

Ainsworth Community Schools
Board of Education
Board Budget Retreat
District Office
August 25, 2025 - 7:00 PM

AGENDA

The Mission Slogan of Ainsworth Community Schools is "ACS CARES: We are Committed to Achieving Results for Everyone's Success"

In accordance with the Nebraska Open Meetings Act 84-1407-14 the Open Meetings Act is posted on the south wall of the District Office Board Meeting Room.

1. Annual Board Budget Retreat
2. Budget Retreat Documents and Materials
3. 2025-26 School District Budget Options
4. Public Comment pertaining to the 2025-26 Budget
5. Final Comments and Recommendations by the Board
6. Adjourn

The Board reserves the right to move into closed session to protect the public interest or needless injury to the reputation of an individual for any action item listed on the agenda. The Board may, at its discretion, change the order of the agenda to accommodate unforeseen issues related to an agenda item.

2025/26 BUDGET AUTHORITY AND ALLOWABLE RESERVE PERCENTAGE CERTIFICATION

COUNTY: BROWN
COUNTY-DISTRICT NUMBER: 09-0010-000
DISTRICT NAME: AINSWORTH COMMUNITY SCHOOLS

Certified Budget Authority	\$9,625,664	Budget Based
Allowable Reserve Percentage	45 %	
Access to Prior Year's Unused Budget Authority	\$0	

Certified Budget Authority:

Certified Budget Authority is calculated three ways. The greater of the Budget Based Calculation, the Student Growth Adjustment Calculation, or the Formula Needs Calculation becomes a district's Certified Budget Authority.

Budget Based Calculation: $((GFBE - SGF - SPED - GFLE) \times 1.025)$

Student Growth Adjustment Calculation: $((GFBE - SGF - SPED - GFLE) + (SGA +/- SGACORR))$

Formula Needs Calculation: $((FN \times 1.10) - (SPED \times 1.025))$

		Data Source
GFBE	2024/25 General Fund Budget	2024/25 LC-2 Line B-100
SGF	2024/25 Special Grant Funds	2024/25 LC-2 Line B-110
SPED	2024/25 Special Education Budget	2024/25 LC-2 Line B-120
GFLE	2024/25 General Fund Lid Exclusions (Schedule A)	2024/25 LC-2 Line B-130
SGA	2025/26 Student Growth Adjustment	2025/26 State Aid
SGACORR	2025/26 Student Growth Correction	2025/26 State Aid
FN	2025/26 Formula Needs	2025/26 State Aid

2025/26 Basic Allowable Growth Rate (BAGR) is 2.5%.

Access to Prior Year's Unused Budget Authority:

This amount is equal to the lesser of 2% of 2024/25 adjusted expenditures (2% of LC-2 Line B-140) or 2024/25 Total Unused Budget Authority (LC-2 Line B-175) *if the district has Unused Budget Authority available.*

Please Note: *To access this additional budget growth, the amount must be manually entered on Line A-355 of the 2025/26 LC-2.*

For further information on how this data was calculated, see the "Budget Text" document available here www.education.ne.gov/fos/budgeting-school-district. For questions, contact School Finance at (402) 540-0649 or (402) 450-1418.

2025/26 School District Budget Timeline

Date	Budget Activity
January 31	Deadline for amendments to General, Depreciation & Employee Benefit Funds in order to be included in certification of Budget Authority.
February 27	<ul style="list-style-type: none"> ◆ 2025/26 State Aid Certification ◆ 2025/26 Certified Budget Authority and Allowable Reserve Percentage Certification
March 15	Deadline for notification of availability of the Retirement Incentive Plan (§79-855) and Staff Development Assistance (§79-856) for school districts that are part of a dissolution or merger
April 15	Reduction in Force deadline
Mid-June	School District Budget Form, LC-2, Budget Text and related documents available
August 20	Assessed valuations and real growth percentage certified by Counties
September 4	Deadline to notify and submit information to County Assessor if Joint Public Hearing required
September 14-24	Joint Public Hearing scheduled during this time if required
September 30	<p>Filing deadline for Budget and LC-2 to NDE, Auditor of Public Accounts (APA), and County Clerk. <i>(Submit the following documents to NDE through the LC-2 collection)</i></p> <ul style="list-style-type: none"> ◆ School District Budget Form <ul style="list-style-type: none"> ✓ Budget Pages 1 – 6 ✓ Interlocal Form and Joint Public Agency (Trade Name) ✓ Schedules A, B, D ✓ Property Tax Resolution ✓ Notice of Budget Hearing ✓ Notice of Special Hearing to Set the Final Tax Request ◆ Proof of Publications <ul style="list-style-type: none"> ✓ Notices of Budget Hearing ✓ Notice of Special Hearing to Set Final Tax Request <i>(If applicable)</i> ✓ Notice of Property Tax Authority, Board Vote to Access the Additional Property Tax Authority ◆ Certificates of Valuation from County Assessor ◆ Board minutes <ul style="list-style-type: none"> ✓ Approval of school district budget ✓ Approval to access additional property tax authority (70% board approval) ◆ Additional documents if applicable must be included <ul style="list-style-type: none"> ✓ Joint Public Hearing (Copy of form to County) ✓ Election Ballot and Certification of Election Results for a successful election to exceed the Property Tax Authority ✓ Election Ballot and Certification of Election Results for a successful election to override the levy limitation ✓ Election Ballot and Certification of Election Results for a successful election to exceed the expenditure limitation ◆ Add a print out of the LC2 & Special Grant Funds list for the upload to Auditor of Public Accounts (APA) and your County Clerk.
October 15	Filing deadline to submit Resolutions setting all tax requests
November 5	Tax requests become final
December 31	Filing deadline for the Report of Joint Public Agency & Interlocal Agreements File with the Auditor of Public Accounts, if not already submitted with Budget

2025/26
Budget Text
For
Nebraska Public School Districts

Use the Budget Text in Conjunction with:

2025/26 Budget Form LC-2 Instructions
2025/26 School District Budget Instruction Manual
Nebraska Budget Act
Tax Equity and Educational Opportunities Support Act (TEEOSA)

This guidance document is advisory in nature but is binding on an agency until amended by such agency. A guidance document does not include internal procedural documents that only affect the internal operations of the agency and does not impose additional requirements or penalties on regulated parties or include confidential information or rules and regulations made in accordance with the Administrative Procedure Act. If you believe that this guidance document imposes additional requirements or penalties on regulated parties, you may request a review of the document. For comments regarding this document contact nde.guidance@nebraska.gov

The *Budget Text* provides school districts with information on the budget process. Specific statute references are included throughout the *Budget Text* to assist the reader in locating a particular provision of law. Every effort has been made to make this *Budget Text* as complete and accurate as possible; however, discrepancies and omissions may occur. Please refer to the Nebraska Revised Statutes for complete information on the Nebraska Budget Act [§13-501 through §13-513] and the Tax Equity and Educational Opportunities Support Act [§79-1001 through §79-1033].

This *Budget Text* does not contain all the guidelines or all the necessary forms for completing the budget process. It should be used in conjunction with the School District Budget Instruction Manual, the Budget Form LC-2 Preparation Guidelines, the Nebraska Budget Act, and the Tax Equity and Educational Opportunities Support Act.

Consult the district's legal counsel for clarification of any statutory information.

Revised: June 2025

For additional information or questions, contact:

Nebraska Department of Education
School Finance & Organization Services

*Physical Address: 500 S. 84th St. 2nd Floor
Lincoln, NE 68510-2611*

*Mailing Address: PO Box 94987
Lincoln NE 68509-4987*

Program Contacts:

- Stephanie DeGroot / stephanie.degroot@nebraska.gov / (402) 540-0649
- Michelle Cartwright / michelle.cartwright@nebraska.gov / (402) 450-0867
- Kelsey Larsen / kelsey.larsen@nebraska.gov / (402) 450-1418

This document may be downloaded at the Finance & Organizational Services Website
<http://www.education.ne.gov/FOS/SchoolFinance/Budget/Index.html>

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EXCLUSIONS TO THE EXPENDITURE LIMITATION

All public school districts are under an expenditure limitation for the general fund budget of disbursements and transfers. The Department of Education calculates and certifies budget authority to each school district.

Certified Budget Authority is the greater of the budget-based calculation, the student growth adjustment, or the formula needs based calculation.

Budget Based Calculation

The Budget Based Calculation uses information from the 2024/25 LC-2 (Lid Computation Form). The steps in the 2025/26 Budget Based Calculation are detailed below:

$$(GFBE - SGF - SPED - GFLE) \times 1.02$$

- Step 1:** The 2025/26 Total General Fund Budget of Disbursements and Transfers (GFBE) is reduced by 2024/25 Special Grant Funds (SGF), 2024/25 Special Education Budget of Disbursements and Transfers (SPED), and 2024/25 General Fund Lid Exclusions (GFLE). This calculation represents the adjusted general fund budget of expenditures on Line B-140 of the LC-2.
- Step 2:** The adjusted general fund expenditures from Step 1 are grown by the Basic Allowable Growth Rate of two and a half percent (2.5%).

Student Growth Adjustment Calculation

The Student Growth Adjustment Calculation uses information from the 2025/26 Lid Computation Form (LC-2), the Student Growth Adjustment and the Student Growth Correction from the 2025/26 State Aid Certification. The steps in the 2025/26 Student Growth Adjustment Calculation are detailed below:

$$((GFBE - SGF - SPED - GFLE) + (SGA +/- SGACORR))$$

- Step 1:** The 2025/26 Total General Fund Budget of Disbursements and Transfers (GFBE) is reduced by 2024/25 Special Grant Funds (SGF), the 2024/25 Special Education Budget of Disbursements and Transfers (SPED), and the 2024/25 General Fund Lid Exclusions (GFLE). This calculation represents the adjusted general fund budget of expenditures on Line B-140 of the LC-2.
- Step 2:** The Student Growth Adjustment (SGA) is adjusted by the Student Growth Correction (SGACORR) from the 2025/26 State Aid Certification is added/subtracted to the Adjusted General Fund Expenditures calculated in Step 1.

EXCLUSIONS TO THE EXPENDITURE LIMITATION

Formula Needs Based Calculation

The Formula Needs Based Calculation uses information from the 2025/26 State Aid Certification and the 2024/25 LC-2. The steps in the 2024/25 Formula Needs Based Calculation are detailed below:

$$((FN \times 1.10) - (SPED \times 1.025))$$

- Step 1:** The 2025/26 Formula Needs (FN) of the school district are increased by 110%.
- Step 2:** The increased 2025/26 Formula Needs are then reduced by the 2024/25 Special Education Budget of Disbursements and Transfers (SPED) that have been grown by the Basic Allowable Growth Rate (BAGR) of two and a half percent (2.5%).

Basic Allowable Growth Rate [§77-3446 & §79-1025]

- ◆ The Basic Allowable Growth Rate is two and a half percent (2.5%) for school fiscal year 2025/26.

Data Components from the LC-2

The following data components are compiled from the 2024/25 LC-2 on file with the Department of Education:

- ◆ General Fund Budget of Disbursements and Transfers
- ◆ Unused Budget Authority
- ◆ Total Unused Budget Authority
- ◆ Special Grant Funds
- ◆ Special Education Budget of Disbursements and Transfers
- ◆ General Fund Lid Exclusions

Budget Factor Certification and Data components are available at the following website:

<http://www.education.ne.gov/FOS/SchoolFinance/Budget/Certification.html>

Budget Amendment Impact on Certified Budget Authority for Following School Fiscal Year

In order to be included in the calculation of Certified Budget Authority for the following year, amendments to the General Fund, Depreciation Fund and Employee Benefit Fund must be submitted to and approved by NDE prior to January 31 of the current budget year.

Provisions in statute allow for specific items to be outside of the General Fund expenditure limitation. These expenditure exclusions are described below, and a list of these expenditure exclusions may be found in the Appendix.

Special Grant Funds [§79-1028.01(1)(m)]

Special grant funds are placed (*or excluded*) outside of the expenditure limitation. The State Board of Education approves a list of special grant funds for each school fiscal year. Special grant funds also

EXCLUSIONS TO THE EXPENDITURE LIMITATION

Include certain items listed on the Special Grant Fund List that require specific approval from the State Board of Education before being accessed by a school district. These special grants include:

- ◆ *Insurance Settlements* – When a settlement is received on an insurance claim(s), the expenditures necessary to repair or replace the item(s) in the claim may be excluded from the expenditure limitation up to the amount of the insurance settlement proceeds received.
- ◆ *Inter-fund Loans* – The repayment of loans from the General Fund to another taxing fund(s) may be excluded from the expenditure limitation. Inter-fund loans are repaid within two years.
- ◆ *Reimbursements for Wards of the Court* – Payments received by school districts as reimbursements for educating wards of the court may be excluded from the expenditure limitation.
- ◆ *Repayments to County Governments for Previous Overpayments* – Occasionally an error will be made at the county level in the distribution of property taxes to school districts in the county. When this occurs and a school district is required to repay those tax dollars, the repayment out of the General Fund may be outside of the expenditure limitation.
- ◆ *Short-term Borrowings* – School district borrowings that are made and repaid within the same school fiscal year may be excluded from the expenditure limitation. These include, but are not limited to, tax anticipation notes, registered warrants and short-term loans for cash flow purposes.
- ◆ *Special Supplementary Grants from City or County Governments* – Any grant not currently listed on the Special Grant Fund List from a city or county government.
- ◆ *Special Supplementary Grants from Corporations, Foundations, or Other Private Interests* – Any grants not currently listed on the Special Grant Fund list from a corporation, a foundation or any other private interest.

The receipt of additional, unanticipated grants occurs frequently during a school fiscal year. A school district must receive State Board approval to exclude an additional grant from the General Fund expenditure lid. To receive State Board approval for one of the items previously listed, follow the process detailed at the end of this Section.

The General Fund budget may need to be amended to provide a school district with the authority to spend the additional grant funds. The amendment process would occur when the expenditure of additional grant funds would cause the school district to exceed the Total General Fund Budget of Disbursements and Transfers. This figure is shown on the School District Budget Form and represents the maximum amount of money that may be spent during the school fiscal year from the General Fund. The Special Grant Fund List and the LC-2 must also be amended when amending the General Fund budget for additional grants.

Special Education [§79-1028.01(1)(I)]

Items budgeted as special education expenditures are placed outside of the General Fund expenditure limitation. State §79-1025 prohibits a school district from using the budget authority for special education on non-special education expenditures.

There is no limitation placed on the amount of funds a school district may budget for special education expenditures. A limitation is placed on the amount of money that will be reimbursed by the State of Nebraska for special education expenditures.

EXCLUSIONS TO THE EXPENDITURE LIMITATION

Infrastructure Damaged by Natural Disaster [§79-1028.01(1)(a)]

An exclusion to the General Fund expenditure limitation exists for school districts with expenditures for repairs to infrastructure damaged by a natural disaster. In order to be considered an exclusion to the expenditure limitation, the Governor or the Federal Emergency Management Agency (FEMA) must declare a disaster emergency pursuant to the Emergency Management Act. This exclusion requires State Board approval (*Appears on Budget Schedule A*).

Judgments Not Paid by Liability Insurance [§79-1028.01(1)(b)]

To qualify for this General Fund exclusion, the school district must have a judgment entered against it that requires or obligates the school district to pay such judgment. The exclusion is limited to the amount not paid by the liability insurance coverage of the school district. This exclusion does not apply to judgments or orders from the Commission of Industrial Relations (CIR). A school district must apply to the State Board for approval to access this exclusion (*Appears on Budget Schedule A*).

Retirement Incentive Plan & Staff Development Assistance [§79-1028.01(1)(c)]

The Retirement Incentive Plan and Staff Development Assistance are described in §79-854 through §79-858. **Available only to any school district that has reorganized or unified with a reduction in force.** The deadline for notifying certified staff of the availability of these options is March 15. Costs incurred through the establishment of a Retirement Incentive Plan and/or Staff Development Assistance are exclusions to the General Fund expenditure limitation. Consult the Nebraska Revised Statutes and/or legal counsel for assistance in meeting the specific steps a school district must follow when implementing either of these options. State Board approval is required for these exclusions. (*Considered an "LC-2" exclusion because the amount is added to the budget base, so it carries over to future year's budget authority. This will be pre-populated on the LC-2 after receiving State Board approval. This has a positive impact budget based and student growth-based budget authority for following years.*)

Distance Education Courses [§79-1028.01(1)(d)]

A school district may have an exclusion not to exceed the amounts received from educational entities, as defined in §79-1201.01, for providing distance education courses through the Educational Service Unit Coordinating Council to such educational entities. The State Board of Education must approve the use of this General Fund exclusion. (*Appears on Budget Schedule A*.)

Retirement Contribution Increase [§79-1028.01(1)(e) & (f)]

The school district's increase in the contribution rate for employee's salaries will be a General Fund exclusion to the expenditure lid. State Board approval is required for this exclusion. This exclusion allows a school district to exceed the expenditure limitation by a specific dollar amount not to exceed the difference between the employer's contribution rates of 2025-26 8.08% and 7.35%, or 2024-25 9.88% and 7.35% for the budgeted amount of employee salaries. (*Appears on Budget Schedule A*).

Native American Impact Aid Exclusion [§79-1028.01(1)(n)]

This General Fund exclusion is available only to school districts that have land within its boundaries that is federal property classified as Indian lands under 20 U.S.C. 7713(7) and have received funds as impact aid due to children in attendance who reside on Indian lands in accordance with 20 U.S.C.7703(a)(1)(C). State Board Approval is required for this exclusion (*Appears on Budget Schedule A*).

Voluntary Termination Agreements [§79-8,142(3) & §79-1028.01(1)(j) & (k)]

The voluntary termination agreement is an expenditure exclusion a district can apply for depending on the timeframe of the agreement (*Appears on Budget Schedule A*).

EXCLUSIONS TO THE EXPENDITURE LIMITATION

- Incentives paid for voluntary termination agreements with **certificated TEACHERS beginning September 1, 2017**, that meet the following stipulations:
 - ◆ The value of current and future incentives will not exceed \$35,000 in total per employee.
 - ◆ All incentives must be paid within five (5) years of agreement or until the certificated teacher becomes eligible for Medicare - whichever occurs first.
 - ◆ The voluntary termination agreement was not part of any collective bargaining agreement.
 - ◆ The payment of incentives must result in a net savings in salary and benefit to the district over a five-year period.

Data Transmission Networks Exclusion [§79-1028.01(2)(a)]

Since all Nebraska school districts participate in Network Nebraska, this General Fund exclusion is no longer available to districts because it can only be claimed by a district once. This expenditure exclusion remains in statute, so the purpose of this exclusion is provided. It is available for the first school fiscal year a school district will be participating in Network Nebraska for the full school fiscal year. The State Board of Education must approve the use of this exclusion. (Considered an "LC-2" exclusion because the amount is added to the budget base so carries over to future year's budget authority. This will be pre-populated on the LC-2 after receiving State Board approval. This has a positive impact budget based and student growth-based budget authority for following years.)

New Elementary Attendance Site(s) [§79-1028.01(2)(b)]

A school district may exceed the expenditure limitation by the specific dollar amount of General Fund expenditures for the first year of operating a new elementary attendance site(s). To qualify for this exclusion the elementary attendance site(s) must have been closed for at least one school year and the elementary attendance site would most likely qualify for the elementary site allowance component in the calculation of 2025/26 State Aid. State Board approval is required for this exclusion. *(Considered an "LC-2" exclusion because the amount is added to the budget base so carries over to future year's budget authority. This will be pre-populated on the LC-2 after receiving State Board approval. This has a positive impact budget based and student growth-based budget authority for following years.)*

Early Childhood Education Grants [§79-1028.01(2)(c)]

If 2025/26 is the first-year early childhood membership is included in the district's formula students, districts can request a General Fund expenditure exclusion for the amount equal to the 2024/25 Early Childhood Education Grant increased by the Basic Allowable Growth Rate of two and a half percent (2.5%). State Board Approval is also required for this expenditure exclusion. *(Considered an "LC-2" exclusion because the amount is added to the budget base so carries over to future year's budget authority. This will be pre-populated on the LC-2 after receiving State Board approval. This has a positive impact on budget based and student growth-based budget authority for following years.)*

EXCLUSIONS TO THE EXPENDITURE LIMITATION

Process to Request State Board Approval

To receive State Board approval for any of the exclusions listed in this section email requests to kelsey.larsen@nebraska.gov.

For Special Grants not listed on the Special Grant Fund List or one or more of the Supplementary Grants, the request should provide details of the purpose of the grant and the amount of funds anticipated to be received. For the remaining exclusions listed in this section, the request should provide details of the additional expenditures relating to the exclusion.

Within 5 days after each State Board meeting a list will be posted of the exclusions submitted and approved for each district. This list is available on the Finance & Organization website <https://www.education.ne.gov/fos/budgeting-school-district/> along with previous State Board approvals.

Filing Deadlines for Expenditure Exclusions

Schools must request State Board Approval for expenditure exclusions before accessing additional budget authority these expenditure exclusions provide. All expenditure exclusions must receive State Board Approval **EXCEPT** for Special Education Expenditures and for those special grants specifically identified on the Special Grant Fund list.

The following lists the deadlines for schools to submit expenditure exclusion requests to be presented to the State Board for approval.

Deadline to File Request for Expenditure Exclusion	State Board Meeting
February 14, 2025	March 7, 2025
March 17, 2025	April 4, 2025
No May State Board Meeting	No May State Board Meeting
May 19, 2025	June 6, 2025
No July State Board Meeting	No July State Board Meeting
July 21, 2025	August 8, 2025
August 18, 2025	September 5, 2025
September 15, 2025	October 3, 2025
No November State Board Meeting	No November State Board Meeting
November 15, 2025	December 5, 2025

ALLOWABLE RESERVE LIMITATION

School districts can budget for a necessary cash reserve in most of the budgeted funds. A budgeted necessary cash reserve is the amount of funds a school district *expects* to receive and have available during the school fiscal year. (*The Depreciation Fund, Contingency Fund and Special Building Fund are the only funds that do not have a budgeted necessary cash reserve.*)

Many revenue sources such as property taxes are not received evenly throughout the year. Budgeting for a necessary cash reserve helps even out the school district's cash flow during these times by asking for more in property taxes. A budgeted necessary cash reserve places a school district in a better financial position to pay bills during times when receipts are coming in slowly.

The budgeted necessary cash reserve **does not** refer to the funds a school district has on deposit with a financial institution, or those funds held by the county treasurer. The funds a school district has on deposit with a financial institution, or those funds held by the county treasurer are components of the total beginning balance and the total ending balance of a school district. ***There is no statutory limitation on the total beginning cash balance or the total ending cash balance of a school district.***

Necessary cash reserve limitations take two forms – an Applicable Allowable Reserve Percentage and a percentage of budgeted expenditures.

Applicable Allowable Reserve Percentage

School districts can budget a necessary cash reserve up to the Applicable Allowable Reserve Percentages certified by NDE for their district. The total amount of Necessary Cash Reserve in the General Fund and Employee Benefit Fund and the Total Requirements in the Depreciation Fund may not exceed a specific percentage based on the Average Daily Membership of the school district.

This percentage is applied in the LC-2 to the 2025/26 Total General Fund Budget of Disbursements and Transfers to determine the maximum dollar amount of allowable reserves. The Applicable Allowable Reserve Percentages are listed in the table below and found in §79-1027.

Average Daily Membership	Allowable Reserve Percentage
0 – 471	45 %
471.01 – 3,044	35 %
3,044.01 – 10,000	25 %
10,000.01 and over	20 %

Necessary Cash Reserves as a Percent of Budgeted Expenditures [§13-504(1)(b)]

The amount of necessary cash reserves in the following funds cannot exceed fifty percent (50%) of the total budgeted expenditures *less capital outlay* for the budget year:

- ◆ Activities Fund
- ◆ School Nutrition Fund
- ◆ Bond Fund
- ◆ Qualified Capital Purpose Undertaking Fund
- ◆ Cooperative Fund
- ◆ Student Fee Fund

ACCESS TO ADDITIONAL BUDGET AUTHORITY

A school district may decide the budget authority calculated after including the expenditure exclusions is insufficient to provide the appropriate level of service within the school district. Options available to access additional spending authority for a school district are detailed below.

Access to Prior Year's Unused Budget Authority

Access to the prior year's unused budget authority has been limited by §79-1030. A school district may exceed certified budget authority by accessing an amount equal to the **lesser** of:

- ◆ Two percent (2%) of the prior year's adjusted general fund expenditures (LC-2, Line B140) or
- ◆ The prior year's total unused budget authority (LC-2, Line B175).

This amount is calculated by the Department of Education. A school district wishing to access the prior year's growth must enter the amount calculated by the Department of Education in the LC-2 on Line A-355.

Special Election to Exceed Budget Authority

§79-1029 allows a board of education or the legal voters of the school district to request a special election to exceed the budget authority for the general fund budget of expenditures (as prescribed in §79-1023) by a specific dollar amount. A special election to exceed the budget authority for the general fund budget of expenditures only provides additional authority for **one school fiscal year** if passed by the district voters. The additional budget authority accessed becomes part of the base and carries forward to future years.

If the decision has been made to put the issue of exceeding the budget authority for the general fund budget of expenditures to the patrons of the school district, an election can be called for in one of two ways:

- ◆ Recommendation by the school board; or
- ◆ Petition signed by at least five percent (5%) of the legal voters of the school district.

The recommendation of the board or the petition of the legal voters must include the total dollar amount the board would increase the general fund budget of expenditures for the 2025/26 school fiscal year over and above the budget authority for the general fund budget of expenditures certified by the Department of Education for the 2025/26 school fiscal year. The ballot language should also state the increase in budget authority does not include the expenditure exclusions provided in §79-1028. The vote may be placed on the ballot at a primary, general, or special election. Sample ballot language for a public election to exceed certified budget authority can be found in the Appendix. This ballot language should be reviewed by the school district legal counsel.

Any special election conducted under the Election Act must be held on the first Tuesday following the second Monday of the month unless the recommendation or petition specifically provides for another day. In even-numbered years, no special elections may be held in April, May, June, October, November, or December unless the special election is held in conjunction with a statewide primary or general election.

ACCESS TO ADDITIONAL BUDGET AUTHORITY

The vote to exceed the budget authority for the general fund budget of expenditures may occur in conjunction with the vote to exceed the levy limitation. However, an election to exceed the budget authority for the general fund budget of expenditures may not require an election to override the levy limitation.

Information on an election to exceed the levy limitation is found in §77-3444 and the **Exceeding the Levy Limitation** section of this *Budget Text*. If the special election is for both issues, specific language should be included in the ballot indicating the school board is requesting authority to exceed the levy and expenditure limitations.

Work with the county clerk, election commissioner and the school district legal counsel to develop the ballot language and to conduct the election. The county clerk or election commissioner will be able to provide the timeframes for holding a special election.

Documentation Required to Certify Additional Budget Authority

A school district must attach a copy of the ballot language and certification of election results with the School District Budget Form. If the voters approve the increased budget authority, the approved amount is included on the School District Budget Form and must be entered into Section B of the LC-2.

Budget Authority from a Dissolved/Merged School District(s)

A school district is allowed to exceed its budget authority as a result of receiving the valuation from a dissolved or merged school district. The receiving school district will utilize the dissolving school district's Certified Budget Authority and access to the prior year's total unused budget authority. The calculation and determination of Certified Budget Authority may be found in the **Determining Certified Budget Authority** section of this *Budget Text*.

If more than one school district will be receiving budget authority from a dissolving school district, the percentage of valuation being received by each school district will be applied to the dissolving school district's Certified Budget Authority and access to the prior year's total unused budget authority.

School districts are subject to the provisions contained in Chapter 13, Article 5 of the Nebraska Revised Statutes, also known as the Nebraska Budget Act. §13-502(1) states: "The purpose of the Nebraska Budget Act is to require governing bodies of this state to which the act applies to follow prescribed budget practices and procedures and make available to the public pertinent information pertaining to the financial requirements and expectations of such governing bodies so that intelligent and informed support, opposition, criticism, suggestions, or observations can be made by those affected."

Much of the general information concerning preparing, adopting, filing, and amending a budget for political subdivisions is contained in the Nebraska Budget Act. A summary of the procedures and deadlines specific to school districts are outlined below. A list of school district funds may be found in the Appendices.

BUDGET PREPARATION ADOPTION, FILING AND AMENDING

Budget Preparation

Budgeting is the process of allocating resources to the prioritized needs of a school district. The budget represents legal authority to spend school district funds. Adopting a budget implies a set of decisions has been made by the board of education that matches the needs of the school district with its resources.

One method of preparing a budget is to compare actual receipts and expenditures from the preceding school fiscal years to the estimated/actual receipts and expenditures for the current school fiscal year. This information will assist school district personnel and the board of education in estimating the appropriate level of receipts and expenditures for the ensuing school fiscal year. The method may also provide the necessary information for the board of education to prioritize programs and activities to determine which programs or activities may need to be reduced in order to stay within the levy and expenditure limitations.

The information for preparing a budget may be gathered from a number of documents. These documents may include, but are not limited to, the following:

- ◆ Audit Reports from prior school fiscal years
- ◆ Annual Financial Summary Report from the AFR Online System from prior school fiscal years
- ◆ School District Budget Forms from prior school fiscal years (including the Worksheet Pages)
- ◆ Internal reports and data from the school district's accounting system

Timeline for Budget Preparation, Adoption and Filing

There are statutory deadlines that require state agencies or county officials to provide certain information necessary to the budget process to school districts. The information from state agencies or county officials may be received a few days before or after the date listed below.

On or before March 1– School districts received the information listed below from the Department of Education:

- ◆ State Aid – 2025/26 State Aid Certification
- ◆ Budget Factors Certification – Includes the 2025/26 Certified Budget Authority, the 2025/26 Applicable Allowable Reserve Percentage, and the data components used to calculate and determine Certified Budget Authority.
- ◆ Budget Timeline (see page 30 for a complete timeline)
- ◆ Additional Resources can be found at:
<http://www.education.ne.gov/FOS/SchoolFinance/Budget/Index.html>
<http://www.auditors.state.ne.us>

March 15 – Deadline for notification of availability of the Retirement Incentive Plan and Staff Development Assistance for school districts that are part of a dissolution/merger or unification.

April 15 – Deadline for school districts to provide Reduction in Force (RIF) notices to certificated personnel.

August 20 – Assessed valuation is certified by the County Assessor to school districts and all other political subdivisions.

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September 4 – Deadline to notify County Assessor if Joint Public Hearing is needed.

September 30 – Adopted budgets for school districts must be filed with the Auditor of Public Accounts, the County Clerk, and the Nebraska Department of Education.

Property Tax Request Authority

The School District Property Tax Limitation Act is the certified amount of property taxes a district may request in total for the General and Special Building funds. The certification includes the calculated property tax authority with the additional base growth percentage that may be accessed with seventy percent (70%) board approval.

It is recommended that if a district is seeking to have their board approve the additional base growth percentage that this takes place prior to the public budget hearing. The school board must publish notice of the upcoming vote at least one week prior to the public meeting at which the vote will occur.

A school district's property tax request may exceed its property tax request authority by an amount approved by a sixty percent (60%) majority of legal voters prior to the September 30 budget submission deadline.

A school district may choose not to request the full amount allowed by the school district's property tax request authority. In such cases, the unused amount will carryforward to the following year and be included with the total amount certified.

The Department of Education calculates and certifies Property Tax Authority. Details outlining the calculation, including the source and years of information used can be found here:
<https://www.education.ne.gov/fos/budgeting-school-district/property-tax-authority/>

The deadline for requesting the additional board authority amount is January 31 of the current budget year.

Budget Hearing

School districts must hold a public hearing prior to adopting a budget. The Notice of Budget Hearing and Budget Summary must be published in a newspaper of general circulation in the school district *four* days prior to the hearing. ***The Auditor of Public Accounts considers the day of publication but not the day of the hearing as part of the four-day count.*** For example, the hearing notice must appear in the paper on Thursday to legally hold a hearing on the following Monday. Consult legal counsel to provide a timeline for the publication of the hearing notice.

The Notice of Budget Hearing and Budget Summary must include the time, day and place of the hearing, a summary of the proposed budget statement and an itemized estimate of the property tax request. The Notice of Budget Hearing and Budget Summary forms provided by the Auditor of Public Accounts meets all the statutory requirements for publishing. A school district may hold the budget hearing prior to a regular board meeting or may schedule the hearing at another convenient time.

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In the district hearings notice to adopt the budget, include a link to the Department of Education's "Nebraska Education Profile" website to provide patrons information related statewide receipts/expenditures and to compare cost per pupil and performance with other schools. In addition, the school district must publish this link on a prominent location of the district website with a brief statement. The website address to include for both requirements is nep.education.ne.gov.

Requirements for Hearing:

- ◆ Budget hearings must be held separately from the regular scheduled meeting and cannot be limited by time.
 - ✓ *Budget hearing can still be held on the same day as the board meeting to approve the budget.*
- ◆ At least three copies of the budget must be available to the public.
- ◆ During the hearing, a presentation of key provisions of the proposed budget along with a comparison with the prior year budget. This does not apply to hearings to amend the district budget.
- ◆ Reasonable time must be provided during the hearing for all members of the public desiring to speak on the proposed budget.
- ◆ The district must record in the minutes of how and when the hearing notice was published.

After the budget hearing has been held, the board of education has three options:

1. Adopt the budget as originally published (unless a joint public hearing is required).
2. Make changes to the published budget and then vote to adopt (unless a joint public hearing is required).
3. Vote to postpone the motion to adopt the budget in order to further consider the budget.

The board of education may choose to postpone the motion to adopt the budget after conducting the budget hearing. The option to postpone may be to further consider changes to the budget that arise at the budget hearing. *There is no requirement to hold another budget hearing prior to adopting the budget when the board of education chooses this option.*

The motion to adopt a budget or any motion related to the budget as presented at the budget hearing does not have to be at the Board meeting following the hearing. Although a district is permitted to pass their budget prior to the joint public hearing it is recommended that a district not pass their budget until after the joint public hearing has been held.

Joint Public Hearing

If a School District increases their Property Tax Request by more than two percent (2%) plus growth, they are required to participate in a Joint Public Hearing, and have their information included on a postcard that is sent to all impacted property owners. The district must then:

Requirements for Hearing:

- ◆ Notify County Assessor (of the primary County) by September 4th of the need to participate in a Joint Public Hearing by electronic submission.
- ◆ The Joint Public Hearing must be scheduled between September 14 - 24th.
- ◆ Postcards will be mailed by the County notifying all affected property taxpayers.

BUDGET PREPARATION ADOPTION, FILING AND AMENDING

- ◆ The Joint Public Hearing replaces the Final Tax Request hearing.
- ◆ Provides that at least one elected official from each participating political subdivision must attend the joint public hearing. An elected official may be the designated representative from a participating political subdivision.
- ◆ Each participating political subdivision must also maintain a prominently displayed and easily accessible link on the home page of its website to the political subdivision's proposed budget.
- ◆ Adopted Budget and required documents must be submitted by Sept 30th.

Adopting the Budget

A majority vote of the board of education is necessary to adopt the budget. If the budget is adopted as published, the budget is ready to be filed. The vote to adopt the budget is **not** conducted during the hearing. The vote can take place during the board meeting held after the hearing or at another board meeting scheduled at a later date.

If the adopted budget differs from the budget originally published, a summary of changes must be published within 20 days after its adoption. The summary should identify the items changed and the reasons for the change. If the Notice of Summary of Changes is published within 20 days from the date the budget is adopted, there is no requirement to publish a notice for another hearing, hold another hearing, and take another vote to adopt the budget.

If a school district fails to meet the 20-day republishing deadline, it must go through the hearing process described on the following page to amend the budget before the budget is considered legally adopted.

Budget Filing Requirements

School district budgets must be filed by **September 30** with:

- ◆ Auditor of Public Accounts
- ◆ County Board, c/o County Clerk
- ◆ Nebraska Department of Education

NDE Budget Submissions Requirements:

- **By September 30th**, the school district budget and supporting materials must be uploaded through the LC-2 System in the NDE Portal. Hard copies of the budget information received by mail will not be accepted.

*****Budget Submission to NDE** – *The following supporting materials must be included when uploading the budget to NDE:*

- ◆ Documents from the School District Budget Form
 - ✓ Interlocal Form
 - ✓ Cover Page through Page 6
 - ✓ Schedules A, B, D
 - ✓ Property Tax Resolution

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- ✓ Notices of Budget Hearing and Special Hearing (*Special Hearing is eliminated if Joint Public hearing was required*)
- ◆ Proof of Publications for:
 - ✓ Notice of Budget Hearing
 - ✓ Notice of Special Hearing to Set the Final Tax Request (*Eliminated if joint public hearing was required*)
 - ✓ Notice of Property Tax Authority, Board Vote to Access the Additional Property Tax Authority
- ◆ Certification(s) of Taxable Value
- ◆ Board minutes showing approval of district budget
- ◆ Board minutes showing seventy percent (70%) board approval to request additional property tax authority beyond the original certified authority amount (*if applicable*)
- ◆ Election Ballot and Certification of Election Results for a successful election to override the levy limitation (*if applicable*)
- ◆ Election Ballot and Certification of Election Results for a successful election to exceed the expenditure limitation (*if applicable*)
- ◆ Election Ballot and Certification of Election Results for a successful election to exceed the Property Tax Authority (*if applicable*)
- ◆ Lid Computation Form (LC-2) submitted to the Nebraska Department of Education through the NDE Portal
- ◆ Copy of LC2 & Special Grant Funds list (Auditor of Public Accounts (APA) and your County Clerk)

*****Budget Submission for Auditor of Public Accounts (APA) and County Clerk** – A list of supporting materials required is on the “**Check List**” tab of the *School District Budget Form*.

Correcting the Budget

A budget may be corrected for clerical, mathematical or accounting errors without holding a public hearing if the following conditions are met:

- ◆ The board of education discovers the error(s) within 30 days of adopting the budget.
- ◆ The correction does not affect the total budget of disbursements and transfers by more than one percent (1%); or
- ◆ The correction does not increase the amount of the property tax request.

If the Auditor of Public Accounts notifies a school district of one of these errors, the budget may also be corrected within 30 days without holding a hearing.

Amending the Budget

The Nebraska Budget Act does not allow a school district to spend more than the total budget of disbursements and transfers in any budgeted fund. There may be occasions when the adopted budget will not meet the expenditure needs of the school district due to unforeseen circumstances. The budget should be amended whenever it appears expenditures will exceed the total budget of disbursements and transfers in any budgeted fund. School districts should review the LC-2 to help determine the maximum amount available when amending the General Fund.

§13-511 provides the process for amending a budget. The process is similar to the one used to adopt the budget. A notice of Amended Budget Hearing should be published in a newspaper of general circulation

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within the school district four days prior to the hearing – ***not counting the day of the hearing***. A copy of the summary of the original adopted budget that was previously published and a copy of the summary of the proposed revised budget should be included in the notice of Amended Budget Hearing.

Information required in the notice of Amended Budget Hearing includes the time, day and place of the hearing, the dollar amount of the proposed change, and the reason for the proposed amendment. The notice of Amended Budget Hearing should state the reason(s) the adopted budget is not adequate to meet the needs of the school district for the fiscal year.

****An example of the Amended Budget Hearing notice may be found on the Auditor of Public Accounts website. https://auditors.nebraska.gov/Budget_Info.html*

Whenever it becomes necessary to amend a budget, the fund or funds being amended must balance to Total Requirements & must equal Total Resources Available. The amount of property taxes requested cannot be changed if the amendment is adopted after the county board of equalization has set tax levies and the county clerk has delivered the tax list to the county treasurer. The county board of equalization is required to set tax levies on or before October 15. Levies become final on November 5 and cannot be changed.

When a school district refinances a bond, expenditures of the Bond Fund (or Qualified Capital Purpose Undertaking Fund) will likely increase significantly and exceed the budgeted expenditures. In that case, the fund would need to be amended. The actual hearing to amend the budget should be done prior to the actual refinancing process.

If more receipts are received during the year than were budgeted to receive, districts are not required to amend the fund. *Amendments are only required if the district will be spending more than was originally budgeted and approved by the local school board.*

Hold the Hearing/Adopt the Amended Budget

The hearing to amend the budget may be scheduled before a regular board meeting. A majority of the board of education is necessary to adopt the amended budget. The vote to adopt the amended budget should occur during the board meeting following the hearing.

File the Amended Budget

When filing the amended budget, submit the following:

- ◆ Proof of publication of the hearing to amend the budget.
- ◆ Pages of the budget that differ from the previously adopted budget.
 - ✓ If the amendment affects the General Fund expenditures or the Allowable Reserves, an amended LC-2 must be submitted to the Department of Education through the NDE Portal.
 - ✓ Copies of the amended LC-2 should also be filed with the Auditor of Public Accounts and the County Clerk.
- ◆ Include board minutes showing approval to amend the district budget.

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*****School district budget amendments and supporting materials *must be uploaded through the LC-2 System in the NDE Portal. Hard copies of the budget information received by mail will not be accepted.***

These items must be filed with the following entities:

- ◆ Nebraska Department of Education
- ◆ Auditor of Public Accounts
- ◆ County Board c/o County Clerk

School district budgets are subject to a levy limitation. The levy limitation places a ceiling on the property tax rate that may be assessed against the taxable valuation in a school district. One percent (1%) County Treasurer Fee and the Delinquent Tax Allowance must be levied within the statutory maximum levy established in §77-3442. School districts may levy above the statutory maximum levy by accessing levy exclusions. A list of these exclusions may be found in the Appendix.

Levy limitations apply to the General Fund, Special Building Fund, and portions of the Qualified Capital Purpose Undertaking Fund. A list of school district funds may also be found in the Appendix.

The statutory maximum levy is \$1.05 plus exclusions per \$100 of taxable valuation for school districts.

Calculating the Property Tax Levy

To calculate a property tax levy, use the following formula:

$$(\text{Property Tax Request} \div \text{Assessed Valuation}) \times 100 = \text{Property Tax Levy}$$

Calculating the Property Tax Request

To calculate the amount of a tax request at a specific levy, use the following formula:

$$(\text{Assessed Valuation} \times \text{Property Tax Levy}) \div 100 = \text{Property Tax Request}$$

Levy Exclusions

The exclusions to the levy limitation [§77-3442(2)(d) and §77-3442(12)] are:

- ◆ **Voluntary Termination Agreements**
 - Incentives paid for voluntary termination agreements with **certificated TEACHERS beginning September 1, 2017**, that meet the following stipulations:
 - ✓ The value of current and future incentives will not exceed \$35,000 in total.
 - ✓ All incentives must be paid within five (5) years of agreement or until the certificated teacher becomes eligible for Medicare - whichever occurs first.
 - ✓ The voluntary termination agreement was not part of any collective bargaining agreement.
 - ✓ The payment of incentives must result in a net savings in salary and benefit to the district over a five-year period.
- ◆ **Special Building Fund** projects commenced prior to April 1, 1996 – The amounts levied to pay for special building fund projects commenced prior to April 1, 1996. Commenced is defined as “any action taken by the school board on the record which commits the board to expend district

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funds in planning, constructing, or carrying out the project.”

- ◆ **Judgments not covered by liability insurance** – The amount levied for judgments obtained against a political subdivision that are not covered by liability insurance.
- ◆ **Lease-purchase contracts approved prior to July 1, 1998** – Only amounts levied for lease-purchase contracts approved prior to July 1, 1998.
- ◆ **Bonded indebtedness**– The amount levied to retire bonded indebtedness (principal and interest only) that has been approved according to law and secured by a levy on property. This includes repayment of bonds from the General Fund, Bond Fund and Qualified Capital Purpose Undertaking Fund.
- ◆ This exclusion **does not include** the repayment of principal, premium, or interest on general obligation bonds issued for insurance premium costs and the payment of all costs and expenses associated with membership in a risk management pool that are effective after April 2, 2008.

Taxing Funds and Exclusions Specific to the Funds

School districts request property taxes in four funds – General Fund, Special Building Fund, Bond Fund and Qualified Capital Purpose Fund. These are considered the “*Taxing Funds*” of a school district.

The funds are listed below along with exclusions for the fund and any other restrictions on the levy of the fund.

- **General Fund** – School districts may access any of the following levy exclusions, unless otherwise noted.
 - ◆ Voluntary termination agreements meeting eligibility criteria.
 - ◆ Judgments not covered by liability insurance.
 - ◆ Only lease-purchase contracts approved prior to July 1, 1998.
 - ◆ Bonded indebtedness. (Principal and interest only)
 - ✓ **Does not include** the repayment of principal, premium, or interest on general obligation bonds issued for insurance premium costs and the payment of all costs and expenses associated with membership in a risk management pool that are effective after April 2, 2008.
- **Bond Fund**
 - ◆ Bonded indebtedness. (Principal and interest only)
 - ✓ **Does not include** the repayment of principal, premium, or interest on general obligation bonds issued for insurance premium costs and the payment of all costs and expenses associated with membership in a risk management pool that are effective after April 2, 2008.
- **Special Building Fund**
 - ◆ Special Building Fund projects commenced prior to April 1, 1996.
 - ◆ Only lease-purchase contracts approved prior to July 1, 1998.
 - ◆ There is a statutory maximum levy of 14¢ with board approval and 17.5¢ with voter approval.

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- **Qualified Capital Purpose Undertaking Fund (QCPUF)** – Bonded indebtedness. (principal and interest only)
 - ◆ The statutory maximum levy for the QCPUF is 3¢.
 - ◆ QCPUF bonds issued by the board prior to April 22, 2016, can exceed the 3¢ maximum levy but cannot be more than 5.2¢.
 - ◆ QCPUF bonds issued in any given year can exceed the 3¢ maximum levy if valuation is lower than the valuation in the year in which the district last issued QCPUF bonds and the 3¢ maximum levy is insufficient to meet the combined principal and interest obligation.
 - ◆ QCPUF Projects financed by a bond issued by the board must be for **existing** buildings and is limited to 10 years.
 - ◆ Includes repayment of Qualified Zone Academy Bonds issued prior to April 22, 2016.
 - ◆ Includes the bonding authority for Qualified School Construction Bonds.

When levies for all these taxing funds are added together, the total levy must be at or below the maximum levy set forth in §77-3442, (\$1.05 per \$100 of assessed valuation), unless the school district has accessed one or more of the levy exclusions. When a school district accesses one or more of the exclusions to the levy limitation, the tax levy set by the county board of equalization will be greater than the maximum levy set forth in §77-3442.

A school district may also have a tax levy higher than the maximum levy set forth in §77-3442 if it held a successful election to override the levy limitation. The process to override the levy limitation may be found in the **Exceeding the Levy Limitation** section of this *Budget Text*.

Other Levy Limitation Considerations

An additional levy limitation is given for school districts that qualify as “Federal Aid School Districts.” This is defined in §77-3442(2)(e) as “. . . any school district which receives ten percent or more of the revenue for its general fund budget from federal government sources pursuant to Title VIII of Public Law 103-382 as such title existed on September 1, 2001.” Title VIII of Public Law 103-382 is more *commonly referred to as Impact Aid*.

As stated in §77-3442(2)(e), any school district that qualifies under this exclusion item can levy in excess of the levy limitation “to the extent necessary to qualify to receive federal aid pursuant to Title VIII of Public Law 103-382 as such title existed on September 1, 2001.” If a school district thinks it may qualify for this exclusion item, contact the Department of Education, School Finance & Organization Services for further information. The patrons of a school district may vote to exceed the levy limitation also referred to as a *Levy Override*.

Levy Overrides

Calling the Election

§77-3444(1) allows a board of education to call for a special election to exceed the levy limitation by a resolution approved by 2/3 of the board of education. Only one resolution per calendar year by the board of education may be submitted to the voters.

The patrons of a school district may call for a special election by submitting a petition signed by at least five percent (5%) of the legal voters of the school district to the board of education. Only one petition may be submitted by the legal voters each year.

The resolution or the petition must include the amount of the excess levy authority being sought, as well as the duration of the excess levy (maximum of 5 years). The county clerk/election commissioner must

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receive the resolution or petition at least 30 days before the election is held. The notice of the election must be made at least 20 days before the election is to be held. The election must take place prior to October 10 of the first year in which the excess levy would be in effect.

Any special election conducted under the Election Act must be held on the first Tuesday following the second Monday of the month unless the recommendation or petition specifically provides for another day. In even-numbered years, no special elections may be held in April, May, June, October, November, or December unless the special election is held in conjunction with a statewide primary or general election.

Whenever a school district is considering holding an election to exceed the levy limitation, the school district should also review its spending authority. The vote to exceed the levy limitation may occur in conjunction with the vote to exceed the budget authority for the general fund budget of expenditures. Both votes may be necessary to give the school district the authority to spend the additional funds generated by a successful election to exceed the levy limitation. Information on combining the elections may be found in the **Exceeding Budget Authority** section of this *Budget Text*. When this situation occurs, specific language should be included in the ballot indicating the board of education is requesting authority to exceed the levy and the budget authority for the general fund budget of expenditures.

Work with the county clerk or election commissioner and legal counsel to develop the ballot language and to conduct the election.

Ballot Language

The language on the ballot to exceed the levy limitation should include the amount of the levy in excess of the statutory maximum, which budgeted funds the levy override will cover, and the number of years (not to exceed 5 years) for the increased levy. *The ballot should also include whether or not levy exclusion items will be allowed over the excess levy being voted upon.* The school district may also wish to add the total tax levy being requested.

§77-3444(2) provides specific ballot language necessary to exceed the levy limitation. An example of a sample ballot to exceed the levy limitation may be found in the Appendix.

Approval to Exceed the Levy Limitation

A successful election to exceed the levy limitation provides a school district the authority to levy an amount not to exceed the maximum levy in §77-3442(2) **plus** the amount of additional levy authority approved in the election **plus** the ability to tax for the levy exclusions. Taxing for the additional levy exclusions is only available if the ballot contained language regarding the ability to tax for the additional exclusions. A copy of the ballot language and a certification of the election results must be filed with the school district's budget.

Rescinding or Modifying the Excess Levy

§77-3444(4) states "A political subdivision . . . may rescind or modify a previously approved excess levy authority prior to its expiration by a majority of registered voters voting on the issue in a primary, general, or special election at which the issue is placed before the voters." The requirements for calling the election and approving the rescission or modification are the same as those for approving the original issue.

Revision of the Hearing Notice for Special Hearing to Set Final Tax Request

If a property tax request is modified as a result of information from the budget hearing or an error is found in the Hearing Notice for the Special Hearing to Set the Final Tax Request, a district may want to publish a

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summary of changes for transparency of the district. However, there is no statutory requirement to republish a summary of changes. The summary identifies the changes and the reasons for the change.

Property Tax Request Resolution

The final piece of the budget process is the Property Tax Request Resolution. The Property Tax Request Resolution asks for tax dollars based on the total property tax request of the school district. The Resolution setting the property tax request must be certified and forwarded to the county clerk on or before October 15 of the year the tax requests are to apply.

The total property tax request for the current year must remain at the same level or less than the prior year *or the additional information must be disclosed (see next section)*. Districts that approve a total property tax request for the current year which is the **same or less** than the prior year's total property tax request, the requirements remain the same as in the past:

- ◆ Publish the notice of the *Special Hearing to Set Final Tax Request* four days before holding hearing in a newspaper of general circulation within the school district, not counting the day of the hearing.
- ◆ Hold the *Special Hearing to Set Final Tax Request* and receive approval by the board.
- ◆ Hold a board vote to pass a Resolution setting the property tax request. Include the recorded vote of the governing body in the Resolution.

If a district chooses to approve a total property tax request for the upcoming school year that **exceeds** the prior year property tax request, the requirements listed above must be met and the Resolution must include the following additional information. (*See example of Property Tax Resolution in Appendix.*)

- ◆ Name of the district.
- ◆ Amount of the property tax request for each taxing fund.
- ◆ The recorded vote of the governing body in passing the resolution.
- ◆ The total assessed value of the property that differs from last year's total assessed value by ___%.
- ◆ The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property, would be \$___ per \$100 of assessed value.
- ◆ The (name of district) proposes to adopt a property tax request that will cause its tax rate to be \$___ per \$100 of assessed value.
- ◆ Based on the proposed property tax request and changes in other revenue, the total operating budget of (name of district) will exceed last year's by ___percent.

If the district approves a property tax request for the current year that is more than the previous year without the required information included on the Notice of Special Hearing to Set the Final Tax Request and/or without passing a resolution (with the additional information listed above), the levy will be considered an unauthorized levy under § 77-1632. The County Board of Equalization will drop the request to the prior year request and levy when the levies are set on October 15.

In addition, the *Notice of Special Hearing to Set Final Tax Request* must include the following information:

- ◆ Prior year's property tax request and levy.
- ◆ Levy rate to fund prior year's property tax request applied to the current valuation.
- ◆ Current year's property tax request and levy rate.
- ◆ Operating budget for each taxing fund for the prior year.

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- ◆ Operating budget for each taxing fund for the current school year.
- ◆ Certified Taxable Valuation for the prior year.
- ◆ Certified Taxable Valuation for the current school year.
- ◆ Percentage of increase or decrease in valuation from prior year to current school year.
- ◆ Percentage of increase or decrease in levy from prior year to current school year.
- ◆ Percentage of increase or decrease in total operating budget from prior year to current school year.

The resolution setting a property tax request under this section shall be certified and forwarded to the county clerk on or before October 15 of the year for which the tax request is to apply.

****A copy of the resolution should also be submitted to the Auditor of Public Accounts and the Department of Education.*

Timeline for the Property Tax Request

Be sure to confirm the property tax request that has been approved by the school board matches the property tax request and the levy is set by the County Board of Equalization on October 15.

If you find an error in the levies, contact the County Board of Equalization ***immediately*** to correct the information. **On November 5, the property tax request and levy are final and cannot be changed.**

Date	Activity
October 15	Resolution setting the property tax requests due to County Clerk and Auditor of Public Accounts
October 15	County Board of Equalization sets property tax levies for all taxing funds.
November 5	Property tax levies are final.

GLOSSARY

Access to Prior Year's Unused Budget Authority – an amount equal to the lesser of two percent (2%) of the prior year's adjusted general fund expenditures or the prior year's total unused budget authority. This amount is calculated by the Department of Education.

Adopted Budget – the document adopted by a board of education. Provides the authority for a school district to make expenditures and generate tax dollars. Contains the estimated amounts of receipts and expenditures for each fund. Required by the Nebraska Budget Act. May also be referred to as the budget.

Amended Budget – the document that reflects a change in expenditures for any fund. Budgets may be amended through the last day of the school fiscal year (August 31). An amendment should occur whenever it has been determined the amount of budgeted expenditures originally adopted will not meet the financial needs of the school district.

Applicable Allowable Reserve Percentage - determined by §79-1027. The percentage is based on the average daily membership (ADM) of a school district. Places a limitation on the amount of funds that may be budgeted as necessary cash reserves in the General Fund and Employee Benefit Fund and the total requirements in the Depreciation Fund.

Assessed Valuation – certified by the county assessor on or before August 20. Includes all real, personal, and centrally assessed valuation in a school district. Used by the county board of equalization to determine the tax levy for each taxing fund in a school district.

Basic Allowable Growth Rate – determined by §77-3446 and §79-1025. The basic allowable growth rate for 2025/26 is two and half percent (2.5%). May also be referred to as BAGR.

Budget – the document that provides the authority for a school district to make expenditures and generate tax dollars. Contains the estimated amounts of receipts and expenditures for each fund. Required by the Nebraska Budget Act. May also be referred to as the adopted budget or the School District Budget Form.

Budget Authority – the total amount of funds that may be budgeted to be expended during a school fiscal year. In the General Fund, this includes special education expenditures, special grant funds and non-special education expenditures.

Budget Based Calculation – a method for determining General Fund certified budget authority found in §79-1023(2). This calculation uses the prior year's budget information, and the ensuing year's Formula Needs.

Budget Factors Certification – a document provided by the Department of Education that notifies school districts of their budget authority. Includes required information for preparing the LC-2 for the ensuing school fiscal year.

Certification of Taxable Value – the document from the county assessor that certifies the amount of assessed valuation for the school district. A school district that has land in more than one county will receive this document from each county assessor.

GLOSSARY

Certified Budget Authority - the greater of the Budget Based Calculation, the Student Growth Adjustment, or the Formula Needs Calculation for the General Fund. Certified budget authority plus Access to Prior Year's Unused Budget Authority is the amount that must stay within the expenditure limitation.

Exclusions – items that are removed from the levy limitation or the General Fund expenditure limitation. Levy limitation exclusions are found in §77-3442 and expenditure limitation exclusions are found in §79-1028.01.

Expenditure Limitation – a restriction or limit in General Fund budgeted expenditures for a school district. May also be referred to as the General Fund spending lid.

Formula Needs Based Calculation – a method for determining General Fund certified budget authority found in §79-1023(3). This calculation uses the total formula needs certified for the ensuing school fiscal year and the budgeted special education expenditures from the prior school fiscal year.

General Fund Budget of Disbursements and Transfers – the total amount of disbursements a school district estimates spending during a school fiscal year. A school district may not exceed this total amount. May also be referred to as General Fund Budget of Expenditures.

Joint Public Hearing - If a School District increases their Property Tax Request by more than two percent (2%) plus real growth, they are required to participate in a Joint Public Hearing, and have their information included on a postcard that is sent to all impacted property owners.

LC-2 – the Lid Computation form. The LC-2 assists a school district in preparing the budget to stay within the statutory expenditure limitation. The LC-2 is available as an online data collection through the NDE Portal. May also be referred to as the Lid Computation Form or the Budget Form LC-2.

Levy – the rate at which property is taxed based on each \$100 of assessed valuation. Restricted by §77-3442. School districts are under a statutory maximum levy plus exclusions. May also be referred to as the tax rate.

Levy Exclusions – items that are removed from the statutory maximum levy calculation. Levy limitation exclusions are found in §77-3442.

Levy Limitation – a restriction on the tax requests for all taxing funds for a school district. The statutory maximum levy is \$1.05 plus exclusions per \$100 of assessed valuation for all taxing funds. Bond Principal and Interest are exempt from the Levy Limitation. May also be referred to as the levy lid.

Local System – a learning community, a unified system, or a Class III, IV or V school district.

Nebraska Budget Act – the portions of state statute (§13-501 through §13-513) that refer to the budget practices and procedures that all political subdivisions must follow.

Necessary Cash Reserve – an amount of budgeted funds to provide a stable cash flow during a school fiscal year. Limited by the Applicable Allowable Reserve Percentage (only impacts the General, Depreciation and Employee Benefit Funds) or by fifty percent (50%) of the total expenditures in a budgeted fund less capital outlay.

GLOSSARY

Notice of Amended Budget Hearing – information that must be published in a newspaper of general circulation in a school district. Notifies the public of the time, day and place of a hearing to amend the current school fiscal year budget, the dollar amount of the amendment, and the reason for amending the budget. Must be published four days before the hearing. The Auditor of Public Accounts considers the day of publication **but not the day of the hearing** in the four-day requirement. Contains the proposed amendment to the current school fiscal year budget and contains a copy of the originally published budget summary. May also be referred to as the Notice of Amended Budget Hearing and Budget Summary.

Notice of Budget Hearing – the form that must be published in a newspaper of general circulation in a school district. Notifies the public of the time, day and place of a hearing on the ensuing school fiscal year budget. Must be published four days before the hearing. The Auditor of Public Accounts considers the day of publication **but not the day of the hearing** in the four-day requirement. Details the total receipts, expenditures, cash reserves, and property tax request for the school district. May also be referred to as the Notice of Budget Hearing and Budget Summary.

Notice of Special Hearing to Set Final Tax Request – required by §77-1632. Provides notice to the taxpayer of the opportunity to provide input on the amount of property taxes being requested for the upcoming school fiscal year. The hearing notice must be published four days before the hearing. The Auditor of Public Accounts considers the day of publication **but not the day of the hearing** in the four-day requirement.

Notice of Summary of Changes – information that must be published if the budget that was adopted is different from the budget information that was published in the Notice of Budget Hearing and Budget Summary. If this form is published within 20 days after the budget is adopted, no additional hearing is required.

Proof of Publication – received from the newspaper that provides documentation the notice of hearing was published. May also be referred to as the Affidavit of Publication.

Property Tax Authority - is the certified amount of Property Taxes each district can request in total for the General and Special Building fund.

Property Tax Request – the total dollar amount of funds that will need to be generated through taxes to meet the needs for the upcoming school fiscal year. Includes county treasurer's commission and an amount for delinquent taxes.

Property Tax Resolution – details the amount of property taxes required by the district to meet the needs for the upcoming school fiscal year. Includes the increase in the total operating budget, total tax request for each fund, the percentage increase (or decrease) in assessed property valuation for the district, the tax rate for each taxing fund, and the roll call vote of the board members. This document must be provided to County Clerks by October 15 each year.

Schedule A – an attachment to the School District Budget Form. Provides the amount of general fund expenditure exclusions.

Schedule B – an attachment to the School District Budget Form. Provides the amount of the total personal and real property tax request that is excluded from the levy limitation. Also calculates the amount of personal and real property tax request that is under the \$1.05 levy limitation.

GLOSSARY

Schedule D – an attachment to the School District Budget Form. Identifies current year costs and future costs specified in the district superintendent contract. (§79-2401 to 79-2405)

School District Budget Form – the document from the State Auditor’s Office that provides the authority for a school district to make expenditures and generate tax dollars. Contains the estimated amounts of receipts and expenditures for each taxing fund. Required by the Nebraska Budget Act. Also referred to as the budget or budget document.

Special Education Budget of Disbursements and Transfers – the estimated General Fund expenditures for special education activities. Includes instructional and transportation costs. May also be referred to as Special Education Budget of Expenditures or Special Education Expenditures.

School Fiscal Year – begins on September 1 and ends on August 31.

Special Grant Funds – exclusions to the General Fund expenditure limitation. State Board of Education approves the list of special grant funds for each school fiscal year. Special Grants are funds receipted and expended for a specific purpose. Special grant funds do not increase the property tax request for a school district.

Spending Authority – the total amount of expenditures actually budgeted in each fund on the School District Budget Form.

Statutory Maximum Levy – the maximum levy per \$100 of taxable value. The maximum General Fund levy for school districts is \$1.05 plus exclusions.

Student Growth Adjustment – a method for determining General Fund certified budget authority found in §79-1023(3). This calculation uses the prior year’s budget information and the ensuing year’s Student Growth Adjustment component of State Aid.

Student Growth Correction – a State Aid data component used to determine Student Growth Adjustment budget authority. The difference between the Student Growth Adjustment component of State Aid and the average daily membership for the most recently available complete data year.

Tax Equity and Educational Opportunities Support Act – the statutory provisions for calculating and certifying State Aid and Budget Factors to school districts. May also be referred to as TEEOSA.

Total Budget of Disbursements and Transfers – the total amount of expenditures required to operate a school district for a school fiscal year. This amount is the maximum a school district may expend. May also be referred to as Total Budget of Expenditures.

Total Unused Budget Authority – the prior year’s unused budget authority reduced by access to the prior year’s unused budget authority and increased by the current year’s unused budget authority. Total unused budget authority is calculated on the LC-2 and carries forward into future school fiscal years.

Unused Budget Authority – the difference between total allowable General Fund budget authority and total adjusted general fund budget of disbursements and transfers. Unused budget authority is calculated on the LC-2 and is a component of Total Unused Budget Authority.

BALLOT TO EXCEED LEVY LIMITATION

Levy Override – Exceeding the Levy Limitation

Language taken from §77-3444(2)

The following language can be used as an example of ballot language for the vote of district patrons. Districts are encouraged to consult with their legal counsel when developing ballot language best suited for the district.

The ballot may also contain the total levy being proposed and whether levy exclusions will be utilized above the total levy being requested.

“Shall **{School district name}** be allowed to levy a property tax not to exceed **{Amount}** cents per one hundred dollars of taxable valuation in excess of the limits prescribed by law until fiscal year **{Year}** for the purposes of **{Choose as many as applicable: general operations; building construction, remodeling or site acquisition; or both general operations and building acquisition, remodeling or site acquisition.}**?”

Complete the ballot with the following information:

- ◆ The name of school district.
- ◆ The amount of the proposed increase over the statutory maximum tax levy.
- ◆ The numbers of years for the proposed tax levy.
- ◆ The purposes for the proposed levy.

BALLOT TO EXCEED CERTIFIED BUDGET AUTHORITY

Exceeding the Expenditure Limit

The following language can be used as an example of ballot language for the vote of district patrons. Districts are encouraged to consult with their legal counsel when developing ballot language best suited for the district.

Please note that the amount of additional budget authority is accessed for only the year identified in the ballot language.

“Shall **(school district name)** be allowed to exceed the certified budget authority for the General Fund Budget of Expenditures prescribed by law and not including the provisions or exclusions found in §79-1028.01 by a sum of **(amount)** dollars for the (year) General Fund Budget of Expenditures?”

Complete the ballot with the following information:

- ◆ The name of the school district.
- ◆ The budget year of the proposed increase in budget authority.
- ◆ The amount of the proposed increase in budget authority.

PROPERTY TAX RESOLUTION - EXAMPLE

RESOLUTION SETTING THE PROPERTY TAX REQUEST	
RESOLUTION NO.	
WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of _____ passes by a majority vote a resolution or ordinance setting the tax request;	
and	
WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request;	
NOW, THEREFORE, the Governing Body of _____ resolves that:	
1. The 2025-2026 property tax request be set at:	
General Fund:	\$ -
Bond Fund:	\$ -
Special Building Fund:	\$ -
Qualified Capital Purpose Undertaking Fund:	\$ -
2. The total assessed value of property differs from last year's total assessed value by 0 percent.	
3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 0 per \$100 of assessed value.	
4. _____ proposes to adopt a property tax request that will cause its tax rate to be 0 per \$100 of assessed value.	
5. ENTER PRIOR YEAR BUDGET OF DISBURSEMENTS AND TRANSFERS IN COLUMN P	
6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2025.	
Motion by _____, seconded by _____ to adopt Resolution # _____.	
<u>Voting yes were:</u>	<u>Voting no were:</u>
Dated this _____ day of _____, 2025	
NOTE 1: If you need separate levies for separate funds your resolution should identify the tax request by fund. #1 should be modified to identify each fund that has a tax levy	

LEVY & EXPENDITURE EXCLUSIONS

Date	Budget Activity
January 31	Deadline for amendments to General, Depreciation & Employee Benefit Funds in order to be included in certification of Budget Authority.
February 27	<ul style="list-style-type: none"> ◆ 2025/26 State Aid Certification ◆ 2025/26 Certified Budget Authority and Allowable Reserve Percentage Certification
March 15	Deadline for notification of availability of the Retirement Incentive Plan (§79-855) and Staff Development Assistance (§79-856) for school districts that are part of a dissolution or merger
April 15	Reduction in Force deadline
Mid-June	School District Budget Form, LC-2, Budget Text and related documents available
August 20	Assessed valuations and real growth percentage certified by Counties
September 4	Deadline to notify and submit information to County Assessor if Joint Public Hearing required
September 14-24	Joint Public Hearing scheduled during this time if required
September 30	<p>Filing deadline for Budget and LC-2 to NDE, Auditor of Public Accounts (APA), and County Clerk. <i>(Submit the following documents to NDE through the LC-2 collection)</i></p> <ul style="list-style-type: none"> ◆ School District Budget Form <ul style="list-style-type: none"> ✓ Budget Pages 1 – 6 ✓ Interlocal Form and Joint Public Agency (Trade Name) ✓ Schedules A, B, D ✓ Property Tax Resolution ✓ Notice of Budget Hearing ✓ Notice of Special Hearing to Set the Final Tax Request ◆ Proof of Publications <ul style="list-style-type: none"> ✓ Notices of Budget Hearing ✓ Notice of Special Hearing to Set Final Tax Request <i>(If applicable)</i> ✓ Notice of Property Tax Authority, Board Vote to Access the Additional Property Tax Authority ◆ Certificates of Valuation from County Assessor ◆ Board minutes <ul style="list-style-type: none"> ✓ Approval of school district budget ✓ Approval to access additional property tax authority (70% board approval) ◆ Additional documents if applicable must be included <ul style="list-style-type: none"> ✓ Joint Public Hearing (Copy of form to County) ✓ Election Ballot and Certification of Election Results for a successful election to exceed the Property Tax Authority ✓ Election Ballot and Certification of Election Results for a successful election to override the levy limitation ✓ Election Ballot and Certification of Election Results for a successful election to exceed the expenditure limitation ◆ Add a print out of the LC2 & Special Grant Funds list for the upload to Auditor of Public Accounts (APA) and your County Clerk.
October 15	Filing deadline to submit Resolutions setting all tax requests
November 5	Tax requests become final
December 31	Filing deadline for the Report of Joint Public Agency & Interlocal Agreements File with the Auditor of Public Accounts, if not already submitted with Budget

LEVY & EXPENDITURE EXCLUSIONS

Levy Exclusions	Expenditure Exclusions
Voluntary Termination Agreements	Voluntary Termination Agreements
Certain Lease Purchase Contracts	
Judgments Not Covered by Liability Insurance	Judgments Not Covered by Liability Insurance
Special Building Fund Projects	
Bonded Indebtedness	
	Repairs to Infrastructure Due to Natural Disaster
	Distance Education Courses
	Retirement Contribution Increase
	Retirement Incentive Plan
	Staff Development Assistance
	Data Transmission Networks Exclusion
	Early Childhood Education Grants
	New Elementary Attendance Site(s)
	Special Grant Funds
	Special Education Expenditures
	Native American Impact Aid

TEMPLATE

Retirement Contribution Increase

School Finance & Organization Services		
Request for Retirement Contribution Increase Expenditure Exclusion		
<i>(Current Date)</i>		
Nebraska Department of Education School Finance & Organization Services		
RE:	2025/26 Retirement Contribution Increase <i>(List Name of School District and County-District Number)</i>	
Pursuant to §79-1028.01 (1)(e)(ii)		
<i>For school fiscal years 2025-26 and 2026-27, the amount of the expenditures described in subvision (1) (e) (i) of this section for school fiscal year 2024-25 may be carried over and included in the budget authority for the general fund budget of expenditures for school fiscal years 2025-26 and 2026-27.</i>		
The school district is seeking approval from the State Board of Education for the Retirement Contribution Increase Expenditure Exclusion. The estimated increase in expenditures for the 2025-26 school fiscal year is shown below.		
I understand if the State Board of Education approves the request, the school district will report the amount on Schedule A of the 2025-26 School District Budget Form. I also understand the approved amount will be part of the total amount from Schedule A that will be reported by the school district on Line B-130 of the 2025-26 LC-2.		
Round to the Nearest Dollar		
2025-26 Staff Salaries Subject to Retirement	1.10	
Retirement Contribution at 8.08% <i>[Multiply amount on Line 1.10 by .0808]</i>	1.20	0
Retirement Contribution Increase at 7.35% <i>[Multiply amount on Line 1.10 by .0735]</i>	1.30	0
Requested Retirement Contribution Increase Expenditure Exclusion <i>[Subtract amount on Line 1.30 from amount on Line 1.20]</i>	1.40	0
<i>Applicable percentages are stated in state statute §79-958 and 79-1028.1(e).</i>		
Please feel free to contact me if you have any questions related to this request.		
Sincerely,		
<i>(Name of Superintendent)</i>		
<i>(List Name of School District and County-District Number)</i>		
Rev. June 2025		
Complete four highlighted areas before submitting form.		
Email the completed template to kelsey.larsen@nebraska.gov for State Board Approval.		

Template available at: <https://www.education.ne.gov/fos/budgeting-school-district/>

TEMPLATE

Voluntary Termination Exclusion

Voluntary Termination Agreements in place *September 1, 2017 and after*

(Date of Request)

Nebraska Department of Education
School Finance & Organization Services
Lincoln NE

RE: 2025/26 Voluntary Termination Expenditure Exclusion

(List Name of School District and County District Number)

The school district is requesting approval from the State Board of Education for the Voluntary Termination Expenditure Exclusion. If the State Board of Education approves this request, the expenditure exclusion amount will be shown on Schedule A of the 2025/26 School District Budget Form and will be included on Line B-130 of the 2025/26 LC-2.

Voluntary Termination Agreements in place beginning September 1, 2017 for Certificated Teachers and are not part of a Voluntary Termination Agreement resulting from a Collective Bargaining Agreement.

Total amount being paid as incentives during the 2025/26 school year for these agreements:

Total Annual Salary & Benefits of terminating teachers:

Total Annual Salary & Benefits of replacement teachers:

Net savings over 5 years:

Expenditure Exclusion Request:

This is also verification that the Voluntary Termination Agreements listed above meet all of the qualifying criteria to be utilized as an expenditure exclusions as required in §79-1028.01 & 79-8,142.

(Name of Superintendent)

(List Name of School District and County District Number)

Template available at: <https://www.education.ne.gov/fos/budgeting-school-district/>

TEMPLATE

Early Childhood Education Grant Exclusion

2025/26 Expenditure Exclusion: 2024/25 Early Childhood Education Grants

The following districts can request an expenditure exclusion for an amount equal to their 2024/25 Childhood Education Grant (and increased by the Basic Allowable Growth Rate).

Following State Board Approval, the 2025/26 Early Childhood Grants Expenditure Exclusion will appear on the 2025/26 LC-2 on Line A-772 (Early Childhood Expenditure Exclusion).

Eligible Districts for 2025/26 School Year	2024/25 Grant Amount	Amount to request as the 2025/26 Expenditure Exclusion
First Time Early Childhood Grant		
Eustis Farnam	\$ 48,860	\$ 50,082
Logan View	\$ 154,375	\$ 158,234
2024/25 Expansion Grants		
Fairbury Public Schools	\$ 100,000	\$ 102,500
Kearney Public Schools	\$ 130,000	\$ 133,250
Scottsbluff	\$ 260,000	\$ 266,500
Gering	\$ 130,000	\$ 133,250
Columbus	\$ 100,000	\$ 102,500
Wisner Pilger	\$ 130,000	\$ 133,250

2025/26 Early Childhood Education Grant amounts have been increased by the 2025/26 Basic Allowable Growth Rate (2.5% BAGR) to calculate the amount that can be requested as the 2025/26 Expenditure Exclusion.

Template available at: <https://www.education.ne.gov/fos/budgeting-school-district/>

TEMPLATE

Early Childhood Education Grant Exclusion

2025/26 Early Childhood Education Grant Expenditure Exclusion Request

(Current Date)

Nebraska Department of Education
School Finance & Organization Services
Lincoln NE

RE: 2025/26 Early Childhood Education Grant Expenditure Exclusion Request
(List Name of School District and Co-District #)

As an eligible school district, we are requesting approval from the State Board of Education for the Early Childhood Education Grant Expenditure in the amount of the 2024/25 **Early Childhood Education Grant increased by 2.5% (or Early Childhood Education Expansion Grant)** received by the district.

The amount requested as this expenditure exclusion is \$

Sincerely,

(Name of Superintendent)

(List Name of School District and Co-District #)

Template available at: <https://www.education.ne.gov/fos/budgeting-school-district/>

SCHOOL DISTRICT FUNDS

The funds available to a school district are listed below. Please refer to the ***Accounting Structure & Users' Manual*** for a detailed explanation on the classification and use of the funds.

General Fund – The General Fund finances all facets of services rendered by the school district.

Depreciation Fund – A Depreciation Fund may be established by a school district in order to facilitate the eventual purchase of costly capital outlay by reserving such monies from the General Fund.

Employee Benefit Fund – An Employee Benefit Fund may be established in order to specifically reserve General Fund money for the benefit of school district employees.

Contingency Fund – A Contingency Fund is authorized by statute and may be established by a school district to fund uninsured losses and legal fees incurred for defense against public losses.

Activities Fund – The Activities Fund is required to account for the financial operations of quasi-independent student organizations, inter-school athletics, and other self-supporting or partially self-supporting school activities.

School Nutrition Fund – The School Nutrition Fund is required to accommodate the financial activities of all Nutrition Programs operated by the school district. Formerly School Lunch Fund.

Bond Fund – The Bond Fund shall be used to record tax receipts, investment interest, and the payment of bond principal, interest and other related costs.

Special Building Fund – A Special Building Fund shall be established when a school board decides to acquire or improve sites and/or to erect, alter or improve buildings. Revenue and disbursement transactions related to district-owned teacherages are included in the Special Building Fund. Levy limited to 14¢ but up to 17.5¢ with voter approval.

Qualified Capital Purpose Undertaking Fund – A Qualified Capital Purpose Undertaking Fund may be established for the removal of environmental hazards, the reduction or elimination of accessibility barriers, the repayment of a qualified zone academy bond, modifications for life safety code violations, life safety hazards, school safety infrastructure concern, and mold abatement and prevention projects for **existing** facilities. Effective April 22, 2016, the levy is limited to 3¢. The 3¢ maximum levy can be exceeded if the valuation has decreased, and the bond principal and interest obligation cannot be met with the 3¢ levy.

Cooperative Fund – The Cooperative Fund may be used by the school district acting as the fiscal agent for any cooperative activity between one or more public agencies.

Student Fee Fund – The Student Fee Fund is a separate school district fund, not funded by tax revenue, into which all money collected from students pursuant to the Public Elementary and Secondary Student Fee Authorization Act must be deposited.

RESOURCES

Listed below are websites for the Department of Education and other State Agencies. These websites contain information on budgeting, property tax assessment and laws of the State of Nebraska.

Nebraska Department of Education

<http://www.education.ne.gov>

This is the Department of Education website. It contains links to all areas/sections of the Department of Education. Check this website for information and updates to any program administered by the Department of Education.

Nebraska Department of Education Portal

<http://portal.education.ne.gov/>

This is the doorway to all NDE online data collections. It includes the Grants Management System (GMS), Consolidated Data Collection (CDC), LC-2 and Annual Financial Report.

Finance & Organizational Services

<http://www.education.ne.gov/FOS/>

This website contains information and data for School Finance, State Aid, Pupil Transportation, Exempt Schools, Reorganization of School Districts, GMS, and Payment Information.

NDE Payment Information

<http://www.education.ne.gov/FOS/PaymentInformation/Index.html>

This website contains information on all payments made by NDE to a school district. Contact the Department of Administrative Services, Accounting Division (402-471-2581) for information on other payments from the State of Nebraska.

Auditor of Public Accounts

<http://www.auditors.state.ne.us>

This website contains budget and audit information databases, copies of budget forms, a budget timeline and other information related to the budget process for political subdivisions.

Department of Revenue – Property Assessment Division

<http://www.revenue.ne.gov/PAD/index.html>

This website contains information on assessment practices, a calendar of the assessment process and regulations and directives used to assess property.

Nebraska Legislature

<http://nebraskalegislature.gov/>

A comprehensive website containing links to State Statutes, the Nebraska Constitution, the Uniform Commercial Code, and documents and reference materials related to the Nebraska Legislature.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

2025/26 PROPERTY TAX REQUEST AUTHORITY CERTIFICATION

AINSWORTH COMMUNITY SCHOOLS (09-0010-000)

Total Certified Property Tax Request Authority	\$7,417,813
Additional Base Growth % Allowed with Board Approval	7 %
Additional Property Tax Request Authority Allowed with Board Approval	\$579,846
Maximum Certified Property Tax Request Authority Including Board Approved Amount	\$7,997,659

SECTION A TOTAL BASE REVENUE CALCULATION

2024/25 Property Tax	\$6,183,164
2022/23 Other Non-Property Tax	\$646,531
2023/24 SPED	\$859,628
2024/25 TEEOSA	\$594,190

TOTAL BASE REVENUE CALCULATION \$8,283,513

SECTION B TOTAL BASE GROWTH PERCENTAGE

Base Growth	3.0000 %
Membership Growth	0.0000 %
LEP Growth	0.0000 %
Poverty Growth	0.0000 %

TOTAL BASE GROWTH RATE PERCENTAGE 3.0000 %

SECTION C TOTAL CALCULATED REVENUE CAP FOR 2025/26

(Section A Total x Section B Total)

TOTAL REVENUE CAP \$8,532,018

SECTION D TOTAL PROPERTY TAX REQUEST AUTHORITY FOR 2025/26

(Section C Total Revenue Cap minus sum of items listed in this section)

2023/24 Other Non-Property Tax (minus)	\$725,072
2024/25 SPED (minus)	\$876,707
2025/26 TEEOSA (minus)	\$603,037
2024/25 Unused Property Tax Authority (add)	\$1,090,611

TOTAL CERTIFIED PROPERTY TAX REQUEST AUTHORITY \$7,417,813

SECTIONS E - G ADDITIONAL BOARD APPROVAL INFORMATION

Additional Base Growth % Allowed with Board Approval	7 %
Additional Property Tax Authority Allowed with Board Approval	\$579,846

ALMAXIMUM CERTIFIED PROPERTY TAX REQUEST AUTHORITY INCLUDING BOARD APPROVED \$7,997,659

Some numbers may be rounded for presentation. For program contacts and additional information on how data was calculated visit www.education.ne.gov/fos/budgeting-school-district/property-tax-authority

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES
2025/26 STATE AID CERTIFICATION

AINSWORTH COMMUNITY SCHOOLS (09-0010-000)

FORMULA STUDENTS CALCULATION

(Fall Membership	ADM/FM Ratio)	+	Contracted Out	=	Formula Students
(349	1.0051343806)	+	0	=	350.79
KDG Adjustment	(0 students	x .5)		times ADM Factor	=	0.00
Early Childhood (011)	(14 students	x 480.0 hours / 1,032 hours		x .6)	=	3.91
<i>Total Formula Students</i>						354.70

FORMULA NEEDS CALCULATION

Basic Funding	5,820,137
Poverty Allowance	0
Limited English Proficiency Allowance	0
Focus School & Program Allowance	0
Summer School Allowance	3,386
Special Receipts Allowance	862,607
Transportation Allowance	102,161
Elementary Site Allowance	0
Distance Education & Telecommunications Allowance	7,957
Averaging Adjustment	0
New School Adjustment	0
Student Growth Adjustment	0
Community Achievement Plan Adjustment	0
Limited English Proficiency Allowance Correction	0
Student Growth Adjustment Correction	0
Poverty Allowance Correction	0
Non Qualified LEP Adjustment	0
Total Calculated Formula Needs	6,796,248
Formula Needs Stabilization	0
Total Formula Needs	6,796,248

FORMULA RESOURCES CALCULATION

Yield From Local Effort Rate	1,079,625,340 / 100 x 1.0000000000	10,796,253
Net Option Funding		0
Allocated Income Tax Funds		70,008
Other Actual Receipts		1,515,932
Community Achievement Plan Aid		0
Foundation Aid Included in Resources		319,229
Total Formula Resources		12,701,422

Some numbers may be rounded for presentation. For further information, see the "Tax Equity and Educational Opportunities Support Act" document available on the FOS/State Aid website. For questions, contact (402) 450-0687 or (402) 471-4320.

Note: Due to missing Federal Poverty data for the 2024/25 school year, State Aid was calculated using 2023/24 numbers

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES
2025/26 STATE AID CERTIFICATION

AINSWORTH COMMUNITY SCHOOLS (09-0010-000)

STATE AID CALCULATION

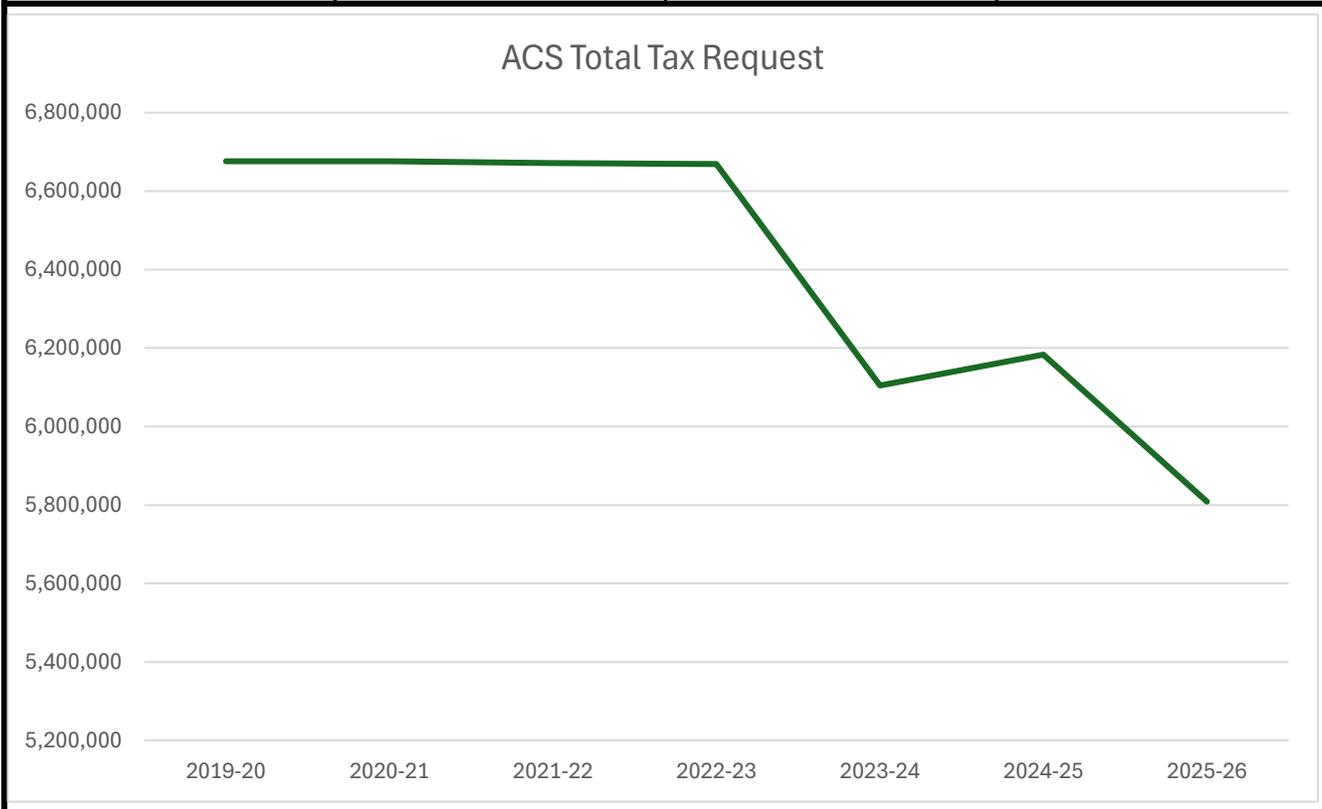
Equalization Aid	0
Net Option Funding	0
Allocated Income Tax Funds	70,008
Community Achievement Plan Aid	0
Foundation Aid Included in Resources	319,229
Foundation Aid Outside of Resources	212,819
Total State Aid Calculated	602,056
Prior Year (2024/25) State Aid Correction	981
Total State Aid	603,037
Carryover Adjustment from years prior to 2025/26	0

Some numbers may be rounded for presentation. For further information, see the "Tax Equity and Educational Opportunities Support Act" document available on the FOS/State Aid website. For questions, contact (402) 450-0687 or (402) 471-4320.

Note: Due to missing Federal Poverty data for the 2024/25 school year, State Aid was calculated using 2023/24 numbers

Ainsworth Community Schools - Tax Requests 2019 to Present

Year	General Fund	Special Building Fund	Total Tax Request
2019-20	6,206,646	469,518	6,676,164
2020-21	6,206,507	469,657	6,676,164
2021-22	6,106,253	565,449	6,671,702
2022-23	6,099,967	569,447	6,669,414
2023-24	5,536,204	568,210	6,104,414
2024-25	5,616,497	566,667	6,183,164
2025-26	5,555,192	253,535	5,808,727



Budget Comparisons 2024-25 to 2025-26 (option 1)

	2024-2025	2025-2026	% Change
District Property Valuation	1,055,529,162	1,136,216,897	Increased 7.6%
Property Tax Request	\$5,616,497	\$5,555,192	
Sp Bldg Fund	\$566,667	\$253,535	
Total	\$6,183,164	\$5,808,727	Decreased 6%
Property Tax Rate (Levy)	GF = 0.532102	GF = 0.488920	
	SPF = 0.053686	SPF = 0.022314	
	Total = 0.585788	Total = 0.511234	Decreased 12.7%
Overall Operating Budget	13,539,598	13,256,560	Decreased 2.1%

The above numbers represent a comparison of 2024-25 budget numbers compared to Option 1 as presented. We find ourselves with a fair amount of flexibility and options due to the sunset of the Ag/Tech facility payments. Regardless of what option or variation of option the Board chooses, we will see significant tax savings for our patrons. All options are also conducive of moving us toward future goals as well to some degree depending on the option. Again, the options presented can be adjusted to find an option that everyone is satisfied with.

Full Profile

AQuESTT Classification

About Our District

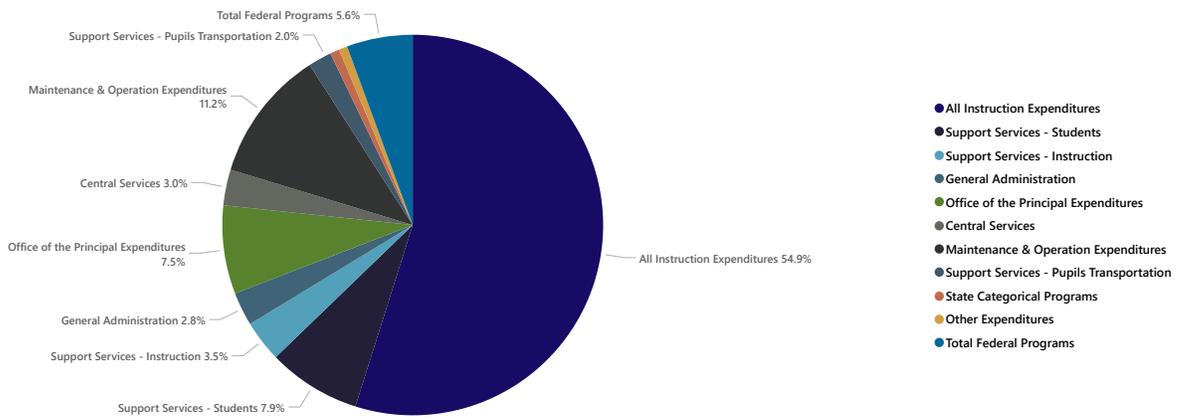
Compare

Financial Expenditures

Where do schools spend their monetary resources?

[Click Here for Data Definition](#)

Financial Expenditures for School Year : 2023-2024



	Expenditures	Percent
☐ All Instruction Expenditures	\$4,546,147	54.87%
☐ Support Services - Students	\$655,123	7.91%
☐ Support Services - Instruction	\$291,705	3.52%
☐ General Administration	\$236,022	2.85%
☐ Office of the Principal Expenditures	\$622,054	7.51%
☐ Central Services	\$252,313	3.05%
☐ Maintenance & Operation Expenditures	\$927,741	11.20%
☐ Support Services - Pupils Transportation	\$164,566	1.99%
☐ State Categorical Programs	\$65,277	0.79%
☐ Other Expenditures	\$60,200	0.73%
☐ Total Federal Programs	\$464,153	5.60%
Total Disbursements	\$8,285,301	100.00%



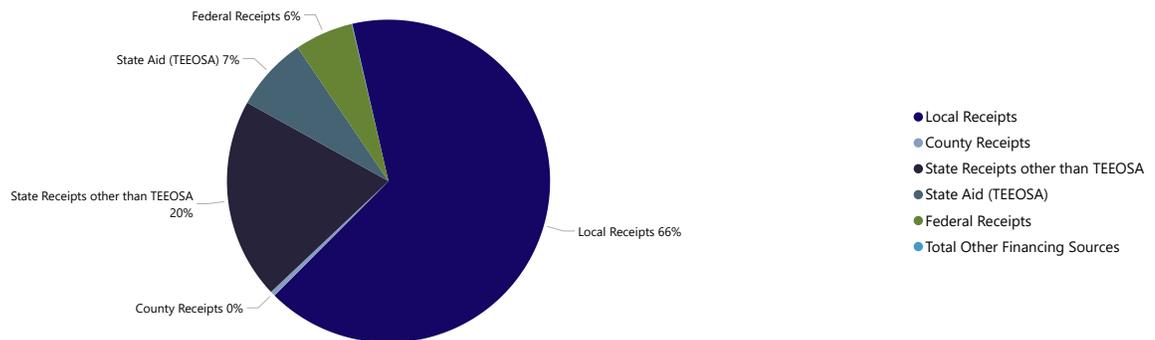
Compare

Financial Receipts

Where do schools get their monetary resources?

[Click Here for Data Definition](#)

Financial Receipts for School Year : 2023-2024

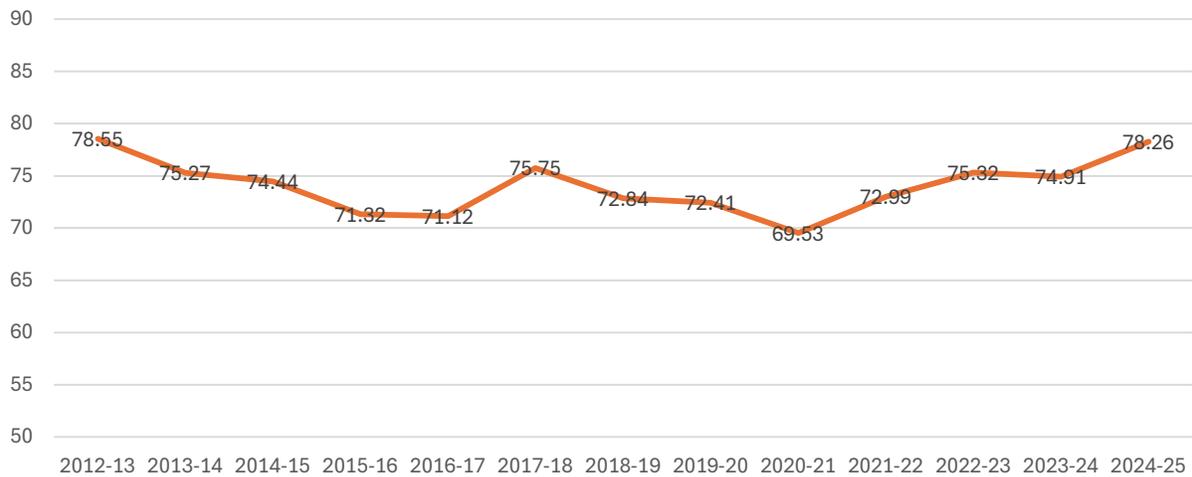


Description	Receipts	Percent
<input type="checkbox"/> Local Receipts	\$5,538,395	66.08%
<input type="checkbox"/> County Receipts	\$41,764	0.50%
<input type="checkbox"/> State Receipts other than TEEOSA	\$1,685,602	20.11%
<input type="checkbox"/> State Aid (TEEOSA)	\$621,928	7.42%
<input type="checkbox"/> Federal Receipts	\$489,884	5.84%
<input type="checkbox"/> Total Other Financing Sources	\$4,362	0.05%
Total Receipts	\$8,381,935	100.00%

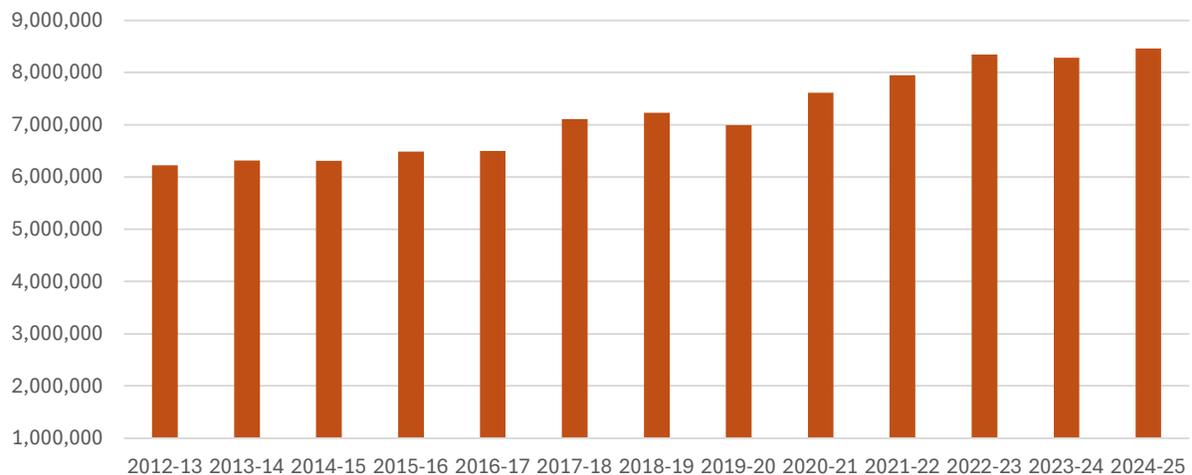
General Fund Expenses (2012 to 2025)

School Year	% Expended	Amount	without Covid/ESSER
2012-13	78.55	6,226,251	
2013-14	75.27	6,316,615	
2014-15	74.44	6,313,615	
2015-16	71.32	6,481,827	
2016-17	71.12	6,503,568	
2017-18	75.75	7,111,490	
2018-19	72.84	7,228,030	
2019-20	72.41	6,993,366	
2020-21	69.53	7,613,727	7,457,486
2021-22	72.99	7,952,225	7,633,632
2022-23	75.32	8,342,834	7,926,531
2023-24	74.91	8,280,372	8,096,740
2024-25	78.26	8,461,954	8,438,561

% Expended - General Fund Budget



Total Amount Expended - General Fund



Ainsworth Community Schools - Possible Facility Plans & Options

Depreciation Fund	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32
Funding	200000	150000	150000	150000	150000	150000	150000
Beginning Balance	374927	354927	304927	254927	304927	354927	404927
possible expense	220000	200000	200000	100000	100000	100000	100000
Balance Forward	354927	304927	254927	304927	354927	404927	454927
	Van Replacement, HVAC Maintenance,	Parking Lot, pupil transportation	Boiler, pupil transportation	HVAC & maintenance or replacement needs			

Special Building Fund	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32
Funding	251000	251000	251000	150000	150000	200000	200000
Beginning Balance	628954	628954	729254	829879	479879	479879	529879
possible expense	101000	100700	100375	500000	150000	150000	150000
	150000	50000	50000				
Balance Forward	628954	729254	829879	479879	479879	529879	579879
	window payment, playground	window payment, facility needs	window payment, facility needs	elem roof section	roofing & facility	roofing & facility	roofing & facility

The above spreadsheet represents an example of how we can "strategically" plan for the current and future needs. Some specific items are listed, such as the van replacement, playground, parking lot, and boiler. This is meant to model how this could look and also demonstrate that our current efforts and practices can be a successful approach to accomplishing goals and needs related to the facility and pupil transportation. Again, this represents a possible set of options. However, either fund can be used to accomplish most things through board approval.

**CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025**

{certification required on or before August 20th of each year}

ATTN: DALE HAFFER
520 E 2ND ST
TO: PO BOX 65
AINSWORTH, NE 69210-0065

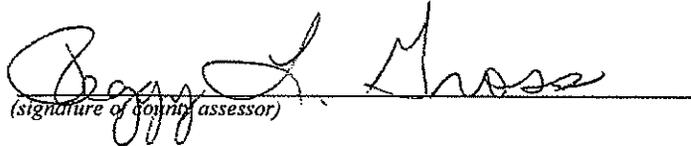
TAXABLE VALUE LOCATED IN THE COUNTY OF BROWN

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage ^a
AINSWORTH COMM SCHOOLS	3	09-0010		1,131,275,922	10,684,173	1,051,608,042	1.02

* Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.

^a Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the school district's Real Growth Value divided by the school district's total property valuation from the prior year.

I PEGGY L GROSS, BROWN County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.


(signature of county assessor)

8-15-2025
(date)

CC: County Clerk, BROWN County

CC: County Clerk where school district is headquartered, if different county, _____ County

- **Reminders to School District:** 1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request excludes the amount of principal or interest on bonds issued or authorized to be issued by a school district. Laws 2023, LB727, § 49.

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2025

{certification required on or before August 20th of each year}

AINSWORTH PUBLIC SCHOOLS

**TO: PO BOX 65
AINSWORTH NE 69210-0065**

TAXABLE VALUE LOCATED IN THE COUNTY OF ROCK

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage ^a
AINSWORTH 10B	3	09-0010		4,940,975	0	3,921,120	0.00

** Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

^a Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the school district's Real Growth Value divided by the school district's total property valuation from the prior year.

I TJ ELLERMEIER, ROCK County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.

TJ Ellermeyer
(signature of county assessor)

8/12/25
(date)



CC: County Clerk, ROCK County

CC: County Clerk where school district is headquartered, if different county, _____ County

- *Reminders to School District: 1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request excludes the amount of principal or interest on bonds issued or authorized to be issued by a school district. Laws 2023, LB727, § 49.*

**Ainsworth Community Schools
Review of General Fund Budgeting History**

I. BUDGET GROWTH & UNUSED BUDGET AUTHORITY:

Year:	Allowable BUDGET	Budget Amt's:		TOTAL BUDGET	GROWTH ALLOW.	ADD'L. 1.00%	TOTAL Gwth %	UNUSED BUDGET AUTHOR:
		NON-SPED	SPED:					
97-98		3,097,646	322,010	3,419,656	0.000%	1.0%	1.0000%	304,345
98-99		3,159,068	339,730	3,498,798	2.500%	0.0%	2.5000%	249,293
99-00		3,685,586	382,025	4,067,611	3.896%	1.0%	4.8960%	9,713
00-01		3,769,056	421,079	4,190,735	4.370%	1.0%	5.3700%	90,854
2001-02		3,836,334	489,728	4,326,062	3.095%	1.0%	4.0950%	69,152
2002-03		4,194,179	572,000	4,766,179	3.788%	1.0%	4.7880%	118,013
2003-04		4,184,740	573,045	4,757,785	1.2177%	1.0%	2.2177%	212,838
2004-05		4,608,503	646,875	5,255,378	2.5095%	1.0%	3.5095%	172,102
2005-06		5,146,621	670,005	5,816,626	5.5000%	1.0%	6.5000%	14,408
2006-07		5,697,442	820,550	6,517,992	5.3427%	1.0%	6.3427%	9,750
2007-08		5,968,045	825,500	6,793,546	4.6083%	1.0%	5.6083%	1,484
2008-09	6,572,051	6,766,801	915,195	7,681,996	NA	NA	NA	121,781
2009-10	6,797,083	7,115,617	1,045,455	8,163,672	NA	NA	NA	265,577
2010-11	6,932,191	7,280,213	1,061,560	8,341,773				106,628
2011-12	7,002,641	7,419,216	1,034,415	8,453,676				0
2012-13	7,037,654	7,496,306	1,057,650	8,553,956				0
2013-14	7,143,219	7,745,082	1,164,157	8,909,239	1.50%	2.00%	3.50%	0
2014-15	7,518,090	7,854,233	1,196,510	9,050,733	2.50%		2.50%	0
2015-16	7,706,042	8,047,327	1,239,615	9,298,942	2.50%		2.50%	0
2016-17	7,898,693	8,084,742	1,263,505	9,360,247	2.50%		2.50%	0
2017-18	8,017,173	8,199,751	1,409,195	9,620,946	1.50%		1.50%	0
2018-19	8,137,431	8,416,583	1,550,115	9,966,698	1.50%		1.50%	0
2019-20	8,300,780	8,614,118	1,422,700	10,036,818	2.00%		0.70%	0
2020-21	8,507,685	8,842,983	1,587,200	10,430,183	2.50%	ESSER I	3.90%	0
2021-22	8,720,377	9,803,088	1,695,800	11,498,888	2.50%	ESSER II/III	10.25%	0
2022-23	8,938,386	9,834,210	1,819,300	11,653,510	2.50%	ESSER II/III	1.34%	0
2023-24	9,161,846	9,758,846	1,964,300	11,722,794	2.50%	ESSER II/III	0.59%	0
2024-25	9,390,892	9,777,039	1,813,000	11,590,039	2.50%	ESSER III	-1.13%	0
2025-26	9,625,664	10,025,430	1,892,500	11,917,930	2.50%		2.82%	0

II. DISTRICT & AFFILIATED SYSTEM PROPERTY TAX REQUESTS:

	Dist. 10:	Rurals:	Non-Res. Tuition:	Totals:	Rural St. Aid	Ainsworth St. Aid:	System St. Aid:	Rural Budgets:
97-98	1,752,757	452,387		2,205,144				817,161
98-99	1,730,589	330,000		2,060,589	217,156	1,083,475	1,300,631	746,312
99-00	1,516,392	112,833		1,629,225	272,219	1,475,839	1,748,058	717,445
2000-01	1,874,394	234,943		2,109,337	157,452	1,076,568	1,234,020	704,824
2001-02	1,866,338	247,021		2,113,359	187,076	1,412,937	1,600,013	649,018
2002-03	2,069,285	201,237		2,270,522	117,829	1,704,744	1,822,573	441,521
2003-04	2,452,719	152,854		2,605,573	163,266	1,696,251	1,859,517	445,960
2004-05	2,538,427	140,570		2,678,997	121,796	2,061,150	2,182,946	349,857
2005-06	2,555,605	132,198		2,687,803	123,609	2,469,923	2,593,532	394,695
2006-07	2,597,674			2,597,674		2,493,491	2,493,491	
2007-08	2,842,525			2,842,525		2,417,975	2,417,975	
2008-09	3,111,697			3,111,697		2,233,827	2,233,827	
2009-10	3,438,346			3,438,346		2,136,974	2,136,974	
2010-11	3,886,036			3,886,036		1,711,108	1,711,108	
2011-12	3,921,048			3,921,048		830,199	830,199	
2012-13	4,165,846			4,165,846		650,790	650,790	
2013-14	4,519,213			4,519,213		356,086	356,086	

2014-15	4,967,159			4,967,159		33,266	33,266	
2015-16	5,560,230			5,560,230		47,819	47,819	
2016-17	5,964,595			5,964,595		0	0	
2017-18	5,349,787			5,349,787		53,537	53,537	
2018-19	5,455,755			5,455,755		40,284	40,284	
2019-20	6,206,646			6,206,646		42,124	42,124	
2020-21	6,206,507			6,206,507		47,910	47,910	
2021-22	6,106,253			6,106,253		46,489	46,489	
2022-23	6,099,967			6,099,967		47,337	47,337	
2023-24	5,536,204			5,536,204		621,928	621,928	
2024-25	5,616,497			5,616,497		594,190	594,190	
2025-26	5,555,192			5,555,192		603,037	603,037	

Option 1: \$374,437 less than 2024-25 budget's tax request. This option includes the \$200,000 we moved to depreciation as well as an additional \$150,000 to be levied in the special building fund for facility projects planning. Further, this option builds off of the 2024-25 budget with about \$175,000 worth of additional cost due to staff salary increases.

Notice of Special Hearing To Set Final Tax Request

Ainsworth Community Schools (09-0010) in Brown County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 8 day of, September 2025 at 7:00 o'clock P.M. (immediately following budget hearing), at ACS District Office for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024-2025	2025-2026	Change
Property Valuations	1,055,529,162	1,136,216,897	8%

2024-2025 Budget Information

2025-2026 Budget Information

Fund	2024-2025 Operating Budget	2024-2025 Property Tax Request	2024 Tax Rate	Property Tax Rate (2023-2024 Request Divided By 2024 Valuation)	2025-2026 Operating Budget	2025-2026 Proposed Property Tax Request	Proposed 2025 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	11,590,039.00	5,616,497.00	0.532102	0.494316	11,917,930.00	5,555,192.00	0.488920	-8%	3%
Special Building Fund	1,949,559.00	566,667.00	0.053686	0.049873	1,338,630.00	253,535.00	0.022314	-58%	-31%
Total	13,539,598.00	6,183,164.00	0.585788	0.544189	13,256,560.00	5,808,727.00	0.511234	-13%	-2%

Option 2: This represents the "tax back" option. This options adjusts the general fund budget to realize a tax savings that is very similar to the payment we had for the Ag/Tech facility. Option 2 is \$458,276 less taxes than 2024-25. This option also has the \$200,000 move to depreciation as well as an additional \$150,000 in the special building fund for facility planning purposes. This is manageable, but would most likley mean we will need to increase the tax ask next year due to the amount of savings to tax payers this year.

Notice of Special Hearing To Set Final Tax Request

Ainsworth Community Schools (09-0010) in Brown County, Nebraska

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Property Valuations	1,055,529,162	1,136,216,897	8%

2024-2025 Budget Information

2025-2026 Budget Information

Fund	2024-2025 Operating Budget	2024-2025 Property Tax Request	2024 Tax Rate	Property Tax Rate (2023-2024 Request Divided By 2024 Valuation)	2025-2026 Operating Budget	2025-2026 Proposed Property Tax Request	Proposed 2025 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	11,590,039.00	5,616,497.00	0.532102	0.494316	11,834,930.00	5,471,353.00	0.481541	-10%	2%
Special Building Fund	1,949,559.00	566,667.00	0.053686	0.049873	1,338,630.00	253,535.00	0.022314	-58%	-31%
Total	13,539,598.00	6,183,164.00	0.585788	0.544189	13,173,560.00	5,724,888.00	0.503855	-14%	-3%

Option 3: Option 3 represents a tax request that is \$402,215 less than 2024-25. Consider this an option that is in between Options 1 and 2. It realizes significant saving to the tax payers, but does put back some added increases related to increased costs.

Notice of Special Hearing To Set Final Tax Request

Ainsworth Community Schools (09-0010) in Brown County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 8 day of, September 2025 at 7:00 o'clock P.M. (immediately following budget hearing), at ACS District Office for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024-2025	2025-2026	Change
Property Valuations	1,055,529,162	1,136,216,897	8%

2024-2025 Budget Information

2025-2026 Budget Information

Fund	2024-2025 Operating Budget	2024-2025 Property Tax Request	2024 Tax Rate	Property Tax Rate (2023-2024 Request Divided By 2024 Valuation)	2025-2026 Operating Budget	2025-2026 Proposed Property Tax Request	Proposed 2025 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	11,590,039.00	5,616,497.00	0.532102	0.494316	11,890,430.00	5,527,414.00	0.486475	-9%	3%
Special Building Fund	1,949,559.00	566,667.00	0.053686	0.049873	1,338,630.00	253,535.00	0.022314	-58%	-31%
Total	13,539,598.00	6,183,164.00	0.585788	0.544189	13,229,060.00	5,780,949.00	0.508789	-13%	-2%

Option 4: Option 4 adds a reasonable increase into the general fund budget that would likely help keep future tax asking more level than the other options by front loading some budget now. This option represents \$300,700 less than the 2024-25 tax request. Essentially, we are going to be able to provide significant tax savings to our patrons. The main question for which option to choose is how much savings "now" and therefore how much possible increase next year? Regardless, we are in good shape and should be able to manage the budget without any big or painful swings in tax asking.

Notice of Special Hearing To Set Final Tax Request

Ainsworth Community Schools (09-0010) in Brown County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 8 day of, September 2025 at 7:00 o'clock P.M. (immediately following budget hearing), at ACS District Office for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024-2025	2025-2026	Change
Property Valuations	1,055,529,162	1,136,216,897	8%

2024-2025 Budget Information

2025-2026 Budget Information

Fund	2024-2025 Operating Budget	2024-2025 Property Tax Request	2024 Tax Rate	Property Tax Rate (2023-2024 Request Divided By 2024 Valuation)	2025-2026 Operating Budget	2025-2026 Proposed Property Tax Request	Proposed 2025 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	11,590,039.00	5,616,497.00	0.532102	0.494316	11,990,930.00	5,628,929.00	0.495410	-7%	3%
Special Building Fund	1,949,559.00	566,667.00	0.053686	0.049873	1,338,630.00	253,535.00	0.022314	-58%	-31%
Total	13,539,598.00	6,183,164.00	0.585788	0.544189	13,329,560.00	5,882,464.00	0.517724	-12%	-2%

USEFUL INFORMATION

Note to MAC Users:

You can use a MAC to input information but there have been issues noted in printing from the MAC. The only solution that is known is to print via a PC.

MUST COMPLETE THIS PAGE - Basic Data Input Area

The Basic Data Input Area is designed to help common information flow throughout the Budget Form.

Cover Page - Page 1

The Total Property Tax Requirement is carried forward from Page 2; however, you will need to input how much of that tax request is for Principal and Interest on Bonds.

Outstanding Bonded Indebtedness - if you complete the worksheet pages this will fill in automatically. If you do not you will need to indicate your balances as of September 1.

Pages 2 through 4 (If you utilize the Worksheet Pages - Begin Inputting on Worksheet Pages)

These pages are currently completed with formulas which pull from the Worksheet Pages. **If you utilize the Worksheet Pages, Pages 2 through 4 will be completed automatically for you.** If you do not wish to utilize the worksheet pages you can simply type in your numbers on Pages 2 through 4. The only cells with formulas that cannot be over-written are those that provide an essential calculation (example - Total Resources Available).

A complete and accurate budget should have the prior year Balance Forward **equal** Total of Beginning Balances. We have built into the spreadsheet a comparison between these two numbers. If these two numbers **do not agree** a statement will appear indicating it must equal prior year balance forward.

We have also built in a comparison between the Total Requirement and Total Resources Available. If these two numbers **do not agree** in the budget you will receive the message "Budget Not Balanced".

Worksheet Pages - **FOR YOUR USE ONLY - NOT TO BE SUBMITTED TO THE STATE**

The last sheets of this file are worksheet (individual fund) pages. These pages are provided for your use; however, you do not have to use them. For more information about the worksheets, see the Budget Guidelines. **If you do utilize the Worksheet Pages, Pages 2 through 4 will be completed automatically for you.**

Moving From Page to Page:

There are several ways to move around your budget form. You can hold down the CTRL and hit either Page Down (Moves you ahead a sheet) or Page Up (Moves you to previous sheet). The other option is to use your mouse to click on the different sheet tabs.

I Want to See Descriptions on Left When Inputting Numbers in Budget Column:

On the "View" ribbon in the Window area there is an item called Freeze Panes. Freeze Panes allows you to tell the computer what columns and/or rows you wish to see at all times. Freeze Panes will freeze whatever rows are above your active cell and also whatever columns are to the left of your active cell. By choosing the option again it will turn the option off.

The Cell Is Locked:

UNDER NO CIRCUMSTANCES WILL PASSWORDS BE GIVEN OUT. Either the cell is locked because it contains a formula or you are trying to input information in the wrong cell.

You Note Any Errors Or Have Any Problems:

We have tested this spreadsheet through various methods to help identify any problem areas and to ensure formulas are correct. However, we cannot account for all the variables that occur with each individual budget. If you feel there is an error in a formula please contact us immediately so we can go over the problem(s) and if necessary correct the situation.

All of your comments or ideas to better the budget form are taken into consideration. Please feel free to [contact us at \(402\) 471-2111](#) with these items. We make this available to you to HELP in the budget process and wish to make any improvements that would make the spreadsheet more user friendly.

Checklist of Items to be Completed and Submitted

The following items must be submitted to the State Auditor and are due by September 30th:

- Budget Form (page 1 - 6)
- Joint Public Agency & Interlocal Agreements is indicated by checking the box. If school district answers YES, the Report of Joint Public Agency & Interlocal Agreements is due on or before September 30th and should be included with budget submission or filed separately with the APA. This report should detail interlocal agreements the District was involved in during the 2024-2025 year.
- Schedules A, B, and D
- Property Tax Request Resolution
- Notice of Budget Hearing
- Notice of Special Hearing to Set the Final Tax Request
- Proof of Publication for: 1) Notice of Budget Hearing; 2) Notice of Special Hearing to Set the Final Tax Request (if applicable); and 3) Notice of Property Tax Authority, Board Vote to Access the Additional Property Tax Authority
- Certificate of Valuation(s) from County Assessor. Total Certified Valuation was completed on Page 1.
- Board minutes showing the School Board's approval of the budget
- Board minutes showing 70% board approval to request more property taxes than the certified authority amount (if applicable)
- Election Ballot and Certification of Election Results for a successful election to exceed the Property Tax Authority (if applicable)
- Election Ballot and Certification of Election Results for a successful election to override the levy limitation (if applicable)
- Election Ballot and Certification of Election Results for a successful election to exceed the expenditure limitation (if applicable)
- Printout of LC-2 and the Special Grant Fund List (if applicable)

Checklist of items to ensure budget forms properly completed:

- Page 2, Total Resources Available (Column 4) agrees to Total Requirements (Column 9).
- Page 2, Total Beginning Balance (Column 1) agrees to Page 3 Total Ending Balance (Column 8).
- Page 3, Total Beginning Balance (Column 1) agrees to Page 4 Total Ending Balance (Column 8).
- Page 4, Total Beginning Balance (Column 1) agrees to the prior School District Budget Form, Page 4, Total Ending Balance (Column 8). If it does not agree, please provide explanation.
- Page 6 - Real Growth Value per Assessor agrees to Certification from County Assessor
- Page 6 - Prior Year Total Real Property Valuation agrees to Certification from County Assessor
- Page 6 - Current tax request (line 7) agrees to total non-bond tax request on cover page
- Page 6 - Prior year tax request (line 1) agrees to non-bond tax request on cover page of last year's budget
- Page 6 - If Line 7 is greater than Line 6, political subdivision participated in Joint Public Hearing, and was included on Postcard notification
- Schedule B, shows the District is in compliance with State Statutes

Please Complete this **Basic Data Input** -It will put information consistently through

INPUT ↓

County-District #:	09-0010	
Name of School:	Ainsworth Community Schools	
Name of County:	Brown	<i>Do not include the word "County"</i>
Class:	II	
Current School District Taxable Value	1,136,216,897	<i>From County Assessor Certifi</i>
Prior School District Taxable Value	1,055,529,162	<i>From Prior Year Budget, Cove</i>
Prior Year TOTAL Property Tax Request	6,183,164.00	<i>From Prior Year Budget, Cove</i>
Prior Year Property Tax Request - All Other Purposes ONLY	6,183,164.00	<i>From Prior Year Budget, Cove</i>
Prior Year Levy Rate	0.585788	<i>Prior Year total levy set by Co</i>
School District Real Growth Value	10,684,173.00	<i>From County Assessor Certifi</i>
School District Prior Year Total Real Property Valuation	1,055,529,162.00	<i>From County Assessor Certifi</i>
Hearing Held On:		
Day of month:	8	
Month:	September	
Year:	2025	
Time:	7:00	
A.M. or P.M.:	P.M.	
Location of Hearing:	ACS District Office	
Special Hearing to Set Final Tax Request Held On:		
Day of month:	8	
Month:	September	
Year:	2025	
Time:	7:00	
A.M. or P.M.:	P.M. (immediately following budget hearing)	
Location of Hearing:	ACS District Office	

2025-2026
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 09-0010 Class #: II
Ainsworth Community Schools
TO THE COUNTY BOARD AND COUNTY CLERK OF
Brown County

This budget is for the Period SEPTEMBER 1, 2025 through AUGUST 31, 2026

Upon Filing, The School Certifies the Information Submitted on this Form to be Correct:

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund	\$ -	\$ 5,555,192.00	\$ 5,555,192.00
Bond Fund(s) <i>[If More Than 1 Bond Fund - Total All Together]</i>	\$ -	-	\$ -
Special Building Fund	\$ -	\$ 253,535.00	\$ 253,535.00
Qualified Capital Purpose Undertaking Fund	\$ -	\$ -	\$ -
Total All Funds	\$ -	\$ 5,808,727.00	\$ 5,808,727.00

<p>Outstanding Bonded Indebtedness as of September 1, 2025 <i>(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)</i></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%; border: 1px solid black; height: 20px;"></td> <td style="padding-left: 10px;">Principal</td> </tr> <tr> <td style="border: 1px solid black; height: 20px;"></td> <td style="padding-left: 10px;">Interest</td> </tr> <tr> <td style="border: 1px solid black; text-align: right;">\$ -</td> <td style="padding-left: 10px;">Total Outstanding Bonded Indebtedness</td> </tr> </table>		Principal		Interest	\$ -	Total Outstanding Bonded Indebtedness	<p>Total Certified Valuation (All Counties) \$ 1,136,216,897 <i>(Certification of Valuation(s) from County Assessor MUST be attached)</i></p> <p align="center">Report of Joint Public Agency & Interlocal Agreements</p> <p>Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2024 through June 30, 2025? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO <i>If YES, Please submit Interlocal Agreement Report by September 30th.</i></p>
	Principal						
	Interest						
\$ -	Total Outstanding Bonded Indebtedness						

<p>County Clerk's Use Only</p>	<p align="center">Report of Trade Names, Corporate Names & Business Names</p> <p>Did the subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2024 through June 30, 2025? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO <i>If YES, Please submit Trade Name Report by September 30th.</i></p> <p>Has your School District held a successful election to override the levy limits provided in Statute 77-3442, which is in effect for 2024-2025 school fiscal year? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p>
--------------------------------	--

<p>APA Contact Information</p>	<p>Submission Information</p>
<p align="center">Auditor of Public Accounts PO Box 98917 Lincoln, NE 68509</p> <p>Telephone: (402) 471-2111 FAX: (402) 471-3301</p> <p>Website: auditors.nebraska.gov</p> <p>Questions - E-Mail: Jeff.Schreier@nebraska.gov</p>	<p>Budget Due by 9-30-2025</p> <p>Submit budget to:</p> <ol style="list-style-type: none"> 1. Auditor of Public Accounts -Electronically on Website or Mail 2. County Board (SEC. 13-508), C/O County Clerk 3. Nebraska Dept. of Education -Upload to NDE Portal only

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 09-0010
Ainsworth Community Schools

2025-2026 BUDGET ADOPTED									
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	NECESSARY CASH RESERVE (Column 8)	TOTAL REQUIREMENTS (Col 7 + Col 8) (Column 9)
General	3,743,623.00	7,178,290.00	5,499,640.00	12,677,930.00	1,892,500.00	10,025,430.00	11,917,930.00	760,000.00	12,677,930.00
Depreciation	574,927.00	574,927.00		574,927.00			574,927.00		574,927.00
Employee Benefit	130,439.00	130,439.00		130,439.00			130,439.00	-	130,439.00
Contingency	-	-		-			-		-
Activities	289,066.00	589,066.00		589,066.00			589,066.00	-	589,066.00
School Nutrition	49,571.00	445,571.00		445,571.00			445,571.00	-	445,571.00
Bond	-	-	-	-			-	-	-
Special Building	1,087,630.00	1,087,630.00	251,000.00	1,338,630.00			1,338,630.00		1,338,630.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-	-
Cooperative	-	-		-			-	-	-
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	5,875,256.00	10,005,923.00	5,750,640.00	15,756,563.00	1,892,500.00	10,025,430.00	14,996,563.00	760,000.00	15,756,563.00

PERSONAL AND REAL PROPERTY TAX RECAP	General Fund	Bond Fund(s) [Total Of All Bond Funds]	Special Building Fund	Qualified Capital Purpose Undertaking Fund
PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	5,499,640.00	-	251,000.00	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	55,552.00	-	2,535.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	5,555,192.00	-	253,535.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
\$ 603,037.00	\$ 280,000.00

COUNTY TREASURER'S BALANCE, 9-1-2025			
946,300.00	-	458,676.00	-

2024-2025 ACTUAL/ESTIMATED								
	TOTAL BEGINNING BALANCE <small>(Column 1)</small>	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) <small>(Column 2)</small>	PERSONAL AND REAL PROPERTY TAXES <small>(Column 3)</small>	TOTAL RESOURCES AVAILABLE <small>(Col 2 + Col 3) (Column 4)</small>	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION <small>(Column 5)</small>	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION <small>(Column 6)</small>	TOTAL DISBURSEMENTS & TRANSFERS <small>(Col 5 + Col 6) (Column 7)</small>	TOTAL ENDING BALANCE <small>(Col 4 - Col 7) (Column 8)</small>
General	3,496,891.00	8,399,441.00	3,804,803.00	12,204,244.00	1,350,797.00	7,109,824.00	8,460,621.00	3,743,623.00
Depreciation	458,207.00	659,868.00		659,868.00			84,941.00	574,927.00
Employee Benefit	130,867.00	131,069.00		131,069.00			630.00	130,439.00
Contingency	-	-		-			-	-
Activities	253,513.00	642,581.00		642,581.00			353,515.00	289,066.00
School Nutrition	122,484.00	398,536.00		398,536.00			348,965.00	49,571.00
Bond	-	-	-	-			-	-
Special Building	1,002,911.00	1,247,088.00	403,869.00	1,650,957.00			563,327.00	1,087,630.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	1,575.00	1,575.00		1,575.00			1,575.00	-
				-				-
TOTAL ALL FUNDS	5,466,448.00	11,480,158.00	4,208,672.00	15,688,830.00	1,350,797.00	7,109,824.00	9,813,574.00	5,875,256.00

NOTE: Total Disbursements and Transfers (Column 7) is the sum of Column 5 and Column 6 for the General Fund only. For all other funds, numbers will pull automatically from the Worksheet

MOTOR VEHICLE TAXES
\$ 358,964.00

2023-2024 ACTUAL								
	TOTAL BEGINNING BALANCE <small>(Column 1)</small>	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) <small>(Column 2)</small>	PERSONAL AND REAL PROPERTY TAXES <small>(Column 3)</small>	TOTAL RESOURCES AVAILABLE <small>(Col 2 + Col 3) (Column 4)</small>	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION <small>(Column 5)</small>	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION <small>(Column 6)</small>	TOTAL DISBURSEMENTS & TRANSFERS <small>(Col 5 + Col 6) (Column 7)</small>	TOTAL ENDING BALANCE <small>(Col 4 - Col 7) (Column 8)</small>
General	3,400,249.00	6,790,935.00	4,991,249.00	11,782,184.00	1,301,376.00	6,983,917.00	8,285,293.00	3,496,891.00
Depreciation	550,750.00	718,890.00		718,890.00			260,683.00	458,207.00
Employee Benefit	126,745.00	132,307.00		132,307.00			1,440.00	130,867.00
Contingency	-	-		-			-	-
Activities	284,854.00	737,218.00		737,218.00			483,705.00	253,513.00
School Lunch	132,964.00	421,823.00		421,823.00			299,339.00	122,484.00
Bond	-	-	-	-			-	-
Special Building	929,831.00	1,057,482.00	506,833.00	1,564,315.00			561,404.00	1,002,911.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	1,575.00	1,575.00		1,575.00			-	1,575.00
				-				-
TOTAL ALL FUNDS	\$ 5,426,968.00	9,860,230.00	5,498,082.00	15,358,312.00	1,301,376.00	6,983,917.00	9,891,864.00	5,466,448.00

NOTE: Total Disbursements and Transfers (Column 7) is the sum of Column 5 and Column 6 for the General Fund only. For all other funds, numbers will pull automatically from the Worksheet

MOTOR VEHICLE TAXES
\$ 337,239.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

If no official address, please provide address where correspondence should be sent

NAME **insworth Community Schools**
 ADDRESS **520 East 2nd Street**
 CITY & ZIP CODE **Ainsworth, NE 69210**
 TELEPHONE **402-387-2333**
 WEBSITE **ns://www.ainsworthschools.org/**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Brad Wilkins	Dale Hafer	Dale Hafer
TITLE /FIRM NAME	Chairperson	Superintendent	Superintendent
TELEPHONE	402-387-2333	402-387-2333	402-387-2333
EMAIL ADDRESS	bwilkins@ainsworthschools.org	dhafer@ainsworthschools.org	dhafer@ainsworthschools.org

For Questions on this form, who should we contact (please one): Contact will be via email if supplied.

- Board Chairperson
- Clerk / Treasurer / Superintendent / Other
- Preparer

Ainsworth Community Schools

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) \$ 6,183,164.00
*(Total Personal and Real Property Tax Required for All Other Purposes from **prior year** budget - Cover Page)*

Base Limitation Percentage Increase (2%) _____ 2.00 % (2)

Real Growth Percentage Increase

$$\frac{10,684,173.00}{\text{2025 Real Growth Value per Assessor}} \div \frac{1,055,529,162.00}{\text{Prior Year Total Real Property Valuation per Assessor}} = \underline{\hspace{2cm}} 1.01 \% (3)$$

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) _____ 3.01 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) \$ 186,113.24

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) \$ 6,369,277.24
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2025-2026 ACTUAL Non-Bond Property Tax Request (7) \$ 5,808,727.00
(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)

Property Tax Request is within allowable growth percentage. Political subdivision is NOT required to complete postcard notification requirements, or participate in the joint public hearing.

If line (7) is **greater than** line (6), your political subdivision **is required** to participate in the joint public hearing, and complete the postcard notification requirements of §77-1633. You must provide the required information to the County Assessor electronically by September 4th. You are not required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632. The joint public hearing is completed in lieu of this hearing.

If line (7) is **less than** line (6), your political subdivision **is not required** to participate in the joint public hearing, or complete the postcard notification requirements of §77-1633. You are required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632.

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District #

09-0010

Ainsworth Community Schools

Line No.		2025-2026 Amount Budgeted To Spend
1	Repairs to Infrastructure Damaged by a Natural Disaster: (List repair)	
2		
3		
4		
5		
6		
7		
8		
9	Total Repairs to Infrastructure Damaged by a Natural Disaster (Lines 1 through 8)	\$ -
10	Judgments: (List the types of judgments obtained against your School District to the extent such judgment is not paid by liability insurance)	
11		
12		
13		
14		
15		
16		
17	Total Judgments (Lines 11 through 16)	\$ -
18	Distance Education Courses	
19	Amounts eligible as exclusion for Voluntary Termination Agreements	
20	Retirement Contribution Increase	\$ 133,179.00
21	Native American Impact Aid	
22	Total General Fund Lid Exclusions - To LC-2 Form (Line 9 + Line 17 to 21)	\$ 133,179.00

Ainsworth Community Schools
Schedule B - Levies

Levy Limit Compliance

NOTE: The Schedule portion below is to determine if the School District has met the levy limitations.

Line No.		General Fund (Column A)	Bond Funds (Column B)	Special Building Funds (Column C)	Qualified Capital Purpose Undertaking Funds (Column D)
1	Total Personal and Real Property Taxes -Cover Page	5,555,192.00	-	253,535.00	-
2	Exclusions:				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	-		-
4	Judgments not paid by liability insurance	-			
5					
6	Voluntary termination agreements with certificated Teachers 9/1/17 and after	-			
7					
8					
9					
10					
11					
12	Total Exclusions (Line 3 + Line 11)	-	-	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	5,555,192.00	-	253,535.00	-
14	Assessed Valuation	1,136,216,897	1,136,216,897	1,136,216,897	1,136,216,897
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.488920	0.000000	0.022314	0.000000
16	Total Levy for Compliance	0.511234			

Property Tax Request MUST also be within the School District's Property Tax Request Authority.

If the **total** levy on Line 16 is \$1.05, or less, the levy limitation per State Statute Section 77-3442 has been met.

If Total of Line 16 is greater than \$1.05 and you **did not** hold a successful election to override the levy, you are in violation of the levy lid. The school district **must reduce property taxes** to meet the levy limitation.

If Total of Line 16 is greater than \$1.05 and you **held** a successful election to override the levy, which is in effect for the you must **attach a copy of the election ballot and the certified election returns** to your budget.

Qualified Capital Purpose Undertaking Fund levy. A district may only exceed the maximum levy of five and one-fifth cents per one hundred dollars of taxable valuation in any year if (i) the taxable valuation of the district is lower than the taxable valuation in the year in which the district last issued capital purpose undertaking bonds or (ii) such maximum levy is insufficient to meet the annual principal and interest obligations for all capital purpose undertaking bonds. Projects beginning after April 19, 2016 can only have a maximum levy of three cents per one hundred dollars of taxable valuation in any year. (Statute 79-10,110 & 79-10,110.02).

Special Building Fund levy. Limit on Building Fund levy of 14 cents (Statute 79-10,120)

REMINDER: School districts that have combined levies greater than \$1.20 or the combined levies that exceeded the maximum levy approved at a special election may be subject to petitions for the free holding of territory. Combined levies do not include levies for bonded indebtedness approved by the voters of a school district or levies for the refinancing of such bonded indebtedness.

Voluntary Termination Exclusions

Line 6 Amount levied by school district at maximum levy to pay for current and future qualified voluntary termination incentives for certificated teachers pursuant to statute. Payments cannot exceed \$35,000, must be paid within 5 years, will result in savings to the school, were not included in a collective bargaining agreement

Line 7 Amounts levied by school district at maximum levy to pay for 50% of the current and future sums agreed to be paid to certificated employees in exchange for voluntary termination between 9/1/18 to 8/31/19 as a result of collective bargaining agreement in force on 9/1/17

Levies Expected to be Set by County

NOTE: The Schedule portion below is to assist with the Levy setting process.

Fund	Property Taxes	Valuation	Expected Levy
------	----------------	-----------	---------------

General Fund	\$ 5,555,192.00	\$ 1,136,216,897	0.488920
Special Building Fund	\$ 253,535.00	\$ 1,136,216,897	0.022314
Bond Fund	\$ -	\$ 1,136,216,897	0.000000
Bond Fund	\$ -	\$ 1,136,216,897	0.000000
Bond Fund	\$ -	\$ 1,136,216,897	0.000000
QCPUF Fund	\$ -	\$ 1,136,216,897	0.000000
QCPUF Fund	\$ -	\$ 1,136,216,897	0.000000
	\$ -	\$ 1,136,216,897	0.000000
	\$ -	\$ 1,136,216,897	0.000000
	\$ -	\$ 1,136,216,897	0.000000
	\$ -	\$ 1,136,216,897	0.000000
	\$ -	\$ 1,136,216,897	0.000000
	\$ -	\$ 1,136,216,897	0.000000
Total	\$ 5,808,727.00		\$ 0.511234

Must agree to Cover

Superintendent Pay Transparency Notice—Proposed Contract (Dale J. Hafer)

Notice is hereby given that Ainsworth Community Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on December 8, 2025 at 7:00 pm at the ACS District Office in Ainsworth, Nebraska.

After the 2025/26 school year, how many years remain on the contract:
(Column F must be completed if additional years remain on contract.)

1

The estimated costs to the district for the 2025/26 year and future years are listed below:

	2025/26 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
Base Pay for the Total FTE	\$ 160,000.00	\$ 160,000.00	\$ 320,000.00
Compensation for activities outside of the regular salary:			
• <i>Extended contracts / Activities outside of regular salary</i>			\$ -
• <i>Bonus/Incentive/Performance Pay</i>			\$ -
• <i>Stipends</i>			\$ -
• <i>All other costs not mentioned above</i>			\$ -
Benefits and Payroll Costs Paid by district:			
• <i>Insurances (Health, Dental, Life, Long Term Disability)</i>	\$ 26,064.00	\$ 26,064.00	\$ 52,128.00
• <i>Cafeteria Plan Stipend</i>			\$ -
• <i>Cash in lieu of insurance</i>			\$ -
• <i>Employee's share of retirement, deferred compensation, FICA and Medicare if paid by the district</i>			\$ -
• <i>District's share of retirement, FICA and Medicare</i>	\$ 28,612.00	\$ 28,612.00	\$ 57,224.00
• <i>IRS value of housing allowance</i>			\$ -
• <i>IRS value of vehicle allowance</i>			\$ -
• <i>Additional leave days</i>			\$ -
• <i>Annuities</i>			\$ -
• <i>Service credit purchase</i>			\$ -
• <i>Association / Membership dues</i>			\$ -
• <i>Cell Phone/Internet reimbursement</i>			\$ -
• <i>Relocation reimbursement</i>			\$ -
• <i>Travel allowance/reimbursement</i>			\$ -
• <i>Mileage Allowance</i>			\$ -
• <i>Educational tuition assistance</i>			\$ -
• <i>All other benefit costs not mentioned above</i>			\$ -
Totals:	\$ 214,676.00	\$ 214,676.00	\$ 429,352.00

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. _____

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of Ainsworth Community Schools passes by a majority vote a resolution or ordinance setting the tax request; and

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request;

NOW, THEREFORE, the Governing Body of Ainsworth Community Schools resolves that:

1. The 2025-2026 property tax request be set at:

General Fund:	\$	5,555,192.00
Bond Fund:	\$	-
Special Building Fund:	\$	253,535.00
Qualified Capital Purpose	\$	-
Undertaking Fund:		

2. The total assessed value of property differs from last year’s total assessed value by 7.64 percent.

3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 0.544189 per \$100 of assessed value.

4. Ainsworth Community Schools proposes to adopt a property tax request that will cause its tax rate to be 0.511234 per \$100 of assessed value.

5. ENTER PRIOR YEAR BUDGET OF DISBURSEMENTS AND TRANSFERS IN COLUMN P

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2025.

Motion by _____, seconded by _____ to adopt Resolution # _____.

Voting yes were:

Voting no were:

Dated this _____ day of _____, 2025

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Ainsworth Community Schools (09-0010) in Brown County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 8 day of September, 2025 at 7:00 o'clock, P.M., at ACS District Office for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: <https://nep.education.ne.gov>

FUNDS	Actual Disbursements & Transfers	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
	2023-2024 (1)	2024-2025 (2)	2025-2026 (3)			
General	\$ 8,285,293.00	\$ 8,460,621.00	\$ 11,917,930.00	\$ 760,000.00	\$ 7,178,290.00	\$ 5,555,192.00
Depreciation	\$ 260,683.00	\$ 84,941.00	\$ 574,927.00		\$ 574,927.00	
Employee Benefit	\$ 1,440.00	\$ 630.00	\$ 130,439.00	-	\$ 130,439.00	
Contingency	-	-	-		-	
Activities	\$ 483,705.00	\$ 353,515.00	\$ 589,066.00	-	\$ 589,066.00	
School Nutrition	\$ 299,339.00	\$ 348,965.00	\$ 445,571.00	-	\$ 445,571.00	
Bond	-	-	-	-	-	-
Special Building	\$ 561,404.00	\$ 563,327.00	\$ 1,338,630.00		\$ 1,087,630.00	\$ 253,535.00
Qualified Capital Purpose Undertaking	-	-	-	-	-	-
Cooperative	-	-	-	-	-	
Student Fee	-	\$ 1,575.00	-	-	-	
	-	-	-	-	-	
TOTALS	\$ 9,891,864.00	\$ 9,813,574.00	\$ 14,996,563.00	\$ 760,000.00	\$ 10,005,923.00	\$ 5,808,727.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	\$ -	\$ 5,808,727.00	\$ 5,808,727.00

Notice of Special Hearing To Set Final Tax Request

Ainsworth Community Schools (09-0010) in Brown County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 8 day of, September 2025 at 7:00 o'clock P.M. (immediately following budget hearing), at ACS District Office for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024-2025	2025-2026	Change
Property Valuations	1,055,529,162	1,136,216,897	8%

2024-2025 Budget Information

2025-2026 Budget Information

	2024-2025 Operating Budget	2024-2025 Property Tax Request	2024 Tax Rate	Property Tax Rate (2023-2024 Request Divided By 2024 Valuation)	2025-2026 Operating Budget	2025-2026 Proposed Property Tax Request	Proposed 2025 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	11,590,039.00	5,616,497.00	0.532102	0.494316	11,917,930.00	5,555,192.00	0.488920	-8%	3%
Special Building Fund	1,949,559.00	566,667.00	0.053686	0.049873	1,338,630.00	253,535.00	0.022314	-58%	-31%
Total	13,539,598.00	6,183,164.00	0.585788	0.544189	13,256,560.00	5,808,727.00	0.511234	-13%	-2%

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **09-0010**

Line No.	GENERAL FUND	Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	All Instruction Except Special Education Instructional Programs	1000's	3,691,396.00	3,890,607.00	4,988,500.00
3	Special Education Instructional Programs (Include Pre-School)	1200's	840,737.00	877,972.00	1,254,500.00
4	Support Services - Pupils (SPED Related)	2100's	460,639.00	472,825.00	638,000.00
5					
6	Support Services - Pupil (Non-SPED Related)	2100's	207,539.00	233,291.00	285,000.00
7	Support Services - Instructional	2200's	291,705.00	269,135.00	540,600.00
8					
9	Board of Education	2310	16,485.00	24,848.00	36,000.00
10	Executive Administration Services	2320	216,170.00	220,997.00	247,500.00
11	District Legal Services	2330	3,367.00	6,357.00	8,000.00
12	Office of the Principal	2410	622,054.00	642,580.00	750,300.00
13	General Administration - Business Services	2500	252,313.00	250,276.00	302,700.00
14	Maintenance and Operation of Building(s) & Site(s)	2600's	838,536.00	970,348.00	1,185,800.00
15	Vehicle Acquisition & Maintenance	2650	89,203.00	77,462.00	175,300.00
16	Regular Pupil Transportation	2710 / 2720 / 2730 / 2790	164,564.00	169,259.00	240,600.00
17	Special Education Pupil Transportation (Include Pre-School)	2712 / 2713 / 2722 / 2723 / 2732 / 2733 / 2792 / 2793			
18					
19	Community Services	3300	10,200.00	10,200.00	13,000.00
20	Categorical Grant from Corporation	3400			
21	State Categorical Programs	3500's	65,276.00	38,383.00	18,500.00
22	Debt Services	5000			
23	Federal Programs	6000's	465,109.00	256,081.00	270,949.00
24					
25	Transfers to _____ Fund	8000	50,000.00	50,000.00	50,000.00
26	Interfund Loan/Repayment to _____ Fund				
27					
28	added cash reserve to absorb unused budget authority				912,681.00
29					
30	Total Disbursements & Transfers (Including SPED)		8,285,293.00	8,460,621.00	
31	Total Special Education Disbursements	1200 + 2100 + 27X2	1,301,376.00	1,350,797.00	1,892,500.00
32	Total Non-Special Education Disbursements & Transfers		6,983,917.00	7,109,824.00	10,025,430.00
33	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Including SPED)				11,917,930.00
34	NECESSARY CASH RESERVE				760,000.00
35	TOTAL REQUIREMENTS				12,677,930.00
36					
37	BEGINNING BALANCES				

38	Cash Balance, 9-1		273,607.00	295,105.00	306,323.00
39	Investments, 9-1		1,913,000.00	1,932,000.00	2,491,000.00
40	County Treasurer's Balance, 9-1		1,213,642.00	1,269,786.00	946,300.00
41	Total Beginning Balance		3,400,249.00	3,496,891.00	3,743,623.00
42					
43	RECEIPTS, & TRANSFERS				
44	LOCAL SOURCES				
45	Carline Tax	1115			
46	Public Power District Sales Tax	1120	50,346.00	48,563.00	50,000.00
47	Motor Vehicle Taxes	1125	337,239.00	358,964.00	280,000.00
48	Tuition Received from Other Districts	1321 / 1323 / 1335			
49	Tuition Received from Individuals	1311-13 / 1370		4,863.00	4,000.00
50	Other Tuition	1315 / 1320 / 1322 / 1330 / 1331 / 1340 / 1360	10,360.00		
51	Transportation Received from Individuals	1410-1411			
52	Transportation Received from Other Districts	1420-1440			
53	Interest	1510 / 1520	137,905.00	303,775.00	200,000.00
54	Community Service Activities	1800			
55	Other Local Receipts	1910 / 1920 / 1990	3,866.00		
56	Local License Fees/Court Fines	1911 / 1921	7,430.00	15,928.00	8,000.00
57	Nameplate Capacity Tax	3133			
58	Categorical Grants from Corporations / Private	1925			
59	Misc Revenue			944.00	
60					
61					
62					
63					
64	COUNTY AND ESU SOURCES				
65	Fines and License Fees	2110	41,220.00	12,837.00	30,000.00
66	Other County Sources	2130			
67	ESU Receipts	2210	544.00	150.00	500.00
68					
69					
70	STATE SOURCES				
71	State Aid	3110	621,928.00	594,190.00	603,037.00
72	Special Education Programs	3120	859,628.00	876,707.00	900,000.00
73	Special Education Transportation	3125			
74	Homestead Exemption	3130	72,807.00	57,428.00	
75	Payments for Wards of the State or Court	3160 / 3161			
76	Pro-Rate Motor Vehicles	3180	12,425.00	6,557.00	10,000.00
77	Payments for High Ability Learners	3535			2,000.00
78	Other State Appropriations				

79	Tax Wind Energy		562.00	568.00	
80					
81					
82					
83					
84	State Apportionment	3400	79,579.00	159,542.00	120,000.00
85	Other				
86	State Categorical Programs	3500's	108,841.00	53,831.00	32,000.00
87	Other State Receipts	3990	125.00	1,460.00	
88	Property Tax Credit and Personal Property Tax Credit	3131 / 3132 / 3134	551,635.00	2,102,438.00	
89	FEDERAL SOURCES				
90	Title ESSA Programs (Includes ESSA Title I)	4500-4511	151,423.00	85,745.00	92,969.00
91		4526-4528, 4531			
92	ERATE Reimbursement		4,834.00		
93					
94	IDEA Programs	4512-4523	103,185.00	105,269.00	102,768.00
95		4416-4418			
96	Grazing			826.00	
97	Medicaid in Public Schools	4708	1,144.00	803.00	500.00
98	Medicaid Administrative Activities in Public Schools	4709	5,064.00	3,976.00	3,000.00
99	Title 8 (Impact Aid)	4305			
100	Other Federal Non-Categorical Receipts	4524	34,443.00		58,212.00
101	ARPA Afterschool		61,148.00	37,795.00	
102	ESSER III		79,675.00	36,442.00	
103	SPDG Grant				17,500.00
104	Vocational Education (Carl Perkins)	4525	5,676.00		7,500.00
105	Other Federal Categorical Receipts	4530	43,292.00	23,441.00	
106		4988 & 4989			
107	Grants from Corporations & Other Private Interests	4710			
108					
109	NON-REVENUE SOURCES				
110	Tax Anticipation Notes	5150			
111	Long Term Loans	5400			
112	Insurance Adjustments	5301		5,785.00	
113	Sale of Property	5300			
114	Transfers from the Student Fee Fund	5200		1,575.00	
115	Cash Balance from Dissolved/Merged Districts	5610			
116					
117	Other Non-Revenue Receipts	5690	4,362.00	2,148.00	912,681.00
118	Learning Community Property Taxes				
119	Interfund Loan/Repayment From _____ Fund				
120	Total Available Resources Before Property Taxes		6,790,935.00	8,399,441.00	7,178,290.00

121	Personal and Real Property Taxes	1100	4,991,249.00	3,804,803.00	5,499,640.00
122	TOTAL RESOURCES AVAILABLE		11,782,184.00	12,204,244.00	12,677,930.00
123	Less: Disbursements & Transfers		8,285,293.00	8,460,621.00	
124	BALANCE FORWARD		3,496,891.00	3,743,623.00	

1. Tax from Line 121
2. Compute County Treasurer's Commission at 1% of tax collections.
3. Total Personal and Real Property Tax Requirement

PROPERTY TAX RECAP	
	5,499,640.00
	55,552.00
	5,555,192.00

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 122 must agree with TOTAL REQUIREMENTS on line 35 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

09-0010

Line No.	DEPRECIATION FUND	Object/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds		260,683.00	84,941.00	574,927.00
3					
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		260,683.00	84,941.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				574,927.00
14	TOTAL REQUIREMENTS				574,927.00
15	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
16	Cash Balance, 9-1		313,750.00	221,207.00	337,927.00
17	Investments, 9-1		237,000.00	237,000.00	237,000.00
18	Total Beginning Balance		550,750.00	458,207.00	574,927.00
19	LOCAL SOURCES				
20	Interest	1510	18,140.00	1,661.00	
21					
22	NON-REVENUE SOURCES				
23	Transfers from General Fund	5200	150,000.00	200,000.00	
24					
25					
26					
27	TOTAL RESOURCES AVAILABLE		718,890.00	659,868.00	574,927.00
28	Less: Disbursements & Transfers		260,683.00	84,941.00	
29	BALANCE FORWARD		458,207.00	574,927.00	

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 27 must agree with TOTAL REQUIREMENTS on line 14 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

09-0010

Line No.	EMPLOYEE BENEFIT FUND	Object/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds		1,440.00	630.00	130,439.00
3					
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		1,440.00	630.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				130,439.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				130,439.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		26,745.00	30,867.00	30,439.00
18	Investments, 9-1		100,000.00	100,000.00	100,000.00
19	Total Beginning Balance		126,745.00	130,867.00	130,439.00
20	LOCAL SOURCES				
21	Interest	1510	5,562.00	202.00	
22					
23	NON-REVENUE SOURCES				
24	Transfers from General Fund	5200			
25					
26					
27					
28	TOTAL RESOURCES AVAILABLE		132,307.00	131,069.00	130,439.00
29	Less: Disbursements & Transfers		1,440.00	630.00	
30	BALANCE FORWARD		130,867.00	130,439.00	

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 28 must agree with TOTAL REQUIREMENTS on line 15 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

09-0010

Line No.	ACTIVITIES FUND	Object/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2			483,705.00	353,515.00	589,066.00
3					
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		483,705.00	353,515.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				589,066.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				589,066.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		284,854.00	253,513.00	289,066.00
18	Investments, 9-1				
19	Total Beginning Balance		284,854.00	253,513.00	289,066.00
20	LOCAL SOURCES				
21	Interest	1510			
22	Activities Receipts	1790	402,364.00	339,068.00	300,000.00
23	Admissions	1710			
24					
25	NON-REVENUE SOURCES				
26	Transfers from General Fund	5200	50,000.00	50,000.00	
27					
28	TOTAL RESOURCES AVAILABLE		737,218.00	642,581.00	589,066.00
29	Less: Disbursements & Transfers		483,705.00	353,515.00	
30	BALANCE FORWARD		253,513.00	289,066.00	

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 28 must agree with TOTAL REQUIREMENTS on line 15 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

09-0010

Line No.	SCHOOL NUTRITION FUND	Object/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Salaries	100's			
3	Employee Benefits	200's			
4	Purchased Services	300 / 400	286,275.00	322,236.00	445,571.00
5	Supplies & Materials (Excluding Food)	610	2,369.00	26,213.00	
6	Food	630			
7	Capital Outlay (New & Replacement)	731, 733, 739			
8	Other Expenses		10,695.00		
9	Refunds			516.00	
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		299,339.00	348,965.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				445,571.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				445,571.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		132,964.00	122,484.00	49,571.00
18	Investments, 9-1				
19	Total Beginning Balance		132,964.00	122,484.00	49,571.00
20	LOCAL SOURCES				
21	Interest	1510	6,187.00	3,430.00	6,000.00
22	Sale of Lunches/Milk	1610-1650	131,282.00	145,922.00	160,000.00
23					
24	STATE SOURCES				
25	State Reimbursement	3150	821.00	19,427.00	25,000.00
26					
27	FEDERAL SOURCES				
28	Federal Reimbursement	4210 / 4211	150,569.00	107,273.00	135,000.00
29					
30	NON-REVENUE SOURCES				
31	Transfers from General Fund	5200			70,000.00
32					
33	TOTAL RESOURCES AVAILABLE		421,823.00	398,536.00	445,571.00
34	Less: Disbursements & Transfers		299,339.00	348,965.00	
35	BALANCE FORWARD		122,484.00	49,571.00	

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 33 must agree with TOTAL REQUIREMENTS on line 15 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

09-0010

Line No.	BOND FUND	Object/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Bond - Refunded	831			
3	Bond - Principal	831			
4	Bond - Interest	832			
5					
6	Transfers to General Fund	8000-911			
7	Interfund Loan/Repayment To _____ Fund				
8	Total Disbursements & Transfers		-	-	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				-
10	NECESSARY CASH RESERVE				
11	TOTAL REQUIREMENTS				-
12	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
13	Cash Balance, 9-1				
14	Investments, 9-1				
15	County Treasurers Balance, 9-1				
16	Total Beginning Balance		-	-	-
17	LOCAL SOURCES				
18	Carline Tax	1115			
19	Interest	1510			
20					
21					
22	STATE SOURCES				
23	Homestead Exemption	3130			
24	Pro-Rate Motor Vehicle	3180			
25					
26	Property Tax Credit				
27	NON-REVENUE SOURCES				
28	Sales of Bonds (Re-funding)	5101			
29	Transfers from General Fund	5200			
30					
31	Interfund Loan/Repayment From _____ Fund				
32	Total Available Resources Before Property Taxes		-	-	-
33	Personal and Real Property Taxes	1100			
34	TOTAL RESOURCES AVAILABLE		-	-	-
35	Less: Disbursements & Transfers		-	-	
36	BALANCE FORWARD		-	-	

PROPERTY TAX RECAP

1. Tax From Line 33
2. Compute County Treasurer's Commission at 1% of tax requirement.
3. Total Personal and Real Property Tax Requirement.

	-
	-
	-

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 34 must agree with TOTAL REQUIREMENTS on line 11 in the Adopted Column.

Bond Fund

School District Total Debt Outstanding as of September 1, 2025

The district officers of any school district in Nebraska shall have power, on the terms and conditions set forth in sections 10-702 to 10-716, to issue the bonds of the district for the purpose of (1) purchasing a site for and erecting thereon a schoolhouse or schoolhouses or a teacherage or teacherages, or for such purchase or erection, or purchasing an existing building or buildings for use as a schoolhouse or schoolhouses, including the site or sites upon which such building or buildings are located, and furnishing the same, in such district, (2) retiring registered warrants, and (3) paying for additions to or repairs for a schoolhouse or schoolhouses or a teacherage or teacherages.

School districts also have the ability to issue bonds as set forth in State Statute Section 79-10,110 for the purpose of paying amounts necessary for the abatement of environmental hazards, accessibility barrier elimination, or modifications for life safety code violations, indoor air quality, or mold abatement and prevention.

The District has the following debt outstanding as of September 1, 2025:
(Include Bond fund(s) and Qualified Capital Purpose Undertaking Fund)

Fiscal Year	Principal	Interest	Total
2025-2026	\$ 100,000.00	\$ 2,000.00	\$ 102,000.00
2026-2027	\$ 100,000.00	\$ 1,400.00	\$ 101,400.00
2027-2028	\$ 100,000.00	\$ 750.00	\$ 100,750.00
2028-2029 and thereafter	\$ -	\$ -	\$ -
Total All Years	\$ 300,000.00	\$ 4,150.00	\$ 304,150.00

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

09-0010

Line No.	SPECIAL BUILDING FUND	Object/Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Purchased Services	400			
3	Supplies	600			
4	Capital Outlay (New Only)	700's			
5	Site Acquisition & Improvements	710			
6	Building Acquisition & Improvement	720			
7	Loan Repayment	831 / 832	561,404.00	563,327.00	1,338,630.00
8					
9	Interfund Loan/Repayment To _____ Fund				
10	Total Disbursements & Transfers		561,404.00	563,327.00	
11	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				1,338,630.00
12	TOTAL REQUIREMENTS				1,338,630.00
13	BEGINNING BALANCES & RECEIPTS				
14	Cash Balance, 9-1		330,343.00	391,533.00	144,954.00
15	Investments, 9-1		489,000.00	484,000.00	484,000.00
16	County Treasurer's Balance, 9-1		110,488.00	127,378.00	458,676.00
17	Total Beginning Balance		929,831.00	1,002,911.00	1,087,630.00
18	LOCAL SOURCES				
19	Carlline Tax	1115			
20	Interest	1510	54,063.00	18,945.00	
21	Public Power District Sales Tax		5,019.00	4,753.00	
22	Other Local Receipts		3,246.00	1,316.00	
23	STATE SOURCES				
24	Homestead Exemption	3130	7,473.00	5,794.00	
25	Pro-Rate Motor Vehicles	3180	1,233.00	1,188.00	
26					
27	Property Tax Credit	3131	56,617.00	212,181.00	
28	FEDERAL SOURCES				
29	Total Federal Receipts	4000's			
30	NON-REVENUE SOURCES				
31	Sale of Bonds	5101			
32	Long Term Loans	5400			
33	Sale of Property	5300			
34	Learning Community Property Taxes				
35	Interfund Loan/Repayment From _____ Fund				
36	Total Available Resources Before Property Taxes		1,057,482.00	1,247,088.00	1,087,630.00
37	Personal and Real Property Taxes	1100	506,833.00	403,869.00	251,000.00
38	TOTAL RESOURCES AVAILABLE		1,564,315.00	1,650,957.00	1,338,630.00
39	Less: Disbursements & Transfers		561,404.00	563,327.00	
40	BALANCE FORWARD		1,002,911.00	1,087,630.00	

PROPERTY TAX RECAP

251,000.00
2,535.00
253,535.00

1. Tax From Line 37
2. Compute County Treasurer's Commission at 1% of tax requirement.
3. Total Personal and Real Property Tax Requirement.

Note: To present a balanced budget, **TOTAL RESOURCES AVAILABLE** on line 38 must agree with **TOTAL REQUIREMENTS** on line 12 in the Adopted Column.

Special Building Fund

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

09-0010

Line No.	QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND	Object/Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Building & Site Improvement	720			
3	Bond - Refunded	831			
4	Bond - Principal	831			
5	Bond - Interest	832			
6					
7	Interfund Loan/Repayment To _____ Fund				
8	Total Disbursements & Transfers		-	-	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				-
10	NECESSARY CASH RESERVE				
11	TOTAL REQUIREMENTS				-
12	BEGINNING BALANCES & RECEIPTS				
13	Cash Balance, 9-1				
14	Investments, 9-1				
15	County Treasurers Balance, 9-1				
16	Total Beginning Balance		-	-	-
17	LOCAL SOURCES				
18	Carline Tax	1115			
18	Interest	1510			
20					
21	STATE SOURCES				
22	Homestead Exemption	3130			
23	Pro-Rate Motor Vehicle	3180			
24					
25	Property Tax Credit	3131			
26	FEDERAL SOURCES				
27	Total Federal Receipts	4000's			
28	NON-REVENUE SOURCES				
29	Qualified School Construction Bonds	5301			
30	Long Term Loans	5400			
31	Interfund Loan/Repayment From _____ Fund				
32	Total Available Resources Before Property Taxes		-	-	-
33	Personal and Real Property Taxes	1100			
34	TOTAL RESOURCES AVAILABLE		-	-	-
35	Less: Disbursements & Transfers		-	-	
36	BALANCE FORWARD		-	-	

PROPERTY TAX RECAP

1. Tax From Line 33
2. Compute County Treasurer's Commission at 1% of tax requirement.
3. Total Personal and Real Property Tax Requirement.

-
-
-

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 34 must agree with TOTAL REQUIREMENTS on line 11 in the Adopted Column.

Qualified Capital Purpose Undertaking Fund

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

09-0010

Line No.	COOPERATIVE FUND	Function/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS				
2	All Instruction	1000's / 1200's			
3	Support Services - Pupils (SPED and Non-SPED Related)	2100's			
4	Support Services - Staff	2200's			
5	Executive Administration Services	2320			
6	Office of the Principal	2410			
7	General Administration - Business Services	2500			
8	Community Services	3300			
9	State Categorical Programs	3500's			
10	Federal Programs	6000's			
11					
12					
13					
14	Total Disbursements		-	-	
15	TOTAL BUDGET OF DISBURSEMENTS				-
16	NECESSARY CASH RESERVE				
17	TOTAL REQUIREMENTS				-
18	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
19	Cash Balance, 9-1				
20	Investments, 9-1				
21	Total Beginning Balance		-	-	-
22	LOCAL SOURCES				
23	Tuition Received from Districts	1321			
24					
25	STATE SOURCES				
26	State Non-Categorical Programs				
27	State Categorical Programs	3500			
28					
29	FEDERAL SOURCES				
30	Federal Programs	4000's			
31					
32					
33	NON-REVENUE SOURCES				
34	Transfers from General Fund	5200			
35					
36	TOTAL RESOURCES AVAILABLE		-	-	-
37	Less: Disbursements		-	-	
38	BALANCE FORWARD		-	-	

NOTE: Pages should only be filled out by the school acting as the fiscal agent for the Cooperative. All schools show payment for services in the General Fund.

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 36 must agree with TOTAL REQUIREMENTS on line 17 in the Adopted Column.

Cooperative Fund

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

09-0010

Line No.	STUDENT FEE FUND	Function/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS				
2	Extracurricular Activities				
3	Postsecondary Education				
4	Summer or Night School				
5					
6	Transfer to General Fund to close out student fee fund			1,575.00	
7					
8					
9					
10					
11					
12					
13					
14	Total Disbursements		-	1,575.00	
15	TOTAL BUDGET OF DISBURSEMENTS				-
16	NECESSARY CASH RESERVE				
17	TOTAL REQUIREMENTS				-
18	BEGINNING BALANCES & RECEIPTS				
19	Cash Balance, 9-1		1,575.00	1,575.00	
20	Investments, 9-1				
21	Total Beginning Balance		1,575.00	1,575.00	-
22	LOCAL SOURCES				
23	Interest	1510			
24	Extracurricular Activities Fees	1741			
25	Postsecondary Education Fees	1742			
26	Summer or Night School Fees	1743			
27					
28					
29					
30	NON-REVENUE SOURCES				
31					
32					
33					
34	TOTAL RESOURCES AVAILABLE		1,575.00	1,575.00	-
35	Less: Disbursements		-	1,575.00	
36	BALANCE FORWARD		1,575.00	-	

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 34 must agree with TOTAL REQUIREMENTS on line 17 in the Adopted Column.

Ainsworth Community Schools		Option 1 General Fund Spreadsheet Numbers		
Account Number	Account Description	2024-25 Budgeted	2024-25 Actual/Estimated	2025-26 Projected Budget
01 General Fund				
1100				
01 1100 110 001	REGULAR SALARIES NON INSTRUCT	\$30,000.00	\$12,645.01	\$30,000.00
01 1100 110 002	REGULAR SALARIES NON INSTRUCT	\$5,000.00	\$1,260.83	\$5,000.00
01 1100 110 003	REGULAR SALARIES NON INSTRUCT	\$5,000.00	\$0.00	\$5,000.00
01 1100 111 001	REGULAR SALARY TEACHER HS	\$920,000.00	\$744,450.93	\$935,000.00
01 1100 111 002	REGULAR SALARY TEACHER EL	\$875,000.00	\$725,862.32	\$890,000.00
01 1100 111 003	REGULAR SALARY TEACHER MS	\$700,000.00	\$612,829.91	\$715,000.00
01 1100 112 001	SALARIES INST AIDES AND ASSTS	\$1,000.00	\$0.00	\$1,000.00
01 1100 112 002	SALARIES INST AIDES AND ASSTS	\$500.00	\$2,793.63	\$500.00
01 1100 112 003	SALARIES INSTRUCT AIDES MS	\$500.00	\$0.00	\$500.00
01 1100 120 001	SALARY TEMP COACHES	\$35,000.00	\$39,968.77	\$45,000.00
01 1100 120 002	SALARY TEMP EMPLOYEE	\$0.00	\$0.00	\$0.00
01 1100 120 003	SALARY TEMP COACHES	\$9,000.00	\$9,875.00	\$12,000.00
01 1100 121 001	SALARIES TEMP TEACHERS HS	\$0.00	\$0.00	\$0.00
01 1100 121 002	SALARY TEMP TEACHER EL	\$0.00	\$0.00	\$0.00
01 1100 121 003	SUBSTITUTE TEMP TEACH	\$0.00	\$0.00	\$0.00
01 1100 122 001	SALARY OF TEMP AIDES	\$0.00	\$0.00	\$0.00
01 1100 122 002	SALARY OF TEMP AIDES	\$0.00	\$0.00	\$0.00
01 1100 122 003	SALARY OF TEMP AIDES	\$0.00	\$0.00	\$0.00
01 1100 123 001	SUBSTITUTE SALARIES HS	\$45,000.00	\$25,810.00	\$35,000.00
01 1100 123 002	SUBSTITUTE SALARIES EL	\$40,000.00	\$56,469.13	\$60,000.00
01 1100 123 003	SUBSTITUTE SALARIES MS	\$20,000.00	\$14,608.75	\$20,000.00
01 1100 130 003	SALARIES OVERTIME NON	\$0.00	\$0.00	\$0.00
	INSTRUCTIONAL			
01 1100 150 001	AD COMPENSATIONS NON-INSTRUCT	\$0.00	\$0.00	\$0.00
	COACHES			
01 1100 150 003	AD COMPENSATIONS NON-INSTRUCT	\$0.00	\$0.00	\$0.00
	COACHES			
01 1100 151 001	COACHES, ACT SPON, STAFF SUB	\$180,000.00	\$127,345.35	\$180,000.00
01 1100 151 002	COACHES, ACT SPON, STAFF SUB	\$20,000.00	\$6,265.87	\$20,000.00
01 1100 151 003	COACHES, ACT SPON, STAFF SUB	\$35,000.00	\$29,861.58	\$40,000.00
01 1100 152 001	OTHER COMP, COACHES	\$0.00	\$987.50	\$0.00
01 1100 210 001	SOCIAL SECURITY	\$0.00	\$6.71	\$0.00
01 1100 211 001	GROUP INS TEACHER HS	\$350,000.00	\$267,625.77	\$350,000.00
01 1100 211 002	GROUP INS TEACHER EL	\$320,000.00	\$288,984.35	\$330,000.00
01 1100 211 003	GROUP INS TEACHER MS	\$260,000.00	\$201,054.32	\$260,000.00
01 1100 212 001	GROUP INSURANCE AIDES	\$0.00	\$477.86	\$0.00

01 1100 212 002	GROUP INSURANCE AIDES	\$0.00	\$0.30	\$0.00
01 1100 212 003	GROUP INSURANCE AIDES	\$0.00	\$0.00	\$0.00
01 1100 213 001	GROUP INSURANCE SUBS	\$0.00	\$0.00	\$0.00
01 1100 213 002	GROUP INSURANCE SUBS	\$0.00	\$0.00	\$0.00
01 1100 220 001	SOCIAL SECURITY NON INSTRUCT	\$2,000.00	\$4,023.71	\$2,000.00
01 1100 220 002	SOCIAL SECURITY NON INSTRUCT	\$1,000.00	\$96.59	\$1,000.00
01 1100 220 003	SOC SEC NON INSTRUCT	\$0.00	\$755.46	\$0.00
01 1100 221 001	SOCIAL SECURITY TEACHER HS	\$80,000.00	\$64,010.26	\$80,000.00
01 1100 221 002	SOCIAL SECURITY TEACHER EL	\$60,000.00	\$52,452.12	\$65,000.00
01 1100 221 003	SOCIAL SECURITY TEACHER MS	\$55,000.00	\$47,657.04	\$60,000.00
01 1100 222 001	SOC SEC INSTRUCT AIDES	\$150.00	\$71.15	\$150.00
01 1100 222 002	SOC SEC INSTRUCT AIDES	\$150.00	\$213.76	\$150.00
01 1100 222 003	SOC SEC INSTRUCT AIDES	\$0.00	\$0.00	\$0.00
01 1100 223 001	SOCIAL SECURITY SUBSTITUTES	\$4,500.00	\$1,974.49	\$4,500.00
01 1100 223 002	SOCIAL SECURITY SUBSTITUTES	\$4,500.00	\$4,320.03	\$6,500.00
01 1100 223 003	SOCIAL SECURITY SUBSTITUTES	\$2,500.00	\$1,117.63	\$2,500.00
01 1100 230 001	RETIREMENT NON INSTRUCTIONAL	\$3,000.00	\$516.53	\$2,000.00
01 1100 230 002	RETIREMENT NON INSTRUCTIONAL	\$0.00	\$51.57	\$0.00
01 1100 231 001	RETIREMENT TEACHER HS	\$115,000.00	\$82,854.95	\$115,000.00
01 1100 231 002	RETIREMENT TEACHER EL	\$85,000.00	\$69,201.24	\$85,000.00
01 1100 231 003	RETIREMENT TEACHER MS	\$75,000.00	\$60,873.47	\$75,000.00
01 1100 231 011	RETIREMENT TEACHERS LP	\$0.00	\$0.00	\$0.00
01 1100 232 001	RETIREMENT INSTRUCTIONAL AIDES	\$200.00	\$94.60	\$200.00
01 1100 232 002	RETIREMENT INSTRUCTIONAL AIDES	\$300.00	\$8.20	\$300.00
01 1100 232 003	RETIREMENT INSTRUCTIONAL AIDES	\$0.00	\$0.00	\$0.00
01 1100 233 001	RETIREMENT SUBSTITUTES	\$1,100.00	\$14.32	\$1,100.00
01 1100 233 002	RETIREMENT SUBSTITUTES	\$1,500.00	\$0.00	\$1,500.00
01 1100 233 003	RETIREMENT SUBSTITUTES	\$100.00	\$14.32	\$100.00
01 1100 237 001	INCREASED RETIRE CONTRIBUTIONS	\$0.00	\$0.00	\$0.00
01 1100 237 002	INCREASED RETIRE CONTRIBUTIONS	\$0.00	\$0.00	\$0.00
01 1100 237 003	INCREASED RETIRE CONTRIBUTIONS	\$0.00	\$0.00	\$0.00
01 1100 238 001	VOLUNTARY TERM SICK LEAVE	\$0.00	\$0.00	\$0.00
01 1100 238 002	VOLUNTARY TERM SICK LEAVE	\$0.00	\$0.00	\$0.00
01 1100 271 001	WC TEACHER HS	\$1,000.00	\$2,000.00	\$2,000.00
01 1100 271 002	WC TEACHER EL	\$1,000.00	\$2,000.00	\$2,000.00
01 1100 271 003	WC TEACHER MS	\$1,000.00	\$2,000.00	\$2,000.00
01 1100 272 001	WC INSTR AIDES OR ASSTS	\$1,000.00	\$2,000.00	\$2,000.00
01 1100 272 002	WC INSTR AIDES OR ASSTS	\$1,000.00	\$2,000.00	\$2,000.00
01 1100 272 003	WC INSTR AIDES OR ASSTS	\$1,000.00	\$2,000.00	\$2,000.00
01 1100 274 001	WORK COMP TECH STAFF	\$1,000.00	\$1,000.00	\$2,000.00

01 1100 274 002	WORK COMP TECH STAFF	\$1,000.00	\$1,000.00	\$2,000.00
01 1100 274 003	WORK COMP TECH STAFF	\$1,000.00	\$1,000.00	\$2,000.00
01 1100 276 001	WORK COMP PROF NON CERT	\$1,000.00	\$2,000.00	\$2,000.00
01 1100 276 002	WORK COMP PROF NON CERT	\$1,000.00	\$2,000.00	\$2,000.00
01 1100 276 003	WORK COMP PROF NON CERT	\$1,000.00	\$2,000.00	\$2,000.00
01 1100 291 001	PROFESSIONAL DUES TEACHER HS	\$2,000.00	\$1,000.00	\$2,000.00
01 1100 291 002	PROFESSIONAL DUES TEACHER EL	\$2,250.00	\$500.00	\$1,000.00
01 1100 291 003	PROFESSIONAL DUES TEACHER MS	\$750.00	\$500.00	\$1,000.00
01 1100 320 001	PROFESSIONAL EDUCATION	\$0.00	\$1,750.00	\$0.00
	SERVICES			
01 1100 320 002	PUPIL SERVICES	\$5,000.00	\$0.00	\$0.00
01 1100 320 003	PROFESSIONAL EDUCATION	\$0.00	\$0.00	\$0.00
	SERVICES			
01 1100 340 001	EQUIP REPAIR/CONTRACT SERVICES	\$8,000.00	\$3,848.52	\$8,000.00
01 1100 340 002	OTHER PROFESSIONAL SERVICES	\$7,000.00	\$3,999.62	\$7,000.00
01 1100 340 003	OTHER PROFESSIONAL SERVICES	\$5,000.00	\$3,567.16	\$5,000.00
01 1100 352 001	OTHER TECH SERVICES 1000-4000	\$5,000.00	\$0.00	\$5,000.00
01 1100 382 000	DIST EDUCATION &	\$0.00	\$7,740.32	\$0.00
	TELECOMMUNICATIONS			
01 1100 382 001	DS-3 LINE 1/3	\$2,000.00	\$771.14	\$2,000.00
01 1100 382 002	DS-3 LINE 1/3	\$2,000.00	\$771.14	\$2,000.00
01 1100 382 003	DS-3 LINE 1/3	\$2,000.00	\$771.13	\$2,000.00
01 1100 430 001	REPAIRS AND MAINT SERVICES	\$2,000.00	\$0.00	\$2,000.00
01 1100 430 002	REFERENCE BOOKS	\$500.00	\$0.00	\$500.00
01 1100 430 003	REPAIRS AND MAINT SERVICES	\$0.00	\$0.00	\$0.00
01 1100 440 001	RENTALS	\$600.00	\$0.00	\$600.00
01 1100 440 002	RENTALS	\$500.00	\$0.00	\$500.00
01 1100 440 003	RENTALS	\$0.00	\$0.00	\$0.00
01 1100 450 001	CONSTRUCTION SERVICES	\$500.00	\$0.00	\$500.00
01 1100 450 002	CONSTRUCTION SERVICES	\$500.00	\$0.00	\$500.00
01 1100 530 000	COMMUNICATION	\$2,000.00	\$0.00	\$2,000.00
01 1100 540 001	ADVERTISING	\$1,000.00	\$0.00	\$1,000.00
01 1100 540 002	ADVERTISING	\$550.00	\$0.00	\$550.00
01 1100 540 003	ADVERTISING AND PRINTING	\$550.00	\$0.00	\$550.00
01 1100 580 001	TRAVEL EXPENSE AND MILEAGE	\$11,000.00	\$2,421.78	\$11,000.00
01 1100 580 002	TRAVEL EXPENSE AND MILEAGE	\$3,000.00	\$690.00	\$3,000.00
01 1100 580 003	TRAVEL EXPENSE AND MILEAGE	\$10,000.00	\$1,113.90	\$10,000.00
01 1100 610 001	SUPPLIES	\$53,000.00	\$26,671.91	\$50,000.00
01 1100 610 002	SUPPLIES	\$25,000.00	\$23,072.53	\$28,000.00
01 1100 610 003	SUPPLIES	\$20,000.00	\$11,263.66	\$20,000.00

01 1100 610 011	SUPPLIES	\$0.00	\$484.54	\$0.00
01 1100 640 001	TEXTBOOKS AND PERIODICALS	\$10,000.00	\$0.00	\$8,000.00
01 1100 640 002	TEXTBOOKS AND PERIODICALS	\$10,000.00	\$0.00	\$8,000.00
01 1100 640 003	TEXTBOOKS AND PERIODICALS	\$10,000.00	\$0.00	\$8,000.00
01 1100 641 001	DIGITAL INSTRUCTION	\$2,000.00	\$3,838.48	\$5,000.00
01 1100 641 002	DIGITAL INSTRUCTION	\$1,000.00	\$2,209.59	\$3,000.00
01 1100 641 003	DIGITAL INSTRUCTION	\$1,000.00	\$1,900.55	\$2,000.00
01 1100 650 001	TECH SUPPLIES	\$0.00	\$1,569.05	\$0.00
01 1100 650 002	TECH SUPPLIES	\$0.00	\$4,516.93	\$0.00
01 1100 650 003	TECH SUPPLIES	\$0.00	\$316.82	\$0.00
01 1100 733 000	FURNITURE AND FIXTURES	\$0.00	\$0.00	\$0.00
01 1100 733 001	FURNITURE AND FIXTURES	\$7,500.00	\$0.00	\$5,000.00
01 1100 733 002	FURNITURE AND EQUIPMENT	\$7,500.00	\$0.00	\$5,000.00
01 1100 733 003	FURNITURE AND EQUIPMENT	\$7,500.00	\$0.00	\$5,000.00
01 1100 734 003	TECHNOLOGY RELATED HARDWARE	\$0.00	\$7,175.00	\$0.00
01 1100 810 001	DUES AND FEES	\$1,000.00	\$0.00	\$1,000.00
01 1100 810 002	DUES AND FEES	\$500.00	\$0.00	\$500.00
01 1100 810 003	DUES AND FEES	\$500.00	\$0.00	\$500.00
01 1100 890 000	MISC EXPENDITURES	\$10,000.00	\$0.00	\$8,000.00
01 1100 890 001	MISC EXPENDITURES	\$1,000.00	\$0.00	\$1,000.00
01 1100 890 002	MISC EXPENDITURES	\$500.00	\$0.00	\$500.00
01 1100 890 003	MISC EXPENDITURES	\$500.00	\$0.00	\$500.00
1100		\$4,596,200.00	\$3,692,969.10	\$4,686,700.00
1150				
01 1150 111 001	ELL REG SALARIES TEACHER	\$0.00	\$0.00	\$0.00
01 1150 111 002	ELL SALARIES TEACHERS	\$0.00	\$0.00	\$0.00
01 1150 111 003	ENG LANG LEARN SALARIES	\$0.00	\$0.00	\$0.00
	TEACHERS			
01 1150 112 001	ELL SALARIES AIDES	\$10,000.00	\$2,433.66	\$10,000.00
01 1150 112 002	ELL SALARIES AIDES	\$40,000.00	\$20,686.04	\$37,500.00
01 1150 112 003	ELL SALARIES AIDES	\$9,000.00	\$1,498.08	\$9,000.00
01 1150 121 001	ELL SUBSTITUTE TEACH	\$0.00	\$0.00	\$0.00
01 1150 121 002	ELL SUBSTITUTE TEACH	\$0.00	\$0.00	\$0.00
01 1150 121 003	ELL SUBSTITUTE TEACH	\$0.00	\$0.00	\$0.00
01 1150 123 001	ELL SALARIES TEACH HS	\$0.00	\$0.00	\$0.00
01 1150 130 002	ELL SALARIES AIDES	\$0.00	\$2,910.26	\$0.00
01 1150 130 003	ELL SALARIES OT NON INSTRUCT	\$0.00	\$323.35	\$0.00
01 1150 132 001	ELL SALARIES OT AIDES	\$0.00	\$0.00	\$0.00
01 1150 132 002	ELL SALARIES OT AIDES	\$0.00	\$0.00	\$0.00
01 1150 132 003	ELL SALARIES OT AIDES	\$0.00	\$0.00	\$0.00

01 1150 210 002	GROUP INSURANCE NO	\$0.00	\$9.77	\$0.00
	INSTRUCTIONAL			
01 1150 210 003	GROUP INSURANCE NO	\$0.00	\$1.08	\$0.00
	INSTRUCTIONAL			
01 1150 211 001	GROUP INS TEACHER HS	\$5,000.00	\$0.00	\$5,000.00
01 1150 211 002	GROUP INS TEACHER	\$0.00	\$0.00	\$0.00
01 1150 211 003	GROUP INS TEACHERS	\$0.00	\$0.00	\$0.00
01 1150 212 001	GROUP INSURANCE AIDES	\$1,000.00	\$8.15	\$1,000.00
01 1150 212 002	GROUP INSURANCE AIDES	\$1,000.00	\$69.29	\$1,000.00
01 1150 212 003	GROUP INSURANCE AIDES	\$0.00	\$4.07	\$0.00
01 1150 220 001	SOCIAL SECURITY NON	\$200.00	\$0.00	\$200.00
	INSTRUCTION			
01 1150 220 002	SOCIAL SECURITY NON	\$200.00	\$223.40	\$200.00
	INSTRUCTION			
01 1150 220 003	SOCIAL SECURITY NON	\$0.00	\$24.79	\$0.00
	INSTRUCTION			
01 1150 221 001	SOC SEC TEACHER HS	\$1,000.00	\$0.00	\$1,000.00
01 1150 221 002	SOC SEC TEACHER EL	\$1,000.00	\$0.00	\$1,000.00
01 1150 221 003	SOC SEC TEACHER MS	\$0.00	\$0.00	\$0.00
01 1150 222 001	SOC SEC INSTRUCTIONAL AIDES	\$1,000.00	\$186.79	\$1,000.00
01 1150 222 002	SOC SEC INSTRUCTIONAL AIDES	\$3,000.00	\$1,587.81	\$3,000.00
01 1150 222 003	SOC SEC INSTRUCTIONAL AIDES	\$2,000.00	\$114.90	\$2,000.00
01 1150 230 001	RETIREMENT NON INSTRUCTIONAL	\$50.00	\$0.00	\$50.00
01 1150 230 002	RETIREMENT NON INSTRUCTIONAL	\$200.00	\$287.43	\$200.00
01 1150 230 003	RETIREMENT NON INSTRUCTIONAL	\$150.00	\$31.95	\$150.00
01 1150 231 001	RETIREMENT TEACHER HS	\$1,000.00	\$0.00	\$1,000.00
01 1150 231 002	RETIREMENT TEACHER EL	\$500.00	\$0.00	\$500.00
01 1150 231 003	RETIREMENT TEACHER MS	\$500.00	\$0.00	\$500.00
01 1150 232 001	RETIREMENT INSTRUCTIONAL AIDES	\$1,000.00	\$240.14	\$1,000.00
01 1150 232 002	RETIREMENT INSTRUCTIONAL AIDES	\$500.00	\$2,041.07	\$3,000.00
01 1150 232 003	RETIREMENT INSTRUCTIONAL AIDES	\$500.00	\$120.08	\$500.00
01 1150 271 001	WC TEACHER HS	\$100.00	\$0.00	\$100.00
01 1150 271 002	WC TEACHER EL	\$50.00	\$0.00	\$50.00
01 1150 271 003	WC TEACHER MS	\$50.00	\$0.00	\$50.00
01 1150 272 001	WC INSTR AIDES OR ASSTS	\$0.00	\$0.00	\$0.00
01 1150 272 002	WC INSTR AIDES OR ASSTS	\$0.00	\$0.00	\$0.00
01 1150 272 003	WC INSTR AIDES OR ASSTS MS	\$0.00	\$0.00	\$0.00
01 1150 340 001	ELL OTHER PROF SERVICES	\$1,000.00	\$0.00	\$1,000.00
01 1150 340 002	ELL OTHER PROF SERVICES	\$500.00	\$67.50	\$500.00
01 1150 340 003	ELL OTHER PROF SERVICES	\$500.00	\$0.00	\$500.00

01 1150 340 011	ELL OTHER PROF SERVICES	\$300.00	\$462.03	\$300.00
01 1150 580 002	TRAVEL EXPENSE AND MILEAGE	\$0.00	(\$481.06)	\$0.00
01 1150 580 003	ELL TRAVEL EXPENSE	\$0.00	\$0.00	\$0.00
01 1150 591 001	SUPPORT SERVICES FROM ESU	\$0.00	\$20.00	\$0.00
01 1150 591 002	SUPPORT SERVICES FROM ESU	\$0.00	\$20.00	\$0.00
01 1150 591 003	SUPPORT SERVICES FROM ESU	\$0.00	\$20.00	\$0.00
01 1150 610 001	ELL SUPPLIES	\$1,000.00	\$0.00	\$1,000.00
01 1150 610 002	ENG LANG LEARN SUPPLIES	\$500.00	\$0.00	\$500.00
01 1150 610 003	ENG LANG LEARN SUPPLIES MS	\$500.00	\$183.48	\$500.00
01 1150 640 002	BOOK AND PERIODICALS	\$0.00	\$0.00	\$0.00
01 1150 640 003	ENG LANG LEARN BOOK/PERIOD	\$1,000.00	\$0.00	\$1,000.00
1150		\$84,300.00	\$33,094.06	\$84,300.00
1160				
01 1160 111 000	POVERTY ALLOW REG SALARIES	\$0.00	\$0.00	\$0.00
01 1160 211 000	HEALTH INSURANCE	\$0.00	\$0.00	\$0.00
01 1160 221 000	SOCIAL SECURITY	\$0.00	\$0.00	\$0.00
01 1160 231 000	RETIREMENT	\$0.00	\$0.00	\$0.00
1160		\$0.00	\$0.00	\$0.00
1190				
01 1190 111 000	EARLY CHILD REGULAR SALARIES	\$55,000.00	\$40,835.60	\$45,000.00
01 1190 112 000	EARLY CHILD SALARIES INST	\$0.00	\$0.00	\$0.00
	AIDES			
01 1190 211 000	HEALTH INSURANCE	\$30,000.00	\$24,554.05	\$10,000.00
01 1190 212 000	GROUP INSURANCE AIDES	\$0.00	\$0.00	\$0.00
01 1190 221 000	SOCIAL SECURITY	\$4,500.00	\$2,598.05	\$4,500.00
01 1190 222 000	SOC SECURITY INSTRUCT AIDES	\$0.00	\$0.00	\$0.00
01 1190 231 000	RETIREMENT	\$5,500.00	\$3,907.93	\$5,500.00
01 1190 232 000	RETIREMENT INSTRUCTIONAL AIDES	\$0.00	\$0.00	\$0.00
01 1190 340 011	EARLY CHILD CONTRACTED	\$70,000.00	\$65,028.56	\$90,000.00
	SERVICES			
01 1190 580 011	EARLY CHILD TRAVEL EXPENSE	\$2,500.00	\$480.20	\$2,500.00
01 1190 610 011	EARLY CHILD SUPPLIES	\$15,000.00	\$14,602.39	\$20,000.00
1190		\$182,500.00	\$152,006.78	\$177,500.00
1200				
01 1200 111 000	SPED SCH AGE REGULAR SALARIES	\$0.00	\$0.00	\$0.00
01 1200 111 001	SPED SCH AGE REGULAR SALARIES	\$125,000.00	\$76,607.52	\$100,000.00
01 1200 111 002	SPED SCH AGE REGULAR SALARIES	\$145,000.00	\$182,622.96	\$195,000.00
01 1200 111 003	SPED SCH AGE REGULAR SALARIES	\$80,000.00	\$94,802.89	\$105,000.00
01 1200 112 001	SPED SCH AGE PARA	\$30,000.00	\$7,646.54	\$20,000.00
	PROFESSIONALS			

01 1200 112 002	SPED SCH AGE PARA	\$130,000.00	\$104,828.92	\$130,000.00
	PROFESSIONALS			
01 1200 112 003	SPED SCH AGE PARA	\$60,000.00	\$36,515.85	\$60,000.00
	PROFESSIONALS			
01 1200 113 001	SALARIES SUBSTITUTE TEACHERS	\$0.00	\$0.00	\$0.00
01 1200 122 001	SPED SCH AGE SUBSTITUTE AIDES	\$8,000.00	\$1,486.25	\$8,000.00
01 1200 122 002	SPED SCH AGE SUBSTITUTE AIDES	\$28,000.00	\$9,887.00	\$20,000.00
01 1200 122 003	SPED SCH AGE SUBSTITUTE AIDES	\$3,000.00	\$4,690.00	\$3,000.00
01 1200 123 001	SPED SCH AGE SUBS TEACHERS	\$4,000.00	\$1,957.50	\$3,000.00
01 1200 123 002	SPED SCH AGE SUB TEACHERS	\$4,000.00	\$1,015.00	\$3,000.00
01 1200 123 003	SPED SCH AGE SUB TEACHERS	\$3,000.00	\$725.00	\$2,000.00
01 1200 132 001	SPED SCH AGE SALARIES OT	\$1,000.00	\$273.23	\$1,000.00
01 1200 132 002	SPED SCH AGE SALARIES OT	\$3,000.00	\$4,353.79	\$6,000.00
01 1200 132 003	SPED SCH AGE SALARIES OT	\$3,000.00	\$2,717.31	\$4,000.00
01 1200 151 001	ADD COMP- TEACHER COACH STAFF	\$0.00	\$0.00	\$0.00
	SUB SPO			
01 1200 151 002	ADD COMP- TEACHER COACH STAFF	\$0.00	\$500.00	\$0.00
	SUB SPO			
01 1200 211 000	DISABILITY INSURANCE	\$0.00	\$0.00	\$0.00
01 1200 211 001	GROUP INSURANCE	\$37,000.00	\$10,270.85	\$30,000.00
01 1200 211 002	GROUP INSURANCE	\$55,000.00	\$47,631.99	\$60,000.00
01 1200 211 003	GROUP INSURANCE	\$25,000.00	\$24,665.31	\$35,000.00
01 1200 212 001	GROUP INSURANCE AIDES	\$12,000.00	\$1,267.34	\$8,000.00
01 1200 212 002	GROUP INSURANCE AIDES	\$30,000.00	\$37,428.76	\$48,000.00
01 1200 212 003	GROUP INSURANCE AIDES	\$35,000.00	\$7,239.54	\$18,000.00
01 1200 213 001	GROUP INSURANCE SUBS	\$0.00	\$0.00	\$0.00
01 1200 213 002	GROUP INSURANCE SUBS	\$0.00	\$0.00	\$0.00
01 1200 213 003	GROUP INSURANCE SUBS	\$0.00	\$0.00	\$0.00
01 1200 220 002	SOCIAL SECURITY	\$0.00	\$0.00	\$0.00
01 1200 221 000	SOCIAL SECURITY	\$0.00	\$0.00	\$0.00
01 1200 221 001	SOCIAL SECURITY	\$10,000.00	\$5,656.51	\$10,000.00
01 1200 221 002	SOCIAL SECURITY	\$15,000.00	\$13,854.14	\$17,000.00
01 1200 221 003	SOCIAL SECURITY	\$8,000.00	\$6,817.30	\$9,000.00
01 1200 222 001	SOC SEC INSTRUCT AIDES	\$4,000.00	\$694.76	\$4,000.00
01 1200 222 002	SOC SEC INSTRUCT AIDES	\$12,000.00	\$8,533.75	\$12,000.00
01 1200 222 003	SOC SEC INSTRUCT AIDES	\$5,000.00	\$3,233.26	\$5,500.00
01 1200 223 001	SOCIAL SECURITY SUBSTITUTES	\$800.00	\$149.74	\$800.00
01 1200 223 002	SOCIAL SECURITY SUBSTITUTES	\$800.00	\$77.67	\$800.00
01 1200 223 003	SOCIAL SECURITY SUBSTITUTES	\$400.00	\$55.45	\$400.00
01 1200 230 002	RETIREMENT	\$0.00	\$0.00	\$0.00

01 1200 231 000	RETIREMENT	\$0.00	\$0.00	\$0.00
01 1200 231 001	RETIREMENT TEACHERS	\$15,000.00	\$7,375.04	\$15,000.00
01 1200 231 002	RETIREMENT TEACHERS	\$15,000.00	\$17,500.88	\$25,000.00
01 1200 231 003	RETIREMENT TEACHERS	\$10,000.00	\$9,025.39	\$15,000.00
01 1200 232 001	RETIREMENT INSTRUCTIONAL AIDES	\$5,000.00	\$444.49	\$5,000.00
01 1200 232 002	RETIREMENT INSTRUCTIONAL AIDES	\$15,000.00	\$11,350.38	\$15,000.00
01 1200 232 003	RETIREMENT INSTRUCTIONAL AIDES	\$6,000.00	\$4,488.71	\$7,000.00
01 1200 233 001	RETIREMENT SUBSTITUTES	\$0.00	\$0.00	\$0.00
01 1200 233 002	RETIREMENT SUBSTITUTES	\$0.00	\$0.00	\$0.00
01 1200 233 003	RETIREMENT SUBSTITUTES	\$0.00	\$0.00	\$0.00
01 1200 262 002	UNEMPLOYMENT COMP AIDES	\$0.00	\$0.00	\$0.00
01 1200 271 001	WORKMEN'S COMPENSATION	\$400.00	\$400.00	\$400.00
01 1200 271 002	WORKMEN'S COMPENSATION	\$400.00	\$400.00	\$400.00
01 1200 271 003	WORKMEN'S COMPENSATION	\$0.00	\$0.00	\$0.00
01 1200 291 001	OTHER EMPLOYEE BEN TEACHER	\$0.00	\$500.00	\$0.00
	MOVING, DIS			
01 1200 320 001	SPED SCH AGE PROF SERVICES	\$5,000.00	\$0.00	\$5,000.00
01 1200 320 002	SPED SCH AGE PROF SERVICES	\$5,000.00	\$0.00	\$5,000.00
01 1200 320 003	SPED SCH AGE PROF SERVICES	\$3,000.00	\$0.00	\$3,000.00
01 1200 330 001	SPED SCH AGE IN SERVICE	\$1,000.00	\$0.00	\$1,000.00
01 1200 330 002	SPED SCH AGE INSERVICE	\$500.00	\$0.00	\$500.00
01 1200 330 003	SPED SCH AGE INSERVICE	\$500.00	\$0.00	\$500.00
01 1200 333 001	SPED SCH AGE MILE PD TO STAFF	\$0.00	\$0.00	\$0.00
01 1200 333 002	MILEAGE PAID TO STAFF	\$0.00	\$0.00	\$0.00
01 1200 340 001	SPED SCH AGE PROF SERVICES	\$3,000.00	\$0.00	\$2,000.00
01 1200 340 002	SPED SCH AGE PROF SERVICES	\$5,000.00	\$0.00	\$4,000.00
01 1200 340 003	SPED SCH AGE PROF SERVICES	\$7,000.00	\$0.00	\$5,000.00
01 1200 352 001	SPED SCH AGE TECH SERVICES	\$3,000.00	\$0.00	\$2,000.00
01 1200 352 002	SPED SCH AGE TECH SERVICES	\$3,000.00	\$0.00	\$2,000.00
01 1200 352 003	SPED SCH AGE TECH SERVICES	\$3,000.00	\$0.00	\$2,000.00
01 1200 440 002	SPED SCH AGE PERIODICALS	\$0.00	\$0.00	\$0.00
01 1200 490 002	OTHER SUPPLIES AND MATERIALS	\$0.00	\$0.00	\$0.00
01 1200 519 003	SPED SCH AGE CONT PUPIL TRANS	\$0.00	\$0.00	\$0.00
01 1200 531 001	SPED SCH AGE POSTAGE	\$1,000.00	\$166.67	\$1,000.00
01 1200 531 002	SPED SCH AGE POSTAGE	\$500.00	\$166.66	\$500.00
01 1200 531 003	SPED SCH AGE POSTAGE	\$500.00	\$166.67	\$500.00
01 1200 561 001	SPED SCH AGE INST SERVICES	\$0.00	\$0.00	\$0.00
01 1200 561 003	SPED SCH AGE INST SERVICES	\$0.00	\$0.00	\$0.00
01 1200 580 001	SPED SCH AGE TRAVEL EXPENSE	\$2,500.00	\$0.00	\$2,000.00
01 1200 580 002	SPED SCH AGE TRAVEL EXPENSE	\$2,500.00	\$0.00	\$2,000.00

01 1200 580 003	SPED SCH AGE TRAVEL EXPENSE	\$2,500.00	\$0.00	\$2,000.00
01 1200 591 001	SPED SCH AGE TRANSITION	\$25,000.00	\$15,742.00	\$25,000.00
01 1200 591 002	SPED SCH AGE TRANSITION	\$20,000.00	\$14,804.00	\$20,000.00
01 1200 591 003	SPED SCH AGE TRANSITION	\$30,000.00	\$25,117.82	\$30,000.00
01 1200 610 000	SPED SCH AGE SUPPLIES	\$5,000.00	\$12.99	\$5,000.00
01 1200 610 001	SPED SCH AGE SUPPLIES	\$5,000.00	\$2,201.74	\$5,000.00
01 1200 610 002	SPED SCH AGE SUPPLIES	\$5,000.00	\$3,314.97	\$5,000.00
01 1200 610 003	SPED SCH AGE SUPPLIES	\$0.00	\$500.00	\$0.00
01 1200 626 001	GAS AND DIESEL	\$0.00	\$288.40	\$0.00
01 1200 626 002	GAS AND DIESEL	\$0.00	\$0.00	\$0.00
01 1200 640 001	SPED SCH AGE TEXTBOOKS	\$0.00	\$0.00	\$0.00
01 1200 640 003	SPED SCH AGE TEXTBOOKS	\$0.00	\$0.00	\$0.00
01 1200 641 002	E-BOOKS	\$0.00	\$132.00	\$0.00
01 1200 650 001	TECH SUPPLIES	\$0.00	\$0.00	\$0.00
01 1200 650 002	TECH SUPPLIES	\$0.00	\$1,426.78	\$0.00
01 1200 650 003	TECH SUPPLIES	\$0.00	\$0.00	\$0.00
01 1200 733 003	SPED SCH AGE FURN AND EQUIP	\$2,500.00	\$0.00	\$2,000.00
01 1200 734 001	SP SCH AGE COMP EQUIP HD	\$2,500.00	\$0.00	\$2,000.00
01 1200 734 002	SP SCH AGE COMP EQUIP HD	\$2,500.00	\$0.00	\$2,000.00
01 1200 734 003	SP SCH AGE COMP EQUIP HD	\$0.00	\$0.00	\$0.00
01 1200 735 003	SPED SCH AGE TECH SOFTWARE	\$0.00	\$0.00	\$0.00
1200		\$1,089,800.00	\$813,731.72	\$1,137,300.00
1291				
01 1291 112 000	SPED AGES 3-5 SALARY	\$0.00	\$0.00	\$0.00
01 1291 211 000	SPED GROUP INS	\$0.00	\$0.00	\$0.00
01 1291 221 000	SPED SOC SEC	\$0.00	\$0.00	\$0.00
01 1291 231 000	SPED RETIREMENT	\$0.00	\$0.00	\$0.00
01 1291 320 002	SPED AGES 3-5 PROF SERVICES	\$0.00	\$0.00	\$0.00
01 1291 320 003	SPED AGES 3-5 PROF SERVICES	\$0.00	\$0.00	\$0.00
01 1291 320 011	SPED AGES 3-5 PROF SERVICES	\$14,000.00	\$0.00	\$6,000.00
01 1291 580 000	SPED AGES 3-5 TRAVEL EXPENSE	\$0.00	\$0.00	\$0.00
01 1291 591 002	SPED AGES 3-5 SUPPORT ESU	\$0.00	\$0.00	\$0.00
01 1291 591 003	SPED AGES 3-5 SUPPORT ESU	\$0.00	\$0.00	\$0.00
01 1291 591 011	SPED AGES 3-5 SUPPORT ESU	\$50,000.00	\$42,604.00	\$58,000.00
01 1291 610 000	SPED AGES 3-5 SUPPLIES	\$0.00	\$0.00	\$0.00
1291		\$64,000.00	\$42,604.00	\$64,000.00
1292				
01 1292 320 002	SPED AGE 0-2 PROF SERVICES	\$0.00	\$0.00	\$0.00
01 1292 320 003	SPED AGE 0-2 CONT SERVICES	\$0.00	\$0.00	\$0.00
01 1292 320 011	SPED AGE 0-2 PROF SERVICES	\$0.00	\$0.00	\$0.00

01 1292 580 000	SPED AGES 0-2 TRAVEL	\$0.00	\$0.00	\$0.00
01 1292 591 011	SPED AGES 0-2 SUPPORT ESU	\$53,200.00	\$21,636.00	\$53,200.00
01 1292 610 000	SPED AGES 0-2 SUPPLIES	\$0.00	\$0.00	\$0.00
1292		\$53,200.00	\$21,636.00	\$53,200.00
1300				
01 1300 111 001	SUMMER SCHOOL	\$0.00	\$1,000.09	\$0.00
01 1300 111 002	SUMMER SCHOOL TEACHER SALARIES	\$19,000.00	\$2,390.64	\$19,000.00
01 1300 111 003	SUMMER SCHOOL TEACHER SALARIES	\$0.00	\$2,589.29	\$0.00
01 1300 111 011	SUMMER SCHOOL TEACHER SALARIES	\$0.00	\$0.00	\$0.00
01 1300 112 002	SUMMER SCHOOL AIDES SALARIES	\$6,000.00	\$4,919.12	\$6,000.00
01 1300 112 003	SUMMER SCHOOL AIDES SALARIES	\$0.00	\$0.00	\$0.00
01 1300 151 002	SUMMER SCHOOL OTHER SALARIES	\$4,000.00	\$0.00	\$4,000.00
01 1300 152 001	SUMMER SCHOOL AIDES SALARIES	\$0.00	\$0.00	\$0.00
01 1300 152 011	SUMMER SCHOOL AIDE SALARIES	\$0.00	\$0.00	\$0.00
01 1300 153 001	SUMMER SCHOOL SUBSTITUTES	\$0.00	\$0.00	\$0.00
01 1300 211 001	GROUP INS TEACHERS	\$0.00	\$3.35	\$0.00
01 1300 211 002	DISABILITY INSURANCE	\$500.00	\$8.01	\$500.00
01 1300 211 003	HEALTH INS	\$0.00	\$8.68	\$0.00
01 1300 212 001	GROUP INSURANCE AIDES	\$0.00	\$0.00	\$0.00
01 1300 212 002	GROUP INSURANCE AIDES	\$500.00	\$11.43	\$500.00
01 1300 221 001	SOCIAL SECURITY TEACHERS	\$0.00	\$76.75	\$0.00
01 1300 221 002	SOCIAL SECURITY	\$1,500.00	\$183.50	\$1,500.00
01 1300 221 003	SOCIAL SECURITY	\$0.00	\$198.76	\$0.00
01 1300 221 011	SOCIAL SECURITY	\$0.00	\$0.00	\$0.00
01 1300 222 001	SOCIAL SECURITY	\$0.00	\$0.00	\$0.00
01 1300 222 002	SOCIAL SECURITY	\$1,500.00	\$377.19	\$1,500.00
01 1300 222 003	SOCIAL SECURITY	\$0.00	\$0.00	\$0.00
01 1300 222 011	SOCIAL SECURITY	\$0.00	\$0.00	\$0.00
01 1300 223 001	SOCIAL SECURITY	\$0.00	\$0.00	\$0.00
01 1300 231 001	RETIREMENT TEACHERS	\$0.00	\$81.83	\$0.00
01 1300 231 002	RETIREMENT	\$4,000.00	\$193.16	\$4,000.00
01 1300 231 003	RETIREMENT	\$0.00	\$210.49	\$0.00
01 1300 232 001	RETIREMENT	\$0.00	\$0.00	\$0.00
01 1300 232 002	RETIREMENT	\$0.00	\$275.86	\$0.00
01 1300 232 003	RETIREMENT	\$0.00	\$0.00	\$0.00
01 1300 580 002	SUMMER SCHOOL TRAVEL EXPENSE	\$1,000.00	\$0.00	\$1,000.00
01 1300 610 002	SUMMER SCHOOL SUPPLIES	\$2,000.00	\$7.01	\$2,000.00
01 1300 610 003	SUMMER SCHOOL SUPPLIES	\$0.00	\$0.00	\$0.00
1300		\$40,000.00	\$12,535.16	\$40,000.00
2110				

01 2110 340 000	OTHER PROFESSIONAL SERVICES	\$0.00	\$21,173.22	\$13,000.00
01 2110 352 001	OTHER TECH SERVICES 1000-4000	\$8,000.00	\$2,835.92	\$6,000.00
01 2110 352 002	OTHER TECH SERVICES 1000-4000	\$8,000.00	\$2,835.93	\$6,000.00
01 2110 352 003	OTHER TECH SERVICES 1000-4000	\$8,000.00	\$2,835.93	\$6,000.00
2110		\$24,000.00	\$29,681.00	\$31,000.00
2120				
01 2120 111 001	GUIDANCE SALARIES	\$55,000.00	\$46,353.04	\$55,000.00
01 2120 111 002	GUIDANCE SALARIES	\$40,000.00	\$42,542.83	\$48,000.00
01 2120 111 003	GUIDANCE SALARIES	\$50,000.00	\$40,064.31	\$45,000.00
01 2120 211 001	HEALTH INSURANCE	\$20,000.00	\$16,179.25	\$20,000.00
01 2120 211 002	HEALTH INSURANCE	\$20,000.00	\$17,044.42	\$20,000.00
01 2120 211 003	HEALTH INSURANCE	\$20,000.00	\$14,379.76	\$20,000.00
01 2120 221 001	SOCIAL SECURITY	\$5,000.00	\$3,526.93	\$5,000.00
01 2120 221 002	SOCIAL SECURITY	\$5,500.00	\$2,866.72	\$5,500.00
01 2120 221 003	SOCIAL SECURITY	\$4,500.00	\$2,968.12	\$4,500.00
01 2120 231 001	RETIREMENT	\$5,500.00	\$4,439.62	\$5,500.00
01 2120 231 002	RETIREMENT	\$5,500.00	\$4,083.65	\$5,500.00
01 2120 231 003	RETIREMENT	\$5,500.00	\$3,840.93	\$5,500.00
01 2120 271 001	WORKMEN'S COMPENSATION	\$0.00	\$0.00	\$0.00
01 2120 271 002	WORKMEN'S COMPENSATION	\$0.00	\$0.00	\$0.00
01 2120 271 003	WORKMEN'S COMPENSATION	\$0.00	\$0.00	\$0.00
01 2120 291 002	GUIDANCE PROF DUES	\$0.00	\$0.00	\$0.00
01 2120 320 001	GUIDANCE PUPIL	\$0.00	\$0.00	\$0.00
	SERVICES/TESTING			
01 2120 320 002	GUIDANCE PUPIL	\$0.00	\$0.00	\$0.00
	SERVICES/TESTING			
01 2120 320 003	GUIDANCE PUPIL SERVICES	\$0.00	\$0.00	\$0.00
01 2120 330 001	EMPLOYEE TRAINING &	\$0.00	\$0.00	\$0.00
	DEVELOPMENT			
01 2120 330 003	EMPLOYEE TRAINING &	\$0.00	\$0.00	\$0.00
	DEVELOPMENT			
01 2120 430 002	GUIDANCE REFERENCE BOOKS	\$0.00	\$0.00	\$0.00
01 2120 580 001	GUIDANCE TRAVEL EXPENSE	\$750.00	\$101.89	\$750.00
01 2120 580 002	GUIDANCE TRAVEL EXPENSE	\$300.00	\$203.55	\$300.00
01 2120 580 003	GUIDANCE TRAVEL EXPENSE	\$500.00	\$574.38	\$500.00
01 2120 591 000	SUPPORT SERVICES FROM ESU	\$9,000.00	\$2,688.00	\$6,000.00
01 2120 610 001	GUIDANCE SUPPLIES	\$300.00	\$393.00	\$300.00
01 2120 610 002	GUIDANCE SUPPLIES	\$400.00	\$79.96	\$400.00
01 2120 610 003	GUIDANCE SUPPLIES	\$250.00	\$0.00	\$250.00
2120		\$248,000.00	\$202,330.36	\$248,000.00

2130				
01 2130 340 001	HEALTH PROF SERVICES	\$0.00	\$0.00	\$0.00
01 2130 340 002	HEALTH PROF SERVICES	\$0.00	\$0.00	\$0.00
01 2130 340 003	HEALTH PROF SERVICES	\$0.00	\$0.00	\$0.00
01 2130 580 003	HEALTH TRAVEL	\$0.00	\$0.00	\$0.00
01 2130 591 001	HEALTH SCREENING	\$500.00	\$0.00	\$500.00
01 2130 591 002	HEALTH SCREENING	\$500.00	\$0.00	\$500.00
01 2130 591 003	HEALTH SCREENING	\$1,000.00	\$0.00	\$1,000.00
01 2130 610 001	HEALTH SUPPLIES	\$2,000.00	\$339.31	\$2,000.00
01 2130 610 002	HEALTH SUPPLIES	\$1,000.00	\$399.19	\$1,000.00
01 2130 610 003	HEALTH SUPPLIES	\$1,000.00	\$305.17	\$1,000.00
2130		\$6,000.00	\$1,043.67	\$6,000.00
2131				
01 2131 591 001	SPED NURSE SUPPORT SERV ESU	\$25,000.00	\$22,190.00	\$27,000.00
01 2131 591 002	SPED NURSE SUPPORT SER	\$36,000.00	\$33,120.00	\$37,000.00
01 2131 591 003	SPED NURSE SUPPORT SERVICE	\$36,000.00	\$29,370.00	\$35,000.00
2131		\$97,000.00	\$84,680.00	\$99,000.00
2140				
01 2140 340 001	PSYCH SERVICES HS	\$0.00	\$0.00	\$0.00
01 2140 340 002	PSYCH SERVICES EL	\$0.00	\$0.00	\$0.00
01 2140 340 003	PSYCH SERVICES MS	\$0.00	\$0.00	\$0.00
01 2140 591 000	SUPPORT SERVICES FROM ESU	\$10,500.00	\$0.00	\$10,500.00
2140		\$10,500.00	\$0.00	\$10,500.00
2141				
01 2141 340 001	SPED SCH AGE PSYCH SERVICES	\$0.00	\$0.00	\$0.00
01 2141 340 002	SPED SCH AGE PSYCH SERVICES	\$0.00	\$366.73	\$0.00
01 2141 340 003	SPED SCH AGE PSYCH SERVICES	\$0.00	\$0.00	\$0.00
01 2141 591 001	SPED SCH AGE PSYCH SUPPORT ESU	\$40,000.00	\$34,320.00	\$45,000.00
01 2141 591 002	SPED SCH AGE PSYCH SUPPORT ESU	\$95,000.00	\$91,570.00	\$110,000.00
01 2141 591 003	SPED SCH AGE PSYCH SUPPORT ESU	\$55,000.00	\$45,780.00	\$58,000.00
2141		\$190,000.00	\$172,036.73	\$213,000.00
2142				
01 2142 340 011	SP AGES 3-5 PSYCH PR SERVICES	\$0.00	\$0.00	\$0.00
01 2142 591 011	SP AGES 3-5 PSYCH SUPPORT ESU	\$40,000.00	\$27,468.00	\$40,000.00
2142		\$40,000.00	\$27,468.00	\$40,000.00
2143				
01 2143 340 001	SP AGE 0-2 PSYCH PROF SERVICE	\$0.00	\$0.00	\$0.00
01 2143 340 011	SPED AGES 0-2 PROF SERVICES	\$0.00	\$0.00	\$0.00
01 2143 591 011	SPED AGES 0-2 PSYCH SERVICES	\$12,500.00	\$6,870.00	\$12,500.00
2143		\$12,500.00	\$6,870.00	\$12,500.00

2150				
01 2150 340 001	SPEECH PATH AUDO ACCESS	\$0.00	\$0.00	\$0.00
01 2150 340 002	SPEECH PATH AUDO ACCESS	\$0.00	\$0.00	\$0.00
01 2150 340 003	SPEECH PATH AUDO ACCESS	\$0.00	\$0.00	\$0.00
01 2150 610 000	SPEECH PATH & AUDIO SUPPLIES	\$0.00	\$0.00	\$0.00
2150		\$0.00	\$0.00	\$0.00
2151				
01 2151 340 001	SP SCH AGE SPEECH PATH/ AUDIO	\$0.00	\$0.00	\$0.00
01 2151 340 002	SP SCHAGE SPEECH PATH/AUDIO	\$0.00	\$0.00	\$0.00
01 2151 340 003	SP SCHAGE SPEECH PATH/AUDIO	\$0.00	\$0.00	\$0.00
01 2151 591 001	SP SCHAGE SPEECH PATH/AUDIO	\$15,000.00	\$7,638.00	\$15,000.00
01 2151 591 002	SPED SCH AGE SUPPORT ESU	\$60,000.00	\$54,307.00	\$70,000.00
01 2151 591 003	SP SCHAGE SPEECH PATH/AUDIO	\$40,000.00	\$15,065.00	\$30,000.00
2151		\$115,000.00	\$77,010.00	\$115,000.00
2152				
01 2152 340 001	SP AGE 3-5 SPEECH PATH/AUDIO	\$0.00	\$0.00	\$0.00
01 2152 340 002	SP AGE 3-5 SPEECH PATH/AUDIO	\$0.00	\$0.00	\$0.00
01 2152 340 003	SP AGE 3-5 SPEECH PATH/AUDIO	\$0.00	\$0.00	\$0.00
01 2152 340 011	SP AGE 3-5 SPEECH PATH/AUDIO	\$0.00	\$0.00	\$0.00
01 2152 591 011	SP AGE 3-5 SPEECH PATH/AUDIO	\$50,000.00	\$36,770.00	\$50,000.00
2152		\$50,000.00	\$36,770.00	\$50,000.00
2153				
01 2153 340 001	SP AGE0-2 SPEECH PATH AUDO	\$0.00	\$0.00	\$0.00
	PROF			
01 2153 340 002	SP AGE0-2 SPEECH PATH AUDO	\$0.00	\$0.00	\$0.00
	PROF			
01 2153 340 003	SP AGE0-2 SPEECH PATH/AUDO	\$0.00	\$0.00	\$0.00
01 2153 340 011	SP AGE 0-2 SPEECH PATH/AUDIO	\$0.00	\$0.00	\$0.00
01 2153 591 011	SP AGE 0-2 SPEECH PATH/AUDIO	\$25,000.00	\$15,666.00	\$25,000.00
2153		\$25,000.00	\$15,666.00	\$25,000.00
2160				
01 2160 340 001	OCC THERAPY ASSESS	\$0.00	\$0.00	\$0.00
01 2160 340 002	OCC THERAPY ASSESS	\$0.00	\$0.00	\$0.00
01 2160 340 003	OCC THERAPY ASSESS	\$0.00	\$0.00	\$0.00
2160		\$0.00	\$0.00	\$0.00
2161				
01 2161 340 001	SPED SCHAGE OT PROF SER	\$0.00	\$0.00	\$0.00
01 2161 340 002	SPED SCHAGE OTH PROF SER	\$0.00	\$0.00	\$0.00
01 2161 340 003	SP SCHAGE OT PROF SER	\$0.00	\$0.00	\$0.00
01 2161 591 001	SPED SCHAGE OCC THERAPY	\$0.00	\$849.60	\$0.00

01 2161 591 002	SPED SCHAGE OCC THERAPY	\$17,000.00	\$16,170.60	\$20,000.00
01 2161 591 003	SPED SCHAGE OCC THERAPY	\$13,000.00	\$14,984.60	\$17,000.00
2161		\$30,000.00	\$32,004.80	\$37,000.00
2162				
01 2162 340 001	SPED AGE3-5 OCC THERAPY	\$0.00	\$0.00	\$0.00
01 2162 340 002	SPED AGE3-5 OCC THERAPY	\$0.00	\$0.00	\$0.00
01 2162 340 003	SPED AGE3-5 OCC THERAPY	\$0.00	\$0.00	\$0.00
01 2162 340 011	SPED AGE 3-5 OTH PROF SERVICE	\$0.00	\$0.00	\$0.00
01 2162 591 011	SPED AGE3-5 OT SERVICE	\$5,000.00	\$5,099.60	\$8,000.00
2162		\$5,000.00	\$5,099.60	\$8,000.00
2163				
01 2163 340 001	SPED AGE0-2 OCC THERAPY	\$0.00	\$0.00	\$0.00
01 2163 340 002	SPED AGE0-2 OCCT THERAPY	\$0.00	\$0.00	\$0.00
01 2163 340 003	SPED AGE0-2 OCC THERAPY	\$0.00	\$0.00	\$0.00
01 2163 340 011	SPED AGE0-2 OT PROF SERVICE	\$0.00	\$0.00	\$0.00
01 2163 591 011	SPED AGE0-2 OT SERVICE	\$5,000.00	\$2,757.60	\$5,000.00
2163		\$5,000.00	\$2,757.60	\$5,000.00
2171				
01 2171 334 002	SPED SCHAGE MILEAGE	\$0.00	\$41.19	\$0.00
01 2171 340 001	OTHER PROFESSIONAL SERVICES	\$0.00	\$558.07	\$0.00
01 2171 340 002	SPED SCHAGE PHY THERAPY	\$15,000.00	\$6,984.96	\$15,000.00
2171		\$15,000.00	\$7,584.22	\$15,000.00
2172				
01 2172 334 011	SPED AGE3-5 PHY THERAPY	\$0.00	\$18.20	\$0.00
01 2172 340 002	SPED AGE3-5 PHY THERAPY	\$0.00	\$1,183.98	\$0.00
01 2172 340 011	SPED AGE3-5 PHY THERAPY	\$3,000.00	\$1,944.45	\$5,000.00
2172		\$3,000.00	\$3,146.63	\$5,000.00
2173				
01 2173 334 011	SPED AGE0-2 MILEAGE	\$0.00	\$29.77	\$0.00
01 2173 340 001	SPED AGE0-2 PHY THERAPY	\$0.00	\$115.02	\$0.00
01 2173 340 002	SPED AGE0-2 PHYS THERAPY	\$0.00	\$0.00	\$0.00
01 2173 340 003	SPED AGE0-2 PHYS THERAPY	\$0.00	\$0.00	\$0.00
01 2173 340 011	SPED AGE0-2 PHY THERAPY	\$3,000.00	\$1,583.28	\$3,000.00
2173		\$3,000.00	\$1,728.07	\$3,000.00
2190				
01 2190 110 001	SUPPORT SERV WELKE	\$0.00	\$0.00	\$0.00
01 2190 111 001	ACT DIRECTOR SALARY	\$0.00	\$0.00	\$0.00
01 2190 111 002	ATHLETIC SALARIES 5% X BASE	\$0.00	\$0.00	\$0.00
01 2190 111 003	ACT DIRECTOR SALARY	\$0.00	\$0.00	\$0.00
01 2190 122 001	SUBSTITUTE OR TEMP SALARIES	\$0.00	\$0.00	\$0.00

01 2190 123 003	SUBSTITUTE OR TEMP SALARIES	\$0.00	\$0.00	\$0.00
01 2190 151 001	COACH, ACT SPON, STAFF SUB HS	\$0.00	\$0.00	\$0.00
01 2190 151 002	COACH, ACT SPON, STAFF SUB EL	\$0.00	\$0.00	\$0.00
01 2190 151 003	COACH, ACT SPON, STAFF SUB MS	\$0.00	\$0.00	\$0.00
01 2190 210 001	SOCIAL SECURITY	\$0.00	\$0.00	\$0.00
01 2190 210 003	SOCIAL SECURITY	\$0.00	\$0.00	\$0.00
01 2190 211 001	HEALTH INSURANCE	\$0.00	\$0.00	\$0.00
01 2190 211 002	DISABILITY INSURANCE	\$0.00	\$0.00	\$0.00
01 2190 211 003	HEALTH INSURANCE	\$0.00	\$0.00	\$0.00
01 2190 220 001	RETIREMENT	\$0.00	\$0.00	\$0.00
01 2190 220 003	RETIREMENT	\$0.00	\$0.00	\$0.00
01 2190 221 001	SOCIAL SECURITY	\$0.00	\$0.00	\$0.00
01 2190 221 002	SOCIAL SECURITY	\$0.00	\$0.00	\$0.00
01 2190 221 003	SOCIAL SECURITY	\$0.00	\$0.00	\$0.00
01 2190 231 001	RETIREMENT	\$0.00	\$0.00	\$0.00
01 2190 231 002	RETIREMENT	\$0.00	\$0.00	\$0.00
01 2190 231 003	RETIREMENT	\$0.00	\$0.00	\$0.00
01 2190 270 001	WORKMEN'S COMPENSATION	\$0.00	\$0.00	\$0.00
01 2190 270 003	WORKMEN'S COMPENSATION	\$0.00	\$0.00	\$0.00
01 2190 333 001	MILEAGE PAID TO STAFF	\$0.00	\$0.00	\$0.00
01 2190 340 001	PRO SUPERVISION HS	\$0.00	\$0.00	\$0.00
01 2190 340 002	PROGRAM SUPERVISOR 002	\$0.00	\$0.00	\$0.00
01 2190 340 003	PROGRAM SUPERVISION MS	\$0.00	\$0.00	\$0.00
01 2190 580 001	SUPPORT SERVICES TRAVEL	\$2,000.00	\$180.90	\$200.00
01 2190 580 003	TRAVEL EXPENSE AND MILEAGE EL	\$500.00	\$0.00	\$0.00
01 2190 610 001	SUPPLIES	\$0.00	\$27.00	\$100.00
01 2190 610 003	SUPPLIES	\$0.00	\$27.00	\$100.00
01 2190 641 001	CATAS MED INS-NSAA	\$0.00	\$0.00	\$0.00
01 2190 641 003	CATAS MED INS	\$0.00	\$0.00	\$0.00
01 2190 810 001	DUES AND FEES NSAA	\$5,000.00	\$0.00	\$0.00
01 2190 890 001	CITY BUILDING INTERLOCAL AGREE	\$0.00	\$0.00	\$0.00
01 2190 890 003	CITY BUILDING INTERLOCAL AGREE	\$0.00	\$0.00	\$0.00
01 2190 913 001	OTHER - TRANSFER TO ATHLETICS	\$0.00	\$0.00	\$0.00
2190		\$7,500.00	\$234.90	\$0.00
2212				
01 2212 580 001	TRAVEL EXPENSE AND MILEAGE	\$0.00	\$0.00	\$0.00
01 2212 610 001	SUPPLIES	\$0.00	\$0.00	\$0.00
2212		\$0.00	\$0.00	\$0.00
2213				
01 2213 330 000	EMPLOYEE TRAINING &	\$0.00	\$0.00	\$0.00

	DEVELOPMENT			
01 2213 330 001	EMPLOYEE TRAINING &	\$0.00	\$825.00	\$0.00
	DEVELOPMENT			
01 2213 330 002	EMPLOYEE TRAINING &	\$0.00	\$395.00	\$0.00
	DEVELOPMENT			
01 2213 330 003	EMPLOYEE TRAINING &	\$0.00	\$250.00	\$0.00
	DEVELOPMENT			
01 2213 333 001	INSERVICE	\$2,000.00	\$0.00	\$2,000.00
01 2213 580 001	INSERVICE	\$4,000.00	\$824.15	\$4,000.00
01 2213 580 002	INSERVICE	\$3,000.00	\$716.26	\$3,000.00
01 2213 580 003	INSERVICE	\$3,000.00	\$823.80	\$3,000.00
01 2213 591 000	SUPPORT SERVICES FROM ESU	\$0.00	\$1,180.00	\$0.00
01 2213 610 000	INSERVICE	\$500.00	\$30.00	\$500.00
01 2213 610 002	INSERVICE	\$500.00	\$0.00	\$500.00
01 2213 610 003	INSERVICE	\$500.00	\$0.00	\$500.00
2213		\$13,500.00	\$5,044.21	\$13,500.00
2220				
01 2220 111 001	LIBRARY REGULAR SALARIES	\$65,000.00	\$54,817.82	\$65,000.00
01 2220 111 002	LIBRARY REGULAR SALARIES	\$20,000.00	\$13,600.66	\$20,000.00
01 2220 111 003	LIBRARY REGULAR SALARIES	\$15,000.00	\$12,562.42	\$15,000.00
01 2220 112 001	LIBRARY PARA SALARY	\$10,000.00	\$0.00	\$10,000.00
01 2220 112 002	LIBRARY PARA SALARY	\$5,000.00	\$0.00	\$5,000.00
01 2220 112 003	LIBRARY PARA SALARY	\$5,000.00	\$0.00	\$5,000.00
01 2220 132 001	LIBRARY SAL OT INST AIDES	\$1,500.00	\$204.72	\$1,500.00
01 2220 132 002	LIBRARY SAL OT INST AIDES	\$1,500.00	\$204.72	\$1,500.00
01 2220 132 003	LIBRARY SAL OT INST AIDES	\$0.00	\$204.72	\$0.00
01 2220 211 001	HEALTH INSURANCE	\$23,000.00	\$17,706.33	\$23,000.00
01 2220 211 002	HEALTH INSURANCE	\$9,000.00	\$4,393.05	\$9,000.00
01 2220 211 003	HEALTH INSURANCE	\$0.00	\$4,057.69	\$0.00
01 2220 212 001	GROUP INSURANCE AIDES	\$3,000.00	\$0.69	\$3,000.00
01 2220 212 002	GROUP INSURANCE AIDES	\$2,000.00	\$0.69	\$2,000.00
01 2220 212 003	GROUP INSURANCE AIDES	\$2,000.00	\$0.68	\$2,000.00
01 2220 221 001	SOCIAL SECURITY	\$5,500.00	\$4,087.06	\$5,500.00
01 2220 221 002	SOCIAL SECURITY	\$2,500.00	\$1,017.81	\$2,500.00
01 2220 221 003	SOCIAL SECURITY	\$0.00	\$937.74	\$0.00
01 2220 222 001	SOC SEC NON INSTRUCTION	\$0.00	\$15.67	\$0.00
01 2220 222 002	SOC SEC INSTRUCTIONAL AIDES	\$0.00	\$15.73	\$0.00
01 2220 222 003	SOC SEC INSTRUCTIONAL AIDES	\$0.00	\$15.65	\$0.00
01 2220 231 001	RETIREMENT	\$7,500.00	\$5,250.50	\$7,500.00
01 2220 231 002	RETIREMENT	\$3,500.00	\$1,302.76	\$3,500.00

01 2220 231 003	RETIREMENT	\$0.00	\$1,203.27	\$0.00
01 2220 232 001	RETIREMENT INSTRUCTIONAL AIDES	\$2,000.00	\$19.91	\$2,000.00
01 2220 232 002	RETIREMENT INSTRUCTIONAL AIDES	\$1,500.00	\$19.91	\$1,500.00
01 2220 232 003	RETIREMENT INSTRUCTIONAL AIDES	\$0.00	\$19.98	\$0.00
01 2220 271 001	WORKMEN'S COMPENSATION	\$0.00	\$0.00	\$0.00
01 2220 271 002	WORKMEN'S COMPENSATION	\$0.00	\$0.00	\$0.00
01 2220 271 003	WORKMEN'S COMPENSATION	\$0.00	\$0.00	\$0.00
01 2220 340 001	LIBRARY EQUIP REPAIR	\$300.00	\$0.00	\$300.00
01 2220 340 002	LIBRARY EQUIP REPAIR	\$300.00	\$0.00	\$300.00
01 2220 340 003	LIBRARY EQUIP REPAIR	\$0.00	\$0.00	\$0.00
01 2220 352 002	LIBRARY CONTRACT SERVICES	\$0.00	\$0.00	\$0.00
01 2220 440 001	LIBRARY PERIODICALS	\$300.00	\$0.00	\$300.00
01 2220 440 002	LIBRARY PERIODICALS	\$300.00	\$0.00	\$300.00
01 2220 440 003	LIBRARY PERIODICALS	\$0.00	\$0.00	\$0.00
01 2220 450 001	LIBRARY AUD-VIS MATERIALS	\$500.00	\$0.00	\$500.00
01 2220 580 001	LIBRARY TRAVEL EXPENSE	\$700.00	\$0.00	\$700.00
01 2220 580 002	LIBRARY TRAVEL EXPENSE	\$700.00	\$0.00	\$700.00
01 2220 580 003	LIBRARY TRAVEL EXPENSE	\$0.00	\$0.00	\$0.00
01 2220 610 001	LIBRARY SUP COMP LAB/COPIER	\$1,500.00	\$1,272.18	\$1,500.00
01 2220 610 002	LIBRARY SUPPLIES	\$1,500.00	\$592.96	\$1,500.00
01 2220 610 003	LIBRARY SUPPLIES	\$0.00	\$797.58	\$0.00
01 2220 640 001	LIBRARY BOOK/PERIODICALS	\$2,000.00	\$442.86	\$2,000.00
01 2220 640 002	LIBRARY BOOK/PERIODICALS	\$2,500.00	\$1,228.89	\$2,500.00
01 2220 640 003	LIBRARY BOOK/PERIODICALS	\$4,500.00	\$3,213.01	\$4,500.00
01 2220 643 001	WEB CLOUD BASED SOFTWARE	\$0.00	\$590.72	\$0.00
01 2220 643 002	WEB CLOUD BASED SOFTWARE	\$0.00	\$350.00	\$0.00
01 2220 643 003	WEB CLOUD BASED SOFTWARE	\$0.00	\$350.00	\$0.00
01 2220 650 001	TECH SUPPLIES	\$0.00	\$0.00	\$0.00
01 2220 650 002	TECH SUPPLIES	\$0.00	\$0.00	\$0.00
01 2220 650 003	TECH SUPPLIES	\$0.00	\$0.00	\$0.00
2220		\$199,600.00	\$130,498.38	\$199,600.00
2224				
01 2224 340 001	DIST LEARN EQUIP REPAIR	\$0.00	\$0.00	\$0.00
01 2224 340 002	DIST LEARN EQUIP REPAIR	\$0.00	\$0.00	\$0.00
01 2224 340 003	DIST LEARN EQUIP REPAIR	\$0.00	\$0.00	\$0.00
01 2224 610 001	DIST LEARN SUPPLIES	\$0.00	\$0.00	\$0.00
01 2224 610 002	DIST LEARN SUPPLIES	\$0.00	\$0.00	\$0.00
01 2224 610 003	DIST LEARN SUPPLIES	\$0.00	\$0.00	\$0.00
01 2224 643 001	DIST LEARN WEB CLOUD SOFT	\$0.00	\$0.00	\$0.00
01 2224 643 002	DIST LEARN WEB CLOUD SOFT	\$0.00	\$0.00	\$0.00

01 2224 643 003	DIST LEARN WEB CLOUD SOFT	\$0.00	\$0.00	\$0.00
01 2224 734 001	DIST LEARN COMP EQ HARD	\$0.00	\$0.00	\$0.00
01 2224 734 002	DIST LEARN COMP EQUIP HD	\$0.00	\$0.00	\$0.00
01 2224 734 003	DIST LEARN COMP EQUIP HD	\$0.00	\$0.00	\$0.00
2224		\$0.00	\$0.00	\$0.00
2230				
01 2230 114 001	TECHNICAL STAFF SALARIES	\$22,000.00	\$16,416.40	\$22,000.00
01 2230 114 002	TECHNICAL STAFF SALARIES	\$21,000.00	\$15,275.10	\$21,000.00
01 2230 114 003	TECHNICAL STAFF SALARIES	\$21,000.00	\$15,275.09	\$21,000.00
01 2230 134 001	TECH OT SALARIES	\$1,000.00	\$0.00	\$1,000.00
01 2230 134 002	TECH OT SALARIES	\$1,000.00	\$0.00	\$1,000.00
01 2230 134 003	TECH OT SALARIES	\$1,000.00	\$0.00	\$1,000.00
01 2230 214 001	GROUP INS TECHINCAL STAFF	\$5,500.00	\$3,467.44	\$5,500.00
01 2230 214 002	GROUP INS TECHINCAL STAFF	\$5,500.00	\$3,364.14	\$5,500.00
01 2230 214 003	GROUP INS TECHINCAL STAFF	\$5,500.00	\$3,364.14	\$5,500.00
01 2230 224 001	SOC SEC TECHNICAL STAFF	\$2,500.00	\$1,214.43	\$2,500.00
01 2230 224 002	SOC SEC TECHNICAL STAFF	\$2,500.00	\$1,128.36	\$2,500.00
01 2230 224 003	SOC SEC TECHNICAL STAFF	\$2,500.00	\$1,128.35	\$2,500.00
01 2230 234 001	RETIREMENT TECHNICAL STAFF	\$2,500.00	\$1,545.00	\$2,500.00
01 2230 234 002	RETIREMENT TECHNICAL STAFF	\$2,500.00	\$1,463.84	\$2,500.00
01 2230 234 003	RETIREMENT TECHNICAL STAFF	\$2,500.00	\$1,463.82	\$2,500.00
01 2230 274 001	WORK COMP TECH STAFF	\$500.00	\$0.00	\$500.00
01 2230 274 002	WORK COMP TECH STAFF	\$500.00	\$0.00	\$500.00
01 2230 274 003	WORK COMP TECH STAFF	\$500.00	\$0.00	\$500.00
01 2230 340 001	TECH OT PROF SERVICES	\$2,000.00	\$0.00	\$2,000.00
01 2230 340 002	TECH OT PROF SERVICES	\$2,000.00	\$0.00	\$2,000.00
01 2230 340 003	TECH OT PROF SERVICES	\$2,000.00	\$0.00	\$2,000.00
01 2230 352 001	TECH SERVICES 1000-4000	\$1,000.00	\$0.00	\$1,000.00
01 2230 352 002	TECH SERVICES 1000-4000	\$1,000.00	\$0.00	\$1,000.00
01 2230 352 003	TECH SERVICES 1000-4000	\$1,000.00	\$0.00	\$1,000.00
01 2230 432 000	TECHNOLOGY RELATED REPAIRS AND	\$0.00	\$11,474.00	\$0.00
	SERVICE			
01 2230 580 001	TECH TRAVEL EXPENSE	\$1,000.00	\$170.66	\$1,000.00
01 2230 580 002	TECH TRAVEL EXPENSE	\$1,000.00	\$67.00	\$1,000.00
01 2230 580 003	TECH TRAVEL EXPENSE	\$1,000.00	\$67.00	\$1,000.00
01 2230 591 001	TECH SUPP SERVICES ESU	\$20,000.00	\$6,388.11	\$20,000.00
01 2230 591 002	TECH SUPP SERVICES ESU	\$0.00	\$5,452.10	\$0.00
01 2230 591 003	TECH SUPP SERVICES ESU	\$0.00	\$5,313.18	\$0.00
01 2230 610 001	TECH SUPPLIES	\$14,000.00	\$7,055.18	\$14,000.00
01 2230 610 002	TECH SUPPLIES	\$9,000.00	\$1,587.79	\$9,000.00

01 2230 610 003	TECH SUPPLIES	\$18,000.00	\$3,106.76	\$18,000.00
01 2230 643 001	TECH WEB CLOUD SOFT	\$8,000.00	\$991.56	\$8,000.00
01 2230 643 002	TECH WEB CLOUD SOFT	\$8,000.00	\$1,916.68	\$8,000.00
01 2230 643 003	TECH WEB CLOUD SOFT	\$10,000.00	\$1,130.48	\$10,000.00
01 2230 650 001	TECH SUPPLIES, SOFTWARE	\$5,000.00	\$9,587.23	\$5,000.00
01 2230 650 002	TECH SUPPLIES, SOFTWARE	\$10,000.00	\$10,748.86	\$10,000.00
01 2230 650 003	TECH SUPPLIES, SOFTWARE	\$5,000.00	\$3,428.04	\$5,000.00
01 2230 734 001	TECH RELATED HARDWARE 5000+	\$33,000.00	\$0.00	\$33,000.00
01 2230 734 002	TECH RELATED HARDWARE 5000+	\$33,000.00	\$0.00	\$33,000.00
01 2230 734 003	TECH RELATED HARDWARE 5000+	\$33,000.00	\$0.00	\$33,000.00
01 2230 735 001	TECHNOLOGY SOFTWARE	\$8,000.00	\$0.00	\$8,000.00
2230		\$326,000.00	\$133,590.74	\$326,000.00
2240				
01 2240 591 000	SUPPORT SERVICES FROM ESU	\$1,500.00	\$0.00	\$1,500.00
01 2240 810 002	FEES	\$0.00	\$1,350.00	\$0.00
2240		\$1,500.00	\$1,350.00	\$1,500.00
2290				
01 2290 150 001	AD COMPENSATIONS NON-INSTRUCT	\$0.00	\$0.00	\$0.00
	COACHES			
2290		\$0.00	\$0.00	\$0.00
2310				
01 2310 320 000	PROFESSIONAL EDUCATION	\$3,000.00	\$495.00	\$3,000.00
	SERVICES			
01 2310 330 000	EMPLOYEE TRAINING &	\$1,000.00	\$0.00	\$1,000.00
	DEVELOPMENT			
01 2310 520 000	BOE LIABILITY INSURANCE	\$1,500.00	\$0.00	\$1,500.00
01 2310 520 001	BOE INS PROP LIAB/FIDELITY	\$0.00	\$408.50	\$0.00
01 2310 520 003	BOE INS PROP LIAB & FIDELITY	\$0.00	\$408.50	\$0.00
01 2310 521 000	BOE FIDELITY BOND PREMIUMS	\$500.00	\$0.00	\$500.00
01 2310 540 000	BOE ADVERTISING & PRINTING	\$2,000.00	\$0.00	\$2,000.00
01 2310 580 000	BOE TRAVEL EXPENSE & MILEAGE	\$11,000.00	\$10,702.69	\$11,000.00
01 2310 610 000	BOE SUPPLIES	\$6,000.00	\$2,802.82	\$6,000.00
01 2310 643 000	BOE WEB CLOUD SOFT	\$6,000.00	\$4,400.00	\$6,000.00
01 2310 810 000	BOE DUES & FEES	\$5,000.00	\$5,630.00	\$5,000.00
2310		\$36,000.00	\$24,847.51	\$36,000.00
2320				
01 2320 105 000	SUPT SALARIES	\$158,000.00	\$155,833.32	\$158,000.00
01 2320 215 000	SUPT GROUP INS	\$30,000.00	\$27,889.47	\$30,000.00
01 2320 225 000	SUPT SOC SEC	\$15,000.00	\$11,843.40	\$15,000.00
01 2320 235 000	SUPT RETIRE	\$17,000.00	\$14,913.46	\$17,000.00

01 2320 275 000	SUPT WORK COMP	\$1,000.00	\$0.00	\$1,000.00
01 2320 275 001	SUPT WORK COMP	\$0.00	\$0.00	\$0.00
01 2320 275 002	SUPT WORK COMP	\$0.00	\$0.00	\$0.00
01 2320 275 003	SUPT WORK COMP	\$0.00	\$0.00	\$0.00
01 2320 295 000	SUPT MOVING EXPENSE	\$0.00	\$0.00	\$0.00
01 2320 330 000	EMPLOYEE TRAINING & DEVELOPMENT	\$0.00	\$140.00	\$0.00
01 2320 333 000	SUPT MILEAGE	\$1,500.00	\$213.06	\$1,500.00
01 2320 340 000	SUPT EQUIP REPAIR/CONTRACT SER	\$2,000.00	\$0.00	\$2,000.00
01 2320 440 000	SUPT PERIODICAL-RESEARCH PUB	\$0.00	\$0.00	\$0.00
01 2320 580 000	SUPT TRAVEL EXPENSE	\$6,000.00	\$4,301.11	\$6,000.00
01 2320 591 000	SUPPORT SERVICES FROM ESU	\$0.00	\$0.00	\$0.00
01 2320 610 000	SUPT SUPPLIES	\$1,000.00	\$205.71	\$1,000.00
01 2320 610 003	SUPT SUPPLIES	\$0.00	\$0.00	\$0.00
01 2320 641 000	SUPT FIDELITY BOND PREM	\$1,000.00	\$0.00	\$1,000.00
01 2320 650 000	TECH SUPPLIES	\$0.00	\$0.00	\$0.00
01 2320 733 000	SUPT FURNITURE AND EQUIP	\$1,000.00	\$0.00	\$1,000.00
01 2320 734 000	TECHNOLOGY RELATED HARDWARE	\$4,000.00	\$0.00	\$4,000.00
01 2320 810 000	SUPT DUES AND FEES	\$7,000.00	\$5,657.00	\$7,000.00
01 2320 890 000	SUPT OTHER MISC OBJECTS	\$3,000.00	\$0.00	\$3,000.00
2320		\$247,500.00	\$220,996.53	\$247,500.00
2330				
01 2330 317 000	DISTRICT LEGAL SERVICES	\$8,000.00	\$6,357.00	\$8,000.00
2330		\$8,000.00	\$6,357.00	\$8,000.00
2410				
01 2410 110 001	PRIN REG SALARIES NON INST	\$51,000.00	\$42,279.30	\$51,000.00
01 2410 110 002	PRIN REG SALARIES NON INST	\$28,000.00	\$30,379.29	\$28,000.00
01 2410 110 003	PRIN REG SALARIES NON INSTRUCT	\$19,000.00	\$25,637.50	\$19,000.00
01 2410 111 001	PRIN REG SALARIES	\$103,000.00	\$96,606.28	\$103,000.00
01 2410 111 002	PRIN REG SALARIES	\$90,000.00	\$84,217.89	\$90,000.00
01 2410 111 003	PRIN REG SALARIES	\$48,000.00	\$41,684.58	\$48,000.00
01 2410 130 001	PRIN SALARIES OT NON INSTRUCT	\$8,000.00	\$3,725.32	\$8,000.00
01 2410 130 002	PRIN SALARIES OT NON INSTRUCT	\$7,000.00	\$2,358.20	\$7,000.00
01 2410 130 003	PRIN SALARIES OT NON INSTRUCT	\$3,500.00	\$2,760.95	\$3,500.00
01 2410 151 001	ADD COMP- TEACHER COACH STAFF	\$0.00	\$0.00	\$0.00
	SUB SPO			
01 2410 210 001	PRIN GROUP INS NO INSTRUCT	\$45,000.00	\$19,143.64	\$45,000.00
01 2410 210 002	PRIN GROUP INS NO INSTRUCT	\$20,000.00	\$19,058.20	\$20,000.00
01 2410 210 003	PRIN GROUP INS NO INSTRUCT	\$16,000.00	\$6,425.13	\$16,000.00
01 2410 211 001	PRIN HEALTH INS	\$25,000.00	\$17,352.40	\$25,000.00

01 2410 211 002	PRIN HEALTH INS	\$30,000.00	\$22,840.11	\$30,000.00
01 2410 211 003	PRIN HEALTH INS	\$13,000.00	\$8,321.92	\$13,000.00
01 2410 212 001	PRIN GROUP INS AIDES	\$0.00	\$0.00	\$0.00
01 2410 212 002	PRIN GROUP INS AIDES	\$0.00	\$0.00	\$0.00
01 2410 212 003	PRIN GROUP INS AIDES	\$0.00	\$0.00	\$0.00
01 2410 220 001	PRIN SOC SEC NON INSTR	\$5,000.00	\$3,204.35	\$5,000.00
01 2410 220 002	PRIN SOC SEC NON INSTRUCT	\$3,000.00	\$2,202.67	\$3,000.00
01 2410 220 003	PRIN SOC SEC NON INSTRUCT	\$2,500.00	\$2,070.78	\$2,500.00
01 2410 221 001	PRIN SOC SEC	\$9,000.00	\$7,231.38	\$9,000.00
01 2410 221 002	PRIN SOC SEC	\$8,000.00	\$6,351.97	\$8,000.00
01 2410 221 003	PRIN SOC SEC	\$5,000.00	\$3,125.89	\$5,000.00
01 2410 222 001	PRIN SOC SEC INST AIDES	\$0.00	\$0.00	\$0.00
01 2410 222 002	PRIN SOC SEC INSTRUCT AIDES	\$0.00	\$0.00	\$0.00
01 2410 222 003	PRIN SOC SEC INSTRUCT AIDES	\$0.00	\$0.00	\$0.00
01 2410 230 001	PRIN RETIRE NON INSTRUCT	\$6,500.00	\$4,497.79	\$6,500.00
01 2410 230 002	PRIN RETIRE NON INSTRUCT	\$4,000.00	\$3,189.16	\$4,000.00
01 2410 230 003	PRIN RETIRE NON INSTRUCT	\$3,000.00	\$2,782.30	\$3,000.00
01 2410 231 001	PRIN RETIRE	\$12,000.00	\$9,231.15	\$12,000.00
01 2410 231 002	PRIN RETIRE	\$11,000.00	\$8,077.00	\$11,000.00
01 2410 231 003	PRIN RETIRE	\$6,000.00	\$3,974.50	\$6,000.00
01 2410 232 001	PRIN RETIRE INST AIDE	\$0.00	\$0.00	\$0.00
01 2410 271 001	PRIN WORK COMP	\$0.00	\$0.00	\$0.00
01 2410 271 002	PRIN WORK COMP	\$0.00	\$0.00	\$0.00
01 2410 271 003	PRIN WORK COMP	\$0.00	\$0.00	\$0.00
01 2410 272 001	PRIN WORK COMP AIDE	\$0.00	\$0.00	\$0.00
01 2410 272 002	PRIN WORK COMP AIDE	\$0.00	\$0.00	\$0.00
01 2410 272 003	PRIN WORK COMP AIDE	\$0.00	\$0.00	\$0.00
01 2410 291 001	PRIN PROF DUES	\$0.00	\$0.00	\$0.00
01 2410 291 002	PRIN PROF DUES	\$0.00	\$0.00	\$0.00
01 2410 291 003	PRIN PROF DUES	\$0.00	\$0.00	\$0.00
01 2410 330 001	EMPLOYEE TRAINING & DEVELOPMENT	\$0.00	\$95.00	\$0.00
01 2410 330 002	EMPLOYEE TRAINING & DEVELOPMENT	\$0.00	\$190.00	\$0.00
01 2410 330 003	EMPLOYEE TRAINING & DEVELOPMENT	\$0.00	\$95.00	\$0.00
01 2410 333 001	PRIN MILE PAID TO STAFF	\$1,000.00	\$601.97	\$1,000.00
01 2410 333 002	PRIN MILE PAID TO STAFF	\$150.00	\$229.14	\$150.00
01 2410 333 003	PRIN MILE PAID TO STAFF	\$150.00	\$94.47	\$150.00
01 2410 340 001	PRIN EQUIP REPAIR/CONT SER	\$250.00	\$0.00	\$250.00

01 2410 340 002	PRIN EQUIP REPAIR/CONT SER	\$250.00	\$0.00	\$250.00
01 2410 340 003	PRIN EQUIP REPAIR/CONT SER	\$250.00	\$0.00	\$250.00
01 2410 580 001	PRIN TRAVEL EXPENSE	\$3,000.00	\$1,024.87	\$3,000.00
01 2410 580 002	PRIN TRAVEL EXPENSE	\$4,000.00	\$1,062.62	\$4,000.00
01 2410 580 003	PRIN TRAVEL EXPENSE	\$2,000.00	\$624.17	\$2,000.00
01 2410 591 001	SUPPORT SERVICES FROM ESU	\$0.00	\$0.00	\$0.00
01 2410 591 002	SUPPORT SERVICES FROM ESU	\$0.00	\$0.00	\$0.00
01 2410 591 003	SUPPORT SERVICES FROM ESU	\$0.00	\$0.00	\$0.00
01 2410 610 001	PRIN SUPPLIES	\$2,500.00	\$3,195.28	\$2,500.00
01 2410 610 002	PRIN SUPPLIES	\$1,500.00	\$5,934.09	\$1,500.00
01 2410 610 003	PRIN SUPPLIES	\$500.00	\$2,382.58	\$500.00
01 2410 626 001	GAS AND DIESEL	\$0.00	\$34.30	\$0.00
01 2410 650 001	TECH SUPPLIES	\$0.00	\$2,224.47	\$0.00
01 2410 650 002	TECH SUPPLIES	\$0.00	\$2,553.47	\$0.00
01 2410 650 003	TECH SUPPLIES	\$0.00	\$2,224.47	\$0.00
01 2410 734 001	TECHNOLOGY RELATED HARDWARE	\$0.00	\$0.00	\$0.00
01 2410 810 001	PRIN DUES AND FEES	\$250.00	\$714.00	\$250.00
01 2410 810 002	PRIN DUES AND FEES	\$500.00	\$1,218.00	\$500.00
01 2410 810 003	PRIN DUES AND FEES	\$250.00	\$595.00	\$250.00
01 2410 890 001	PRIN TRAVEL - NATL CONV	\$0.00	\$0.00	\$0.00
2410		\$598,050.00	\$503,822.55	\$598,050.00
2490				
01 2490 111 001	AD SALARIES	\$70,000.00	\$70,628.07	\$74,000.00
01 2490 111 003	AD SALARIES	\$28,000.00	\$23,542.77	\$27,000.00
01 2490 151 001	AD SALARY	\$0.00	\$0.00	\$0.00
01 2490 151 003	AD SALARY	\$0.00	\$0.00	\$0.00
01 2490 211 001	GROUP INS	\$22,000.00	\$20,761.32	\$22,000.00
01 2490 211 003	GROUP INS	\$8,000.00	\$6,920.49	\$8,000.00
01 2490 221 001	SOCIAL SECURITY	\$6,000.00	\$5,320.77	\$6,000.00
01 2490 221 003	SOCIAL SECURITY	\$2,500.00	\$1,773.64	\$2,500.00
01 2490 231 001	RETIREMENT	\$8,000.00	\$6,736.54	\$8,000.00
01 2490 231 003	RETIREMENT	\$3,000.00	\$2,245.50	\$3,000.00
01 2490 580 001	AD TRAVEL EXPENSE AND MILEAGE	\$750.00	\$391.95	\$750.00
01 2490 610 001	SUPPLIES	\$1,000.00	\$0.00	\$1,000.00
01 2490 810 001	DUES AND FEES	\$0.00	\$435.00	\$0.00
2490		\$149,250.00	\$138,756.05	\$152,250.00
2510				
01 2510 116 000	GEN BUS REG SALARY PROF	\$125,000.00	\$104,668.63	\$125,000.00
01 2510 136 000	GEN BUS OVER TIME PROF	\$30,000.00	\$21,123.30	\$30,000.00
01 2510 216 000	HEALTH INSURANCE	\$48,000.00	\$45,618.77	\$50,000.00

01 2510 226 000	SOCIAL SECURITY	\$11,500.00	\$8,873.15	\$13,000.00
01 2510 236 000	RETIREMENT	\$15,000.00	\$11,849.92	\$16,000.00
01 2510 276 000	WORKMEN'S COMPENSATION	\$4,000.00	\$4,000.00	\$4,000.00
01 2510 310 000	OFFICE ADMIN SERVICES-ELECTION	\$0.00	\$0.00	\$0.00
01 2510 315 000	ACCOUNT AND AUDIT SERVICES	\$30,000.00	\$25,100.00	\$30,000.00
01 2510 333 000	MILEAGE PAID TO STAFF	\$0.00	\$270.68	\$0.00
01 2510 340 000	GEN BUS EQUIP REPAIR/MAINT	\$5,000.00	\$1,610.96	\$5,000.00
01 2510 343 000	WORKMENS COMP	\$0.00	\$0.00	\$0.00
01 2510 382 000	TELEPHONE	\$0.00	\$0.00	\$0.00
01 2510 490 000	OTHER SERVICES AFLAC	\$3,000.00	\$1,740.00	\$3,000.00
01 2510 520 000	LIABILITY INS	\$0.00	\$0.00	\$0.00
01 2510 520 001	INS PROP LIAB/FIDELITY	\$0.00	\$0.00	\$0.00
01 2510 520 003	INS PROP LIAB/FIDELITY	\$0.00	\$0.00	\$0.00
01 2510 521 000	FIDELITY BOND PREMIUMS	\$200.00	\$0.00	\$200.00
01 2510 531 000	POSTAGE	\$4,500.00	\$2,909.00	\$4,000.00
01 2510 540 000	ADVERTISING AND PRINTING	\$3,000.00	\$2,467.49	\$3,000.00
01 2510 540 001	ADVERTISING AND PRINTING	\$0.00	\$0.00	\$0.00
01 2510 540 003	ADVERTISING AND PRINTING	\$0.00	\$0.00	\$0.00
01 2510 580 000	TRAVEL EXPENSE AND MILEAGE	\$2,500.00	\$1,066.42	\$2,500.00
01 2510 610 000	SUPPLIES	\$12,000.00	\$8,434.51	\$11,000.00
01 2510 626 000	GENERAL GAS	\$0.00	\$0.00	\$0.00
01 2510 643 000	WEB CLOUD BASED SOFTWARE	\$0.00	\$1,860.61	\$0.00
01 2510 650 000	TECH SUPPLIES	\$0.00	\$5,348.87	\$0.00
01 2510 733 000	FURNITURE - EQUIP COPIER	\$5,000.00	\$0.00	\$2,000.00
01 2510 735 000	COMPUTER EQUIPMENT (HARDWARE)	\$0.00	\$0.00	\$0.00
01 2510 810 000	DUES AND FEES	\$0.00	\$470.00	\$0.00
2510		\$298,700.00	\$247,412.31	\$298,700.00
2530				
01 2530 340 000	PUBLISHING	\$4,000.00	\$1,629.52	\$4,000.00
2530		\$4,000.00	\$1,629.52	\$4,000.00
2570				
01 2570 340 002	OTHER PROFESSIONAL SERVICES	\$0.00	\$0.00	\$0.00
2570		\$0.00	\$0.00	\$0.00
2580				
01 2580 591 000	SUPPORT SERVICES FROM ESU	\$0.00	\$1,232.73	\$0.00
2580		\$0.00	\$1,232.73	\$0.00
2610				
01 2610 110 000	CUSTODIAN SALARY	\$15,000.00	\$3,429.08	\$15,000.00
01 2610 120 000	SUBSTITUTE OR TEMP SALARIES	\$2,000.00	\$129.50	\$2,000.00
01 2610 130 000	OVERTIME SALARIES	\$10,000.00	\$3,554.79	\$10,000.00

01 2610 210 000	HEALTH INSURANCE	\$2,000.00	\$23.39	\$2,000.00
01 2610 220 000	SOCIAL SECURITY	\$9,000.00	\$546.07	\$9,000.00
01 2610 230 000	RETIREMENT	\$9,000.00	\$628.04	\$9,000.00
01 2610 270 000	WORKMEN'S COMPENSATION	\$9,000.00	\$9,000.00	\$9,000.00
01 2610 410 000	WATER AND SEWER	\$13,000.00	\$10,143.70	\$13,000.00
01 2610 420 000	TRASH	\$15,000.00	\$9,372.00	\$15,000.00
01 2610 431 000	NON TECHNOLOGY REPAIRS &	\$0.00	\$24,101.00	\$0.00
	MAINTENANCE			
01 2610 520 000	INSURANCE PROP LIAB AND	\$95,000.00	\$108,974.27	\$95,000.00
	FIDELITY			
01 2610 580 000	TRAVEL EXPENSE AND MILEAGE	\$1,000.00	\$242.32	\$1,000.00
01 2610 610 000	SUPPLIES	\$250,000.00	\$239,881.90	\$250,000.00
01 2610 621 000	NATURAL GAS/ELECTRICITY	\$170,000.00	\$127,980.82	\$170,000.00
01 2610 731 000	MACHINERY	\$0.00	\$0.00	\$0.00
01 2610 890 000	OTHER MISC OBJECTS	\$0.00	\$0.00	\$0.00
2610		\$600,000.00	\$538,006.88	\$600,000.00
2620				
01 2620 110 000	MN PL SALARY	\$175,000.00	\$172,161.31	\$180,000.00
01 2620 120 000	SUBSTITUTE OF TEMP	\$1,000.00	\$0.00	\$1,000.00
01 2620 130 000	SALARIES OT NON INSTRUCT	\$32,000.00	\$22,724.15	\$32,000.00
01 2620 210 000	HEALTH INSURANCE	\$72,000.00	\$69,594.07	\$78,000.00
01 2620 220 000	SOCIAL SECURITY	\$17,000.00	\$13,773.59	\$17,000.00
01 2620 230 000	RETIREMENT	\$23,000.00	\$18,393.17	\$23,000.00
01 2620 270 000	WORKMEN'S COMPENSATION	\$0.00	\$0.00	\$0.00
01 2620 340 000	OTHER PROFESSIONAL SERVICES	\$0.00	\$60.00	\$0.00
01 2620 382 000	DIST EDUCATION &	\$0.00	\$4,142.16	\$0.00
	TELECOMUNICATIONS			
01 2620 431 000	MAINT OF BLDG	\$100,000.00	\$59,126.71	\$100,000.00
01 2620 450 000	CONSTRUCTION SERVICES	\$100,000.00	\$0.00	\$100,000.00
01 2620 520 000	PROPERTY INSURANCE	\$0.00	\$39,111.73	\$0.00
01 2620 580 000	TRAVEL EXPENSE AND MILEAGE	\$0.00	\$0.00	\$0.00
01 2620 720 000	BUILDINGS	\$0.00	\$1,840.00	\$0.00
01 2620 733 000	FURNITURE AND EQUIPMENT	\$20,000.00	\$0.00	\$20,000.00
01 2620 890 000	OTHER MISC OBJECTS	\$0.00	\$0.00	\$0.00
2620		\$540,000.00	\$400,926.89	\$551,000.00
2630				
01 2630 110 000	CARE/UPKEEP OF GROUNDS SALARY	\$10,000.00	\$8,648.76	\$10,000.00
01 2630 130 001	SALARIES OT NON INSTRUCTIONAL	\$0.00	\$1,857.31	\$0.00
01 2630 130 002	SALARIES OT NON INSTRUCTIONAL	\$0.00	\$0.00	\$0.00
01 2630 130 003	SALARIES OT NON INSTRUCTIONAL	\$0.00	\$0.00	\$0.00

01 2630 210 000	GROUP INSURANCE NO	\$0.00	\$6,358.96	\$0.00
	INSTRUCTIONAL			
01 2630 210 001	GROUP INSURANCE NO	\$0.00	\$6.23	\$0.00
	INSTRUCTIONAL			
01 2630 220 000	SOCIAL SECURITY NON	\$800.00	\$535.22	\$800.00
	INSTRUCTION			
01 2630 220 001	SOCIAL SECURITY NON	\$0.00	\$142.57	\$0.00
	INSTRUCTION			
01 2630 230 000	RETIREMENT NON INSTRUCTIONAL	\$1,000.00	\$821.21	\$1,000.00
01 2630 230 001	RETIREMENT NON INSTRUCTIONAL	\$0.00	\$181.43	\$0.00
01 2630 270 000	WORKER COMP NON INST	\$2,000.00	\$3,157.00	\$2,000.00
01 2630 340 000	OTHER PROFESSIONAL SERVICES	\$0.00	\$2,137.50	\$0.00
01 2630 352 000	OTHER TECH SERVICES 1000-4000	\$0.00	\$0.00	\$0.00
01 2630 420 000	CLEANING SERVICES	\$0.00	\$859.20	\$0.00
01 2630 430 000	REPAIRS AND MAINT SERVICES	\$20,000.00	\$0.00	\$20,000.00
01 2630 431 000	NON TECHNOLOGY REPAIRS &	\$0.00	\$80.00	\$0.00
	MAINTENANCE			
01 2630 450 000	CONSTRUCTION SERVICES	\$0.00	\$0.00	\$0.00
01 2630 520 000	INSURANCE PROP LIAB AND	\$1,000.00	\$1,000.00	\$1,000.00
	FIDELITY			
01 2630 610 000	SUPPLIES	\$0.00	\$5,628.02	\$0.00
2630		\$34,800.00	\$31,413.41	\$34,800.00
2640				
01 2640 610 000	SUPPLIES	\$0.00	\$0.00	\$0.00
2640		\$0.00	\$0.00	\$0.00
2650				
01 2650 110 000	VEH OPER & MAINT SALARY	\$10,000.00	\$8,648.81	\$10,000.00
01 2650 130 000	SALARIES OT NON INSTRUCTIONAL	\$3,000.00	\$1,857.36	\$3,000.00
01 2650 210 000	HEALTH INSURANCE	\$8,000.00	\$6,365.21	\$8,000.00
01 2650 220 000	SOCIAL SECURITY	\$1,000.00	\$677.81	\$1,000.00
01 2650 230 000	RETIREMENT	\$1,500.00	\$1,002.65	\$1,500.00
01 2650 270 000	WORKMEN'S COMPENSATION	\$1,000.00	\$2,000.00	\$1,000.00
01 2650 352 000	BUS DR PHY	\$1,000.00	\$0.00	\$1,000.00
01 2650 420 000	CLEANING SERVICES	\$0.00	\$0.00	\$0.00
01 2650 431 000	REPAIRS AND MAINT SERVICE	\$30,000.00	\$13,306.48	\$20,000.00
01 2650 442 000	LEASE/RENTAL	\$0.00	\$5,000.00	\$0.00
01 2650 520 000	LIABILITY INSURANCE	\$0.00	\$0.00	\$0.00
01 2650 610 000	SUPPLIES	\$19,800.00	\$6,036.62	\$19,800.00
01 2650 626 000	GAS	\$50,000.00	\$25,955.21	\$50,000.00
01 2650 732 000	VEHICLE ACQUISITION	\$30,000.00	\$6,611.00	\$60,000.00

2650		\$155,300.00	\$77,461.15	\$175,300.00
2660				
01 2660 340 000	SECURITY OT PROF SERVICES	\$0.00	\$0.00	\$0.00
01 2660 610 001	SECURITY SUPPLIES	\$0.00	\$0.00	\$0.00
01 2660 610 002	SECURITY SUPPLIES	\$0.00	\$0.00	\$0.00
01 2660 610 003	SECURITY SUPPLIES	\$0.00	\$0.00	\$0.00
2660		\$0.00	\$0.00	\$0.00
2670				
01 2670 610 001	SAFETY SUPPLIES	\$0.00	\$0.00	\$0.00
01 2670 610 002	SAFETY SUPPLIES	\$0.00	\$0.00	\$0.00
01 2670 610 003	SAFETY SUPPLIES	\$0.00	\$0.00	\$0.00
2670		\$0.00	\$0.00	\$0.00
2710				
01 2710 110 000	VEH OPERATION SALARIES	\$40,000.00	\$22,830.03	\$40,000.00
01 2710 111 003	SALARIES TEACHERS/PROF	\$0.00	\$0.00	\$0.00
01 2710 130 000	VEH OP SAL OT NON INSTRUCT	\$15,000.00	\$8,745.86	\$15,000.00
01 2710 151 001	ADD COMP- TEACHER COACH STAFF	\$0.00	\$0.00	\$0.00
	SUB SPO			
01 2710 151 003	ADD COMP- TEACHER COACH STAFF	\$0.00	\$0.00	\$0.00
	SUB SPO			
01 2710 210 000	HEALTH INSURANCE	\$0.00	\$148.07	\$0.00
01 2710 210 011	HEALTH INSURANCE	\$0.00	\$0.00	\$0.00
01 2710 211 001	GROUP INS TEACHERS	\$0.00	\$0.00	\$0.00
01 2710 211 003	GROUP INS TEACHERS	\$0.00	\$0.00	\$0.00
01 2710 220 000	SOCIAL SECURITY	\$5,000.00	\$2,422.43	\$6,000.00
01 2710 220 011	SOCIAL SECURITY	\$0.00	\$0.00	\$0.00
01 2710 221 001	SOCIAL SECURITY TEACHERS	\$0.00	\$0.00	\$0.00
01 2710 221 003	SOCIAL SECURITY TEACHERS	\$0.00	\$0.00	\$0.00
01 2710 230 000	RETIREMENT	\$5,500.00	\$2,648.83	\$6,500.00
01 2710 230 011	RETIREMENT	\$0.00	\$0.00	\$0.00
01 2710 231 001	RETIREMENT TEACHERS	\$0.00	\$0.00	\$0.00
01 2710 231 003	RETIREMENT TEACHERS	\$0.00	\$0.00	\$0.00
01 2710 270 000	WORKMEN'S COMPENSATION	\$0.00	\$0.00	\$0.00
01 2710 270 011	WORKMEN'S COMPENSATION	\$0.00	\$0.00	\$0.00
01 2710 330 000	EMPLOYEE TRAINING &	\$500.00	\$1,175.00	\$2,500.00
	DEVELOPMENT			
01 2710 330 001	EMPLOYEE TRAINING &	\$2,000.00	\$0.00	\$2,500.00
	DEVELOPMENT			
01 2710 332 001	MILEAGE TO PARENTS-HS	\$33,000.00	\$14,104.84	\$29,000.00
01 2710 332 002	MILEAGE TO PARENTS-ELEM	\$25,000.00	\$9,769.24	\$16,500.00

01 2710 332 003	MILEAGE TO PARENTS-MS	\$22,000.00	\$24,684.90	\$30,000.00
01 2710 333 001	MILEAGE PAID TO STAFF	\$5,000.00	\$881.48	\$5,000.00
01 2710 340 000	OTHER PROFESSIONAL SERVICES	\$0.00	\$988.05	\$0.00
01 2710 442 000	BUS LEASE	\$0.00	\$30,200.00	\$0.00
01 2710 510 000	STUDENT TRANSPORTATION	\$0.00	\$0.00	\$0.00
	SERVICES			
01 2710 520 000	LIABILITY INSURANCE	\$17,000.00	\$17,000.00	\$17,000.00
01 2710 580 001	TRAVEL EXPENSE AND MILEAGE	\$4,000.00	\$770.24	\$4,000.00
01 2710 580 003	TRAVEL EXPENSE AND MILEAGE	\$7,000.00	\$14.38	\$7,000.00
01 2710 610 000	SUPPLIES	\$4,000.00	\$1.25	\$4,000.00
01 2710 626 000	GAS	\$0.00	\$0.00	\$0.00
01 2710 626 011	GAS AND OIL	\$0.00	\$0.00	\$0.00
01 2710 732 000	BUS REPLACEMENT	\$0.00	\$0.00	\$0.00
01 2710 810 000	DUES AND FEES	\$0.00	\$30.00	\$0.00
2710		\$185,000.00	\$136,414.60	\$185,000.00
2712				
01 2712 332 000	SPED MILEAGE TO PARENTS	\$1,000.00	\$0.00	\$1,000.00
01 2712 332 001	SPED PUPIL TRANS	\$1,000.00	\$0.00	\$1,000.00
01 2712 332 002	SPED PUPIL TRANS	\$1,000.00	\$0.00	\$1,000.00
2712		\$3,000.00	\$0.00	\$3,000.00
2713				
01 2713 332 011	SPED -5 MILE TO PARENTS	\$0.00	\$0.00	\$0.00
2713		\$0.00	\$0.00	\$0.00
2720				
01 2720 151 002	BUS MONITOR	\$14,000.00	\$12,394.49	\$14,000.00
01 2720 151 003	BUS MONITOR	\$0.00	\$0.00	\$0.00
01 2720 211 001	GROUP INS TEACHERS	\$0.00	\$0.00	\$0.00
01 2720 211 002	GROUP INS TEACHERS	\$0.00	\$41.45	\$0.00
01 2720 211 003	GROUP INS TEACHERS	\$0.00	\$0.00	\$0.00
01 2720 221 001	SOCIAL SECURITY TEACHERS	\$600.00	\$0.00	\$600.00
01 2720 221 002	SOCIAL SECURITY TEACHERS	\$1,000.00	\$951.51	\$1,000.00
01 2720 221 003	SOCIAL SECURITY TEACHERS	\$0.00	\$0.00	\$0.00
01 2720 231 001	RETIREMENT TEACHERS	\$0.00	\$0.00	\$0.00
01 2720 231 002	RETIREMENT TEACHERS	\$2,000.00	\$1,224.31	\$2,000.00
01 2720 231 003	RETIREMENT TEACHERS	\$0.00	\$0.00	\$0.00
2720		\$17,600.00	\$14,611.76	\$17,600.00
2730				
01 2730 431 000	VEHICLE REPAIR AND MTNCE	\$35,000.00	\$18,233.83	\$35,000.00
01 2730 431 011	VEHICLE REPAIR AND MTNCE	\$0.00	\$0.00	\$0.00
2730		\$35,000.00	\$18,233.83	\$35,000.00

3300				
01 3300 610 000	COMM SERVICES SUPPLIES	\$0.00	\$0.00	\$0.00
01 3300 890 000	COM SER OTHER NCDC	\$13,000.00	\$10,200.00	\$13,000.00
3300		\$13,000.00	\$10,200.00	\$13,000.00
3535				
01 3535 580 001	TRAVEL EXPENSE AND MILEAGE	\$0.00	\$0.00	\$0.00
01 3535 591 000	SUPPORT SERVICES FROM ESU	\$0.00	\$0.00	\$0.00
01 3535 591 001	SUPPORT SERVICES FROM ESU	\$0.00	\$0.00	\$0.00
01 3535 610 000	HIGH ABILITY LEARNER	\$3,500.00	\$2,733.00	\$3,500.00
3535		\$3,500.00	\$2,733.00	\$3,500.00
3551				
01 3551 610 001	SUPPLIES	\$0.00	\$14,935.07	\$15,000.00
01 3551 650 001	TECH SUPPLIES	\$7,500.00	\$0.00	\$0.00
3551		\$7,500.00	\$14,935.07	\$15,000.00
3590				
01 3590 110 001	REGULAR SALARIES NON INSTRUCT	\$0.00	\$749.48	\$0.00
01 3590 113 001	SALARIES SUBSTITUTE TEACHERS	\$0.00	\$0.00	\$0.00
01 3590 123 001	SUBSTITUTE SALARY	\$0.00	\$290.00	\$0.00
01 3590 210 001	GROUP INSURANCE NO	\$0.00	\$1.98	\$0.00
	INSTRUCTIONAL			
01 3590 220 001	SOCIAL SECURITY NON	\$0.00	\$57.49	\$0.00
	INSTRUCTION			
01 3590 223 001	SOCIAL SECURITY SUBSTITUTES	\$0.00	\$22.18	\$0.00
01 3590 230 001	RETIREMENT NON INSTRUCTIONAL	\$0.00	\$58.23	\$0.00
01 3590 580 001	TRAVEL EXPENSE AND MILEAGE	\$0.00	\$246.33	\$0.00
01 3590 610 001	SUPPLIES EDUCATION QUEST GRANT	\$0.00	\$1,440.59	\$0.00
01 3590 610 003	SUPPLIES	\$0.00	\$0.00	\$0.00
01 3590 626 001	GAS AND DIESEL	\$0.00	\$503.66	\$0.00
01 3590 641 001	E-BOOKS	\$0.00	\$309.60	\$0.00
3590		\$0.00	\$3,679.54	\$0.00
3599				
01 3599 650 000	TECH SUPPLIES	\$0.00	\$7,725.69	\$0.00
01 3599 734 000	TECHNOLOGY RELATED HARDWARE	\$0.00	\$9,308.88	\$0.00
3599		\$0.00	\$17,034.57	\$0.00
6200				
01 6200 111 002	TITLE 1 PART A REG SALARIES	\$69,271.00	\$70,351.68	\$68,869.00
01 6200 112 002	TITLE 1 PART A PARA SALARY	\$0.00	\$0.00	\$0.00
01 6200 211 002	TITLE 1 PART A HEALTH INS	\$10,663.00	\$10,177.46	\$11,000.00
01 6200 212 002	GROUP INSURANCE AIDES	\$0.00	\$0.00	\$0.00
01 6200 221 002	SOCIAL SECURITY	\$4,384.00	\$5,110.03	\$6,000.00

01 6200 222 002	SOC SEC INSTRUCT AIDES	\$0.00	\$0.00	\$0.00
01 6200 231 002	RETIREMENT	\$8,000.00	\$6,721.92	\$7,000.00
01 6200 232 002	RETIREMENT INSTRUCT AIDES	\$0.00	\$0.00	\$0.00
01 6200 610 002	TITLE 1 PART A SUPPLIES	\$100.00	\$100.00	\$100.00
6200		\$92,418.00	\$92,461.09	\$92,969.00
6210				
01 6210 112 002	TITLE 1 ACCOUNT PARA	\$0.00	\$0.00	\$0.00
01 6210 211 002	HEALTH INSURANCE	\$0.00	\$0.00	\$0.00
01 6210 212 002	GROUP INSURANCE AIDES	\$0.00	\$0.00	\$0.00
01 6210 221 002	SOCIAL SECURITY	\$0.00	\$0.00	\$0.00
01 6210 222 002	SOC SEC INSTRUCT AIDES	\$0.00	\$0.00	\$0.00
01 6210 231 002	RETIREMENT	\$0.00	\$0.00	\$0.00
01 6210 232 002	RETIREMENT INSTRUCT AIDES	\$0.00	\$0.00	\$0.00
01 6210 271 002	WORKMEN'S COMP	\$0.00	\$0.00	\$0.00
6210		\$0.00	\$0.00	\$0.00
6404				
01 6404 340 000	EQUIP REPAIR/CONT SERVICES	\$0.00	\$0.00	\$0.00
01 6404 591 011	IDEA PART B SUPPORT ESU	\$0.00	\$0.00	\$0.00
6404		\$0.00	\$0.00	\$0.00
6406				
01 6406 340 000	IDEA 619 BASE EQUIP	\$0.00	\$0.00	\$0.00
	REPAIR/CONT			
01 6406 591 011	IDEA 619 BASE SUPPORT ESU	\$2,188.00	\$2,188.00	\$2,188.00
6406		\$2,188.00	\$2,188.00	\$2,188.00
6408				
01 6408 591 001	IDEA SUPPORT ESU	\$0.00	\$0.00	\$0.00
01 6408 591 002	IDEA SUPPORT ESU	\$0.00	\$0.00	\$0.00
01 6408 591 003	IDEA SUPPORT ESU	\$0.00	\$0.00	\$0.00
01 6408 591 011	IDEA SUPPORT ESU	\$100,580.00	\$100,580.00	\$94,448.00
6408		\$100,580.00	\$100,580.00	\$94,448.00
6410				
01 6410 320 000	IDEA PART B EP PROF EDUC SERV	\$0.00	\$0.00	\$0.00
01 6410 591 001	IDEA PART B EP SUPPORT ESU	\$0.00	\$0.00	\$0.00
01 6410 591 002	IDEA PART B EP SUPPORT ESU	\$0.00	\$0.00	\$0.00
01 6410 591 003	IDEA PART B EP SUPPORT ESU	\$0.00	\$0.00	\$0.00
01 6410 890 000	IDEA PART B EP OT MISC OBJECTS	\$0.00	\$0.00	\$0.00
6410		\$0.00	\$0.00	\$0.00
6412				
01 6412 591 002	IDEA PARTB PROSHARE QUIP	\$1,784.00	\$0.00	\$1,784.00
	REPAIR			

6412		\$1,784.00	\$0.00	\$3,332.00
6415				
01 6415 220 000	SOC SEC NON INSTRUCT	\$0.00	\$0.00	\$0.00
01 6415 230 000	RETIREMENT NON INSTRUCT	\$0.00	\$0.00	\$0.00
01 6415 340 000	IDEA SPEC PROJ WILLIAMS AUTISM	\$0.00	\$0.00	\$0.00
6415		\$0.00	\$0.00	\$0.00
6421				
01 6421 591 011	SUPPORT SERVICES FROM ESU	\$0.00	\$0.00	\$0.00
01 6421 739 011	OTHER EQUIPMENT	\$0.00	\$0.00	\$0.00
6421		\$0.00	\$0.00	\$0.00
6422				
01 6422 591 011	SUPPORT SERVICES FROM ESU	\$0.00	\$0.00	\$0.00
01 6422 739 011	OTHER EQUIPMENT	\$0.00	\$0.00	\$0.00
6422		\$0.00	\$0.00	\$0.00
6423				
01 6423 739 011	OTHER EQUIPMENT	\$0.00	\$0.00	\$0.00
6423		\$0.00	\$0.00	\$0.00
6700				
01 6700 610 001	SUPPLIES	\$8,000.00	\$0.00	\$0.00
6700		\$8,000.00	\$0.00	\$0.00
6915				
01 6915 152 002	SUMMER SCHOOL MIGRATORY	\$0.00	\$0.00	\$0.00
01 6915 152 003	SUMMER SCHOOL MIGRATORY	\$0.00	\$0.00	\$0.00
01 6915 152 011	SUMMER SCHOOL MIGRATORY	\$0.00	\$0.00	\$0.00
01 6915 212 002	GROUP INSURANCE AIDES	\$0.00	\$0.00	\$0.00
01 6915 212 003	GROUP INSURANCE AIDES	\$0.00	\$0.00	\$0.00
01 6915 212 011	GROUP INSURANCE AIDES	\$0.00	\$0.00	\$0.00
01 6915 222 002	SOCIAL SEC INSTRUCT AIDES	\$0.00	\$0.00	\$0.00
01 6915 222 003	SOCIAL SEC INSTRUCT AIDES	\$0.00	\$0.00	\$0.00
01 6915 222 011	SOCIAL SEC INSTRUCT AIDES	\$0.00	\$0.00	\$0.00
01 6915 232 002	RETIREMENT INSTRUCT AIDES	\$0.00	\$0.00	\$0.00
01 6915 232 003	RETIREMENT INSTRUCT AIDES	\$0.00	\$0.00	\$0.00
01 6915 232 011	RETIREMENT INSTRUCT AIDES	\$0.00	\$0.00	\$0.00
6915		\$0.00	\$0.00	\$0.00
6925				
01 6925 111 000	TITLE III ENGLISH LEARNERS	\$1,000.00	\$0.00	\$1,000.00
01 6925 112 000	TITLE III ENGLISH LEARNERS	\$500.00	\$0.00	\$500.00
01 6925 210 000	TITLE III ELL INS NON INSTRUCT	\$0.00	\$0.00	\$0.00
01 6925 211 000	GROUP INS TEACHERS	\$100.00	\$0.00	\$100.00
01 6925 212 000	TITLE III GR INS AIDES	\$100.00	\$0.00	\$100.00

01 6925 220 000	SOCIAL SEC NON INSTRUCT	\$0.00	\$0.00	\$0.00
01 6925 221 000	SOCIAL SEC TEACHERS	\$200.00	\$0.00	\$200.00
01 6925 222 000	TITLE III ENG LEAR SOC SEC	\$100.00	\$0.00	\$100.00
	AIDES			
01 6925 230 000	RETIRE NON INSTRUCTIONAL	\$0.00	\$0.00	\$0.00
01 6925 231 000	RETIRE TEACHERS	\$200.00	\$0.00	\$200.00
01 6925 232 000	TITLE III ENG LEARN INST AIDES	\$100.00	\$0.00	\$100.00
01 6925 320 000	TITLE III ELL PROF SERVICES	\$0.00	\$0.00	\$0.00
6925		\$2,300.00	\$0.00	\$2,300.00
6969				
01 6969 111 001	ESSA SALARIES TEACHERS/PROF	\$0.00	\$0.00	\$0.00
01 6969 111 002	ESSA SALARIES TEACHERS/PROF	\$0.00	\$0.00	\$0.00
01 6969 111 003	ESSA SALARIES TEACHERS/PROF	\$0.00	\$0.00	\$0.00
01 6969 123 002	ESSA TITLE IV PART A SUB	\$0.00	\$0.00	\$0.00
01 6969 123 003	ESSA TITLE IV PART A - SUB	\$0.00	\$0.00	\$0.00
01 6969 211 001	GROUP INS TEACHERS	\$0.00	\$0.00	\$0.00
01 6969 211 002	GROUP INS TEACHERS	\$0.00	\$0.00	\$0.00
01 6969 211 003	GROUP INS TEACHERS	\$0.00	\$0.00	\$0.00
01 6969 221 001	SOCIAL SECURITY TEACHERS	\$0.00	\$0.00	\$0.00
01 6969 221 002	SOCIAL SECURITY TEACHERS	\$0.00	\$0.00	\$0.00
01 6969 221 003	SOCIAL SECURITY TEACHERS	\$0.00	\$0.00	\$0.00
01 6969 223 002	SOCIAL SECURITY SUBSTITUTES	\$0.00	\$0.00	\$0.00
01 6969 223 003	SOCIAL SECURITY SUBSTITUTES	\$0.00	\$0.00	\$0.00
01 6969 231 001	RETIREMENT TEACHERS	\$0.00	\$0.00	\$0.00
01 6969 231 002	RETIREMENT TEACHERS	\$0.00	\$0.00	\$0.00
01 6969 231 003	RETIREMENT TEACHERS	\$0.00	\$0.00	\$0.00
6969		\$0.00	\$0.00	\$0.00
6988				
01 6988 111 000	AFTERSCHOOL SALARIES	\$25,000.00	\$0.00	\$0.00
	TEACHERS/PROF			
01 6988 112 000	AFT SCH SALARIES INST ESSER	\$8,000.00	\$0.00	\$0.00
	III			
01 6988 132 000	AFT SCH OVERTIME INST	\$0.00	\$0.00	\$0.00
	AIDES/ASSTS			
01 6988 151 000	ADD COMP- TEACHER COACH STAFF	\$4,000.00	\$0.00	\$0.00
	SUB SPO			
01 6988 211 000	GROUP INS TEACHERS	\$500.00	\$0.00	\$0.00
01 6988 212 000	AFT SCH ESSER III INS	\$500.00	\$0.00	\$0.00
01 6988 221 000	SOCIAL SECURITY TEACHERS	\$4,000.00	\$0.00	\$0.00
01 6988 222 000	AFT SCH SOC SEC INSTR AIDES	\$2,000.00	\$0.00	\$0.00

01 6988 231 000	AFTERSCHOOL RETIREMENT	\$3,500.00	\$0.00	\$0.00
	TEACHERS			
01 6988 232 000	RET INSTR AIDES	\$1,000.00	\$0.00	\$0.00
01 6988 320 000	PROFESSIONAL EDUCATION	\$0.00	\$0.00	\$0.00
	SERVICES			
01 6988 320 002	PROFESSIONAL EDUCATION	\$0.00	\$0.00	\$0.00
	SERVICES			
01 6988 330 000	EMPLOYEE TRAINING &	\$0.00	\$0.00	\$0.00
	DEVELOPMENT			
01 6988 334 000	MILEAGE PAID-OTHER	\$0.00	\$0.00	\$0.00
01 6988 580 000	TRAVEL EXPENSE AND MILEAGE	\$500.00	\$0.00	\$0.00
01 6988 610 000	SUPPLIES	\$500.00	\$0.00	\$0.00
01 6988 626 000	GAS AND DIESEL	\$0.00	\$0.00	\$0.00
01 6988 650 000	TECH SUPPLIES	\$0.00	\$0.00	\$0.00
01 6988 739 000	OTHER EQUIPMENT	\$0.00	\$0.00	\$0.00
6988		\$49,500.00	\$0.00	\$0.00
6989				
01 6989 111 002	ESSER III SUM TEACHERS	\$0.00	\$3,602.77	\$0.00
01 6989 112 002	ESSER SUM SCHOOL AIDES	\$0.00	\$220.29	\$0.00
01 6989 211 002	GROUP INS TEACHERS	\$0.00	\$12.01	\$0.00
01 6989 212 002	GROUP INSURANCE AIDES	\$0.00	\$62.65	\$0.00
01 6989 221 002	SOCIAL SECURITY TEACHERS	\$0.00	\$276.60	\$0.00
01 6989 222 002	SOCIAL SECURITY INSTRUCTIONAL	\$0.00	\$16.94	\$0.00
	AIDES			
01 6989 231 002	RETIREMENT TEACHERS	\$0.00	\$311.13	\$0.00
01 6989 232 002	RETIREMENT INSTRUCTIONAL AIDES	\$0.00	\$21.76	\$0.00
01 6989 610 002	SUPPLIES	\$19,555.00	\$1,040.00	\$0.00
01 6989 650 002	TECH SUPPLIES	\$0.00	\$17,828.99	\$0.00
6989		\$19,555.00	\$23,393.14	\$0.00
6990				
01 6990 123 001	SUBSTITUTE SALARY	\$0.00	\$145.00	\$0.00
01 6990 123 002	SUBSTITUTE SALARY	\$0.00	\$290.00	\$0.00
01 6990 123 003	SUBSTITUTE SALARY	\$0.00	\$942.50	\$0.00
01 6990 151 000	ADD COMP- TEACHER COACH STAFF	\$10,000.00	\$3,235.38	\$7,500.00
	SUB SPO			
01 6990 211 000	GROUP INS TEACHERS	\$0.00	\$10.87	\$0.00
01 6990 221 000	SOCIAL SECURITY TEACHERS	\$0.00	\$248.31	\$0.00
01 6990 223 001	SOCIAL SECURITY SUBSTITUTES	\$0.00	\$11.09	\$0.00
01 6990 223 002	SOCIAL SECURITY SUBSTITUTES	\$0.00	\$22.20	\$0.00
01 6990 223 003	SOCIAL SECURITY SUBSTITUTES	\$0.00	\$72.12	\$0.00

01 6990 231 000	RETIREMENT TEACHERS	\$0.00	\$295.32	\$0.00
01 6990 330 000	EMPLOYEE TRAINING &	\$0.00	\$0.00	\$0.00
	DEVELOPMENT			
01 6990 580 000	TRAVEL EXPENSE AND MILEAGE	\$7,500.00	\$4,541.05	\$10,000.00
01 6990 591 000	SUPPORT SERVICES FROM ESU	\$0.00	\$13,041.94	\$0.00
01 6990 610 000	GEERS ACT SUPPLIES	\$0.00	\$429.11	\$0.00
01 6990 626 000	GAS AND DIESEL	\$0.00	\$64.28	\$0.00
01 6990 650 000	TECH SUPPLIES	\$0.00	\$0.00	\$0.00
01 6990 650 002	GEERS ACT TECH SUPPLIES	\$0.00	\$0.00	\$0.00
6990		\$17,500.00	\$23,349.17	\$17,500.00
6992				
01 6992 330 000	EMPLOYEE TRAINING &	\$0.00	\$699.00	\$0.00
	DEVELOPMENT			
01 6992 610 000	REAP SUPPLIES	\$5,000.00	\$8,971.32	\$35,000.00
01 6992 641 000	E-BOOKS	\$5,000.00	\$699.00	\$5,000.00
01 6992 643 000	WEB CLOUD BASED SOFTWARE	\$18,939.00	\$3,737.60	\$18,212.00
01 6992 650 000	TECH SUPPLIES	\$0.00	\$0.00	\$0.00
01 6992 890 000	REAP - G5	\$0.00	\$0.00	\$0.00
6992		\$28,939.00	\$14,106.92	\$58,212.00
6996				
01 6996 610 000	ESSER - CARES ACT I SUPPLIES	\$0.00	\$0.00	\$0.00
01 6996 650 001	CARES ACT1 SUPPLIES TECH -5000	\$0.00	\$0.00	\$0.00
6996		\$0.00	\$0.00	\$0.00
6997				
01 6997 350 000	TECHNICAL SERVICES	\$0.00	\$0.00	\$0.00
01 6997 610 000	ESSER CARES ACT II SUPPLIES	\$0.00	\$0.00	\$0.00
01 6997 640 000	ESSER II TEXTBOOKS	\$0.00	\$0.00	\$0.00
01 6997 650 000	TECH SUPPLIES	\$0.00	\$0.00	\$0.00
01 6997 734 000	ESSER II TECH & HARDWARE	\$0.00	\$0.00	\$0.00
01 6997 735 000	ESSER III TECH SOFTWARE	\$0.00	\$0.00	\$0.00
6997		\$0.00	\$0.00	\$0.00
6998				
01 6998 151 000	ADD COMP- TEACHER COACH STAFF	\$0.00	\$0.00	\$0.00
	SUB SPO			
01 6998 211 000	GROUP INS TEACHERS	\$0.00	\$0.00	\$0.00
01 6998 221 000	AFTERSCHOOL SOCIAL SECURITY	\$0.00	\$0.00	\$0.00
	TEACHERS			
01 6998 231 000	RETIREMENT TEACHERS	\$0.00	\$0.00	\$0.00
01 6998 330 000	EMPLOYEE TRAINING &	\$0.00	\$0.00	\$0.00
	DEVELOPMENT			

01 6998 334 000	MILEAGE PAID - OTHER	\$0.00	\$0.00	\$0.00
01 6998 340 000	OTHER PROFESSIONAL SERVICES	\$0.00	\$0.00	\$0.00
01 6998 395 000	SUBAWARDS/SUBCONTRACTS	\$0.00	\$0.00	\$0.00
01 6998 580 000	TRAVEL EXPENSE AND MILEAGE	\$0.00	\$0.00	\$0.00
01 6998 591 000	SUPPORT SERVICES FROM ESU	\$0.00	\$0.00	\$0.00
01 6998 610 000	SUPPLIES	\$0.00	\$0.00	\$0.00
01 6998 640 000	ESSER III TEXTBOOKS	\$0.00	\$0.00	\$0.00
01 6998 643 000	WEB CLOUD BASED SOFTWARE	\$0.00	\$0.00	\$0.00
01 6998 650 000	TECH SUPPLIES	\$0.00	\$0.00	\$0.00
01 6998 735 000	TECHNOLOGY SOFTWARE	\$0.00	\$0.00	\$0.00
01 6998 739 000	ESSER III EQUIP	\$0.00	\$0.00	\$0.00
6998		\$0.00	\$0.00	\$0.00
8000				
01 8000 913 000	TRANSFERS TO ACTIVITY ACCOUNTS	\$50,000.00	\$50,000.00	\$50,000.00
8000		\$50,000.00	\$50,000.00	\$50,000.00
01		\$10,846,064.00	\$8,461,954.95	\$11,005,249.00