

Hoxie Community Schools

DISTRICT BUDGET 2025-2026

USD 412

Sheridan County, Kansas

TABLE OF CONTENTS ○ CODING EXPENDITURES ○ DEFINITIONS OF FUNDS

Table of Contents

District Budget

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

Table of Contents con't

Code 56	Activity Fund – Revenue (local) and expenditures for activities in which pupils may participate directly or indirectly. This <u>does not</u> include student organizations or clubs.
Code 62	Bond and Interest (USD) #1 – Revenue (local, county, state) and expenditures for principal and interest
Code 63	Bond and Interest (USD) #2 – Revenue (local, county, state) and expenditures for principal and interest
Code 99	Notice of Hearing (published in newspaper) is a summary showing operating funds and total expenditures, special education cooperative, total taxes levied and estimated tax rate. Other line items include library board, recreation commission, assessed valuation, lease purchase principle, and total USD debt.
Revenue Neutral.....	This "Revenue Neutral Tax Rate" form is required to be published in the local paper if Taxes Levied for the budget year exceed the revenue neutral rate.
Average Salary	This page provides FTE and average salaries for administrators, teachers, licensed personnel, and substitutes.

Budget Profile

Page 1	Budget general information: general information about the community, contact information for board members, names of key staff (administrators, business office and board clerk), and district accomplishments and challenges
Page 2	Supplemental information for tables in Summary of Expenditures
Page 4	KSDE DATA CENTRAL – Kansas Education Data Reporting Services <ul style="list-style-type: none">• Kansas State Building Report Card – Aggregate performance and demographic data related to district and buildings within the State. (Postsecondary, graduation, dropout, attendance, ACT scores, etc.)• Kansas K-12 Reports – Information on counties, districts, and schools in the State. (Building, district or state totals for attendance, enrollment, staff, graduates/dropouts, suspension/expulsion, etc.)• School Finance Reports – Budget documents, Comparative Performance and Fiscal System [CPFS], School Finance Reports Warehouse. (Certified personnel, enrollment, dropouts, graduates, salary reports)

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

Budget At A Glance

Page 2	Summary of Total Expenditures by function (all funds)
Page 3	Total Expenditures by Function (all funds)
Page 4	Total Expenditures Amount Per Pupil by Function (all funds)
Page 5	Summary of General and Supplemental General Fund Expenditures
Page 6	Instruction Expenditures
Page 7	Sources of Revenue (state, federal and local) and proposed budget for current year
Page 8	Enrollment and Low-Income Students
Page 9	Mill Rates by Fund
Page 10	Assessed Valuation and Bonded Indebtedness
Page 11	Average Salary - This page provides FTE and average salaries for administrators, teachers, licensed personnel, and substitutes.
Page 12	KSDE DATA CENTRAL – Kansas Education Data Reporting Services <ul style="list-style-type: none">• Kansas State Building Report Card – Aggregate performance and demographic data related to district and buildings within the State. (Postsecondary, graduation, dropout, attendance, ACT scores, etc.)• Kansas K-12 Reports – Information on counties, districts, and schools in the State. (Building, district or state totals for attendance, enrollment, staff, graduates/dropouts, suspension/expulsion, etc.)• School Finance Reports – Budget documents, Comparative Performance and Fiscal System [CPFS], School Finance Reports Warehouse. (Certified personnel, enrollment, dropouts, graduates, salary reports)

One-Page Summary

This provides a summary of charts combined on one page.

Coding Expenditures in the Budget Document

(Definitions for Functions, Sub-functions, Objects)

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

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

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

Coding the USD Budget Document

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

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

For example:

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

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

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

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

FUNCTION DEFINITIONS

EXPENDITURES

Code**1000 Instruction**

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

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

2000 Support Services

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

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

3000 Operation of Non-Instructional Services

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

4000 Facilities Acquisition and Construction Service

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

5000 Debt Service

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

SUBFUNCTION DEFINITIONS

EXPENDITURES

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

Code**2000 Support Services**

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

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

2110
2111
2112

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

OBJECT DEFINITIONS

EXPENDITURES

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

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

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

Code

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

FUNDS

Description

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

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

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

ACCOUNT GROUPS

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

General Fixed Asset Accounts

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

General Long-Term Debt Account Group

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

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

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

59,600,853	Final 2023 Assessed Valuation (All funds except General)
55,152,033	Final 2023 General Fund Assessed Valuation
59,600,853	Final 2023 Capital Outlay Assessed Valuation
59,121,752	Final 2024 Assessed Valuation (All funds except General)
52,093,652	Final 2024 General Fund Assessed Valuation
57,986,602	Final 2024 Capital Outlay Assessed Valuation
60,896,754	2025 Assessed Valuation (All funds except General)
53,671,764	2025 General Fund Assessed Valuation
60,897,674	2025 Capital Outlay Assessed Valuation
	2025 Assessed Valuation for Bond and Interest #2 (Only use if you have a different assessed valuation for the bond and interest #2 fund.)
	LEAVE BLANK

	2023-24 Mill Rates (official levies from County Clerk)	2024-25 Mill Rates	2023 Taxes Levied (From 2024-2025 Budget Form 110, Line 2)
General	20.000	20.000	1,103,041
Supplemental General	19.771	20.712	1,178,368
Adult Education	0.000	0.000	
Capital Outlay	8.000	8.000	476,807
Special Liability Expense	0.000	0.000	
Bond and Interest #1	0.000	0.000	
Bond and Interest #2	0.000	0.000	
No Fund Warrant	0.000	0.000	
Special Assessment	0.000	0.000	
Temporary Note	0.000	0.000	
Historical Museum	0.000	0.000	
Public Library Board	0.000	0.000	
Public Library Brd - Emp Bnfts	0.000	0.000	
Recreation Commission	0.000	0.000	
Rec Comm Employee Benefits	0.000	0.000	
Extraordinary Growth Facilities	0.000	0.000	
Cost of Living	0.000	0.000	

Enrollment Data for Form 150 (Exclude Virtual)

413.2	9/20/22 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
395.5	9/20/23 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
384.1	9/20/24 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
417	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])
390.0	Note: Out of state students counted as HALF of regular FTE. Exclude FHSU Math & Science Academy.
9.0	9/20/25 Est. Preschool-Aged At-Risk [3 yr and 4 yr Old] FTE Enrollment (count each student as .5 FTE)
	9/20/25 Est. Number of eligible students that qualify for free meals
120	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
115.0	EXCLUDE classes taken at Technical College or Community College
55.0	9/20/25 Est. Bilingual Education total clock hours of students enrolled and attending
20	9/20/25 Est. Bilingual headcount of students enrolled and attending
125.0	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. <i>[Cannot be used to generate general fund weightings other than BASE and cannot be used for LOB authority. Districts must send BASE to FHSU for students enrolled in their district and attending FHSU Math & Science Academy.]</i>

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 [3 yr 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)

	9/20/25 Est. FTE Virtual Students (Full-Time Students)
	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)

674.0 Area of district in square miles 9/20/2025

	Amount (Ancillary Facilities Weighting) approved by Board of Tax Appeals (Transfers to F150, Line 10)
	Your district does NOT qualify for Cost of Living. Please skip this section.
	Will the Board levy a tax for Cost of Living weighting?
	If yes, will the Board adopt at least a 31% Local Option Budget?
	Date the Board adopted Resolution as authorized by 72-5159.

9/11/2023 Date the Board ADOPTED the LOB Resolution to exceed the statewide average of 32.3 %. (Goes to C01 as authorized by 72-5143.)

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

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

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

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

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

5/14/2014 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.

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

Bonded Indebtedness (Total Principal Outstanding)	7/1/2023	7/1/2024	7/1/2025
General Obligation Bonds			
Capital Outlay Bonds			
Temporary Note			
No-Fund Warrant			
Lease Purchase Principal			\$1,266,750

118,023 *Estimated Motor Vehicle Property Tax - 7/1/2025 to 6/30/2026

2,950 *Estimated Recreational Vehicle Property Tax - 7/1/2025 to 6/30/2026

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

15,464 *Estimated 16/20M Tax - 7/1/2025 to 6/30/2026

16,246 *Estimated Commercial Vehicle Tax - 7/1/2025 to 6/30/2026

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

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

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

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

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

405.3	9/20/2021 FTE Enrollment (Includes 2/20/22 military count)
413.2	9/20/2022 FTE Enrollment (Includes 2/20/23 military count)
401.5	9/20/2023 FTE Enrollment (Includes 2/20/24 military count)
391.6	9/20/2024 FTE Enrollment (Includes 2/20/25 military count)
399.0	9/20/2025 Est. FTE Enrollment (Includes 2/20/26 military count estimate)

60 9/20/2025 Estimated Headcount Eligible for Reduced Priced Meals (Used for Sumexpense and Budget At A Glance Charts Only)

CERTIFICATE
TO THE CLERK of Sheridan County, State of Kansas
We, the undersigned, duly elected, qualified and acting officers of
Unified School District 412

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.

			2025-2026 Adopted Budget		
TABLE OF CONTENTS	K.S.A.	Code 01 Line	1 Expenditures	2 2025 Tax to be Levied	3 County Clerk's Use Certified Mill Rate
General ¹	72-5142	06	4,299,406	1,073,435	20.000 ²
Federal Funds	12-1663	07	94,638		
Supplemental General (LOB) ³	72-5147	08	1,436,236	1,214,925	
Adult Education	74-32,259	10	0	0	
Preschool-Aged At-Risk	72-5154	11	50,535		
Adult Supplemental Education	74-32,261	12	0		
At Risk Education Fund	72-5153	13	455,303		
Bilingual Education	72-3613	14	20,776		
Virtual Education	72-3715	15	0		
Capital Outlay	72-53, 113	16	1,757,958	487,181	
Driver Training	72-5163	18	21,189		
Declining Enrollment	72-5160	19	0		
Extraordinary School Program	72-3239	22	0		
Food Service	72-5164	24	341,230		
Professional Development	72-2552	26	0		
Parent Education Program	72-4165	28	0		
Summer School	72-3238	29	0		
Special Education	72-3422	30	687,128		
Cost of Living ⁴	72-5159	33	0	0	
Career and Postsecondary Education	72-5162	34	152,697		
Gifts and Grants	72-1142	35	503,279		
Special Liability Expense Fund	72-1179	42	0	0	
Extraordinary Growth Facility	72-5158	45	0	0	
Special Reserve Fund	72-1180	47			
KPERS Special Retirement Contribution	74-4939a	51	454,456		
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	0	0	
Bond and Interest #2	10-113	63	0	0	
No Fund Warrant ⁵	79-2939	66	0	0	
Special Assessment	12-6a10	67	0	0	
Temporary Note	72-5457	68	0	0	

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



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

3. Date of Resolution ADOPTED to exceed 32.3 % 9/11/2023 authorizing 33.00% expires 9999
Date of ELECTION to exceed 32.3 % _____ authorizing 0.00% expires _____

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

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

		2025-2026 Adopted Budget		
		1	2	3
TABLE OF CONTENTS	K.S.A.	Code 01 Line	Expenditures	2025 Tax to be Levied
				County Clerk's Use Certified Mill Rate
COOPERATIVES				
Special Education	72-3412	78	0	
Total USD		100	10,274,831	2,775,541
OTHER				
Historical Museum	12-1684	80	0	0
Public Library Board	72-1420	82	0	0
Public Library Board Emp Bnfts	12-16,102	83	0	0
Recreation Commission	12-1927	84	0	0
Rec Comm Emp Bnfts & Spec Liab	12-1928/75-6110	86	0	0
Total Other		105	0	0


 Board President

 Clerk of the Board

FINAL VALUATION

(County Clerk's Use Only)

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

2023 Delinquent Tax Percentage	1.000 %	Rate Used in this Budget for 2025-2026	2.000 %
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Resolutions of Levy Limits for Tax Funds

1. Capital Outlay

Resolution dated 5/14/2014 authorizing 8.000 mills for 9999 years.

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

2. Adult Education

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

3. Historical Museum:

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

4. Public Library:

Resolution dated _____ authorizing _____ mills.

5. Recreation Commission:

Resolution dated _____ authorizing _____ mills.

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

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

						Fiscal Year 2025-2026					
	1	2	3	4	5	6	7	8	9	10	
Code	Code 04 Line	Actual 2024 Tax Levy	Less 1 Allowance for Delinquency	Less 2024 Tax Received in 2024-25	Less Tax Refunded in 2024-25	2024 Tax in Process	Motor Vehicle Tax (includes 16/20M Tax)	Recreational Vehicle Tax	Commercial Vehicle	Amount of 2025 Tax to be Levied	Estimate of 2025 Taxes (1/1/2026 - 6/30/2026)
Supplemental General	03	1,224,704	12,247	1,137,315	29,322	45,820	95,447	2,110	11,616	1,214,925	1,081,283
Adult Education	05	0	0	0	0	0	0	0	0	0	0
Capital Outlay	10	473,042	4,730	445,224	5,414	17,674	38,040	841	4,630	487,181	433,591
Special Assessment	25	0	0	0	0	0	0	0	0	0	0
Spec Liability Expense	30	0	0	0	0	0	0	0	0	0	0
Bond and Interest #1	40	0	0	0	0	0	0	0	0	0	0
Bond and Interest #2	45	0	0	0	0	0	0	0	0	0	0
Temporary Note	50	0	0	0	0	0	0	0	0	0	0
No-fund Warrant	55	0	0	0	0	0	0	0	0	0	0
Extraordinary Growth Facility	57	0	0	0	0	0	0	0	0	0	0
Recreation Commission	60	0	0	0	0	0	0	0	0	0	0
Rec Comm Emp Bnfts & Spec Liab	65	0	0	0	0	0	0	0	0	0	0
Public Library Board	70	0	0	0	0	0	0	0	0	0	0
Public Lib Brd Emp Bnfts	71	0	0	0	0	0	0	0	0	0	0
Historical Museum	75	0	0	0	0	0	0	0	0	0	0
Cost of Living	78	0	0	0	0	0	0	0	0	0	0
TOTAL	80	1,697,746	16,977	1,582,539	34,736	63,494	133,487	2,951	16,246	1,702,106	1,514,874

Adult Education Computation	\$60,896,754	x	0.000	=	\$0
	Assessed Valuation		Adult Education Mill Levy		Taxes to be Levied
Capital Outlay Computation	\$60,897,674	x	8.000	=	\$487,181
	Assessed Valuation		Capital Outlay Mill Levy		Taxes to be Levied
Tax Collection Ratio for 2024	93.214 %				

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

Code 05a

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	0	0	0
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 Local Sources				
1300 Tuition				
1312 Individuals (out of district)	30			
1320 Other School District/Govt Sources (in-state)	40			
1330 Other School District/Govt Sources	45			
1410 Transportation Fees (reimbursement)	47			
1700 Student Activities (reimbursement)	50			
1900 Other Revenue from Local Source				
1910 User Charges (reimbursement)	55			
1980 Reimbursements	60			
1985 State Aid Reimbursements	65	1,000	108	
1990 Miscellaneous	67			
3000 State Sources				
3110 State Foundation Aid	95	3,539,941	3,740,384	3,870,101
3130 Mineral Production Tax	115	13,216	9,497	
3205 Special Education Aid	120	361,550	389,028	429,305
RESOURCES AVAILABLE	170	3,915,707	4,139,017	4,299,406
Total Expenditures & Transfers	175	3,915,707	4,139,017	4,299,406
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	1,355,083	1,430,406	1,450,318
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (employee)	220	273,393	286,759	302,429
220 Social Security	225	105,684	115,026	110,899
290 Other	230	1,462	1,502	1,590
300 Purchased Professional & Tech Serv	235	6,637	6,484	7,500
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/Other State LEA's	240			
562 Tuition/Other Out-of-State LEA's	245			
563 Tuition/Private Sources	250			
590 Other	255			

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			
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	51,314	36,257	50,302
120 Non-Licensed	290			
200 Employee Benefits				
210 Insurance (employee)	295	4,351	8,227	14,695
220 Social Security	300	3,313	2,665	3,848
290 Other	305	52	50	60
300 Purchased Professional & Tech 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	32,747	33,076	20,040
120 Non-Licensed	340	60,759	55,224	91,217
200 Employee Benefits				
210 Insurance (employee)	345	4,273	6,927	10,989
220 Social Security	350	7,038	6,549	8,512
290 Other	355	90	99	110
300 Purchased Professional & Tech 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	85,000	50,977	49,424
120 Non-Licensed	400	56,294	92,745	105,078
200 Employee Benefits				
210 Insurance (employee)	405	32,950	26,202	32,754
220 Social Security	410	10,396	10,543	11,819
290 Other	415	135	138	150
300 Purchased Professional & Tech Serv	420	26,517	48,219	40,000
400 Purchased Property Services	425	27,060	36,891	40,000
500 Other Purchased Services				
520 Insurance	430	139,550	193,597	200,000
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	147,300	150,700	179,736
120 Non-Licensed	465	116,104	92,921	86,545

GENERAL FUND	Code 06 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)	470	45,464	41,443	25,364
220 Social Security	475	19,268	18,030	20,371
290 Other	480	251	236	251
300 Purchased Professional & Tech Serv	485	228		
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495			
590 Other	500	5,100	13,930	20,000
600 Supplies	505			
700 Property (equipment & furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Licensed	730			
120 Non-Licensed	735	16,170	16,422	18,463
200 Employee Benefits				
210 Insurance	740	2,419	3,417	3,884
220 Social Security	745	1,044	1,018	1,412
290 Other	750	14	13	16
300 Purchased Professional & Tech 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	205,935	193,318	
200 Employee Benefits				
210 Insurance (employee)	525	30,984	29,213	
220 Social Security	530	15,040	14,081	
290 Other	535	203		
300 Purchased Professional & Tech 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			

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			
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	115,174	124,877	148,583
200 Employee Benefits				
210 Insurance	654			
220 Social Security	656	8,589	9,571	9,563
290 Other	658	115	225	250
600 Supplies	660			
730 Equipment	662			
800 Other	664	400	600	750
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	666	13,559	17,660	20,000
200 Employee Benefits				
210 Insurance	668			
220 Social Security	670	1,009	1,356	1,530
290 Other	672	15	18	25
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	58,977	55,027	65,000
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 & 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	3,487	1,891	5,000
730 Equipment	704			
800 Other	706	679	691	1,000
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	62,474	48,610	60,000
120 Non-Licensed	900	534		155,405
200 Employee Benefits				
210 Insurance	905			20,965
220 Social Security	910	5,054	3,720	16,478
290 Other	915	20	49	100
300 Purchased Professional & Tech Serv	920			
400 Purchased Property Services	925			
500 Other Purchased Services	930			
600 Supplies	935			
700 Property (equipment & furnishings)	940			
800 Other	945			
3300 Community Services Operations	785			
4300 Architectural & Engineering Services	790			
5200 Transfers				
932 Adult Education	795			
934 Adult Supplemental Education	800			
936 Bilingual Education	805		8,986	9,000
937 Virtual Education	807			
938 Capital Outlay	810			
940 Driver Training	815			
943 Extraordinary School Program	823			
944 Food Service	825	61,925	55,000	57,000
946 Professional Development	830			
948 Parent Education Program	835			
949 Summer School	837			
950 Special Education	840	361,550	389,028	429,305
954 Career & Postsecondary Education	850	21,717	25,000	14,909
960 Special Reserve Fund	853			
963 Special Liability Expense Fund	855			
972 Contingency Reserve	885	24,353	18,455	
974 Textbook & Student Materials Revolving Fund	889			
976 Preschool-Aged At-Risk	891	30,528	29,579	50,535
978 At-Risk Education Fund	893	255,926	325,369	326,232
TOTAL EXPENDITURES*	~~~	3,915,707	4,139,017	4,299,406

*Goes to Budget Line 175.

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	-95,731	0	0
Cancellation of Prior Year Encumbrances	03			
REVENUES				
4000 FEDERAL SOURCES - GRANTS				
4591 Title I	10	75,268	74,342	68,883
4593 Title II	15	12,010	15,335	11,946
4602 Title IV Part A	22	14,019	13,731	13,809
4607 Title IV Part B	27			
4601 Title III (English Language Acquisition)	60			
4595 ESSER I (CARES Act)	67			
4605 ESSER II (CRRSA)	68			
4606 ESSER III (ARP)	70	290,106		
4599 Other	75			
RESOURCES AVAILABLE	170	295,672	103,408	94,638
TOTAL EXPENDITURES	175	295,672	103,408	94,638
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0

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

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

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

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	117,380	47,997	50,467
120 Non-Licensed	215	13,723	13,041	
200 Employee Benefits				
210 Insurance (Employee)	220	9,508	6,000	6,000
220 Social Security	225	8,720	4,756	3,861
290 Other	230	87	48	50
300 Purchased Professional & Technical Serv	235	29,257	15,335	5,000
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	17,024	15,731	16,518
644 Textbooks	265			
650 Supplies (Technology Related)	267	37,630		12,742
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	35,413		
120 Non-Licensed	290			
200 Employee Benefits				
210 Insurance (Employee)	295	7,970		
220 Social Security	300	5,791		
290 Other	305	107		
300 Purchased Professional & Technical Serv	310	8,122		
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330		500	
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335			
120 Non-Licensed	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
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				

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				
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	1,340		
490 Other	570	3,600		
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			
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*	~~~	295,672	103,408	94,638

*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	83,218	72,849	80,460
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2022 \$	10			
2023 \$	15	1,144,400	30,712	
2024 \$	20		1,137,315	45,820
1140 Delinquent Tax	25	6,216	11,029	6,126
1410 Transportation Fees	47			
1980 Reimbursements	60			
1990 Miscellaneous	65	630		
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (Includes 16/20M Tax)	70	76,611	91,995	95,447
2450 Recreational Vehicle Tax	75	2,724	2,621	2,110
2460 Commercial Vehicle Tax	77	10,885	9,834	11,616
2800 In Lieu of Taxes IRBs/Rental Excise	85			0
3000 STATE SOURCES				
3140 Supplemental State Aid	95	60,086	107,039	134,575
5000 OTHER				
5253 Transfer From Contingency Reserve	145	0	0	0
RESOURCES AVAILABLE	170	1,384,770	1,463,394	376,154
TOTAL EXPENDITURES & TRANSFERS	175	1,311,921	1,382,934	1,436,236
TAX REQUIRED (175 minus 170)	195			1,060,082
PERCENT OF COLLECTION	196			89.000 %
TOTAL 2025 TAX REQUIRED (195+196)	197			1,191,103
Delinquent Tax	200			23,822
AMOUNT OF 2025 TAX TO BE LEVIED (Line 197 + Line 200)	205			1,214,925
UNENCUMBERED CASH BALANCE JUNE 30	207	72,849	80,460	~~~~~

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	191,866	257,794	391,968
120 Non-Licensed	215	87,872	78,268	108,700
200 Employee Benefits				
210 Insurance (Employee)	220	6,673		
220 Social Security	225	90	5,989	8,316
290 Other	230	692	78	90
300 Purchased Professional & Technical Serv	235		483	500
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	54,039	53,737	25,000
644 Textbooks	265	9,951	3,178	5,000

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				
650 Supplies (Technology Related)	267	72,626	119,737	30,000
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280	64,725	69,441	70,000
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335			
120 Non-Licensed	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
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	11,499	10,602	12,000
590 Other	440			
600 Supplies	445	29,025	25,434	30,000
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			
120 Non-Licensed	465			
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475			
290 Other	480			
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Licensed	730			
120 Non-Licensed	735			
200 Employee Benefits				
210 Insurance	740			
220 Social Security	745			
290 Other	750			
300 Purchased Professional & Technical Serv	755			
400 Purchased Property Services	760			
500 Other Purchased Services	765			
600 Supplies	770			
700 Property (Equipment & Furnishings)	775			
800 Other	780			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520			
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530			
290 Other	535			
300 Purchased Professional & Technical Serv	540			
400 Purchased Property Services				
411 Water/Sewer	545	10,215	9,198	9,658
420 Cleaning	550			
430 Repairs & Maintenance	555	61,482	103,203	40,000
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575			
590 Other	580			
600 Supplies				
610 General Supplies	585			
620 Energy				
621 Heating	590	23,798	19,756	20,744
622 Electricity	595	90,995	89,961	94,459
626 Motor Fuel (not school bus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			
700 Property (Equipment & Furnishings)	615			
800 Other	620			
2601 Operations & Maintenance (Transportation)				

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

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
120 Non-Licensed	708			
200 Employee Benefits				
210 Insurance	710			
220 Social Security	712			
290 Other	714			
300 Purchased Professional & Technical Serv	716			
400 Purchased Property Services	718			
500 Other Purchased Services	720			
600 Supplies	722			
730 Equipment	724			
800 Other	726			
2900 Other Support Services				
100 Salaries				
110 Licensed	895			
120 Non-Licensed	900		14,083	17,500
200 Employee Benefits				
210 Insurance	905			
220 Social Security	910		1,077	1,339
290 Other	915		14	20
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	20,000		
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	4,067	5,670	11,776
937 Virtual Education	810			
940 Driver Training	815			
943 Extraordinary School Program	823			
944 Food Service	825	34,157	33,775	66,531
946 Professional Development	830			
948 Parent Education Program	835			
949 Summer School	837			
950 Special Education	840	361,550	253,963	243,635
954 Career and Postsecondary Education	850	90,143	86,174	120,000
960 Special Reserve	853			
963 Special Liability Expense Fund	855			
974 Textbook & Student Materials Revolving	880		36,319	
976 Preschool-Aged At-Risk	885			
978 At-Risk Education Fund	890	86,456	105,000	129,000
TOTAL EXPENDITURES & TRANSFERS*	~~~	1,311,921	1,382,934	1,436,236

*Goes to Budget Line 175.

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0
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	30,528	29,579	50,535
5208 Transfer From Supplemental General	140	0	0	0
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	30,528	29,579	50,535
TOTAL EXPENDITURES & TRANSFERS	175	30,528	29,579	50,535
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	28,183	27,437	46,944
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	2,335	2,114	3,553
290 Other	230	10	28	38
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
590 Other	250			
600 Supplies				
610 General Supplemental (Teaching)	255			
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280			
120 Non-Licensed	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	330			
120 Non-Licensed	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books (not textbooks) & Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Licensed	390			
120 Non-Licensed	395			
200 Employee Benefits				
210 Insurance (Employee)	400			
220 Social Security	405			
290 Other	410			
300 Purchased Professional & Technical Serv	415			
500 Other Purchased Services	420			
600 Supplies	425			
700 Property (Equipment & Furnishings)	430			
800 Other	435			
2500 Central Services				
100 Salaries				
110 Licensed	535			
120 Non-Licensed	540			
200 Employee Benefits				
210 Insurance	545			
220 Social Security	550			
290 Other	555			
300 Purchased Professional & Technical Serv	560			
400 Purchased Property Services	565			
500 Other Purchased Services	570			
600 Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2600 Operations & Maintenance				

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
100 Salaries 120 Non-Licensed	440			
200 Employee Benefits 210 Insurance (Employee)	445			
220 Social Security	450			
290 Other	455			
300 Purchased Professional & Technical Serv	460			
400 Purchased Property Services 411 Water/Sewer	465			
420 Cleaning	470			
430 Repairs & Maintenance	475			
440 Rentals	480			
490 Other	485			
500 Other Purchased Services	490			
600 Supplies 610 General Supplies	495			
620 Energy 621 Heating	500			
622 Electricity	505			
626 Motor Fuel (not schoolbus)	510			
629 Other	515			
680 Miscellaneous Supplies	520			
700 Property (Equipment & Furnishings)	525			
800 Other	530			
2700 Student Transportation Services 120 Non-Licensed Salaries	531			
200 Employee Benefits	532			
800 Other	533			
2900 Other Support Services 100 Salaries 110 Licensed	600			
120 Non-Licensed	605			
200 Employee Benefits 210 Insurance	610			
220 Social Security	615			
290 Other	620			
300 Purchased Professional & Technical Serv	625			
400 Purchased Property Services	630			
500 Other Purchased Services	635			
600 Supplies	640			
700 Property (Equipment & Furnishings)	645			
800 Other	650			
TOTAL EXPENDITURES*	~~~	30,528	29,579	50,535

*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	21,203	16,662	16,661
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	255,926	325,369	326,232
5208 Transfer From Supplemental General	140	86,456	105,000	129,000
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	363,585	447,031	471,893
TOTAL EXPENDITURES & TRANSFERS	175	346,923	430,370	455,303
UNENCUMBERED CASH BALANCE JUNE 30	190	16,662	16,661	16,590

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	271,023	257,209	262,128
120 Non-Licensed	215	15,281	84,574	96,514
200 Employee Benefits				
210 Insurance (Employee)	220	37,290	61,872	66,725
220 Social Security	225	22,970	25,042	27,589
290 Other	230	359	327	347
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		1,346	2,000
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			
120 Non-Licensed	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	330			
120 Non-Licensed	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books (not textbooks) & Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Licensed	390			
120 Non-Licensed	395			
200 Employee Benefits				
210 Insurance (Employee)	400			
220 Social Security	405			
290 Other	410			
300 Purchased Professional & Technical Serv	415			
500 Other Purchased Services	420			
600 Supplies	425			
700 Property (Equipment & Furnishings)	430			
800 Other	435			
2500 Central Services				
100 Salaries				
110 Licensed	535			
120 Non-Licensed	540			
200 Employee Benefits				
210 Insurance	545			
220 Social Security	550			
290 Other	555			
300 Purchased Professional & Technical Serv	560			
400 Purchased Property Services	565			
500 Other Purchased Services	570			
600 Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2600 Operations & Maintenance				

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				
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*	~~~	346,923	430,370	455,303

*Goes to Budget Line 175.

BILINGUAL EDUCATION	Code 14 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0
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	0	8,986	9,000
5208 Transfer From Supplemental General	50	4,067	5,670	11,776
5253 Transfer From Contingency Reserve	55	0	0	~~~~~
RESOURCES AVAILABLE	170	4,067	14,656	20,776
TOTAL EXPENDITURES & TRANSFERS	175	4,067	14,656	20,776
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	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	3,778	10,193	7,718
120 Non-Licensed	215			7,717
200 Employee Benefits				
210 Insurance (Employee)	220		3,565	4,145
220 Social Security	225	289	886	1,181
290 Other	230		12	15
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
564 Payment to Bilingual Education Coop	250			
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260			
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			

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

BILINGUAL EDUCATION	Code 14 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance (Employee)	450			
220 Social Security	455			
290 Other	460			
300 Purchased Professional & Technical Serv	465			
400 Purchased Property Services				
411 Water/Sewer	470			
420 Cleaning	475			
430 Repairs & Maintenance	480			
440 Rentals	485			
490 Other	490			
500 Other Purchased Services	495			
600 Supplies				
610 General Supplies	500			
620 Energy				
621 Heating	505			
622 Electricity	510			
626 Motor Fuel (not school bus)	515			
629 Other	520			
680 Miscellaneous Supplies	525			
700 Property (Equipment & Furnishings)	530			
800 Other	535			
2700 Student Transportation Services				
120 Non-Licensed Salaries	536			
200 Employee Benefits	537			
800 Other	538			
2900 Other Support Services				
100 Salaries				
110 Licensed	600			
120 Non-Licensed	605			
200 Employee Benefits				
210 Insurance	610			
220 Social Security	615			
290 Other	620			
300 Purchased Professional & Technical Serv	625			
400 Purchased Property Services	630			
500 Other Purchased Services	635			
600 Supplies	640			
700 Property (Equipment & Furnishings)	645			
800 Other	650			
TOTAL EXPENDITURES*	~~~	4,067	14,656	20,776

*Goes to Budget Line 175.

BILINGUAL EDUCATION	Code 14 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0
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	0	8,986	9,000
5208 Transfer From Supplemental General	50	4,067	5,670	11,776
5253 Transfer From Contingency Reserve	55	0	0	~~~~~
RESOURCES AVAILABLE	170	4,067	14,656	20,776
TOTAL EXPENDITURES & TRANSFERS	175	4,067	14,656	20,776
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	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	3,778	10,193	7,718
120 Non-Licensed	215			7,717
200 Employee Benefits				
210 Insurance (Employee)	220		3,565	4,145
220 Social Security	225	289	886	1,181
290 Other	230		12	15
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
564 Payment to Bilingual Education Coop	250			
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260			
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			

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

BILINGUAL EDUCATION	Code 14 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance (Employee)	450			
220 Social Security	455			
290 Other	460			
300 Purchased Professional & Technical Serv	465			
400 Purchased Property Services				
411 Water/Sewer	470			
420 Cleaning	475			
430 Repairs & Maintenance	480			
440 Rentals	485			
490 Other	490			
500 Other Purchased Services	495			
600 Supplies				
610 General Supplies	500			
620 Energy				
621 Heating	505			
622 Electricity	510			
626 Motor Fuel (not school bus)	515			
629 Other	520			
680 Miscellaneous Supplies	525			
700 Property (Equipment & Furnishings)	530			
800 Other	535			
2700 Student Transportation Services				
120 Non-Licensed Salaries	536			
200 Employee Benefits	537			
800 Other	538			
2900 Other Support Services				
100 Salaries				
110 Licensed	600			
120 Non-Licensed	605			
200 Employee Benefits				
210 Insurance	610			
220 Social Security	615			
290 Other	620			
300 Purchased Professional & Technical Serv	625			
400 Purchased Property Services	630			
500 Other Purchased Services	635			
600 Supplies	640			
700 Property (Equipment & Furnishings)	645			
800 Other	650			
TOTAL EXPENDITURES*	~~~	4,067	14,656	20,776

*Goes to Budget Line 175.

CAPITAL OUTLAY	Code 16 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	1,017,976	1,089,288	1,205,815	1,205,815
Cancellation of Prior Year Encumbrances	03				
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2022 \$	05				
2023 \$	10	465,252	12,362		
2024 \$	15		445,224	17,674	17,674
2025 \$	20			433,591	487,181
1140 Delinquent Tax	25	2,268	4,280	2,367	3,548
1510 Interest on Idle Funds	30	28,244	33,881	35,000	35,000
July - December Estimate	35				
1900 Other Revenue From Local Source	40	279,609	259,409	20,000	20,000
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	26,391	36,510	38,040	38,040
July - December Estimate	60				19,020
2450 Recreational Vehicle Tax	65	965	1,046	841	841
July - December Estimate	66				421
2460 Commercial Vehicle Tax	67	4,255	4,074	4,630	4,630
July - December Estimate	68				2,315
2600 Other County Revenue	70				0
July - December Estimate	75				
2800 In Lieu of Taxes IRBs/Rental Excise	80			0	0
July - December Estimate	82				0
3000 STATE SOURCES					
3223 Capital Outlay State Aid	87	0	0	0	0
4000 FEDERAL SOURCES					
4390 Impact Aid Construction	90				0
July - December Estimate	95				
4590 Other Federal Aid	97				0
5000 OTHER					
5206 Transfer From General	100	0	0	0	0
RESOURCES AVAILABLE	170	1,824,960	1,886,074	1,757,958	1,834,485
TOTAL EXPENDITURES & TRANSFERS	175	735,672	680,259	1,757,958	1,757,958
July - December Estimate	180	~~~~~	~~~~~	~~~~~	76,527
TOTAL OPERATION EXPENDITURE (18 MO)	185	~~~~~	~~~~~	~~~~~	1,834,485
UNENCUMBERED CASH BALANCE JUNE 30	190	1,089,288	1,205,815	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	19,573	8,733	20,000
650 Supplies - Technology Software	207	37,708		75,000
700 Property (Equipment & Furnishings)	210	4,765	4,670	10,000
2000 Support Services				
2100 Student Support Services				
650 Supplies - Technology Software	213			
700 Property (Equipment & Furnishings)	215			
2200 Instructional Support Staff				
650 Supplies - Technology Software	217			
700 Property (Equipment & Furnishings)	220	77,855	34,250	75,000
2300 General Administration				
650 Supplies - Technology Software	223			
700 Property (Equipment & Furnishings)	225			
2400 School Administration				
650 Supplies - Technology Software	227			
700 Property (Equipment & Furnishings)	230			
2500 Central Services				
100 Salaries				
120 Non-Licensed	236			
200 Employee Benefits				
210 Insurance (Employee)	237			
220 Social Security	238			
290 Other	239			
650 Supplies - Technology Software	233			
700 Property (Equipment & Furnishings)	235			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	310			200,000
200 Employee Benefits				
210 Insurance (Employee)	315			35,000
220 Social Security	320			15,300
290 Other	325		184	250
300 Purchased Professional & Technical Serv	330			
400 Purchased Property Services				
420 Cleaning	335			
430 Repairs & Maintenance	340	38,706		55,000
440 Rentals	345			
460 Repair of Buildings	350	6,158		
490 Other	355	204,404	52,063	628,250
500 Other Purchased Services	360			
600 Supplies				
610 General Supplies	363			
650 Supplies - Technology Software	365			
700 Property (Equipment & Furnishings)	240			
2700 Transportation				
650 Supplies - Technology Software	370			
700 Property (Equipment & Buses)	243	156,015	47,322	30,000
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 Non-Licensed	375	29,888	34,986	26,800
200 Employee Benefits				
210 Insurance	380	6,667	5,842	3,800
220 Social Security	385	2,218	2,628	2,028
290 Other	390	28	34	30
300 Purchased Professional & Technical Serv	395			
400 Purchased Property Services	400			
500 Other Purchased Services	405			
600 Supplies	410	40,012	44,378	46,500
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			
4000 Facility Acquisition & Construction Serv				
4100 Land Acquisition	255			
4200 Land Improvement	260			
4300 Architectural & Engineering Services	265			
4500 New Building Acquisition & Construction	275			
4600 Site Improvement	280	76,144	445,119	285,000
4700 Building Improvements				
100 Salaries				
120 Non-Licensed	286			
200 Fringe Benefits				
210 Insurance	287			
220 Social Security	288			
290 Other	289			
400 Outside Contractors	290	35,531	50	250,000
4900 Other	291			
5100 Debt Service				
Capital Outlay Bond				
832 Interest	295			
890 Commission & Postage	300			
831 Principal	305			
TOTAL EXPENDITURES*	---	735,672	680,259	1,757,958

*Goes to Budget Line 175.

DRIVER TRAINING	Code 18 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	8,626	10,239	17,679
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15	2,800	4,550	
3000 STATE SOURCES				
3208 State Safety Aid	25	2,465	6,960	3,510
3209 Motorcycle Safety Aid	35			0
4000 FEDERAL SOURCES				
4590 Other Federal Aid	40			
5000 OTHER				
5206 Transfer From General	45	0	0	0
5208 Transfer From Supplemental General	50	0	0	0
5253 Transfer from Contingency Reserve	55	0	0	~~~~~
RESOURCES AVAILABLE	170	13,891	21,749	21,189
TOTAL EXPENDITURES & TRANSFERS	175	3,652	4,070	21,189
UNENCUMBERED CASH BALANCE JUNE 30	190	10,239	17,679	0

DRIVER TRAINING	Code 18 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	3,150	3,515	6,300
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	241	485	500
290 Other	230		6	10
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	30	62	14,379
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280			
120 Non-Licensed	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			

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

DRIVER TRAINING	Code 18 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance (Employee)	445			
220 Social Security	450			
290 Other	455			
300 Purchased Professional & Technical Serv	460			
400 Purchased Property Services	465			
500 Other Purchased Services	470			
600 Supplies				
610 General Supplies	475			
620 Energy				
621 Heating	480			
622 Electricity	485			
626 Motor Fuel-not schoolbus	490	231	2	
629 Other	495			
680 Miscellaneous Supplies	500			
700 Property (Equipment & Furnishings)	505			
800 Other	510			
2650 Vehicle Operations & Maintenance Serv (Not Student Transportation)				
100 Salaries				
120 Non-Licensed	515			
200 Employee Benefits				
210 Insurance	520			
220 Social Security	525			
290 Other	530			
300 Purchased Professional & Technical Serv	535			
442 Rental of Vehicles	540			
520 Insurance	545			
626 Motor Fuel (not school bus)	550			
700 Property (Equipment & Furnishings)	555			
800 Other	560			
2900 Other Support Services				
100 Salaries				
110 Licensed	630			
120 Non-Licensed	635			
200 Employee Benefits				
210 Insurance	640			
220 Social Security	645			
290 Other	650			
300 Purchased Professional & Technical Serv	655			
400 Purchased Property Services	660			
500 Other Purchased Services	665			
600 Supplies	670			
700 Property (Equipment & Furnishings)	675			
800 Other	680			
TOTAL EXPENDITURES*	~~~	3,652	4,070	21,189

*Goes to Budget Line 175.

FOOD SERVICE	Code 24 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	83,559	94,238	91,808
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES*				
1510 Interest on Idle Funds	05			
1600 Food Service				
1611 Student Sales (Lunch)	15	92,641	94,749	86,995
1612 Student Sales (Breakfast)	25	2,046	2,392	1,010
1613 Student Sales (Spec Milk)	35			0
1614 Student Sales (Snacks/Supper)	40			0
1620 Adult & Student Sales (Non-Reimbursable Prog)	45	6,537	8,766	18,977
1990 Miscellaneous	55	60		
3000 STATE SOURCES				
3203 School Food Assistance	65	2,491	2,475	1,787
4000 FEDERAL SOURCES				
4550 Child Nutrition Programs	75	111,000	106,438	108,935
4590 Other Federal Aid	80	13,949	0	
5000 Other				
5206 Transfer From General	85	61,925	55,000	57,000
5208 Transfer From Supplemental General	90	34,157	33,775	66,531
5253 Transfer From Contingency Reserve	95	0	0	~~~~~
RESOURCES AVAILABLE	170	408,365	397,833	433,043
TOTAL EXPENDITURES & TRANSFERS	175	314,127	306,025	341,230
UNENCUMBERED CASH BALANCE JUNE 30	190	94,238	91,808	91,813

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

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

FOOD SERVICE	Code 24 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
800 Other	280			
3000 Operation of NonInstructional Services				
3100 Food Service Operation				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290	129,398	123,760	138,758
200 Employee Benefits				
210 Insurance	295	18,049	32,794	43,038
220 Social Security	300	9,068	8,171	10,615
290 Other	305	124	107	120
500 Other Purchased Services				
520 Insurance	310			
570 Food Service Management	315			
590 Other Purchased Services	320	220	624	1,100
600 Supplies				
630 Food & Milk	325	127,017	125,699	131,984
680 Miscellaneous Supplies	330	14,356	11,839	12,431
700 Property (Equipment & Furnishings)	335	15,182	2,366	2,484
800 Other	340	713	665	700
TOTAL EXPENDITURES*	~~~	314,127	306,025	341,230

*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	100,032	111,989	120,278
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15	8,024	3,374	
1980 Reimbursements	20	37,495	43,827	
3000 STATE SOURCES				
3211 Deaf/Blind	35			
4000 FEDERAL SOURCES				
4310 PL 382 Special Ed (formerly PL:874)	45			
4560 Aid Regular*	55			
4570 Medicaid	60			
4590 Other Reserve Grants in Aid	65			
4595 ESSER I	67			
4605 ESSER II	68			
5000 OTHER				
5206 Transfer From General	75	361,550	389,028	429,305
5208 Transfer From Supplemental General	80	361,550	253,963	243,635
5253 Transfer From Contingency Reserve	85	0	0	~~~~~
RESOURCES AVAILABLE	170	868,651	802,181	793,218
TOTAL EXPENDITURES & TRANSFERS	175	756,662	681,903	687,128
UNENCUMBERED CASH BALANCE JUNE 30	190	111,989	120,278	106,090

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

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210			
120 Non-Licensed	215	90,800	59,221	62,775
200 Employee Benefits				
210 Insurance (Employee)	220	24,589	21,909	23,662
220 Social Security	225	6,298	3,882	4,802
290 Other	230	81	51	60
300 Purchased Professional & Technical Serv	235		600	500
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
564 Payment to Spec Education Coop/Interlocal (Assessments)	250	345,523	330,752	322,341
565 Payment to Spec Education Coop/Interlocal (Flowthrough)	251	281,524	258,963	265,488
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260	1,952	696	1,000
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335			
120 Non-Licensed	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration				
2330 Special Area Admin Services				
100 Salaries				
110 Licensed	395			
120 Non-Licensed	400			
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410			
290 Other	415			
300 Purchased Professional & Technical Serv	420			
400 Purchased Property Services	425			
500 Other Purchased Services	430			
600 Supplies	435			
700 Property (Equipment & Furnishings)	440			
800 Other	445			
2400 School Administration				
100 Salaries				
110 Licensed	450			
120 Non-Licensed	455			
200 Employee Benefits				
210 Insurance (Employee)	460			
220 Social Security	465			
290 Other	470			
300 Purchased Professional & Technical Serv	475			
500 Other Purchased Services	480			
600 Supplies	485			
700 Property (Equipment & Furnishings)	490			
800 Other	495			
2500 Central Services				
100 Salaries				
110 Licensed	800			
120 Non-Licensed	805			
200 Employee Benefits				
210 Insurance	810			
220 Social Security	815			
290 Other	820			
300 Purchased Professional & Technical Serv	825			
400 Purchased Property Services	830			
500 Other Purchased Services	835			
600 Supplies	840			
700 Property (Equipment & Furnishings)	845			
800 Other	850			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	500			
200 Employee Benefits				
210 Insurance (Employee)	505			
220 Social Security	510			
290 Other	515			
300 Purchased Professional & Technical Serv	520			
400 Purchased Property Services				
411 Water/Sewer	525			
420 Cleaning	530			
430 Repairs & Maintenance	535			

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
440 Rentals	540			
490 Other	545			
500 Other Purchased Services	550			
600 Supplies				
610 General Supplies	555			
620 Energy				
621 Heating	560			
622 Electricity	565			
626 Motor Fuel (not school bus)	570			
629 Other	575			
680 Miscellaneous Supplies	580			
700 Property (Equipment & Furnishings)	585			
800 Other	590			
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 Non-Licensed	595			
200 Employee Benefits				
210 Insurance	600			
220 Social Security	605			
290 Other	610			
400 Purchased Property Services	615			
600 Supplies	620			
700 Property (Equipment & Furnishings)	625			
800 Other	630			
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	635			
200 Employee Benefits				
210 Insurance	640			
220 Social Security	645			
290 Other	650			
400 Purchased Property Services				
442 Rent of Vehicles (lease)	655			
490 Other	660			
500 Other Purchased Services				
513 Contracting of Bus Services	665			
519 Mileage in Lieu of Trans	670	5,895	5,829	6,500
520 Insurance	675			
590 Other Purchased Services	680			
600 Supplies				
626 Motor Fuel	685			
680 Miscellaneous Supplies	690			
730 Equip (including buses)	695			
800 Other	700			
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 Non-Licensed	705			
200 Employee Benefits				
210 Insurance	710			
220 Social Security	715			
290 Other	720			
300 Purchased Professional & Technical Serv	725			
400 Purchased Property Services	730			
500 Other Purchased Services	735			
700 Property (Equipment & Furnishings)	740			

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
800 Other	745			
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Licensed	750			
200 Employee Benefits				
210 Insurance	755			
220 Social Security	760			
290 Other	765			
300 Purchased Professional & Technical Serv	770			
400 Purchased Property Services	775			
500 Other Purchased Services	780			
600 Supplies	785			
700 Property (Equipment & Furnishings)	790			
800 Other	795			
2900 Other Support Services				
100 Salaries				
110 Licensed	860			
120 Non-Licensed	865			
200 Employee Benefits				
210 Insurance	870			
220 Social Security	873			
290 Other	880			
300 Purchased Professional & Technical Serv	885			
400 Purchased Property Services	890			
500 Other Purchased Services	895			
600 Supplies	900			
700 Property (Equipment & Furnishings)	905			
800 Other	910			
TOTAL EXPENDITURES*	~~~	756,662	681,903	687,128

*Goes to Budget Line 175.

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	34,068	34,072	33,931
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	2,551	8,067	
3000 STATE SOURCES				
3225 CTE Transportation State Aid	80	12,661	13,554	17,788
3240 Other State Grant	90			
4000 FEDERAL SOURCES				
4530 Vocational Aid				
4531 Regular Aid	115			
4532 Special Project Aid	125	433	1,304	
4590 Other Federal Aid	130			
5000 OTHER				
5206 Transfer From General	135	21,717	25,000	14,909
5208 Transfer From Supplemental General	140	90,143	86,174	120,000
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	161,573	168,171	186,628
TOTAL EXPENDITURES & TRANSFERS	175	127,501	134,240	152,697
UNENCUMBERED CASH BALANCE JUNE 30	190	34,072	33,931	33,931

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	100,052	102,927	110,811
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220	9,507	17,220	22,309
220 Social Security	225	7,441	7,004	8,477
290 Other	230	103	92	100
300 Purchased Professional & Technical Serv	235	705	1,601	1,000
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			
590 Other	250			
600 Supplies				
610 General Supplemental (Teaching)	255	9,693	5,396	10,000
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	270			
800 Other	275			
2100 Student Support Services				
100 Salaries				
110 Licensed	280			
120 Non-Licensed	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	330			
120 Non-Licensed	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books (not textbooks) & Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Licensed	445			
120 Non-Licensed	450			
200 Employee Benefits				
210 Insurance (Employee)	455			
220 Social Security	460			
290 Other	465			
300 Purchased Professional & Technical Serv	470			
500 Other Purchased Services	475			
600 Supplies	480			
700 Property (Equipment & Furnishings)	485			
800 Other	490			
2500 Central Services				
100 Salaries				
110 Licensed	590			
120 Non-Licensed	595			
200 Employee Benefits				
210 Insurance	600			
220 Social Security	605			
290 Other	610			
300 Purchased Professional & Technical Serv	615			
400 Purchased Property Services	620			
500 Other Purchased Services	625			
600 Supplies	630			
700 Property (Equipment & Furnishings)	635			
800 Other	640			

CAREER & POSTSECONDARY EDUCATION	Code 34 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 schoolbus)	565			
629 Other	570			
680 Miscellaneous Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2700 Student Transportation Services				
120 Non-Licensed	586			
200 Employee Benefits	587			
500 Other Purchased Services				
513 Contracting of Bus Services	596			
520 Insurance	597			
626 Motor Fuel	588			
730 Equipment (including buses)	598			
800 Other	589			
2900 Other Support Services				
100 Salaries				
110 Licensed	650			
120 Non-Licensed	655			
200 Employee Benefits				
210 Insurance	660			
220 Social Security	665			
290 Other	670			
300 Purchased Professional & Technical Serv	675			
400 Purchased Property Services	680			
500 Other Purchased Services	685			
600 Supplies	690			
700 Property (Equipment & Furnishings)	695			
800 Other	700			
TOTAL EXPENDITURES*	~~~	127,501	134,240	152,697

*Goes to Budget Line 175.

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	111,539	154,864	3,279
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			
1930 City/County Sales Tax	32			
1990 Miscellaneous	35	302,173	113,875	500,000
3000 STATE SOURCES				
3227 Mental Health (School Liaison)	40	75,000	40,625	
3228 Mental Health (Community Mental Health)	45	25,000	21,875	
3230 Safe & Secure Schools Grant	55			0
3231 Pre-K Pilot Grant (CIF)	60			
3240 Other State Grant	70			
4000 FEDERAL SOURCES				
4585 Pre-K Pilot Grant (TANF)	80			
4587 Pre-K Pilot Grant (GEER)	85			
4589 Safe & Secure Schools Grant	87			
RESOURCES AVAILABLE	170	513,712	331,239	503,279
TOTAL EXPENDITURES	175	358,848	327,960	503,279
UNENCUMBERED CASH BALANCE JUNE 30	190	154,864	3,279	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	100,133	115,843	122,794
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220	12,533	19,482	21,041
220 Social Security	225	6,892	7,944	9,394
290 Other	230	73	104	110
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	139,217	44,600	89,928
644 Textbooks	265			

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				
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	65,000	105,870	
200 Employee Benefits				
210 Insurance (Employee)	295	6,000	12,588	
220 Social Security	300	4,000	6,472	
290 Other	305		69	
300 Purchased Professional & Technical Serv	310	25,000	14,988	10,012
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335			
120 Non-Licensed	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) and Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration				
100 Salaries				
110 Licensed	395			
120 Non-Licensed	400			
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410			
290 Other	415			
300 Purchased Professional & Technical Serv	420			
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (Telephone, postage, etc.)	435			
590 Other	440			
600 Supplies	445			
700 Property (Equipment & Furnishings)	450			
800 Other	455			

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	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			
500 Other Purchased Services				
520 Insurance	575			
590 Other	580			
600 Supplies				
610 General Supplies	585			
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not schoolbus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			

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

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	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			250,000
4900 Other	885			
TOTAL EXPENDITURES*	~~~	358,848	327,960	503,279

*Goes to Budget Line 175.

KPERs SPECIAL RETIREMENT CONTRIBUTION	Code 51 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	~~~~~	~~~~~	~~~~~
Cancellation of Prior Year Encumbrances	03	~~~~~	~~~~~	~~~~~
REVENUES				
3000 STATE SOURCES				
3221 KPERs	05	422,423	422,259	454,456
RESOURCES AVAILABLE	70	422,423	422,259	454,456
EXPENDITURES				
1000 Instruction				
200 Employee Benefits	75	283,771	279,285	300,000
2100 Student Support				
200 Employee Benefits	80	12,478	15,897	17,278
2200 Instructional Support				
200 Employee Benefits	85	7,468	11,677	12,378
2300 General Administration				
200 Employee Benefits	90	16,504	16,792	17,800
2400 School Administration				
200 Employee Benefits	95	33,561	32,067	35,000
2500 Central Services				
200 Employee Benefits	100	4,677	1,822	2,100
2600 Operations & Maintenance				
200 Employee Benefits	105	25,995	24,922	26,000
2700 Student Transportation Services				
200 Employee Benefits	110	19,720	20,187	21,400
2900 Other Support Services				
200 Employee Benefits	113		5,621	6,500
3000 Food Service				
200 Employee Benefits	115	18,249	13,989	16,000
TOTAL EXPENDITURES	175	422,423	422,259	454,456
UNENCUMBERED CASH BALANCE JUNE 30	190	~~~~~	~~~~~	~~~~~

CONTINGENCY RESERVE	Code 53 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	200,000	200,000	200,000
Cancellation of Prior Year Encumbrances	03			
REVENUES				
5000 OTHER				
5206 Transfer From General	05	24,353	18,455	
RESOURCES AVAILABLE	170	224,353	218,455	
TOTAL EXPENDITURES & TRANSFERS	175	24,353	18,455	
UNENCUMBERED CASH BALANCE JUNE 30	190	200,000	200,000	

CONTINGENCY RESERVE	Code 53 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	22,566	10,216	
120 Non-Licensed	215		6,875	
200 Employee Benefits				
210 Insurance (Employee)	220	42	37	
220 Social Security	225	1,745	1,310	
290 Other	230		17	
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside the State	245			
563 Tuition/Private Sources	250			
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260			
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335			
120 Non-Licensed	340			

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

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

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

CONTINGENCY RESERVE	Code 53 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
976 Preschool-Aged At-Risk	810			
978 At-Risk Education Fund	815			
980 Supplemental General Fund	820			
TOTAL EXPENDITURES & TRANSFERS*	~~~	24,353	18,455	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	110,292	121,946	123,561
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	04			
1740 Fees (Rental)	05	1,923	5,230	
1911 Fines	10			
1942 Rental Fees & Books	15	25,410	28,965	
1990 Miscellaneous	20			
4000 FEDERAL SOURCES				
4590 Other Federal Aid	22			
5000 OTHER				
5206 Transfer From General	25	0	0	
5208 Transfer From Supplemental General	30	0	36,319	
5253 Transfer From Contingency Reserve	35	0	0	
RESOURCES AVAILABLE	40	137,625	192,460	
EXPENDITURES				
1000 Instruction				
600 Supplies				
644 Textbooks	75	13,703	66,223	
645 Workbooks	80			
646 Repairing Textbooks	85			
649 Other Materials & Supplies	90			
650 Supplies (Technology Related)	93			
2200 Support Services				
680 Miscellaneous Supplies				
681 Special Clothing & Towels	95			
682 Musical Instruments	100	299	391	
683 Other Material & Supplies	105		43	
684 Other	110	1,677	2,242	
TOTAL EXPENDITURES & TRANSFERS	175	15,679	68,899	
UNENCUMBERED CASH BALANCE JUNE 30	190	121,946	123,561	

ACTIVITY FUND	Code 56 Line	12 mo.	12 mo.	12 mo.
		2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	8,608	7,263	8,357
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1710 Admissions/Gate Receipts	50	69,417	72,641	
1730 Student Organization Membership Dues	15			
1790 Other Student Activity Income	55			
1900 Other Revenue From Local Source				
1980 Reimbursements	60			
RESOURCES AVAILABLE	170	78,025	79,904	
TOTAL EXPENDITURES	175	70,762	71,547	
UNENCUMBERED CASH BALANCE JUNE 30	190	7,263	8,357	~~~~~

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	12 mo.	12 mo.	12 mo.
	56 Line	2023-2024 Actual (1)	2024-2025 Actual (2)	2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210			
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional and Tech Services	232			
600 Supplies	235			
700 Property (Equipment & Furnishings)	240			
800 Other	245	70,762	71,547	
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*	~~~	70,762	71,547	~~~~~

*Goes to Budget Line 175.

Notice of Hearing 2025-2026 Budget

The governing body of Unified School District 412 will meet on the 8th day of September 2025 at 7:05 PM at 1100 Queen Avenue, Hoxie, KS 67740 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 district office on the district website and will be available at this hearing.

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

	Code 99 Line	2023-2024 Actual		2024-2025 Actual		2025-2026 Proposed Budget		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2025 Tax to be Levied (6)	Est. Tax Rate* (7)
OPERATING								
General	06	3,915,707	20.000	4,139,017	20.000	4,299,406	1,073,435	20.000
Supplemental General (LOB)	08	1,311,921	19.771	1,382,934	20.712	1,436,236	1,214,925	19.951
SPECIAL REVENUE								
Federal Funds	07	295,672		103,408		94,638		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	30,528		29,579		50,535		
Adult Supplemental Education	12	0		0		0		
At-Risk Education Fund	13	346,923		430,370		455,303		
Bilingual Education	14	4,067		14,656		20,776		
Virtual Education	15	0		0		0		
Capital Outlay	16	735,672	8.000	680,259	8.000	1,757,958	487,181	8.000
Driver Training	18	3,652		4,070		21,189		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	314,127		306,025		341,230		
Professional Development	26	0		0		0		
Parent Education Program	28	0		0		0		
Summer School	29	0		0		0		
Special Education	30	756,662		681,903		687,128		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	127,501		134,240		152,697		
Gifts and Grants	35	358,848		327,960		503,279		
Special Liability Expense Fund	42	0	0.000	0	0.000	0	0	0.000
Extraordinary Growth Facilities	45	0	0.000	0	0.000	0	0	0.000
Special Reserve Fund	47	0		0				
KPERS Special Retirement Contribution	51	422,423		422,259		454,456		
Contingency Reserve	53	24,353		18,455				
Textbook & Student Material Revolving	55	15,679		68,899				
Activity Fund	56	70,762		71,547				
DEBT SERVICE								
Bond and Interest #1	62	0	0.000	0	0.000	0	0	0.000

Notice of Hearing 2025-2026 Budget

Bond and Interest #2	63	0	0.000	0	0.000	0	0	0.000
No-Fund Warrant	66	0	0.000	0	0.000	0	0	0.000
Special Assessment	67	0	0.000	0	0.000	0	0	0.000
Temporary Note	68	0	0.000	0	0.000	0	0	0.000
COOPERATIVES¹								
Special Education	78	0		0		0		
TOTAL USD EXPENDITURES	100	8,734,497	47.771	8,815,581	48.712	10,274,831	2,775,541	47.951
Less: Transfers	105	1,332,372		1,372,318		1,457,923		
NET USD EXPENDITURES	110	7,402,125		7,443,263		8,816,908		
TOTAL USD TAXES LEVIED	115	2,758,216		2,739,619		2,775,541		

1. Sponsoring District Only

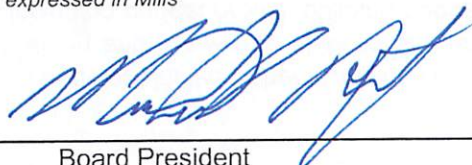
*Tax Rates are expressed in Mills

	Code 99 Line	2023-2024 Actual		2024-2025 Actual		2025-2026 Proposed Budget		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2025 Tax to be Levied (6)	Est. Tax Rate* (7)
OTHER								
Historical Museum	80	0	0.000	0	0.000	0	0	0.000
Public Library Board	82	0	0.000	0	0.000	0	0	0.000
Public Library Board Employee Benefits	83	0	0.000	0	0.000	0	0	0.000
Recreation Commission	84	0	0.000	0	0.000	0	0	0.000
Rec Comm Emp Benefits & Spec Liab	86	0	0.000	0	0.000	0	0	0.000
TOTAL OTHER	120	0	0.000	0	0.000	0	0	0.000
TOTAL TAXES LEVIED	125	\$2,758,216		\$2,739,619		\$2,775,541		

Assessed Valuation - General Fund	128	\$55,152,033	\$52,093,652	\$53,671,764
Assessed Valuation - All Other Funds	130	\$59,600,853	\$59,121,752	\$60,896,754
Assessed Valuation - Capital Outlay	129	\$59,600,853	\$57,986,602	\$60,897,674

Outstanding Indebtedness, July 1		2023	2024	2025
General Obligation Bonds	135	0	0	0
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	1,266,750
TOTAL USD DEBT	155	0	0	1,266,750

*Tax Rates are expressed in Mills


Board President


Clerk of the Board

Notice of Hearing 2025-2026 Budget

Exceeding Revenue Neutral for the 2025-2026 School Year

The governing body of Unified School District 412 will meet on the 8th day of September 2025 at 7:00 PM at 1100 Queen Avenue, Hoxie, KS 67740 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 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	\$1,041,873	20.000	\$1,042,467	19.423	\$1,073,435	20.000
ALL OTHER FUNDS						
Supplemental General (LOB)	\$1,224,704	20.712	\$1,224,634	20.110	\$1,214,925	19.951
Adult Education	\$0	0.000			\$0	0.000
Capital Outlay	\$473,042	8.000	\$472,985	7.767	\$487,181	8.000
Cost of Living	\$0	0.000			\$0	0.000
Special Liability Expense Fund	\$0	0.000			\$0	0.000
Extraordinary Growth Facilities	\$0	0.000			\$0	0.000
Bond and Interest #1	\$0	0.000			\$0	0.000
Bond and Interest #2	\$0	0.000			\$0	0.000
No-Fund Warrant	\$0	0.000			\$0	0.000
Special Assessment	\$0	0.000			\$0	0.000
Temporary Note	\$0	0.000			\$0	0.000
Historical Museum	\$0	0.000			\$0	0.000
Public Library Board	\$0	0.000			\$0	0.000
Public Library Board Employee Benefits	\$0	0.000			\$0	0.000

Revenue Neutral Calculation

Total Taxes Levied Including General Fund	\$2,739,619	48.712	\$2,740,086	47.300	\$2,775,541	47.951
Total Taxes Levied Excluding General Fund	\$1,697,746	28.712	\$1,697,619	27.877	\$1,702,106	27.951

Board President

Clerk of the Board

REVENUE NEUTRAL RATE RESOLUTION
2025-2026 Fiscal Year

*A resolution expressing the property taxation policy of USD 412 – Hoxie Community Schools,
with respect to exceeding the Revenue Neutral Tax Rate for financing
the annual budget for 2025-2026.*

Whereas, 2022 HB 2239 amending K.S.A 79-2988, provides that a levy of property taxes to finance the 2024-2025 budget of USD 412 exceeds the Revenue Neutral Tax Rate to finance the 2025-2026 budget of USD 412, be authorized by a resolution.

NOW, THEREFORE, BE IT RESOLVED by USD 412 that the 2025-2026 budget with a levy of property taxes exceeding the Revenue Neutral Tax Rates calculated for 2025-2026, as adjusted pursuant to 2022 HB 2239 amending K.S.A 79-2988 is hereby adopted.

Adopted this 8th day of September, 2025 by USD 412 – Hoxie Community Schools, in Sheridan County, Kansas.

Board Clerk Signature



Board President Signature



Board Member Name	Vote	
	Yes	No
1. Michael Bretz	✓	
2. Brett Oelke	✓	
3. Billi Beckman	✓	
4. Leonard Weber	✓	

Board Member Name	Vote	
	Yes	No
5. Haley Herrick	✓	
6. Mitchell Baalman	✓	
7. Reba White	✓	

CLASSIFIEDS

(Published in The Sheridan Sentinel August 21, 2025)

State of Kansas
Budget Form USD-A

USD #412
2025-2026

Notice of Hearing 2025-2026 Budget

The governing body of Unified School District 412 will meet on the 8th day of September 2025 at 7:05 PM at 1100 Queen Avenue, Hoxie, KS 67740 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 district office on the district website and will be available at this hearing.

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

Code 99 Line	2023-2024 Actual		2024-2025 Actual		2025-2026 Proposed Budget		Est. Tax Rate* (7)
	Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2025 Tax to be Levied (6)	
OPERATING							
General	06	3,915,707	20.000	4,130,017	20.000	4,299,406	1,073,435
Supplemental General (LOB)	08	1,311,921	19.771	1,382,934	20.712	1,438,236	1,214,925
SPECIAL REVENUE							
Federal Funds	07	295,672		103,408		94,638	
Adult Education	10	0	0.000	0	0.000	0	0.000
Preschool-Aged At-Risk	11	30,528		29,575		50,535	
Adult Supplemental Education	12	0		0		0	
At-Risk Education Fund	13	348,923		430,370		455,303	
Bilingual Education	14	4,067		14,656		20,776	
Virtual Education	15	0		0		0	
Capital Outlay	16	735,672	8.000	680,259	8.000	1,757,858	487,181
Driver Training	18	3,652		4,070		21,169	
Declining Enrollment	19	0	0.000	0	0.000	0	0.000
Extraordinary School Program	22	0		0		0	
Food Service	24	314,127		308,025		341,236	
Professional Development	28	0		0		0	
Parent Education Program	29	0		0		0	
Summer School	29	0		0		0	
Special Education	30	756,662		681,903		687,128	
Cost of Living	33	0	0.000	0	0.000	0	0.000
Career and Postsecondary Education	34	127,501		134,245		152,697	
Gifts and Grants	35	358,848		327,950		503,279	
Special Liability Expense Fund	42	0	0.000	0	0.000	0	0.000
Extraordinary Growth Facilities	45	0	0.000	0	0.000	0	0.000
Special Reserve Fund	47	0		0		0	
KIPERS Special Retirement Contribution	51	422,423		422,259		454,456	
Contingency Reserve	53	24,353		18,455		18,455	
Textbook & Student Material Revolving	55	15,879		66,899		0	
Activity Fund	58	70,762		71,547		0	
DEBT SERVICE							
Bond and Interest #1	62	0	0.000	0	0.000	0	0.000

Notice of Hearing 2025-2026 Budget

Bond and Interest #2	63	0	0.000	0	0.000	0	0.000
No-Fund Warrant	63	0	0.000	0	0.000	0	0.000
Special Assessment	67	0	0.000	0	0.000	0	0.000
Temporary Note	69	0	0.000	0	0.000	0	0.000
COOPERATIVES							
Special Education	78	0		0		0	
TOTAL USD EXPENDITURES	109	6,734,497	47.771	8,815,581	48.712	10,275,631	2,775,541
Less: Transfers	109	332,372		1,375,316		1,457,973	
NET USD EXPENDITURES	110	7,402,129		7,440,265		8,816,908	
TOTAL USD TAXES LEVIED	115	2,775,216		2,775,619		2,775,541	

* Tax Rates are expressed in Mills

Code 99 Line	2023-2024 Actual		2024-2025 Actual		2025-2026 Proposed Budget		Est. Tax Rate* (7)
	Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2025 Tax to be Levied (6)	
OTHER							
Historical Museum	80	0	0.000	0	0.000	0	0.000
Public Library Board	82	0	0.000	0	0.000	0	0.000
Public Library Board Employee Benefits	83	0	0.000	0	0.000	0	0.000
Recreation Commission	84	0	0.000	0	0.000	0	0.000
Rec Comm Emp Benefits & Sick Pay	85	0	0.000	0	0.000	0	0.000
TOTAL OTHER	120	0	0.000	0	0.000	0	0.000
TOTAL TAXES LEVIED	125	\$2,775,216		\$2,775,619		\$2,775,541	
Assessed Valuation - General Fund	128	\$55,157,033		\$52,093,052		\$53,671,764	
Assessed Valuation - All Other Funds	130	\$29,600,853		\$29,600,853		\$29,600,853	
Assessed Valuation - Capital Outlay	130	\$39,600,853		\$37,986,923		\$38,997,674	
Outstanding Indebtedness, July 1							
General Obligation Bonds	135	0		0		0	
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		1,265,456	
TOTAL USD DEBT	155	0		0		1,265,456	

* Tax Rates are expressed in Mills

Board President

Clerk of the Board

Notice of Hearing 2025-2026 Budget

Excluding Revenue Neutral for the 2025-2026 School Year

The governing body of Unified School District 412 will meet on the 8th day of September 2025 at 7:05 PM at 1100 Queen Avenue, Hoxie, KS 67740 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 district office and will be available at this hearing.

	2024-2025		2025-2026	
	Actual Taxes Levied	Actual Tax Rate	Revenue Neutral Tax Rate	Proposed Tax Rate
General	\$1,041,873	26.990	\$1,042,567	19.423
ALL OTHER FUNDS				
Supplemental General (LOB)	\$1,224,704	20.712	\$1,224,634	20.110
Adult Education	\$0	0.000	\$0	0.000
Capital Outlay	\$473,042	8.309	\$472,065	7.797
Cost of Living	\$0	0.000	\$0	0.000
Special Liability Expense Fund	\$0	0.000	\$0	0.000
Extraordinary Growth Facilities	\$0	0.000	\$0	0.000
Bond and Interest #1	\$0	0.000	\$0	0.000
Bond and Interest #2	\$0	0.000	\$0	0.000
No-Fund Warrant	\$0	0.000	\$0	0.000
Special Assessment	\$0	0.000	\$0	0.000
Temporary Note	\$0	0.000	\$0	0.000
Historical Museum	\$0	0.000	\$0	0.000
Public Library Board	\$0	0.000	\$0	0.000
Public Library Board Employee Benefits	\$0	0.000	\$0	0.000
Revenue Neutral Calculation				
Total Taxes Levied Including General Fund	\$2,266,577	28.712	\$2,267,201	27.877
Total Taxes Levied Excluding General Fund	\$1,041,873	26.990	\$1,042,567	19.423

Board President

Clerk of the Board



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: 412 - Hoxie Community Schools

Superintendent: *Sharris Weyer*

Date: *9-8-2025*



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*	\$1,224,704	\$473,042	\$0	\$0
3. Less: percent of delinquent taxes (3a) <u>1.000</u>	\$12,247	\$4,730	\$0	\$0
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**	\$899,108	\$349,154	\$0	\$0
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**	\$20,835	\$8,048	\$0	\$0
6. Less: June 5, 2025 Ad Valorem Taxes received**	\$217,372	\$88,022	\$0	\$0
7. Less: County Taxes received**	\$0	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0	\$0
9. Less: Taxes refunded/abated (NRA / TIF)	\$29,322	\$5,414	\$0	\$0
10. Total Deductions (add Lines 3+4+5+6+7+8+9)	\$1,178,884	\$455,368	\$0	\$0
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$45,820	\$17,674	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	\$9,185	\$3,548	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	92.864 %	94.119 %	0.000 %	0.000 %

TABLE I

1. Estimated percent of distribution of 2025 tax dollars:	=	Jan. 20, 2026	67.000	Sept. 20, 2026	11.000
		Mar. 20, 2026	2.000	Oct. 31, 2026	0.000
		June 5, 2026	20.000		
2. Estimated percent of distribution (Jan., Mar., June)	=		89.000		
3. 2025 General Fund Assessed Valuation	=		\$53,671,764	TOTAL	100.000
4. 2025-2026 Tax Levied (20 mills x 2025 General Fund Assessed Valuation)	=		\$1,073,435		(Must total 100%)
5. 2025-2026 Est. Tax Levy to be received 1-1-2026 to 6-30-2026 (Line 2 x Line 4)	=		\$955,357		

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

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

	Adult Education	Special Liability	Bond & Interest #2
1. County Treasurer Balance 6/30/2025 *	\$0	\$0	\$0
2. 2024 Actual Taxes Levied*	\$0	\$0	\$0
3. Less: percent of delinquent taxes <u>1.000</u>	\$0	\$0	\$0
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**	\$0	\$0	\$0
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**	\$0	\$0	\$0
6. Less: June 5, 2025 Ad Valorem Taxes received**	\$0	\$0	\$0
7. Less: County Taxes received**	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0
9. Less: Taxes refunded/abated (NRA / TIF)	\$0	\$0	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %
Estimated Motor Vehicle Property Tax* 7/1/2025 to 6/30/2026		Estimated Recreational Vehicle Property Tax* 7/1/2025 to 6/30/2026	Estimated In Lieu of Taxes on Industrial Revenue Bonds* 7/1/2025 to 6/30/2026
(13) <u>\$118,023</u>	(14) <u>\$2,950</u>	(15) <u>\$0</u>	
Estimated 16/20M Tax* 7/1/2025 to 6/30/2026		Estimated Commercial Vehicle Tax* 7/1/2025 to 6/30/2026	
(16) <u>\$15,464</u>	(17) <u>\$16,246</u>		
(18) 2023 DELINQUENT TAX PERCENTAGE			
Percent Uncollected* = <u>1.0000</u> %			

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

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

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

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

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

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

	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*	\$1,109,440	\$428,521		
3. Less: percent of delinquent taxes (3a) <u>1.000</u>	\$11,094	\$4,285	\$0	\$0
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**	\$816,204	\$316,931		
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**	\$17,412	\$6,726		
6. Less: June 5, 2025 Ad Valorem Taxes received**	\$194,602	\$79,228		
7. Less: County Taxes received**				
8. Less: County Taxes received**				
9. Less: Taxes refunded/abated (NRA / TIF)	\$28,796	\$5,211		
10. Total Deductions (add Lines 3+4+5+6+7+8+9)	\$1,068,108	\$412,381	\$0	\$0
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$41,332	\$16,140	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	\$8,321	\$3,214	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	92.679 %	94.018 %	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>1.000</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>1.000</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>1.000</u>	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**				
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**				
6. Less: June 5, 2025 Ad Valorem Taxes received**				
7. Less: County Taxes received**				
8. Less: County Taxes received**				
9. Less: Taxes refunded/abated (NRA / TIF)				
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	\$0	\$0	\$0	\$0
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

	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*	\$111,730	\$43,156		
3. Less: percent of delinquent taxes (3a) <u>1.000</u>	\$1,117	\$432	\$0	\$0
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**	\$81,216	\$31,571		
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**	\$2,582	\$997		
6. Less: June 5, 2025 Ad Valorem Taxes received**	\$21,847	\$8,438		
7. Less: County Taxes received**				
8. Less: County Taxes received**				
9. Less: Taxes refunded/abated (NRA / TIF)	\$526	\$203		
10. Total Deductions (add Lines 3+4+5+6+7+8+9)	\$107,288	\$41,641	\$0	\$0
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$4,442	\$1,515	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	\$838	\$324	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	94.554 %	95.018 %	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>1.000</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>1.000</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>1.000</u>	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**				
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**				
6. Less: June 5, 2025 Ad Valorem Taxes received**				
7. Less: County Taxes received**				
8. Less: County Taxes received**				
9. Less: Taxes refunded/abated (NRA / TIF)				
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)	\$0	\$0	\$0	\$0
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

	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*	\$3,534	\$1,365		
3. Less: percent of delinquent taxes (3a) <u>0.000</u>	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**	\$1,688	\$652		
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**	\$841	\$325		
6. Less: June 5, 2025 Ad Valorem Taxes received**	\$923	\$356		
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)	\$3,452	\$1,333	\$0	\$0
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)	\$82	\$32	\$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)	97.680 %	97.656 %	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>	<u>\$0</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>	<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>	<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>	<u>\$0</u>
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>	\$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

	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>	\$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

	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)	0.000 %	0.000 %	0.000 %	0.000 %

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

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

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

1. Estimated number of Special Education Teachers (FTE*)	0.0
2. Estimated (FTE*) Special Education Paraprofessionals <u>6.5</u> times .4 =	2.6
3. Total number of Special Education Teachers (Line 1 + Line 2)	2.6
4. Estimated State Aid due from 7-1-2025 to 6-30-2026 (Line 3 x \$29,600)	\$76,960

**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)	\$6,500
7. Insurance	
8. Maintenance in Lieu of Transportation (limited to \$750 per child)	
9. Other Expense (gasoline, oil, vehicle maintenance, etc.)	
10. Capital Outlay Fund—Equipment (exclude bus purchases)	
11. Depreciation (Includes only those vehicles which are not depreciated in the regular transportation formula. See depreciation schedule for prior year.)	
12. Teacher travel (in-district)	
13. Total of Lines 5 through 12	\$6,500
14. Less: Transportation reimbursement (include cash sale of buses, EXCLUDE State Aid)	
15. Net Transportation Cost (Line 13 minus Line 14)	\$6,500
16. Total Estimated Transportation Aid (7-1-2025 to 6-30-2026) (Line 15 x 80%)	\$5,200
17. Estimated Catastrophic State Aid (7-1-2025 to 6-30-2026)	
18. Estimated Medicaid Replacement State Aid	\$7,657
19. Estimated Special Education State Aid on behalf of Cooperative/Interlocal (Form 120) (7-1-2025 to 6-30-2026)	\$265,488
20. Estimated Local Contribution Special Education State Aid (2024 House Sub for SB 387)	\$74,000
21. Total Estimated Special Education Aid (7-1-2025 to 6-30-2026) (Line 4+16+17+18+19+20)	\$429,305

Form 148
2025-2026 Estimated State Foundation Aid

1. 2025-26 General Fund Budget (Form 150, Line 16)	=	<u>\$4,299,406</u>
2. Estimated Local Effort		
a. 6-30-2025 Unencumbered Cash Balance (General Fund)	=	<u>\$0</u>
b. 2025-26 Pupil Tuition (General Fund Only)	=	<u>\$0</u>
c. 2025-26 Miscellaneous Revenue/Tax Collections (General Fund)	=	<u>\$0</u>
d. 2025-26 Mineral Production Tax (General Fund)	=	<u>\$0</u>
e. 2025-26 Special Education State Aid	=	<u>\$429,305</u>
3. TOTAL (2a + 2b + 2c + 2d + 2e)	=	<u>\$429,305</u>
4. 2025-26 Estimated State Foundation Aid (Line 1 minus Line 3)	=	<u>\$3,870,101</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)	=	390.0
2. Estimated 2025-26 Preschool-Aged At-Risk (3 yr and 4 yr Old) FTE enrollment (see Footnote(e)) (Count as .5 FTE) 9/20/25 <u>9.0</u> + 2/20/26 <u>0.0</u>	=	9.0
3. 2025-26 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2)	=	399.0
4. Estimated 2025-26 weighted low enrollment and high enrollment. (from line 3) <u>399.0</u> x <u>0.450551</u> factor (from Table II)	=	179.8
5. Estimated 2025-26 Bilingual Weighting (see Footnotes (a) and (b))	=	3.7
A. (9/20/25 Contact Hrs <u>55.0</u> + 2/20/26 Contact Hrs <u>0.0</u>) / 6 x 0.395	=	3.6
B. (9/20/25 ELL Headcount <u>20</u> + 2/20/26 ELL Hdct <u>0</u>) x .185	=	3.7
<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>115.0</u> + 2/20/26 contact hrs <u>0.0</u>) / 6 x 0.5	=	9.6
7. Estimated 2025-26 At-Risk Student Weighting 9/20/25 Free Lunch <u>120</u> + 2/20/26 Free Lunch <u>0</u> x 0.484	=	58.1
8. Estimated 2025-26 High-Density At-Risk Student Weighting (from Table V, Line 2)	=	0.0
9. Estimated 2025-26 Transportation Weighting (Table III, Line 6) <u>219,066</u> + \$5,615	=	39.0
10. Estimated 2025-26 Ancillary School Facilities Weighting. Amt approved by Board of Tax Appeals. <u>0</u> + \$5,615	=	0.0
11. Estimated Special Education Weighting. Amount of Sp. Ed. Funding (see Footnote(f)) <u>429,305</u> + \$5,615	=	76.5
12. Estimated FHSU Math & Science Academy FTE enrollment	=	0.0
13. Estimated 2025-26 Virtual State Aid (Table IV, Line 4)	=	\$0
14. Estimated 2025-26 operating budget excludes COLA. (Lines 3 thru 12 times BASE + Line 13) <u>765.7</u> x \$5,615 + 0	=	\$4,299,406
15. Estimated Cost of Living weighting (Must have 31% LOB) \$0 + \$5,615 (maximum allowed for this district) (Amt district will use, up to the maximum)	=	0.0
16. Total General Fund Budget Authority including Cost of Living. <u>765.7</u> x \$5,615 + 0	=	\$4,299,406

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) = 689.2 x \$5692 = \$3922926 + <u>429,305</u> (Spec Ed)	=	\$4,352,231
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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>413.2</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>395.5</u>
5. Estimated 2/20/24 Audited FTE of new students of military families, not enrolled on 9/20/23. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 4. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>	= <u>0.0</u>
6. 9/20/24 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>384.1</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>390.0</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>413.2</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>395.5</u>
12. Sept. 20, 2024, FTE enrollment plus 2/20/25 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		= <u>384.1</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>390.0</u>
14. 3 Prior Years' Average FTE*: <div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div style="text-align: center;"> <u>413.2</u> (line 10) <u>384.1</u> (line 12) </div> <div style="text-align: center;"> +)<div style="font-size: 0.8em;">÷ 3 =</div> </div> <div style="text-align: center;"> <u>395.5</u> (line 11) <u>397.6</u> (goes to line 14) </div> </div>		= <u>397.6</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>390.0</u>
16. Total FTE adjusted enrollment. (Goes to page 1, line 1)		= <u>390.0</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.				=	674.0
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)	125.0	+	2-20-26	0.0	= 125.0
3. Index of density = Line 2	125.0	divided by	Line 1	674.0	= 0.185
4. Using index of density (Line 3), determine Per Capita Allowance.					= \$1,300
			Factor A [BASE Change]		1.3481
			Factor B [Transported Students times Per Capita Allowance]		\$162,500
			Factor C [Factor B times Constant]		\$162,500
			Factor D [Factor C times Factor A]		\$219,066
6. 2025-26 Trans. State Aid =	219,066		(to Line 9, Page 1)		= 219,066

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.	0.0	X	\$5,600	=	0
2. Estimated 9/20/25 FTE enrollment for part-time students enrolled in virtual programs.	0.0	X	\$5,600	=	0
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)				=	\$0

*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)				=	28.78 %
A. 9/20/25 + 2/20/26 Headcount (from Open page)				=	417
B. 9/20/25 + 2/20/26 Free Lunch Headcount (from Open page)				=	120
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] =	58.1				
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] =	58.1	X	\$5,615	=	\$326,232

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 $\underline{55.0} \div 6 \times 0.395 = \underline{3.6208}$ [Form 150 Line 5]
- (b) FTE is computed by taking the total headcount of bilingual students who are enrolled and attending in an approved vocational class on 9-20-2025 and multiplying by factor of 0.185. Total headcount $\underline{20} \times 0.185 = \underline{3.7000}$ [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 $\underline{115.0} \div 6 = \underline{19.1667}$ [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 390.0 = 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 9999 33.00 %
3. Due to protest petition, an election, as authorized by KSA 72-5143, affirmed the Board's resolutuion to increae the LOB authority to exceed the statewide average. (Max 33%)
School year it expires Expires _____ = 0.00 %
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 \$ 4,352,231 X Lower of Line 4 or Line 5 \$ 1,436,236
7. ADOPTED LOB FOR 2025-2026 \$ 1,436,236

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: 7.68 %
Amount required to transfer from Supplemental General Fund to K-12 At-Risk Fund: \$110,303

(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: 0.49 %
Amount required to transfer from Supplemental General Fund to Bilingual Fund: \$7,038

(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: 10.11 %
Amount required to transfer from Supplemental General Fund to Special Education Fund: \$145,203

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.	17,234	.8500	\$14,649	.0400	\$689	2.95	\$50,840	\$66,178
	Jr. High	2.		.8500	\$0	.0400	\$0	3.20	\$0	\$0
	Sr. High	3.	10,818	.8500	\$9,195	.0400	\$433	3.20	\$34,618	\$44,246
Free		4.	12,769	4.8600	\$62,057	.0400	\$511			\$62,568
Reduced		5.	3,843	4.4600	\$17,140	.0400	\$154	0.40	\$1,537	\$18,831
Adult		6.	3,653					4.60	\$16,804	\$16,804
TOTAL		7.	48,317		\$103,041		\$1,787		\$103,799	\$208,627
BREAKFAST										
Paid	Elem	8.	75	.3900	\$29			2.20	\$165	\$194
	Jr. High	9.		.3900	\$0			2.20	\$0	\$0
	Sr. High	10.	362	.3900	\$141			2.20	\$796	\$937
Free		11.	2,273	2.3700	\$5,387					\$5,387
Reduced		12.	163	2.0700	\$337			0.30	\$49	\$386
Adult		13.	701					3.10	\$2,173	\$2,173
TOTAL		14.	3,574		\$5,894				\$3,183	\$9,077
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.	xxxxxxxx		xxxxxxxx			xxxxxx		\$0
12 Months									
Total Income	66.	xxxxxxxx		\$108,935		\$1,787		\$106,982	\$217,704

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	39.99%	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2. Supplemental Gen. Fund	\$1,178,368	71.19%	\$56,293	42.72%	\$1,407	\$0	\$7,376	\$7,749
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
4. Capital Outlay	\$476,807	28.81%	\$22,782	17.29%	\$570	\$0	\$2,985	\$3,136
5. Special Assessment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
6. Bond and Interest #1	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
7. Bond and Interest #2	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
8. Temporary Notes	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
9. Recreation Commission	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
10. Rec Comm Employee Bnfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
11. No Fund Warrant	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
13. Special Liability Expense	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
14. School Retirement	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
15. Historical Museum	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
16. Extraordinary Growth Facilities	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
17. Public Library Board	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
18. Public Library Board Emp Bnfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
19. Declining Enrollment	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
20. Cost of Living	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
21. TOTAL	\$1,655,175	100.00% (c)	\$79,075 (e)	100.00% (c)	\$1,977 (e)	\$0 (e)	\$10,361 (e)	\$10,885 (e)

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

2025-2026
FORM 194-A
Proration of Estimated Motor Vehicle Property Tax, Recreational Vehicle Property Tax
and In Lieu of Taxes on Industrial Revenue Bonds for January 1, 2026, to June 30, 2026

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

	(1) 2024 Taxes Levied (Dollars)(a)	(2) Percent of Total Taxes Levied (b)	(3) Motor Vehicle Property Tax (d)	(4) Percent of Total Taxes Levied (f)	(5) Recreational Vehicle Property Tax (d)	(6) In Lieu of Taxes in Ind. Rev. Bonds (g)	(7) 16/20M Tax (d)	(8) Commercial Vehicle Tax (d)
1. General (No MVPT or RVPT)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	38.03%	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2. Supplemental Gen. Fund	\$1,224,704	72.14%	\$28,097	44.70%	\$703	\$0	\$3,681	\$3,867
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
4. Capital Outlay	\$473,042	27.86%	\$10,851	17.27%	\$271	\$0	\$1,422	\$1,494
5. Special Assessment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
6. Bond and Interest #1	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
7. Bond and Interest #2	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
8. Temporary Notes	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
9. Recreation Commission	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
10. Rec Comm Employee Bnfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
11. No Fund Warrant	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
13. Special Liability Expense	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
14. School Retirement	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
15. Historical Museum	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
16. Extraordinary Growth Facilities	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
17. Public Library Board	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
18. Public Library Board Emp Bnfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
19. Declining Enrollment	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
20. Cost of Living	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
21. TOTAL	\$1,697,746	100.00% (c)	\$38,948 (e)	100.00% (c)	\$974 (e)	\$0 (e)	\$5,103 (e)	\$5,361 (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) 26 x \$135) = \$3,510

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 = \$422,259

2. Est. increase due to KPERS rate (Line 1 times 2.5%) = \$10,556

3. Est. KPERS State Aid due to salary increases and added staff
((Line 1 + Line 2) X % of salary increase and added staff 5.00 %) = \$21,641

4. Est. KPERS State Aid for 2025-26 (Line 1 + Line 2 + Line 3) = \$454,456

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
19,764.0 times amount per mile (\$.90 per mile) = _____ \$17,788

TOTAL = _____ \$17,788

*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) | = | <u>\$1,436,236</u> |
| 2. Estimated Supplemental General State Aid | | |
| Line 1 <u>1,436,236</u> x factor <u>0.0937</u> | = | <u>\$134,575</u> |
| 3. Less Prior Year Overpayment | - | <u> </u> |
| 4. Net Estimated Supplemental General State Aid (Line 2 - Line 3) | = | <u>\$134,575</u> |
-

FORM 243

2025-2026 ESTIMATED CAPITAL OUTLAY STATE AID

- | | | |
|---|---|------------------|
| 1. Estimated 2025 Taxes Levied in the Capital Outlay Fund | = | <u>\$487,181</u> |
| 2. Estimated Capital Outlay State Aid (Line 1 x Factor) <u>0.0000</u> | = | <u>\$0</u> |

Unencumbered Cash Balance by Fund

	Fund	July 1, 2023	July 1, 2024	July 1, 2025
General	06	0	0	0
Federal Funds	07	-95,731	0	0
Supplemental General	08	83,218	72,849	80,460
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	21,203	16,662	16,661
Bilingual Education*	14	0	0	0
Virtual Education*	15	0	0	0
Capital Outlay	16	1,017,976	1,089,288	1,205,815
Driver Training*	18	8,626	10,239	17,679
Declining Enrollment	19	0	0	0
Extraordinary School Program*	22	0	0	0
Food Service	24	83,559	94,238	91,808
Professional Development*	26	0	0	0
Parent Education Program*	28	0	0	0
Summer School*	29	0	0	0
Special Education*	30	100,032	111,989	120,278
Cost of Living	33	0	0	0
Career and Postsecondary Education*	34	34,068	34,072	33,931
Gifts/Grants	35	111,539	154,864	3,279
Special Liability	42	0	0	0
School Retirement	44	0	0	0
Extraordinary Growth Facilities	45	0	0	0
Special Reserve	47	0	0	0
KPERS Spec. Ret. Contribution	51	0	0	0
Contingency Reserve*	53	200,000	200,000	200,000
Text Book & Student Material*	55	110,292	121,946	123,561
Activity Fund	56	8,608	7,263	8,357
Bond and Interest #1	62	0	0	0
Bond and Interest #2	63	0	0	0
No Fund Warrant	66	0	0	0
Special Assessment	67	0	0	0
Temporary Note	68	0	0	0
Special Education Coop	78	0	0	0
USD TOTAL		1,683,390	1,913,410	1,901,829
Enrollment (FTE) ¹		401.5	391.6	399.0
Amount per Pupil ²		4,193	4,886	4,766
Historical Museum	80	0	0	0
Public Library	82	0	0	0
Public Library Emp. Benefits	83	0	0	0
Recreation Commission	84	0	0	0
Recreation Commission Emp. Benefits	86	0	0	0
OTHER TOTAL		0	0	0

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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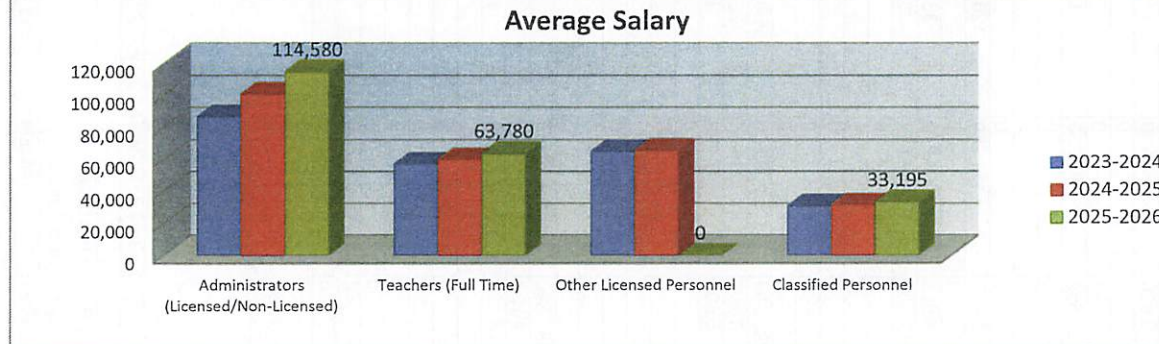
July 1 Beginning Balances of Highlighted Funds*			
TOTAL	474,221	494,908	512,110

Total Expenditures (including Transfers) for General Fund and Supplemental General (LOB) Fund			
General	3,915,707	4,139,017	4,299,406
LOB	1,311,921	1,382,934	1,436,236
Total	5,227,628	5,521,951	5,735,642

CASH BALANCE			
Percentage	9.07%	8.96%	8.93%

Average Salaries

	2023-24 Actual			2024-25 Actual			2025-26 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Licensed/Non-Licensed)	3.0	259,878	86,626	2.0	201,677	100,839	2.0	229,160	114,580
Teachers (Full Time)	39.2	2,239,895	57,140	37.6	2,251,806	59,888	36.8	2,347,122	63,780
Other Licensed Personnel	1.0	65,000	65,000	1.0	65,630	65,630	0.0	0	0
Classified Personnel	30.0	921,069	30,702	30.0	939,490	31,316	30.0	995,859	33,195
Substitutes/Temporary Help	~~~~~	62,474	~~~~~	~~~~~	48,610	~~~~~	~~~~~	60,000	~~~~~



DEFINITIONS

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

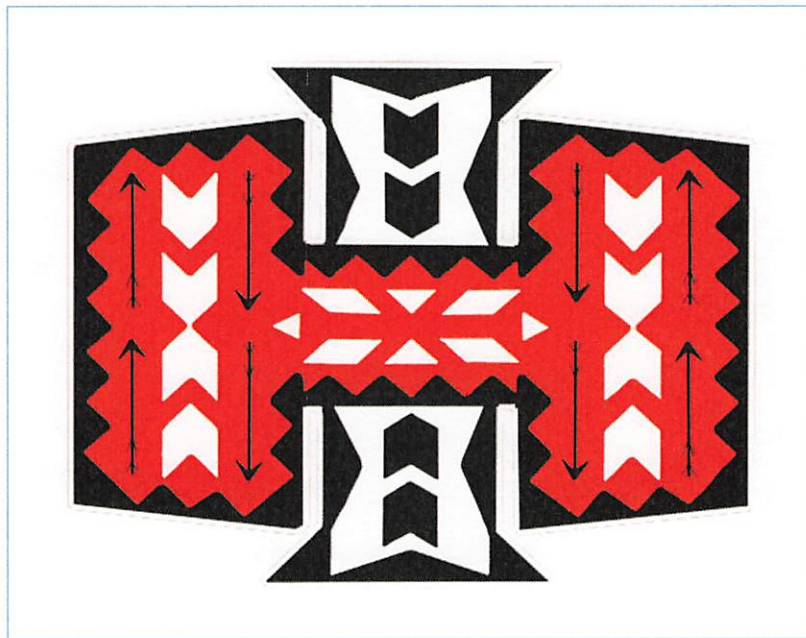
*FTE for Licensed Administrators, Teachers and Other Licensed Personnel is defined by the local school board. **Generally** FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12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

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

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

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

2025-2026 USD Budget Profile



Hoxie Community Schools

Order of Contents

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

2025-2026 Budget – General Information

USD #: 412

Introduction

Hoxie USD #412 is a school district rooted in a tradition of success while remaining firmly focused on the future. Our dedicated and highly qualified staff are committed to meeting the individual needs of every student through data-driven, research-based educational practices. We offer a wide array of award-winning and highly competitive extracurricular programs, providing opportunities for student involvement from preschool through 12th grade. With strong academics, extensive offerings in athletics, music, drama, FFA, and numerous active, school-sponsored clubs and organizations, students receive a well-rounded educational experience that prepares them for lifelong success. At USD #412, our staff, students, and community work together to ensure every student is equipped to live, learn, and thrive in an international society.

Board Members

President, Michael Bretz	785-627-6216
Vice President, Billi Beckman	785-386-4362
Brett Oelke	785-675-1079
Leonard Weber	785-824-3461
Mitchell Baalman	785-675-8581
Haley Herrick	785-462-0918
Reba White	785-675-1602

Key Staff

Superintendent:	Sharris Werner
Business Office Staff:	Mandy Shipley, Hannah Franklin, Celeste Schippers
Other Key Contacts:	Hoxie Grade School Principal, Sharris Werner Hoxie Jr/Sr High Principal, Chris Gardner

The District's Accomplishments and Challenges

Accomplishments: Hoxie is a close-knit community defined by its pride and high expectations for the success of its youth. We are committed to providing a well-rounded, high-quality education that meets the individual needs of every student. Our school facilities are fully accredited, well-maintained, and staffed by fully licensed, highly qualified professionals. Over the past decade, our graduation rates have remained near perfect, with students consistently excelling in both academics and extracurricular pursuits. We offer a year-round daycare program with priority enrollment for staff, and the district also funds a well-attended preschool, with the majority of 3- and 4-year-olds participating prior to entering kindergarten. Students benefit from numerous scholarship opportunities to support their post-secondary goals. Hoxie is a community where families thrive and students are supported by a school system dedicated to excellence in education and the success of every learner.

Challenges: One of the most significant challenges facing our school district in the recruitment and retention of highly qualified staff is the lack of affordable housing within the community. While Hoxie USD #412 is proud to offer a strong educational environment, supportive community, and competitive opportunities for students and staff alike, the shortage of reasonably priced housing options has become a persistent barrier to attracting and keeping talented educators and support personnel. New staff members who are eager to join our district often find it difficult to secure housing that meets their needs and budget, and this issue has, at times, deterred otherwise excellent candidates from accepting positions. Similarly, current staff members who wish to remain in the district long-term may find their ability to put down roots limited by the availability and affordability of housing. This issue not only impacts the stability of our workforce but also affects our ability to build strong, lasting relationships within the school and the wider community. As we continue to invest in high-quality education and the success of every student, addressing the critical need for affordable housing must be a shared priority in order to sustain the excellence of our staff and ensure the long-term vitality of Hoxie USD #412.

Supplemental Information for the Following Tables

1. Summary of Total Expenditures by Function (All Funds)
2. Summary of General Fund Expenditures by Function
3. Summary of Supplemental General Fund Expenditures by Function
4. Summary of General and Supplemental General Fund Expenditures by Function
5. Summary of Special Education Fund by Function
6. Instruction Expenditures (1000)
7. Student Support Expenditures (2100)
8. Instructional Support Expenditures (2200)
9. General Administration Expenditures (2300)
10. School Administration Expenditures (2400)
11. Central Services Expenditures (2500)
12. Operations and Maintenance Expenditures (2600)
13. Transportation Expenditures (2700)
14. Other Support Services Expenditures (2900)
15. Food Service Expenditures (3100)
16. Community Services Operations (3300)
17. Capital Improvements (4000)
18. Debt Services (5100)
19. Miscellaneous Information – Transfers (5200)
20. Miscellaneous Information Unencumbered Cash Balance by Fund
21. Reserve Funds Unencumbered Cash Balance
22. Other Information – Enrollment Information
23. Miscellaneous Information Mill Rates by Fund
24. Other Information – Assessed Valuation and Bonded Indebtedness

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

KSDE Website Information Available

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

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

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

School Finance Reports (Data Central) website below:

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

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

Kansas Building Report Card website below:

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

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

Accountability Reports website below:

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

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

Budget at a Glance

412 - Hoxie Community Schools

2025-2026



Kansas leads the world in the success of each student.

Table of Contents

Summary of Total Expenditures by Function (All Funds)..... 3

Total Expenditures by Function (All Funds)..... 4

Total Expenditures Amount per Pupil by Function (All Funds)..... 5

Summary of General and
Supplemental General Fund Expenditures..... 6

Instruction Expenses..... 7

Sources of Revenue and Proposed Budget for 2025-2026..... 8

Enrollment and Low Income Students..... 9

Mill Rates by Fund..... 10

Assessed Valuation and Bonded Indebtedness..... 11

Average Salary..... 12

District Reports..... 13

Summary of Total Expenditures by Function (All Funds)

	2023-2024 Actual	% of Total	2024-2025 Actual	% of Total	% Change	2025-2026 Budget	% of Total	% Change
Instruction	\$4,440,812	60%	\$4,457,663	60%	0%	\$4,636,343	53%	4%
Student Support Services	\$228,911	3%	\$203,583	3%	-11%	\$96,195	1%	-53%
Instructional Support Services	\$192,206	3%	\$150,478	2%	-22%	\$218,246	2%	45%
Administration & Support	\$826,530	11%	\$884,159	12%	7%	\$932,167	11%	5%
Operations & Maintenance	\$719,086	10%	\$535,901	7%	-25%	\$1,124,661	13%	110%
Transportation	\$462,447	6%	\$373,122	5%	-19%	\$388,759	4%	4%
Food Services	\$332,376	4%	\$320,014	4%	-4%	\$357,230	4%	12%
Capital Improvements	\$111,675	2%	\$445,169	6%	299%	\$785,000	9%	76%
Debt Services	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$88,082	1%	\$73,174	1%	-17%	\$278,307	3%	280%
Total Expenditures¹	7,402,125	100%	\$7,443,263	100%	1%	\$8,816,908	100%	18%
Amount per Pupil	\$18,436		\$19,007		3%	\$22,098		16%
Current Expenditures²	\$6,666,453	100%	\$6,763,004	100%	1%	\$7,058,950	100%	4%
Amount per Pupil	\$16,604		\$17,270		4%	\$17,692		2%

Percent of Expenditures for Instruction³

Total Expenditures	\$4,378,766	59%	\$4,444,260	60%	1%	\$4,531,343	51%	-9%
Current Expenditures	\$4,378,766	66%	\$4,444,260	66%	0%	\$4,531,343	64%	-2%

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

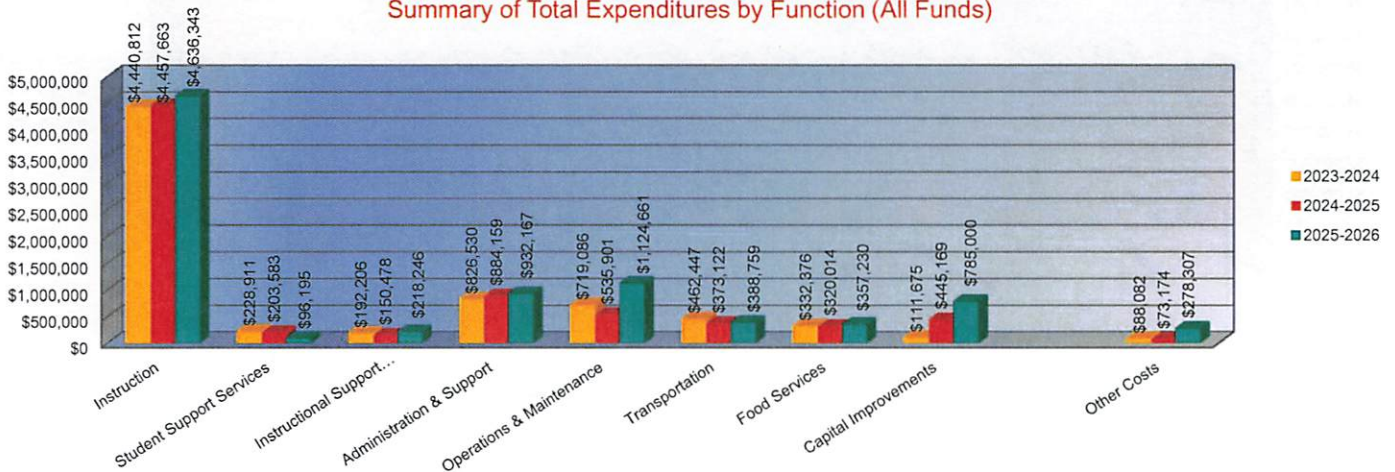
Note: The Budgeted Total Expenditures may not match Code 99 due to budgeted transfers from (06) General and (08) Supplemental General to (53) Contingency Reserve and (55) Textbook & Student Material Revolving, which are not budgeted funds.

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

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

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

Summary of Total Expenditures by Function (All Funds)

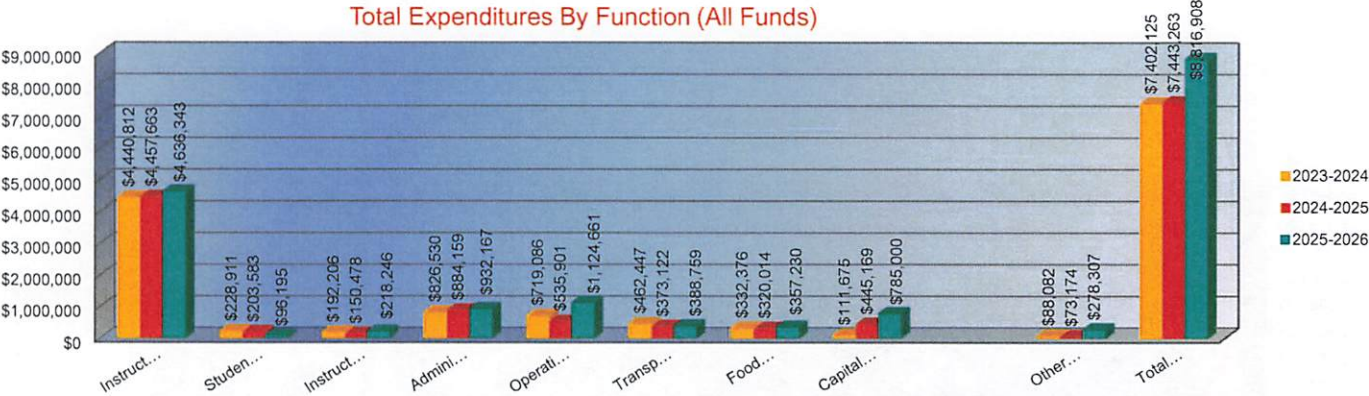


Total Expenditures By Function (All Funds)

	2023-2024 Actual	2024-2025 Actual	2025-2026 Budget
Instruction	\$4,440,812	\$4,457,663	\$4,636,343
Student Support	\$228,911	\$203,583	\$96,195
Instructional Support	\$192,206	\$150,478	\$218,246
Administration & Support	\$826,530	\$884,159	\$932,167
Operations & Maintenance	\$719,086	\$535,901	\$1,124,661
Transportation	\$462,447	\$373,122	\$388,759
Food Services	\$332,376	\$320,014	\$357,230
Capital Improvements	\$111,675	\$445,169	\$785,000
Debt Services	\$0	\$0	\$0
Other Costs	\$88,082	\$73,174	\$278,307
Total Expenditures¹	\$7,402,125	\$7,443,263	\$8,816,908

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

Total Expenditures By Function (All Funds)



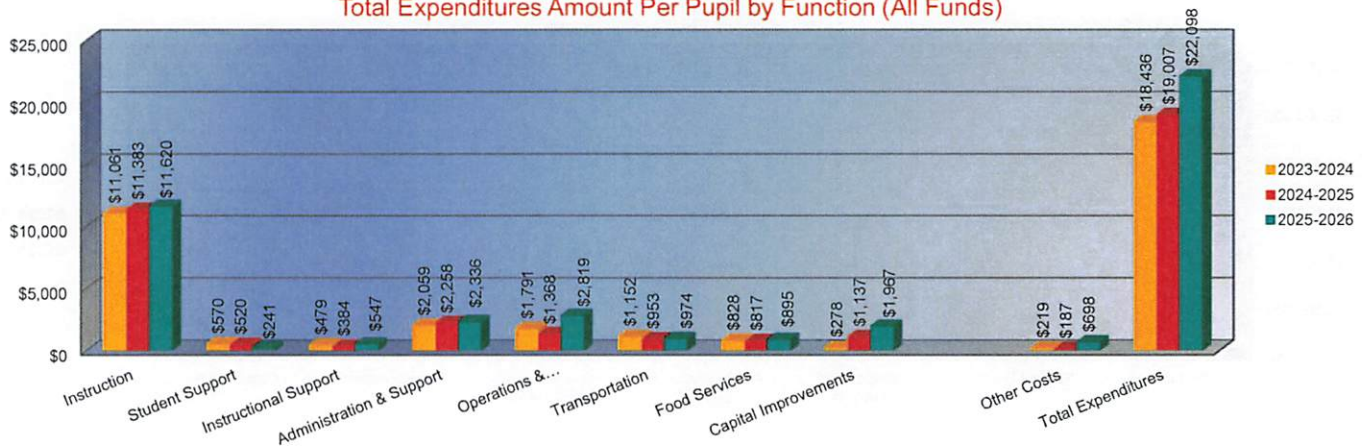
Total Expenditures Amount Per Pupil by Function (All Funds)

	2023-2024 Actual	2024-2025 Actual	2025-2026 Budget
Instruction	\$11,061	\$11,383	\$11,620
Student Support	\$570	\$520	\$241
Instructional Support	\$479	\$384	\$547
Administration & Support	\$2,059	\$2,258	\$2,336
Operations & Maintenance	\$1,791	\$1,368	\$2,819
Transportation	\$1,152	\$953	\$974
Food Services	\$828	\$817	\$895
Capital Improvements	\$278	\$1,137	\$1,967
Debt Services	\$0	\$0	\$0
Other Costs	\$219	\$187	\$698
Total Expenditures¹	\$18,436	\$19,007	\$22,098
Enrollment (FTE) ²	401.5	391.6	399.0

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

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

Total Expenditures Amount Per Pupil by Function (All Funds)

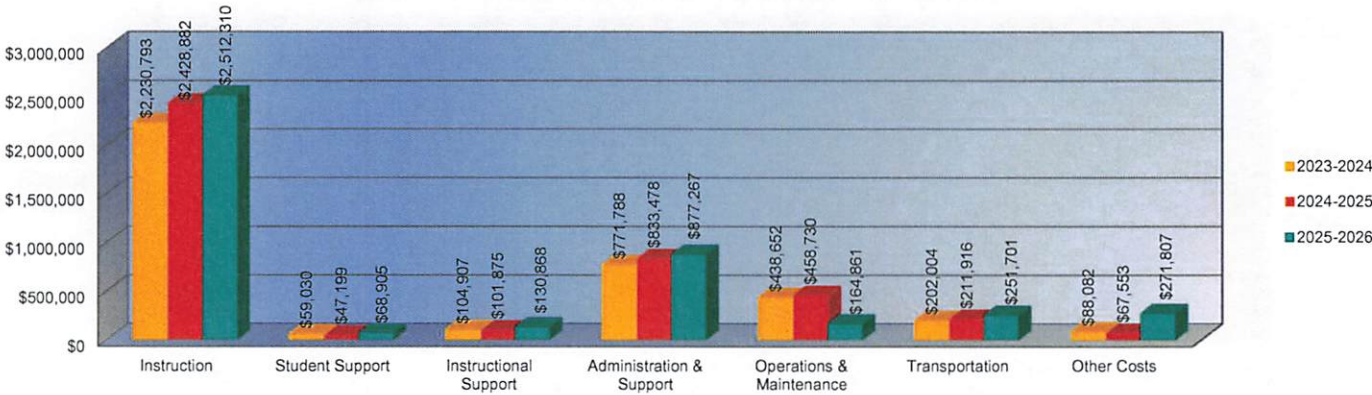


Summary of General and Supplemental General Fund Expenditures by Function*

	2023-2024 Actual	% of Total	2024-2025 Actual	% of Total	% Change	2025-2026 Budget	% of Total	% Change
Instruction	\$2,230,793	57%	\$2,428,882	59%	9%	\$2,512,310	59%	3%
Student Support	\$59,030	2%	\$47,199	1%	-20%	\$68,905	2%	46%
Instructional Support	\$104,907	3%	\$101,875	2%	-3%	\$130,868	3%	28%
Administration & Support	\$771,788	20%	\$833,478	20%	8%	\$877,267	21%	5%
Operations & Maintenance	\$438,652	11%	\$458,730	11%	5%	\$164,861	4%	-64%
Transportation	\$202,004	5%	\$211,916	5%	5%	\$251,701	6%	19%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$88,082	\$0	\$67,553	\$0	-23%	\$271,807	6%	302%
Total Expenditures	\$3,895,256	100%	\$4,149,633	100%	7%	\$4,277,719	100%	3%
Amount per Pupil	\$9,702		\$10,597		9%	\$10,721		1%

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

Summary of General and Supplemental General Fund Expenditures by Function



Instruction Expenditures (1000)

	2023-2024 Actual
General	\$1,742,259
Federal Funds	\$233,329
Supplemental General	\$488,534
Preschool-Aged At-Risk	\$30,528
At-Risk Education Fund	\$346,923
Bilingual Education	\$4,067
Virtual Education	\$0
Capital Outlay	\$62,046
Driver Education	\$3,421
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$750,767
Cost of Living	\$0
Career and Postsecondary Ed.	\$127,501
Gifts & Grants ¹	\$258,848
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$283,771
Contingency Reserve	\$24,353
Text Book & Student Material	\$13,703
Activity Fund	\$70,762
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$4,440,812
Enrollment (FTE) ³	401.5
Amount per Pupil ²	\$11,061
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$4,440,812

	2024-2025 Actual	% Change
	\$1,840,177	6%
	\$102,908	-56%
	\$588,705	21%
	\$29,579	-3%
	\$430,370	24%
	\$14,656	260%
	\$0	0%
	\$13,403	-78%
	\$4,068	19%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$676,074	-10%
	\$0	0%
	\$134,240	5%
	\$187,973	-27%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$279,285	-2%
	\$18,455	-24%
	\$66,223	383%
	\$71,547	1%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$4,457,663	0%
	391.6	-2%
	\$11,383	3%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$4,457,663	0%

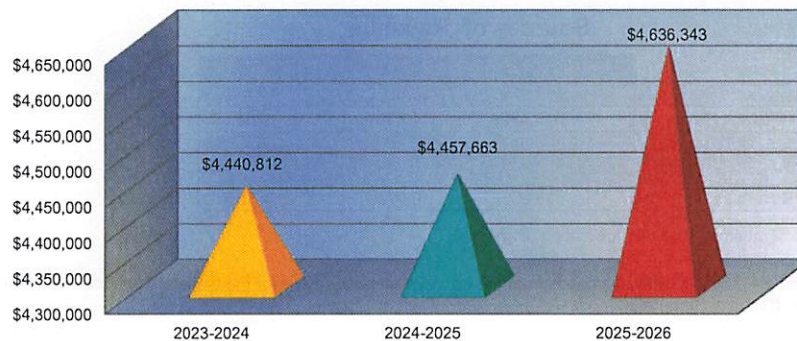
	2025-2026 Budget	% Change
	\$1,872,736	2%
	\$94,638	-8%
	\$639,574	9%
	\$50,535	71%
	\$455,303	6%
	\$20,776	42%
	\$0	0%
	\$105,000	683%
	\$21,189	421%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$680,628	1%
	\$0	0%
	\$152,697	14%
	\$243,267	29%
	\$0	0%
	\$0	0%
	\$0	0%
	\$300,000	7%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$4,636,343	4%
	399.0	2%
	\$11,620	2%
	\$0	0%
	\$0	0%
	\$0	0%
	\$4,636,343	4%

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

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

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

Instruction Expenditures (1000)



Sources of Revenue and Proposed Budget for 2025-2026

Fund	2025-2026 Amount Budgeted	July 1, 2025 Cash Balance	Estimated Sources of Revenue - 2025-2026					Estimated July 1, 2026 Cash Balance
			State	Federal	Local			
					Interest	Transfers	Other	
General	\$4,299,406	\$0	\$4,299,406	\$0			\$0	\$0
Supplemental General	\$1,436,236	\$80,460	\$134,575			\$0	\$1,221,201	
Adult Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Preschool-Aged At-Risk (3 and 4 yr Old)	\$50,535	\$0		\$0	\$0	\$50,535	\$0	\$0
Adult Supplemental Education	\$0	\$0			\$0	\$0	\$0	\$0
At-Risk Education Fund	\$455,303	\$16,661		\$0	\$0	\$455,232	\$0	\$16,590
Bilingual Education	\$20,776	\$0		\$0	\$0	\$20,776	\$0	\$0
Virtual Education	\$0	\$0			\$0	\$0	\$0	\$0
Capital Outlay	\$1,757,958	\$1,205,815	\$0	\$0	\$35,000	\$0	\$517,143	\$0
Driver Training	\$21,189	\$17,679	\$3,510	\$0	\$0	\$0	\$0	\$0
Declining Enrollment	\$0	\$0				\$0		\$0
Extraordinary School Program	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Food Service	\$341,230	\$91,808	\$1,787	\$108,935	\$0	\$123,531	\$106,982	\$91,813
Professional Development	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Parent Education Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Summer School	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Special Education	\$687,128	\$120,278	\$0	\$0	\$0	\$672,940	\$0	\$106,090
Career and Postsecondary Education	\$152,697	\$33,931	\$17,788	\$0	\$0	\$134,909	\$0	\$33,931
Special Liability Expense Fund	\$0	\$0			\$0	\$0	\$0	\$0
Special Reserve Fund		\$0						
Gifts and Grants	\$503,279	\$3,279	\$0	\$0			\$500,000	\$0
Textbook & Student Materials Revolving		\$123,561						
School Retirement	\$0	\$0			\$0		\$0	\$0
Extraordinary Growth Facilities	\$0	\$0				\$0	\$0	
KPERS Special Retirement Contribution	\$454,456	\$0	\$454,456					
Contingency Reserve		\$200,000						
Activity Funds		\$8,357						
Bond and Interest #1	\$0	\$0	\$0	\$0	\$0		\$0	\$0
Bond and Interest #2	\$0	\$0	\$0	\$0	\$0		\$0	\$0
No Fund Warrant	\$0	\$0					\$0	\$0
Special Assessment	\$0	\$0					\$0	\$0
Temporary Note	\$0	\$0			\$0		\$0	\$0
Coop Special Education	\$0	\$0	\$0	\$0	\$0		\$0	\$0
Federal Funds	\$94,638	\$0		\$94,638				\$0
Cost of Living	\$0	\$0				\$0	\$0	
SUBTOTAL	\$10,274,831	\$1,901,829	\$4,911,522	\$203,573	\$35,000	\$1,457,923	\$2,345,326	\$248,424
Less Transfers	\$1,457,923							
TOTAL Budget Expenditures	\$8,816,908							

Sources of Revenue

	2023-2024	2024-2025	2025-2026
State Revenues	4,514,833	4,753,696	4,911,522
Federal Revenues	516,352	211,150	203,573
Local Revenues ¹	2,600,527	2,466,836	2,380,326
Total Revenues	7,631,712	7,431,682	7,495,421
Revenues Per Pupil	19,008	18,978	18,786

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

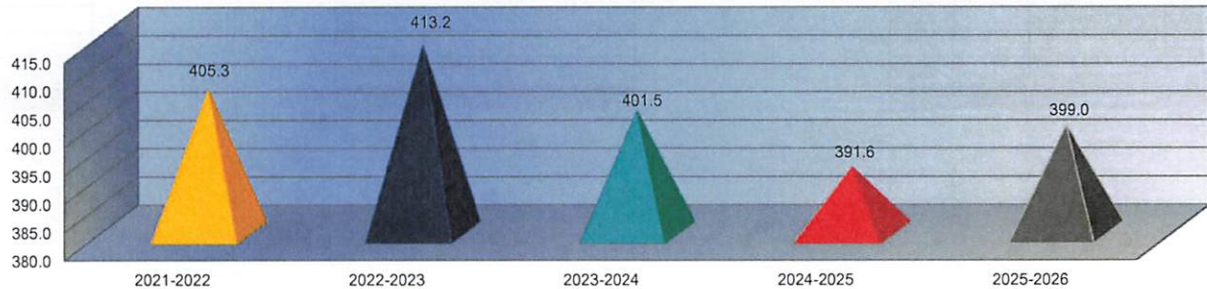
Note: Effective July 1, 2014 (2014-2015 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as State Foundation (General State) Aid.

Enrollment Information

	2021-2022 Actual	2022-2023 Actual	% Change	2023-2024 Actual	% Change	2024-2025 Actual	% Change	2025-2026 Budget	% Change
FTE Enrollment (excl. Virtual) ¹	405.3	413.2	2%	401.5	-3%	391.6	-2%	399.0	2%
Free Meal Student Headcount	86	102	19%	104	2%	108	4%	120	11%
Reduced Meal Student Headcount	37	38	3%	39	3%	39	0%	60	54%

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

FTE Enrollment for Computing State Foundation Aid
(excludes Virtual)



Low Income Students



202

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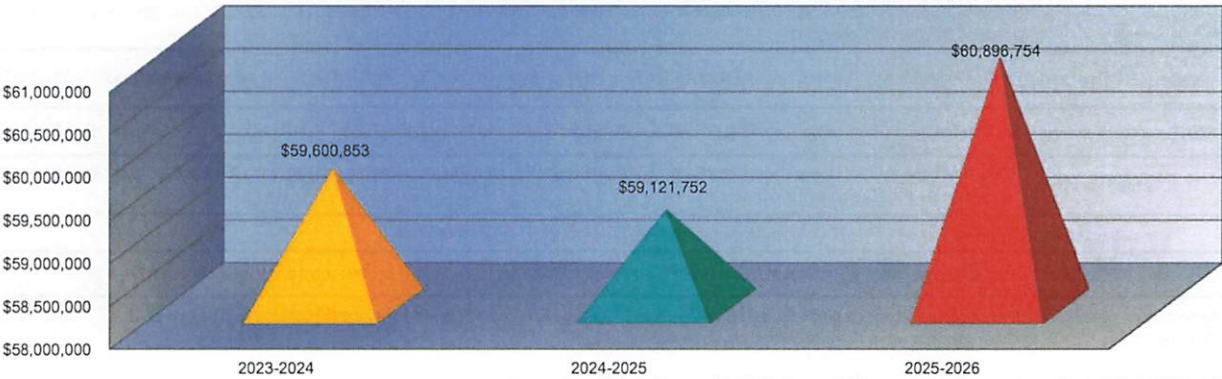
Other Information

	2023-2024 Actual
Assessed Valuation	\$59,600,853
Total USD Debt	\$0

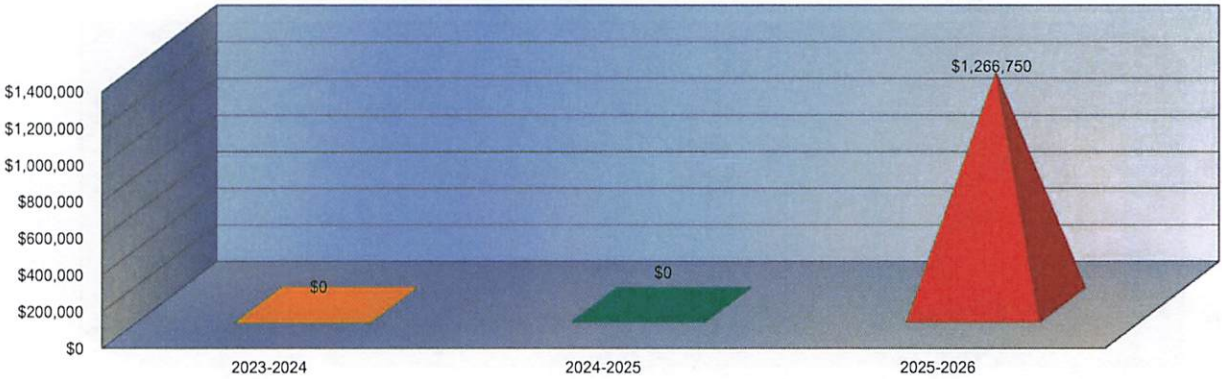
	2024-2025 Actual
Assessed Valuation	\$59,121,752
Total USD Debt	\$0

	2025-2026 Budget
Assessed Valuation	\$60,896,754
Total USD Debt	\$1,266,750

Assessed Valuation



Total USD Debt



Salaries

	2023-24 Actual			2024-25 Actual			2025-26 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Licensed/Non-Licensed)	3.0	\$259,878	\$86,626	2.0	\$201,677	\$100,839	2.0	\$229,160	\$114,580
Teachers (Full Time)	39.2	\$2,239,895	\$57,140	37.6	\$2,251,806	\$59,888	36.8	\$2,347,122	\$63,780
Other Licensed Personnel	1.0	\$65,000	\$65,000	1.0	\$65,630	\$65,630	0.0	\$0	\$0
Classified Personnel	30.0	\$921,069	\$30,702	30.0	\$939,490	\$31,316	30.0	\$995,859	\$33,195
Substitutes/Temporary Help	~~~~~	\$62,474	~~~~~	~~~~~	\$48,610	~~~~~	~~~~~	\$60,000	~~~~~

Administrators:

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

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

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

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

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

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

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

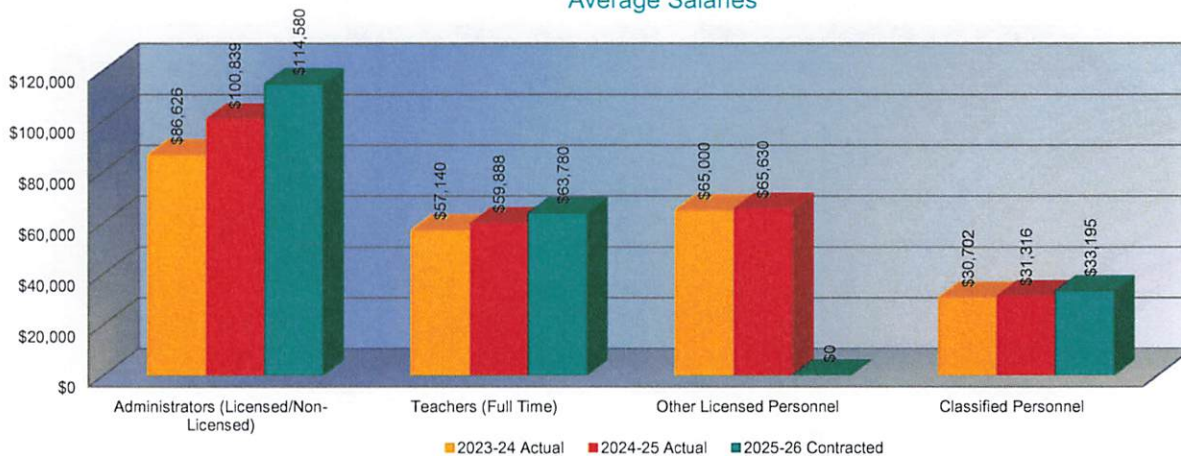
*FTE for Licensed Administrators, Teachers and Other Licensed Personnel is defined by the local school board. Generally FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12 month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

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

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

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

Average Salaries



Public School District Reports

KSDE's Data Central

Kansas K-12 Reports

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

School Finance Reports

Warehouse

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

Comparative Performance & Fiscal System (CPFS)

Budget Reports by Fund, Function and Object Code.

Budgets

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

CPA Reports

School District Funding Report

Kansas State Building Report Card

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