 State Aid (prior July 1, 2015)	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 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				
RESOURCES AVAILABLE	82	110,248,149	115,932,586	107,317,786	69,056,088
EXPENDITURES					
5100 DEBT SERVICE					
832 Interest	85	16,624,838	16,825,738	17,177,813	
890 Bond Fees	90			5,000	
831 Principal	95	26,520,000	37,330,000	39,885,000	
TOTAL EXPENDITURES	100	43,144,838	54,155,738	57,067,813	57,067,813
832 Interest Due July-December	105				9,347,494
890 Bond Fees July-December	110				
831 Principal Due July-December	115				28,900,000
990 Cash Basis Reserve	120				16,135,000
TOTAL OPERATING EXPENDITURE (18 MO)	185				111,450,307
UNENCUMBERED CASH BALANCE JUNE 30	190	67,103,311	61,776,848	50,249,973	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 82)			42,394,219
	200	Delinquent Tax			423,942
	205	Amount of 2025 Tax to be Levied			42,818,161

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

*July - December estimate must be entered manually.

SPECIAL 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	868,272	613,334	594,182	594,182
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2022 \$	05	10,756			
2023 \$	10	395,028	4,958		
2024 \$	15		630,625	24,628	24,628
2025 \$	20			418,239	
1140 Delinquent Tax	25	1,346		1,144	1,715
1900 Other Revenue From Local Source	30				0
July - December Estimate	35				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45	49,061	50,563	38,782	38,782
July - December Estimate	50				19,391
2450 Recreational Vehicle Tax	55	256	141	100	100
July - December Estimate	56				50
2460 Commercial Vehicle Tax	57	427	467	315	315
July - December Estimate	58				158
2800 In Lieu of Taxes IRBs/Rental Excise	60	2,627	3,912	2,649	2,649
July - December Estimate	65				1,325
RESOURCES AVAILABLE	70	1,327,773	1,304,000	1,080,039	683,295
EXPENDITURES					
4000 FACILITIES ACQUISITION					
4200 Site Improvement Services	75	714,439	709,818	750,000	
TOTAL EXPENDITURES	175	714,439	709,818	750,000	750,000
July - December Estimate	180				375,000
TOTAL OPERATING EXPENDITURE (18 MO)	185				1,125,000
UNENCUMBERED CASH BALANCE JUNE 30	190	613,334	594,182	330,039	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 70)			441,705
	200	Delinquent Tax			4,417
	205	Amount of 2025 Tax to be Levied			446,122

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	8,998,415	9,565,307	9,774,720	9,774,720
Cancellation of Prior Year Encumbrances	03	39,031	148,944		
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2022 \$	05	148,177			
2023 \$	10	10,306,792	82,261		
2024 \$	15		10,460,197	408,539	408,539
2025 \$	20			10,908,905	
1140 Delinquent Tax	25	20,574		18,965	28,434
1900 Other Revenue From Local Source	30	8,226,880	8,826,995	8,508,351	8,508,351
July - December Estimate	35				5,000,000
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45	721,052	877,818	842,280	842,280
July - December Estimate	50				421,140
2450 Recreational Vehicle Tax	55	1,980	2,306	2,189	2,189
July - December Estimate	56				1,095
2460 Commercial Vehicle Tax	57	6,080	9,094	6,837	6,837
July - December Estimate	58				3,419
2800 In Lieu of Taxes IRBs/Rental Excise	60	61,159	62,861	57,546	57,546
July - December Estimate	65				28,773
RESOURCES AVAILABLE	70	28,530,140	30,035,783	30,528,332	25,083,323
EXPENDITURES					
3300 Community Service Operations	75	18,964,833	20,261,063	23,189,278	
TOTAL EXPENDITURES	175	18,964,833	20,261,063	23,189,278	23,189,278
July - December Estimate	180				13,415,000
TOTAL OPERATING EXPENDITURE (18 MO)	185				36,604,278
UNENCUMBERED CASH BALANCE JUNE 30	190	9,565,307	9,774,720	7,339,054	~~~~~
<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)			11,520,955
	200	Delinquent Tax			115,210
	205	Amount of 2025 Tax to be Levied			11,636,165

		12 mo.	12 mo.	12 mo.	18 mo.
RECREATION COMMISSION EMPLOYEE BENEFITS & SPECIAL LIABILITY	Code 86 Line	2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	893,568	1,509,426	1,937,957	1,937,957
Cancellation of Prior Year Encumbrances	03				
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2022 \$	05	10,757			
2023 \$	10	2,096,387	19,352		
2024 \$	15		1,961,524	76,619	76,619
2025 \$	20			1,558,395	
1140 Delinquent Tax	25	1,223	101	3,556	5,332
1900 Other Revenue From Local Source	30				0
July - December Estimate	35				500,000
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45	62,734	100,441	167,233	167,233
July - December Estimate	50				83,617
2450 Recreational Vehicle Tax	55	174	261	435	435
July - December Estimate	56				218
2460 Commerical Vehicle Tax	57	473	1,382	1,358	1,358
July - December Estimate	58				679
2800 In Lieu of Taxes IRBs/Rental Excise	60	11,835	10,550	11,426	11,426
July - December Estimate	65				5,713
RESOURCES AVAILABLE	70	3,077,151	3,603,037	3,756,979	2,790,587
EXPENDITURES					
3300 Community Service Operations	75	1,567,725	1,665,080	2,246,417	
TOTAL EXPENDITURES	175	1,567,725	1,665,080	2,246,417	2,246,417
July - December Estimate	180				2,190,000
TOTAL OPERATING EXPEND (18 MO)	185				4,436,417
UNENCUMBERED CASH BALANCE JUNE 30	190	1,509,426	1,937,957	1,510,562	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 70)			1,645,830
	200	Delinquent Tax			16,458
	205	Amount of 2025 Tax to be Levied			1,662,288

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 229 will meet on the 8th day of September 2025 at 5:35 PM at 15020 Metcalf Ave, Overland Park, KS 66223 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 the USD 229 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.

		2023-2024 Actual		2024-2025 Actual		2025-2026 Proposed Budget		
	Code 99 Line	Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2025 Tax to be Levied (6)	Est. Tax Rate* (7)
OPERATING								
General	06	169,054,909	20.000	184,124,073	20.000	193,979,607	88,019,463	20.000
Supplemental General (LOB)	08	56,213,261	12.190	61,362,859	12.372	64,631,925	61,643,107	12.980
SPECIAL REVENUE								
Federal Funds	07	3,874,309		938,354		1,257,072		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	0		0		0		
Adult Supplemental Education	12	0		0		0		
At-Risk Education Fund	13	7,607,931		8,200,406		9,419,374		
Bilingual Education	14	2,541,784		3,193,296		4,551,647		
Virtual Education	15	711,002		756,265		1,272,223		
Capital Outlay	16	37,254,533	7.969	39,937,915	8.000	52,797,080	38,207,531	8.000
Driver Training	18	0		0		0		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	11,751,125		11,345,450		14,900,000		
Professional Development	26	774,318		834,505		1,362,537		
Parent Education Program	28	873,560		878,776		1,218,381		
Summer School	29	153,072		170,899		285,709		
Special Education	30	64,252,831		72,491,921		90,247,154		
Cost of Living	33	11,046,249	2.471	12,457,450	2.639	13,901,978	12,615,413	2.656
Career and Postsecondary Education	34	5,263,643		5,322,266		1,845,000		
Gifts and Grants	35	1,898,883		1,716,064		3,222,188		
Special Liability Expense Fund	42	1,038,722	0.092	1,500,000	0.038	1,325,000	1,526,161	0.321
Extraordinary Growth Facilities	45	4,367,003	0.969	3,312,404	0.695	2,981,164	2,504,242	0.527
Special Reserve Fund	47	31,770,467		34,445,203				
KPERS Special Retirement Contribution	51	24,035,997		24,458,242		30,083,638		
Contingency Reserve	53	0		5,350,000				
Textbook & Student Material Revolving	55	3,822,130		5,018,611				
Activity Fund	56	624,188		418,248				
DEBT SERVICE								
Bond and Interest #1	62	43,144,838	9.973	54,155,738	9.707	57,067,813	42,818,161	9.016
Bond and Interest #2	63	0	0.000	0	0.000	0	0	0.000
No-Fund Warrant	66	0	0.000	0	0.000	0	0	0.000
Special Assessment	67	714,439	0.094	709,818	0.145	750,000	446,122	0.094
Temporary Note	68	0	0.000	0	0.000	0	0	0.000
COOPERATIVES¹								
Special Education	78	0		0		0		
TOTAL USD EXPENDITURES	100	482,789,194	53.758	533,098,763	53.596	547,099,490	247,780,200	53.594
Less: Transfers	105	119,878,856		130,166,816		90,401,142		
NET USD EXPENDITURES	110	362,910,338		402,931,947		456,698,348		
TOTAL USD TAXES LEVIED	115	227,424,285		237,774,356		247,780,200		

1. Sponsoring District Only

*Tax Rates are expressed in Mills

Notice of Hearing 2025-2026 Budget

	Code 99 Line	2023-2024 Actual		2024-2025 Actual		2025-2026 Proposed Budget		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2025 Tax to be Levied (6)	Est. Tax Rate* (7)
OTHER								
Historical Museum	80	0	0.000	0	0.000	0	0	0.000
Public Library Board	82	0	0.000	0	0.000	0	0	0.000
Public Library Board Employee Benefits	83	0	0.000	0	0.000	0	0	0.000
Recreation Commission	84	18,964,833	2.453	20,261,063	2.405	23,189,278	11,636,165	2.450
Rec Comm Emp Benefits & Spec Liab	86	1,567,725	0.499	1,665,080	0.451	2,246,417	1,662,288	0.350
TOTAL OTHER	120	20,532,558	2.952	21,926,143	2.856	25,435,695	13,298,453	2.800
TOTAL TAXES LEVIED	125	\$240,120,302		\$250,823,941		\$261,078,653		
Assessed Valuation - General Fund	128	\$4,105,654,845		\$4,203,877,545		\$4,400,973,133		
Assessed Valuation - All Other Funds	130	\$4,298,558,410		\$4,567,746,411		\$4,749,185,142		
Assessed Valuation - Capital Outlay	129	\$4,317,606,543		\$4,594,832,843		\$4,775,941,393		
Outstanding Indebtedness, July 1		2023		2024		2025		
General Obligation Bonds	135	475,975,000		449,455,000		412,125,000		
Capital Outlay Bonds	140	0		0		0		
Temporary Note	145	0		0		0		
No-Fund Warrant	150	0		0		0		
Lease Purchase Principal	153	0		0		0		
TOTAL USD DEBT	155	475,975,000		449,455,000		412,125,000		
<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 229 will meet on the 8th day of September 2025 at 5:30 PM at 15020 Metcalf Ave, Overland Park, KS 66223 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 the USD 229 District Office, and will be available at this hearing.

Revenue Neutral						
	2024-2025		Revenue Neutral Taxes	Revenue Neutral Tax Rate	2025-2026	
	Actual Taxes Levied	Actual Tax Rate			Proposed Taxes to be Levied	Proposed Tax Rate
General	\$84,082,056	20.000	\$84,082,056	19.105	\$88,019,463	20.000
ALL OTHER FUNDS						
Supplemental General (LOB)	\$56,509,220	12.372	\$56,509,220	11.899	\$61,643,107	12.980
Adult Education	\$0	0.000			\$0	0.000
Capital Outlay	\$36,775,310	8.000	\$36,775,310	7.698	\$38,207,531	8.000
Cost of Living	\$12,057,720	2.639	\$12,057,720	2.539	\$12,615,413	2.656
Special Liability Expense Fund	\$173,730	0.038	\$173,730	0.037	\$1,526,161	0.321
Extraordinary Growth Facilities	\$3,175,684	0.695	\$3,175,684	0.669	\$2,504,242	0.527
Bond and Interest #1	\$44,342,644	9.707	\$44,342,644	9.337	\$42,818,161	9.016
Bond and Interest #2	\$0	0.000			\$0	0.000
No-Fund Warrant	\$0	0.000			\$0	0.000
Special Assessment	\$662,497	0.145	\$662,497	0.139	\$446,122	0.094
Temporary Note	\$0	0.000			\$0	0.000
Historical Museum	\$0	0.000			\$0	0.000
Public Library Board	\$0	0.000			\$0	0.000
Public Library Board Employee Benefits	\$0	0.000			\$0	0.000
Revenue Neutral Calculation						
Total Taxes Levied Including General Fund	\$237,778,861	53.596	\$237,778,861	51.423	\$247,780,200	53.594
Total Taxes Levied Excluding General Fund	\$153,696,805	33.596	\$153,696,805	32.318	\$159,760,737	33.594

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 229 will meet on the 8th day of September 2025 at 5:30 PM at 15020 Metcalf Ave, Overland Park, KS 66223 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 the USD 229 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	\$84,082,056	20.000	\$84,082,056	19.105	\$88,019,463	20.000
ALL OTHER FUNDS						
Supplemental General (LOB)	\$56,509,220	12.372	\$56,509,220	11.899	\$61,643,107	12.980
Adult Education	\$0	0.000	\$0	0.000	\$0	0.000
Capital Outlay	\$36,775,310	8.000	\$36,775,310	7.698	\$38,207,531	8.000
Cost of Living	\$12,057,720	2.639	\$12,057,720	2.539	\$12,615,413	2.656
Special Liability Expense Fund	\$173,730	0.038	\$173,730	0.037	\$1,526,161	0.321
Extraordinary Growth Facilities	\$3,175,684	0.695	\$3,175,684	0.669	\$2,504,242	0.527
Bond and Interest #1	\$44,342,644	9.707	\$44,342,644	9.337	\$42,818,161	9.016
Bond and Interest #2	\$0	0.000	\$0	0.000	\$0	0.000
No-Fund Warrant	\$0	0.000	\$0	0.000	\$0	0.000
Special Assessment	\$662,497	0.145	\$662,497	0.139	\$446,122	0.094
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	\$237,778,861	53.596	\$237,778,861	51.423	\$247,780,200	53.594
Taxes Levied Excluding General Fund	\$153,696,805	33.596	\$153,696,805	32.318	\$159,760,737	33.594
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	-3,483,737	-1,430,422	-190,978
Supplemental General	08	3,448,149	3,529,445	668,888
Adult Education	10	0	0	0
Preschool-Aged At-Risk*	11	0	0	0
Adult Supplemental Education	12	0	0	0
At-Risk Education Fund*	13	4,701,796	3,582,280	2,236,374
Bilingual Education*	14	1,100,000	1,432,148	3,501,647
Virtual Education*	15	755,876	792,274	572,223
Capital Outlay	16	13,996,621	14,136,507	12,413,835
Driver Training*	18	0	0	0
Declining Enrollment	19	0	0	0
Extraordinary School Program*	22	0	0	0
Food Service	24	5,738,070	4,666,691	3,377,323
Professional Development*	26	1,000,000	1,795,708	1,062,537
Parent Education Program*	28	500,000	711,087	418,381
Summer School*	29	195,411	173,048	135,709
Special Education*	30	7,975,000	8,802,328	8,997,154
Cost of Living	33	128,069	192,071	0
Career and Postsecondary Education*	34	1,088,000	2,476,870	5,241,535
Gifts/Grants	35	1,411,235	1,336,268	1,222,188
Special Liability	42	1,119,989	1,609,033	375,932
School Retirement	44	0	0	0
Extraordinary Growth Facilities	45	256,543	143,151	50,727
Special Reserve	47	19,988,842	21,777,668	22,483,186
KPERS Spec. Ret. Contribution	51	0	0	0
Contingency Reserve*	53	20,000,000	20,250,000	14,900,000
Text Book & Student Material*	55	2,079,934	2,986,864	1,614,472
Activity Fund	56	387,043	4,563	64,816
Bond and Interest #1	62	62,722,312	67,103,311	61,776,848
Bond and Interest #2	63	0	0	0
No Fund Warrant	66	0	0	0
Special Assessment	67	868,272	613,334	594,182
Temporary Note	68	0	0	0
Special Education Coop	78	0	0	0
USD TOTAL		145,977,425	156,684,227	141,516,979
Enrollment (FTE) ¹		21,913.4	21,779.7	21,795.0
Amount per Pupil ²		6,662	7,194	6,493
Historical Museum	80	0	0	0
Public Library	82	0	0	0
Public Library Emp. Benefits	83	0	0	0
Recreation Commission	84	8,998,415	9,565,307	9,774,720
Recreation Commission Emp. Benefits	86	893,568	1,509,426	1,937,957
OTHER TOTAL		9,891,983	11,074,733	11,712,677

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

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

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

July 1, 2023	July 1, 2024	July 1, 2025
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July 1 Beginning Balances of Highlighted Funds *			
TOTAL	39,396,017	43,002,607	38,680,032

Total Expenditures (including Transfers) for General Fund and Supplemental General (LOB) Fund			
General	169,054,909	184,124,073	193,979,607
LOB	56,213,261	61,362,859	64,631,925
Total	225,268,170	245,486,932	258,611,532

CASH BALANCE			
Percentage	17.49%	17.52%	14.96%



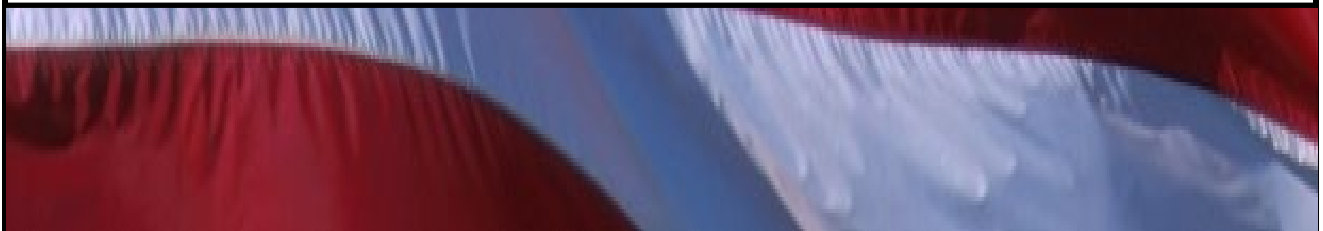
Budget Certificate 2025-2026 School Year

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: 229 - Blue Valley

Superintendent:

Date:



BUDGET CONTENTS - FUNDS