2025-2026

Adopted Budget Book



WICHITA PUBLIC SCHOOLS

USD259.ORG



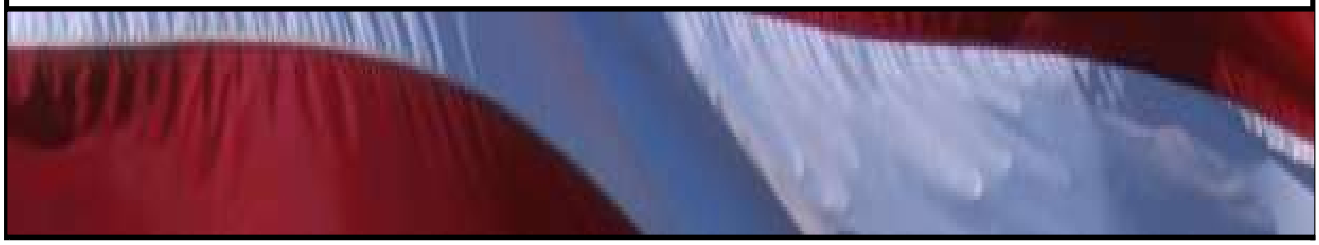
Budget Certificate
2025-2026 School Year

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

USD# and Name: 259 - Wichita

Superintendent:

Date: September 8th, 2025



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District Budget

Code 01 ..... Certificate Page – shows adopted budget, expenditures and tax to be levied, and computation of delinquency

Code 02 ..... Resolutions for levy limits for tax funds (capital outlay, adult ed, historical museum, recreation commission)

Code 04 ..... Worksheet showing tax levy (motor vehicle, recreational vehicle, delinquency, estimates)

Code 05 ..... Statement of Indebtedness (bond and interest – bonds issued, interest and principal)

Code 05a..... Statement of conditional lease, lease purchase and certificate of participation (payments and int.)

Code 06 ..... General Fund – Unencumbered cash balance; Revenue (local, county, state and federal)
General Fund – Expenditures such as salaries, benefits, textbooks, supplies, operations and maintenance, etc.

Code 07 ..... Federal Funds – Unencumbered cash balance; Revenue - federal grants such as Title I, II, and IV
Federal Funds – Expenditures such as salaries, benefits, textbooks, supplies, purchased services, etc.

Code 08 ..... Supplemental General (Local Option Budget) Revenue (local, county, state); tax levied
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Code 11 ..... Preschool-Aged At-Risk – Revenue (local, federal)
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Code 13 ..... At-Risk Education Fund – Revenue (local, federal)
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Code 14 ..... Bilingual Education – Revenue (local, federal)
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Code 15 ..... Virtual Education – Revenue (local)
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Code 16 ..... Capital Outlay – Revenue [local, county, federal (impact aid construction)]
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Code 18 ..... Driver Training – Revenue (local, state)
Driver Training – Expenditures such as salaries, supplies, equipment, etc.

Code 22 ..... Extraordinary School Program – Revenue (local, federal)
Extraordinary School Program - Expenditures such as salaries, purchased services, and supplies, etc.

Code 24 ..... Food Service – Revenue (local, state, federal), and expenditures for salaries, supplies, equipment, etc.

Code 26 ..... Professional Development – Revenue (local, state, federal), and expenditures for support services, salaries, supplies, equipment, etc.

Code 28 ..... Parents Education – Revenue (local, state, federal), and expenditures for support services, salaries, supplies, equipment, etc.

Code 29 ..... Summer School – Revenue (local, federal)
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Code 55 ..... Textbook & Student Material Revolving – Revenue (local) and expenditures for textbooks, musical equipment, materials and supplies, etc.

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

Budget Profile

Page 1 ..... Budget general information: general information about the community, contact information for board members, names of key staff (administrators, business office and board clerk), and district accomplishments and challenges
Page 2 ..... Supplemental information for tables in Summary of Expenditures
Page 4 ..... KSDE DATA CENTRAL – Kansas Education Data Reporting Services

- Kansas State Building Report Card – Aggregate performance and demographic data related to district and buildings within the State. (Postsecondary, graduation, dropout, attendance, ACT scores, etc.)
- Kansas K-12 Reports – Information on counties, districts, and schools in the State. (Building, district or state totals for attendance, enrollment, staff, graduates/dropouts, suspension/expulsion, etc.)
- School Finance Reports – Budget documents, Comparative Performance and Fiscal System [CPFS], School Finance Reports Warehouse. (Certified personnel, enrollment, dropouts, graduates, salary reports)

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

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Page 8 ..... Enrollment and Low-Income Students
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Page 11 ..... Average Salary - This page provides FTE and average salaries for administrators, teachers, licensed personnel, and substitutes.
Page 12 ..... KSDE DATA CENTRAL – Kansas Education Data Reporting Services

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One-Page Summary

This provides a summary of charts combined on one page.

Coding Expenditures in the Budget Document

(Definitions for Functions, Sub-functions, Objects)

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

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

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

Coding the USD Budget Document

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

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

For example:

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

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

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

Below are definitions taken from the KSDE Accounting Handbook explaining what expenditures should be charged under which code.

FUNCTION DEFINITIONS — EXPENDITURES

Code

1000 Instruction

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

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

2000 Support Services

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

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

3000 Operation of Non-Instructional Services

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

4000 Facilities Acquisition and Construction Service

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

5000 Debt Service

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

SUBFUNCTION DEFINITIONS — EXPENDITURES

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

Code

2000 Support Services

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

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

2110
2111
2112

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

OBJECT DEFINITIONS EXPENDITURES

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

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

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

Code

100 **Personal Services - Salaries** - Amounts paid to all employees of the district. This includes gross salary for personal services rendered while in the payroll of the district and insurance payments reduced under section 125 plan.

200 **Employee Benefits** - Amounts paid by the district in behalf of employees; these amounts are not included in the gross salary but are in addition to that amount. Such payments are fringe payments and, while not paid directly to employees, nevertheless they are part of the cost of personal services. *Used with all functions except 5000 – Debt Service.*

300 **Purchased Professional and Technical Services** - Services which by their nature can be performed only by people or firms with specialized skills and knowledge. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, etc.

400 **Purchased Property Services** - Services purchased to operate, repair, maintain, and rent property owned or used by the district. *These services are performed by people other than district employees.*

500 **Other Purchased Services** - Amounts paid for services rendered by organizations or personnel not on the payroll of the district (separate from Professional and Technical Services or Property Services). While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

600 **Supplies and Materials** - Amounts paid for items that are consumed, worn out, or deteriorated through use.

700 **Property** - Expenditures for acquiring fixed assets, including land or existing buildings; improvements of grounds; initial equipment; additional equipment; and replacement of equipment.

800 **Debt Service & Miscellaneous -** Amounts paid for goods and services not otherwise classified above.

900 **Other Uses of Funds (Appropriated Funds Only)** - This series of codes is used to classify transactions which are not properly recorded as expenditures to the LEA but require budgetary or accounting control. These include redemption of principal and interest in long-term debt and fund transfers. *Used with governmental funds only.*

FUNDS

Description

- **General Fund, Supplemental General Fund** *(i.e. Local Option Budget or LOB)*
  Accounts for all financial resources of the LEA except those required to be accounted for in another fund.

- **Special Revenue Funds** *(Includes: Adult Education, Special Liability Expense, Adult Supplemental Education, Bilingual Education, Virtual Education, Driver Training, Professional Development, Parent Education Program, Summer School, Special Education, Career and Postsecondary Education, Textbook & Student Materials Revolving Fund, Capital Outlay Fund, Extraordinary School Program, Food Service, Extraordinary Growth Facility, Coop Special Education, Federal Funds, Preschool-Aged At-Risk, At-Risk Education Fund, KPERS, and Cost of Living)*.

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

  A separate fund may be used for each restricted source, or one fund may be used supplemented by the dimension Project/Reporting code.

- **Capital Project Funds**
  Account for bond proceeds used to acquire or construct major capital facilities.

- **Debt Service Funds** *(Includes: Bond & Interest, Special Assessment, No-Fund Warrants and Temporary Notes)*
  Account for the accumulation of resources for, and the payment of general debt, principal and interest.

- **Trust and Agency Funds** *(Includes: Recreation Commission, Recreation Commission Employees Benefit, Library Board, Library Board Employees Benefit, Historical Museum, School Retirement, Special Reserve Fund, Contingency Reserve Fund, and Gifts and Grants.)*

ACCOUNT GROUPS

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

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

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

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

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

District Profile

2025-2026

USD Budget Profile



Wichita Public Schools USD 259

School Finance
Kansas State Department of Education
Landon State Office Building
900 SW Jackson Street, Suite 356
Topeka, Kansas 66612-1212

www.ksde.org

Order of Contents

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

2025-2026 Budget – General Information
USD #:259

Introduction

Unified School District (USD) No.259 is located in Sedgwick County of south-central Kansas. The major city within the school district is Wichita with the population of more than 389,000. Approximately 100 schools and other administrative or attendance centers. The school district covers more than 151 square miles and serves more than 46,000 students. The district consists of over 90 schools and other administrative or non-attendance centers.

USD No. 259 is the largest school district in the state of Kansas. The district provides a full range of school programs and services authorized by Kansas statues. These services include educational programs for kindergarten through twelfth grades, special education, Title I, pre-kindergarten, career and post-secondary education, transportation, nutrition services, health services, support services, and professional development activities for educators. USD No. 259 also supervises the use of facilities to ensure that individuals and community groups may use those facilities.

USD No. 259 was established on July 1, 1965. The district is governed by a seven-member elected School Board. Board of Education members are elected by the public, have policy-setting authority, and have primary responsibility for fiscal matters. Most district funding comes from the State of Kansas. The district also receives funds from local and federal government sources and must comply with the accompanying requirements of those entities. However, USD No. 259 is not included in any other governmental "reporting entity" as defined by the Governmental Accounting Standards Board.

The Board of Education holds its regular meetings at the North High School Lecture Hall, 1437 Rochester, in the historic midtown of Wichita. The meeting calendar is available at https://www.usd259.org A member of the public may register to speak and address the Board as provided by guidelines in the BOE Agenda.

The community has held strong support of the education opportunities made available through Wichita Public Schools. This support is enhanced by the quality and enthusiasm of the professionals who work in the school system. Continued cooperation between local citizens and professional educators will maximize future educational opportunities to ensure that all students learn the skills and acquire the knowledge necessary for becoming lifelong learners and future ready citizens of the greater community.

Board Members

District 1: Diane Albert, 547. N Yale Ave, Wichita, KS 67208 (Term Expires 1/10/2026)

District 2: Julie Hedrick, 2526 N. Greenleaf Court, Wichita, KS 67226 (Term Expires 1/10/2026)

District 3: Ngoc Vuong, 5328 E. Countryside St, Wichita, KS 67219 (Term Expires 1/22/2028)

District 4: Stan Reeser, 2551 S. Hiram Ave, Wichita, KS 67217 (Term Expires 1/22/2028)

District 5: Kathy Bond, 1223 N. Denmark Ave, Wichita, KS 67212 (Term Expires 1/10/2026)

District 6: Hazel Stabler, 1711 N. Market St, Wichita, KS 67214 (Term Expires 1/10/2026)

At-Large: Melody McCray-Miller, 5121 Lakewood Hills Blvd., Park City, KS 67219 (Term Expires 1/22/2028)

Key Staff

Superintendent of Schools	Kelly Bielefeld
Deputy Superintendent of Schools	Gil Alvarez
Assistant Superintendent of Elementary Schools	Michele Ingenthron
Assistant Superintendent of Learning Services	Holly Ingram
Assistant Superintendent of Secondary Schools	Dr. Loren Hatfield
Assistant Superintendent of Student Support Services	Dr. Vince Evans
Chief Communications Officer	Rachel Bell
Chief Financial Officer	Addi Lowell
Chief Human Resources Officer	Sean Hudspeth
Chief Information Officer	Rob Dickson
Chief Legal Counsel	Dan Lawrence
Chief Operations Officer	Dr. Steve Noble
Division Director of Facilities	Luke Newman
Division Director of Operations	Fabian Armendariz
Division Director of Safety & Environmental Services	Terri Moses
Clerk of the Board	Litona Hoyt

Other Key Staff

Director of Budgeting	Taben Azad
Director of Accounting and Controller	Nancy Iverson
Financial Reporting and Project Manager	April Webb

The District's Accomplishments and Challenges

Accomplishments:

1. **Strategic Plan Progress:** The graduation rate for the Class of 2024 is 84.3%, up 10.3 percentage points from 2018. One of the goals for our Every Student Future Ready Strategic Plan is to increase the grad rate from 79.9% to 85% by 2029.
2. **Compensation Package:** WPS continues to honor its commitment to investing in staff through wages and raises. For the 2025-26 school year, compensation packages are valued at 5.47%, outpacing the 3-year state CPI applied to BSAPP of 4.4%. By continuing to prioritize the budget, and find efficiencies in operations, WPS is able to reinvest dollars into our greatest asset: our employees.
3. **West High Hospitality Hub:** In its inaugural year, the Wichita Public Schools Foundation (WPSF) hosted its first Superintendent's Breakfast, pledging $250,000 to a Hospitality Hub at West High School, a new college and career pathway that will inspire community support and partnerships, while providing a new and unique learning opportunity for students.
4. **Rally at the River:** Educators and support staff from across the district gathered in the first ever district wide pep rally, hosted at Riverfront Stadium, to launch the strategic plan and create a sense of community and belonging to kick off the 2024-25 school year. Nearly 8,000 employees attended this inaugural event. WPS continued this legacy for the 2025-26 school year, with Rally at the Roundhouse, hosted in Charles Koch Arena at WSU, welcoming keynote speaker Dr. Jon Eckert, professor of Education Leadership for the Baylor Center for School Leadership.
5. **Future Teacher Academy:** Wichita State University, WSU Tech and Wichita Public Schools announce Future Teacher Academy, a partnership designed to strengthen the region's teacher workforce by offering WPS graduates a seamless route to earn their teaching licensure while working as a paraeducator in WPS.
6. **Creative Minds Vertical School**: WPS unveiled Creative Minds in the 2024-25 school year, an innovative pilot program that reinvents modern teaching strategies in a on-room schoolhouse, designed for students in kindergarten through sixth grade. Creative minds received the Innovation Award from Wichita Business Journal in 2025. WPS plans to expand this model in the 2025-26 school year to make education accessible for every student and family.
7. **Expansion of Future Ready Centers:** WPS and WSU Tech continue to partner together to the gap in workforce development for key industries. The next Future Ready Center (FRC) concept available to WPS students in 2025-26 is the FRC Technology Hub for Advanced Computer Knowledge (HACK). Students at FRC HACK will have the opportunity to receive

certificates in cybersecurity, computer programming, or data analytics pathways with hands-on learning experiences.

8. EmpowerED: Wichita Public Schools began the EmpowerED Teacher Leader Fellowship, an innovative, year-long professional learning journey designed to strengthen leadership skills in 14 hand-selected educators.
9. Football Expansion: The City of Wichita's Park and Recreation Department and Wichita Public Schools announce a collaboration to provide opportunities for students by enhancing the Wichita Junior Football League through cost and facility sharing agreements. Through a grant, made availably by the Kansas City Chief's organization, high school girls' football will begin in the 2025-26 school year, as KSHAA looks to sanction the sport for the

Staff and School Recognitions:

- Wichita Business Journal's inaugural Power 50 list
- 2025 Excellence in Public Service Award
- Kansas Teacher of the Year Region 4 Finalist for the 24-25 school year
- The Kansas Restaurant and Hospitality Association ProStart Teacher of the Year
- Art Newcomer Promising Athletic Director, and WPS district athletic director named District 4 Athletic Director of the Year at the Kansas Interscholastic Athletic Administrators Association Awards
- The inaugural Steel Apple Award from Carhartt
- 2025 ISTE+ASCD Distinguished District Award

Allison Traditional Magnet Middle School is named a National Magnet School of Excellence, the highest achievement for a magnet school, for the second time. Earhart Environmental Magnet Elementary School is named a School of Distinction for the fourth time.

Six Wichita Public Schools were named 2024 Challenge Award winners. The award recognizes schools that are making a notable difference in student achievement.

WPS kindergarten readiness and individual plan of study, recognized by Kansas State Department of Education through the 2024 Kansans Can Star Recognition Program.

Four WPS schools, Chester I. Lewis Academic Learning Center, Education Imagine Academy, Gordon Parks Academy STEM Leaders in Applied and Media Arts and Wells Middle School have been named Capturing Kids' Hearts National Showcase Schools.

Scholarships and Student Recognitions:

The Wichita Public Schools Class of 2025 had more than 3,000 graduates who were offered the following scholarships:

- National Merit Scholars

- Wichita State University Koch Scholar
- Wichita State University McGregor Scholar
- Wichita State University Wallace Scholars
- Wichita State University Rudd Scholar
- Naval Reserve Training Co

Eleven students from 3 WPS high schools, East High, Northeast Magnet and Northwest, named National Merit Semifinalists.

Robinson Middle School 8th grade student won the Kansas Civics Bee. She will compete in the National Bee in Washington, DC in December, 2025.

East High senior is named 6A Champion and Grand Champion at the eSports Sunflower Showdown in Super Smash Brothers. He was also named the Central Region HSEL Champion.

Heights senior named the 2025 Kansas Youth of the Year by the Boys & Girls Clubs of America.

Truesdell Middle School 7th graders were selected to perform in the 5th-7th grade honor choir at the American Choral Directors Association (ACDA) national conference. They were the only representatives from the state of Kansas.

Challenges:

1. **Facilities Needs & Deferred Maintenance**: After WPS narrowly lost in $450 million bond referendum on February 25, 2025, the district is navigating a complex path forward to fund its facilities needs. The district faces a staggering $1.2 billion backlog in deferred maintenance, while its annual capital outlay budget remains limited, with consistent revenue streams producing approximately $50 million for all initiatives – well below the estimated $150 million needed each year to address aging facilities effectively. Since the last major capital bond campaign in 2008, many school buildings have continued to age without adequate investment. Although $82 million in ESSER funds provided some temporary relief for infrastructure needs, this one-time federal support fell short of the district's long-term demands. As a result, district leaders must carefully prioritize critical repairs and upgrades to maintain safe, functional, and effective learning environments amid constrained resources.
2. **Enrollment Decline**: Declining enrollment continues to challenge the district's financial stability, a trend accelerated by the impacts of the COVID-19 pandemic and evolving legislative policies. The conclusion of ESSER funding in the 2024–25 school year further intensifies revenue pressures, as these federal funds had temporarily buffered the district against funding fluctuations. To maintain a balanced budget while sustaining educational quality, the district will likely need to consider periodic consolidation of services and

facilities, adjusting operational structures to align with the reduced student population and available resources.

3. **Talent Retention and Workforce Sustainability:** Recruiting and retaining high-quality staff remains a major concern. Competitive pressure from surrounding districts and industries, combined with burnout from post-pandemic demands, has made it harder to fill key roles—particularly in classrooms, support services, and specialized. Rising healthcare costs further complicate the picture, placing pressure on the district's ability to maintain healthy reserves in its self-funded health plan while keeping premiums and out-of-pocket costs manageable for employees. Balancing compensation, benefits, and workforce support will be essential to ensuring a stable, committed team that can meet the needs of students.
4. **Uncertainty in State and Federal Funding:** Looking ahead, the district is preparing for volatility in public education funding at both the state and federal levels. Kansas' current school finance formula is set to sunset in the near future, with an Education Funding Task force set forth to evaluate and implement a new funding formula. A new federal administration could shift education priorities in ways that affect local allocations. These unknowns make long-range financial planning more difficult and reinforce the importance of disciplined budgeting and strong reserve policies.

Supplemental Information for the Following Tables

1. Summary of Total Expenditures by Function (All Funds)
    - District-wide, 77% of the total budget is spent on students for instruction, student, and instructional support (librarians, counselors, nurses, etc.), school principals, student meals, and student transportation.
    - The district is budgeting over $53 million more in instruction for FY26 over FY25 actual expenditures. Direct instruction of students accounts for 46% of all budgeted expenditures for all funds, remaining relatively the same percentage from FY25.
    - Student meals under Food Services increased 7%, or roughly $2.5 million dollars from FY25 actuals due to an estimated increase in food costs related to supply chain concerns.
    - Debt Service will increase 4% in FY26, or under $1 million. Bond and interest payments will increase slightly each year as the district meets its principal and interest payments from Bond Debt Service.
    - Transportation expenditures increased over FY25 actual expenditures by over $10 million as the district renegotiated its contract with the transportation service provider. When comparing the FY26 budget to FY25 actuals, the increase reflects 26% due to lower than anticipated expenditures in FY25 due to the inability to fill bus driver vacancies to cover budgeted routes.
    - Total budgeted expenditures for FY26 increased over $144 million compared to FY25 actuals, an increase of 17%. When compared to FY25 budgeted expenditures, FY26 increased by $39 million, or a 4% increase in budgeted expenditures. This slight increase in

budgeted expenditures is accounted by the expiration of Federal ESSER III funds, offset by an increase in the statutory base aid per pupil from $5,378 to $5,615.

2. Summary of General Fund Expenditures by Function
   - Instruction increased by 26% when comparing FY25 actual expenditures and FY26 budgeted expenditures, due to planned flexibility required for enrollment audits.
   - Budgeted amounts for tra , npared to FY25 actuals as the result of a contractual increase on services by the district's transportation providers.
   - Operations & Maintenance increased by 2% compared to prior year actuals due to an expected increase in natural gas and electric utilities for FY26.

3. Summary of Supplemental General Fund Expenditures by Function
   - Instruction expenditures increased by 968% from FY24 actuals to FY25 actuals, reflecting the planned flexibility built into the FY25 budget to accommodate enrollment audit requirements. However, the FY26 budget reflects a 35% decrease from FY25 actuals, indicating a normalization of Instruction expenditures now that audit-related adjustments have been addressed.
   - Instructional Support showed modest growth of 2% in FY25 actuals but is projected to rise by 59% in FY26. This increase reflects expanded investment in instructional support staff and services.
   - Administration & Support declined by 15% in FY25 actuals and is expected to decrease by another 6% in FY26.
   - Operations & Maintenance is budgeted to increase 19% in FY26. These increases support ongoing needs related to insurance and rising energy costs.
   - Transportation expenditures grew by 5% in FY25 actuals and are projected to increase by 37% in FY26. This reflects rising fuel and service costs or increased transportation demand for specialized programs and expanded access.

4. Summary of General and Supplemental General Fund Expenditures by Function
   - Percentages for Instruction and Instructional Support increased by 24% and 6%, respectively, compared to FY25 actuals.
   - Budgeted amounts for Transportation increased by 37%, compared to FY25 actuals.

5. Summary of Special Education Fund by Function
   - The Special Education FY26 budget reflects a 6% increase over FY25. Contributing factors include annual salary improvements, adjustments to third-party service contracts, enhanced compliance and oversight efforts, and continued growth in the district's special education population.
   - The Instruction budget remained relatively flat between FY25 and FY26 budgets.
   - The Student and Instructional Support budget also remained level compared to FY25 and FY26.

- Administration & Support increased nearly 36% compared to the prior year budget, due to indirect costs associated with the Special Education Fund. Indirect costs are allowable expenses that support district administrative cost but are not directly tied to specific programs such as accounting, human resources, and facilities management. These costs are calculated using a federally approved indirect cost rate and are now recorded in this line for transparency and compliance. The rise in this area reflects a shift in how these costs are allocated, not a sudden increase in administrative staffing or overhead.

6. Instruction Expenditures (1000)
    - The Federal Fund budget for FY26 increased by 23% due to the way the district records indirect costs associated with Federal Funds. Indirect costs are allowable expenses that support district administrative oversight and are calculated using a federally approved indirect cost rate.
    - The Supplemental General Fund budget reflects a 24% decrease compared to the FY25 budget. This reduction aligns with historical spending trends and prior-year alignments.
    - The Gifts & Grants budget reflects a 13% increase over the FY25 budget, despite relatively consistent expenditures in recent years. This increase supports the district's proactive efforts to secure additional resources in response to anticipated federal education funding cuts.

7. Student Support Expenditures (2100)
    - The FY26 Capital Outlay budget shows a significant increase compared to FY25 actuals. However, when compared to the prior year's budget, there is no change. The district continues to allocate funds in this area to meet anticipated needs for technology, equipment, and furniture.
    - Extraordinary School Program: Also known as Latchkey provides before school, after school and all-day summer care at designated school sites. While budget-to-actuals reflects an increase, the budget remains consistent with prior years. Funding allocations support planned salary improvements and rising operational costs necessary to sustain the program.
    - The Special Education Fund reflects an 11% increase in the FY26 budget compared to FY25 actuals. This increase supports planned salary improvements and the implementation of additional oversight measures required by governing agencies.

8. Instructional Support Expenditures (2200)
    - Federal Funds budgeted expenditures for instruction support remain steady as the district plans to maintain investments in professional development through Title allocations as well as trainings.
    - Professional Development Fund instructional support expenditures increased as a result of planned trainings related to the continuing implementation LETRS.
    - An increase in Bilingual Education is anticipated as the district expands programs at the elementary level.

- Growth in demand for virtual education options is expected to drive the need for additional instructional support.

9. General Administration Expenditures (2300)
    - Although the General Administration expenditures in the Supplemental General Fund increased by 37% when comparing FY25 Actuals to FY26 Budget, there is actually less than a 1% increase when comparing budget to budget.
    - The Special Liability Expense Fund FY26 budget increased by 37% when compared to FY25 actuals. The significant increase in Special Liability Fund expenditures for FY26 reflects anticipated legal obligations and potential claim settlements. This increase also ensures the district maintains sufficient reserves for pending or unforeseen liabilities, in alignment with risk management best practices and recent expenditure trends.

10. School Administration Expenditures (2400)
    - School Administration (2400) expenditures in the At-Risk Fund decreased significantly in FY26 due to a strategic realignment of resources. The district has prioritized directing At-Risk funding toward instructional and student support services that more directly benefit at-risk students, in alignment with state expectations and program goals.
    - School Administration expenditures within the Virtual Education Fund increased by approximately 29% in FY26 when comparing to FY25 budget, reflecting the continued expansion of the district's virtual program and the administrative support needed to sustain its growth.

11. Central Services Expenditures (2500)
    - General Fund expenditures increased 20% in FY25 actuals and are projected to grow by another 16% in FY26, reflecting ongoing support for core instructional and operational activities.
    - Federal Funds rose by 6% in FY25 but are budgeted to decline by 31% in FY26, reflecting the expiration of time-limited federal relief funds (e.g., ESSER).
    - Supplemental General expenditures declined by 16% in FY25 actuals and are expected to decrease an additional 9% in FY26. This sustained decrease indicates a shift in how supplemental resources are allocated and the realignment of program costs.

12. Operations and Maintenance Expenditures (2600)
    - Food Service expenditures decreased by 20% in FY25 and is projected to decline an additional 88% in FY26. This trend reflects the district's completion of FY24 investments using USDA's Free Meals for All Kids funding, which supported equipment and facility upgrades to ensure long-term sustainability under post-pandemic service expectations.
    - The Supplemental General Fund increased by 15% in FY25 and is projected to grow another 19% in FY26. This continued growth is largely attributed to rising utility costs and

inflationary pressures, as the district adjusts its operational budget to meet increased demand for energy and essential services.

- Capital Outlay expenditures were estimated to increase by 31% in FY25 and are expected to decrease by 12% in FY26. The FY26 increase supports planned repairs, maintenance, and any additions or upgrades to safety equipment and other facility improvements across the district.

13. Transportation Expenditures (2700)
    - The Wichita Public Schools' transportation contract with First Student was extended with an annual increases of 27.5% in year 1 (2025-26).

14. Other Support Services Expenditures (2900)
    - There are no significant findings or changes to the budget for Other Support Services expenditures for FY26.

15. Food Service Expenditures (3100)
    - Food Service budgets remained fairly consistent with FY25 budget. The USDA predicts a minimal increase on the CPI of food (3%). This prediction allowed us to actually decrease the budget by 8% for FY26 when comparing to FY25 budget.

16. Community Services Operations (3300)
    - There are no significant findings or changes to the budget for Community Services Operations for FY26.

17. Capital Improvements (4000)
    - Capital Improvement Expenditures are projected to increase by 86% in FY26, rising from $52.2 million in FY25 to $96.9 million. This sharp increase follows a 25% decline in FY24 and reflects a significant investment in long-term infrastructure and facility upgrades.
    - Special Assessment expenditures, which dropped to zero in FY25, is expected to resume at a minimal level in FY26.

18. Debt Services (5100)
    - Debt Service Expenditures decreased by 4% from FY24 to FY25, dropping from $48.9 million to $46.8 million. This decline was primarily due to the elimination of Capital Outlay contributions to debt service, which totaled $2.76 million in FY24 but were removed entirely in FY25.
    - Bond and Interest expenditures increased by 2% due to the Principal payment for Series 2009-B and Series 2017-A.

19. Miscellaneous Information – Transfers (5200)
    - Transfers were budgeted using prior year actuals as a guideline. Enrollment and weighting counts heavily impact how much the General and Supplemental General Funds must transfer.

20. Miscellaneous Information Unencumbered Cash Balance by Fund
    - Capital Outlay, Bond and Interest, and the district's health reserves in the Special Reserve Fund account for over 70% of the district's unencumbered cash.
    - The Capital Outlay Fund increased by approximately 10.5%. This growth supports the district's ongoing commitment to facility improvements, equipment needs, and long-term capital planning.
    - The Food Service Fund balance decreased by nearly 70%. This drawdown reflects increased operational costs, changes in federal reimbursements, and a strategic use of reserves to support program needs without over accumulating fund balance.

21. Reserve Funds Unencumbered Cash Balance
    - The district maintains its reserves for the Special Reserve Fund's health plan.
    - The district has maintained its reserves for workers' compensation within Special Reserve funds in FY26 to fully fund the present value of existing claims.

22. Other Information – Enrollment Information
    - After recognizing a dramatic enrollment decline from the 2020-21 school year, enrollment estimates are expected to continue the pre-pandemic trajectory. The district anticipates slight enrollment decline as projections continue to come to fruition.
    - The district anticipates an increase in bilingual contact hours because of a comprehensive review of the bilingual program. This enhancement will allow the district to extend these services to additional locations.

23. Miscellaneous Information Mill Rates by Fund
    - The Bond and Interest mill levy will decrease by 2.011 mills as the district approaches an appropriate cash reserve for anticipated Bond and Interest payments scheduled for FY26 through FY29.
    - The Supplemental General Fund mill levy increased by 1.842 mills. Following the enrollment audit adjustments for FY26, which resulted in a decrease in the General Fund, the district utilized all of the levied funds in the Supplemental General Fund to support the original adopted budget. This action reduced the unencumbered cash balance used in the mill levy calculation for FY26.
    - Increased assessed valuations and the maximization of the Supplemental General Fund at 33% will enable the district to optimize its revenue streams.

24. Other Information – Assessed Valuation and Bonded Indebtedness

- Assessed property values in the Sedgwick County boundaries for Wichita increased 8%.
- The district will continue to pay down its debt requirements at a rate of 18.9% in the upcoming year.

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

KSDE Website Information Available

K-12 Statistics (Building, District or State Totals) Report Generator:
https://datacentral.ksde.gov/report_gen.aspx

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

School Finance Reports (Data Central) website below:
https://datacentral.ksde.gov/default.aspx

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

Kansas Building Report Card website below:
http://ksreportcard.ksde.gov/

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

Accountability Reports website below:
https://datacentral.ksde.gov/accountability.aspx

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

KSDE Summary of Expenditures

Summary of Total Expenditures by Function (All Funds)

	2023-2024 Actual	% of Total	2024-2025 Actual	% of Total	% Change	2025-2026 Budget	% of Total	% Change
Instruction	$396,702,013	46%	$406,535,820	47%	2%	$459,973,026	46%	13%
Student Support Services	$81,373,439	9%	$75,951,752	9%	-7%	$90,742,701	9%	19%
Instructional Support Services	$42,319,342	5%	$35,971,037	4%	-15%	$45,061,493	4%	25%
Administration & Support	$85,458,478	10%	$84,711,154	10%	-1%	$92,759,440	9%	10%
Operations & Maintenance	$79,876,869	9%	$82,628,126	10%	3%	$85,406,397	8%	3%
Transportation	$37,231,613	4%	$40,150,149	5%	8%	$50,560,561	5%	26%
Food Services	$34,468,754	4%	$35,347,162	4%	3%	$37,776,911	4%	7%
Capital Improvements	$52,841,008	6%	$52,198,219	6%	-1%	$95,452,083	9%	83%
Debt Services	$48,874,125	6%	$46,807,851	5%	-4%	$47,654,028	5%	2%
Other Costs	$362,673	<1%	$863,576	0%	138%	$433,755	<1%	-50%
Total Expenditures[1]	859,508,314	100%	$861,164,846	100%	0%	$1,005,820,395	100%	17%
Amount per Pupil	$19,304		$19,429		1%	$22,599		16%
Current Expenditures[2]	$739,205,941	100%	$737,559,641	100%	0%	$828,454,038	100%	12%
Amount per Pupil	$16,602		$16,640		0%	$18,614		12%

Percent of Expenditures for Instruction[3]

Total Expenditures	$388,125,408	45%	$394,410,980	46%	1%	$440,084,156	44%	-2%
Current Expenditures	$388,125,408	53%	$394,410,980	53%	0%	$440,084,156	53%	0%

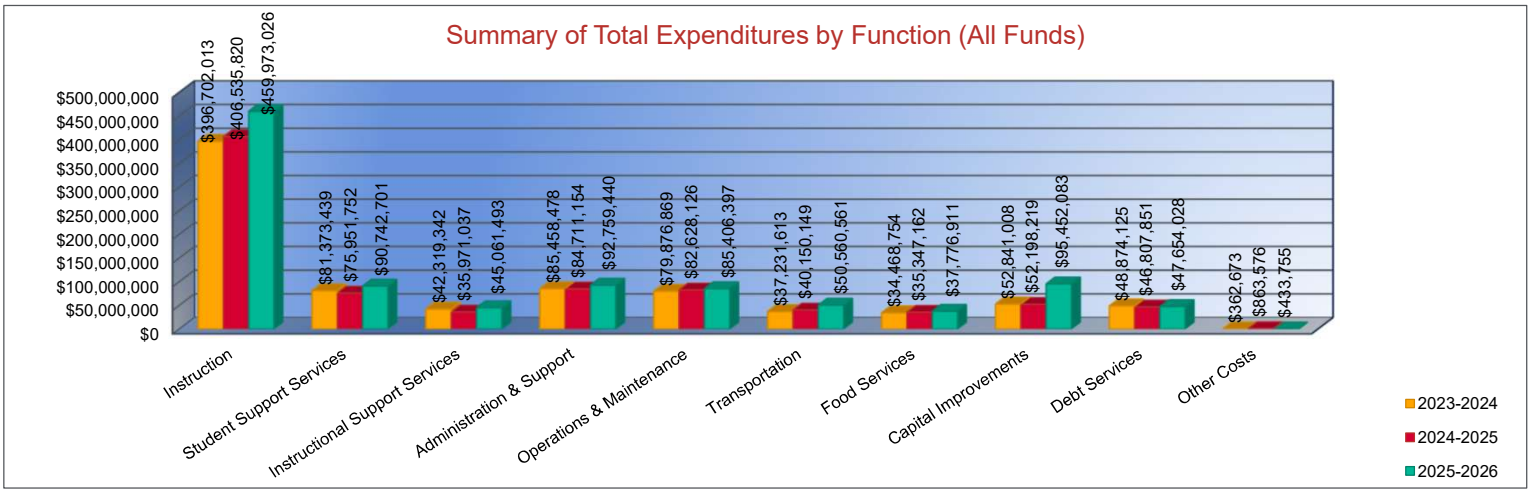
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At-Risk Education Fund, (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary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

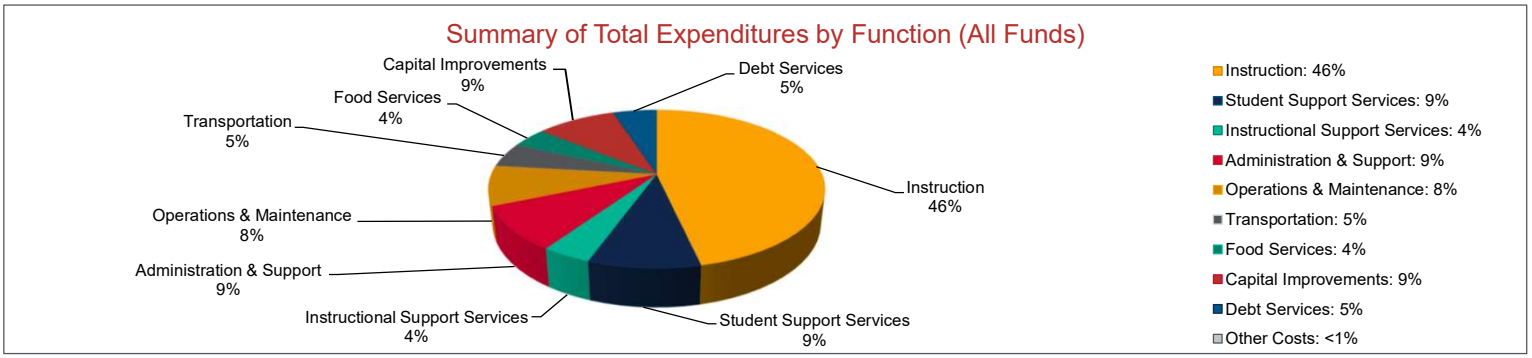
   Note: The Budgeted Total Expenditures may not match Code 99 due to budgeted transfers from (06) General and (08) Supplemental General to (53) Contingency Reserve and (55) Textbook & Student Material Revolving, which are not budgeted funds.

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

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

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



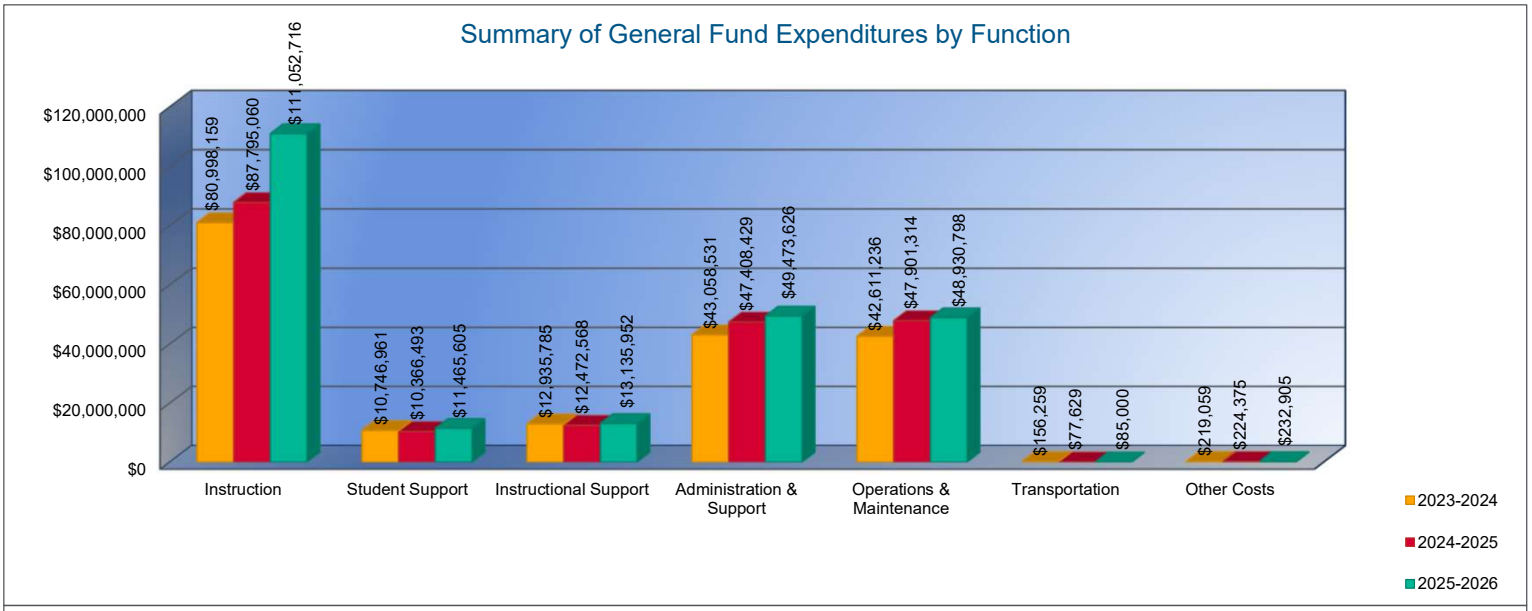


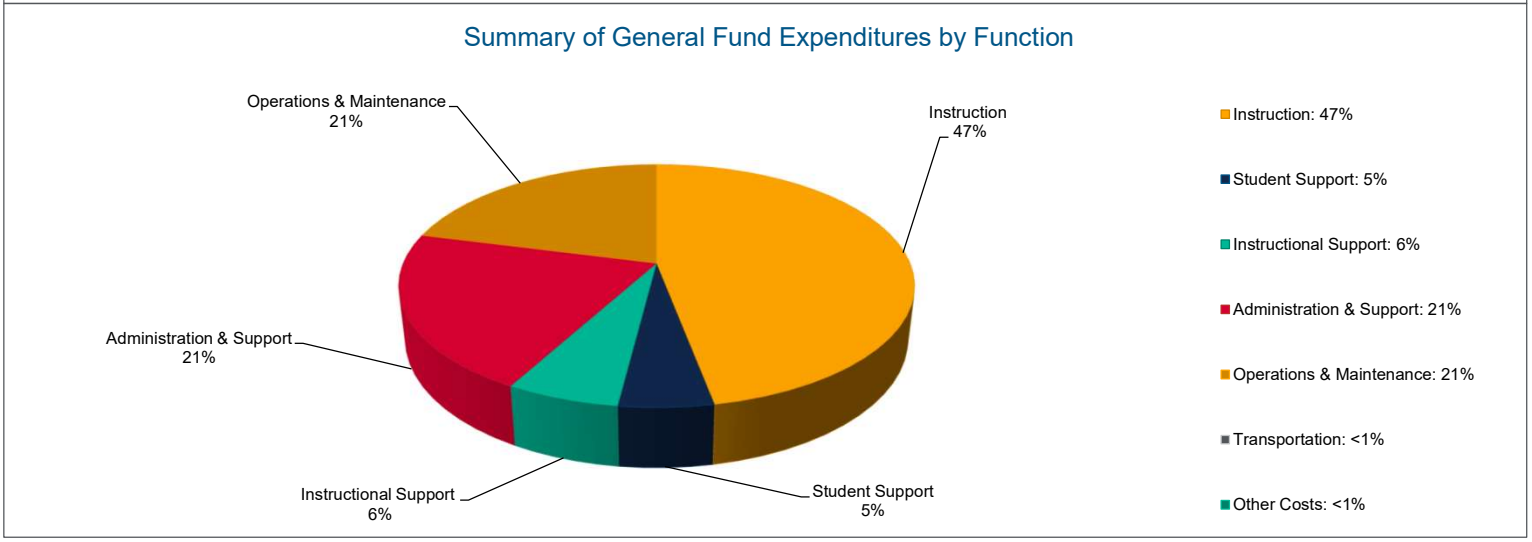
Note: Numbers on charts are within 1% due to rounding.

Summary of General Fund Expenditures by Function*

	2023-2024 Actual	% of Total	2024-2025 Actual	% of Total	% Change	2025-2026 Budget	% of Total	% Change
Instruction	$80,998,159	42%	$87,795,060	43%	8%	$111,052,716	47%	26%
Student Support	$10,746,961	6%	$10,366,493	5%	-4%	$11,465,605	5%	11%
Instructional Support	$12,935,785	7%	$12,472,568	6%	-4%	$13,135,952	6%	5%
Administration & Support	$43,058,531	23%	$47,408,429	23%	10%	$49,473,626	21%	4%
Operations & Maintenance	$42,611,236	22%	$47,901,314	23%	12%	$48,930,798	21%	2%
Transportation	$156,259	<1%	$77,629	<1%	-50%	$85,000	<1%	9%
Capital Improvements	$0	0%	$0	0%	0%	$0	0%	0%
Other Costs	$219,059	0%	$224,375	0%	2%	$232,905	<1%	4%
Total Expenditures	$190,725,990	100%	$206,245,868	100%	8%	$234,376,602	100%	14%
Amount per Pupil	$4,284		$4,653		9%	$5,266		13%

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



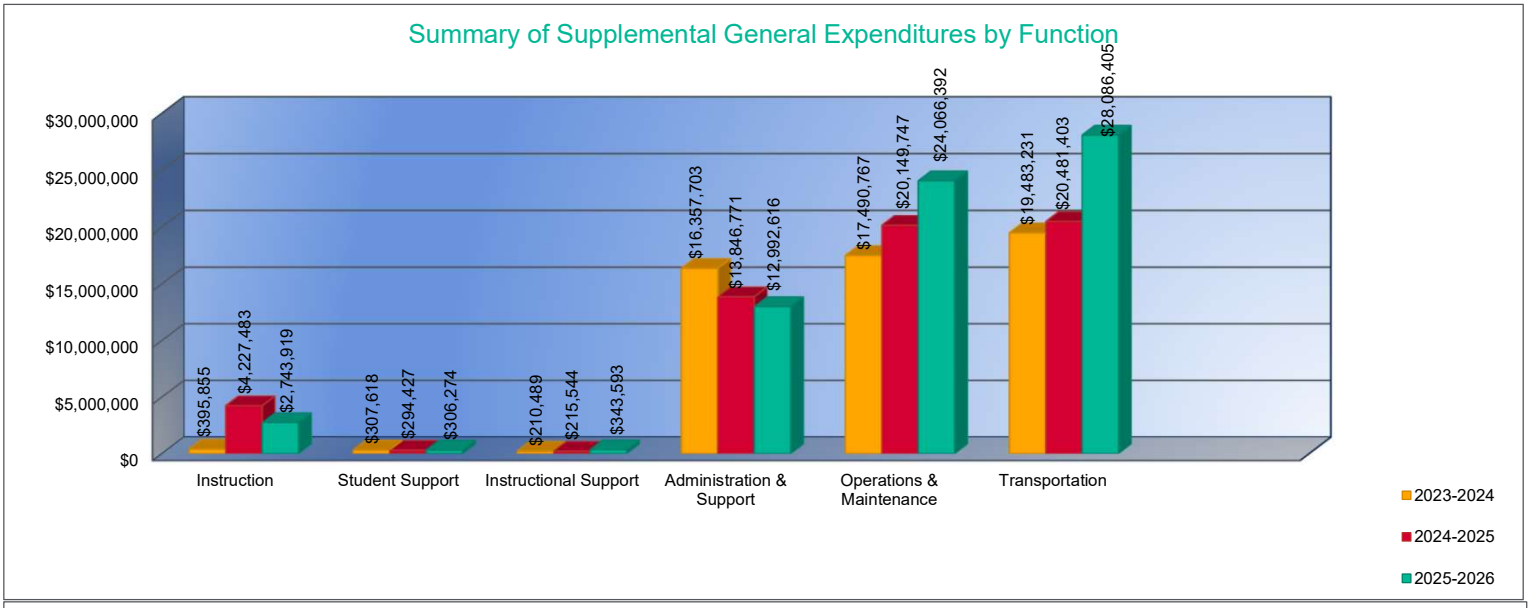


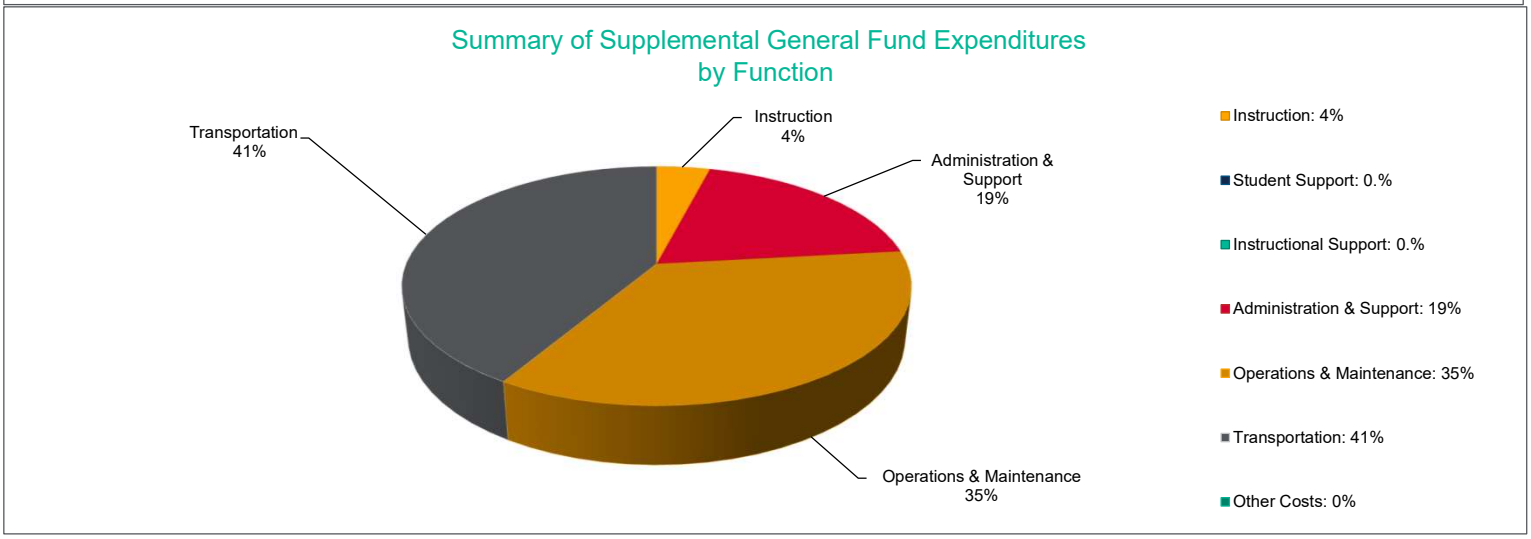
Note: Numbers on charts are within 1% due to rounding.

Summary of Supplemental General Fund Expenditures by Function*

	2023-2024 Actual	% of Total	2024-2025 Actual	% of Total	% Change	2025-2026 Budget	% of Total	% Change
Instruction	$395,855	1%	$4,227,483	7%	968%	$2,743,919	4%	-35%
Student Support	$307,618	1%	$294,427	0%	-4%	$306,274	0%	4%
Instructional Support	$210,489	0%	$215,544	0%	2%	$343,593	1%	59%
Administration & Support	$16,357,703	30%	$13,846,771	23%	-15%	$12,992,616	19%	-6%
Operations & Maintenance	$17,490,767	32%	$20,149,747	34%	15%	$24,066,392	35%	19%
Transportation	$19,483,231	36%	$20,481,403	35%	5%	$28,086,405	41%	37%
Capital Improvements	$0	0%	$0	0%	0%	$0	0%	0%
Other Costs	$0	0%	$0	0%	0%	$0	0%	0%
Total Expenditures	$54,245,663	100%	$59,215,375	100%	9%	$68,539,199	100%	16%
Amount per Pupil	$1,218		$1,336		10%	$1,540		15%

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



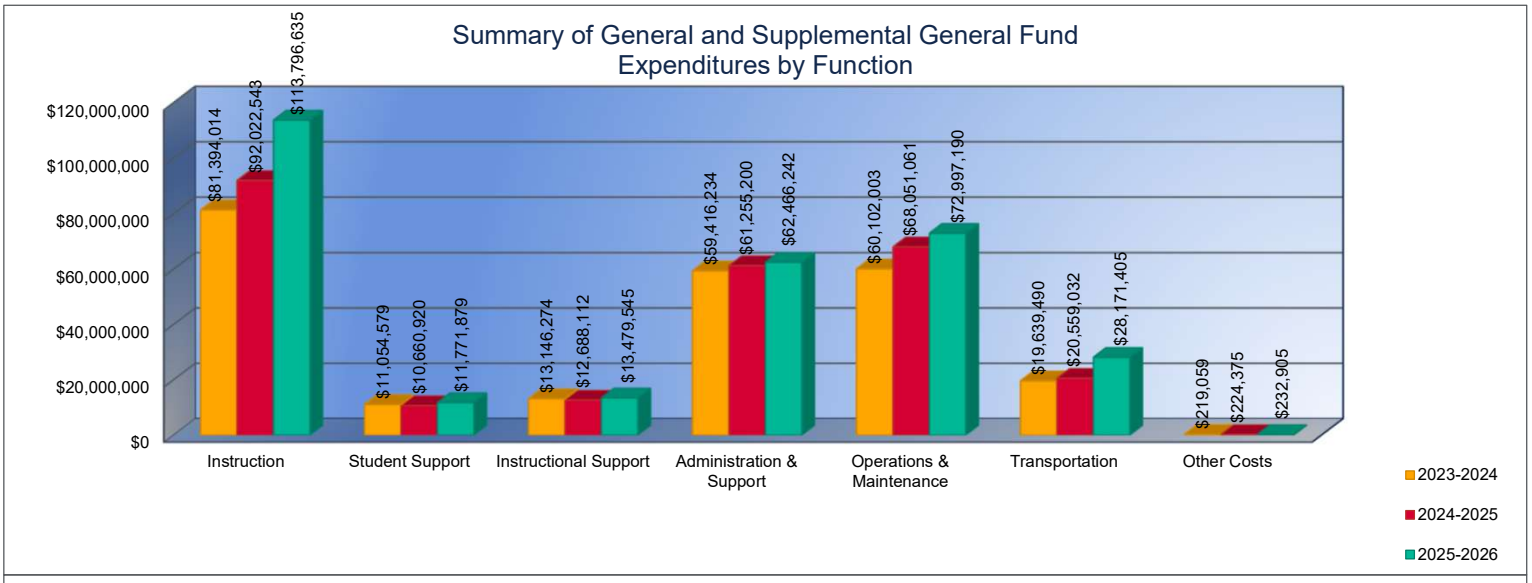


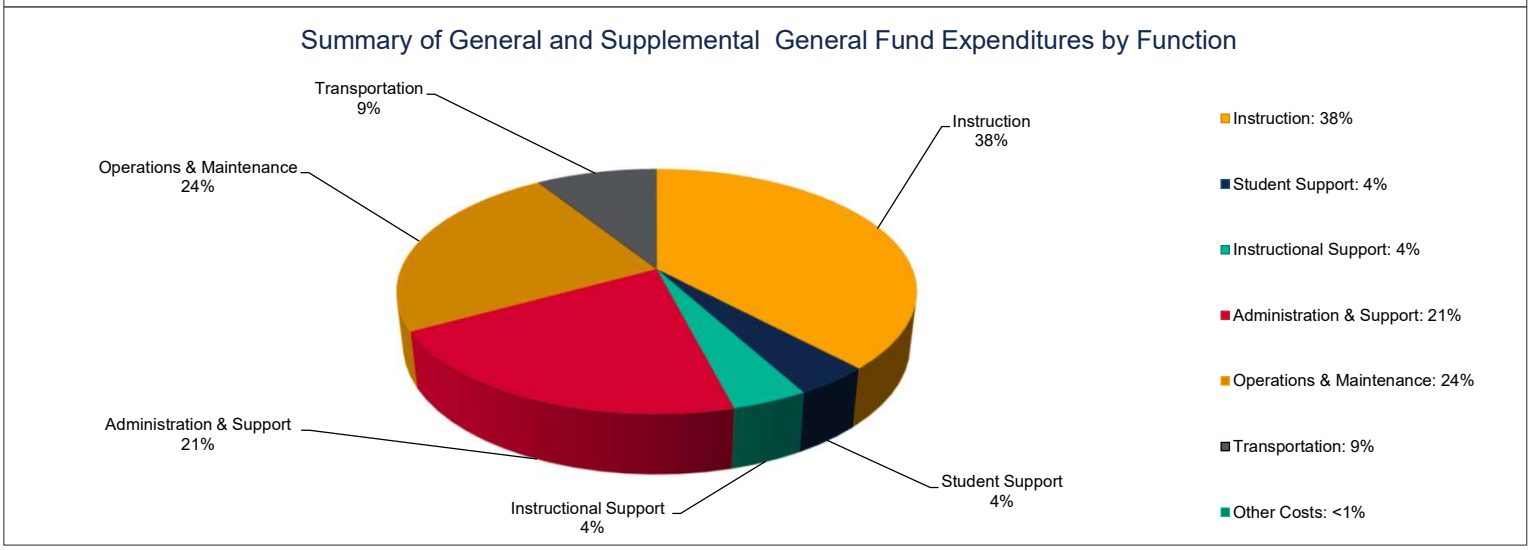
Note: Numbers on charts are within 1% due to rounding.

Summary of General and Supplemental General Fund Expenditures by Function*

	2023-2024 Actual	% of Total	2024-2025 Actual	% of Total	% Change	2025-2026 Budget	% of Total	% Change
Instruction	$81,394,014	33%	$92,022,543	35%	13%	$113,796,635	38%	24%
Student Support	$11,054,579	5%	$10,660,920	4%	-4%	$11,771,879	4%	10%
Instructional Support	$13,146,274	5%	$12,688,112	5%	-3%	$13,479,545	4%	6%
Administration & Support	$59,416,234	24%	$61,255,200	23%	3%	$62,466,242	21%	2%
Operations & Maintenance	$60,102,003	25%	$68,051,061	26%	13%	$72,997,190	24%	7%
Transportation	$19,639,490	8%	$20,559,032	8%	5%	$28,171,405	9%	37%
Capital Improvements	$0	0%	$0	0%	0%	$0	0%	0%
Other Costs	$219,059	<1%	$224,375	<1%	2%	$232,905	<1%	4%
Total Expenditures	$244,971,653	100%	$265,461,243	100%	8%	$302,915,801	100%	14%
Amount per Pupil	$5,502		$5,989		9%	$6,806		14%

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





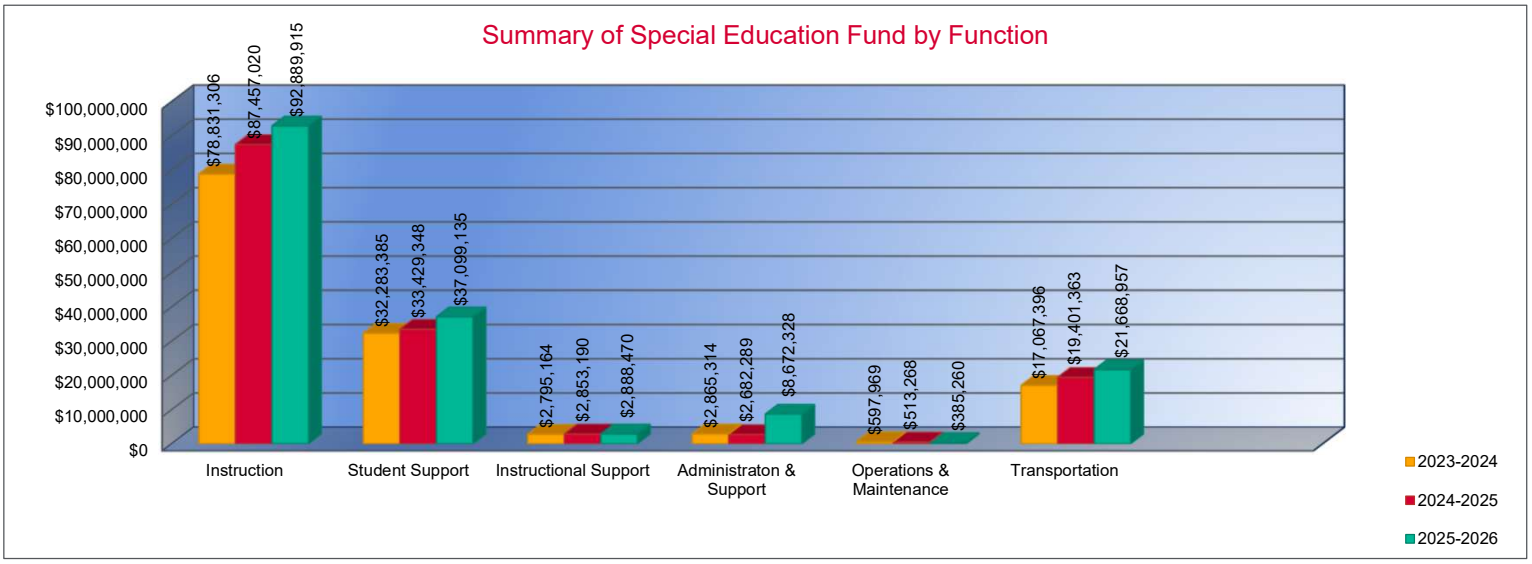
Note: Numbers on charts are within 1% due to rounding.

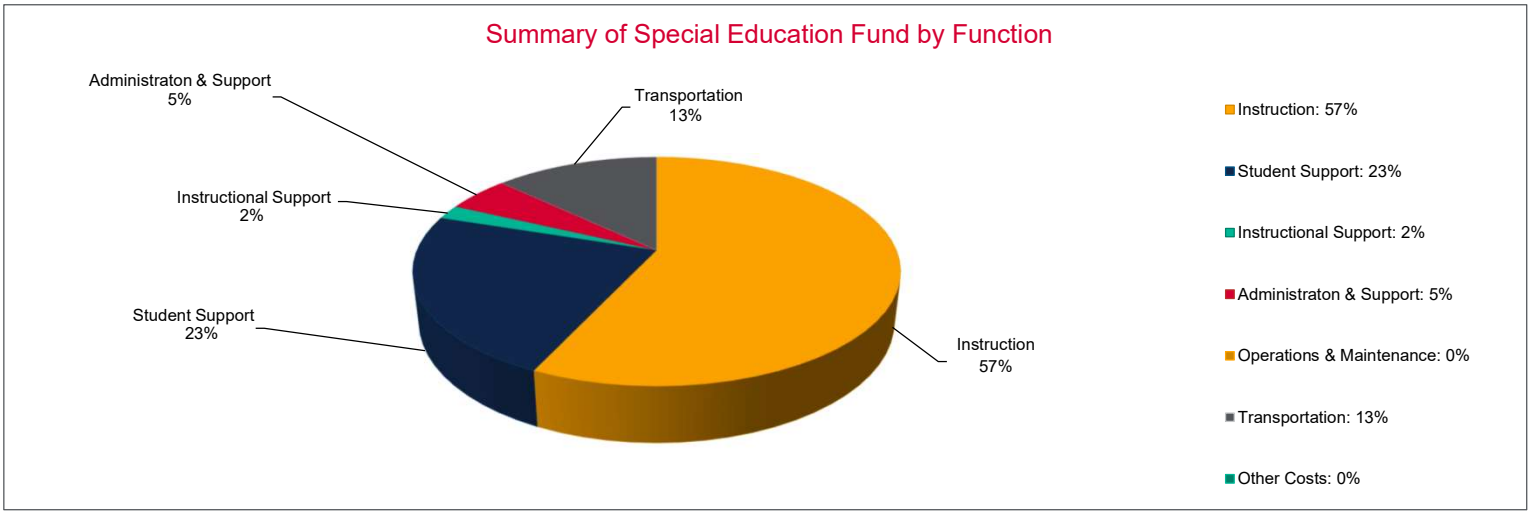
Summary of Special Education Fund by Function*

	2023-2024 Actual	% of Total	2024-2025 Actual	% of Total	% Change	2025-2026 Budget	% of Total	% Change
Instruction	$78,831,306	59%	$87,457,020	60%	11%	$92,889,915	57%	6%
Student Support	$32,283,385	24%	$33,429,348	23%	4%	$37,099,135	23%	11%
Instructional Support	$2,795,164	2%	$2,853,190	2%	2%	$2,888,470	2%	1%
Administraton & Support	$2,865,314	2%	$2,682,289	2%	-6%	$8,672,328	5%	223%
Operations & Maintenance	$597,969	0%	$513,268	0%	-14%	$385,260	0%	-25%
Transportation	$17,067,396	13%	$19,401,363	13%	14%	$21,668,957	13%	12%
Capital Improvements	$0	0%	$0	0%	0%	$0	0%	0%
Other Costs	$0	0%	$0	0%	0%	$0	0%	0%
Total Expenditures[1]	$134,440,534	100%	$146,336,478	100%	9%	$163,604,065	100%	12%
Amount per Pupil	$3,020		$3,302		9%	$3,676		11%

**The Summary of Special Education Fund Expenditures by Function comes from pages 6-13 and only uses the "Special Education Fund" line items.*

1. Total expenditures excludes the Special Ed Coop fund because it would include expenditures for all schools participating in the Coop.



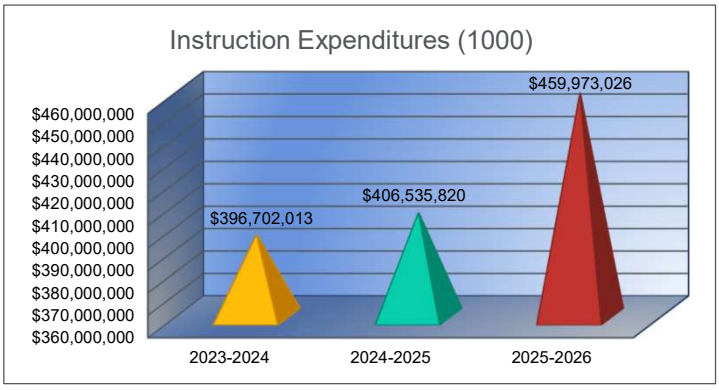


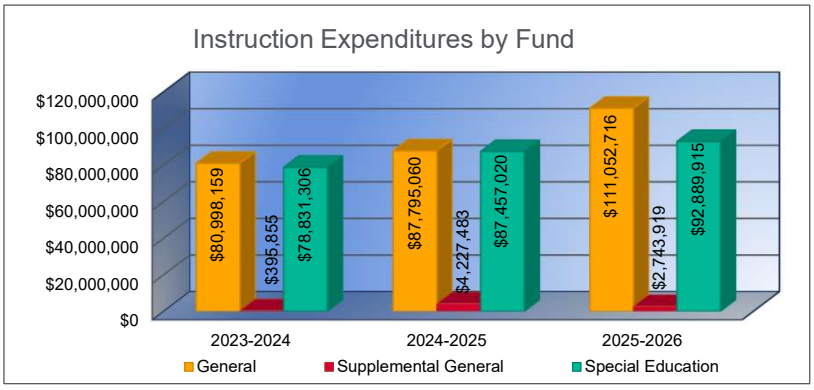
Note: Numbers on charts are within 1% due to rounding.

Instruction Expenditures (1000)

	2023-2024 Actual	2024-2025 Actual	% Change	2025-2026 Budget	% Change
General	$80,998,159	$87,795,060	8%	$111,052,716	26%
Federal Funds	$36,005,575	$20,133,203	-44%	$25,791,945	28%
Supplemental General	$395,855	$4,227,483	968%	$2,743,919	-35%
Preschool-Aged At-Risk	$7,888,099	$7,846,899	-1%	$9,743,577	24%
At-Risk Education Fund	$114,904,585	$117,004,983	2%	$119,163,035	2%
Bilingual Education	$12,402,579	$13,602,337	10%	$17,490,445	29%
Virtual Education	$1,606,212	$1,885,760	17%	$4,025,128	113%
Capital Outlay	$8,576,605	$12,124,840	41%	$19,888,870	64%
Driver Education	$0	$0	0%	$0	0%
Declining Enrollment	$0	$0	0%	$0	0%
Extraordinary School Program	$0	$0	0%	$0	0%
Food Service	$0	$0	0%	$0	0%
Professional Development	$0	$0	0%	$0	0%
Parent Education Program	$0	$0	0%	$0	0%
Summer School	$0	$72,048	0%	$319,037	343%
Special Education	$78,831,306	$87,457,020	11%	$92,889,915	6%
Cost of Living	$0	$0	0%	$0	0%
Career and Postsecondary Ed.	$10,317,144	$10,982,680	6%	$13,520,905	23%
Gifts & Grants[1]	$1,384,691	$1,244,884	-10%	$8,358,467	571%
Special Liability	$0	$0	0%	$0	0%
School Retirement	$0	$0	0%	$0	0%
Extraordinary Growth Facilities	$0	$0	0%	$0	0%
Special Reserve	$0	$0	0%		
KPERS Spec. Ret. Contribution	$34,706,458	$32,048,613	-8%	$34,985,067	9%
Contingency Reserve	$0	$0	0%		
Text Book & Student Material	$8,234,177	$9,716,591	18%		
Activity Fund	$450,568	$393,419	-13%		
Bond and Interest #1	$0	$0	0%	$0	0%
Bond and Interest #2	$0	$0	0%	$0	0%
No-Fund Warrant	$0	$0	0%	$0	0%
Special Assessment	$0	$0	0%	$0	0%
Temporary Note	$0	$0	0%	$0	0%
SUBTOTAL	**$396,702,013**	**$406,535,820**	**2%**	**$459,973,026**	**13%**
Enrollment (FTE)[3]	44,524.1	44,324.2	0%	44,507.3	0%
Amount per Pupil[2]	$8,910	$9,172	3%	$10,335	13%
Adult Education	$0	$0	0%	$0	0%
Adult Supplemental Education	$0	$0	0%	$0	0%
Special Education Coop	$0	$0	0%	$0	0%
TOTAL	**$396,702,013**	**$406,535,820**	**2%**	**$459,973,026**	**13%**

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



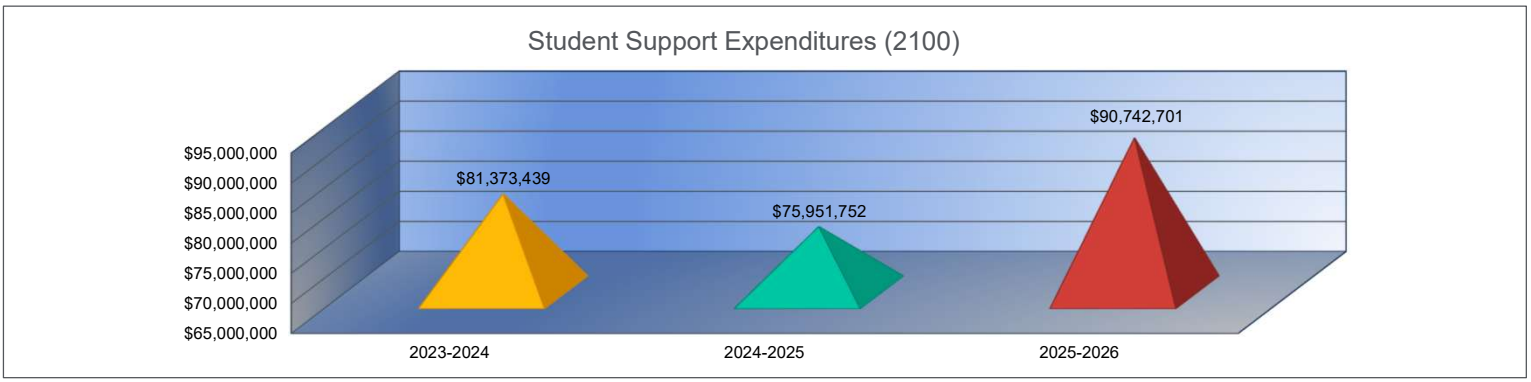


Note: Numbers on charts are within 1% due to rounding.

Student Support Expenditures (2100)

	2023-2024 Actual	2024-2025 Actual	% Change	2025-2026 Budget	% Change
General	$10,746,961	$10,366,493	-4%	$11,465,605	11%
Federal Funds	$12,322,088	$5,453,901	-56%	$6,042,128	11%
Supplemental General	$307,618	$294,427	-4%	$306,274	4%
Preschool-Aged At-Risk	$99,796	$144,169	44%	$138,132	-4%
At-Risk Education Fund	$12,295,423	$13,463,752	10%	$13,927,796	3%
Bilingual Education	$564,503	$603,065	7%	$625,291	4%
Virtual Education	$274,213	$305,573	11%	$418,483	37%
Capital Outlay	$1,675	$74,362	4340%	$2,275,000	2959%
Driver Training	$0	$0	0%	$0	0%
Declining Enrollment	$0	$0	0%	$0	0%
Extraordinary School Program	$2,810,890	$2,946,496	5%	$7,709,268	162%
Food Service	$0	$0	0%	$0	0%
Professional Development	$0	$0	0%	$0	0%
Parent Education Program	$490,871	$584,456	19%	$1,084,242	86%
Summer School	$0	$10,396	0%	$2,171	-79%
Special Education	$32,283,385	$33,429,348	4%	$37,099,135	11%
Cost of Living	$0	$0	0%	$0	0%
Career and Postsecondary Ed.	$0	$5,045	0%	$0	-100%
Gifts & Grants[1]	$2,481,111	$2,185,975	-12%	$3,007,409	38%
Special Liability	$0	$0	0%	$0	0%
School Retirement	$0	$0	0%	$0	0%
Extraordinary Growth Facilities	$0	$0	0%	$0	0%
Special Reserve	$0	$0	0%		
KPERS Spec. Ret. Contribution	$6,694,905	$6,084,294	-9%	$6,641,767	9%
Contingency Reserve	$0	$0	0%		
Text Book & Student Material	$0	$0	0%		
Activity Fund	$0	$0	0%		
Bond and Interest #1	$0	$0	0%	$0	0%
Bond and Interest #2	$0	$0	0%	$0	0%
No-Fund Warrant	$0	$0	0%	$0	0%
Special Assessment	$0	$0	0%	$0	0%
Temporary Note	$0	$0	0%	$0	0%
SUBTOTAL	$81,373,439	$75,951,752	-7%	$90,742,701	19%
Enrollment (FTE)[3]	44,524.1	44,324.2	0%	44,507.3	0%
Amount per Pupil[2]	$1,828	$1,714	-6%	$2,039	19%
Adult Education	$0	$0	0%	$0	0%
Adult Supplemental Education	$0	$0	0%	$0	0%
Special Education Coop	$0	$0	0%	$0	0%
TOTAL	$81,373,439	$75,951,752	-7%	$90,742,701	19%

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

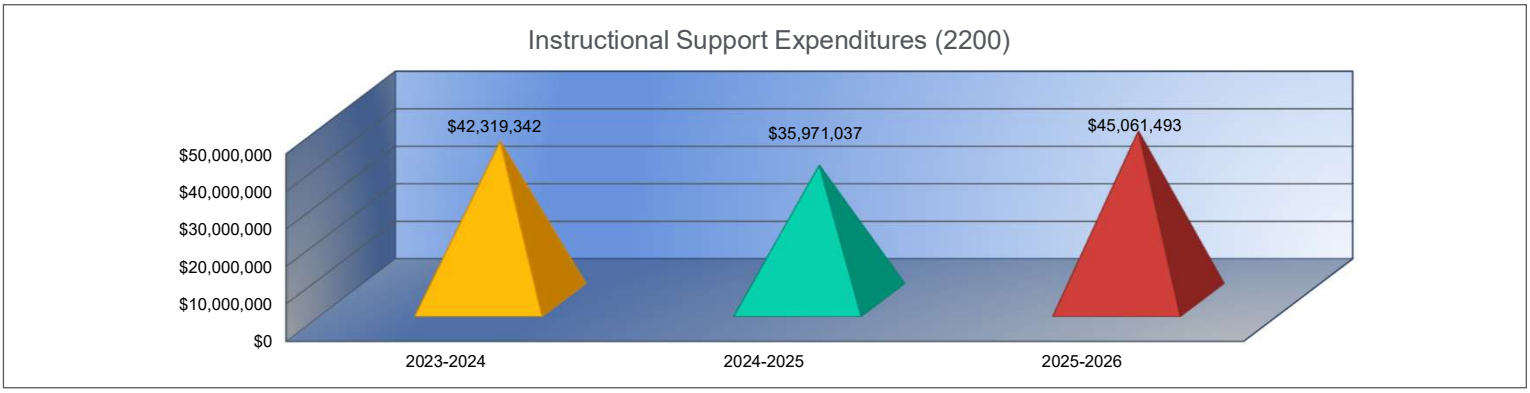


Note: Numbers on charts are within 1% due to rounding.

Instructional Support Expenditures (2200)

	2023-2024 Actual	2024-2025 Actual	% Change	2025-2026 Budget	% Change
General	$12,935,785	$12,472,568	-4%	$13,135,952	5%
Federal Funds	$16,793,163	$11,653,607	-31%	$12,793,377	10%
Supplemental General	$210,489	$215,544	2%	$343,593	59%
Preschool-Aged At-Risk	$54,647	$29,909	-45%	$55,962	87%
At-Risk Education Fund	$4,226,704	$3,895,469	-8%	$4,226,880	9%
Bilingual Education	$89,433	$96,870	8%	$134,663	39%
Virtual Education	$132,448	$140,937	6%	$271,974	93%
Capital Outlay	$21,392	$206,166	864%	$23,200	-89%
Driver Training	$0	$0	0%	$0	0%
Declining Enrollment	$0	$0	0%	$0	0%
Extraordinary School Program	$0	$0	0%	$0	0%
Food Service	$0	$0	0%	$0	0%
Professional Development	$1,299,719	$1,455,410	12%	$7,975,647	448%
Parent Education Program	$0	$0	0%	$0	0%
Summer School	$0	$2,991	0%	$9,927	232%
Special Education	$2,795,164	$2,853,190	2%	$2,888,470	1%
Cost of Living	$0	$0	0%	$0	0%
Career and Postsecondary Ed.	$159,461	$101,414	-36%	$59,831	-41%
Gifts & Grants[1]	$421,070	$45,391	-89%	$98,929	118%
Special Liability	$0	$0	0%	$0	0%
School Retirement	$0	$0	0%	$0	0%
Extraordinary Growth Facilities	$0	$0	0%	$0	0%
Special Reserve	$0	$0	0%		
KPERS Spec. Ret. Contribution	$3,167,641	$2,787,668	-12%	$3,043,088	9%
Contingency Reserve	$0	$0	0%		
Text Book & Student Material	$12,226	$13,903	14%		
Activity Fund	$0	$0	0%		
Bond and Interest #1	$0	$0	0%	$0	0%
Bond and Interest #2	$0	$0	0%	$0	0%
No-Fund Warrant	$0	$0	0%	$0	0%
Special Assessment	$0	$0	0%	$0	0%
Temporary Note	$0	$0	0%	$0	0%
SUBTOTAL	$42,319,342	$35,971,037	-15%	$45,061,493	25%
Enrollment (FTE)[3]	44,524.1	44,324.2	0%	44,507.3	0%
Amount per Pupil[2]	$950	$812	-15%	$1,012	25%
Adult Education	$0	$0	0%	$0	0%
Adult Supplemental Education	$0	$0	0%	$0	0%
Special Education Coop	$0	$0	0%	$0	0%
TOTAL	$42,319,342	$35,971,037	-15%	$45,061,493	25%

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

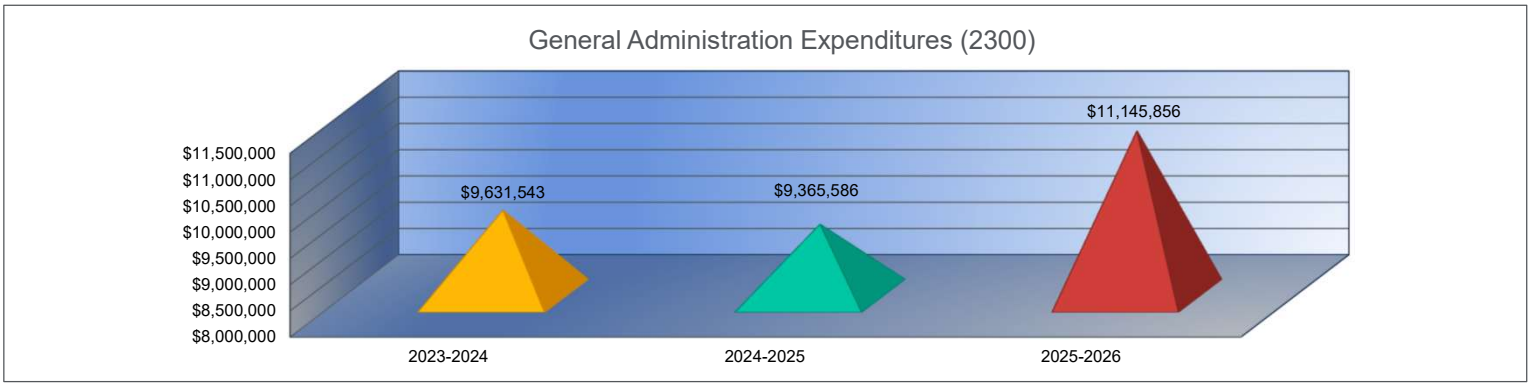


Note: Numbers on charts are within 1% due to rounding.

General Administration Expenditures (2300)

	2023-2024 Actual	2024-2025 Actual	% Change	2025-2026 Budget	% Change
General	$3,127,832	$3,570,526	14%	$3,973,433	11%
Federal Funds	$1,349,379	$812,556	-40%	$733,814	-10%
Supplemental General	$927,258	$881,714	-5%	$1,205,295	37%
Preschool-Aged At-Risk	$0	$0	0%	$0	0%
At-Risk Education Fund	$0	$0	0%	$0	0%
Bilingual Education	$0	$0	0%	$0	0%
Virtual Education	$0	$0	0%	$0	0%
Capital Outlay	$0	$1,235	0%	$0	-100%
Driver Training	$0	$0	0%	$0	0%
Declining Enrollment	$0	$0	0%	$0	0%
Extraordinary School Program	$0	$0	0%	$0	0%
Food Service	$0	$0	0%	$0	0%
Professional Development	$0	$0	0%	$0	0%
Parent Education Program	$0	$0	0%	$0	0%
Summer School	$0	$0	0%	$0	0%
Special Education	$1,987,242	$1,934,610	-3%	$2,212,326	14%
Cost of Living	$0	$0	0%	$0	0%
Career and Postsecondary Ed.	$0	$0	0%	$0	0%
Gifts & Grants[1]	$30,236	$318,431	953%	$681,762	114%
Special Liability Expense	$1,480,250	$1,162,539	-21%	$1,592,582	37%
School Retirement	$0	$0	0%	$0	0%
Extraordinary Growth Facilities	$0	$0	0%	$0	0%
Special Reserve	$0	$0	0%		
KPERS Spec. Ret. Contribution	$729,346	$683,975	-6%	$746,644	9%
Contingency Reserve	$0	$0	0%		
Text Book & Student Material	$0	$0	0%		
Activity Fund	$0	$0	0%		
Bond and Interest #1	$0	$0	0%	$0	0%
Bond and Interest #2	$0	$0	0%	$0	0%
No-Fund Warrant	$0	$0	0%	$0	0%
Special Assessment	$0	$0	0%	$0	0%
Temporary Note	$0	$0	0%	$0	0%
SUBTOTAL	$9,631,543	$9,365,586	-3%	$11,145,856	19%
Enrollment (FTE)[3]	44,524.1	44,324.2	0%	44,507.3	0%
Amount per Pupil[2]	$216	$211	-2%	$250	18%
Adult Education	$0	$0	0%	$0	0%
Adult Supplemental Education	$0	$0	0%	$0	0%
Special Education Coop	$0	$0	0%	$0	0%
TOTAL	$9,631,543	$9,365,586	-3%	$11,145,856	19%

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

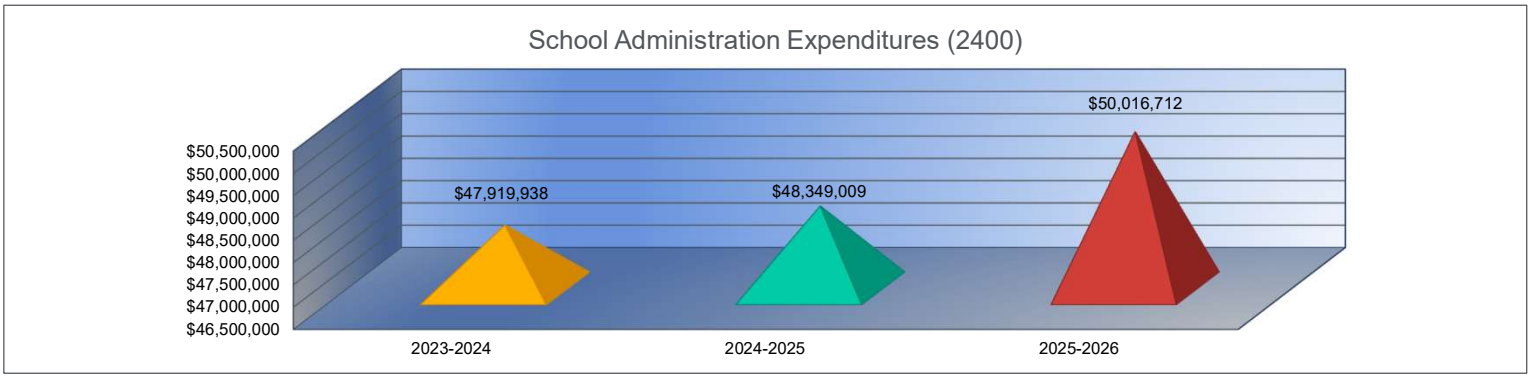


Note: Numbers on charts are within 1% due to rounding.

School Administration Expenditures (2400)

	2023-2024 Actual	2024-2025 Actual	% Change	2025-2026 Budget	% Change
General	$37,785,330	$41,271,674	9%	$42,515,914	3%
Federal Funds	$3,051,569	$213,001	-93%	$149,929	-30%
Supplemental General	$0	$0	0%	$0	0%
Preschool-Aged At-Risk	$22,898	$7,987	-65%	$10,047	26%
At-Risk Education Fund	$29,908	$6,779	-77%	$514	-92%
Bilingual Education	$675,940	$735,407	9%	$725,461	-1%
Virtual Education	$281,764	$391,350	39%	$511,084	31%
Capital Outlay	$0	$33,250	0%	$5,100	-85%
Driver Training	$0	$0	0%	$0	0%
Declining Enrollment	$0	$0	0%	$0	0%
Extraordinary School Program	$0	$0	0%	$0	0%
Food Service	$0	$0	0%	$0	0%
Professional Development	$0	$0	0%	$0	0%
Parent Education Program	$0	$0	0%	$0	0%
Summer School	$0	$0	0%	$6,643	0%
Special Education	$878,024	$747,543	-15%	$729,102	-2%
Cost of Living	$0	$0	0%	$0	0%
Career and Postsecondary Ed.	$727,349	$829,574	14%	$862,794	4%
Gifts & Grants[1]	$12,969	$15,740	21%	$28,060	78%
Special Liability Expense	$0	$0	0%	$0	0%
School Retirement	$0	$0	0%	$0	0%
Extraordinary Growth Facilities	$0	$0	0%	$0	0%
Special Reserve	$0	$0	0%		
KPERS Spec. Ret. Contribution	$4,454,187	$4,096,704	-8%	$4,472,064	9%
Contingency Reserve	$0	$0	0%		
Text Book & Student Material	$0	$0	0%		
Activity Fund	$0	$0	0%		
Bond and Interest #1	$0	$0	0%	$0	0%
Bond and Interest #2	$0	$0	0%	$0	0%
No-Fund Warrant	$0	$0	0%	$0	0%
Special Assessment	$0	$0	0%	$0	0%
Temporary Note	$0	$0	0%	$0	0%
SUBTOTAL	$47,919,938	$48,349,009	1%	$50,016,712	3%
Enrollment (FTE)[3]	44,524.1	44,324.2	0%	44,507.3	0%
Amount per Pupil[2]	$1,076	$1,091	1%	$1,124	3%
Adult Education	$0	$0	0%	$0	0%
Adult Supplemental Education	$0	$0	0%	$0	0%
Special Education Coop	$0	$0	0%	$0	0%
TOTAL	$47,919,938	$48,349,009	1%	$50,016,712	3%

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

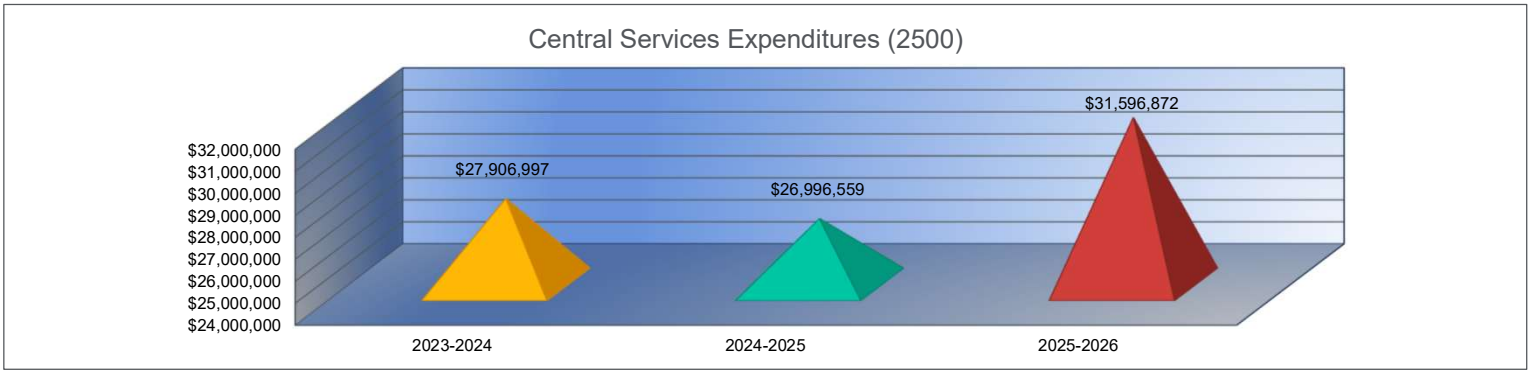


Note: Numbers on charts are within 1% due to rounding.

Central Services Expenditures (2500)

	2023-2024 Actual	2024-2025 Actual	% Change	2025-2026 Budget	% Change
General	$2,145,369	$2,566,229	20%	$2,984,279	16%
Federal Funds	$2,014,747	$2,136,734	6%	$1,471,914	-31%
Supplemental General	$15,430,445	$12,965,057	-16%	$11,787,321	-9%
Preschool-Aged At-Risk	$79,832	$86,254	8%	$92,899	8%
At-Risk Education Fund	$0	$0	0%	$0	0%
Bilingual Education	$0	$0	0%	$0	0%
Virtual Education	$0	$0	0%	$0	0%
Capital Outlay	$6,047,454	$7,317,313	21%	$7,076,431	-3%
Driver Training	$0	$0	0%	$0	0%
Declining Enrollment	$0	$0	0%	$0	0%
Extraordinary School Program	$0	$0	0%	$0	0%
Food Service	$0	$0	0%	$0	0%
Professional Development	$0	$0	0%	$0	0%
Parent Education Program	$0	$0	0%	$23,716	0%
Summer School	$0	$0	0%	$0	0%
Special Education	$48	$136	183%	$5,730,900	4213797%
Cost of Living	$0	$0	0%	$0	0%
Career and Postsecondary Ed.	$93,273	$96,931	4%	$96,420	-1%
Gifts & Grants[1]	$335,231	$216,263	-35%	$573,683	165%
Special Liability	$0	$0	0%	$0	0%
School Retirement	$0	$0	0%	$0	0%
Extraordinary Growth Facilities	$0	$0	0%	$0	0%
Special Reserve	$0	$0	0%		
KPERS Spec. Ret. Contribution	$1,760,598	$1,611,642	-8%	$1,759,309	9%
Contingency Reserve	$0	$0	0%		
Text Book & Student Material	$0	$0	0%		
Activity Fund	$0	$0	0%		
Bond and Interest #1	$0	$0	0%	$0	0%
Bond and Interest #2	$0	$0	0%	$0	0%
No-Fund Warrant	$0	$0	0%	$0	0%
Special Assessment	$0	$0	0%	$0	0%
Temporary Note	$0	$0	0%	$0	0%
SUBTOTAL	$27,906,997	$26,996,559	-3%	$31,596,872	17%
Enrollment (FTE)[3]	44,524.1	44,324.2	0%	44,507.3	0%
Amount per Pupil[2]	$627	$609	-3%	$710	17%
Adult Education	$0	$0	0%	$0	0%
Adult Supplemental Education	$0	$0	0%	$0	0%
Special Education Coop	$0	$0	0%	$0	0%
TOTAL	$27,906,997	$26,996,559	-3%	$31,596,872	17%

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

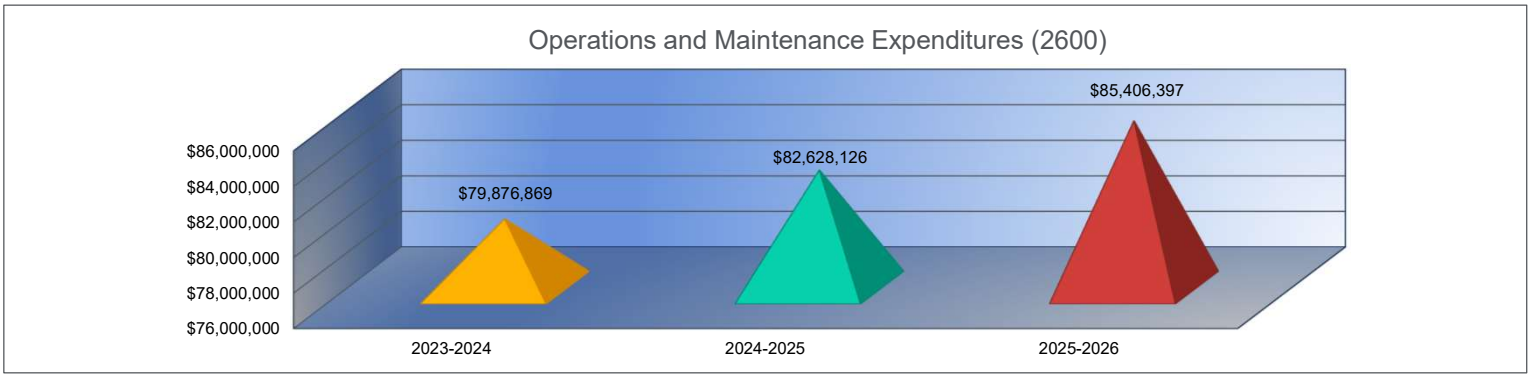


Note: Numbers on charts are within 1% due to rounding.

Operations and Maintenance Expenditures (2600)

	2023-2024 Actual	2024-2025 Actual	% Change	2025-2026 Budget	% Change
General	$42,611,236	$47,901,314	12%	$48,930,798	2%
Federal Funds	$3,874,191	$89,634	-98%	$653	-99%
Supplemental General	$17,490,767	$20,149,747	15%	$24,066,392	19%
Preschool-Aged At-Risk	$74,977	$0	-100%	$0	0%
At-Risk Education Fund	$0	$0	0%	$0	0%
Bilingual Education	$269	$41	-85%	$1,390	3290%
Virtual Education	$53,080	$54,406	2%	$38,800	-29%
Capital Outlay	$5,051,922	$5,489,141	9%	$6,321,495	15%
Driver Training	$0	$0	0%	$0	0%
Declining Enrollment	$0	$0	0%	$0	0%
Extraordinary School Program	$0	$0	0%	$0	0%
Food Service	$5,235,535	$4,208,737	-20%	$515,518	-88%
Professional Development	$0	$0	0%	$0	0%
Parent Education Program	$0	$0	0%	$0	0%
Summer School	$0	$0	0%	$5,428	0%
Special Education	$597,969	$513,268	-14%	$385,260	-25%
Cost of Living	$0	$0	0%	$0	0%
Career and Postsecondary Ed.	$0	$107	0%	$0	-100%
Gifts & Grants[1]	$818,894	$325,656	-60%	$887,610	173%
Special Liability	$0	$0	0%	$0	0%
School Retirement	$0	$0	0%	$0	0%
Extraordinary Growth Facilities	$0	$0	0%	$0	0%
Special Reserve	$0	$0	0%		
KPERS Spec. Ret. Contribution	$4,068,029	$3,896,075	-4%	$4,253,053	9%
Contingency Reserve	$0	$0	0%		
Text Book & Student Material	$0	$0	0%		
Activity Fund	$0	$0	0%		
Bond and Interest #1	$0	$0	0%	$0	0%
Bond and Interest #2	$0	$0	0%	$0	0%
No-Fund Warrant	$0	$0	0%	$0	0%
Special Assessment	$0	$0	0%	$0	0%
Temporary Note	$0	$0	0%	$0	0%
SUBTOTAL	$79,876,869	$82,628,126	3%	$85,406,397	3%
Enrollment (FTE)[3]	44,524.1	44,324.2	0%	44,507.3	0%
Amount per Pupil[2]	$1,794	$1,864	4%	$1,919	3%
Adult Education	$0	$0	0%	$0	0%
Adult Supplemental Education	$0	$0	0%	$0	0%
Special Education Coop	$0	$0	0%	$0	0%
TOTAL	$79,876,869	$82,628,126	3%	$85,406,397	3%

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

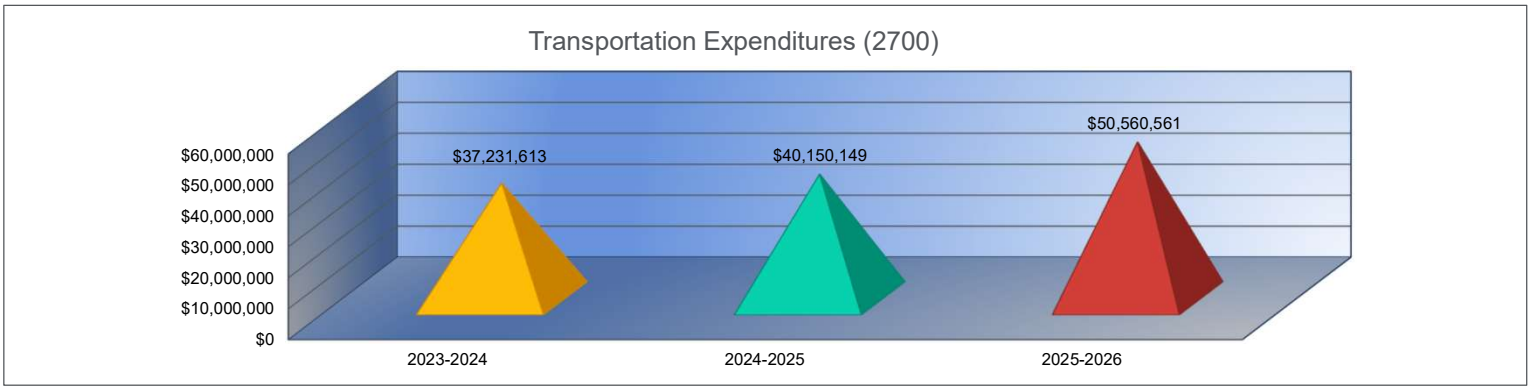


Note: Numbers on charts are within 1% due to rounding.

Transportation Expenditures (2700)

	2023-2024 Actual	2024-2025 Actual	% Change	2025-2026 Budget	% Change
General	$156,259	$77,629	-50%	$85,000	9%
Federal Funds	$89,091	$81,350	-9%	$34,907	-57%
Supplemental General	$19,483,231	$20,481,403	5%	$28,086,405	37%
Preschool-Aged At-Risk	$0	$0	0%	$0	0%
At-Risk Education Fund	$0	$0	0%	$0	0%
Bilingual Education	$0	$0	0%	$0	0%
Virtual Education	$0	$0	0%	$0	0%
Capital Outlay	$0	$0	0%	$0	0%
Driver Training	$0	$0	0%	$0	0%
Declining Enrollment	$0	$0	0%	$0	0%
Extraordinary School Program	$0	$0	0%	$0	0%
Food Service	$0	$0	0%	$0	0%
Professional Development	$0	$0	0%	$0	0%
Parent Education Program	$0	$0	0%	$0	0%
Summer School	$0	$0	0%	$0	0%
Special Education	$17,067,396	$19,401,363	14%	$21,668,957	12%
Cost of Living	$0	$0	0%	$0	0%
Career and Postsecondary Ed.	$323,593	$0	-100%	$566,655	0%
Gifts & Grants[1]	$0	$0	0%	$300	0%
Special Liability	$0	$0	0%	$0	0%
School Retirement	$0	$0	0%	$0	0%
Extraordinary Growth Facilities	$0	$0	0%	$0	0%
Special Reserve	$0	$0	0%		
KPERS Spec. Ret. Contribution	$112,018	$108,404	-3%	$118,337	9%
Contingency Reserve	$0	$0	0%		
Text Book & Student Material	$0	$0	0%		
Activity Fund	$25	$0	-100%		
Bond and Interest #1	$0	$0	0%	$0	0%
Bond and Interest #2	$0	$0	0%	$0	0%
No-Fund Warrant	$0	$0	0%	$0	0%
Special Assessment	$0	$0	0%	$0	0%
Temporary Note	$0	$0	0%	$0	0%
SUBTOTAL	$37,231,613	$40,150,149	8%	$50,560,561	26%
Enrollment (FTE)[3]	44,524.1	44,324.2	0%	44,507.3	0%
Amount per Pupil[2]	$836	$906	8%	$1,136	25%
Adult Education	$0	$0	0%	$0	0%
Adult Supplemental Education	$0	$0	0%	$0	0%
Special Education Coop	$0	$0	0%	$0	0%
TOTAL	$37,231,613	$40,150,149	8%	$50,560,561	26%

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

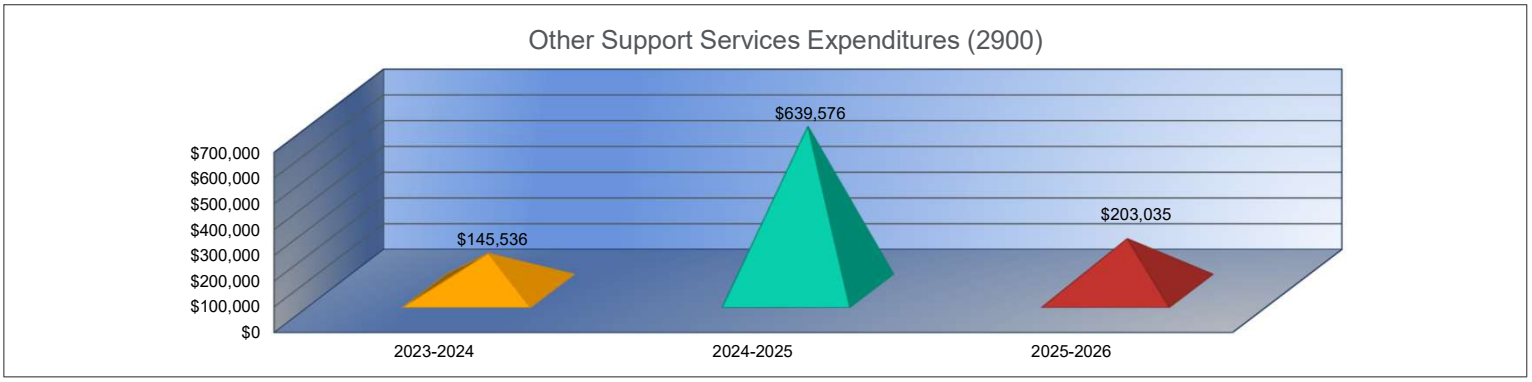


Note: Numbers on charts are within 1% due to rounding.

Other Support Services Expenditures (2900)

	2023-2024 Actual	2024-2025 Actual	% Change	2025-2026 Budget	% Change
General	$1,922	$375	-80%	$2,185	483%
Federal Funds	$0	$0	0%	$0	0%
Supplemental General	$0	$0	0%	$0	0%
Preschool-Aged At-Risk	$0	$0	0%	$0	0%
At-Risk Education Fund	$0	$0	0%	$0	0%
Bilingual Education	$0	$0	0%	$0	0%
Virtual Education	$0	$0	0%	$0	0%
Capital Outlay	$0	$0	0%	$0	0%
Driver Training	$0	$0	0%	$0	0%
Declining Enrollment	$0	$0	0%	$0	0%
Extraordinary School Program	$0	$0	0%	$0	0%
Food Service	$0	$0	0%	$0	0%
Professional Development	$0	$0	0%	$0	0%
Parent Education Program	$0	$0	0%	$0	0%
Summer School	$0	$0	0%	$0	0%
Special Education	$0	$0	0%	$0	0%
Cost of Living	$0	$0	0%	$0	0%
Career and Postsecondary Ed.	$0	$490,302	0%	$0	-100%
Gifts & Grants[1]	$136,127	$142,862	5%	$194,260	36%
Special Liability	$0	$0	0%	$0	0%
School Retirement	$0	$0	0%	$0	0%
Extraordinary Growth Facilities	$0	$0	0%	$0	0%
Special Reserve	$0	$0	0%		
KPERS Spec. Ret. Contribution	$7,487	$6,037	-19%	$6,590	9%
Contingency Reserve	$0	$0	0%		
Text Book & Student Material	$0	$0	0%		
Activity Fund	$0	$0	0%		
Bond and Interest #1	$0	$0	0%	$0	0%
Bond and Interest #2	$0	$0	0%	$0	0%
No-Fund Warrant	$0	$0	0%	$0	0%
Special Assessment	$0	$0	0%	$0	0%
Temporary Note	$0	$0	0%	$0	0%
SUBTOTAL	$145,536	$639,576	339%	$203,035	-68%
Enrollment (FTE)[3]	44,524.1	44,324.2	0%	44,507.3	0%
Amount per Pupil[2]	$3	$14	367%	$5	-64%
Adult Education	$0	$0	0%	$0	0%
Adult Supplemental Education	$0	$0	0%	$0	0%
Special Education Coop	$0	$0	0%	$0	0%
TOTAL	$145,536	$639,576	339%	$203,035	-68%

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

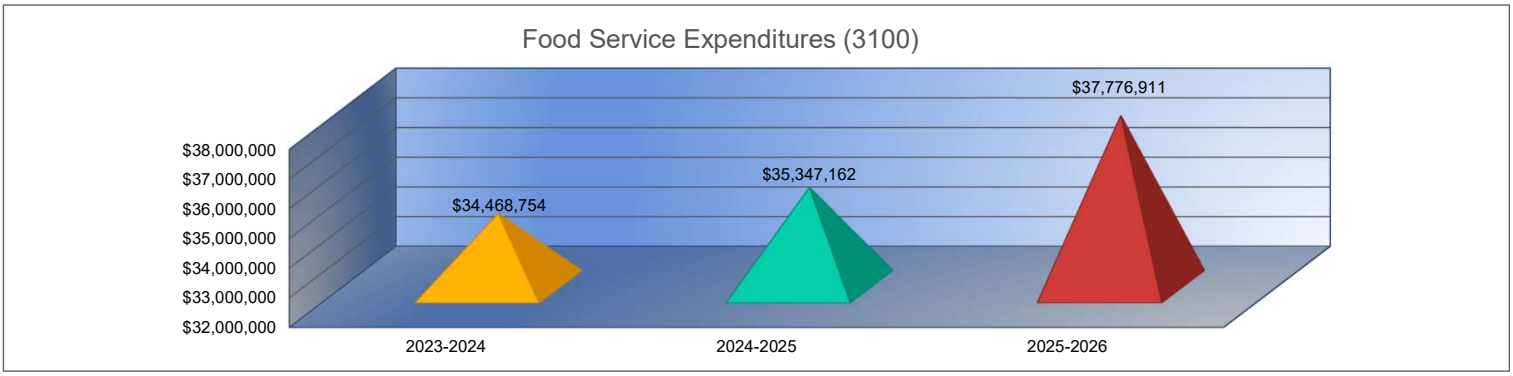


Note: Numbers on charts are within 1% due to rounding.

Food Service Expenditures (3100)

	2023-2024 Actual	2024-2025 Actual	% Change	2025-2026 Budget	% Change
General	$0	$0	0%	$0	0%
Federal Funds	$36,597	$35,673	-3%	$55,731	56%
Supplemental General	$0	$0	0%	$0	0%
Preschool-Aged At-Risk	$0	$0	0%	$0	0%
At-Risk Education Fund	$0	$0	0%	$0	0%
Bilingual Education	$0	$0	0%	$0	0%
Virtual Education	$0	$0	0%	$0	0%
Capital Outlay	$0	$0	0%	$0	0%
Driver Training	$0	$0	0%	$0	0%
Declining Enrollment	$0	$0	0%	$0	0%
Extraordinary School Program	$0	$0	0%	$0	0%
Food Service	$32,987,229	$33,704,402	2%	$36,068,661	7%
Professional Development	$0	$0	0%	$0	0%
Parent Education Program	$0	$0	0%	$0	0%
Summer School	$0	$0	0%	$0	0%
Special Education	$0	$0	0%	$0	0%
Cost of Living	$0	$0	0%	$0	0%
Career and Postsecondary Ed.	$0	$0	0%	$0	0%
Gifts & Grants[1]	$152,752	$362,962	138%	$294,401	-19%
Special Liability	$0	$0	0%	$0	0%
School Retirement	$0	$0	0%	$0	0%
Extraordinary Growth Facilities	$0	$0	0%	$0	0%
Special Reserve	$0	$0	0%		
KPERS Spec. Ret. Contribution	$1,292,176	$1,244,125	-4%	$1,358,118	9%
Contingency Reserve	$0	$0	0%		
Text Book & Student Material	$0	$0	0%		
Activity Fund	$0	$0	0%		
Bond and Interest #1	$0	$0	0%	$0	0%
Bond and Interest #2	$0	$0	0%	$0	0%
No-Fund Warrant	$0	$0	0%	$0	0%
Special Assessment	$0	$0	0%	$0	0%
Temporary Note	$0	$0	0%	$0	0%
SUBTOTAL	$34,468,754	$35,347,162	3%	$37,776,911	7%
Enrollment (FTE)[3]	44,524.1	44,324.2	0%	44,507.3	0%
Amount per Pupil[2]	$774	$797	3%	$849	7%
Adult Education	$0	$0	0%	$0	0%
Adult Supplemental Education	$0	$0	0%	$0	0%
Special Education Coop	$0	$0	0%	$0	0%
TOTAL	$34,468,754	$35,347,162	3%	$37,776,911	7%

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

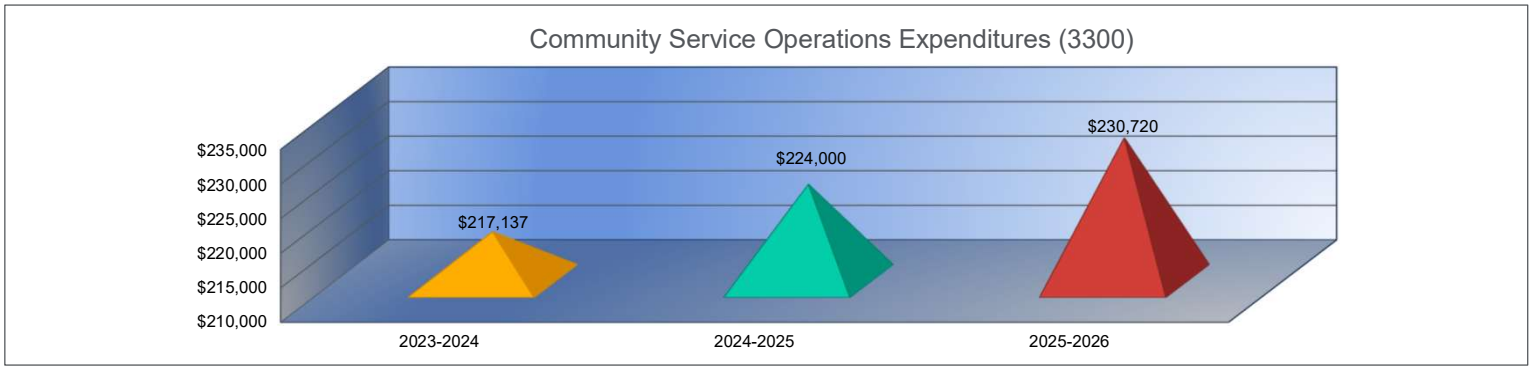


Note: Numbers on charts are within 1% due to rounding.

Community Service Operations Expenditures (3300)

	2023-2024 Actual	2024-2025 Actual	% Change	2025-2026 Budget	% Change
General	$217,137	$224,000	3%	$230,720	3%
Federal Funds	$0	$0	0%	$0	0%
Supplemental General	$0	$0	0%	$0	0%
Preschool-Aged At-Risk	$0	$0	0%	$0	0%
At-Risk Education Fund	$0	$0	0%	$0	0%
Bilingual Education	$0	$0	0%	$0	0%
Virtual Education	$0	$0	0%	$0	0%
Capital Outlay	$0	$0	0%	$0	0%
Driver Training	$0	$0	0%	$0	0%
Declining Enrollment	$0	$0	0%	$0	0%
Extraordinary School Program	$0	$0	0%	$0	0%
Food Service	$0	$0	0%	$0	0%
Professional Development	$0	$0	0%	$0	0%
Parent Education Program	$0	$0	0%	$0	0%
Summer School	$0	$0	0%	$0	0%
Special Education	$0	$0	0%	$0	0%
Cost of Living	$0	$0	0%	$0	0%
Career and Postsecondary Ed.	$0	$0	0%	$0	0%
Gifts & Grants[1]	$0	$0	0%	$0	0%
Special Liability	$0	$0	0%	$0	0%
School Retirement	$0	$0	0%	$0	0%
Extraordinary Growth Facilities	$0	$0	0%	$0	0%
Special Reserve	$0	$0	0%		
KPERS Spec. Ret. Contribution	$0	$0	0%	$0	0%
Contingency Reserve	$0	$0	0%		
Text Book & Student Material	$0	$0	0%		
Activity Fund	$0	$0	0%		
Bond and Interest #1	$0	$0	0%	$0	0%
Bond and Interest #2	$0	$0	0%	$0	0%
No-Fund Warrant	$0	$0	0%	$0	0%
Special Assessment	$0	$0	0%	$0	0%
Temporary Note	$0	$0	0%	$0	0%
SUBTOTAL	$217,137	$224,000	3%	$230,720	3%
Enrollment (FTE)[3]	44,524.1	44,324.2	0%	44,507.3	0%
Amount per Pupil[2]	$5	$5	0%	$5	0%
Adult Education	$0	$0	0%	$0	0%
Adult Supplemental Education	$0	$0	0%	$0	0%
Special Education Coop	$0	$0	0%	$0	0%
TOTAL	$217,137	$224,000	3%	$230,720	3%

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

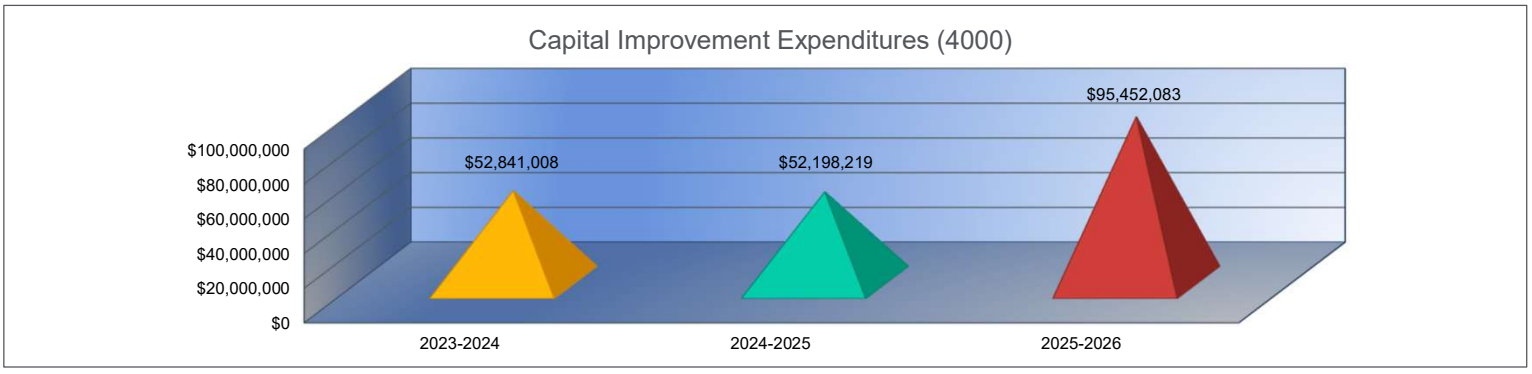


Note: Numbers on charts are within 1% due to rounding.

Capital Improvement Expenditures (4000)

	2023-2024 Actual	2024-2025 Actual	% Change	2025-2026 Budget	% Change
General	$0	$0	0%	$0	0%
Federal Funds	$275,048	$0	-100%	$0	0%
Supplemental General	$0	$0	0%	$0	0%
Preschool-Aged At-Risk	$0	$0	0%	$0	0%
At-Risk Education Fund	$0	$0	0%	$0	0%
Bilingual Education	$0	$0	0%	$0	0%
Virtual Education	$0	$0	0%	$0	0%
Capital Outlay	$51,729,200	$51,551,047	0%	$94,122,233	83%
Driver Training	$0	$0	0%	$0	0%
Declining Enrollment	$0	$0	0%	$0	0%
Extraordinary School Program	$0	$0	0%	$0	0%
Food Service	$0	$0	0%	$0	0%
Professional Development	$0	$0	0%	$0	0%
Parent Education Program	$0	$0	0%	$0	0%
Summer School	$0	$0	0%	$0	0%
Special Education	$0	$0	0%	$0	0%
Cost of Living	$0	$0	0%	$0	0%
Career and Postsecondary Ed.	$0	$0	0%	$0	0%
Gifts & Grants[1]	$669,002	$647,172	-3%	$1,329,839	105%
Special Liability	$0	$0	0%	$0	0%
School Retirement	$0	$0	0%	$0	0%
Extraordinary Growth Facilities	$0	$0	0%	$0	0%
Special Reserve	$0	$0	0%		
KPERS Spec. Ret. Contribution	$0	$0	0%	$0	0%
Contingency Reserve	$0	$0	0%		
Text Book & Student Material	$0	$0	0%		
Activity Fund	$0	$0	0%		
Bond and Interest #1	$0	$0	0%	$0	0%
Bond and Interest #2	$0	$0	0%	$0	0%
No-Fund Warrant	$0	$0	0%	$0	0%
Special Assessment	$167,758	$0	-100%	$11	0%
Temporary Note	$0	$0	0%	$0	0%
SUBTOTAL	$52,841,008	$52,198,219	-1%	$95,452,083	83%
Enrollment (FTE)[3]	44,524.1	44,324.2	0%	44,507.3	0%
Amount per Pupil[2]	$1,187	$1,178	-1%	$2,145	82%
Adult Education	$0	$0	0%	$0	0%
Adult Supplemental Education	$0	$0	0%	$0	0%
Special Education Coop	$0	$0	0%	$0	0%
TOTAL	$52,841,008	$52,198,219	-1%	$95,452,083	83%

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

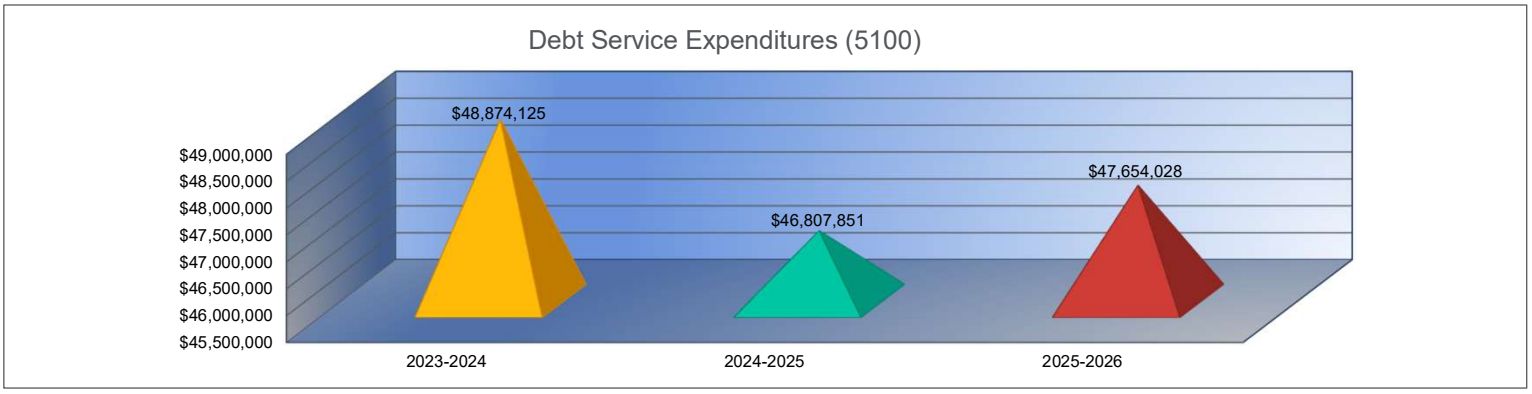


Note: Numbers on charts are within 1% due to rounding.

Debt Service Expenditures (5100)

	2023-2024 Actual	2024-2025 Actual	% Change	2025-2026 Budget	% Change
General	$0	$0	0%	$0	0%
Federal Funds	$0	$0	0%	$0	0%
Supplemental General	$0	$0	0%	$0	0%
Preschool-Aged At-Risk	$0	$0	0%	$0	0%
At-Risk Education Fund	$0	$0	0%	$0	0%
Bilingual Education	$0	$0	0%	$0	0%
Virtual Education	$0	$0	0%	$0	0%
Capital Outlay	$2,763,852	$0	-100%	$0	0%
Driver Training	$0	$0	0%	$0	0%
Declining Enrollment	$0	$0	0%	$0	0%
Extraordinary School Program	$0	$0	0%	$0	0%
Food Service	$0	$0	0%	$0	0%
Professional Development	$0	$0	0%	$0	0%
Parent Education Program	$0	$0	0%	$0	0%
Summer School	$0	$0	0%	$0	0%
Special Education	$0	$0	0%	$0	0%
Cost of Living	$0	$0	0%	$0	0%
Career and Postsecondary Ed.	$0	$0	0%	$0	0%
Gifts & Grants[1]	$0	$0	0%	$0	0%
Special Liability	$0	$0	0%	$0	0%
School Retirement	$0	$0	0%	$0	0%
Extraordinary Growth Facilities	$0	$0	0%	$0	0%
Special Reserve	$0	$0	0%		
KPERS Spec. Ret. Contribution	$0	$0	0%	$0	0%
Contingency Reserve	$0	$0	0%		
Text Book & Student Material	$0	$0	0%		
Activity Fund	$0	$0	0%		
Bond and Interest #1	$46,110,273	$46,807,851	2%	$47,654,028	2%
Bond and Interest #2	$0	$0	0%	$0	0%
No-Fund Warrant	$0	$0	0%	$0	0%
Special Assessment	$0	$0	0%	$0	0%
Temporary Note	$0	$0	0%	$0	0%
SUBTOTAL	$48,874,125	$46,807,851	-4%	$47,654,028	2%
Enrollment (FTE)[3]	44,524.1	44,324.2	0%	44,507.3	0%
Amount per Pupil[2]	$1,098	$1,056	-4%	$1,071	1%
Adult Education	$0	$0	0%	$0	0%
Adult Supplemental Education	$0	$0	0%	$0	0%
Special Education Coop	$0	$0	0%	$0	0%
TOTAL	$48,874,125	$46,807,851	-4%	$47,654,028	2%

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



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

Transfers (5200)

	2023-2024 Actual	2024-2025 Actual	% Change	2025-2026 Budget	% Change
General	$224,546,830	$234,772,883	5%	$227,362,763	-3%
Federal Funds	$0	$0	0%	$0	0%
Supplemental General	$83,428,432	$86,913,955	4%	$84,372,574	-3%
Preschool-Aged At-Risk	$0	$0	0%	$0	0%
At-Risk Education Fund	$0	$0	n/a	$0	n/a
Bilingual Education	$0	$0	n/a	$0	n/a
Virtual Education	$0	$0	n/a	$0	n/a
Capital Outlay	$0	$0	n/a	$0	n/a
Driver Training	$0	$0	n/a	$0	n/a
Declining Enrollment	$0	$0	0%	$0	0%
Extraordinary School Program	$0	$0	0%	$0	0%
Food Service	$0	$0	0%	$0	0%
Professional Development	$0	$0	n/a	$0	n/a
Parent Education Program	$0	$0	n/a	$0	n/a
Summer School	$0	$0	n/a	$0	n/a
Special Education	$0	$0	n/a	$0	n/a
Cost of Living	$0	$0	0%	$0	0%
Career and Postsecondary Ed.	$0	$0	n/a	$0	n/a
Gifts & Grants[1]	$0	$0	0%	$0	0%
Special Liability	$0	$0	0%	$857,418	0%
School Retirement	$0	$0	0%	$0	0%
Extraordinary Growth Facilities	$0	$0	0%	$0	0%
Special Reserve	$0	$0	0%	$0	0%
KPERS Spec. Ret. Contribution	$0	$0	0%		
Contingency Reserve	$0	$3,181,016	0%	$0	0%
Text Book & Student Material	$0	$0	n/a		
Activity Fund	$0	$0	0%		
Bond and Interest #1	$0	$0	0%		
Bond and Interest #2	$0	$0	0%	$0	0%
No-Fund Warrant	$0	$0	0%	$0	0%
Special Assessment	$0	$0	0%	$0	0%
Temporary Note	$0	$0	0%	$0	0%
SUBTOTAL	$307,975,262	$324,867,854	5%	$312,592,755	-4%
Enrollment (FTE)[3]	44,524.1	44,324.2	0%	44,507.3	0%
Amount per Pupil[2]	$6,917	$7,329	6%	$7,023	-4%
Adult Education	$0	$0	0%	$0	0%
Adult Supplemental Education	$0	$0	0%	$0	0%
Special Education Coop	$0	$0	0%	$0	0%
TOTAL	$307,975,262	$324,867,854	5%	$312,592,755	-4%

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

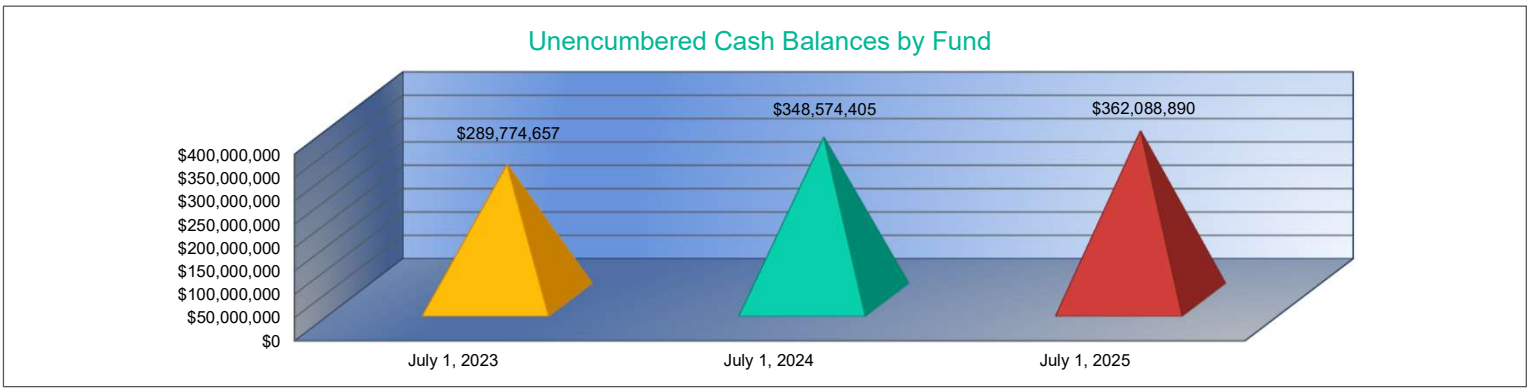


Note: Numbers on charts are within 1% due to rounding.

Unencumbered Cash Balances by Fund

	July 1, 2023	July 1, 2024	July 1, 2025
General	$0	$0	$42,018
Federal Funds	-$43,808,757	-$5,278,495	-$3,596,146
Supplemental General	$2,150,422	$0	$0
Preschool-Aged At-Risk	$750,000	$1,500,000	$1,500,000
At-Risk Education Fund	$8,000,000	$1,662,910	$0
Bilingual Education	$1,000,000	$2,000,000	$2,000,000
Virtual Education	$761,116	$1,285,635	$1,554,569
Capital Outlay	$77,258,516	$84,094,747	$92,887,105
Driver Training	$0	$0	$0
Declining Enrollment	$0	$0	$0
Extraordinary School Program	$4,095,499	$4,709,873	$4,628,067
Food Service	$13,089,396	$6,952,611	$2,089,255
Professional Development	$1,500,000	$4,000,000	$5,000,000
Parent Education Program	$450,000	$500,000	$500,000
Summer School	$253,762	$316,591	$286,891
Special Education	$19,954,206	$23,000,000	$24,000,000
Cost of Living	$0	$0	$0
Career and Post-Secondary Ed.	$1,200,000	$2,500,000	$2,500,000
Gifts & Grants[1]	$4,370,109	$5,591,238	$6,240,234
Special Liability	$2,445,040	$1,807,306	$1,497,262
School Retirement	$0	$0	$0
Extraordinary Growth Facilities	$0	$0	$0
Special Reserve	$65,310,395	$66,617,658	$67,016,063
KPERS Spec. Ret. Contribution	$0	$0	$0
Contingency Reserve	$31,643,198	$41,000,000	$41,000,000
Text Book & Student Material	$23,251,408	$20,986,963	$15,745,063
Activity Fund	$1,941,215	$2,257,955	$2,582,014
Bond and Interest #1	$73,991,374	$83,069,410	$94,616,484
Bond and Interest #2	$0	$0	$0
No Fund Warrant	$0	$0	$0
Special Assessment	$167,758	$3	$11
Temporary Note	$0	$0	$0
SUBTOTAL	$289,774,657	$348,574,405	$362,088,890
Enrollment (FTE)[3]	44,524.1	44,324.2	44,507.3
Amount per Pupil[2]	$6,508	$7,864	$8,135
Adult Education	$0	$0	$0
Adult Supplemental Education	$0	$0	$0
Special Education Coop	$0	$0	$0
TOTAL	$289,774,657	$348,574,405	$362,088,890

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

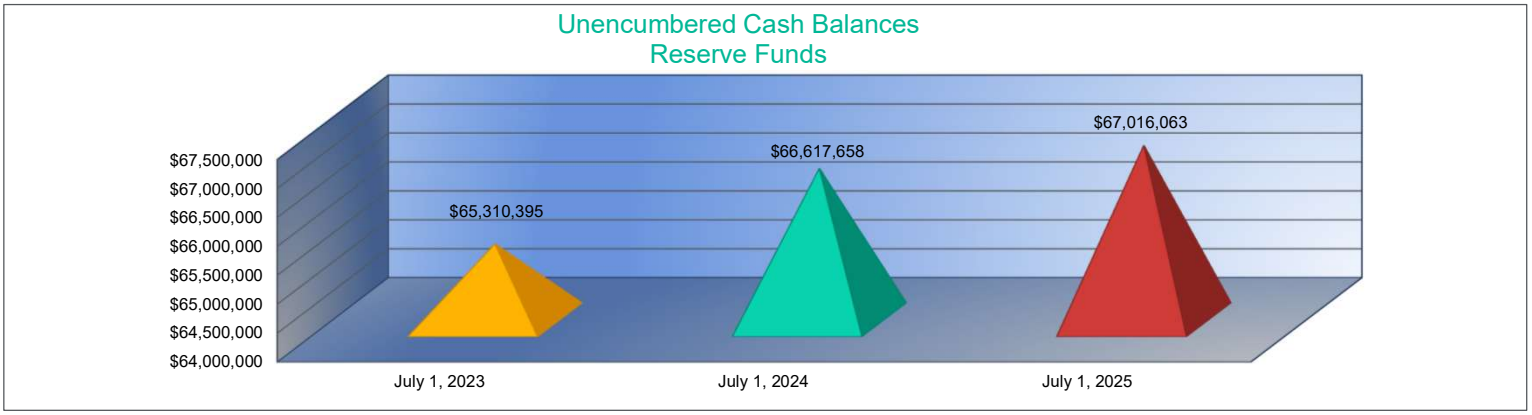


Note: Numbers on charts are within 1% due to rounding.

Unencumbered Cash Balances
Reserve Funds

	July 1, 2023	July 1, 2024	July 1, 2025
Special Reserve	$65,310,395	$66,617,658	$67,016,063
Amount per Pupil	$1,467	$1,503	$1,506

School districts are authorized by law to self insure rather than purchase insurance for the following categories:
Worker's Comp, Health Insurance, Life Insurance, Property and Casualty (Risk Management) and Disability Income Insurance. Monies are placed in the Self Insured Fund to pay for claims which may arise from the categories listed above.

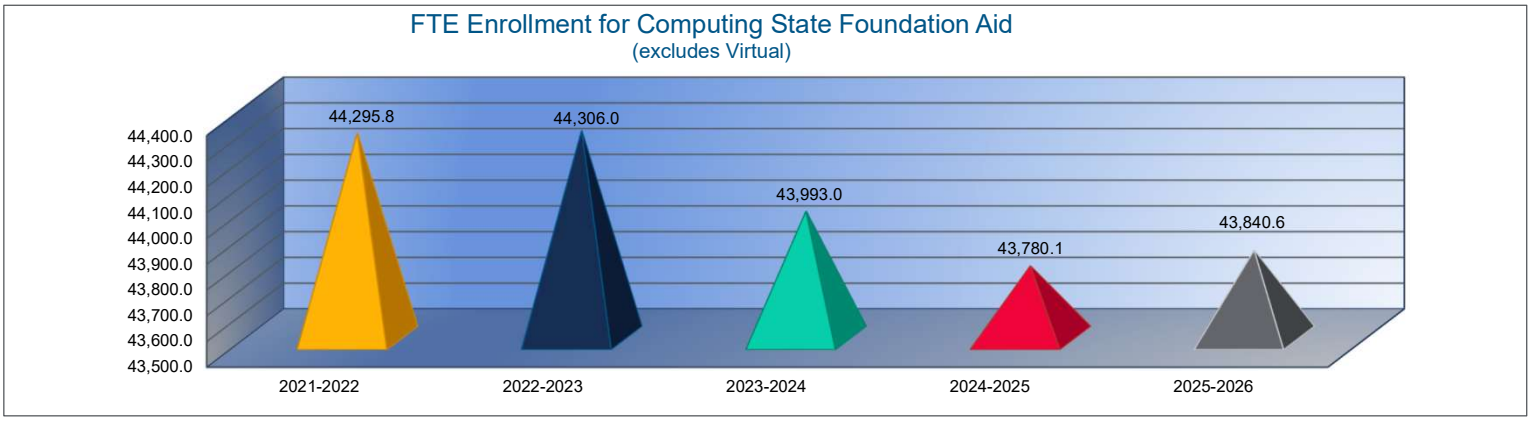


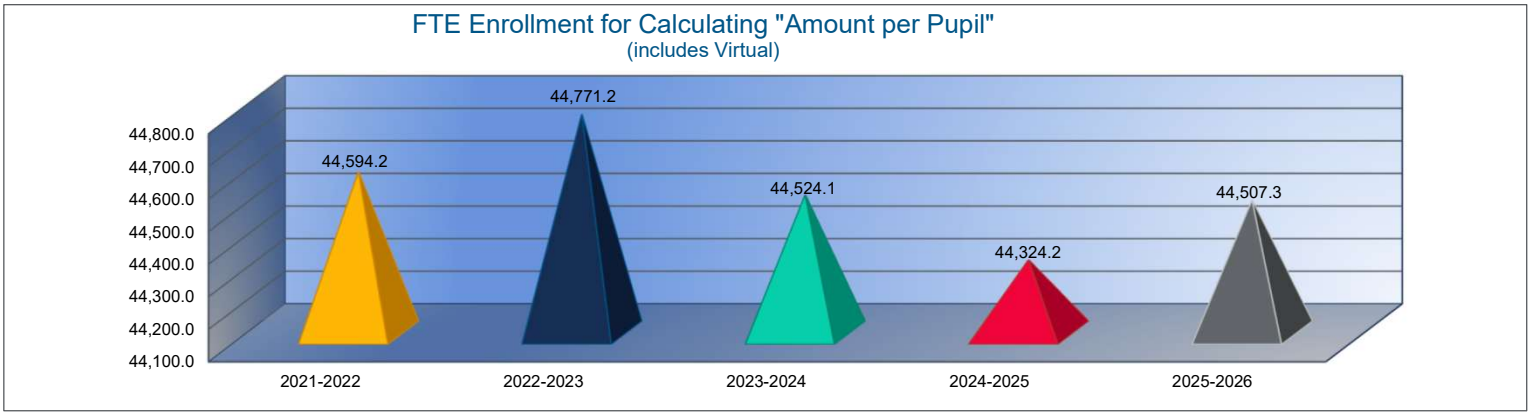
Note: Numbers on charts are within 1% due to rounding.

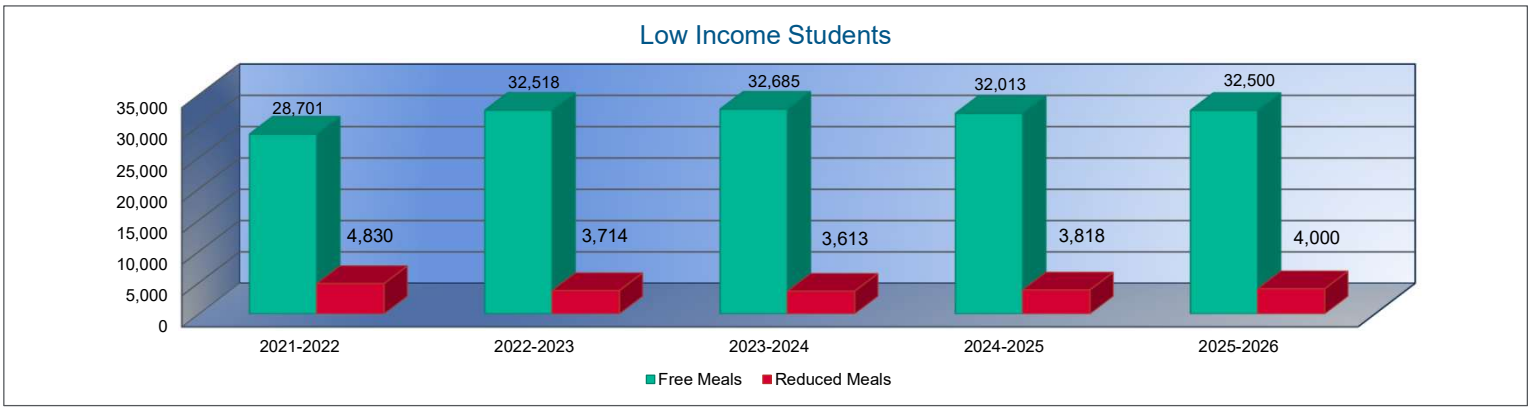
Enrollment Information

	2021-2022 Actual	2022-2023 Actual	% Change	2023-2024 Actual	% Change	2024-2025 Actual	% Change	2025-2026 Budget	% Change
FTE Enrollment (excl. Virtual)[1]	44,295.8	44,306.0	0%	43,993.0	-1%	43,780.1	0%	43,840.6	0%
FTE Enrollment (incl. Virtual)[1]	44,594.2	44,771.2	0%	44,524.1	-1%	44,324.2	0%	44,507.3	0%
Free Meal Student Headcount	28,701	32,518	13%	32,685	1%	32,013	-2%	32,500	2%
Reduced Meal Student Headcount	4,830	3,714	-23%	3,613	-3%	3,818	6%	4,000	5%

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



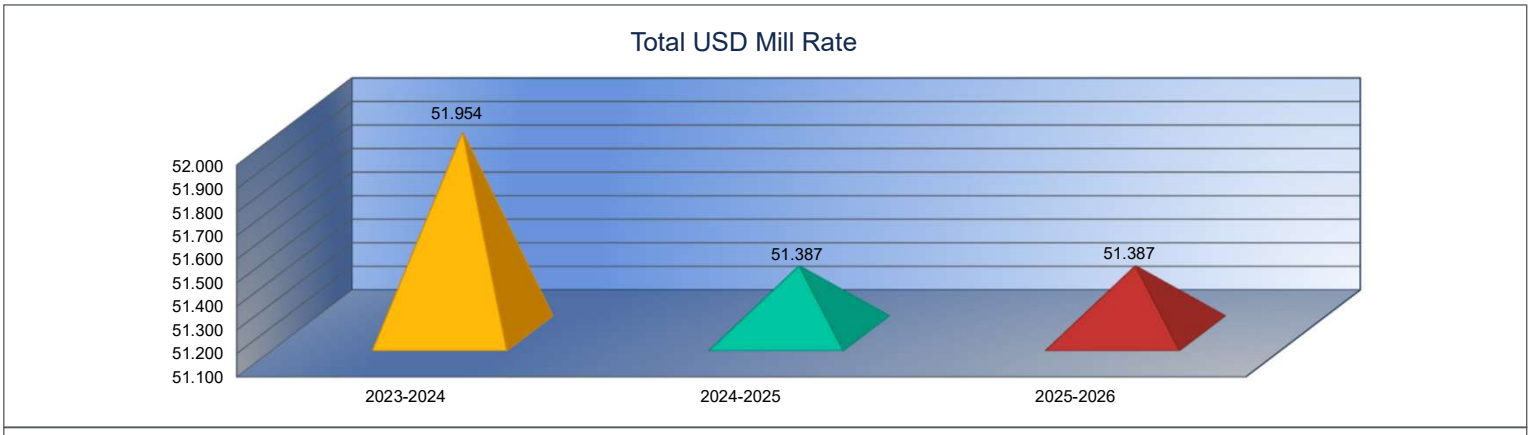


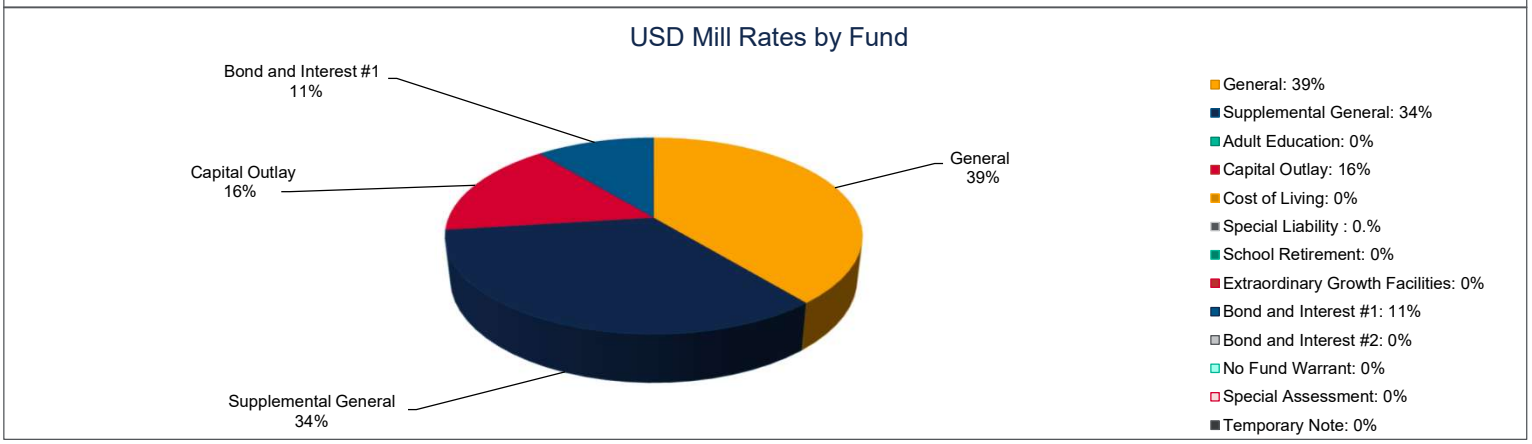


Note: Numbers on charts are within 1% due to rounding.

Mill Rates by Fund

	2023-2024 Actual	2024-2025 Actual	2025-2026 Budget
General	20.000	20.000	20.000
Supplemental General	16.173	15.776	17.618
Adult Education	0.000	0.000	0.000
Capital Outlay	7.999	8.000	8.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.100	0.100	0.269
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond and Interest #1	7.682	7.511	5.500
Bond and Interest #2	0.000	0.000	0.000
No Fund Warrant	0.000	0.000	0.000
Special Assessment	0.000	0.000	0.000
Temporary Note	0.000	0.000	0.000
TOTAL USD	**51.954**	**51.387**	**51.387**
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Board & Emp Benefits	0.000	0.000	0.000
Recreation Commission	0.000	0.000	0.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	**0.000**	**0.000**	**0.000**

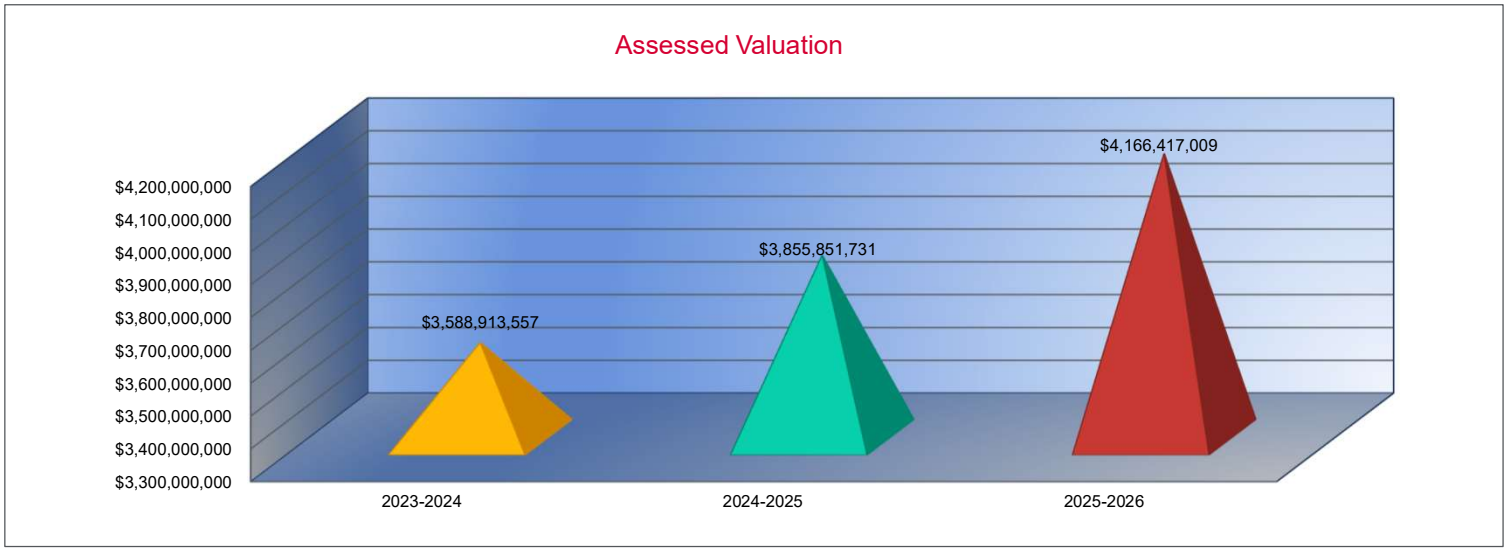


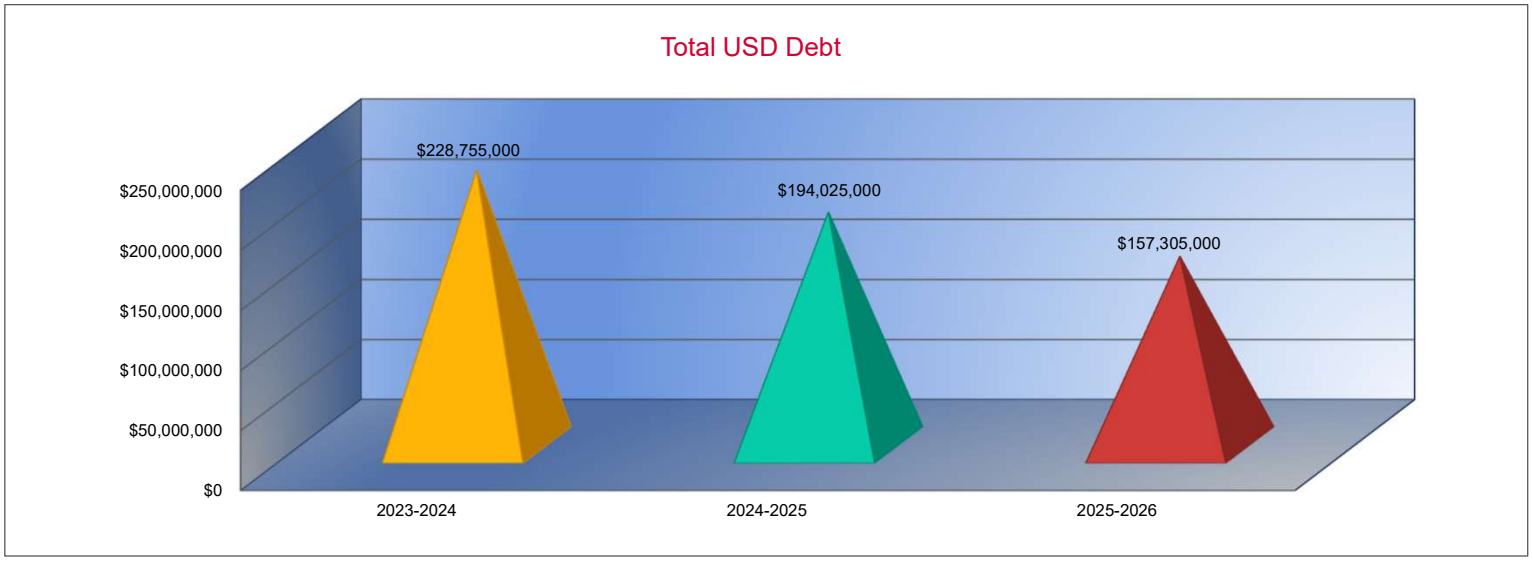


Note: Numbers on charts are within 1% due to rounding.

Other Information

	2023-2024 Actual	2024-2025 Actual	2025-2026 Budget
Assessed Valuation	$3,588,913,557	$3,855,851,731	$4,166,417,009
Total USD Debt	$228,755,000	$194,025,000	$157,305,000





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

KSDE Budget-at-a-Glance

Budget at a Glance

259 - Wichita

2025-2026

KANSAS STATE DEPARTMENT OF EDUCATION

Kansas leads the world in the success of each student.

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Summary of Total Expenditures by Function (All Funds)

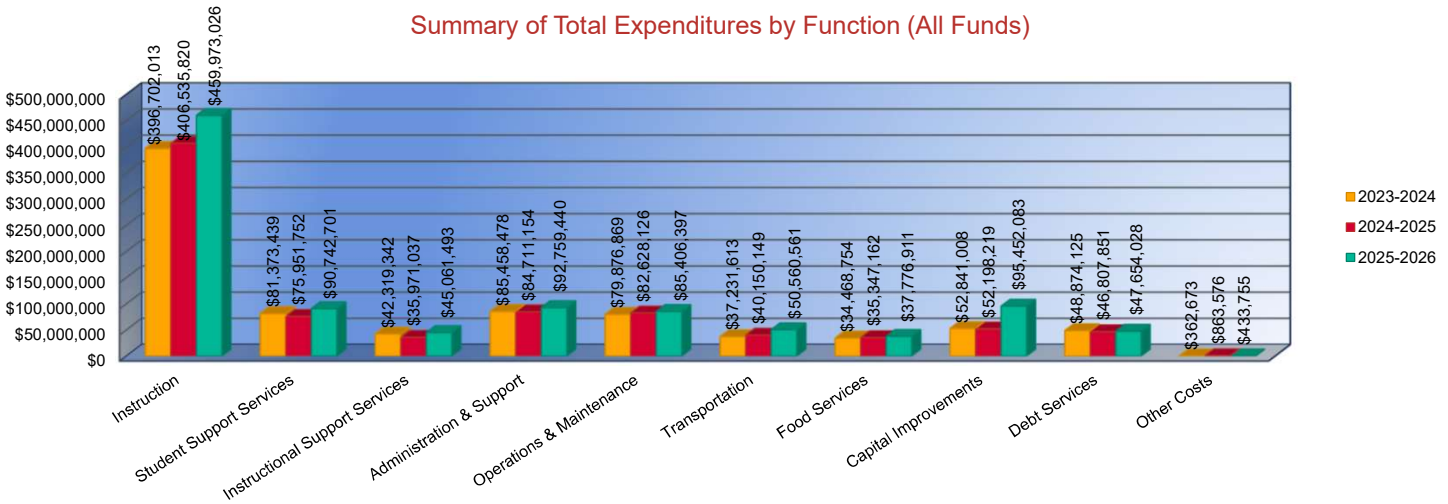
	2023-2024 Actual	% of Total	2024-2025 Actual	% of Total	% Change	2025-2026 Budget	% of Total	% Change
Instruction	$396,702,013	46%	$406,535,820	47%	2%	$459,973,026	46%	13%
Student Support Services	$81,373,439	9%	$75,951,752	9%	-7%	$90,742,701	9%	19%
Instructional Support Services	$42,319,342	5%	$35,971,037	4%	-15%	$45,061,493	4%	25%
Administration & Support	$85,458,478	10%	$84,711,154	10%	-1%	$92,759,440	9%	10%
Operations & Maintenance	$79,876,869	9%	$82,628,126	10%	3%	$85,406,397	8%	3%
Transportation	$37,231,613	4%	$40,150,149	5%	8%	$50,560,561	5%	26%
Food Services	$34,468,754	4%	$35,347,162	4%	3%	$37,776,911	4%	7%
Capital Improvements	$52,841,008	6%	$52,198,219	6%	-1%	$95,452,083	9%	83%
Debt Services	$48,874,125	6%	$46,807,851	5%	-4%	$47,654,028	5%	2%
Other Costs	$362,673	<1%	$863,576	0%	138%	$433,755	<1%	-50%
Total Expenditures[1]	859,508,314	100%	$861,164,846	100%	0%	$1,005,820,395	100%	17%
Amount per Pupil	$19,304		$19,429		1%	$22,599		16%
Current Expenditures[2]	$739,205,941	100%	$737,559,641	100%	0%	$828,454,038	100%	12%
Amount per Pupil	$16,602		$16,640		0%	$18,614		12%
Percent of Expenditures for Instruction[3]								
Total Expenditures	$388,125,408	45%	$394,410,980	46%	1%	$440,084,156	44%	-2%
Current Expenditures	$388,125,408	53%	$394,410,980	53%	0%	$440,084,156	53%	0%

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

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

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

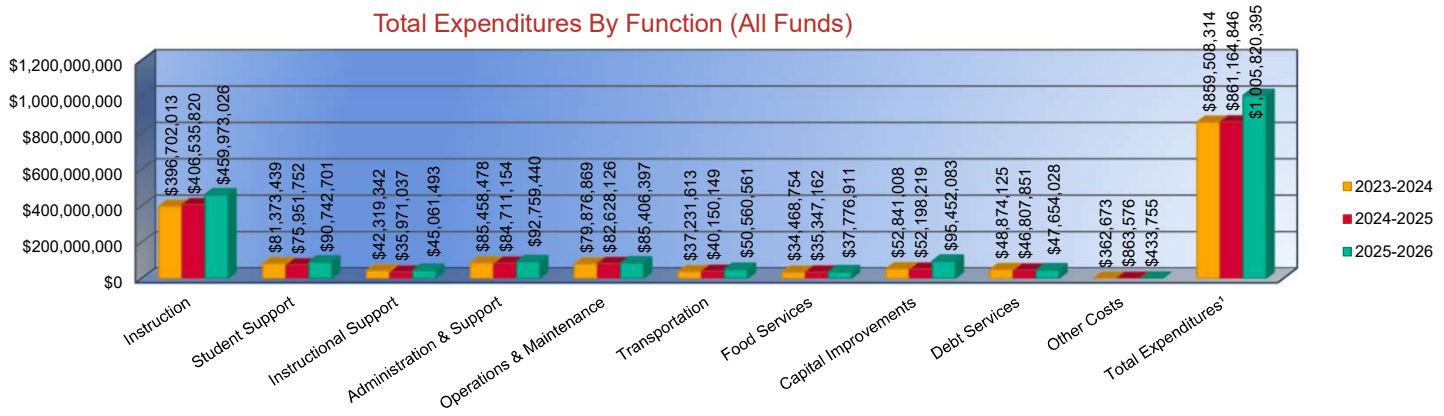
Functions Included: Instruction (1000), Student Support Services (2100), Instructional Support Services (2200), Administration & Support (2300, 2400, 2500), Operations & Maintenance (2600), Transportation (2700), Food Service (3100), Other Costs (2900, 3300), Capital Improvements (4000), Debt Services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



Total Expenditures By Function (All Funds)

	2023-2024 Actual	2024-2025 Actual	2025-2026 Budget
Instruction	$396,702,013	$406,535,820	$459,973,026
Student Support	$81,373,439	$75,951,752	$90,742,701
Instructional Support	$42,319,342	$35,971,037	$45,061,493
Administration & Support	$85,458,478	$84,711,154	$92,759,440
Operations & Maintenance	$79,876,869	$82,628,126	$85,406,397
Transportation	$37,231,613	$40,150,149	$50,560,561
Food Services	$34,468,754	$35,347,162	$37,776,911
Capital Improvements	$52,841,008	$52,198,219	$95,452,083
Debt Services	$48,874,125	$46,807,851	$47,654,028
Other Costs	$362,673	$863,576	$433,755
Total Expenditures[1]	**$859,508,314**	**$861,164,846**	**$1,005,820,395**

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

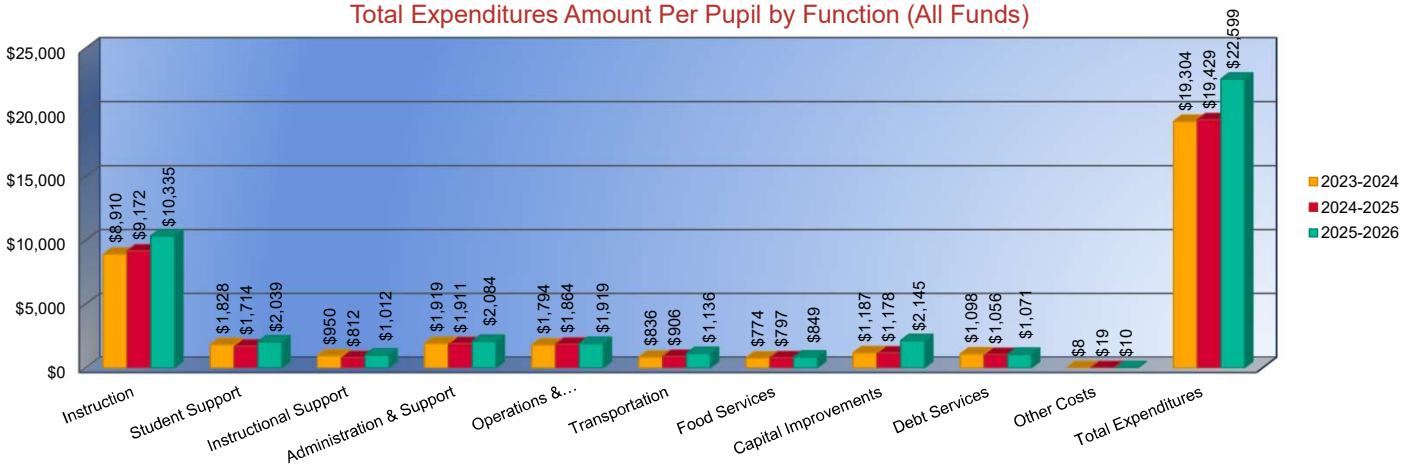


Total Expenditures Amount Per Pupil by Function (All Funds)

	2023-2024 Actual	2024-2025 Actual	2025-2026 Budget
Instruction	$8,910	$9,172	$10,335
Student Support	$1,828	$1,714	$2,039
Instructional Support	$950	$812	$1,012
Administration & Support	$1,919	$1,911	$2,084
Operations & Maintenance	$1,794	$1,864	$1,919
Transportation	$836	$906	$1,136
Food Services	$774	$797	$849
Capital Improvements	$1,187	$1,178	$2,145
Debt Services	$1,098	$1,056	$1,071
Other Costs	$8	$19	$10
Total Expenditures[1]	**$19,304**	**$19,429**	**$22,599**
Enrollment (FTE)[2]	**44,524.1**	**44,324.2**	**44,507.3**

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

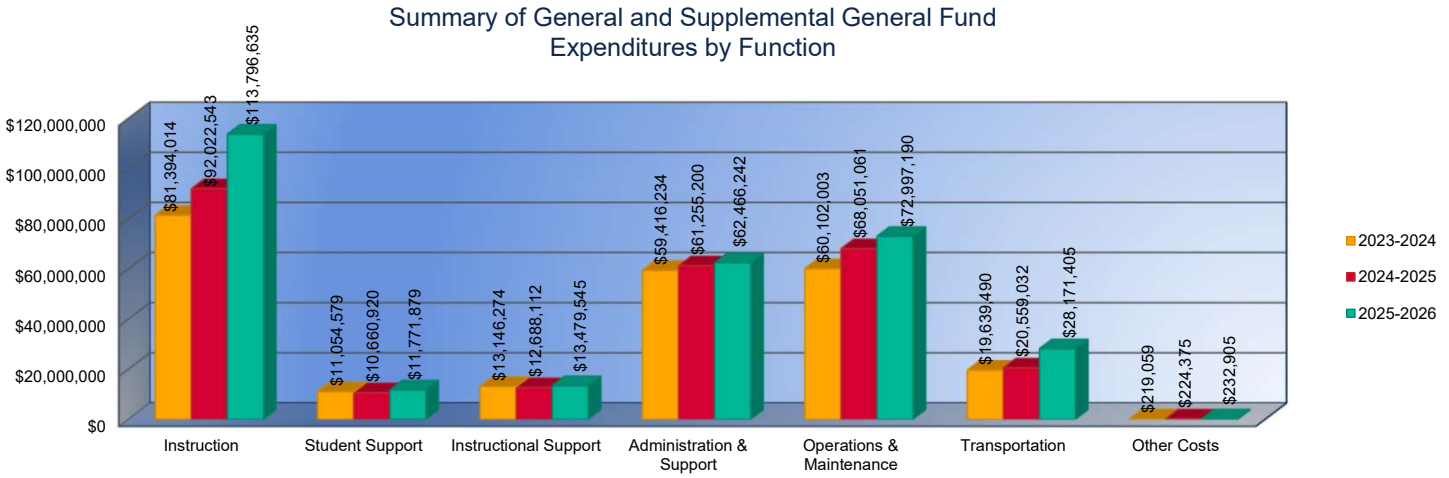
Note: The Budgeted Total Expenditures may not match Code 99 due to budgeted transfers from (06) General and (08) Supplemental General to (53) Contingency Reserve



Summary of General and Supplemental General Fund Expenditures by Function*

	2023-2024 Actual	% of Total	2024-2025 Actual	% of Total	% Change	2025-2026 Budget	% of Total	% Change
Instruction	$81,394,014	33%	$92,022,543	35%	13%	$113,796,635	38%	24%
Student Support	$11,054,579	5%	$10,660,920	4%	-4%	$11,771,879	4%	10%
Instructional Support	$13,146,274	5%	$12,688,112	5%	-3%	$13,479,545	4%	6%
Administration & Support	$59,416,234	24%	$61,255,200	23%	3%	$62,466,242	21%	2%
Operations & Maintenance	$60,102,003	25%	$68,051,061	26%	13%	$72,997,190	24%	7%
Transportation	$19,639,490	8%	$20,559,032	8%	5%	$28,171,405	9%	37%
Capital Improvements	$0	0%	$0	0%	0%	$0	0%	0%
Other Costs	$219,059	<1%	$224,375	<1%	2%	$232,905	<1%	4%
Total Expenditures	$244,971,653	100%	$265,461,243	100%	8%	$302,915,801	100%	14%
Amount per Pupil	$5,502		$5,989		9%	$6,806		14%

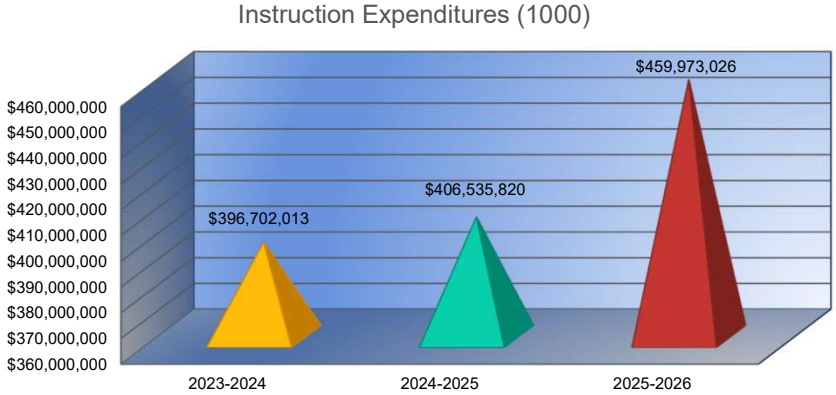
**The Summary of General and Supplemental General Fund Expenditures by Function comes from pages 6-13 and is the sum of the "General Fund" and "Supplemental General Fund" line items.*



Instruction Expenditures (1000)

	2023-2024 Actual	2024-2025 Actual	% Change	2025-2026 Budget	% Change
General	$80,998,159	$87,795,060	8%	$111,052,716	26%
Federal Funds	$36,005,575	$20,133,203	-44%	$25,791,945	28%
Supplemental General	$395,855	$4,227,483	968%	$2,743,919	-35%
Preschool-Aged At-Risk	$7,888,099	$7,846,899	-1%	$9,743,577	24%
At-Risk Education Fund	$114,904,585	$117,004,983	2%	$119,163,035	2%
Bilingual Education	$12,402,579	$13,602,337	10%	$17,490,445	29%
Virtual Education	$1,606,212	$1,885,760	17%	$4,025,128	113%
Capital Outlay	$8,576,605	$12,124,840	41%	$19,888,870	64%
Driver Education	$0	$0	0%	$0	0%
Declining Enrollment	$0	$0	0%	$0	0%
Extraordinary School Program	$0	$0	0%	$0	0%
Food Service	$0	$0	0%	$0	0%
Professional Development	$0	$0	0%	$0	0%
Parent Education Program	$0	$0	0%	$0	0%
Summer School	$0	$72,048	0%	$319,037	343%
Special Education	$78,831,306	$87,457,020	11%	$92,889,915	6%
Cost of Living	$0	$0	0%	$0	0%
Career and Postsecondary Ed.	$10,317,144	$10,982,680	6%	$13,520,905	23%
Gifts & Grants[1]	$1,384,691	$1,244,884	-10%	$8,358,467	571%
Special Liability	$0	$0	0%	$0	0%
School Retirement	$0	$0	0%	$0	0%
Extraordinary Growth Facilities	$0	$0	0%	$0	0%
Special Reserve	$0	$0	0%		
KPERS Spec. Ret. Contribution	$34,706,458	$32,048,613	-8%	$34,985,067	9%
Contingency Reserve	$0	$0	0%		
Text Book & Student Material	$8,234,177	$9,716,591	18%		
Activity Fund	$450,568	$393,419	-13%		
Bond and Interest #1	$0	$0	0%	$0	0%
Bond and Interest #2	$0	$0	0%	$0	0%
No-Fund Warrant	$0	$0	0%	$0	0%
Special Assessment	$0	$0	0%	$0	0%
Temporary Note	$0	$0	0%	$0	0%
SUBTOTAL	**$396,702,013**	**$406,535,820**	**2%**	**$459,973,026**	**13%**
Enrollment (FTE)[3]	44,524.1	44,324.2	0%	44,507.3	0%
Amount per Pupil[2]	$8,910	$9,172	3%	$10,335	13%
Adult Education	$0	$0	0%	$0	0%
Adult Supplemental Education	$0	$0	0%	$0	0%
Special Education Coop	$0	$0	0%	$0	0%
TOTAL	**$396,702,013**	**$406,535,820**	**2%**	**$459,973,026**	**13%**

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



Sources of Revenue and Proposed Budget for 2025-2026

Fund	2025-2026 Amount Budgeted	July 1, 2025 Cash Balance	Estimated Sources of Revenue - 2025-2026					Estimated July 1, 2026 Cash Balance
			State	Federal	Local			
					Interest	Transfers	Other	
General	$461,739,365	$42,018	$461,697,347	$0			$0	$0
Supplemental General	$152,911,773	$0	$77,098,116			$0	$75,813,657	
Adult Education	$0	$0	$0	$0	$0	$0	$0	$0
Preschool-Aged At-Risk (3 and 4 yr Old)	$10,040,617	$1,500,000		$0	$0	$8,540,617	$0	$0
Adult Supplemental Education	$0	$0			$0	$0	$0	$0
At-Risk Education Fund	$137,318,225	$0		$0	$0	$137,318,225	$0	$0
Bilingual Education	$18,977,250	$2,000,000		$0	$0	$16,966,452	$10,798	$0
Virtual Education	$5,265,469	$1,554,569			$0	$3,710,900	$0	$0
Capital Outlay	$129,712,329	$92,887,105	$15,315,411	$15,000,000	$0	$0	$36,509,813	$30,000,000
Driver Training	$0	$0	$0	$0	$0	$0	$0	$0
Declining Enrollment	$0	$0				$0		$0
Extraordinary School Program	$7,709,268	$4,628,067		$807,421	$0	$0	$2,273,780	$0
Food Service	$36,584,179	$2,089,255	$188,835	$29,933,246	$751,106	$0	$3,621,737	$0
Professional Development	$7,975,647	$5,000,000	$0	$0	$0	$2,975,647	$0	$0
Parent Education Program	$1,107,958	$500,000	$291,960	$0	$0	$315,998	$0	$0
Summer School	$343,206	$286,891		$0	$0	$0	$56,315	$0
Special Education	$163,604,065	$24,000,000	$0	$28,823,351	$0	$126,166,490	$0	$15,385,776
Career and Postsecondary Education	$15,106,605	$2,500,000	$42,460	$0	$0	$12,564,145	$0	$0
Special Liability Expense Fund	$2,450,000	$1,497,262			$0	$0	$1,097,692	$144,954
Special Reserve Fund		$67,016,063						
Gifts and Grants	$15,454,720	$6,240,234	$2,079,000	$0			$7,135,486	$0
Textbook & Student Materials Revolving		$15,745,063						
School Retirement	$0	$0			$0		$0	$0
Extraordinary Growth Facilities	$0	$0				$0	$0	
KPERS Special Retirement Contribution	$57,384,037	$0	$57,384,037					
Contingency Reserve		$41,000,000						
Activity Funds		$2,582,014						
Bond and Interest #1	$47,654,028	$94,616,484	$20,751,525	$2,542,017	$0		$25,861,751	$96,117,749
Bond and Interest #2	$0	$0	$0	$0	$0		$0	$0
No Fund Warrant	$0	$0					$0	$0
Special Assessment	$11	$11					$0	$0
Temporary Note	$0	$0			$0		$0	$0
Coop Special Education	$0	$0	$0	$0	$0		$0	$0
Federal Funds	$47,074,398	-$3,596,146		$50,670,544				$0
Cost of Living	$0	$0				$0	$0	
SUBTOTAL	$1,318,413,150	$362,088,890	$634,848,691	$127,776,579	$751,106	$308,558,474	$152,381,029	$141,648,479
Less Transfers	$308,558,474							
TOTAL Budget Expenditures	$1,009,854,676							

Sources of Revenue

	2023-2024	2024-2025	2025-2026
State Revenues	585,401,645	611,764,379	634,848,691
Federal Revenues	174,775,815	94,620,801	127,776,579
Local Revenues[1]	170,875,774	182,384,600	153,132,135
Total Revenues	931,053,234	888,769,780	915,757,405
Revenues Per Pupil	20,911	20,052	20,575

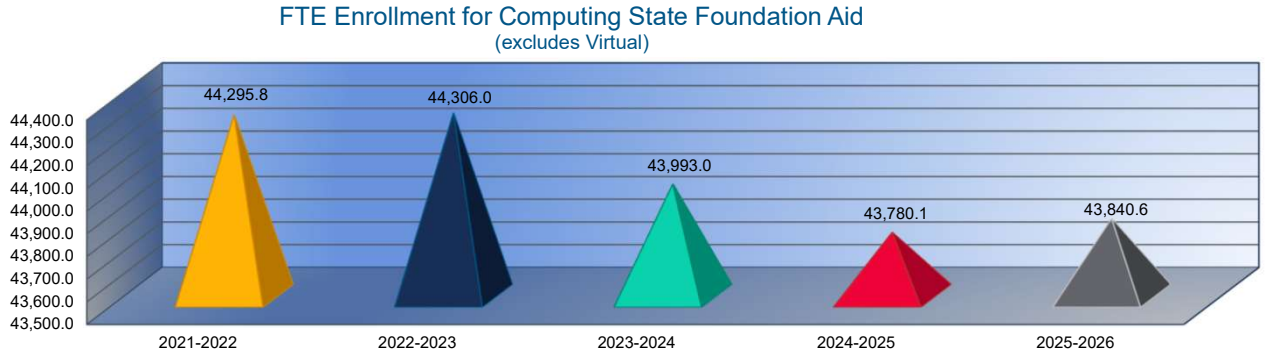
1. Excludes "Transfers" to avoid duplication of revenue.

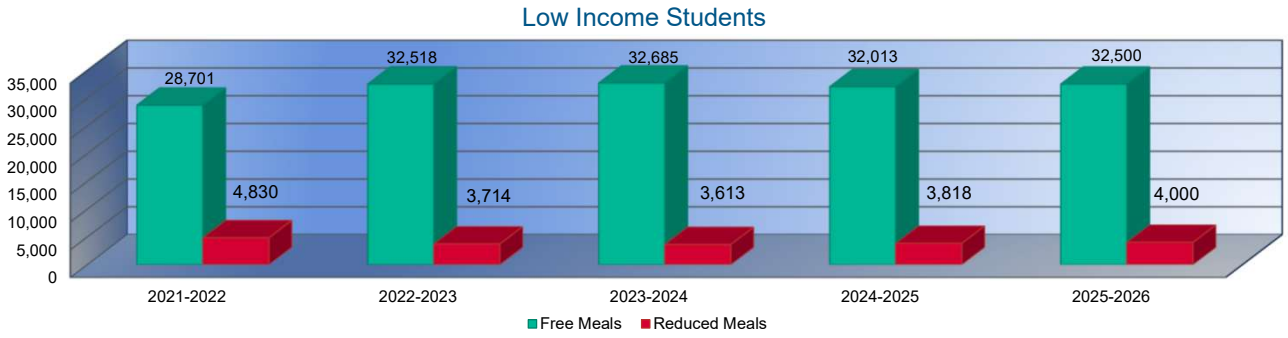
Note: Effective July 1, 2014 (2014-2015 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as State Foundation (General State) Aid.

Enrollment Information

	2021-2022 Actual	2022-2023 Actual	% Change	2023-2024 Actual	% Change	2024-2025 Actual	% Change	2025-2026 Budget	% Change
FTE Enrollment (excl. Virtual)[1]	44,295.8	44,306.0	0%	43,993.0	-1%	43,780.1	0%	43,840.6	0%
Free Meal Student Headcount	28,701	32,518	13%	32,685	1%	32,013	-2%	32,500	2%
Reduced Meal Student Headcount	4,830	3,714	-23%	3,613	-3%	3,818	6%	4,000	5%

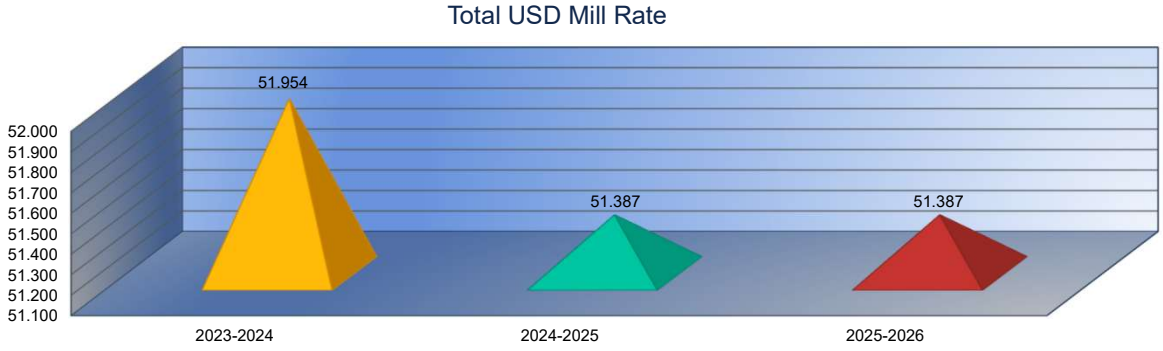
1. FTE Enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year olds). Beginning in the 2017-2018 school year, full-day Kindergarten is funded as 1.0 FTE. KAMS FTE is excluded.





Mill Rates by Fund

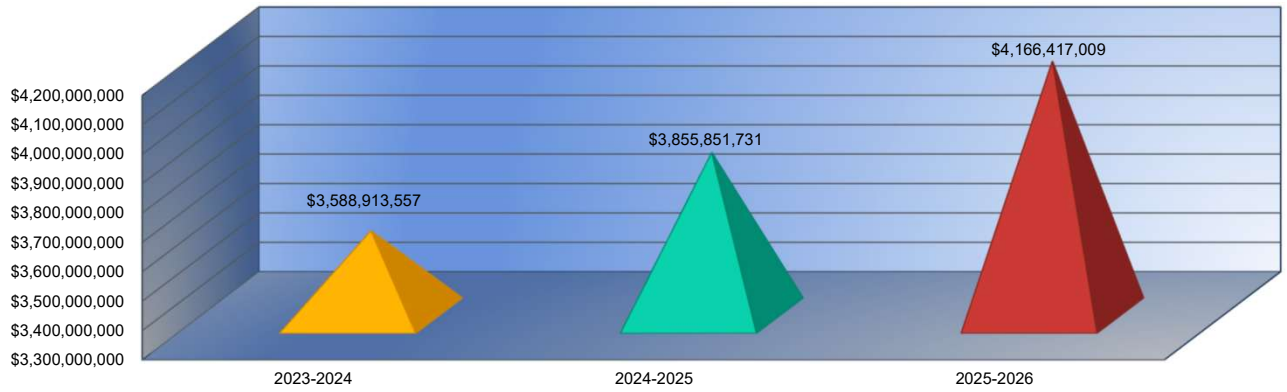
	2023-2024 Actual	2024-2025 Actual	2025-2026 Budget
General	20.000	20.000	20.000
Supplemental General	16.173	15.776	17.618
Adult Education	0.000	0.000	0.000
Capital Outlay	7.999	8.000	8.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.100	0.100	0.269
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond and Interest #1	7.682	7.511	5.500
Bond and Interest #2	0.000	0.000	0.000
No Fund Warrant	0.000	0.000	0.000
Special Assessment	0.000	0.000	0.000
Temporary Note	0.000	0.000	0.000
TOTAL USD	**51.954**	**51.387**	**51.387**
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Board & Emp Benefits	0.000	0.000	0.000
Recreation Commission	0.000	0.000	0.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	**0.000**	**0.000**	**0.000**



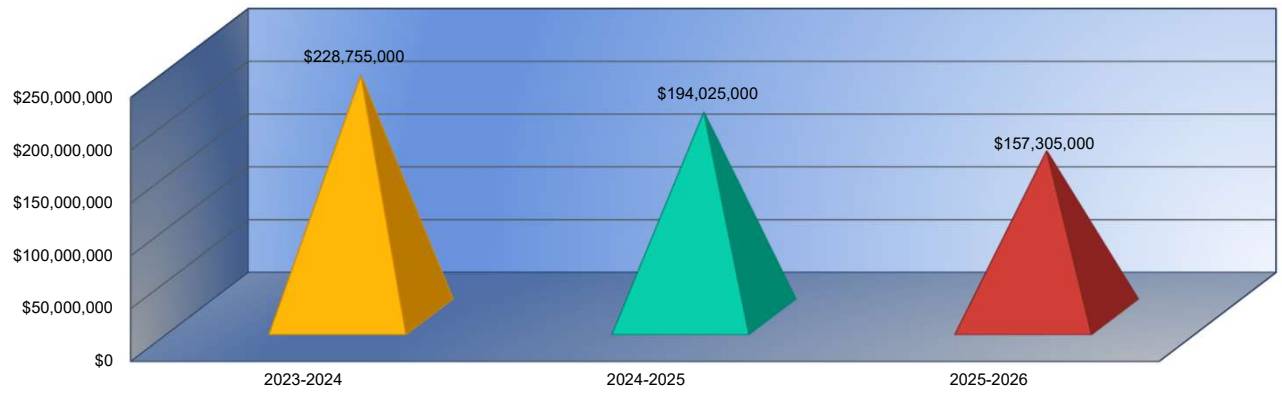
Other Information

	2023-2024 Actual	2024-2025 Actual	2025-2026 Budget
Assessed Valuation	$3,588,913,557	$3,855,851,731	$4,166,417,009
Total USD Debt	$228,755,000	$194,025,000	$157,305,000

Assessed Valuation



Total USD Debt



Salaries

	2023-24 Actual			2024-25 Actual			2025-26 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Licensed/Non-Licensed)	240.0	$29,335,660	$122,232	237.0	$30,705,103	$129,557	248.0	$33,950,397	$136,897
Teachers (Full Time)	3,328.3	$230,184,793	$69,160	3,146.9	$236,619,999	$75,191	3,179.7	$253,399,478	$79,693
Other Licensed Personnel	895.5	$77,574,899	$86,627	825.8	$72,418,625	$87,695	829.2	$78,981,220	$95,250
Classified Personnel	2,928.9	$132,126,141	$45,111	2,780.8	$134,955,471	$48,531	2,837.8	$150,648,884	$53,087
Substitutes/Temporary Help	~~~~~~	$16,893,827	~~~~~~	~~~~~~	$15,883,057	~~~~~~	~~~~~~	$17,301,811	~~~~~~

Administrators:

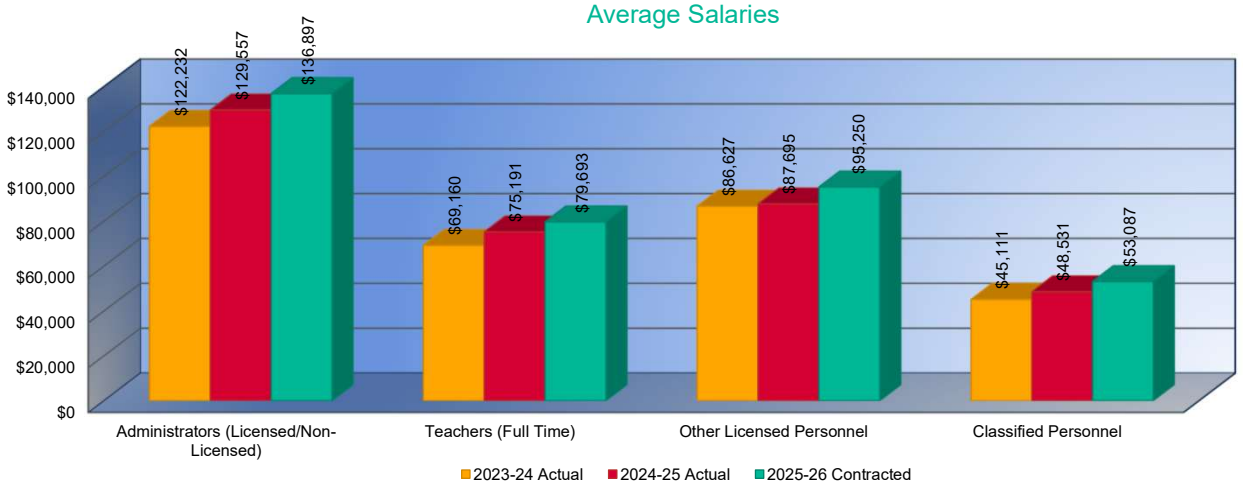
Administrators:	*Licensed Personnel - Superintendent; Assistant Superintendent; Administrative Assistants; Principals/ Assistant Principals; Directors/Supervisors Special Education; Directors/Supervisors of Health; Directors/Supervisors of VocEd; Instructional Coordinators/Supervisors; All Other Directors/Supervisors.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

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

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

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

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



Public School District Reports

KSDE's Data Central

Kansas K-12 Reports

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

School Finance Reports

Warehouse

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

Comparitive Performance & Fiscal System (CPFS)

Budget Reports by Fund, Function and Object Code.

Budgets

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

CPA Reports

School District Funding Report

Kansas State Building Report Card

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

State Budget Codes

GENERAL FUND	Code 06 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	0	0	42,018
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 Local Sources				
1300 Tuition				
1312 Individuals (out of district)	30			
1320 Other School District/Govt Sources (in-state)	40			
1330 Other School District/Govt Sources	45			
1410 Transportation Fees (reimbursement)	47			
1700 Student Activities (reimbursement)	50			
1900 Other Revenue from Local Source				
1910 User Charges (reimbursement)	55			
1980 Reimbursements	60			
1985 State Aid Reimbursements	65	456,872	441,654	
1990 Miscellaneous	67	471	41,887	
3000 State Sources				
3110 State Foundation Aid	95	357,336,330	376,168,338	394,369,729
3130 Mineral Production Tax	115	229	246	
3205 Special Education Aid	120	57,478,918	64,408,644	67,327,618
RESOURCES AVAILABLE	**170**	**415,272,820**	**441,060,769**	**461,739,365**
Total Expenditures & Transfers	175	415,272,820	441,018,751	461,739,365
Unencumbered Cash Balance (June 30)	190	0	42,018	

Budget Line 190: Line 170 minus Line 175

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

State of Kansas
Budget Form USD-E

USD #259
2025-2026

GENERAL FUND	Code 06 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	55,490,572	59,272,948	84,922,043
120 Non-Licensed	215	1,487,150	1,296,521	1,300,031
200 Employee Benefits				
210 Insurance (employee)	220	7,944,616	10,712,425	8,847,911
220 Social Security	225	4,332,752	5,736,975	6,594,703
290 Other	230	3,416,434	4,061,584	1,873,285
300 Purchased Professional & Tech Serv	235	2,454,905	2,478,212	2,192,808
400 Purchased Property Services	237	145,136	69,728	104,306
500 Other Purchased Services				
560 Tuition				
561 Tuition/Other State LEA's	240	5,745		120,910
562 Tuition/Other Out-of-State LEA's	245			
563 Tuition/Private Sources	250			
590 Other	255	766,343	994,371	1,279,605

GENERAL FUND	Code 06 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
600 Supplies				
610 General Supplemental (teaching)	260	4,335,414	2,290,399	2,956,625
644 Textbooks	265			
650 Supplies (technology related)	267	100,765	216,137	209,691
680 Miscellaneous Supplies	270	249,415	442,628	319,172
700 Property (equipment & furnishings)	275	148,693	181,862	288,298
800 Other	280	120,219	41,270	43,328
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	7,178,666	6,987,722	7,385,874
120 Non-Licensed	290	874,277	998,211	1,815,258
200 Employee Benefits				
210 Insurance (employee)	295	887,580	857,596	733,622
220 Social Security	300	603,655	599,650	703,889
290 Other	305	479,586	512,577	160,092
300 Purchased Professional & Tech Serv	310	123,246	135,108	166,095
400 Purchased Property Services	313	19,403	26,320	31,156
500 Other Purchased Services	315	94,739	88,390	141,403
600 Supplies	320	466,091	146,549	295,234
700 Property (equipment & furnishings)	325	15,707	7,057	29,046
800 Other	330	4,011	7,313	3,936
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335	8,180,409	8,021,766	8,827,512
120 Non-Licensed	340	1,385,908	1,413,120	1,529,115
200 Employee Benefits				
210 Insurance (employee)	345	1,155,724	1,113,322	887,638
220 Social Security	350	724,949	716,187	792,284
290 Other	355	572,464	606,764	206,975
300 Purchased Professional & Tech Serv	360	97,776		120,115
400 Purchased Property Services	363	2,307	2,521	3,207
500 Other Purchased Services	365	265,582	108,693	239,018
600 Supplies				
640 Books (not textbooks) & Periodicals	370	207,151	197,607	239,443
650 Technology Supplies	375	53,561	39,132	57,482
680 Miscellaneous Supplies	380	221,420	188,794	191,185
700 Property (equipment & furnishings)	385	35,605	38,262	28,860
800 Other	390	32,929	26,400	13,118
2300 General Administration				
100 Salaries				
110 Licensed	395	1,725,961	2,033,123	2,261,995
120 Non-Licensed	400	507,790	614,283	694,225
200 Employee Benefits				
210 Insurance (employee)	405	176,855	204,863	181,746
220 Social Security	410	160,845	188,920	226,152
290 Other	415	160,768	197,554	219,224
300 Purchased Professional & Tech Serv	420	173,546	103,640	132,996
400 Purchased Property Services	425	494		1,512
500 Other Purchased Services				
520 Insurance	430			
530 Communications (telephone, postage, etc.)	435	4,691	3,671	5,979
590 Other	440	102,076	42,191	86,237
600 Supplies	445	46,461	64,594	74,052
700 Property (equipment & furnishings)	450	14,161	7,245	26,170
800 Other	455	54,184	110,442	63,145

GENERAL FUND	Code 06 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
2400 School Administration				
100 Salaries				
110 Licensed	460	19,033,560	21,043,183	22,803,145
120 Non-Licensed	465	9,594,622	10,252,580	10,866,369
200 Employee Benefits				
210 Insurance (employee)	470	4,144,213	4,354,650	3,557,916
220 Social Security	475	2,146,589	2,350,153	2,575,718
290 Other	480	1,718,132	2,024,009	1,698,902
300 Purchased Professional & Tech Serv	485	10,682	3,188	3,487
400 Purchased Property Services	490	43,908	62,817	54,936
500 Other Purchased Services				
530 Communications				
(telephone, postage, etc.)	495	12,013	13,535	14,393
590 Other	500	63,239	69,561	108,345
600 Supplies	505	988,369	1,069,518	793,609
700 Property (equipment & furnishings)	510	25,102	21,411	34,262
800 Other	515	4,901	7,069	4,832
2500 Central Services				
100 Salaries				
110 Licensed	730	296,114	254,971	682,946
120 Non-Licensed	735	1,207,436	1,584,810	1,602,830
200 Employee Benefits				
210 Insurance	740	207,550	223,763	157,320
220 Social Security	745	119,523	137,986	174,862
290 Other	750	94,324	125,873	62,192
300 Purchased Professional & Tech Serv	755	57,877	58,240	110,750
400 Purchased Property Services	760	25	296	17,542
500 Other Purchased Services	765	100,457	80,583	91,625
600 Supplies	770	47,036	68,911	59,531
700 Property (equipment & furnishings)	775	7,449	1,382	17,781
800 Other	780	7,578	29,414	6,900
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520	25,331,456	29,839,139	31,399,598
200 Employee Benefits				
210 Insurance (employee)	525	5,196,862	5,661,240	4,835,520
220 Social Security	530	1,890,322	2,234,749	2,402,070
290 Other	535	1,531,475	1,940,654	631,081
300 Purchased Professional & Tech Serv	540	1,097,599	1,106,168	1,154,511
400 Purchased Property Services				
411 Water/Sewer	545			
420 Cleaning	550	39,642	278,311	295,500
430 Repairs & Maintenance	555	2,696,557	712,777	1,100,416
440 Rentals	560			900
460 Repair of Buildings	565			
490 Other	570	404,066	1,138,606	1,122,000
500 Other Purchased Services				
520 Insurance	575			
590 Other	580	35,788	43,289	52,670
600 Supplies				
610 General Supplies	585	3,685,721	4,357,208	4,586,953
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not school bus)	600	432,744	348,134	580,000

GENERAL FUND	Code 06 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
629 Other	605			
680 Miscellaneous Supplies	610	58,900	63,794	53,626
700 Property (equipment & furnishings)	615	189,448	155,873	694,778
800 Other	620	20,656	21,372	21,175
2601 Operations & Maintenance (transportation)				
100 Salaries				
120 Non-Licensed	622			
200 Employee Benefits				
210 Insurance (employee)	623			
220 Social Security	626			
290 Other	628			
300 Purchased Professional & Tech Serv	630			
400 Purchased Property Services	632			
500 Other Purchased Services	634			
600 Supplies				
610 General Supplies	636			
620 Energy				
621 Heating	638			
622 Electricity	640			
626 Motor Fuel (not school bus)	642			
629 Other	644			
680 Miscellaneous Supplies	646			
700 Property (equipment & furnishings)	648			
800 Other	650			
2700 Student Transportation Services				
2720 Supervision				
100 Salaries				
120 Non-Licensed	652			
200 Employee Benefits				
210 Insurance	654			
220 Social Security	656			
290 Other	658			
600 Supplies	660			
730 Equipment	662			
800 Other	664			
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	666			
200 Employee Benefits				
210 Insurance	668			
220 Social Security	670			
290 Other	672			
442 Rent of Vehicles (lease)	674			
500 Other Purchased Services				
513 Contracting of Bus Services	676			
519 Mileage in Lieu of Trans	678	156,259	77,629	85,000
520 Insurance	680			
626 Motor Fuel	682			
730 Equipment (including buses)	684			
800 Other	686			
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 Non-Licensed	688			
200 Employee Benefits				
210 Insurance	690			
220 Social Security	692			
290 Other	694			
300 Purchased Professional & Tech Serv	696			

GENERAL FUND	Code 06 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
400 Purchased Property Services	698			
500 Other Purchased Services	700			
600 Supplies	702			
730 Equipment	704			
800 Other	706			
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Licensed	708			
200 Employee Benefits				
210 Insurance	710			
220 Social Security	712			
290 Other	714			
300 Purchased Professional & Tech Serv	716			
400 Purchased Property Services	718			
500 Other Purchased Services	720			
600 Supplies	722			
730 Equipment	724			
800 Other	726			
2900 Other Support Services				
100 Salaries				
110 Licensed	895			
120 Non-Licensed	900			
200 Employee Benefits				
210 Insurance	905			
220 Social Security	910			
290 Other	915			
300 Purchased Professional & Tech Serv	920			
400 Purchased Property Services	925	230	130	475
500 Other Purchased Services	930			
600 Supplies	935	25		475
700 Property (equipment & furnishings)	940	1,667	245	1,235
800 Other	945			
3300 Community Services Operations	785	217,137	224,000	230,720
4300 Architectural & Engineering Services	790			
5200 Transfers				
932 Adult Education	795			
934 Adult Supplemental Education	800			
936 Bilingual Education	805	9,505,909	11,274,649	12,913,854
937 Virtual Education	807	2,869,187	3,046,960	3,710,900
938 Capital Outlay	810	16,940,690	17,379,309	
940 Driver Training	815			
943 Extraordinary School Program	823			
944 Food Service	825			
946 Professional Development	830	3,646,748	2,304,545	2,975,647
948 Parent Education Program	835			
949 Summer School	837			
950 Special Education	840	64,692,581	77,639,322	81,380,764
954 Career & Postsecondary Education	850	7,003,377	7,249,157	7,178,980
960 Special Reserve Fund	853			
963 Special Liability Expense Fund	855			
972 Contingency Reserve	885	9,356,802	3,181,016	
974 Textbook & Student Materials Revolving Fund	889	3,610,244	3,176,863	3,176,863
976 Preschool-Aged At-Risk	891	8,970,169	8,115,107	8,540,617
978 At-Risk Education Fund	893	97,951,123	101,405,955	107,485,138
TOTAL EXPENDITURES*	~~~	415,272,820	441,018,751	461,739,365

**Goes to Budget Line 175.*

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	-43,808,757	-5,278,495	-3,596,146
Cancellation of Prior Year Encumbrances	03	1,398,143	2,684,317	
REVENUES				
4000 FEDERAL SOURCES - GRANTS				
4591 Title I	10	31,753,294	31,623,573	37,579,812
4593 Title II	15	4,596,189	1,301,252	7,440,973
4602 Title IV Part A	22	652,634	360,162	
4607 Title IV Part B	27			849,886
4601 Title III (English Language Acquisition)	60	855,829	925,157	1,460,716
4595 ESSER I (CARES Act)	67			
4605 ESSER II (CRRSA)	68	1,132,680	3,840,956	
4606 ESSER III (ARP)	70	72,520,331		
4599 Other	75	1,432,610	1,556,591	3,339,157
RESOURCES AVAILABLE	170	70,532,953	37,013,513	47,074,398
TOTAL EXPENDITURES	175	75,811,448	40,609,659	47,074,398
UNENCUMBERED CASH BALANCE JUNE 30	190	-5,278,495	-3,596,146	0

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

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

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

USD# 259

STATE OF KANSAS
Budget Form USD-E
2025-2026

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	14,319,074	7,737,747	9,573,357
120 Non-Licensed	215	7,716,888	5,578,942	5,947,118
200 Employee Benefits				
210 Insurance (Employee)	220	4,762,702	2,083,423	2,203,639
220 Social Security	225	1,872,286	1,002,017	1,187,312
290 Other	230	855,182	368,206	359,006
300 Purchased Professional & Technical Serv	235	1,559,155	776,737	1,179,740
400 Purchased Property Services	237	3,320		
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside the State	245			
563 Tuition/Private Sources	250	3,260	546	1,332
590 Other	255	317,153	320,414	484,447
600 Supplies				
610 General Supplemental (Teaching)	260	1,066,947	1,282,505	3,737,664
644 Textbooks	265			
650 Supplies (Technology Related)	267	177,634	194,175	212,738
680 Miscellaneous Supplies	270	317,670	330,093	643,085
700 Property (Equipment & Furnishings)	275	3,034,254	458,273	262,446
800 Other	280	50	125	61

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	4,269,377	2,669,510	2,958,889
120 Non-Licensed	290	2,241,739	1,278,188	1,380,567
200 Employee Benefits				
210 Insurance (Employee)	295	757,053	455,331	454,020
220 Social Security	300	465,773	294,256	331,970
290 Other	305	206,852	112,870	97,511
300 Purchased Professional & Technical Serv	310	4,010,982	191,973	293,405
400 Purchased Property Services	313	3,142	2,270	4,733
500 Other Purchased Services	315	62,573	54,644	44,121
600 Supplies	320	295,121	383,218	466,935
700 Property (Equipment & Furnishings)	325	9,228	11,641	9,977
800 Other	330	248		
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335	12,232,054	8,857,740	9,757,847
120 Non-Licensed	340	146,768	14,545	906
200 Employee Benefits				
210 Insurance (Employee)	345	918,699	799,400	839,592
220 Social Security	350	930,714	613,277	746,545
290 Other	355	434,613	250,808	239,585
300 Purchased Professional & Technical Serv	360	885,983	329,098	373,479
400 Purchased Property Services	363	640		3,700
500 Other Purchased Services	365	518,737	639,895	647,239
600 Supplies				
640 Books (not textbooks) & Periodicals	370	656,791	79,399	95,059
650 Technology Supplies	375	4,379	324	454
680 Miscellaneous Supplies	380	36,341	41,640	56,401
700 Property (Equipment & Furnishings)	385	14,387	25,578	31,217
800 Other	390	13,057	1,903	1,353
2300 General Administration				
100 Salaries				
110 Licensed	395	286,339	277,257	324,806
120 Non-Licensed	400	863,922	382,146	260,796
200 Employee Benefits				
210 Insurance (Employee)	405	73,140	58,639	49,680
220 Social Security	410	62,659	49,267	44,799
290 Other	415	38,287	27,944	21,988
300 Purchased Professional & Technical Serv	420	150	2,075	5,173
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (telephone, postage, etc.)	435	560	460	681
590 Other	440	18,253	3,581	5,191
600 Supplies	445	4,204	11,187	17,900
700 Property (Equipment & Furnishings)	450	1,865		2,800
800 Other	455			
2400 School Administration				
100 Salaries				
110 Licensed	460	1,622,805	85,395	77,785
120 Non-Licensed	465	872,022	99,907	51,797
200 Employee Benefits				
210 Insurance (Employee)	470	261,510	9,235	8,280

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
220 Social Security	475	199,690	14,029	9,913
290 Other	480	93,732	4,435	1,754
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505	1,810		400
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Licensed	680			
120 Non-Licensed	685	1,942,115	2,129,854	1,442,344
200 Employee Benefits				
210 Insurance	690	23,829	2,857	16,560
220 Social Security	695	34,913	3,264	9,170
290 Other	700	10,973	435	3,347
300 Purchased Professional & Technical Serv	705			
400 Purchased Property Services	710			
500 Other Purchased Services	715	2,886	324	493
600 Supplies	720	31		
700 Property (Equipment & Furnishings)	725			
800 Other	730			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520	2,641,548	80,416	
200 Employee Benefits				
210 Insurance (Employee)	525	153,923	955	
220 Social Security	530	199,343	5,838	
290 Other	535	52,014	2,012	
300 Purchased Professional & Technical Serv	540			
400 Purchased Property Services				
411 Water/Sewer	545			
420 Cleaning	550			
430 Repairs & Maintenance	555			
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570	771,277		
500 Other Purchased Services				
520 Insurance	575			
590 Other	580	232	413	653
600 Supplies				
610 General Supplies	585			
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not school bus)	600			
629 Other	605			
680 Miscellaneous Supplies	610	55,854		
700 Property (Equipment & Furnishings)	615			
800 Other	620			
2700 Student Transportation Services				
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	625	28,487		

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance	630			
220 Social Security	635	2,179		
290 Other	640	293		
442 Rent of Vehicles (lease)	645			
500 Other Purchased Services				
513 Contracting of Bus Services	650	53,741	80,746	33,394
519 Mileage in Lieu of Trans	655	4,336		1,513
520 Insurance	660			
626 Motor Fuel	665			
730 Equipment (including buses)	670			
800 Other	675	55	604	
2900 Other Support Services				
100 Salaries				
110 Licensed	805			
120 Non-Licensed	810			
200 Employee Benefits				
210 Insurance	815			
220 Social Security	820			
290 Other	825			
300 Purchased Professional & Technical Serv	830			
400 Purchased Property Services	835			
500 Other Purchased Services	840			
600 Supplies	845			
700 Property (Equipment & Furnishings)	850			
800 Other	855			
3000 Operation of Non-Instructional Services				
3100 Food Service Operation				
100 Salaries				
110 Licensed	735			
120 Non-Licensed	740			
200 Employee Benefits				
210 Insurance	745			
220 Social Security	750			
290 Other	755			
500 Other Purchased Services				
520 Insurance	760			
570 Food Service Management	765			
590 Other Purchased Services	770			
600 Supplies				
630 Food & Milk	775			54,430
680 Miscellaneous Supplies	780	36,597	35,673	1,301
700 Property (Equipment & Furnishings)	785			
800 Other	790			
3300 Community Services Operations	795			
4300 Architectural & Engineering Services	800	108,387		
4500 New Building Acquisition & Construction	865			
4700 Building Improvements				
100 Salaries				
120 Non-Licensed	870	165,852		
200 Fringe Benefits				
210 Insurance	875			
220 Social Security	880	711		
290 Other	885	98		
400 Outside Contractors	890			
4900 Other	900			
TOTAL EXPENDITURES*	~~~	75,811,448	40,609,659	47,074,398

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	2,150,422	0	0
Cancellation of Prior Year Encumbrances	03	983,127	681,132	
REVENUES				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2022 $	10	1,861,207		
2023 $	15	53,205,467	2,694,032	
2024 $	20		56,151,979	2,817,956
1140 Delinquent Tax	25	499,225	575,364	849,002
1410 Transportation Fees	47			
1980 Reimbursements	60			
1990 Miscellaneous	65			
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (Includes 16/20M Tax)	70	5,948,752	6,025,864	5,767,719
2450 Recreational Vehicle Tax	75	42,658	40,484	44,135
2460 Commercial Vehicle Tax	77	373,538	393,290	381,193
2800 In Lieu of Taxes IRBs/Rental Excise	85	381	33,594	40,878
3000 STATE SOURCES				
3140 Supplemental State Aid	95	72,609,318	76,352,575	77,098,116
5000 OTHER				
5253 Transfer From Contingency Reserve	145	0	3,181,016	0
RESOURCES AVAILABLE	170	137,674,095	146,129,330	86,998,999
TOTAL EXPENDITURES & TRANSFERS	175	137,674,095	146,129,330	152,911,773
TAX REQUIRED (175 minus 170)	195			65,912,774
PERCENT OF COLLECTION	196			92.300 %
TOTAL 2025 TAX REQUIRED (195÷196)	197			71,411,456
Delinquent Tax	200			1,992,380
AMOUNT OF 2025 TAX TO BE LEVIED (Line 197 + Line 200)	205			73,403,836
UNENCUMBERED CASH BALANCE JUNE 30	207	0	0	~~~~~~~~~~

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

USD # 259

STATE OF KANSAS
Budget Form USD-E
2025-2026

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	130,426	2,498,998	1,905,443
120 Non-Licensed	215	31		57
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225		1,224	145,771
290 Other	230	283	429	17,148
300 Purchased Professional & Technical Serv	235	971	7,768	2,500
400 Purchased Property Services	237		8,781	15,000
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside the State	245			
563 Tuition/Private Sources	250			
590 Other	255	199,711	570,478	600,000

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
600 Supplies				
610 General Supplemental (Teaching)	260	60,553	50,724	
644 Textbooks	265			
650 Supplies (Technology Related)	267	870	57,637	58,000
680 Miscellaneous Supplies	270		1,370	
700 Property (Equipment & Furnishings)	275	3,010	1,030,074	
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290	130,926	126,465	95,251
200 Employee Benefits				
210 Insurance (Employee)	295	29,928	24,933	16,560
220 Social Security	300	9,703	9,368	7,287
290 Other	305	7,836	6,553	2,176
300 Purchased Professional & Technical Serv	310	54,752	55,366	75,000
400 Purchased Property Services	313			
500 Other Purchased Services	315	202		
600 Supplies	320	426	335	
700 Property (Equipment & Furnishings)	325			
800 Other	330	73,845	71,407	110,000
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335	108,100	122,138	208,736
120 Non-Licensed	340			
200 Employee Benefits				
210 Insurance (Employee)	345	9,976	10,317	16,560
220 Social Security	350	7,850	8,959	15,969
290 Other	355	5,218	4,987	4,811
300 Purchased Professional & Technical Serv	360	78,869	67,457	74,667
400 Purchased Property Services	363			
500 Other Purchased Services	365	361	1,305	2,850
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380	115	381	
700 Property (Equipment & Furnishings)	385			20,000
800 Other	390			
2300 General Administration				
100 Salaries				
110 Licensed	395	130,065	10,886	
120 Non-Licensed	400	357,973	582,894	611,296
200 Employee Benefits				
210 Insurance (Employee)	405	69,449	41,269	33,120
220 Social Security	410	55,754	41,209	46,764
290 Other	415	66,794	58,562	30,416
300 Purchased Professional & Technical Serv	420	185,695	132,558	409,200
400 Purchased Property Services	425			250
500 Other Purchased Services				
520 Insurance	430			
530 Communications (telephone, postage, etc.)	435			75
590 Other	440	1,996	625	1,800
600 Supplies	445	9,096	2,713	10,374
700 Property (Equipment & Furnishings)	450			2,000

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
800 Other	455	50,436	10,998	60,000
2400 School Administration				
100 Salaries				
110 Licensed	460			
120 Non-Licensed	465			
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475			
290 Other	480			
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Licensed	730	151,116	148,000	180,721
120 Non-Licensed	735	6,655,987	6,036,658	2,996,674
200 Employee Benefits				
210 Insurance	740	1,368,949	1,341,052	1,160,856
220 Social Security	745	737,316	770,339	893,260
290 Other	750	709,451	728,854	367,904
300 Purchased Professional & Technical Serv	755	778,196	217,702	409,600
400 Purchased Property Services	760	425,533	657,195	600,700
500 Other Purchased Services	765	105,792	666,092	922,225
600 Supplies	770	2,274,349	1,456,534	2,468,820
700 Property (Equipment & Furnishings)	775	665,704	442,458	1,267,714
800 Other	780	1,558,052	500,173	518,847
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520	312,502	253,014	253,555
200 Employee Benefits				
210 Insurance (Employee)	525	35,747	33,531	24,840
220 Social Security	530	23,102	18,729	19,397
290 Other	535	21,571	15,674	7,478
300 Purchased Professional & Technical Serv	540	10,800	3,926	20,000
400 Purchased Property Services				
411 Water/Sewer	545	987,439	1,406,550	1,335,120
420 Cleaning	550			
430 Repairs & Maintenance	555	42,944	13,492	60,000
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570	99,000		
500 Other Purchased Services				
520 Insurance	575	4,434,548	4,732,889	5,091,352
590 Other	580	1,896	3,916	10,378
600 Supplies				
610 General Supplies	585	712,527	615,563	333,441
620 Energy				
621 Heating	590	1,836,154	2,898,679	4,427,214
622 Electricity	595	8,878,046	10,047,820	12,313,617
626 Motor Fuel (not school bus)	600	5,441		30,000
629 Other	605			
680 Miscellaneous Supplies	610	48,607	85,784	65,500

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	615	27,042	6,349	54,500
800 Other	620	13,401	13,831	20,000
2601 Operations & Maintenance (Transportation)				
100 Salaries				
120 Non-Licensed	622			
200 Employee Benefits				
210 Insurance (Employee)	623			
220 Social Security	626			
290 Other	628			
300 Purchased Professional & Technical Serv	630			
400 Purchased Property Services	632			
500 Other Purchased Services	634			
600 Supplies				
610 General Supplies	636			
620 Energy				
621 Heating	638			
622 Electricity	640			
626 Motor Fuel (not school bus)	642			
629 Other	644			
680 Miscellaneous Supplies	646			
700 Property (Equipment & Furnishings)	648			
800 Other	650			
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 Non-Licensed	652	438,852	502,026	551,005
200 Employee Benefits				
210 Insurance	654	63,312	65,969	57,132
220 Social Security	656	32,302	37,337	42,153
290 Other	658	32,806	36,192	18,190
600 Supplies	660			
730 Equipment	662			
800 Other	664			
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	666			
200 Employee Benefits				
210 Insurance	668			
220 Social Security	670			
290 Other	672			
442 Rent of Vehicles (lease)	674			
500 Other Purchased Services				
513 Contracting of Bus Services	676	17,040,871	17,636,182	25,208,409
519 Mileage in Lieu of Trans	678	1,732	1,787	
520 Insurance	680			
626 Motor Fuel	682	1,848,000	2,171,780	2,171,780
730 Equipment (including buses)	684			
800 Other	686			
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 Non-Licensed	688			
200 Employee Benefits				
210 Insurance	690			
220 Social Security	692			
290 Other	694			

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
300 Purchased Professional & Technical Serv	696			
400 Purchased Property Services	698			
500 Other Purchased Services	700			
600 Supplies	702			
730 Equipment	704			
800 Other	706			
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Licensed	708			
200 Employee Benefits				
210 Insurance	710			
220 Social Security	712			
290 Other	714			
300 Purchased Professional & Technical Serv	716			
400 Purchased Property Services	718			
500 Other Purchased Services	720	11,356	8,190	12,586
600 Supplies	722	12,082	18,794	18,750
730 Equipment	724	1,918	3,146	6,400
800 Other	726			
2900 Other Support Services				
100 Salaries				
110 Licensed	895			
120 Non-Licensed	900			
200 Employee Benefits				
210 Insurance	905			
220 Social Security	910			
290 Other	915			
300 Purchased Professional & Technical Serv	920			
400 Purchased Property Services	925			
500 Other Purchased Services	930			
600 Supplies	935			
700 Property (Equipment & Furnishings)	940			
800 Other	945			
3300 Community Services Operations	785			
4300 Architectural & Engineering Services	790			
5200 TRANSFER TO:				
930 General (not ending balance)	792			
932 Adult Education	795			
934 Adult Suppl Education	800			
936 Bilingual Education	805	5,214,997	3,753,250	4,052,598
937 Virtual Education	810			
940 Driver Training	815			
943 Extraordinary School Program	823			
944 Food Service	825			
946 Professional Development	830			
948 Parent Education Program	835	294,230	337,766	315,998
949 Summer School	837			
950 Special Education	840	45,176,774	46,978,532	44,785,726
954 Career and Postsecondary Education	850	5,579,332	4,542,289	5,385,165
960 Special Reserve	853			
963 Special Liability Expense Fund	855			
974 Textbook & Student Materials Revolving	880			
976 Preschool-Aged At-Risk	885			
978 At-Risk Education Fund	890	27,163,099	31,302,118	29,833,087
TOTAL EXPENDITURES & TRANSFERS*	~~~	137,674,095	146,129,330	152,911,773

**Goes to Budget Line 175.*

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	750,000	1,500,000	1,500,000
Cancellation of Prior Year Encumbrances	03	80	111	
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05			
1315 Individual (Summer School)	15			
1320 Other School District/Govt Sources (in-state)	25			
1510 Interest on Idle Funds	35			
1700 Student Activities(Reimbursement)	45			
1900 Other Revenue From Local Source				
1990 Miscellaneous	75			
4000 FEDERAL SOURCES				
4590 Other Federal Aid	115			
5000 OTHER				
5206 Transfer From General	135	8,970,169	8,115,107	8,540,617
5208 Transfer From Supplemental General	140	0	0	0
5253 Transfer From Contingency Reserve	145	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	**170**	9,720,249	9,615,218	10,040,617
TOTAL EXPENDITURES & TRANSFERS	175	8,220,249	8,115,218	10,040,617
UNENCUMBERED CASH BALANCE JUNE 30	190	1,500,000	1,500,000	0

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PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	2,663,244	2,891,707	4,496,263
120 Non-Licensed	215	2,654,302	2,724,882	2,991,088
200 Employee Benefits				
210 Insurance (Employee)	220	1,360,852	1,389,756	1,169,550
220 Social Security	225	397,275	422,393	575,079
290 Other	230	306,464	301,840	168,747
300 Purchased Professional & Technical Serv	235	368,178		200,000
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
590 Other	250	4,514	3,123	2,850
600 Supplies				
610 General Supplemental (Teaching)	255	79,535	67,153	100,000
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265	41,194	23,698	10,000
700 Property (Equipment & Furnishings)	270	12,541	22,347	30,000
800 Other	275			

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280	28,816	30,578	32,472
120 Non-Licensed	285		44,283	48,275
200 Employee Benefits				
210 Insurance (Employee)	290	3,991	14,444	11,592
220 Social Security	295	2,141	5,519	6,177
290 Other	300	2,102	4,248	1,984
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307		2,650	
500 Other Purchased Services	310	1,084	2,278	1,507
600 Supplies	315	50,586	38,161	19,950
700 Property (Equipment & Furnishings)	320	11,076	2,008	16,175
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	330	17,630	11,172	20,000
120 Non-Licensed	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345	1,347	851	1,530
290 Other	350	160	97	180
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357	8,645		
500 Other Purchased Services	360	22,537	3,329	18,602
600 Supplies				
640 Books (not textbooks) & Periodicals	365		99	475
650 Technology Supplies	370			
680 Miscellaneous Supplies	375	3,981	10,788	10,925
700 Property (Equipment & Furnishings)	380	347	3,573	4,250
800 Other	385			
2400 School Administration				
100 Salaries				
110 Licensed	390			
120 Non-Licensed	395			
200 Employee Benefits				
210 Insurance (Employee)	400			
220 Social Security	405			
290 Other	410			
300 Purchased Professional & Technical Serv	415	3,500		
500 Other Purchased Services	420	3,093	2,971	4,332
600 Supplies	425	15,009	4,465	4,650
700 Property (Equipment & Furnishings)	430	1,296	511	1,025
800 Other	435		40	40
2500 Central Services				
100 Salaries				
110 Licensed	535			
120 Non-Licensed	540	57,792	64,742	73,242
200 Employee Benefits				
210 Insurance	545	14,964	14,186	12,420
220 Social Security	550	3,942	4,501	5,603
290 Other	555	3,134	2,825	1,634
300 Purchased Professional & Technical Serv	560			
400 Purchased Property Services	565			
500 Other Purchased Services	570			
600 Supplies	575			

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2600 Operations & Maintenance 100 Salaries 120 Non-Licensed	440			
200 Employee Benefits 210 Insurance (Employee)	445			
220 Social Security	450			
290 Other	455			
300 Purchased Professional & Technical Serv	460			
400 Purchased Property Services 411 Water/Sewer	465			
420 Cleaning	470			
430 Repairs & Maintenance	475	3,260		
440 Rentals	480			
490 Other	485			
500 Other Purchased Services	490			
600 Supplies 610 General Supplies	495			
620 Energy 621 Heating	500			
622 Electricity	505			
626 Motor Fuel (not schoolbus)	510			
629 Other	515			
680 Miscellaneous Supplies	520			
700 Property (Equipment & Furnishings)	525	71,717		
800 Other	530			
2700 Student Transportation Services 120 Non-Licensed Salaries	531			
200 Employee Benefits	532			
800 Other	533			
2900 Other Support Services 100 Salaries 110 Licensed	600			
120 Non-Licensed	605			
200 Employee Benefits 210 Insurance	610			
220 Social Security	615			
290 Other	620			
300 Purchased Professional & Technical Serv	625			
400 Purchased Property Services	630			
500 Other Purchased Services	635			
600 Supplies	640			
700 Property (Equipment & Furnishings)	645			
800 Other	650			
TOTAL EXPENDITURES*	~~~	8,220,249	8,115,218	10,040,617

**Goes to Budget Line 175.*

AT-RISK EDUCATION FUND	Code 13 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	8,000,000	1,662,910	0
Cancellation of Prior Year Encumbrances	03	5,308		
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05			
1315 Individual (Summer School)	15			
1320 Other School District/Govt Sources (in-state)	25			
1510 Interest on Idle Funds	35			
1700 Student Activities(Reimbursement)	45			
1900 Other Revenue From Local Source				
1990 Miscellaneous	75			
4000 FEDERAL SOURCES				
4590 Other Federal Aid	115			
5000 OTHER				
5206 Transfer From General	135	97,951,123	101,405,955	107,485,138
5208 Transfer From Supplemental General	140	27,163,099	31,302,118	29,833,087
5253 Transfer From Contingency Reserve	145	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	**170**	133,119,530	134,370,983	137,318,225
TOTAL EXPENDITURES & TRANSFERS	175	131,456,620	134,370,983	137,318,225
UNENCUMBERED CASH BALANCE JUNE 30	190	1,662,910	0	0

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AT-RISK EDUCATION FUND	Code 13 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	86,109,212	90,829,077	95,867,802
120 Non-Licensed	215	1,717,046	2,027,802	2,440,685
200 Employee Benefits				
210 Insurance (Employee)	220	14,508,800	12,462,426	10,265,492
220 Social Security	225	6,606,262	5,863,649	7,520,597
290 Other	230	5,241,130	4,598,879	2,397,425
300 Purchased Professional & Technical Serv	235	56,100	548,977	596,034
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
590 Other	250			
600 Supplies				
610 General Supplemental (Teaching)	255			
644 Textbooks	260		116,513	
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265	666,035	557,660	75,000
700 Property (Equipment & Furnishings)	270			
800 Other	275			

AT-RISK EDUCATION FUND	Code 13 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280	9,487,736	10,174,257	10,922,073
120 Non-Licensed	285	102,029	319,898	499,679
200 Employee Benefits				
210 Insurance (Employee)	290	1,423,325	1,565,196	1,325,992
220 Social Security	295	719,877	788,144	873,765
290 Other	300	562,456	616,257	306,287
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	330	3,377,369	2,954,339	3,366,806
120 Non-Licensed	335	0	103,254	111,647
200 Employee Benefits				
210 Insurance (Employee)	340	426,637	430,048	370,094
220 Social Security	345	245,911	229,858	266,105
290 Other	350	176,787	177,970	91,163
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books (not textbooks) & Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			335
700 Property (Equipment & Furnishings)	380			
800 Other	385			20,730
2400 School Administration				
100 Salaries				
110 Licensed	390	25,416		
120 Non-Licensed	395	1,005	6,245	475
200 Employee Benefits				
210 Insurance (Employee)	400			
220 Social Security	405	1,583	478	36
290 Other	410	1,904	56	3
300 Purchased Professional & Technical Serv	415			
500 Other Purchased Services	420			
600 Supplies	425			
700 Property (Equipment & Furnishings)	430			
800 Other	435			
2500 Central Services				
100 Salaries				
110 Licensed	535			
120 Non-Licensed	540			
200 Employee Benefits				
210 Insurance	545			
220 Social Security	550			
290 Other	555			
300 Purchased Professional & Technical Serv	560			
400 Purchased Property Services	565			
500 Other Purchased Services	570			
600 Supplies	575			

AT-RISK EDUCATION FUND	Code 13 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	440			
200 Employee Benefits				
210 Insurance (Employee)	445			
220 Social Security	450			
290 Other	455			
300 Purchased Professional & Technical Serv	460			
400 Purchased Property Services				
411 Water/Sewer	465			
420 Cleaning	470			
430 Repairs & Maintenance	475			
440 Rentals	480			
490 Other	485			
500 Other Purchased Services	490			
600 Supplies				
610 General Supplies	495			
620 Energy				
621 Heating	500			
622 Electricity	505			
626 Motor Fuel (not schoolbus)	510			
629 Other	515			
680 Miscellaneous Supplies	520			
700 Property (Equipment & Furnishings)	525			
800 Other	530			
2700 Student Transportation Services				
120 Non-Licensed Salaries	531			
200 Employee Benefits	532			
626 Motor Fuel	590			
800 Other	533			
2900 Other Support Services				
100 Salaries				
110 Licensed	600			
120 Non-Licensed	605			
200 Employee Benefits				
210 Insurance	610			
220 Social Security	615			
290 Other	620			
300 Purchased Professional & Technical Serv	625			
400 Purchased Property Services	630			
500 Other Purchased Services	635			
600 Supplies	640			
700 Property (Equipment & Furnishings)	645			
800 Other	650			
TOTAL EXPENDITURES*	~~~	131,456,620	134,370,983	137,318,225

**Goes to Budget Line 175.*

BILINGUAL EDUCATION	Code 14 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	1,000,000	2,000,000	2,000,000
Cancellation of Prior Year Encumbrances	03	44		
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15	11,774	9,821	10,798
4000 FEDERAL SOURCES				
4520 Bilingual Aid	35			
4590 Other Federal Aid	40			
5000 OTHER				
5206 Transfer From General	45	9,505,909	11,274,649	12,913,854
5208 Transfer From Supplemental General	50	5,214,997	3,753,250	4,052,598
5253 Transfer From Contingency Reserve	55	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	**170**	15,732,724	17,037,720	18,977,250
TOTAL EXPENDITURES & TRANSFERS	175	13,732,724	15,037,720	18,977,250
UNENCUMBERED CASH BALANCE JUNE 30	190	2,000,000	2,000,000	0

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BILINGUAL EDUCATION	Code 14 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	7,628,187	8,100,808	11,016,227
120 Non-Licensed	215	1,672,923	1,672,320	2,946,402
200 Employee Benefits				
210 Insurance (Employee)	220	1,617,458	1,665,238	1,614,434
220 Social Security	225	697,367	734,047	1,179,845
290 Other	230	528,946	888,561	329,687
300 Purchased Professional & Technical Serv	235	200,014	494,064	376,000
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
564 Payment to Bilingual Education Coop	250			
590 Other	255	3,006	3,406	4,600
600 Supplies				
610 General Supplemental (Teaching)	260	25,584	15,035	7,500
644 Textbooks	265			
650 Supplies (Technology Related)	267	8,627	6,081	6,000
680 Miscellaneous Supplies	270	19,892		9,750
700 Property (Equipment & Furnishings)	275	575	22,777	
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	15,400	16,864	51,157
120 Non-Licensed	290	286,510	308,567	317,325
200 Employee Benefits				
210 Insurance (Employee)	295	59,856	61,903	49,680

BILINGUAL EDUCATION	Code 14 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
220 Social Security	300	22,757	24,586	28,189
290 Other	305	16,897	16,080	7,867
300 Purchased Professional & Technical Serv	310	133,003	141,038	147,000
400 Purchased Property Services	313	310	198	
500 Other Purchased Services	315	7,414	9,079	3,598
600 Supplies	320	14,979	23,808	6,975
700 Property (Equipment & Furnishings)	325	7,159	942	13,500
800 Other	330	218		
2200 Instructional Support Staff				
100 Salaries				
110 Licensed	335	63,871	65,459	88,645
120 Non-Licensed	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350	4,855	4,981	6,781
290 Other	355	671	575	798
300 Purchased Professional & Technical Serv	360	150	130	
400 Purchased Property Services	363	75		
500 Other Purchased Services	365	12,233	4,860	13,714
600 Supplies				
640 Books (not textbooks) & Periodicals	370	38	290	
650 Technology Supplies	375	77	72	4,750
680 Miscellaneous Supplies	380	5,768	11,555	6,000
700 Property (Equipment & Furnishings)	385	1,695	8,948	13,975
800 Other	390			
2400 School Administration				
100 Salaries				
110 Licensed	395			
120 Non-Licensed	400	468,388	470,770	533,868
200 Employee Benefits				
210 Insurance (Employee)	405	102,918	99,825	90,252
220 Social Security	410	35,225	35,465	40,841
290 Other	415	27,030	23,748	13,253
300 Purchased Professional & Technical Serv	420	12,499	79,085	
500 Other Purchased Services	425	9,047	5,632	6,883
600 Supplies	430	20,597	20,689	26,914
700 Property (Equipment & Furnishings)	435	76		13,340
800 Other	440	160	193	110
2500 Central Services				
100 Salaries				
110 Licensed	540			
120 Non-Licensed	545			
200 Employee Benefits				
210 Insurance	550			
220 Social Security	555			
290 Other	560			
300 Purchased Professional & Technical Serv	565			
400 Purchased Property Services	570			
500 Other Purchased Services	575			
600 Supplies	580			
700 Property (Equipment & Furnishings)	585			
800 Other	590			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	445			

BILINGUAL EDUCATION	Code 14 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance (Employee)	450			
220 Social Security	455			
290 Other	460			
300 Purchased Professional & Technical Serv	465			
400 Purchased Property Services				
411 Water/Sewer	470			
420 Cleaning	475			
430 Repairs & Maintenance	480			390
440 Rentals	485			
490 Other	490			
500 Other Purchased Services	495			
600 Supplies				
610 General Supplies	500			
620 Energy				
621 Heating	505			
622 Electricity	510			
626 Motor Fuel (not school bus)	515	269	41	1,000
629 Other	520			
680 Miscellaneous Supplies	525			
700 Property (Equipment & Furnishings)	530			
800 Other	535			
2700 Student Transportation Services				
120 Non-Licensed Salaries	536			
200 Employee Benefits	537			
800 Other	538			
2900 Other Support Services				
100 Salaries				
110 Licensed	600			
120 Non-Licensed	605			
200 Employee Benefits				
210 Insurance	610			
220 Social Security	615			
290 Other	620			
300 Purchased Professional & Technical Serv	625			
400 Purchased Property Services	630			
500 Other Purchased Services	635			
600 Supplies	640			
700 Property (Equipment & Furnishings)	645			
800 Other	650			
TOTAL EXPENDITURES*	~~~	13,732,724	15,037,720	18,977,250

**Goes to Budget Line 175.*

VIRTUAL EDUCATION	Code 15 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	761,116	1,285,635	1,554,569
Cancellation of Prior Year Encumbrances	03	1,049		
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1311 Individuals	05			
1320 Other School District/Govt Sources (in-state)	25			
1510 Interest on Idle Funds	35			
1900 Other Revenue From Local Source				
1990 Miscellaneous	75	2,000		
5000 OTHER				
5206 Transfer From General	135	2,869,187	3,046,960	3,710,900
5208 Transfer From Supplemental General	140	0	0	0
5253 Transfer From Contingency Reserve	145	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	**170**	3,633,352	4,332,595	5,265,469
TOTAL EXPENDITURES & TRANSFERS	175	2,347,717	2,778,026	5,265,469
UNENCUMBERED CASH BALANCE JUNE 30	190	1,285,635	1,554,569	0

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VIRTUAL EDUCATION	Code 15 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	997,713	1,285,218	3,006,621
120 Non-Licensed	215	37,211	77,821	154,351
200 Employee Benefits				
210 Insurance (Employee)	220	133,843	182,202	164,772
220 Social Security	225	77,938	102,837	241,814
290 Other	230	59,530	77,952	55,753
300 Purchased Professional & Technical Serv	235		3,300	3,300
400 Purchased Property Services	237			475
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			3,619
564 Payment to Virtual Education Coop	245			
590 Other	250	5,460	56,152	51,966
600 Supplies				
610 General Supplemental (Teaching)	255	25,981	25,198	65,362
644 Textbooks	260	1,558		
650 Supplies (Technology Related)	263	142,462	47,453	80,000
680 Miscellaneous Supplies	265	124,516	13,075	19,122
700 Property (Equipment & Furnishings)	270		14,552	177,473
800 Other	275			500
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280	189,961	204,591	305,786

VIRTUAL EDUCATION	Code 15 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
120 Non-Licensed	285	25,824	36,422	38,618
200 Employee Benefits				
210 Insurance (Employee)	290	29,429	33,015	38,916
220 Social Security	295	16,131	18,096	26,347
290 Other	300	11,962	13,316	8,816
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310		133	
600 Supplies	315	906		
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	330	92,994	109,555	200,976
120 Non-Licensed	335			
200 Employee Benefits				
210 Insurance (Employee)	340	9,976	10,317	16,560
220 Social Security	345	7,389	8,346	15,375
290 Other	350	5,046	4,804	4,613
300 Purchased Professional & Technical Serv	355		6,125	23,750
400 Purchased Property Services	357			
500 Other Purchased Services	360	1,732	270	2,850
600 Supplies				
640 Books (not textbooks) and Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375	1,071	1,520	2,850
700 Property (Equipment & Furnishings)	380			2,000
800 Other	385	14,240		3,000
2400 School Administration				
100 Salaries				
110 Licensed	445	111,138	149,397	176,910
120 Non-Licensed	450	69,957	131,729	213,054
200 Employee Benefits				
210 Insurance (Employee)	455	19,952	38,445	43,884
220 Social Security	460	13,531	20,793	29,832
290 Other	465	13,127	20,970	12,797
300 Purchased Professional & Technical Serv	470	18,700	7,613	1,500
500 Other Purchased Services	475	28,863	3,867	27,330
600 Supplies	480	6,496	18,536	5,777
700 Property (Equipment & Furnishings)	485			
800 Other	490			
2500 Central Services				
100 Salaries				
110 Licensed	590			
120 Non-Licensed	595			
200 Employee Benefits				
210 Insurance	600			
220 Social Security	605			
290 Other	610			
300 Purchased Professional & Technical Serv	615			
400 Purchased Property Services	620			
500 Other Purchased Services	625			
600 Supplies	630			
700 Property (Equipment & Furnishings)	635			
800 Other	640			

VIRTUAL EDUCATION	Code 15 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	495	39,981	42,247	27,652
200 Employee Benefits				
210 Insurance (Employee)	500	7,482	6,663	4,140
220 Social Security	505	3,129	3,304	2,116
290 Other	510	2,488	2,192	617
300 Purchased Professional & Technical Serv	515			
400 Purchased Property Services				
411 Water/Sewer	520			
420 Cleaning	525			
430 Repairs & Maintenance	530			
440 Rentals	535			
490 Other	540			
500 Other Purchased Services	545			475
600 Supplies				
610 General Supplies	550			3,800
620 Energy				
621 Heating	555			
622 Electricity	560			
626 Motor Fuel (not school bus)	565			
629 Other	570			
680 Miscellaneous Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2900 Other Support Services				
100 Salaries				
110 Licensed	650			
120 Non-Licensed	655			
200 Employee Benefits				
210 Insurance	660			
220 Social Security	665			
290 Other	670			
300 Purchased Professional & Technical Serv	675			
400 Purchased Property Services	680			
500 Other Purchased Services	685			
600 Supplies	690			
700 Property (Equipment & Furnishings)	695			
800 Other	700			
TOTAL EXPENDITURES*	~~~	2,347,717	2,778,026	5,265,469

**Goes to Budget Line 175.*

CAPITAL OUTLAY	Code 16 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)	18 mo. Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	77,258,516	84,094,747	92,887,105	92,887,105
Cancellation of Prior Year Encumbrances	03	1,169,403	3,963,264		
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2022 $	05	1,011,737			
2023 $	10	26,670,926	1,390,553		
2024 $	15		28,972,827	1,498,317	1,498,317
2025 $	20			31,413,610	34,034,247
1140 Delinquent Tax	25	248,079	298,569	438,677	657,686
1510 Interest on Idle Funds	30	12,291,569	13,097,313		0
July - December Estimate	35				
1900 Other Revenue From Local Source	40	1,936,390	781,587		0
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	3,069,236	3,172,724	2,922,947	2,922,947
July - December Estimate	60				1,461,474
2450 Recreational Vehicle Tax	65	20,116	21,353	22,367	22,367
July - December Estimate	66				11,184
2460 Commercial Vehicle Tax	67	198,557	198,896	193,179	193,179
July - December Estimate	68				96,590
2600 Other County Revenue	70				0
July - December Estimate	75				
2800 In Lieu of Taxes IRBs/Rental Excise	80		16,562	20,716	20,716
July - December Estimate	82				10,358
3000 STATE SOURCES					
3223 Capital Outlay State Aid	87	14,648,826	16,055,705	15,315,411	15,315,411
4000 FEDERAL SOURCES					
4390 Impact Aid Construction	90				0
July - December Estimate	95				
4590 Other Federal Aid	97	2,822,802	241,050	15,000,000	15,000,000
5000 OTHER					
5206 Transfer From General	100	16,940,690	17,379,309	0	0
RESOURCES AVAILABLE	**170**	158,286,847	169,684,459	159,712,329	164,131,581
TOTAL EXPENDITURES & TRANSFERS	175	74,192,100	76,797,354	129,712,329	129,712,329
July - December Estimate	180	~~~~~~~~~~	~~~~~~~~~~	~~~~~~~~~~	34,419,252
TOTAL OPERATION EXPENDITURE (18 MO)	**185**	~~~~~~~~~~	~~~~~~~~~~	~~~~~~~~~~	164,131,581
UNENCUMBERED CASH BALANCE JUNE 30	190	84,094,747	92,887,105	30,000,000	~~~~~~~~~~

CAPITAL OUTLAY	Code 16 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
600 Supplies - Performance Uniforms	205	1,006,207	2,040,891	249,406
650 Supplies - Technology Software	207	1,720,073	2,370,059	3,370,100
700 Property (Equipment & Furnishings)	210	5,850,325	7,713,890	16,269,364
2000 Support Services				
2100 Student Support Services				
650 Supplies - Technology Software	213		74,362	
700 Property (Equipment & Furnishings)	215	1,675		2,275,000
2200 Instructional Support Staff				
650 Supplies - Technology Software	217		194,274	
700 Property (Equipment & Furnishings)	220	21,392	11,892	23,200
2300 General Administration				
650 Supplies - Technology Software	223			
700 Property (Equipment & Furnishings)	225		1,235	
2400 School Administration				
650 Supplies - Technology Software	227		544	
700 Property (Equipment & Furnishings)	230		32,706	5,100
2500 Central Services				
100 Salaries				
120 Non-Licensed	236			
200 Employee Benefits				
210 Insurance (Employee)	237			
220 Social Security	238			
290 Other	239			
650 Supplies - Technology Software	233	5,953,469	6,541,012	6,537,231
700 Property (Equipment & Furnishings)	235	93,985	776,301	539,200
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	310	273,343	329,721	320,967
200 Employee Benefits				
210 Insurance (Employee)	315	33,120	33,120	33,120
220 Social Security	320	20,085	24,400	24,554
290 Other	325	13,351	11,981	11,306
300 Purchased Professional & Technical Serv	330	150,324	148,202	170,175
400 Purchased Property Services				
420 Cleaning	335			
430 Repairs & Maintenance	340	795		
440 Rentals	345	1,608,303	1,753,316	1,600,000
460 Repair of Buildings	350			
490 Other	355	1,464,000	1,040,999	1,830,584
500 Other Purchased Services	360	16,288	23,714	27,162
600 Supplies				
610 General Supplies	363	20,265	41,829	75,414
650 Supplies - Technology Software	365	344,302	684,726	1,097,046
700 Property (Equipment & Furnishings)	240	1,107,746	1,397,133	1,131,167
2700 Transportation				
650 Supplies - Technology Software	370			
700 Property (Equipment & Buses)	243			
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 Non-Licensed	375			
200 Employee Benefits				
210 Insurance	380			
220 Social Security	385			
290 Other	390			
300 Purchased Professional & Technical Serv	395			
400 Purchased Property Services	400			

CAPITAL OUTLAY	Code 16 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
500 Other Purchased Services	405			
600 Supplies	410			
650 Supplies - Technology Software	415			
700 Property (Equipment & Furnishings)	420			
800 Other	425			
2900 Other Support Services 650 Supplies - Technology Software	430			
700 Property (Equipment & Furnishings)	250			
4000 Facility Acquisition & Construction Serv 4100 Land Acquisition	255	351,228	130	
4200 Land Improvement	260	1,274,440	2,953,435	1,992,571
4300 Architectural & Engineering Services	265	2,353,048	3,500,843	3,071,071
4500 New Building Acquisition & Construction	275			
4600 Site Improvement	280			
4700 Building Improvements 100 Salaries 120 Non-Licensed	286	1,076,191	1,329,892	894,998
200 Fringe Benefits 210 Insurance	287	138,159	133,170	149,040
220 Social Security	288	91,212	98,902	68,468
290 Other	289	56,168	49,243	34,923
400 Outside Contractors	290	46,369,066	43,452,085	87,873,079
4900 Other	291	19,688	33,347	38,083
5100 Debt Service Capital Outlay Bond 832 Interest	295	33,852		
890 Commission & Postage	300			
831 Principal	305	2,730,000		
TOTAL EXPENDITURES*	~~~	74,192,100	76,797,354	129,712,329

**Goes to Budget Line 175.*

EXTRAORDINARY SCHOOL PROGRAM	Code 22 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	4,095,499	4,709,873	4,628,067
Cancellation of Prior Year Encumbrances	03	14,088	6,134	
REVENUES				
1000 LOCAL SOURCES				
1310 Tuition Individual-Class Fees	05			
1510 Interest on Idle Funds	10			
1900 Other Revenue From Local Source	15	2,266,700	2,181,005	2,273,780
4000 FEDERAL SOURCES				
4590 Other Federal Aid	40	1,144,476	677,551	807,421
5000 OTHER				
5206 Transfer From General	85	0	0	0
5208 Transfer From Supplemental General	90	0	0	0
5253 Transfer From Contingency Reserve	95	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	**170**	7,520,763	7,574,563	7,709,268
TOTAL EXPENDITURES & TRANSFERS	175	2,810,890	2,946,496	7,709,268
UNENCUMBERED CASH BALANCE JUNE 30	190	4,709,873	4,628,067	0

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EXTRAORDINARY SCHOOL PROGRAM	Code 22 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210			
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/LEA's Out of State	245			
563 Tuition/Private Sources	250			
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260			
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	1,054,260	1,130,550	1,019,421
120 Non-Licensed	290	1,213,844	1,251,339	4,287,961
200 Employee Benefits				
210 Insurance (Employee)	295	8,280	8,280	8,280
220 Social Security	300	170,971	179,706	406,019

EXTRAORDINARY SCHOOL PROGRAM	Code 22 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
290 Other	305	25,819	24,191	49,867
300 Purchased Professional & Technical Serv	310	90	225	
400 Supplies (Technology Related)	313	9,624	8,584	
500 Other Purchased Services	315	74,462	68,982	1,800
600 Supplies	320	215,652	227,402	1,915,920
700 Property (Equipment & Furnishings)	325	6,308	31,808	
800 Other	330	31,580	15,429	20,000
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335			
120 Non-Licensed	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2400 School Administration				
100 Salaries				
110 Licensed	450			
120 Non-Licensed	455			
200 Employee Benefits				
210 Insurance (Employee)	460			
220 Social Security	465			
290 Other	470			
300 Purchased Professional & Technical Serv	475			
500 Other Purchased Services	480			
600 Supplies	485			
700 Property (Equipment & Furnishings)	490			
800 Other	495			
2500 Central Services				
100 Salaries				
110 Licensed	595			
120 Non-Licensed	600			
200 Employee Benefits				
210 Insurance	605			
220 Social Security	610			
290 Other	615			
300 Purchased Professional & Technical Serv	620			
400 Purchased Property Services	625			
500 Other Purchased Services	630			
600 Supplies	635			
700 Property (Equipment & Furnishings)	640			
800 Other	645			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	500			

EXTRAORDINARY SCHOOL PROGRAM	Code 22 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance (Employee)	505			
220 Social Security	510			
290 Other	515			
300 Purchased Professional & Technical Serv	520			
400 Purchased Property Serv				
411 Water/Sewer	525			
420 Cleaning	530			
430 Repairs & Maintenance	535			
440 Rentals	540			
490 Other	545			
500 Other Purchased Services	550			
600 Supplies				
610 General Supplies	555			
620 Energy				
621 Heating	560			
622 Electricity	565			
626 Motor Fuel (not school bus)	570			
629 Other	575			
680 Miscellaneous Supplies	580			
700 Property (Equipment & Furnishings)	585			
800 Other	590			
2900 Other Support Services				
100 Salaries				
110 Licensed	650			
120 Non-Licensed	655			
200 Employee Benefits				
210 Insurance	660			
220 Social Security	665			
290 Other	670			
300 Purchased Professional & Technical Serv	675			
400 Purchased Property Services	680			
500 Other Purchased Services	685			
600 Supplies	690			
700 Property (Equipment & Furnishings)	695			
800 Other	700			
TOTAL EXPENDITURES*	~~~	2,810,890	2,946,496	7,709,268

**Goes to Budget Line 175.*

FOOD SERVICE	Code 24 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	13,089,396	6,952,611	2,089,255
Cancellation of Prior Year Encumbrances	03	540,514	591,598	
REVENUES				
1000 LOCAL SOURCES*				
1510 Interest on Idle Funds	05	850,535	651,677	751,106
1600 Food Service				
1611 Student Sales (Lunch)	15	1,988,204	1,988,204	2,389,952
1612 Student Sales (Breakfast)	25			80,292
1613 Student Sales (Spec Milk)	35			0
1614 Student Sales (Snacks/Supper)	40			0
1620 Adult & Student Sales (Non-Reimbursable Prog)	45	336,083	566,992	1,151,493
1990 Miscellaneous	55			
3000 STATE SOURCES				
3203 School Food Assistance	65	224,009	336,079	188,835
4000 FEDERAL SOURCES				
4550 Child Nutrition Programs	75	26,647,390	28,400,137	29,344,721
4590 Other Federal Aid	80	1,499,244	515,096	588,525
5000 Other				
5206 Transfer From General	85	0	0	0
5208 Transfer From Supplemental General	90	0	0	0
5253 Transfer From Contingency Reserve	95	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	170	45,175,375	40,002,394	36,584,179
TOTAL EXPENDITURES & TRANSFERS	175	38,222,764	37,913,139	36,584,179
UNENCUMBERED CASH BALANCE JUNE 30	190	6,952,611	2,089,255	0

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

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FOOD SERVICE	Code 24 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	210			
200 Employee Benefits				
210 Insurance (Employee)	215			
220 Social Security	220			
290 Other	225			
400 Purchased Property Services				
411 Water/Sewer	230	23,493	20,020	21,602
490 Other	235	5,032,486	3,719,640	195,000
500 Other Purchased Services	240			3,725
600 Supplies				
610 General Supplies	245	52,196	225,883	65,000
620 Energy				
621 Heating	250	23,996	38,460	56,870
622 Electricity	255	36,460	145,271	107,821
626 Motor Fuel (not school bus)	260	65,999	59,463	65,000
629 Other	265			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275	905		500

FOOD SERVICE	Code 24 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
800 Other	280			
3000 Operation of NonInstructional Services				
3100 Food Service Operation				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290	11,234,156	12,082,121	14,391,604
200 Employee Benefits				
210 Insurance	295	1,360,892	1,368,111	1,502,820
220 Social Security	300	724,420	762,974	890,986
290 Other	305	347,955	294,151	272,710
500 Other Purchased Services				
520 Insurance	310			
570 Food Service Management	315			
590 Other Purchased Services	320	161,180	115,031	120,600
600 Supplies				
630 Food & Milk	325	16,480,746	16,849,216	16,997,641
680 Miscellaneous Supplies	330	1,738,162	1,637,657	1,491,800
700 Property (Equipment & Furnishings)	335	884,832	548,248	353,000
800 Other	340	54,886	46,893	47,500
TOTAL EXPENDITURES*	~~~	38,222,764	37,913,139	36,584,179

**Goes to Budget Line 175.*

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	1,500,000	4,000,000	5,000,000
Cancellation of Prior Year Encumbrances	03	22,125	3,465	
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15			
3000 STATE SOURCES				
3204 Professional Development Aid	25	130,846	147,400	0
4000 FEDERAL SOURCES				
4500 Aid	40			
5000 OTHER				
5206 Transfer From General	45	3,646,748	2,304,545	2,975,647
5208 Transfer From Supplemental General	50	0	0	0
5253 Transfer From Contingency Reserve	55	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	170	5,299,719	6,455,410	7,975,647

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PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
2000 Support Services				
2200 Instr Support Staff				
100 Salaries				
110 Licensed	210	632,820	732,605	6,248,863
120 Non-Licensed	215	52,238	118,194	127,326
200 Employee Benefits				
210 Insurance (Employee)	220	15,961	27,341	21,528
220 Social Security	225	58,754	64,076	487,780
290 Other	230	15,008	20,878	63,309
300 Purchased Professional & Technical Serv	235	309,420	255,248	451,686
400 Purchased Property Services	237			
500 Other Purchased Services	240	97,890	88,694	191,802
600 Supplies				
640 Books (not textbooks) & Periodicals	245	24,358	24,188	247,660
650 Technology Supplies	250	726	728	5,700
680 Miscellaneous Supplies	255	31,030	27,361	57,698
700 Property (Equipment & Furnishings)	260	49,111	23,412	32,150
800 Other	265	12,403	72,685	40,145
2500 Central Services				
100 Salaries				
110 Licensed	270			
120 Non-Licensed	275			
200 Employee Benefits				
210 Insurance	280			
220 Social Security	285			
290 Other	290			
300 Purchased Professional & Technical Serv	295			
400 Purchased Property Services	300			
500 Other Purchased Services	305			
600 Supplies	310			
700 Property (Equipment & Furnishings)	315			

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
800 Other	320			
2900 Other Support Services				
100 Salaries				
110 Licensed	327			
120 Non-Licensed	330			
200 Employee Benefits				
210 Insurance	335			
220 Social Security	340			
290 Other	345			
300 Purchased Professional & Technical Serv	350			
400 Purchased Property Services	355			
500 Other Purchased Services	360			
600 Supplies	365			
700 Property (Equipment & Furnishings)	370			
800 Other	375			
TOTAL EXPENDITURES	175	1,299,719	1,455,410	7,975,647
UNENCUMBERED CASH BALANCE JUNE 30	190	4,000,000	5,000,000	0

PARENT EDUCATION PROGRAM	Code 28 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	450,000	500,000	500,000
Cancellation of Prior Year Encumbrances	03	521		
REVENUES				
1000 LOCAL SOURCES				
1320 Payment from Other school district	05			
1510 Interest on Idle Funds	15			
1900 Other Revenue From Local Source	25			
3000 STATE SOURCES				
3216 Parent Education Aid	35	246,120	246,690	291,960
4000 FEDERAL SOURCES				
4500 Aid	45			
5000 OTHER				
5206 Transfer From General	55	0	0	0
5208 Transfer From Supplemental General	50	294,230	337,766	315,998
5253 Transfer From Contingency Reserve	60	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	170	990,871	1,084,456	1,107,958
TOTAL EXPENDITURES & TRANSFERS	175	490,871	584,456	1,107,958
UNENCUMBERED CASH BALANCE JUNE 30	190	500,000	500,000	0

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PARENT EDUCATION PROGRAM	Code 28 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Support Services Student				
100 Salaries				
110 Licensed	210			
120 Non-Licensed	215	356,236	417,764	908,447
200 Employee Benefits				
210 Insurance (Employee)	220	54,369	63,967	59,616
220 Social Security	225	26,183	30,896	69,497
290 Other	230	26,409	28,422	20,087
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237	945	147	
500 Other Purchased Services				
561 Payment to Other School District	240			
564 Payment to Coops/Interlocal	245			
590 Other	250	15,852	18,092	15,670
600 Supplies				
640 Books (not textbooks) & Periodicals	255	1,997	1,886	1,425
650 Technology Supplies	260			
680 Miscellaneous Supplies	265	5,000	4,213	4,275
700 Property (Equipment & Furnishings)	270		14,014	475
800 Other	275	3,880	5,055	4,750
2200 Instr Support Staff				
100 Salaries				
110 Licensed	280			
120 Non-Licensed	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			

PARENT EDUCATION PROGRAM	Code 28 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2500 Central Services				
100 Salaries				
110 Licensed	330			
120 Non-Licensed	335			23,716
200 Employee Benefits				
210 Insurance	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	360			
500 Other Purchased Services	365			
600 Supplies	370			
700 Property (Equipment & Furnishings)	375			
800 Other	380			
2900 Other Support Services				
100 Salaries				
110 Licensed	390			
120 Non-Licensed	395			
200 Employee Benefits				
210 Insurance	400			
220 Social Security	405			
290 Other	410			
300 Purchased Professional & Technical Serv	415			
400 Purchased Property Services	420			
500 Other Purchased Services	425			
600 Supplies	430			
700 Property (Equipment & Furnishings)	435			
800 Other	440			
TOTAL EXPENDITURES*	~~~	490,871	584,456	1,107,958

**Goes to Budget Line 175.*

SUMMER SCHOOL	Code 29 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	253,762	316,591	286,891
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1315 Individual (Summer School)	05	58,400	54,230	56,315
1316 Individuals (Out-of-District)	10			
1320 Other School District in State	15			
1510 Interest on Idle Funds	20			
1990 Miscellaneous	25			
4000 FEDERAL SOURCES				
4590 Other Federal Aid	30	4,429	1,505	
4599 Summer School Aid	35			
5000 OTHER				
5206 Transfer from General	40	0	0	0
5208 Transfer From Supplemental General	45	0	0	0
5253 Transfer From Contingency Reserve	50	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	170	316,591	372,326	343,206
TOTAL EXPENDITURES & TRANSFERS	175	0	85,435	343,206
UNENCUMBERED CASH BALANCE JUNE 30	190	316,591	286,891	0

USD # 259

STATE OF KANSAS
Budget Form USD-E
2025-2026

SUMMER SCHOOL	Code 29 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210		59,563	290,028
120 Non-Licensed	215		4,250	
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225		4,882	22,187
290 Other	230		583	2,610
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside State	245			
563 Tuition/Private Sources	250			
590 Other	255		551	1,500
600 Supplies				
610 General Supplemental (Teaching)	260		2,219	2,712
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			

SUMMER SCHOOL	Code 29 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285		9,578	2,000
120 Non-Licensed	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300		731	153
290 Other	305		87	18
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335		2,757	9,145
120 Non-Licensed	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350		209	699
290 Other	355		25	83
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2400 School Administration				
100 Salaries				
110 Licensed	460			
120 Non-Licensed	465			6,120
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475			468
290 Other	480			55
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Serv	490			
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520			5,000
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530			383
290 Other	535			45

SUMMER SCHOOL	Code 29 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
300 Purchased Professional & Technical Serv	540			
400 Purchased Property Services				
411 Water/Sewer	545			
420 Cleaning	550			
430 Repairs & Maintenance	555			
440 Rentals	560			
460 Repair of Building	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575			
590 Other	580			
600 Supplies				
610 General Supplies	585			
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not school bus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			
700 Property (Equipment & Furnishings)	615			
800 Other	620			
2500 Central Services				
100 Salaries				
110 Licensed	625			
120 Non-Licensed	630			
200 Employee Benefits				
210 Insurance	635			
220 Social Security	640			
290 Other	645			
300 Purchased Professional & Technical Serv	650			
400 Purchased Property Services	655			
500 Other Purchased Services	660			
600 Supplies	665			
700 Property (Equipment & Furnishings)	670			
800 Other	675			
2900 Other Support Services				
100 Salaries				
110 Licensed	690			
120 Non-Licensed	695			
200 Employee Benefits				
210 Insurance	700			
220 Social Security	705			
290 Other	710			
300 Purchased Professional & Technical Serv	715			
400 Purchased Property Services	720			
500 Other Purchased Services	725			
600 Supplies	730			
700 Property (Equipment & Furnishings)	735			
800 Other	740			
3300 Community Services Operations	680			
TOTAL EXPENDITURES*	~~~	0	85,435	343,206

**Goes to Budget Line 175.*

SPECIAL EDUCATION	Code 30 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	19,954,206	23,000,000	24,000,000
Cancellation of Prior Year Encumbrances	03	172,044	283,049	
REVENUES				
1000 LOCAL SOURCES 1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15	7,682		
1980 Reimbursements	20			
3000 STATE SOURCES 3211 Deaf/Blind	35			
4000 FEDERAL SOURCES 4310 PL 382 Special Ed (formerly PL:874)	45			
4560 Aid Regular*	55	17,522,260	13,122,670	19,209,405
4570 Medicaid	60	9,914,987	9,312,905	9,613,946
4590 Other Reserve Grants in Aid	65			
4595 ESSER I	67			
4605 ESSER II	68			
5000 OTHER 5206 Transfer From General	75	64,692,581	77,639,322	81,380,764
5208 Transfer From Supplemental General	80	45,176,774	46,978,532	44,785,726
5253 Transfer From Contingency Reserve	85	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	**170**	157,440,534	170,336,478	178,989,841
TOTAL EXPENDITURES & TRANSFERS	175	134,440,534	146,336,478	163,604,065
UNENCUMBERED CASH BALANCEJUNE 30	190	23,000,000	24,000,000	15,385,776

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

SPECIAL EDUCATION	Code 30 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	35,989,213	37,889,587	40,830,128
120 Non-Licensed	215	22,517,235	25,922,422	30,610,756
200 Employee Benefits				
210 Insurance (Employee)	220	12,261,012	14,958,064	13,042,475
220 Social Security	225	4,125,656	4,801,355	5,465,228
290 Other	230	3,121,437	3,421,402	1,817,657
300 Purchased Professional & Technical Serv	235	357,588	188,092	466,037
400 Purchased Property Services	237	1,709	730	2,323
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			7,135
563 Tuition/Private Sources	245			
564 Payment to Spec Education Coop/Interlocal (Assessments)	250			
565 Payment to Spec Education Coop/Interlocal (Flowthrough)	251			
590 Other	255	45,498	36,556	94,933
600 Supplies				
610 General Supplemental (Teaching)	260	244,383	154,830	273,367
644 Textbooks	265			
650 Supplies (Technology Related)	267	32,602	27,782	39,285
680 Miscellaneous Supplies	270	44,376	17,117	68,037
700 Property (Equipment & Furnishings)	275	90,597	38,854	171,246
800 Other	280		229	1,308
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	22,186,356	22,718,513	24,719,217
120 Non-Licensed	290	2,507,562	2,603,835	5,175,585
200 Employee Benefits				
210 Insurance (Employee)	295	3,710,251	3,778,962	3,215,377
220 Social Security	300	1,828,841	1,900,070	2,286,942
290 Other	305	1,418,627	1,454,247	787,832
300 Purchased Professional & Technical Serv	310	157,660	222,253	207,033
400 Purchased Property Services	313	5,483	22,363	19,625
500 Other Purchased Services	315	126,727	122,275	138,572
600 Supplies	320	285,421	583,715	427,802
700 Property (Equipment & Furnishings)	325	56,457	16,417	109,255
800 Other	330		6,698	11,895
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335	1,985,729	2,045,190	2,033,587
120 Non-Licensed	340		60	1,000
200 Employee Benefits				
210 Insurance (Employee)	345	189,543	196,027	165,600
220 Social Security	350	147,838	152,759	155,645
290 Other	355	89,620	92,009	47,392
300 Purchased Professional & Technical Serv	360	294,559	292,888	317,950
400 Purchased Property Services	363			
500 Other Purchased Services	365	48,811	54,685	110,663
600 Supplies				
640 Books (not textbooks) & Periodicals	370	2,251	265	1,366
650 Technology Supplies	375			
680 Miscellaneous Supplies	380	36,676	17,882	52,611

SPECIAL EDUCATION	Code 30 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	385	80	1,425	156
800 Other	390	57		2,500
2300 General Administration				
2330 Special Area Admin Services				
100 Salaries				
110 Licensed	395	823,338	798,231	1,042,867
120 Non-Licensed	400	574,026	668,076	715,522
200 Employee Benefits				
210 Insurance (Employee)	405	157,620	163,838	144,486
220 Social Security	410	104,960	110,031	134,516
290 Other	415	110,909	123,901	72,773
300 Purchased Professional & Technical Serv	420	29,048	4,036	11,100
400 Purchased Property Services	425			
500 Other Purchased Services	430	46,252	15,045	22,746
600 Supplies	435	109,944	20,086	37,625
700 Property (Equipment & Furnishings)	440	30,183	30,762	28,050
800 Other	445	962	604	2,641
2400 School Administration				
100 Salaries				
110 Licensed	450	441,168	268,094	282,730
120 Non-Licensed	455	199,446	196,035	220,413
200 Employee Benefits				
210 Insurance (Employee)	460	62,989	61,387	49,680
220 Social Security	465	36,034	35,110	38,490
290 Other	470	34,569	35,987	17,893
300 Purchased Professional & Technical Serv	475	350		158
500 Other Purchased Services	480	14,684	7,465	14,766
600 Supplies	485	84,645	118,134	94,150
700 Property (Equipment & Furnishings)	490	3,439	24,168	9,194
800 Other	495	700	1,163	1,628
2500 Central Services				
100 Salaries				
110 Licensed	800			
120 Non-Licensed	805		125	5,730,800
200 Employee Benefits				
210 Insurance	810			
220 Social Security	815		10	
290 Other	820		1	
300 Purchased Professional & Technical Serv	825			
400 Purchased Property Services	830			
500 Other Purchased Services	835			
600 Supplies	840	48		100
700 Property (Equipment & Furnishings)	845			
800 Other	850			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	500	244,271	289,977	249,575
200 Employee Benefits				
210 Insurance (Employee)	505	45,723	51,586	41,400
220 Social Security	510	17,873	21,564	19,092
290 Other	515	13,743	14,023	5,512
300 Purchased Professional & Technical Serv	520	14,638	21,788	15,000
400 Purchased Property Services				
411 Water/Sewer	525	21,438	10,025	
420 Cleaning	530			
430 Repairs & Maintenance	535	1,177	3,044	2,856

SPECIAL EDUCATION	Code 30 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
440 Rentals	540			62
490 Other	545			
500 Other Purchased Services	550			40,076
600 Supplies				
610 General Supplies	555	31,661	10,869	8,221
620 Energy				
621 Heating	560	42,824	26,380	
622 Electricity	565	163,652	62,778	
626 Motor Fuel (not school bus)	570	125		56
629 Other	575			
680 Miscellaneous Supplies	580	64		2
700 Property (Equipment & Furnishings)	585	780	1,234	3,408
800 Other	590			
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 Non-Licensed	595	355,274	385,926	418,290
200 Employee Benefits				
210 Insurance	600	49,417	51,474	44,712
220 Social Security	605	26,230	28,761	31,999
290 Other	610	25,061	27,618	13,431
400 Purchased Property Services	615			
600 Supplies	620			
700 Property (Equipment & Furnishings)	625	1,918		1,800
800 Other	630			
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	635			
200 Employee Benefits				
210 Insurance	640			
220 Social Security	645			
290 Other	650			
400 Purchased Property Services				
442 Rent of Vehicles (lease)	655			
490 Other	660			
500 Other Purchased Services				
513 Contracting of Bus Services	665	14,801,616	16,778,820	19,005,523
519 Mileage in Lieu of Trans	670			
520 Insurance	675			
590 Other Purchased Services	680			5,502
600 Supplies				
626 Motor Fuel	685	1,454,683	1,734,687	1,740,000
680 Miscellaneous Supplies	690			1,700
730 Equip (including buses)	695			
800 Other	700			
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 Non-Licensed	705			
200 Employee Benefits				
210 Insurance	710			
220 Social Security	715			
290 Other	720			
300 Purchased Professional & Technical Serv	725	353,197	394,077	406,000
400 Purchased Property Services	730			
500 Other Purchased Services	735			
700 Property (Equipment & Furnishings)	740			

SPECIAL EDUCATION	Code 30 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
800 Other	745			
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Licensed	750			
200 Employee Benefits				
210 Insurance	755			
220 Social Security	760			
290 Other	765			
300 Purchased Professional & Technical Serv	770			
400 Purchased Property Services	775			
500 Other Purchased Services	780			
600 Supplies	785			
700 Property (Equipment & Furnishings)	790			
800 Other	795			
2900 Other Support Services				
100 Salaries				
110 Licensed	860			
120 Non-Licensed	865			
200 Employee Benefits				
210 Insurance	870			
220 Social Security	873			
290 Other	880			
300 Purchased Professional & Technical Serv	885			
400 Purchased Property Services	890			
500 Other Purchased Services	895			
600 Supplies	900			
700 Property (Equipment & Furnishings)	905			
800 Other	910			
TOTAL EXPENDITURES*	~~~	134,440,534	146,336,478	163,604,065

**Goes to Budget Line 175.*

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	1,200,000	2,500,000	2,500,000
Cancellation of Prior Year Encumbrances	03	2,582	19,228	
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05			
1315 Individual (Summer School)	15			
1320 Other School District/Govt Sources (in-state)	25			
1510 Interest on Idle Funds	35			
1700 Student Activities (reimbursement)	45	314,445	663,326	
1900 Other Revenue From Local Source				
1910 User Charges	55			
1940 Sale & Rent of Textbook	65			
1990 Miscellaneous	75			
3000 STATE SOURCES				
3225 CTE Transportation State Aid	80	21,084	32,053	42,460
3240 Other State Grant	90			
4000 FEDERAL SOURCES				
4530 Vocational Aid				
4531 Regular Aid	115			
4532 Special Project Aid	125			
4590 Other Federal Aid	130			
5000 OTHER				
5206 Transfer From General	135	7,003,377	7,249,157	7,178,980
5208 Transfer From Supplemental General	140	5,579,332	4,542,289	5,385,165
5253 Transfer From Contingency Reserve	145	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	**170**	14,120,820	15,006,053	15,106,605
TOTAL EXPENDITURES & TRANSFERS	175	11,620,820	12,506,053	15,106,605
UNENCUMBERED CASH BALANCE JUNE 30	190	2,500,000	2,500,000	0

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STATE OF KANSAS
Budget Form USD-E
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CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	7,844,443	8,368,457	11,112,392
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220	1,182,316	1,248,397	1,022,166
220 Social Security	225	588,548	626,524	850,094
290 Other	230	459,234	482,636	257,867
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237	13,536	22,737	36,239
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
564 Payment to Vocational Education Coop	245			
590 Other	250	24,580	34,153	27,831
600 Supplies				
610 General Supplemental (Teaching)	255	138,419	137,865	108,188
644 Textbooks	260			95
650 Supplies (Technology Related)	263	1,760	3,784	7,797
680 Miscellaneous Supplies	265	28,166	30,487	33,875
700 Property (Equipment & Furnishings)	270	35,996	25,560	64,361
800 Other	275	146	2,080	
2100 Student Support Services				
100 Salaries				
110 Licensed	280		4,534	
120 Non-Licensed	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295		456	
290 Other	300		55	
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	330	124,854	83,423	55,119
120 Non-Licensed	335			
200 Employee Benefits				
210 Insurance (Employee)	340	5,548		
220 Social Security	345	9,693	5,079	4,217
290 Other	350	2,491	569	495
300 Purchased Professional & Technical Serv	355	14,000		
400 Purchased Property Services	357			
500 Other Purchased Services	360	2,682	12,184	
600 Supplies				
640 Books (not textbooks) & Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375		159	
700 Property (Equipment & Furnishings)	380			
800 Other	385	193		
2400 School Administration				
100 Salaries				
110 Licensed	445	464,029	545,338	631,506
120 Non-Licensed	450	97,352	103,497	60,197
200 Employee Benefits				
210 Insurance (Employee)	455	68,169	74,800	57,960
220 Social Security	460	42,460	49,499	52,915
290 Other	465	35,638	45,126	24,281
300 Purchased Professional & Technical Serv	470			
500 Other Purchased Services	475	4,602	4,575	8,075
600 Supplies	480	14,076	6,024	16,935
700 Property (Equipment & Furnishings)	485	6	130	9,500
800 Other	490	1,017	585	1,425
2500 Central Services				
100 Salaries				
110 Licensed	590			
120 Non-Licensed	595	73,876	76,243	79,508
200 Employee Benefits				
210 Insurance	600	9,976	10,318	8,280

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
220 Social Security	605	5,370	5,631	6,082
290 Other	610	3,379	3,803	2,550
300 Purchased Professional & Technical Serv	615			
400 Purchased Property Services	620			
500 Other Purchased Services	625	527	936	
600 Supplies	630			
700 Property (Equipment & Furnishings)	635			
800 Other	640	145		
2600 Operations & Maintenance 100 Salaries 120 Non-Licensed	495			
200 Employee Benefits 210 Insurance (Employee)	500			
220 Social Security	505			
290 Other	510			
300 Purchased Professional & Technical Serv	515			
400 Purchased Property Services 411 Water/Sewer	520			
420 Cleaning	525			
430 Repairs & Maintenance	530		107	
440 Rentals	535			
490 Other	540			
500 Other Purchased Services	545			
600 Supplies 610 General Supplies	550			
620 Energy 621 Heating	555			
622 Electricity	560			
626 Motor Fuel (not schoolbus)	565			
629 Other	570			
680 Miscellaneous Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2700 Student Transportation Services 120 Non-Licensed	586			
200 Employee Benefits	587			
500 Other Purchased Services 513 Contracting of Bus Services	596	323,593		
520 Insurance	597			
626 Motor Fuel	588			
730 Equipment (including buses)	598			
800 Other	589			566,655
2900 Other Support Services 100 Salaries 110 Licensed	650			
120 Non-Licensed	655			
200 Employee Benefits 210 Insurance	660			
220 Social Security	665			
290 Other	670			
300 Purchased Professional & Technical Serv	675			
400 Purchased Property Services	680			
500 Other Purchased Services	685		490,302	
600 Supplies	690			
700 Property (Equipment & Furnishings)	695			
800 Other	700			
TOTAL EXPENDITURES*	~~~	11,620,820	12,506,053	15,106,605

**Goes to Budget Line 175.*

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	4,370,109	5,591,238	6,240,234
Cancellation of Prior Year Encumbrances	03	9,471	3,640	
REVENUES				
1700 Student Activities*				
1710 Admissions	10			
1790 Other Student Activity Income	20			
1900 Other Revenue From Local Sources*				
1920 Contributions & Donations	30	1,141,748	176,979	3,169,907
1930 City/County Sales Tax	32			
1990 Miscellaneous	35	3,361,760	3,879,215	3,965,579
3000 STATE SOURCES				
3227 Mental Health (School Liaison)	40	1,615,623	940,762	1,351,350
3228 Mental Health (Community Mental Health)	45	865,605	506,564	727,650
3230 Safe & Secure Schools Grant	55	669,005	647,172	0
3231 Pre-K Pilot Grant (CIF)	60			
3240 Other State Grant	70			
4000 FEDERAL SOURCES				
4585 Pre-K Pilot Grant (TANF)	80			
4587 Pre-K Pilot Grant (GEER)	85			
4589 Safe & Secure Schools Grant	87			
RESOURCES AVAILABLE	170	12,033,321	11,745,570	15,454,720
TOTAL EXPENDITURES	175	6,442,083	5,505,336	15,454,720
UNENCUMBERED CASH BALANCE JUNE 30	190	5,591,238	6,240,234	0

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

**Include monetary gifts, private grants, and state grants that are administered by the Central Office.*
Exclude activity funds administered at the building level or federal grants received by the school districts.

Examples of funds to include:

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

USD # 259

STATE OF KANSAS
Budget Form USD-E
2025-2026

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	252,662	195,137	5,820,202
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	19,151	14,870	487,841
290 Other	230	9,569	4,239	57,393
300 Purchased Professional & Technical Serv	235	140,940	3,857	9,096
400 Purchased Property Services	237	21,690	12,821	34,618
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			300
562 Tuition/other LEA's outside the State	245			
563 Tuition/Private Sources	250			
590 Other	255	108,431	105,144	135,777

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
600 Supplies				
610 General Supplemental (Teaching)	260	443,372	489,411	957,471
644 Textbooks	265	2,475		
650 Supplies (Technology Related)	267	150,472	5,541	12,360
680 Miscellaneous Supplies	270	184,196	54,608	133,612
700 Property (Equipment & Furnishings)	275	47,205	340,052	692,897
800 Other	280	4,528	19,204	16,900
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	1,152,998	984,851	985,845
120 Non-Licensed	290	101,135	121,597	195,078
200 Employee Benefits				
210 Insurance (Employee)	295	167,525	144,516	144,822
220 Social Security	300	93,811	82,724	90,340
290 Other	305	48,893	46,804	33,129
300 Purchased Professional & Technical Serv	310	865,605	772,220	1,488,208
400 Purchased Property Services	313	2,300		4,000
500 Other Purchased Services	315	5,876	981	1,837
600 Supplies	320	42,592	32,282	63,550
700 Property (Equipment & Furnishings)	325	376		600
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335	343,959	16,682	34,271
120 Non-Licensed	340			
200 Employee Benefits				
210 Insurance (Employee)	345	22,356		
220 Social Security	350	19,507	1,280	2,622
290 Other	355	7,434	154	308
300 Purchased Professional & Technical Serv	360		1,340	2,792
400 Purchased Property Services	363	778	884	1,829
500 Other Purchased Services	365	5,056	7,623	15,791
600 Supplies				
640 Books (not textbooks) and Periodicals	370	33	674	1,348
650 Technology Supplies	375			
680 Miscellaneous Supplies	380	20,268	16,003	35,628
700 Property (Equipment & Furnishings)	385	620	751	2,640
800 Other	390	1,059		1,700
2300 General Administration				
100 Salaries				
110 Licensed	395			
120 Non-Licensed	400		82,851	199,085
200 Employee Benefits				
210 Insurance (Employee)	405		9,660	16,560
220 Social Security	410		6,133	15,230
290 Other	415		4,522	8,572
300 Purchased Professional & Technical Serv	420	10,182	78,810	162,018
400 Purchased Property Services	425		2,825	5,776
500 Other Purchased Services				
520 Insurance	430			
530 Communications (Telephone, postage, etc.)	435		37	96
590 Other	440	3,000	38,885	79,902
600 Supplies	445	16,890	77,983	161,214
700 Property (Equipment & Furnishings)	450	39	4,361	8,857
800 Other	455	125	12,364	24,452

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
2400 School Administration				
100 Salaries				
110 Licensed	460			
120 Non-Licensed	465			
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475			
290 Other	480			
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505	12,969	15,013	28,060
700 Property (Equipment & Furnishings)	510		727	
800 Other	515			
2500 Central Services				
100 Salaries				
110 Licensed	680			
120 Non-Licensed	685	91,730	95,913	71,530
200 Employee Benefits				
210 Insurance	690	12,420	12,420	8,280
220 Social Security	695	6,830	7,138	5,472
290 Other	700	3,975	3,309	2,276
300 Purchased Professional & Technical Serv	705	103,043	50,765	83,753
400 Purchased Property Services	710	20,907	1,480	36,712
500 Other Purchased Services	715	56,583	10,667	250,611
600 Supplies	720	25,928	30,486	74,405
700 Property (Equipment & Furnishings)	725	13,244	2,287	2,407
800 Other	730	571	1,798	38,237
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520	66,842	63,944	12,155
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530	5,108	4,891	930
290 Other	535	730	580	110
300 Purchased Professional & Technical Serv	540		19,925	40,914
400 Purchased Property Services				
411 Water/Sewer	545			
420 Cleaning	550			
430 Repairs & Maintenance	555			
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570	333		600
500 Other Purchased Services				
520 Insurance	575			62
590 Other	580			
600 Supplies				
610 General Supplies	585	476,135	205,278	496,473
620 Energy				
621 Heating	590			
622 Electricity	595			9,885
626 Motor Fuel (not schoolbus)	600			
629 Other	605			
680 Miscellaneous Supplies	610	61	290	481

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	615	269,487	30,748	325,551
800 Other	620	198		449
2700 Student Transportation Services				
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	625			
200 Employee Benefits				
210 Insurance	630			
220 Social Security	635			
290 Other	640			
442 Rent of Vehicles (lease)	645			
500 Other Purchased Services				
513 Contracting of Bus Services	650			300
519 Mileage in Lieu of Trans	655			
520 Insurance	660			
626 Motor Fuel	665			
730 Equipment (including buses)	670			
800 Other	675			
2900 Other Support Services				
100 Salaries				
110 Licensed	805	115,289	121,744	168,983
120 Non-Licensed	810			
200 Employee Benefits				
210 Insurance	815	9,274	9,274	9,274
220 Social Security	820	8,239	8,838	12,928
290 Other	825	3,325	3,006	3,075
300 Purchased Professional & Technical Serv	830			
400 Purchased Property Services	835			
500 Other Purchased Services	840			
600 Supplies	845			
700 Property (Equipment & Furnishings)	850			
800 Other	855			
3000 Operation of Noninstructional Services				
3100 Food Service Operation				
100 Salaries				
110 Licensed	735			
120 Non-Licensed	740			
200 Employee Benefits				
210 Insurance	745			
220 Social Security	750			
290 Other	755			
500 Other Purchased Services				
520 Insurance	760			
570 Food Service Management	765			
590 Other Purchased Services	770			
600 Supplies				
630 Food & Milk	775	12,884	161,870	293,050
680 Miscellaneous Supplies	780	139,868	201,092	1,351
700 Property (Equipment & Furnishings)	785			
800 Other	790			
3300 Community Services Operations	795			
4300 Architectural & Engineering Services	800			
4700 Building Improvements				
100 Salaries				
120 Non-Licensed	860			

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
200 Fringe Benefits				
210 Insurance	865			
220 Social Security	870			
290 Other	875			
400 Outside Contractors	880	669,002	647,172	1,329,839
4900 Other	885			
TOTAL EXPENDITURES*	~~~	6,442,083	5,505,336	15,454,720

**Goes to Budget Line 175.*

SPECIAL LIABILITY EXPENSE	Code 42 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)	18 mo. Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	2,445,040	1,807,306	1,497,262	1,497,262
Cancellation of Prior Year Encumbrances	03	2,622	2,745		
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2022 $	05	120,644			
2023 $	10	330,425	16,920		
2024 $	15		355,954	17,841	17,841
2025 $	20			1,035,636	
1140 Delinquent Tax	25	6,816	24,082	5,382	8,069
1510 Interest on Idle Funds	27	191,164	151,552		0
1900 Other Revenue From Local Source	30				0
July - December Estimate	35				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	40	169,639	290,826	35,929	35,929
July - December Estimate	45				17,965
2450 Recreational Vehicle Tax	50	1,207	2,004	275	275
July - December Estimate	55				138
2460 Commercial Vehicle Tax	56	19,997	8,203	2,374	2,374
July - December Estimate	57				1,187
2800 In Lieu of Taxes IRBs/Rental Excise	60	2	209	255	255
July - December Estimate	65				128
5000 OTHER					
5206 Transfer From General	70	0	0	0	0
July - December Estimate	75				
5208 Transfer From Supplemental General	80	0	0	0	0
July - December Estimate	85				
5253 Transfer From Contingency Reserve	90	0	0	~~~~~~~~~~	~~~~~~~~~~
RESOURCES AVAILABLE	**100**	3,287,556	2,659,801	2,594,954	1,581,423
EXPENDITURES					
2300 General Administration					
2310 Board of Education Services					
520 Insurance	105	415,092	410,672	417,000	
820 Judgments	110	1,065,158	751,867	1,175,582	
890 Other	115				
5200 TRANSFER TO:					
960 Special Reserve Fund	120	0	0	857,418	
TOTAL EXPENDITURES & TRANSFERS	175	1,480,250	1,162,539	2,450,000	2,450,000
July December Estimate	180	~~~~~~~~~~	~~~~~~~~~~	~~~~~~~~~~	223,000
TOTAL OPERATING EXPENDITURE (18 MO)	**185**	~~~~~~~~~~	~~~~~~~~~~	~~~~~~~~~~	2,673,000
UNENCUMBERED CASH BALANCE JUNE 30	190	1,807,306	1,497,262	144,954	~~~~~~~~~~
	195	TAX REQUIRED (Line 185 minus Line 100)			1,091,577
	200	Delinquent Tax			30,455
	205	Amount of 2025 Tax to be Levied			1,122,032

SPECIAL RESERVE	Code 47 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	2025-2026 Actual (3)
UNENCUMBERED CASH BALANCE JULY 1	01	65,310,395	66,617,658	67,016,063
Cancellation of Prior Year Encumbrances	03	92,290	76,064	
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05	4,058,747	3,940,745	
1900 Other Revenue From Local Sources	07	11,766,466	13,156,362	
1961 Revenue From General	10	20,656,496	23,240,677	
1962 Revenue From Supplemental General	12	1,660,441	1,535,523	
1963 Revenue From Adult Education	15			
1964 Revenue From Adult Supplemental Education	20			
1965 Revenue From Bilingual Education	25	1,849,024	2,151,020	
1966 Revenue From Driver Training	30			
1967 Revenue From Extraordinary School	37	28,433	26,261	
1968 Revenue From Food Service	40	1,429,850	1,380,169	
1969 Revenue From Professional Development	45	22,661	32,403	
1970 Revenue From Parent Education	50	56,841	64,103	
1971 Revenue From Summer School	52		590	
1972 Revenue From Special Education	55	17,023,680	19,060,314	
1975 Revenue From Career and Postsecondary I	65	1,327,999	1,336,288	
1977 Revenue From Federal Funds	71	7,315,736	3,452,117	
1978 Revenue From Contingency Reserve	72			
1979 Revenue From Special Liability Expense	75	0	0	
1980 Revenue From Preschool-Aged At-Risk	77	1,410,800	1,394,841	
1981 Revenue From At Risk (K-12)	78	17,064,993	14,474,873	
1982 Revenue From Virtual Education	79	212,319	273,262	
5000 OTHER				
5206 Transfer from General	80	0	0	
5208 Transfer from Supplemental General	81	0	0	
RESOURCES AVAILABLE	82	151,287,171	152,213,270	
EXPENDITURES				
210 Health Care Services	85	77,339,081	77,951,814	
211 Disability Income Benefits	90	1,612,267	1,791,041	
212 Group Life Insurance	95			
260 School Workers' Compensation	100	2,962,349	3,100,241	
520 Risk Management Insurance	105	2,755,816	2,354,111	
TOTAL EXPENDITURES & TRANSFERS	175	84,669,513	85,197,207	
UNENCUMBERED CASH BALANCE JUNE 30	190	66,617,658	67,016,063	

KPERS SPECIAL RETIREMENT CONTRIBUTION	Code 51 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	~~~~~~~~~~	~~~~~~~~~~	~~~~~~~~~~
Cancellation of Prior Year Encumbrances	03	~~~~~~~~~~	~~~~~~~~~~	~~~~~~~~~~
REVENUES				
3000 STATE SOURCES 3221 KPERS	05	56,992,845	52,567,537	57,384,037
RESOURCES AVAILABLE	**70**	56,992,845	52,567,537	57,384,037
EXPENDITURES				
1000 Instruction 200 Employee Benefits	75	34,706,458	32,048,613	34,985,067
2100 Student Support 200 Employee Benefits	80	6,694,905	6,084,294	6,641,767
2200 Instructional Support 200 Employee Benefits	85	3,167,641	2,787,668	3,043,088
2300 General Administration 200 Employee Benefits	90	729,346	683,975	746,644
2400 School Administration 200 Employee Benefits	95	4,454,187	4,096,704	4,472,064
2500 Central Services 200 Employee Benefits	100	1,760,598	1,611,642	1,759,309
2600 Operations & Maintenance 200 Employee Benefits	105	4,068,029	3,896,075	4,253,053
2700 Student Transportation Services 200 Employee Benefits	110	112,018	108,404	118,337
2900 Other Support Services 200 Employee Benefits	113	7,487	6,037	6,590
3000 Food Service 200 Employee Benefits	115	1,292,176	1,244,125	1,358,118
TOTAL EXPENDITURES	175	56,992,845	52,567,537	57,384,037
UNENCUMBERED CASH BALANCE JUNE 30	190	~~~~~~~~~~	~~~~~~~~~~	~~~~~~~~~~

CONTINGENCY RESERVE	Code 53 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	31,643,198	41,000,000	41,000,000
Cancellation of Prior Year Encumbrances	03			
REVENUES				
5000 OTHER				
5206 Transfer From General	05	9,356,802	3,181,016	
RESOURCES AVAILABLE	170	41,000,000	44,181,016	
TOTAL EXPENDITURES & TRANSFERS	175	0	3,181,016	
UNENCUMBERED CASH BALANCE JUNE 30	190	41,000,000	41,000,000	

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STATE OF KANSAS
Budget Form USD-E
2025-2026

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

CONTINGENCY RESERVE	Code 53 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335			
120 Non-Licensed	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) and Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration				
100 Salaries				
110 Licensed	395			
120 Non-Licensed	400			
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410			
290 Other	415			
300 Purchased Professional & Technical Serv	420			
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (Telephone, postage, etc.)	435			
590 Other	440			
600 Supplies	445			
700 Property (Equipment & Furnishings)	450			
800 Other	455			
2400 School Administration				
100 Salaries				
110 Licensed	460			
120 Non-Licensed	465			
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475			
290 Other	480			
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Licensed	625			
120 Non-Licensed	630			

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

CONTINGENCY RESERVE	Code 53 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
500 Other Purchased Services				
513 Contracting of Bus Services	904			
519 Mileage in Lieu of Trans	906			
520 Insurance	908			
626 Motor Fuel	910			
730 Equipment (Including Buses)	912			
800 Other	914			
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 Non-Licensed	916			
200 Employee Benefits				
210 Insurance	918			
220 Social Security	920			
290 Other	922			
300 Purchased Professional & Technical Serv	924			
400 Purchased Property Services	926			
500 Other Purchased Services	928			
600 Supplies	930			
730 Equipment	932			
800 Other	934			
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Licensed	936			
200 Employee Benefits				
210 Insurance	938			
220 Social Security	940			
290 Other	942			
300 Purchased Professional & Technical Serv	944			
400 Purchased Property Services	946			
500 Other Purchased Services	948			
600 Supplies	950			
730 Equipment	952			
800 Other	954			
2900 Other Support Services				
100 Salaries				
110 Licensed	825			
120 Non-Licensed	830			
200 Employee Benefits				
210 Insurance	835			
220 Social Security	840			
290 Other	845			
300 Purchased Professional & Technical Serv	850			
400 Purchased Property Services	855			
500 Other Purchased Services	860			
600 Supplies	865			
700 Property (Equipment & Furnishings)	870			
800 Other	875			
3300 Community Services Operations	680			
5200 TRANSFER TO:				
932 Adult Education	730			
934 Adult Suppl Education	735			
936 Bilingual Education	740			
937 Virtual Education	745			
940 Driver Training	750			
943 Extraordinary School Prog	757			
944 Food Service	760			
946 Professional Development	765			

CONTINGENCY RESERVE	Code 53 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
948 Parent Education Program	770			
949 Summer School	773			
950 Special Education	775			
954 Career and Postsecondary Education	790			
963 Special Liability Expense Fund	800			
974 Textbook & Student Material Revolving	805			
976 Preschool-Aged At-Risk	810			
978 At-Risk Education Fund	815			
980 Supplemental General Fund	820		3,181,016	
TOTAL EXPENDITURES & TRANSFERS*	~~~	0	3,181,016	0

**Goes to Budget Line 175.*

TEXTBOOK & STUDENT MATERIAL REVOLVING	Code 55 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	23,251,408	20,986,963	15,745,063
Cancellation of Prior Year Encumbrances	03	24,206	4,022	
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	04			
1740 Fees (Rental)	05	61,122	59,602	
1911 Fines	10	28,647	25,459	
1942 Rental Fees & Books	15	370,637	352,276	
1990 Miscellaneous	20	1,887,102	870,372	
4000 FEDERAL SOURCES				
4590 Other Federal Aid	22			
5000 OTHER				
5206 Transfer From General	25	3,610,244	3,176,863	
5208 Transfer From Supplemental General	30	0	0	
5253 Transfer From Contingency Reserve	35	0	0	
RESOURCES AVAILABLE	40	29,233,366	25,475,557	
EXPENDITURES				
1000 Instruction				
600 Supplies				
644 Textbooks	75	5,034,726	7,401,283	
645 Workbooks	80			
646 Repairing Textbooks	85			
649 Other Materials & Supplies	90	3,197,771	2,203,413	
650 Supplies (Technology Related)	93	1,680	111,895	
2200 Support Services				
680 Miscellaneous Supplies				
681 Special Clothing & Towels	95			
682 Musical Instruments	100			
683 Other Material & Supplies	105	12,226	13,903	
684 Other	110			
TOTAL EXPENDITURES & TRANSFERS	175	8,246,403	9,730,494	
UNENCUMBERED CASH BALANCE JUNE 30	190	20,986,963	15,745,063	

ACTIVITY FUND	Code 56 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	1,941,215	2,257,955	2,582,014
Cancellation of Prior Year Encumbrances	03	697	4,158	
REVENUES				
1000 LOCAL SOURCES				
1710 Admissions/Gate Receipts	50	581,078	529,710	
1730 Student Organization Membership Dues	15			
1790 Other Student Activity Income	55	185,558	183,610	
1900 Other Revenue From Local Source				
1980 Reimbursements	60			
RESOURCES AVAILABLE	170	2,708,548	2,975,433	
TOTAL EXPENDITURES	175	450,593	393,419	
UNENCUMBERED CASH BALANCE JUNE 30	190	2,257,955	2,582,014	~~~~~~~~~~

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

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

This does not include student organizations or clubs.

USD # 259

STATE OF KANSAS
Budget Form USD-E
2025-2026

ACTIVITY FUND	Code 56 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210			
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional and Tech Services	232	94,742	138,987	
600 Supplies	235	192,298	183,207	
700 Property (Equipment & Furnishings)	240	94,094	41,145	
800 Other	245	69,434	30,080	
2700 Student Transportation Serv				
100 Salaries				
120 Non-Licensed	250			
200 Employee Benefits				
210 Insurance	255			
220 Social Security	260			
290 Other	265			
600 Supplies	270			
730 Equipment	275			
800 Other	280	25		
TOTAL EXPENDITURES*	~~~	450,593	393,419	~~~~~~~~~~

**Goes to Budget Line 175.*

BOND & INTEREST #1	Code 62 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)	18 mo. Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	73,991,374	83,069,410	94,616,484	94,616,484
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2022 $	05	963,464			
2023 $	10	25,272,048	1,278,131		
2024 $	15		26,734,120	1,341,640	1,341,640
2025 $	20			21,152,664	
1140 Delinquent Tax	25	261,258	298,199	404,212	606,015
1510 Interest on Idle Funds	30		673,449		0
July - December Estimate	35				
1900 Other Revenue From Local Source	40				0
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	3,167,094	3,046,735	2,741,629	2,741,629
July - December Estimate	60				1,370,815
2450 Recreational Vehicle Tax	65	22,715	20,505	20,979	20,979
July - December Estimate	66				10,490
2460 Commercial Vehicle Tax	67	195,077	191,007	181,196	181,196
July - December Estimate	68				90,598
2800 In Lieu of Taxes IRBs/Rental Excise	70	181	15,969	19,431	19,431
July - December Estimate	72				9,716
3000 STATE SOURCES					
3217 State Aid (prior July 1, 2015)	76	22,562,887	23,354,614	20,751,525	20,751,525
July - December Estimate*	77				
3217 State Aid (after 7/1/15 and prior 6/30/17)	78			0	0
July - December Estimate*	79				
3217 State Aid (after 7/1/17 and before 6/30/22)	83			0	0
July - December Estimate*	84				
3217 State Aid (after 7/1/22)	86			0	0
July - December Estimate*	87				
5000 OTHER FINANCING SOURCES					
5140 Federal Tax Credit	80	2,743,585	2,742,196	2,542,017	2,542,017
July - December Estimate*	81				
RESOURCES AVAILABLE	82	129,179,683	141,424,335	143,771,777	124,302,535
EXPENDITURES					
5100 DEBT SERVICE					
832 Interest	85	11,380,273	10,087,851	8,499,028	
890 Bond Fees	90				
831 Principal	95	34,730,000	36,720,000	39,155,000	
TOTAL EXPENDITURES	100	46,110,273	46,807,851	47,654,028	47,654,028
832 Interest Due July-December	105				3,689,165
890 Bond Fees July-December	110				
831 Principal Due July-December	115				47,700,000
990 Cash Basis Reserve	120				47,554,600
TOTAL OPERATING EXPENDITURE (18 MO)	185				146,597,793
UNENCUMBERED CASH BALANCE JUNE 30	190	83,069,410	94,616,484	96,117,749	~~~~~~~~~~
	195	TAX REQUIRED (Line 185 minus Line 82)			22,295,258
	200	Delinquent Tax			622,038
	205	Amount of 2025 Tax to be Levied			22,917,296

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

**July - December estimate must be entered manually.*

SPECIAL ASSESSMENT	Code 67 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)	18 mo. Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	167,758	3	11	11
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2022 $	05				
2023 $	10	0			
2024 $	15		0	0	0
2025 $	20			0	
1140 Delinquent Tax	25	3	8	0	0
1900 Other Revenue From Local Source	30				0
July - December Estimate	35				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45			0	0
July - December Estimate	50				0
2450 Recreational Vehicle Tax	55			0	0
July - December Estimate	56				0
2460 Commercial Vehicle Tax	57			0	0
July - December Estimate	58				0
2800 In Lieu of Taxes IRBs/Rental Excise	60			0	0
July - December Estimate	65				0
RESOURCES AVAILABLE	**70**	167,761	11	11	11
EXPENDITURES					
4000 FACILITIES ACQUISITION					
4200 Site Improvement Services	75	167,758		11	
TOTAL EXPENDITURES	**175**	167,758	0	11	11
July - December Estimate	180				
TOTAL OPERATING EXPENDITURE (18 MO)	185				11
UNENCUMBERED CASH BALANCE JUNE 30	190	3	11	0	~~~~~~~~~~
	195	TAX REQUIRED (Line 185 minus Line 70)			0
	200	Delinquent Tax			0
	205	Amount of 2025 Tax to be Levied			0

State Budget Forms

Notice of Hearing 2025-2026 Budget

The governing body of Unified School District 259 will meet on the 8th day of September 2025 at 6:00 PM at 903 S. Edgemoor, Wichita, KS 67218 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information, including budget profile, building needs assessment and Board state assessments review is available at this hearing on the district website and will be available at this hearing.

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

		2023-2024 Actual		2024-2025 Actual		2025-2026 Proposed Budget		
	Code 99 Line	Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2025 Tax to be Levied (6)	Est. Tax Rate* (7)
OPERATING								
General	06	415,272,820	20.000	441,018,751	20.000	461,739,365	65,586,378	20.000
Supplemental General (LOB)	08	137,674,095	16.173	146,129,330	15.776	152,911,773	73,403,836	17.618
SPECIAL REVENUE								
Federal Funds	07	75,811,448		40,609,659		47,074,398		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	8,220,249		8,115,218		10,040,617		
Adult Supplemental Education	12	0		0		0		
At-Risk Education Fund	13	131,456,620		134,370,983		137,318,225		
Bilingual Education	14	13,732,724		15,037,720		18,977,250		
Virtual Education	15	2,347,717		2,778,026		5,265,469		
Capital Outlay	16	74,192,100	7.999	76,797,354	8.000	129,712,329	34,034,247	8.000
Driver Training	18	0		0		0		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	2,810,890		2,946,496		7,709,268		
Food Service	24	38,222,764		37,913,139		36,584,179		
Professional Development	26	1,299,719		1,455,410		7,975,647		
Parent Education Program	28	490,871		584,456		1,107,958		
Summer School	29	0		85,435		343,206		
Special Education	30	134,440,534		146,336,478		163,604,065		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	11,620,820		12,506,053		15,106,605		
Gifts and Grants	35	6,442,083		5,505,336		15,454,720		
Special Liability Expense Fund	42	1,480,250	0.100	1,162,539	0.100	2,450,000	1,122,032	0.269
Extraordinary Growth Facilities	45	0	0.000	0	0.000	0	0	0.000
Special Reserve Fund	47	84,669,513		85,197,207				
KPERS Special Retirement Contribution	51	56,992,845		52,567,537		57,384,037		
Contingency Reserve	53	0		3,181,016				
Textbook & Student Material Revolving	55	8,246,403		9,730,494				
Activity Fund	56	450,593		393,419				
DEBT SERVICE								
Bond and Interest #1	62	46,110,273	7.682	46,807,851	7.511	47,654,028	22,917,296	5.500
Bond and Interest #2	63	0	0.000	0	0.000	0	0	0.000
No-Fund Warrant	66	0	0.000	0	0.000	0	0	0.000
Special Assessment	67	167,758	0.000	0	0.000	11	0	0.000
Temporary Note	68	0	0.000	0	0.000	0	0	0.000
COOPERATIVES[1]								
Special Education	78	0		0		0		
TOTAL USD EXPENDITURES	100	1,252,153,089	51.954	1,271,229,907	51.387	1,318,413,150	197,063,789	51.387
Less: Transfers	105	392,644,775		410,065,061		308,558,474		
NET USD EXPENDITURES	110	859,508,314		861,164,846		1,009,854,676		
TOTAL USD TAXES LEVIED	115	176,686,823		181,340,095		197,063,789		

1. Sponsoring District Only

**Tax Rates are expressed in Mills*

State of Kansas
Budget Form USD-A

USD #259
2025-2026

Notice of Hearing 2025-2026 Budget

	Code 99 Line	2023-2024 Actual Actual Expenditures (1)	2023-2024 Actual Actual Tax Rate* (2)	2024-2025 Actual Actual Expenditures (3)	2024-2025 Actual Actual Tax Rate* (4)	2025-2026 Proposed Budget Budgeted Expenditures (5)	2025-2026 Proposed Budget Amount of 2025 Tax to be Levied (6)	2025-2026 Proposed Budget Est. Tax Rate* (7)
OTHER								
Historical Museum	80	0	0.000	0	0.000	0	0	0.000
Public Library Board	82	0	0.000	0	0.000	0	0	0.000
Public Library Board Employee Benefits	83	0	0.000	0	0.000	0	0	0.000
Recreation Commission	84	0	0.000	0	0.000	0	0	0.000
Rec Comm Emp Benefits & Spec Liab	86	0	0.000	0	0.000	0	0	0.000
TOTAL OTHER	120	0	0.000	0	0.000	0	0	0.000
TOTAL TAXES LEVIED	125	$176,686,823		$181,340,095		$197,063,789		
Assessed Valuation - General Fund	128	$3,079,154,127		$2,986,633,145		$3,279,318,898		
Assessed Valuation - All Other Funds	130	$3,588,913,557		$3,855,851,731		$4,166,417,009		
Assessed Valuation - Capital Outlay	129	$3,590,847,384		$3,859,544,329		$4,254,280,878		
Outstanding Indebtedness, July 1		2023		2024		2025		
General Obligation Bonds	135	228,755,000		194,025,000		157,305,000		
Capital Outlay Bonds	140	0		0		0		
Temporary Note	145	0		0		0		
No-Fund Warrant	150	0		0		0		
Lease Purchase Principal	153	0		0		0		
TOTAL USD DEBT	155	228,755,000		194,025,000		157,305,000		

*Tax Rates are expressed in Mills

Board President

SEAL OF USD 259 WICHITA PUBLIC SCHOOLS Sedgwick County KS USA

Clerk of the Board

Exceeding Revenue Neutral for the 2025-2026 School Year

The governing body of Unified School District 259 will meet on the 8th day of September 2025 at at 903 S. Edgemoor, Wichita, KS 67218 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information, including budget profile, is available at this hearing and will be available at this hearing.

Revenue Neutral

	2024-2025 Actual Taxes Levied	2024-2025 Actual Tax Rate	Revenue Neutral Taxes	Revenue Neutral Tax Rate	2025-2026 Proposed Taxes to be Levied	2025-2026 Proposed Tax Rate
General	$59,732,663	20.000	$59,732,663	18.215	$65,586,378	20.000
ALL OTHER FUNDS						
Supplemental General (LOB)	$60,829,917	15.776	$60,829,917	14.600	$73,403,836	17.618
Adult Education	$0	0.000	$0	0.000	$0	0.000
Capital Outlay	$31,430,628	8.000	$31,430,628	7.388	$34,034,247	8.000
Cost of Living	$0	0.000	$0	0.000	$0	0.000
Special Liability Expense Fund	$385,585	0.100	$385,585	0.093	$1,122,032	0.269
Extraordinary Growth Facilities	$0	0.000	$0	0.000	$0	0.000
Bond and Interest #1	$28,961,302	7.511	$28,961,302	6.951	$22,917,296	5.500
Bond and Interest #2	$0	0.000	$0	0.000	$0	0.000
No-Fund Warrant	$0	0.000	$0	0.000	$0	0.000
Special Assessment	$0	0.000	$0	0.000	$0	0.000
Temporary Note	$0	0.000	$0	0.000	$0	0.000
Historical Museum	$0	0.000	$0	0.000	$0	0.000
Public Library Board	$0	0.000	$0	0.000	$0	0.000
Public Library Board Employee Benefits	$0	0.000	$0	0.000	$0	0.000

Revenue Neutral Calculation

Total Taxes Levied Including General Fund	$181,340,095	51.387	$181,340,095	47.247	$197,063,789	51.387
Total Taxes Levied Excluding General Fund	$121,607,432	31.387	$121,607,432	29.032	$131,477,411	31.387

Board President

SEAL OF USD 259 WICHITA PUBLIC SCHOOLS Sedgwick County KS USA

Clerk of the Board

Column

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

The Derby Informer
219 E. Madison Ave., Derby, K
(316) 788-4006

I, Judy Mathews, of lawful age, being duly sworn upon oath, deposes and says that I am the Legal Manager of The Derby Informer, a publication that is a "legal newspaper" as that phrase is defined for the city of Derby, for county of Sedgwick, in the state of Kansas, that this affidavit is 1 of 2 with the full text of the sworn-to notice set forth on the page(s) that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

Publication Dates:
- Aug 13, 2025

Notice ID: OPR6vxlEYtYTVEeQdQSj

Notice Name: Notice of Hearing 2025-2026 Budget

Publication Fee: $518.21

Judy M Mathews
Legal Manager

VERIFICATION

STATE OF KANSAS
COUNTY OF SEDGWICK

Signed or attested before me on this

13th day of August, A.D. 2025.

Rhonda Cott
Notary Public

Rhonda Cott
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp. 2-20-27

Legal Publication
(Published in The Derby Informer on Aug. 13, 2025)

State of Kansas
Budget Form USD-A

USD #259
2025-2026

Notice of Hearing 2025-2026 Budget

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

		2023-2024 Actual		2024-2025 Actual		2025-2026 Proposed Budget		
	Code 99 Line	Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2025 Tax to be Levied (6)	Est. Tax Rate* (7)
OPERATING								
General	06	415,272,820	20.000	441,018,751	20.000	461,739,365	65,586,378	20.000
Supplemental General (LOB)	08	137,674,095	16.173	146,129,330	15.776	152,911,773	73,403,836	17.618
SPECIAL REVENUE								
Federal Funds	07	75,811,448		40,609,659		47,074,398		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	8,220,249		8,115,218		10,040,617		
Adult Supplemental Education	12	0		0		0		
At-Risk Education Fund	13	131,456,620		134,370,983		137,318,225		
Bilingual Education	14	13,732,724		15,037,720		18,977,250		
Virtual Education	15	2,347,717		2,778,026		5,265,469		
Capital Outlay	16	74,192,100	7.999	76,797,354	8.000	129,712,329	34,034,247	8.000
Driver Training	18	0		0		0		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	2,810,890		2,946,496		7,709,268		
Food Service	24	38,222,764		37,913,139		36,584,179		
Professional Development	26	1,299,719		1,455,410		7,975,647		
Parent Education Program	28	490,871		584,456		1,107,958		
Summer School	29	0		85,435		343,206		
Special Education	30	134,440,534		146,336,478		163,604,065		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	11,620,820		12,506,053		15,106,605		
Gifts and Grants	35	6,442,083		5,505,336		15,454,720		
Special Liability Expense Fund	42	1,480,250	0.100	1,162,539	0.100	2,450,000	1,122,032	0.269
Extraordinary Growth Facilities	45	0	0.000	0	0.000	0	0	0.000
Special Reserve Fund	47	84,669,513		85,197,207				
KPERS Special Retirement Contribution	51	56,992,845		52,567,537		57,384,037		
Contingency Reserve	53	0		3,181,016				
Textbook & Student Material Revolving	55	8,246,403		9,730,494				
Activity Fund	56	450,593		393,419				
DEBT SERVICE								
Bond and Interest #1	62	46,110,273	7.682	46,807,851	7.511	47,654,028	22,917,296	5.500
Bond and Interest #2	63	0	0.000	0	0.000	0	0	0.000
No-Fund Warrant	66	0	0.000	0	0.000	0	0	0.000
Special Assessment	67	167,758	0.000	0	0.000	11	0	0.000
Temporary Note	68	0	0.000	0	0.000	0	0	0.000
COOPERATIVES[1]								
Special Education	78	0		0		0		
TOTAL USD EXPENDITURES	100	1,252,153,089	51.954	1,271,229,907	51.387	1,318,413,150	197,063,789	51.387
Less: Transfers	105	392,644,775		410,065,061		308,558,474		
NET USD EXPENDITURES	110	859,508,314		861,164,846		1,009,854,676		
TOTAL USD TAXES LEVIED	115	176,686,823		181,340,095		197,063,789		

1. Sponsoring District Only
**Tax Rates are expressed in Mills*

Notice of Hearing 2025-2026 Budget

		2023-2024 Actual		2024-2025 Actual		2025-2026 Proposed Budget		
	Code 99 Line	Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2025 Tax to be Levied (6)	Est. Tax Rate* (7)
OTHER								
Historical Museum	80	0	0.000	0	0.000	0	0	0.000
Public Library Board	82	0	0.000	0	0.000	0	0	0.000
Public Library Board Employee Benefits	83	0	0.000	0	0.000	0	0	0.000
Recreation Commission	84	0	0.000	0	0.000	0	0	0.000
Rec Comm Emp Benefits & Spec Liab	86	0	0.000	0	0.000	0	0	0.000
TOTAL OTHER	120	0	0.000	0	0.000	0	0	0.000
TOTAL TAXES LEVIED	125	$176,686,823		$181,340,095		$197,063,789		
Assessed Valuation - General Fund	128	$3,079,154,127		$2,986,633,145		$3,279,318,898		
Assessed Valuation - All Other Funds	130	$3,588,913,557		$3,855,851,731		$4,166,417,009		
Assessed Valuation - Capital Outlay	129	$3,590,847,384		$3,859,544,329		$4,254,280,878		
Outstanding Indebtedness, July 1		2023		2024		2025		
General Obligation Bonds	135	228,755,000		194,025,000		157,305,000		
Capital Outlay Bonds	140	0		0		0		
Temporary Note	145	0		0		0		
No-Fund Warrant	150	0		0		0		
Lease Purchase Principal	153	0		0		0		
TOTAL USD DEBT	155	228,755,000		194,025,000		157,305,000		

**Tax Rates are expressed in Mills*

Board President

Clerk of the Board

Exceeding Revenue Neutral for the 2025-2026 School Year

The governing body of Unified School District 259 will meet on the 8th day of September 2025 at at 903 S. Edgemoor, Wichita, KS 67218 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information, including budget profile, is available at this hearing and will be available at this hearing.

Revenue Neutral

	2024-2025				2025-2026	
	Actual Taxes Levied	Actual Tax Rate	Revenue Neutral Taxes	Revenue Neutral Tax Rate	Proposed Taxes to be Levied	Proposed Tax Rate
General	$59,732,663	20.000	$59,732,663	18.215	$65,586,378	20.000
ALL OTHER FUNDS						
Supplemental General (LOB)	$60,829,917	15.776	$60,829,917	14.600	$73,403,836	17.618
Adult Education	$0	0.000	$0	0.000	$0	0.000
Capital Outlay	$31,430,628	8.000	$31,430,628	7.388	$34,034,247	8.000
Cost of Living	$0	0.000	$0	0.000	$0	0.000
Special Liability Expense Fund	$385,585	0.100	$385,585	0.093	$1,122,032	0.269
Extraordinary Growth Facilities	$0	0.000	$0	0.000	$0	0.000
Bond and Interest #1	$28,961,302	7.511	$28,961,302	6.951	$22,917,296	5.500
Bond and Interest #2	$0	0.000	$0	0.000	$0	0.000
No-Fund Warrant	$0	0.000	$0	0.000	$0	0.000
Special Assessment	$0	0.000	$0	0.000	$0	0.000
Temporary Note	$0	0.000	$0	0.000	$0	0.000
Historical Museum	$0	0.000	$0	0.000	$0	0.000
Public Library Board	$0	0.000	$0	0.000	$0	0.000
Public Library Board Employee Benefits	$0	0.000	$0	0.000	$0	0.000

Revenue Neutral Calculation

Total Taxes Levied Including General Fund	$181,340,095	51.387	$181,340,095	47.247	$197,063,789	51.387
Total Taxes Levied Excluding General Fund	$121,607,432	31.387	$121,607,432	29.032	$131,477,411	31.387

Board President

Clerk of the Board

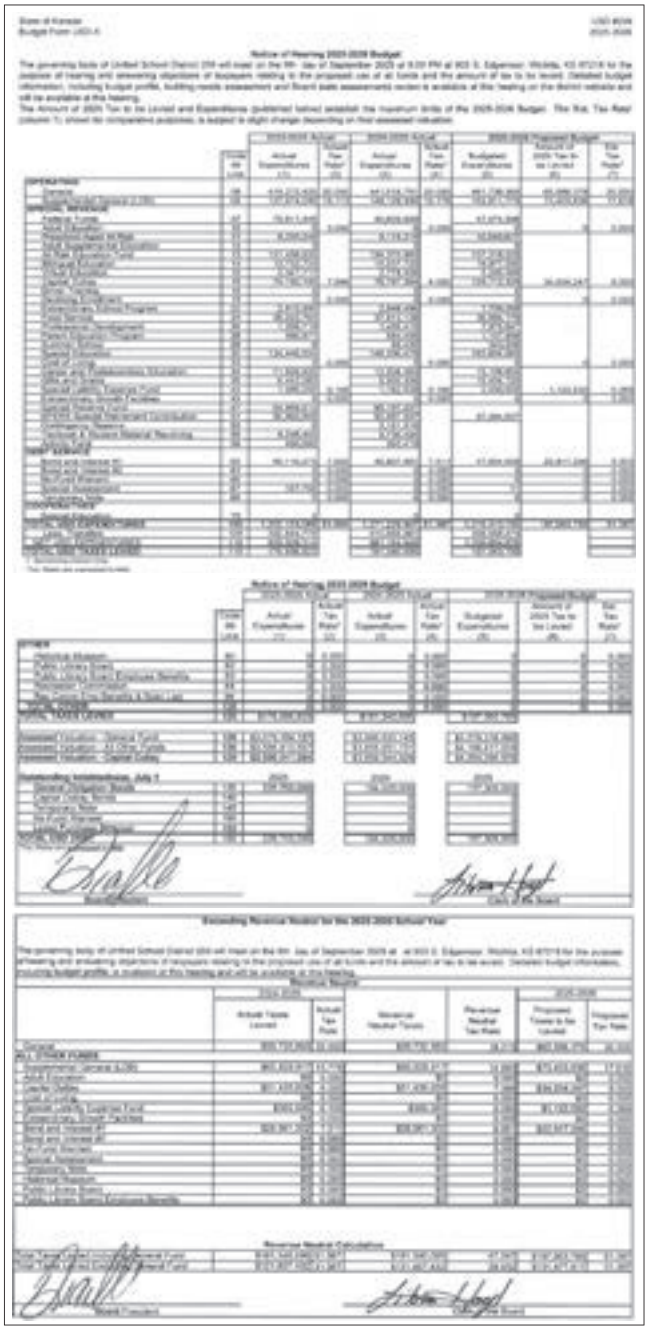
McClatchy

The Beaufort Gazette
The Belleville News-Democrat
Bellingham Herald
Centre Daily Times
Sun Herald
Idaho Statesman
Bradenton Herald
The Charlotte Observer
The State
Ledger-Enquirer
Durham | The Herald-Sun
Fort Worth Star-Telegram
The Fresno Bee
The Island Packet
The Kansas City Star
Lexington Herald-Leader
The Telegraph - Macon
Merced Sun-Star
Miami Herald
El Nuevo Herald
The Modesto Bee
The Sun News - Myrtle Beach
Raleigh News & Observer
Rock Hill | The Herald
The Sacramento Bee
San Luis Obispo Tribune
Tacoma | The News Tribune
Tri-City Herald
The Wichita Eagle
The Olympian

AFFIDAVIT OF PUBLICATION

Account #	Order Number	Identification	Order PO	Cols	Depth
52796	37372	Legal Ad - IPL0262451	Notice of Hearing Wichita Public School	3.0	222.0L

ATTENTION: WICHITA PUBLIC SCHOOLS IP
903 S. EDGEMOOR, ROOM 112
WICHITA, KS 67218
jhephner@usd259.net



In The STATE OF KANSAS
In and for the County of Sedgwick
STATE OF KANSAS)
SS
County of Sedgwick)
the undersigned, of lawful age, being first duly sworn, deposeth and saith: That he is Record Clerk of The Wichita Eagle, a daily newspaper published in the City of Wichita, County of Sedgwick, State of Kansas, and having a general paid circulation on a daily basis in said County, which said newspaper has been continuously and uninterruptedly published in said County for more than one year prior to the first publication of the notice hereinafter mentioned, and which said newspaper has been entered as second class mail matter at the United States Post Office in Wichita, Kansas, and which said newspaper is not a trade, religious or fraternal publication and that a notice of a true copy is hereto attached was published in the regular and entire Morning issue of said The Wichita Eagle.

1.0 insertion(s) published on:
08/13/25 Print

Julie Ambry

DIGITALLY SIGNED

Julie Ambry

Sherry J Chasteen

DIGITALLY SIGNED

Sworn to and subscribed before me on Aug 13, 2025, 10:24 AM ED

NOTARY PUBLIC STATE OF TEXAS
SHERRY J CHASTEEN
ELECTRONIC NOTARY PUBLIC
STATE OF TEXAS
COMMISSION # 125328493
MY COMMISSION EXPIRES 4/16/2029

Online Notary Public. This notarial act involved the use of online audio/video communication technology. Notarization facilitated by SIGNiX®

CERTIFICATE

TO THE CLERK of Sedgwick County, State of Kansas

We, the undersigned, duly elected, qualified and acting officers of

Unified School District 259

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

TABLE OF CONTENTS	K.S.A.	Code 01 Line	2025-2026 Adopted Budget 1 Expenditures	2 2025 Tax to be Levied	3 County Clerk's Use Certified Mill Rate
General[1]	72-5142	06	461,739,365	65,586,378	20.000[2]
Federal Funds	12-1663	07	47,074,398		
Supplemental General (LOB)[3]	72-5147	08	152,911,773	73,403,836	
Adult Education	74-32,259	10	0	0	
Preschool-Aged At-Risk	72-5154	11	10,040,617		
Adult Supplemental Education	74-32,261	12	0		
At Risk Education Fund	72-5153	13	137,318,225		
Bilingual Education	72-3613	14	18,977,250		
Virtual Education	72-3715	15	5,265,469		
Capital Outlay	72-53, 113	16	129,712,329	34,034,247	
Driver Training	72-5163	18	0		
Declining Enrollment	72-5160	19	0		
Extraordinary School Program	72-3239	22	7,709,268		
Food Service	72-5164	24	36,584,179		
Professional Development	72-2552	26	7,975,647		
Parent Education Program	72-4165	28	1,107,958		
Summer School	72-3238	29	343,206		
Special Education	72-3422	30	163,604,065		
Cost of Living[4]	72-5159	33	0	0	
Career and Postsecondary Education	72-5162	34	15,106,605		
Gifts and Grants	72-1142	35	15,454,720		
Special Liability Expense Fund	72-1179	42	2,450,000	1,122,032	
Extraordinary Growth Facility	72-5158	45	0	0	
Special Reserve Fund	72-1180	47			
KPERS Special Retirement Contribution	74-4939a	51	57,384,037		
Contingency Reserve	72-5165	53			
Textbook & Student Material Revolving	72-3355	55			
Activity Funds	72-1178	56			
DEBT SERVICE					
Bond and Interest #1	10-113	62	47,654,028	22,917,296	
Bond and Interest #2	10-113	63	0	0	
No Fund Warrant[5]	79-2939	66	0	0	
Special Assessment	12-6a10	67	11	0	
Temporary Note	72-5457	68	0	0	

1. The amount computed on Form 150 is the limit of the 2025-2026 General Fund Expenditures.
2. The General Fund levy must be 20 mills. County clerks can't change this levy.
3. Date of Resolution ADOPTED to exceed 32.3 % 2/25/2019 authorizing 33.00% expires 9999
   Date of ELECTION to exceed 32.3 % _____ authorizing 0.00% expires _____
4. Date the Board adopted Cost of Living Resolution authorized by 72-5159 _____
5. See K.S.A. 79-2939, order #_____ dated ____/____/____.

State of Kansas
Budget Form USD-B

USD #259
2025-2026

TABLE OF CONTENTS	K.S.A.	Code 01 Line	2025-2026 Adopted Budget 1 Expenditures	2 2025 Tax to be Levied	3 County Clerk's Use Certified Mill Rate
COOPERATIVES					
Special Education	72-3412	78	0		
Total USD		100	1,318,413,150	197,063,789	
OTHER					
Historical Museum	12-1684	80	0	0	
Public Library Board	72-1420	82	0	0	
Public Library Board Emp Bnfts	12-16,102	83	0	0	
Recreation Commission	12-1927	84	0	0	
Rec Comm Emp Bnfts & Spec Liab	12-1928/75-6110	86	0	0	
Total Other		105	0	0	

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

Attest: _____, 2025

County Clerk

Assisted by:

Board President

Clerk of the Board

SEAL OF USD 259 WICHITA PUBLIC SCHOOLS Sedgwick County KS USA

FINAL VALUATION
(County Clerk's Use Only)

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

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

Computation of Delinquency

2023 Delinquent Tax Percentage 2.790 %

Rate Used in this Budget for 2025-2026 2.790 %

Public Hearing on 2025-26 Proposed Budget	The Board held a public hearing on the proposed 2025-26 Budget. State statute requires the Board to hold a public hearing on the proposed 2025-26 Budget. The purpose of the hearing is to hear and answer objections of taxpayers relating to the proposed budget and for purposes of considering amendments to the proposed budget. Members of the public who have registered to speak in accordance with requirements published in tonight's agenda may address the Board. Following receiving of statements by the public, the Board President will close the public hearing. The Board will have the opportunity to ask questions, if necessary, during the Finance presentation. The Board will be asked to adopt the 2025-26 Budget following the public hearing. Jessica Amir shared comments regarding consistent building air conditioning. Ms. Albert (Ms. McCray-Miller) moved to close hearing. Motion passed 7-0.
2025-26 Budget Report & Adoption Appendix 1	On August 4, 2025, the Board of Education approved the publication of the 2025-26 Notice of Hearing and Notice of Intent to Exceed Revenue Neutral Rate, setting the budget and revenue neutral rate hearings. The Notice was published in *The Derby Informer* (Sedgwick County's official newspaper of record) and the *Wichita Eagle* on August 13, 2025, with the public hearings scheduled at the beginning of this meeting. Addi Lowell, Chief Financial Officer, provided a final presentation of the proposed 2025-26 budget, including information relating to the annual Needs Assessment and State Assessment evaluation and use in the budget approval process. Base aid is $5,615 per student. The district will maximize its Local Option Budget (LOB) authority at 33% of the General fund. The 2025-26 proposed maximum budget authority is $1,009,854,676. The estimated mill levy will be 51.387 mills. Recommendation: It is recommended that the board adopt the Revenue Neutral Rate Resolution, the Local Option Budget (LOB) Resolution, and the 2025-26 Budget as presented. **Revenue Neutral Rate Resolution:** Ms. McCray-Miller (Mr. Reeser) made a motion that the board adopt Resolution 2025-03 – expressing the property taxation policy with respect to exceeding the Revenue Neutral Tax Rate for financing the annual budget for 2025-26. Ngoc Vuong - yes Hazel Stabler - yes Diane Albert - yes Melody McCray-Miller - yes Stan Reeser- yes Julie Hedrick - yes Kathy Bond - no Motion passes 6-1. **Local Option Budget Resolution:** Ms. McCray-Miller (Mr. Reeser) made a motion that the board adopt Resolution 2025-04 – a resolution to authorize the Supplemental

	General/LOB budget percentage at an amount of 33 percent for the 2025-26 budget. Ngoc Vuong - yes Hazel Stabler - yes Diane Albert - yes Melody McCray-Miller - yes Stan Reeser - yes Julie Hedrick - yes Kathy Bond - no Motion passes 6-1. **2025-26 Budget:** Ms. McCray-Miller (Ms. Hedrick) made motion that the board adopt the 2025-26 budget. As a part of this process it is noted the Board was included in the state assessments review, documenting answers to the three state assessments requirements, and needs assessments review as follows: The needs assessments for each attendance center were provided to the Board at the May 19, 2025 Board of Education Meeting. Review of state assessment data took place preliminarily at the May 19, 2025 Board of Education Meeting, and finalized at the August 4, 2025 Board of Education Meeting, where the mandatory questions were answered by the Board of Education. The Board has evaluated needs assessments through the budget development cycle, hearing from buildings that the four main areas schools identified for overcoming barriers include teacher and staff recruitment and retention, mental health and social emotional needs, parent involvement and support, and attendance issues. The Board of Education has used assessments in approval of district budget. The BOE adopted a budget that included additional allocations for core services, newcomer programming, ESOL services, social emotional supports in the form of counselors, social workers, and psychologists, behavior supports, unified pre-k expansion, community school implementation, small group instruction paras, and attendance initiatives. Motion passes 5-2. Following the Board's adoption, the 2025-26 Budget will be sent to Sedgwick County and the Kansas State Department of Education. The complete presentation is included in the archival copies of this BOE Agenda and Minutes. This presentation was for the Board's information.
Adjournment	Mrs. Bond (Ms. McCray-Miller) moved that the meeting adjourn. The motion passed 7-0. At approximately 9:26 p.m., the meeting adjourned.

Exceeding Revenue Neutral for the 2025-2026 School Year

The governing body of Unified School District 259 will meet on the 8th day of September 2025 at at 903 S. Edgemoor, Wichita, KS 67218 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information, including budget profile, is available at this hearing and will be available at this hearing.

Revenue Neutral

	2024-2025				2025-2026	
	Actual Taxes Levied	Actual Tax Rate	Revenue Neutral Taxes	Revenue Neutral Tax Rate	Proposed Taxes to be Levied	Proposed Tax Rate
General	$59,732,663	20.000	$59,732,663	18.215	$65,586,378	20.000
ALL OTHER FUNDS						
Supplemental General (LOB)	$60,829,917	15.776	$60,829,917	14.600	$73,403,836	17.618
Adult Education	$0	0.000	$0	0.000	$0	0.000
Capital Outlay	$31,430,628	8.000	$31,430,628	7.388	$34,034,247	8.000
Cost of Living	$0	0.000	$0	0.000	$0	0.000
Special Liability Expense Fund	$385,585	0.100	$385,585	0.093	$1,122,032	0.269
Extraordinary Growth Facilities	$0	0.000	$0	0.000	$0	0.000
Bond and Interest #1	$28,961,302	7.511	$28,961,302	6.951	$22,917,296	5.500
Bond and Interest #2	$0	0.000	$0	0.000	$0	0.000
No-Fund Warrant	$0	0.000	$0	0.000	$0	0.000
Special Assessment	$0	0.000	$0	0.000	$0	0.000
Temporary Note	$0	0.000	$0	0.000	$0	0.000
Historical Museum	$0	0.000	$0	0.000	$0	0.000
Public Library Board	$0	0.000	$0	0.000	$0	0.000
Public Library Board Employee Benefits	$0	0.000	$0	0.000	$0	0.000
Revenue Neutral Calculation						
Total Taxes Levied Including General Fund	$181,340,095	51.387	$181,340,095	47.247	$197,063,789	51.387
Taxes Levied Excluding General Fund	$121,607,432	31.387	$121,607,432	29.032	$131,477,411	31.387

Board President

Clerk of the Board

SEAL OF USD 259 WICHITA PUBLIC SCHOOLS Sedgwick County KS USA

WICHITA PUBLIC SCHOOLS
UNIFIED SCHOOL DISTRICT NO. 259
WICHITA, KANSAS

RESOLUTION 2025-05
UNIFIED SCHOOL DISTRICT NO. 259, SEDGWICK COUNTY, KANSAS
September 8, 2025

A resolution expressing the property taxation policy of USD 259 (Wichita) Sedgwick County, Kansas ("USD 259"), with respect to exceeding the Revenue Neutral Tax Rate for financing the annual budget for 2025-2026

K.S.A. 79-2988, provides that a levy of property taxes to finance the 2025-2026 budget of USD 259 exceeds the Revenue Neutral Tax Rate to finance the 2025-2026 budget of USD 259, be authorized by resolution.

NOW, THERFORE, BE IT RESOLVED, by the Board of Education of USD 259, that a levy of property taxes exceeding the Revenue Neutral Tax Rates calculated for 2025-2026, as adjusted pursuant to K.S.A. 79-2988 is hereby authorized for the 2025-2026 budget.

Adopted this 8th day of September 2025.

UNIFIED SCHOOL DISTRICT NO. 259,
SEDGWICK COUNTY, KANSAS

By _____
Diane Albert, President of the Board

Litona Hoyt, Clerk of the Board

Board Member Name	Vote	
	Yes	No
1.Diane Albert	X	
2.Julie Hedrick	X	
3.Ngoc Vuong	X	
4.Stan Reeser	X	

Board Member Name	Vote	
	Yes	No
5.Kathy Bond		X
6.Hazel Stabler	X	
7.Melody McCray-Miller	X	

SEAL OF USD 259 WICHITA PUBLIC SCHOOLS Sedgwick County KS USA

WICHITA PUBLIC SCHOOLS
UNIFIED SCHOOL DISTRICT NO. 259
WICHITA, KANSAS

RESOLUTION 2025-06
UNIFIED SCHOOL DISTRICT NO. 259, SEDGWICK COUNTY, KANSAS
September 8, 2025

A resolution to Adopt LOB Percentage for the 2025-26 budget

Be It Resolved that:

The above-named school board shall be authorized to make a Local Option Percentage in an amount of 33 percent for the 2025-2026 school year.

Adopted this 8th day of September, 2025.

UNIFIED SCHOOL DISTRICT NO. 259,
SEDGWICK COUNTY, KANSAS

By _____
Diane Albert, President of the Board

Litona Hoyt, Clerk of the Board

Board Member Name	Vote	
	Yes	No
1.Diane Albert	X	
2.Julie Hedrick	X	
3.Ngoc Vuong	X	
4.Stan Reeser	X	

Board Member Name	Vote	
	Yes	No
5.Kathy Bond		X
6.Hazel Stabler	X	
7.Melody McCray-Miller	X	

SEAL OF USD 259
WICHITA PUBLIC SCHOOLS
Sedgwick County KS USA

Resolutions of Levy Limits for Tax Funds

1. Capital Outlay
   Resolution dated 6/9/2014 authorizing 8.000 mills for 9999 years.
   Note: For any new resolutions dated 7-1-2005 and after, the mill rate may not exceed 8 mills in total.

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

3. Historical Museum:
   Tax Rate authorized by a petition dated _____ authorizing _____ mills.

4. Public Library:
   Resolution dated _____ authorizing _____ mills.

5. Recreation Commission:
   Resolution dated _____ authorizing _____ mills.

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

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

						Fiscal Year 2025-2026					
		1	2	3	4	5	6	7	8	9	10
Code	Code 04 Line	Actual 2024 Tax Levy	Less 2.79 Allowance for Delinquency	Less 2024 Tax Received in 2024-25	Less Tax Refunded in 2024-25	2024 Tax in Process	Motor Vehicle Tax (includes 16/20M Tax)	Recreational Vehicle Tax	Commercial Vehicle	Amount of 2025 Tax to be Levied	Estimate of 2025 Taxes (1/1/2026 - 6/30/2026)
Supplemental General	03	60,829,917	1,697,155	56,151,979	162,827	2,817,956	5,767,719	44,135	381,193	73,403,836	67,751,741
Adult Education	05	0	0	0	0	0	0	0	0	0	0
Capital Outlay	10	31,430,628	876,915	28,972,827	82,569	1,498,317	2,922,947	22,367	193,179	34,034,247	31,413,610
Special Assessment	25	0	0	0	0	0	0	0	0	0	0
Spec Liability Expense	30	385,585	10,758	355,954	1,032	17,841	35,929	275	2,374	1,122,032	1,035,636
Bond and Interest #1	40	28,961,302	808,020	26,734,120	77,522	1,341,640	2,741,629	20,979	181,196	22,917,296	21,152,664
Bond and Interest #2	45	0	0	0	0	0	0	0	0	0	0
Temporary Note	50	0	0	0	0	0	0	0	0	0	0
No-fund Warrant	55	0	0	0	0	0	0	0	0	0	0
Extraordinary Gowth Facility	57	0	0	0	0	0	0	0	0	0	0
Recreation Commission	60	0	0	0	0	0	0	0	0	0	0
Rec Comm Emp Bnfts & Spec Liab	65	0	0	0	0	0	0	0	0	0	0
Public Library Board	70	0	0	0	0	0	0	0	0	0	0
Public Lib Brd Emp Bnfts	71	0	0	0	0	0	0	0	0	0	0
Historical Museum	75	0	0	0	0	0	0	0	0	0	0
Cost of Living	78	0	0	0	0	0	0	0	0	0	0
TOTAL	80	121,607,432	3,392,848	112,214,880	323,950	5,675,754	11,468,224	87,756	757,942	131,477,411	121,353,651

Adult Education Computation: $4,166,417,009 (Assessed Valuation) x 0.000 (Adult Education Mill Levy) = $0 (Taxes to be Levied)

Capital Outlay Computation: $4,254,280,878 (Assessed Valuation) x 8.000 (Capital Outlay Mill Levy) = $34,034,247 (Taxes to be Levied)

Tax Collection Ratio for 2024: 92.276 %

STATEMENT OF INDEBTEDNESS

Note: If Bond and Interest levies are based on different assessed valuations due to territory changes, show such bond issues as a separate group. Use Bond and Interest #2 (C063) for these bond issues.

	1	2	3	4	5	6	7	8	9	10	11	12
							Date Due		Due in 2025-2026		Due July-Dec. 2026	
Bond Elections / Purpose of Debt	Date of Election	Date of Issue	Date Refunded/ Refinanced	Interest Rate	Amount of Bonds Issued	Principal Outstanding 7/1/2025	Interest	Principal	Interest	Principal	Interest	Principal
prior to July 1, 2015												
Series 2009B		5/27/2009		6.22%	132,500,000	132,500,000	Oct/Apr	Oct	7,701,915	17,350,000	3,581,165	44,700,000
Series 2009C		12/15/2009		1.35%	32,000,000	6,000,000	Sep/Dec/Mar/Ap	Sep	432,000	3,000,000	108,000	3,000,000
Series 2017A		12/28/2017		3.16%	95,080,000	18,805,000	Oct	Oct	365,113	18,805,000	0	0
Total						157,305,000			8,499,028	39,155,000	3,689,165	47,700,000
after July 1, 2015 & prior to June 30, 2017												
Total						0			0	0	0	0
after July 1, 2017 & prior to June 30, 2022												
Total						0			0	0	0	0
after July 1, 2022												
Total						0			0	0	0	0
Grand Total						157,305,000			**8,499,028**	**39,155,000**	**3,689,165**	**47,700,000**

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

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

	1	2	3	4	5	6	7	8	9
Item/Service Purchased	Date of Contract	Term of Contract (Months)	Interest Rate %	Total Outright Purchase Price	Other Charges in Contract	Total Amount Financed (Beginning Principal)	Principal Balance on 7/1/2025	Payments Due in 2025-2026	Payments due July - Dec 2026
			TOTAL	$0	$0	$0	$0	$0	$0

3,588,913,557	Final 2023 Assessed Valuation (All funds except General)
3,079,154,127	Final 2023 General Fund Assessed Valuation
3,590,847,384	Final 2023 Capital Outlay Assessed Valuation
3,855,851,731	Final 2024 Assessed Valuation (All funds except General)
2,986,633,145	Final 2024 General Fund Assessed Valuation
3,859,544,329	Final 2024 Capital Outlay Assessed Valuation
4,166,417,009	2025 Assessed Valuation (All funds except General)
3,279,318,898	2025 General Fund Assessed Valuation
4,254,280,878	2025 Capital Outlay Assessed Valuation
	2025 Assessed Valuation for Bond and Interest #2 (Only use if you have a different assessed valuation for the bond and interest #2 fund.)
	LEAVE BLANK

	2023-24 Mill Rates (official levies from County Clerk)	2024-25 Mill Rates (official levies from County Clerk)	2023 Taxes Levied (From 2024-2025 Budget Form 110, Line 2)
General	20.000	20.000	61,583,083
Supplemental General	16.173	15.776	58,043,499
Adult Education	0.000	0.000	
Capital Outlay	7.999	8.000	29,131,316
Special Liability Expense	0.100	0.100	358,891
Bond and Interest #1	7.682	7.511	27,570,034
Bond and Interest #2	0.000	0.000	
No Fund Warrant	0.000	0.000	
Special Assessment	0.000	0.000	
Temporary Note	0.000	0.000	
Historical Museum	0.000	0.000	
Public Library Board	0.000	0.000	
Public Library Brd - Emp Bnfts	0.000	0.000	
Recreation Commission	0.000	0.000	
Rec Comm Employee Benefits	0.000	0.000	
Extraordinary Growth Facilities	0.000	0.000	
Cost of Living	0.000	0.000	

Enrollment Data for Form 150 (Exclude Virtual)

43,397.0	9/20/22 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
43,142.5	9/20/23 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
42,890.6	9/20/24 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
45,000	9/20/25 Est. Funded Headcount for PK-12 (Include Preschool-Aged At-Risk [3 yr and 4 yr Old])
42,890.6	9/20/25 Est. FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old]) Note: Out of state students counted as HALF of regular FTE. Exclude FHSU Math & Science Academy.
950.0	9/20/25 Est. Preschool-Aged At-Risk [3 yr and 4 yr Old] FTE Enrollment (count each student as .5 FTE)
32,500	9/20/25 Est. Number of eligible students that qualify for free meals EXCLUDE part-time students in grades 1-12 and students 20 years of age and over, unless they are on an IEP
10,000.0	9/20/25 Est. Career and Tech Ed total clock hours of students enrolled and attending in approved courses EXCLUDE classes taken at Technical College or Community College
32,500.0	9/20/25 Est. Bilingual Education total clock hours of students enrolled and attending
10,500	9/20/25 Est. Bilingual headcount of students enrolled and attending
15,800.0	9/20/25 Est. Public pupils transported or for whom transportation is being made available who reside in the district 2.5 miles or more
3.0	9/20/25 Est. FTE of students enrolled in your district and attending Fort Hays State University (FHSU) Math & Science Academy. *[Cannot be used to generate general fund weightings other than BASE **and** cannot be used for LOB authority.* *Districts must send BASE to FHSU for students enrolled in their district and attending FHSU Math & Science Academy.]*

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

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

Virtual State Aid (KSA 72-3715)

600.0	9/20/25 Est. FTE Virtual Students (Full-Time Students)
50.0	9/20/25 Est. FTE Virtual Students (Part-Time Students)
	Total Credits Earned (20 yrs and older as of 9/20/25)
0.00	(No student shall be counted for more than 6 credits between July 1, 2025 and June 30, 2026)
	Total Credits Earned (Dropouts aged 19 and under as of 9/20/25)
100.00	(No student shall be counted for more than 6 credits between July 1, 2025 and June 30, 2026)
151.0	Area of district in square miles 9/20/2025
	Amount (Ancillary Facilities Weighting) approved by Board of Tax Appeals (Transfers to F150, Line 10)
	Your district does NOT qualify for Cost of Living. Please skip this section.
No	Will the Board levy a tax for Cost of Living weighting?
	If yes, will the Board adopt at least a 31% Local Option Budget?
	Date the Board adopted Resolution as authorized by 72-5159.
2/25/2019	Date the Board ADOPTED the LOB Resolution to exceed the statewide average of 32.3 %. (Goes to C01 as authorized by 72-5143.)
33.00	Percent authorized (cannot exceed 33%) **(Goes to Form 155, Line 2)**
9999	Expires (Enter **year** it expires or 9999 for continuous and permanent.) **(Goes to Form 155)**
	Date the ELECTION was held to increase LOB authority to exceed statewide average of 32.3 %. (Goes to C01 as authorized by 72-5143.)
	Percent authorized. (Cannot Exceed 33%) **(Goes to Form 155, Line 3)**
	Expires (Enter **year** it expires or 9999 for continuous and permanent.) **(Goes to Form 155)**
6/9/2014	Date the Capital Outlay was authorized. ***(Goes to Code 02.)***
8.000	Number of mills. (Cannot exceed 8 mills.)
9999	Number of years authorized. (Enter 9999 for continuous and permanent.)
8.000	2025-26 Capital Outlay Mill Levy Rate to be used in this budget ***(Goes to Code 04.)***
	Date the Adult Education was authorized. ***(Goes to Code 02.)***
	Number of mills.
	Number of years authorized.
2.790	**Delinquent tax rate to be used for the 2025-2026 budget. (Goes to Code 01.)**

Bonded Indebtedness (Total Principal Outstanding)	**7/1/2023**	**7/1/2024**	**7/1/2025**
General Obligation Bonds	$228,755,000	$194,025,000	$157,305,000
Capital Outlay Bonds			
Temporary Note			
No-Fund Warrant			
Lease Purchase Principal			

11,450,095	*Estimated Motor Vehicle Property Tax - 7/1/2025 to 6/30/2026
87,754	*Estimated Recreational Vehicle Property Tax - 7/1/2025 to 6/30/2026
81,277	*Estimated In Lieu of Taxes on Industrial Bonds - 7/1/2025 to 6/30/2026
17,750	*Estimated 16/20M Tax - 7/1/2025 to 6/30/2026
757,918	*Estimated Commercial Vehicle Tax - 7/1/2025 to 6/30/2026

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

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

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

44,594.2	9/20/2021 FTE Enrollment (Includes 2/20/22 military count)
44,771.2	9/20/2022 FTE Enrollment (Includes 2/20/23 military count)
44,524.1	9/20/2023 FTE Enrollment (Includes 2/20/24 military count)
44,324.2	9/20/2024 FTE Enrollment (Includes 2/20/25 military count)
44,507.3	9/20/2025 Est. FTE Enrollment (Includes 2/20/26 military count estimate)
4,000	9/20/2025 Estimated Headcount Eligible for Reduced Priced Meals (Used for Sumexpense and Budget At A Glance Charts Only)

District Name Wichita No. 259
County **COMBINED**

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

		Supplemental General Fund	Capital Outlay Fund	Bond and Interest Fund #1	Recreation Fund
1. County Treasurer Balance 6/30/2025 *		$0	$0	$0	$0
2. 2024 Actual Taxes Levied*		$60,829,917	$31,430,628	$28,961,302	$0
3. Less: percent of delinquent taxes (3a)	2.790	$1,697,155	$876,915	$808,020	$0
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**		$31,979,368	$16,523,792	$15,225,626	$0
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**		$3,136,463	$1,617,740	$1,493,288	$0
6. Less: June 5, 2025 Ad Valorem Taxes received**		$21,036,148	$10,831,295	$10,015,206	$0
7. Less: County Taxes received**		$0	$0	$0	$0
8. Less: County Taxes received**		$0	$0	$0	$0
9. Less: Taxes refunded/abated (NRA / TIF)		$162,827	$82,569	$77,522	$0
10. Total Deductions (add Lines 3+4+5+6+7+8+9)		$58,011,961	$29,932,311	$27,619,662	$0
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)		$2,817,956	$1,498,317	$1,341,640	$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)		$1,272,866	$657,686	$606,015	$0
Tax Collection Ratio (Jan, Mar, June)		92.310 %	92.180 %	92.310 %	0.000 %

TABLE I

1. Estimated percent of distribution of 2025 tax dollars:	=	Jan. 20, 2026	52.600	Sept. 20, 2026	7.700
		Mar. 20, 2026	5.150	Oct. 31, 2026	0.000
		June 5, 2026	34.550		
2. Estimated percent of distribution (Jan., Mar., June)		=	92.300		
3. 2025 General Fund Assessed Valuation		=	$3,279,318,898	TOTAL	100.000
4. 2025-2026 Tax Levied (20 mills x 2025 General Fund Assessed Valuation)		=	$65,586,378		**(Must total 100%)**
5. 2025-2026 Est. Tax Levy to be received 1-1-2026 to 6-30-2026 (Line 2 x Line 4)		=	$60,536,227		

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

District Name Wichita No. 259

County **COMBINED**

2025-2026

TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS

FORM 110

		Adult Education	Special Liability	Bond & Interest #2
1. County Treasurer Balance 6/30/2025 *		$0	$0	$0
2. 2024 Actual Taxes Levied*		$0	$385,585	$0
3. Less: percent of delinquent taxes	2.790	$0	$10,758	$0
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**		$0	$202,716	$0
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**		$0	$19,893	$0
6. Less: June 5, 2025 Ad Valorem Taxes received**		$0	$133,345	$0
7. Less: County Taxes received**		$0	$0	$0
8. Less: County Taxes received**		$0	$0	$0
9. Less: Taxes refunded/abated (NRA / TIF)		$0	$1,032	$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)		$0	$367,744	$0
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)		$0	$17,841	$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)		$0	$8,069	$0
Tax Collection Ratio (Jan, Mar, June)		0.000 %	92.315 %	0.000 %

(13) Estimated Motor Vehicle Property Tax* 7/1/2025 to 6/30/2026: $11,450,095

(14) Estimated Recreational Vehicle Property Tax* 7/1/2025 to 6/30/2026: $87,754

(15) Estimated In Lieu of Taxes on Industrial Revenue Bonds* 7/1/2025 to 6/30/2026: $81,277

(16) Estimated 16/20M Tax* 7/1/2025 to 6/30/2026: $17,750

(17) Estimated Commercial Vehicle Tax* 7/1/2025 to 6/30/2026: $757,918

(18) **2023 DELINQUENT TAX PERCENTAGE**

Percent Uncollected* = 2.7900 %

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

District Name Wichita No. 259
County **COMBINED**

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

		No Fund Warrant	Special Assessment	Temporary Note	Historical Museum	Public Library
1. County Treasurer Balance 6/30/2025 *		$0	$0	$0	$0	$0
2. 2024 Actual Taxes Levied*		$0	$0	$0	$0	$0
3. Less: percent of delinquent taxes	2.790	$0	$0	$0	$0	$0
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**		$0	$0	$0	$0	$0
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**		$0	$0	$0	$0	$0
6. Less: June 5, 2025 Ad Valorem Taxes received**		$0	$0	$0	$0	$0
7. Less: County Taxes received**		$0	$0	$0	$0	$0
8. Less: County Taxes received**		$0	$0	$0	$0	$0
9. Less: Taxes refunded/abated (NRA / TIF)		$0	$0	$0	$0	$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)		$0	$0	$0	$0	$0
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)		$0	$0	$0	$0	$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)		$0	$0	$0	$0	$0
Tax Collection Ratio (Jan, Mar, June)		0.000 %	0.000 %	0.000 %	0.000 %	0.000 %

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

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

		Rec. Comm Emp Benef & Spec Liab	Extraordinary Growth Facilities	Public Library Board Emp Benefits	Cost of Living
1. County Treasurer Balance 6/30/2025 *		$0	$0	$0	$0
2. 2024 Actual Taxes Levied*		$0	$0	$0	$0
3. Less: percent of delinquent taxes	2.790	$0	$0	$0	$0
4. Less: Jan. 20, 2025 Ad Valorem Taxes received**		$0	$0	$0	$0
5. Less: Mar. 20, 2025 Ad Valorem Taxes received**		$0	$0	$0	$0
6. Less: June 5, 2025 Ad Valorem Taxes received**		$0	$0	$0	$0
7. Less: County Taxes received**		$0	$0	$0	$0
8. Less: County Taxes received**		$0	$0	$0	$0
9. Less: Taxes refunded/abated (NRA / TIF)		$0	$0	$0	$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)		$0	$0	$0	$0
11. 2024 taxes receivable (taxes in process of collection 6/30/2025) (Line 2 less Line 10)		$0	$0	$0	$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2025 to 12-31-2026) (Line 3 x 75%)		$0	$0	$0	$0
Tax Collection Ratio (Jan, Mar, June)		0.000 %	0.000 %	0.000 %	0.000 %

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

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

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

1. Estimated number of Special Education Teachers (FTE*)	930.0
2. Estimated (FTE*) Special Education Paraprofessionals 980.0 times .4 =	392.0
3. Total number of Special Education Teachers (Line 1 + Line 2)	1,322.0
4. Estimated State Aid due from 7-1-2025 to 6-30-2026 (Line 3 x $29,600)	$39,131,200

**Full-time equivalency*

TRANSPORTATION COSTS FOR SPECIAL EDUCATION

5. Salaries of Bus Drivers and Transportation Aides (includes social security and fringe benefits)	
6. Contractual Services (includes mileage paid to parents)	$19,005,523
7. Insurance	
8. Maintenance in Lieu of Transportation (limited to $750 per child)	
9. Other Expense (gasoline, oil, vehicle maintenance, etc.)	$1,740,000
10. Capital Outlay Fund—Equipment (exclude bus purchases)	
11. Depreciation (Includes only those vehicles which are not depreciated in the regular transportation formula. See depreciation schedule for prior year.)	
12. Teacher travel (in-district)	
13. Total of Lines 5 through 12	$20,745,523
14. Less: Transportation reimbursement (include cash sale of buses, EXCLUDE State Aid)	
15. Net Transportation Cost (Line 13 minus Line 14)	$20,745,523
16. Total Estimated Transportation Aid (7-1-2025 to 6-30-2026) (Line 15 x 80%)	$16,596,418
17. Estimated Catastrophic State Aid (7-1-2025 to 6-30-2026)	
18. Estimated Medicaid Replacement State Aid	$1,600,000
19. Estimated Special Education State Aid on behalf of Cooperative/Interlocal (Form 120) (7-1-2025 to 6-30-2026)	
20. Estimated Local Contribution Special Education State Aid (2024 House Sub for SB 387)	$10,000,000
21. Total Estimated Special Education Aid (7-1-2025 to 6-30-2026) (Line 4+16+17+18+19+20)	**$67,327,618**

Form 148
2025-2026 Estimated State Foundation Aid

1. 2025-26 General Fund Budget (Form 150, Line 16)	=	$461,739,365
2. Estimated Local Effort		
a. 6-30-2025 Unencumbered Cash Balance (General Fund)	=	$42,018
b. 2025-26 Pupil Tuition (General Fund Only)	=	$0
c. 2025-26 Miscellaneous Revenue/Tax Collections (General Fund)	=	$0
d. 2025-26 Mineral Production Tax (General Fund)	=	$0
e. 2025-26 Special Education State Aid	=	$67,327,618
3. TOTAL (2a + 2b + 2c + 2d + 2e)	=	$67,369,636
4. 2025-26 Estimated State Foundation Aid (Line 1 minus Line 3)	=	$394,369,729

Form 150

Form 150
2025-2026
ESTIMATED LEGAL MAXIMUM GENERAL FUND BUDGET

General Fund Budget – Lines 1 through 18

1. 2025-26 Adjusted FTE enrollment (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old).) (from Table I) = 42,890.6

2. Estimated 2025-26 Preschool-Aged At-Risk (3 yr and 4 yr Old) FTE enrollment (see Footnote(e)) (Count as .5 FTE)
   9/20/25 950.0 + 2/20/26 0.0 = 950.0

3. 2025-26 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2) = 43,840.6

4. Estimated 2025-26 weighted low enrollment and high enrollment.
   (from line 3) 43,840.6 x 0.035040 factor (from Table II) = 1,536.2

5. Estimated 2025-26 Bilingual Weighting (see Footnotes (a) and (b)) = 2,139.6
   A. (9/20/25 Contact Hrs 32,500.0 + 2/20/26 Contact Hrs 0.0) / 6 x 0.395 = 2,139.6
   B. (9/20/25 ELL Headcount 10,500 + 2/20/26 ELL Hdct 0) x .185 = 1,942.5
   Note: Bilingual weighting is based on the higher of contact hours or headcount.

6. Estimated 2025-26 Career Technical Education (CTE) weighting (see Footnote (c))
   (9/20/25 CTE contact hrs 10,000.0 + 2/20/26 contact hrs 0.0) / 6 x 0.5 = 833.3

7. Estimated 2025-26 At-Risk Student Weighting

   9/20/25 Free Lunch 32,500 + 2/20/26 Free Lunch 0 x 0.484 = 15,730.0

8. Estimated 2025-26 High-Density At-Risk Student Weighting (from Table V, Line 2) = 3,412.5

9. Estimated 2025-26 Transportation Weighting (Table III, Line 6) 11,714,989 ÷ $5,615 = 2,086.4

10. Estimated 2025-26 Ancillary School Facilities Weighting. Amt approved by Board of Tax Appeals. 0 ÷ $5,615 = 0.0

11. Estimated Special Education Weighting. Amount of Sp. Ed. Funding (see Footnote(f)) 67,327,618 ÷ $5,615 = 11,990.7

12. Estimated FHSU Math & Science Academy FTE enrollment = 3.0

13. Estimated 2025-26 Virtual State Aid (Table IV, Line 4) = $3,710,900

14. Estimated 2025-26 operating budget excludes COLA. (Lines 3 thru 12 times BASE + Line 13) 81,572.3 x $5,615 + 3710900 = $461,739,365

15. Estimated Cost of Living weighting (Must have 31% LOB) $0 ÷ $5,615 = 0.0
    (maximum allowed for this district) (Amt district will use, up to the maximum)

16. Total General Fund Budget Authority including Cost of Living. 81,572.3 x $5,615 + 3710900 = $461,739,365

Local Option Budget -- See Form 155

17. Estimated 2025-26 LOB General Fund budget (excludes Virtual & FHSU weighting) & includes higher of 2008-09 Spec Ed or current yr Spec Ed)
    (Lines 3 through 10 + 15) = 69578.6 x $5692 = $396041391 + 67,327,618 (Spec Ed) = $463,369,009

TABLE I - KSA 72-5132

1. Does the district qualify for the 3 yr Average? (Due to military dependent children.)	**NO**		
2. 9/20/22 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		=	43,397.0
3. 2/20/23 Audited FTE of new students of military families, not enrolled on 9/20/22. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 2. If it doesn't meet criteria then calculates zero.)	0.0	=	0.0
4. 9/20/23 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		=	43,142.5
5. Estimated 2/20/24 Audited FTE of new students of military families, not enrolled on 9/20/23. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 4. If it doesn't meet criteria then calculates zero.)	0.0	=	0.0
6. 9/20/24 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		=	42,890.6
7. 2/20/25 Audited FTE of new students of military families, not enrolled on 9/20/24. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 6. If it doesn't meet criteria then calculates zero.)	0.0	=	0.0
8. 9/20/25 Estimated FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		=	42,890.6
9. 2/20/26 Estimated FTE of new students of military families, not enrolled on 9/20/25. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 6. If it doesn't meet criteria then calculates zero.)	0.0	=	0.0
10. Sept. 20, 2022, FTE enrollment plus 2/20/23 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		=	43,397.0
11. Sept. 20, 2023, FTE enrollment plus 2/20/24 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		=	43,142.5
12. Sept. 20, 2024, FTE enrollment plus 2/20/25 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		=	42,890.6
13. Sept. 20, 2025, FTE enrollment plus 2/20/26 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		=	42,890.6

14. 3 Prior Years' Average FTE*:

43,397.0 (line 10)	+	43,142.5 (line 11)	+		
42,890.6 (line 12)	) ÷ 3 =	43,143.4 (goes to line 14)		=	43,143.4

* Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual; but includes 2/20 military students if they qualify for the Military Provision that year.

15. 2025-26 FTE adjusted enrollment for budget purposes (higher of line 12 [PY] or 13 [CY], or line 14 [3YR AVG if qualified for Military Provision]).		=	42,890.6
16. Total FTE adjusted enrollment. (Goes to page 1, line 1)		=	42,890.6

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

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

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

EXAMPLE: (FTE of 954.0)

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

TABLE III - Transportation Weighting (KSA 72-5148)

1. Area of district in square miles 9-20-2025.					=	151.0
2. All public pupils transported or for whom transportation is being made available 9-20-2025 who reside in the district 2.5 miles or more (Estimated)	15,800.0	+ 2-20-26	0.0		=	15,800.0
3. Index of density = Line 2	15,800.0	divided by Line 1	151.0		=	104.636
4. Using index of density (Line 3), determine Per Capita Allowance.					=	$550
				Factor A [BASE Change]		1.3481
				Factor B [Transported Students times Per Capita Allowance]		$8,690,000
				Factor C [Factor B times Constant]		$8,690,000
				Factor D [Factor C times Factor A]		$11,714,989
6. 2025-26 Trans. State Aid =	11,714,989			(to Line 9, Page 1)	=	11,714,989

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

TABLE IV
Virtual State Aid (KSA 72-3715)

1. Estimated 9/20/25 FTE enrollment for full-time students enrolled in virtual programs.	600.0	X	$5,600	=	3,360,000
2. Estimated 9/20/25 FTE enrollment for part-time students enrolled in virtual programs.	50.0	X	$5,600	=	280,000
3. Estimated Virtual Credits* (20 years and older as of 9/20/25)	0.00	X	$709	=	0
4. Estimated Virtual Credits* (dropouts aged 19 and under as of 9/20/25)	100.00	X	$709	=	70,900
5. **Estimated Virtual State Aid (Lines 1 plus 2 plus 3 plus 4)**				=	**$3,710,900**

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

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

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

1. Estimated 2025-26 Free Lunch Percentage (1B divided by 1A)			=	72.22 %
A. 9/20/25 + 2/20/26 Headcount (from Open page)		= 45,000		
B. 9/20/25 + 2/20/26 Free Lunch Headcount (from Open page)		= 32,500		
2. Estimated 2025-26 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8)			=	3,412.5
A. USD Level (i or ii)		= 3,412.5		
i. High-Density At-Risk >= 50% (1B times 10.5%)	= 3,412.5			
ii. High-Density At-Risk >= 35% and < 50% (1B times (#1 minus 35%) times .7)	= 0.0			
B. SCHOOL Level Do NOT need to enter information by building		= 0.0		

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

1. Estimated 2025-26 At-Risk (Free Meals) Weighted FTE [Form 150 Line 7] =	15,730.0			
2. Estimated 2025-26 At-Risk (High Density) Weighted FTE [Form 150 Line 8] =	3,412.5			
3. Estimated 2025-26 At-Risk State Foundation Aid [(Line 1 + Line 2) X $5615] =	19,142.5	X	$5,615	= $107,485,138

(a) Weighted FTE enrollment is computed by taking the total clock hours of bilingual students who are enrolled and attending in an approved bilingual class on 9-20-2025 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours 32,500.0 ÷ 6 x 0.395 = 2139.5833 [Form 150 Line 5]

(b) FTE is computed by taking the total headcount of bilingual students who are enrolled and attending in an approved bilingual class on 9-20-2025 and multiplying by factor of 0.185. Total headcount 10,500 x 0.185 = 1942.5000 [Form 150 Line 5]

(c) FTE is computed by taking the total clock hours of career and technical education students who are enrolled and attending in an approved vocational class on 9-20-2025 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours 10,000.0 ÷ 6 = 1666.6667 [Form 150 Line 6]
EXCLUDES classes taken at a Technical College or Community College as those classes are funded directly to the College by the Kansas Board of Regents.

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

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

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

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

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

Qualifying for Military Provision for 2/20 weightings

Is the 2/20/26 Est. FTE Enrollment 0.0 >=25 or 1% of the 9/20/25 Est. FTE Enrollment 42,890.6 = NO

FORM 155
2025-2026 LOCAL OPTION BUDGET

1. Statewide average percent for 2025-26 school year. (Max 32.3 %) = 32.30 %

2. As authorized by KSA 72-5143, the Board adopted a resolution with no protest to exceed the statewide average. (Max 33%)
   School year it expires Expires 9999 33.00 %

3. Due to protest petition, an election, as authorized by KSA 72-5143, affirmed the Board's resoltuion to increae the LOB authority to exceed the statewide average. (Max 33%)
   School year it expires Expires = 0.00 %

4. Maximum LOB authorized percent. (Maximum of Lines 1, 2 or 3) (Max 33%) = 33.00 %

5. Percent certified in April as required by KSA 72-5143 = 33.00 %

6. COMPUTED LOB FOR 2025-2026
   (2025-26 LOB Base General Fund $ 463,369,009 X Lower of Line 4 or Line 5 ..... $ 152,911,773

7. ADOPTED LOB FOR 2025-2026 ..... $ 152,911,773

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

KSA 72-5143

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

Percent of at-risk weighting to total adjusted (weighted) enrollment: 19.51 %
Amount required to transfer from Supplemental General Fund to K-12 At-Risk Fund: $29,833,087

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

Percent of bilingual weighting to total adjusted (weighted) enrollment: 2.65 %
Amount required to transfer from Supplemental General Fund to Bilingual Fund: $4,052,162

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

Percent of special education weighting to total adjusted (weighted) enrollment: 14.87 %
Amount required to transfer from Supplemental General Fund to Special Education Fund: $22,737,981

Form 162

2025-2026 ESTIMATED FOOD SERVICE REVENUE

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

SCHOOL NUTRITION PROGRAMS		TOTAL ANNUAL MEALS	FEDERAL RATE	FEDERAL Reimbursement	STATE RATE	STATE Reimbursement	DISTRICT LOCAL PRICE	DISTRICT LOCAL REVENUE	TOTAL 7-1-25 to 6-30-26
LUNCH									
Paid Elem	1.	340,462	.8500	$289,393	.0400	$13,618	2.85	$970,317	$1,273,328
Jr. High	2.	224,351	.8500	$190,698	.0400	$8,974	3.00	$673,053	$872,725
Sr. High	3.	188,368	.8500	$160,113	.0400	$7,535	3.15	$593,359	$761,007
Free	4.	3,584,648	4.8600	$17,421,389	.0400	$143,386			$17,564,775
Reduced	5.	383,058	4.4600	$1,708,439	.0400	$15,322	0.40	$153,223	$1,876,984
Adult	6.	18,894					5.10	$96,359	$96,359
TOTAL	**7.**	4,739,781		$19,770,032		$188,835		$2,486,311	$22,445,178
BREAKFAST									
Paid Elem	8.	299,473	.3900	$116,794				$0	$116,794
Jr. High	9.	132,465	.3900	$51,661				$0	$51,661
Sr. High	10.	154,618	.3900	$60,301				$0	$60,301
Free	11.	2,544,088	2.3700	$6,029,489					$6,029,489
Reduced	12.	267,641	2.0700	$554,017			0.30	$80,292	$634,309
Adult	13.	3,378					3.00	$10,134	$10,134
TOTAL	**14.**	3,401,663		$6,812,262				$90,426	$6,902,688
SNACKS									
Paid Elem	15.		.1100	$0				$0	$0
Jr. High	16.		.1100	$0				$0	$0
Sr. High	17.		.1100	$0				$0	$0
Free	18.		1.2100	$0					$0
Reduced	19.		.6000	$0			0.15	$0	$0
Adult	20.							$0	$0
TOTAL	**21.**	0		$0				$0	$0
SPECIAL MILK PROGRAM									
MILK									
Paid	22.		.2700	$0				$0	$0
Free-Avg Dealer Cost	23.			$0					$0
TOTAL	**24.**	0		$0				$0	$0
CHILD & ADULT CARE FOOD PROGRAM									
BREAKFAST									
Paid Elem	25.	2,861	.3900	$1,116				$0	$1,116
Jr. High	26.		.3900	$0				$0	$0
Sr. High	27.	5,800	.3900	$2,262				$0	$2,262
Free	28.	21,600	2.3700	$51,192					$51,192
Reduced	29.	1,020	2.0700	$2,111					$2,111
Adult	30.							$0	$0
TOTAL	**31.**	31,281		$56,681				$0	$56,681
LUNCH									
Paid Elem	32.	2,200	.7200	$1,584				$0	$1,584
Jr. High	33.		.7200	$0				$0	$0
Sr. High	34.	5,064	.7200	$3,646				$0	$3,646
Free	35.	20,140	4.7300	$95,262					$95,262
Reduced	36.	840	4.3300	$3,637					$3,637
Adult	37.							$0	$0
TOTAL	**38.**	28,244		$104,129				$0	$104,129
SNACKS									
Paid Elem	39.	130,160	.1100	$14,318				$0	$14,318
Jr. High	40.		.1100	$0				$0	$0
Sr. High	41.	5,400	.1100	$594				$0	$594
Free	42.	211,790	1.2100	$256,266					$256,266
Reduced	43.	22,980	.6000	$13,788					$13,788
Adult	44.							$0	$0
TOTAL	**45.**	370,330		$284,966				$0	$284,966
SUPPER									
Paid Elem	46.		.7200	$0				$0	$0
Jr. High	47.		.7200	$0				$0	$0
Sr. High	48.		.7200	$0				$0	$0
Free	49.	228,458	4.7300	$1,080,606					$1,080,606
Reduced	50.		4.3300	$0					$0
Adult	51.							$0	$0
TOTAL	**52.**	228,458		$1,080,606				$0	$1,080,606

Form 162

2025-2026 ESTIMATED FOOD SERVICE REVENUE

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

SUMMER FOOD SERVICE PROGRAM		TOTAL ANNUAL MEALS	FEDERAL RATE	FEDERAL Reimbursement	STATE RATE	STATE Reimbursement	DISTRICT LOCAL PRICE	DISTRICT LOCAL REVENUE	TOTAL 7-1-25 to 6-30-26
BREAKFAST									
Free	53.	126,000	3.1025	$390,915					$390,915
Adult (if charge)	54.						3.10	$0	$0
TOTAL	**55.**	126,000		$390,915				$0	$390,915
LUNCH									
Free	56.	156,000	5.4175	$845,130		$0			$845,130
Adult (if charge)	57.						5.35	$0	$0
TOTAL	**58.**	156,000		$845,130				$0	$845,130
SNACKS									
Free	59.		1.2950	$0					$0
Adult (if charge)	60.							$0	$0
TOTAL	**61.**	0		$0				$0	$0
SUPPER									
Free	62.		5.4175	$0					$0
Adult (if charge)	63.							$0	$0
TOTAL	**64.**	0		$0				$0	$0
OTHER CASH Sales/Income	**65.**	xxxxxxxxxx		xxxxxxxxxx			xxxxxx	$1,045,000	$1,045,000
12 Months Total Income	**66.**	xxxxxxxxxx		$29,344,721		$188,835		$3,621,737	$33,155,293

2025-2026
FORM 194
Proration of Estimated Motor Vehicle Property Tax, Recreational Vehicle Property Tax,
and In Lieu of Taxes on Industrial Revenue Bonds for July 1, 2025 to December 31, 2025

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

	(1) 2023 Taxes Levied (Dollars)(a)	(2) Percent of Total Taxes Levied (b)	(3) Motor Vehicle Property Tax (d)	(4) Percent of Total Taxes Levied (f)	(5) Recreational Vehicle Property Tax (d)	(6) In Lieu of Taxes in Ind. Rev. Bonds (g)	(7) 16/20M Tax (d)	(8) Commercial Vehicle Tax (d)
1. General (No MVPT or RVPT)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	34.85%	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2. Supplemental Gen. Fund	$58,043,499	50.43%	$3,868,770	32.85%	$29,650	$27,462	$5,998	$256,086
3. Adult Education	$0	0.00%	$0	0.00%	$0	$0	$0	$0
4. Capital Outlay	$29,131,316	25.31%	$1,941,673	16.49%	$14,881	$13,783	$3,010	$128,525
5. Special Assessment	$0	0.00%	$0	0.00%	$0	$0	$0	$0
6. Bond and Interest #1	$27,570,034	23.95%	$1,837,340	15.60%	$14,081	$13,042	$2,848	$121,619
7. Bond and Interest #2	$0	0.00%	$0	0.00%	$0	$0	$0	$0
8. Temporary Notes	$0	0.00%	$0	0.00%	$0	$0	$0	$0
9. Recreation Commission	$0	0.00%	$0	0.00%	$0	$0	$0	$0
10. Rec Comm Employee Bnfts	$0	0.00%	$0	0.00%	$0	$0	$0	$0
11. No Fund Warrant	$0	0.00%	$0	0.00%	$0	$0	$0	$0
13. Special Liability Expense	$358,891	0.31%	$23,782	0.20%	$182	$169	$37	$1,574
14. School Retirement	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
15. Historical Museum	$0	0.00%	$0	0.00%	$0	$0	$0	$0
16. Extraordinary Growth Facilities	$0	0.00%	$0	0.00%	$0	$0	$0	$0
17. Public Library Board	$0	0.00%	$0	0.00%	$0	$0	$0	$0
18. Public Library Board Emp Bnfts	$0	0.00%	$0	0.00%	$0	$0	$0	$0
19. Declining Enrollment	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
20. Cost of Living	$0	0.00%	$0	0.00%	$0	$0	$0	$0
21. TOTAL	$115,103,740	100.00% (c)	$7,671,564 (e)	100.00% (c)	$58,795 (e)	$54,456 (e)	$11,893 (e)	$507,805 (e)

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

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

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

	(1) 2024 Taxes Levied (Dollars)(a)	(2) Percent of Total Taxes Levied (b)	(3) Motor Vehicle Property Tax (d)	(4) Percent of Total Taxes Levied (f)	(5) Recreational Vehicle Property Tax (d)	(6) In Lieu of Taxes in Ind. Rev. Bonds (g)	(7) 16/20M Tax (d)	(8) Commercial Vehicle Tax (d)
1. General (No MVPT or RVPT)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	32.94%	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2. Supplemental Gen. Fund	$60,829,917	50.02%	$1,890,021	33.54%	$14,485	$13,416	$2,930	$125,107
3. Adult Education	$0	0.00%	$0	0.00%	$0	$0	$0	$0
4. Capital Outlay	$31,430,628	25.85%	$976,750	17.33%	$7,486	$6,933	$1,514	$64,654
5. Special Assessment	$0	0.00%	$0	0.00%	$0	$0	$0	$0
6. Bond and Interest #1	$28,961,302	23.82%	$900,046	15.97%	$6,898	$6,389	$1,395	$59,577
7. Bond and Interest #2	$0	0.00%	$0	0.00%	$0	$0	$0	$0
8. Temporary Notes	$0	0.00%	$0	0.00%	$0	$0	$0	$0
9. Recreation Commission	$0	0.00%	$0	0.00%	$0	$0	$0	$0
10. Rec Comm Employee Bnfts	$0	0.00%	$0	0.00%	$0	$0	$0	$0
11. No Fund Warrant	$0	0.00%	$0	0.00%	$0	$0	$0	$0
13. Special Liability Expense	$385,585	0.32%	$12,091	0.21%	$93	$86	$19	$800
14. School Retirement	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
15. Historical Museum	$0	0.00%	$0	0.00%	$0	$0	$0	$0
16. Extraordinary Growth Facilities	$0	0.00%	$0	0.00%	$0	$0	$0	$0
17. Public Library Board	$0	0.00%	$0	0.00%	$0	$0	$0	$0
18. Public Library Board Emp Bnfts	$0	0.00%	$0	0.00%	$0	$0	$0	$0
19. Declining Enrollment	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
20. Cost of Living	$0	0.00%	$0	0.00%	$0	$0	$0	$0
21. TOTAL	$121,607,432	100.00% (c)	$3,778,531 (e)	100.00% (c)	$28,959 (e)	$26,821 (e)	$5,858 (e)	$250,113 (e)

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

FORM 195
2025-2026 Estimated State Aid

A. Driver Education Aid (Approved Programs Only)

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

B. Motorcycle Safety Aid (Approved Programs Only)

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

C. Estimated KPERS

1. KPERS State Aid for 2024-2025 School Year = $52,567,537
2. Est. increase due to KPERS rate (Line 1 times 2.5%) = $1,314,188
3. Est. KPERS State Aid due to salary increases and added staff ((Line 1 + Line 2) X % of salary increase and added staff 6.50 %) = $3,502,312
4. Est. KPERS State Aid for 2025-26 (Line 1 + Line 2 + Line 3) = $57,384,037

USD# 259

Form 196
Career and Technical Education

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

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

School Bus - Types C & D

Total number of miles to and from community college/technical college

25,000.0 times amount per mile ($1.45 per mile) = $36,250

School Bus - Type A

Total number of miles to and from community college/technical college

5,400.0 times amount per mile ($1.15 per mile) = $6,210

Passenger Vehicles*

Total number of miles to and from community college/technical college

0.0 times amount per mile ($.90 per mile) = $0

TOTAL = $42,460

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

FORM 239
2025-2026 ESTIMATED SUPPLEMENTAL GENERAL (LOB) STATE AID

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

1. 2025-26 Adopted Supplemental General Fund Budget (cannot exceed Line 6 of Form 155)					=	$152,911,773
2. Estimated Supplemental General State Aid						
Line 1	152,911,773	x	factor	0.5042	=	$77,098,116
3. Less Prior Year Overpayment					-	
4. Net Estimated Supplemental General State Aid (Line 2 - Line 3)					=	$77,098,116

FORM 243
2025-2026 ESTIMATED CAPITAL OUTLAY STATE AID

1. Estimated 2025 Taxes Levied in the Capital Outlay Fund		=	$34,034,247
2. Estimated Capital Outlay State Aid (Line 1 x Factor)	0.4500	=	$15,315,411

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

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

1. Estimated 2025-2026 bond and interest fund payments		=	$47,654,028
2. Estimated Federal Tax Credit (Build America Bonds)		=	$2,542,017
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	0.4600	=	$20,751,525
4. Less prior year overpayment		-	
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2025 through June 30, 2026) (Line 3 - Line 4)		=	$20,751,525

Kansas Department of Education USD #259
Form 0-135-242 6/2025

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

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

1. Estimated 2025-2026 bond and interest fund payments		=	
2. Estimated Federal Tax Credit (Build America Bonds)		=	
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	0.0000	=	$0
4. Less prior year overpayment		-	
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2025 through June 30, 2026) (Line 3 - Line 4)		=	$0

FORM 246

BOND AND INTEREST FUND #1

2025-2026 ESTIMATED BOND AND INTEREST STATE AID

(Bond Elections After July 1, 2017 and Before June 30, 2022)

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

1. Estimated 2025-2026 bond and interest fund payments				=	
2. Estimated Federal Tax Credit (Build America Bonds)				=	
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	0.0000	x	ProRation 100	=	$0
4. Less prior year overpayment				-	
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2025 through June 30, 2026) (Line 3 - Line 4)				=	$0

Kansas Department of Education USD #259
Form 0-135-242 6/2025

FORM 248

BOND AND INTEREST FUND #1

2025-2026 ESTIMATED BOND AND INTEREST STATE AID

(Bond Elections After July 1, 2022)

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

1. Estimated 2025-2026 bond and interest fund payments				=	
2. Estimated Federal Tax Credit (Build America Bonds)				=	
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	0.0000	x	ProRation 100	=	$0
4. Less prior year overpayment				-	
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2025 through June 30, 2026) (Line 3 - Line 4)				=	$0

FORM 242-A
BOND AND INTEREST FUND #2
2025-2026 ESTIMATED BOND AND INTEREST STATE AID
(Bond Elections Prior July 1, 2015)

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

1. Estimated 2025-2026 bond and interest fund payments		=	
2. Estimated Federal Tax Credit (Build America Bonds)		=	
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	0.4600	=	$0
4. Less prior year overpayment		-	
5. Estimated bond and interest fund state aid (Goes to Code 63) (July 1, 2025 through June 30, 2026) (Line 3 - Line 4)		=	$0

Kansas Department of Education USD #259
Form 0-135-242A 6/2025

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

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

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

FORM 246-A

BOND AND INTEREST FUND #2

2025-2026 ESTIMATED BOND AND INTEREST STATE AID

(Bond Elections After July 1, 2017 and Before June 30, 2022)

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

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

Kansas Department of Education USD #259
Form 0-135-242A 6/2025

FORM 248-A

BOND AND INTEREST FUND #2

2025-2026 ESTIMATED BOND AND INTEREST STATE AID

(Bond Elections After July 1, 2022)

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

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

Unencumbered Cash Balance by Fund

	Fund	July 1, 2023	July 1, 2024	July 1, 2025
General	06	0	0	42,018
Federal Funds	07	-43,808,757	-5,278,495	-3,596,146
Supplemental General	08	2,150,422	0	0
Adult Education	10	0	0	0
Preschool-Aged At-Risk*	11	750,000	1,500,000	1,500,000
Adult Supplemental Education	12	0	0	0
At-Risk Education Fund*	13	8,000,000	1,662,910	0
Bilingual Education*	14	1,000,000	2,000,000	2,000,000
Virtual Education*	15	761,116	1,285,635	1,554,569
Capital Outlay	16	77,258,516	84,094,747	92,887,105
Driver Training*	18	0	0	0
Declining Enrollment	19	0	0	0
Extraordinary School Program*	22	4,095,499	4,709,873	4,628,067
Food Service	24	13,089,396	6,952,611	2,089,255
Professional Development*	26	1,500,000	4,000,000	5,000,000
Parent Education Program*	28	450,000	500,000	500,000
Summer School*	29	253,762	316,591	286,891
Special Education*	30	19,954,206	23,000,000	24,000,000
Cost of Living	33	0	0	0
Career and Postsecondary Education*	34	1,200,000	2,500,000	2,500,000
Gifts/Grants	35	4,370,109	5,591,238	6,240,234
Special Liability	42	2,445,040	1,807,306	1,497,262
School Retirement	44	0	0	0
Extraordinary Growth Facilities	45	0	0	0
Special Reserve	47	65,310,395	66,617,658	67,016,063
KPERS Spec. Ret. Contribution	51	0	0	0
Contingency Reserve*	53	31,643,198	41,000,000	41,000,000
Text Book & Student Material*	55	23,251,408	20,986,963	15,745,063
Activity Fund	56	1,941,215	2,257,955	2,582,014
Bond and Interest #1	62	73,991,374	83,069,410	94,616,484
Bond and Interest #2	63	0	0	0
No Fund Warrant	66	0	0	0
Special Assessment	67	167,758	3	11
Temporary Note	68	0	0	0
Special Education Coop	78	0	0	0
USD TOTAL		289,774,657	348,574,405	362,088,890
Enrollment (FTE)[1]		44,524.1	44,324.2	44,507.3
Amount per Pupil[2]		6,508	7,864	8,135
Historical Museum	80	0	0	0
Public Library	82	0	0	0
Public Library Emp. Benefits	83	0	0	0
Recreation Commission	84	0	0	0
Recreaction Commission Emp. Benefits	86	0	0	0
OTHER TOTAL		0	0	0

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

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

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



The Wichita Public Schools is committed to ensuring an environment that is free of discrimination and to fostering a climate in which all employees and students may participate, contribute and grow to their fullest potential.

Harassment and disparate treatment will not be permitted or condoned in Wichita Public Schools.

The Wichita Public Schools does not discriminate on the basis of race, color, national origin, religion, sex, gender identity, sexual orientation, disability, age, veteran status or other legally protected classifications in its programs and activities.

All Wichita Public Schools employees have the responsibility to support this statement.

The following persons have been designated to handle inquires regarding the non-discrimination statement:

Section 504 Coordinator for Adults and
Title IX Coordinator for Adults and Students
903 South Edgemoor
Wichita, KS 67218
(316) 973-4420

Section 504 Coordinator for Students
903 South Edgemoor
Wichita, KS 67218
(316) 973-4475