Budget Contents

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Certify-Superintendent must sign!
Revenue Neutral (County Certification) - C099

Amend-Budget Amendment Instructions
Average Salary-(OPTIONAL)
Salaries page
Cash Balances on all funds

Budget Checks-Quick checks if funds are in balance

DISTRICT NAME Olathe 2026-2027
USD # 233 (TYPE USD NUMBER ONLY)
HOME COUNTY Johnson

3,673,432,793	Final 2024 Assessed Valuation (All funds except General)
3,229,403,528	Final 2024 General Fund Assessed Valuation
3,994,322,703	Final 2024 Capital Outlay Assessed Valuation
3,883,960,559	Final 2025 Assessed Valuation (All funds except General)
3,458,118,000	Final 2025 General Fund Assessed Valuation
3,959,549,450	Final 2025 Capital Outlay Assessed Valuation
4,056,568,970	2026 Assessed Valuation (All funds except General)
3,627,111,815	2026 General Fund Assessed Valuation
4,184,172,155	2026 Capital Outlay Assessed Valuation
	2026 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

	2024-25 Mill Rates (official levies from County Clerk)	**2025-26 Mill Rates**	**2024 Taxes Levied** (From 2025-2026 Budget Form 110, Line 2)
General	20.000	20.000	64,588,071
Supplemental General	15.189	15.590	55,821,109
Adult Education	0.000	0.000	
Capital Outlay	8.000	8.000	30,331,191
Special Liability Expense	0.284	0.311	1,043,651
Bond and Interest #1	14.519	14.388	53,359,064
Bond and Interest #2	0.000	0.000	
No Fund Warrant	0.000	0.000	
Special Assessment	0.328	0.267	1,205,401
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	1.367	0.222	5,025,635
Cost of Living	3.511	3.170	12,902,859

Enrollment Data for Form 150 (Exclude Virtual)

27,708.7	9/20/23 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
27,369.1	9/20/24 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
26,875.4	9/20/25 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
28,888	9/20/26 Est. Funded Headcount for PK-12 (Include Preschool-Aged At-Risk [3 yr and 4 yr Old])
28,219.2	9/20/26 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. Exclude FHSU Math & Science Academy.
63.0	9/20/26 Est. Preschool-Aged At-Risk [3 yr and 4 yr Old] FTE Enrollment (count each student as .5 FTE)
7,494	9/20/26 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
8,874.8	9/20/26 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
4,714.1	9/20/26 Est. Bilingual Education total clock hours of students enrolled and attending
2,290	9/20/26 Est. Bilingual headcount of students enrolled and attending
6,197.1	9/20/26 Est. Public pupils transported or for whom transportation is being made available who reside in the district 2.5 miles or more
	9/20/26 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	2/20/24 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
0.0	2/20/25 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3yr and 4 yr Old])
0.0	2/20/26 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
	2/20/27 Est. Funded Headcount for PK-12 (Include Preschool-Aged At-Risk [3 yr and 4 yr Old])
	2/20/27 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.
	2/20/27 Est. Preschool-Aged At-Risk [3 yr and 4 yr Old] FTE Enrollment (count each student as .5 FTE)
	2/20/27 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
	2/20/27 Est. Career and Tech Ed total clock hours of students enrolled and attending in approved courses
	2/20/27 Est. Bilingual Education total clock hours of students enrolled and attending
	2/20/27 Est. Bilingual headcount of students enrolled and attending
	2/20/27 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)

31.9	9/20/26 Est. FTE Virtual Students (Full-Time Students)
11.6	9/20/26 Est. FTE Virtual Students (Part-Time Students)
327.00	Total Credits Earned (20 yrs and older as of 9/20/26) (No student shall be counted for more than 6 credits between July 1, 2026 and June 30, 2027)
8.00	Total Credits Earned (Dropouts aged 19 and under as of 9/20/26) (No student shall be counted for more than 6 credits between July 1, 2026 and June 30, 2027)

75.3	Area of district in square miles 9/20/2026

517,580	Amount (Ancillary Facilities Weighting) approved by Board of Tax Appeals (Transfers to F150, Line 10)
	Your district qualifies for Cost of Living. Please complete this section.
Yes	Will the Board levy a tax for Cost of Living weighting?
Yes	If yes, will the Board adopt at least a 31% Local Option Budget?
2/7/2008	Date the Board adopted Resolution as authorized by 72-5159.

	Date the Board ADOPTED the LOB Resolution to exceed the statewide average of 32.4 %. (Goes to C01 as authorized by 72-5143.)
	Percent authorized (cannot exceed 33%) **(Goes to Form 155, Line 2)**
	Expires (Enter **year** it expires or 9999 for continuous and permanent.) **(Goes to Form 155)**

1/27/2015	Date the ELECTION was held to increase LOB authority to exceed statewide average of 32.4 %. (Goes to C01 as authorized by 72-5143.)
33.00	Percent authorized. (Cannot Exceed 33%) **(Goes to Form 155, Line 3)**
9999	Expires (Enter **year** it expires or 9999 for continuous and permanent.) **(Goes to Form 155)**

12/5/2019	Date the Capital Outlay was authorized. ***(Goes to Code 02.)***
8.000	Number of mills. (Cannot exceed 8 mills.)
9999	Number of years authorized. (Enter 9999 for continuous and permanent.)
8.000	2026-27 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.

7.000	**Delinquent tax rate to be used for the 2026-2027 budget. (Goes to Code 01.)**

Bonded Indebtedness (Total Principal Outstanding)	**7/1/2024**	**7/1/2025**	**7/1/2026**
General Obligation Bonds	$690,940,550	$651,822,605	$751,165,000
Capital Outlay Bonds			
Temporary Note			
No-Fund Warrant			
Lease Purchase Principal			

12,903,395	*Estimated Motor Vehicle Property Tax - 7/1/2026 to 6/30/2027
58,739	*Estimated Recreational Vehicle Property Tax - 7/1/2026 to 6/30/2027
2,108,358	*Estimated In Lieu of Taxes on Industrial Bonds - 7/1/2026 to 6/30/2027
13,638	*Estimated 16/20M Tax - 7/1/2026 to 6/30/2027
397,989	*Estimated Commercial Vehicle Tax - 7/1/2026 to 6/30/2027

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

	2026-27 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.

28,261.5	9/20/2022 FTE Enrollment (Includes 2/20/23 military count)
27,853.2	9/20/2023 FTE Enrollment (Includes 2/20/24 military count)
27,522.3	9/20/2024 FTE Enrollment (Includes 2/20/25 military count)
27,064.3	9/20/2025 FTE Enrollment (Includes 2/20/26 military count)
28,381.5	9/20/2026 Est. FTE Enrollment (Includes 2/20/27 military count estimate)

1,675	9/20/2026 Estimated Headcount Eligible for Reduced Priced Meals (Used for Sumexpense and Budget At A Glance Charts Only)

District Name Olathe No. 233
County COMBINED

2026-2027
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 6/30/2026 *		$0	$0	$0	$0
2. 2025 Actual Taxes Levied*		$60,564,190	$32,065,971	$55,895,134	$0
3. Less: percent of delinquent taxes (3a)	0.588	$356,117	$188,548	$328,663	$0
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**		$31,412,487	$16,586,530	$28,991,105	$0
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**		$2,682,527	$1,525,341	$2,475,817	$0
6. Less: June 5, 2026 Ad Valorem Taxes received**		$23,000,103	$12,140,493	$21,226,845	$0
7. Less: County Taxes received**		$333,597	$145,228	$308,109	$0
8. Less: County Taxes received**		$0	$0	$0	$0
9. Less: Taxes refunded/abated (NRA / TIF)		$222,816	$114,131	$205,148	$0
10. Total Deductions (add Lines 3+4+5+6+7+8+9)		$58,007,647	$30,700,271	$53,535,687	$0
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)		$2,556,543	$1,365,700	$2,359,447	$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2026 to 12-31-2027) (Line 3 x 75%)		$267,088	$141,411	$246,497	$0
Tax Collection Ratio (Jan, Mar, June)		94.823 %	94.797 %	94.824 %	0.000 %

TABLE I

1. Estimated percent of distribution of 2026 tax dollars:	=	Jan. 20, 2027	52.000	Sept. 20, 2027	0.950
		Mar. 20, 2027	4.000	Oct. 31, 2027	5.050
		June 5, 2027	38.000		
2. Estimated percent of distribution (Jan., Mar., June)		=	94.000		
3. 2026 General Fund Assessed Valuation		=	$3,627,111,815	TOTAL	100.000
4. 2026-2027 Tax Levied (20 mills x 2026 General Fund Assessed Valuation)		=	$72,542,236		**(Must total 100%)**
5. 2026-2027 Est. Tax Levy to be received 1-1-2027 to 6-30-2027 (Line 2 x Line 4)		=	$68,189,702		

*Amounts are available from the County Treasurer. **The January, March, and June, 2026 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 Olathe No. 233
County **COMBINED**

2026-2027
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 6/30/2026 *		$0	$0	$0
2. 2025 Actual Taxes Levied*		$0	$1,208,137	$0
3. Less: percent of delinquent taxes	0.588	$0	$7,104	$0
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**		$0	$626,604	$0
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**		$0	$53,506	$0
6. Less: June 5, 2026 Ad Valorem Taxes received**		$0	$458,815	$0
7. Less: County Taxes received**		$0	$6,646	$0
8. Less: County Taxes received**		$0	$0	$0
9. Less: Taxes refunded/abated (NRA / TIF)		$0	$4,464	$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)		$0	$1,157,139	$0
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)		$0	$50,998	$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2026 to 12-31-2027) (Line 3 x 75%)		$0	$5,328	$0
Tax Collection Ratio (Jan, Mar, June)		0.000 %	94.821 %	0.000 %

(13) Estimated Motor Vehicle Property Tax* 7/1/2026 to 6/30/2027: $12,903,395

(14) Estimated Recreational Vehicle Property Tax* 7/1/2026 to 6/30/2027: $58,739

(15) Estimated In Lieu of Taxes on Industrial Revenue Bonds* 7/1/2026 to 6/30/2027: $2,108,358

(16) Estimated 16/20M Tax* 7/1/2026 to 6/30/2027: $13,638

(17) Estimated Commercial Vehicle Tax* 7/1/2026 to 6/30/2027: $397,989

(18) **2024 DELINQUENT TAX PERCENTAGE**

Percent Uncollected* = 0.5880 %

*Amounts are available from the County Treasurer. **The January, March, and June, 2026 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 Olathe No. 233
County **COMBINED**

2026-2027
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 6/30/2026 *		$0	$0	$0	$0	$0
2. 2025 Actual Taxes Levied*		$0	$1,037,303	$0	$0	$0
3. Less: percent of delinquent taxes	0.588	$0	$6,099	$0	$0	$0
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**		$0	$538,047	$0	$0	$0
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**		$0	$45,957	$0	$0	$0
6. Less: June 5, 2026 Ad Valorem Taxes received**		$0	$393,919	$0	$0	$0
7. Less: County Taxes received**		$0	$5,722	$0	$0	$0
8. Less: County Taxes received**		$0	$0	$0	$0	$0
9. Less: Taxes refunded/abated (NRA / TIF)		$0	$3,773	$0	$0	$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)		$0	$993,517	$0	$0	$0
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)		$0	$43,786	$0	$0	$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2026 to 12-31-2027) (Line 3 x 75%)		$0	$4,574	$0	$0	$0
Tax Collection Ratio (Jan, Mar, June)		0.000 %	94.827 %	0.000 %	0.000 %	0.000 %

*Amounts are available from the County Treasurer. **The January, March, and June, 2026 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 Olathe No. 233
County COMBINED

2026-2027
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 6/30/2026 *		$0	$0	$0	$0
2. 2025 Actual Taxes Levied*		$0	$863,693	$0	$12,315,122
3. Less: percent of delinquent taxes	0.588	$0	$5,079	$0	$72,413
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**		$0	$448,663	$0	$6,387,633
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**		$0	$38,480	$0	$545,534
6. Less: June 5, 2026 Ad Valorem Taxes received**		$0	$327,696	$0	$4,676,773
7. Less: County Taxes received**		$0	$3,643	$0	$68,005
8. Less: County Taxes received**		$0	$0	$0	$0
9. Less: Taxes refunded/abated (NRA / TIF)		$0	$3,687	$0	$44,920
10. Total Deductions (Add lines 3+4+5+6+7+8+9)		$0	$827,248	$0	$11,795,278
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)		$0	$36,445	$0	$519,844
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2026 to 12-31-2027) (Line 3 x 75%)		$0	$3,809	$0	$54,310
Tax Collection Ratio (Jan, Mar, June)		0.000 %	94.765 %	0.000 %	94.826 %

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

District Name Olathe No. 233
County Johnson

2026-2027
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 6/30/2026 *									
2. 2025 Actual Taxes Levied*		$60,564,190		$32,065,971		$55,895,134			
3. Less: percent of delinquent taxes (3a)	0.588	$356,117		$188,548		$328,663		$0	
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**		$31,412,487		$16,586,530		$28,991,105			
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**		$2,682,527		$1,525,341		$2,475,817			
6. Less: June 5, 2026 Ad Valorem Taxes received**		$23,000,103		$12,140,493		$21,226,845			
7. Less: County Taxes received**		$333,597		$145,228		$308,109			
8. Less: County Taxes received**									
9. Less: Taxes refunded/abated (NRA / TIF)		$222,816		$114,131		$205,148			
10. Total Deductions (add Lines 3+4+5+6+7+8+9)		$58,007,647		$30,700,271		$53,535,687		$0	
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)		$2,556,543		$1,365,700		$2,359,447		$0	
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2026 to 12-31-2027) (Line 3 x 75%)		$267,088		$141,411		$246,497		$0	
Tax Collection Ratio (Jan, Mar, June)		94.823	%	94.797	%	94.824	%	0.000	%

*Amounts are available from the County Treasurer. **The January, March, and June, 2026 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 Olathe No. 233
County Johnson

2026-2027
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 6/30/2026 *				
2. 2025 Actual Taxes Levied*			$1,208,137	
3. Less: percent of delinquent taxes	0.588	$0	$7,104	$0
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**			$626,604	
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**			$53,506	
6. Less: June 5, 2026 Ad Valorem Taxes received**			$458,815	
7. Less: County Taxes received**			$6,646	
8. Less: County Taxes received**				
9. Less: Taxes refunded/abated (NRA / TIF)			$4,464	
10. Total Deductions (Add lines 3+4+5+6+7+8+9)		$0	$1,157,139	$0
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)		$0	$50,998	$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2026 to 12-31-2027) (Line 3 x 75%)		$0	$5,328	$0
Tax Collection Ratio (Jan, Mar, June)		0.000 %	94.821 %	0.000 %

*Amounts are available from the County Treasurer. **The January, March, and June, 2026 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 Olathe No. 233
County Johnson

2026-2027
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 6/30/2026 *						
2. 2025 Actual Taxes Levied*			$1,037,303			
3. Less: percent of delinquent taxes	0.588	$0	$6,099	$0	$0	$0
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**			$538,047			
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**			$45,957			
6. Less: June 5, 2026 Ad Valorem Taxes received**			$393,919			
7. Less: County Taxes received**			$5,722			
8. Less: County Taxes received**						
9. Less: Taxes refunded/abated (NRA / TIF)			$3,773			
10. Total Deductions (Add lines 3+4+5+6+7+8+9)		$0	$993,517	$0	$0	$0
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)		$0	$43,786	$0	$0	$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2026 to 12-31-2027) (Line 3 x 75%)		$0	$4,574	$0	$0	$0
Tax Collection Ratio (Jan, Mar, June)		0.000 %	94.827 %	0.000 %	0.000 %	0.000 %

*Amounts are available from the County Treasurer. and SHOULD NOT include Motor Vehicle or Delinquent. **The January, March, and June, 2026 amounts are available from the County Treasurer. Include Watercraft Tax if USD received payment direct from county.

District Name Olathe No. 233
County Johnson

2026-2027
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 6/30/2026 *					
2. 2025 Actual Taxes Levied*			$863,693		$12,315,122
3. Less: percent of delinquent taxes	0.588	$0	$5,079	$0	$72,413
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**			$448,663		$6,387,633
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**			$38,480		$545,534
6. Less: June 5, 2026 Ad Valorem Taxes received**			$327,696		$4,676,773
7. Less: County Taxes received**			$3,643		$68,005
8. Less: County Taxes received**					
9. Less: Taxes refunded/abated (NRA / TIF)			$3,687		$44,920
10. Total Deductions (Add lines 3+4+5+6+7+8+9)		$0	$827,248	$0	$11,795,278
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)		$0	$36,445	$0	$519,844
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2026 to 12-31-2027) (Line 3 x 75%)		$0	$3,809	$0	$54,310
Tax Collection Ratio (Jan, Mar, June)		0.000 %	94.765 %	0.000 %	94.826 %

*Amounts are available from the County Treasurer. **The January, March, and June, 2026 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

2026-2027 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*)	540.0
2. Estimated (FTE*) Special Education Paraprofessionals 660.0 times .4 =	264.0
3. Total number of Special Education Teachers (Line 1 + Line 2)	804.0
4. Estimated State Aid due from 7-1-2026 to 6-30-2027 (Line 3 x $28,250)	$22,713,000

**Full-time equivalency*

TRANSPORTATION COSTS FOR SPECIAL EDUCATION

5. Salaries of Bus Drivers and Transportation Aides (includes social security and fringe benefits)	$2,000
6. Contractual Services (includes mileage paid to parents)	$14,768,707
7. Insurance	
8. Maintenance in Lieu of Transportation (limited to $750 per child)	
9. Other Expense (gasoline, oil, vehicle maintenance, etc.)	$1,712,972
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)	$65,000
13. Total of Lines 5 through 12	$16,548,679
14. Less: Transportation reimbursement (include cash sale of buses, EXCLUDE State Aid)	
15. Net Transportation Cost (Line 13 minus Line 14)	$16,548,679
16. Total Estimated Transportation Aid (7-1-2026 to 6-30-2027) (Line 15 x 80%)	$13,238,943
17. Estimated Catastrophic State Aid (7-1-2026 to 6-30-2027)	$208,146
18. Estimated Medicaid Replacement State Aid	$310,070
19. Estimated Special Education State Aid on behalf of Cooperative/Interlocal (Form 120) (7-1-2026 to 6-30-2027)	
20. Estimated Local Contribution Special Education State Aid	$7,857,094
21. Total Estimated Special Education Aid (7-1-2026 to 6-30-2027) (Line 4+16+17+18+19+20)	**$44,327,253**

Form 148
2026-2027 Estimated State Foundation Aid

1. 2026-27 General Fund Budget (Form 150, Line 16)	=	$262,565,417
2. Estimated Local Effort		
a. 6-30-2026 Unencumbered Cash Balance (General Fund)	=	$0
b. 2026-27 Pupil Tuition (General Fund Only)	=	$0
c. 2026-27 Miscellaneous Revenue/Tax Collections (General Fund)	=	$0
d. 2026-27 Mineral Production Tax (General Fund)	=	$0
e. 2026-27 Special Education State Aid	=	$44,327,253
3. TOTAL (2a + 2b + 2c + 2d + 2e)	=	$44,327,253
4. 2026-27 Estimated State Foundation Aid (Line 1 minus Line 3)	=	$218,238,164

Form 150
2026-2027
ESTIMATED LEGAL MAXIMUM GENERAL FUND BUDGET

General Fund Budget – Lines 1 through 18

1. 2026-27 Adjusted FTE enrollment (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old).) (from Table I) = 28,219.2

2. Estimated 2026-27 Preschool-Aged At-Risk (3 yr and 4 yr Old) FTE enrollment (see Footnote(e)) (Count as .5 FTE)
   9/20/26 63.0 + 2/20/27 0.0 = 63.0

3. 2026-27 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2) = 28,282.2

4. Estimated 2026-27 weighted low enrollment and high enrollment.
   (from line 3) 28,282.2 x 0.035040 factor (from Table II) = 991.0

5. Estimated 2026-27 Bilingual Weighting (see Footnotes (a) and (b)) = 423.7
   A. (9/20/26 Contact Hrs 4,714.1 + 2/20/27 Contact Hrs 0.0) / 6 x 0.395 = 310.3
   B. (9/20/26 ELL Headcount 2,290 + 2/20/27 ELL Hdct 0) x .185 = 423.7
   Note: Bilingual weighting is based on the higher of contact hours or headcount.

6. Estimated 2026-27 Career Technical Education (CTE) weighting (see Footnote (c))
   (9/20/26 CTE contact hrs 8,874.8 + 2/20/27 contact hrs 0.0) / 6 x 0.5 = 739.6

7. Estimated 2026-27 At-Risk Student Weighting

   9/20/26 Free Lunch 7,494 + 2/20/27 Free Lunch 0 x 0.484 = 3,627.1

8. Estimated 2026-27 High-Density At-Risk Student Weighting (from Table V, Line 2) = 241.7

9. Estimated 2026-27 Transportation Weighting (Table III, Line 6) 4,728,480 ÷ $5,778 = 818.4

10. Estimated 2026-27 Ancillary School Facilities Weighting. Amt approved by Board of Tax Appeals. 517,580 ÷ $5,778 = 89.6

11. Estimated Special Education Weighting. Amount of Sp. Ed. Funding (see Footnote(f)) 44,327,253 ÷ $5,778 = 7,671.7

12. Estimated FHSU Math & Science Academy FTE enrollment = 0.0

13. Estimated 2026-27 Virtual State Aid (Table IV, Line 4) = $481,115

14. Estimated 2026-27 operating budget excludes COLA. (Lines 3 thru 12 times BASE + Line 13) 42,885.0 x $5,778 + 481115 = $248,270,645

15. Estimated Cost of Living weighting (Must have 31% LOB) $14,325,216 (maximum allowed for this district) $14,295,000 ÷ (Amt district will use, up to the maximum) $5,778 = 2,474.0

16. Total General Fund Budget Authority including Cost of Living. 45,359.0 x $5,778 + 481115 = $262,565,417

Local Option Budget -- See Form 155

17. Estimated 2026-27 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) = 37687.3 x $5857 = $220734516 + 44,327,253 (Spec Ed) = $265,061,769

TABLE I - KSA 72-5132

1. Does the district qualify for the 3 yr Average? (Due to military dependent children.) **NO**

2. 9/20/23 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual) = 27,708.7

3. 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 2. 0.0 = 0.0
If it doesn't meet criteria then calculates zero.)

4. 9/20/24 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual) = 27,369.1

5. Estimated 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 4. 0.0 = 0.0
If it doesn't meet criteria then calculates zero.)

6. 9/20/25 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual) = 26,875.4

7. 2/20/26 Audited 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. 0.0 = 0.0
If it doesn't meet criteria then calculates zero.)

8. 9/20/26 Estimated FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual) = 28,219.2

9. 2/20/27 Estimated FTE of new students of military families, not enrolled on 9/20/26.
(Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 6. 0.0 = 0.0
If it doesn't meet criteria then calculates zero.)

10. Sept. 20, 2023, FTE enrollment plus 2/20/24 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.) = 27,708.7

11. Sept. 20, 2024, FTE enrollment plus 2/20/25 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.) = 27,369.1

12. Sept. 20, 2025, FTE enrollment plus 2/20/26 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.) = 26,875.4

13. Sept. 20, 2026, FTE enrollment plus 2/20/27 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.) = 28,219.2

14. 3 Prior Years' Average FTE*: 27,708.7 (line 10) + 27,369.1 (line 11) + 26,875.4 (line 12)) ÷ 3 = 27,317.7 (goes to line 14) = 27,317.7

* 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. 2026-27 FTE adjusted enrollment for budget purposes (higher of line 12 [PY] or 13 [CY], or line 14 [3YR AVG if qualified for Military Provision]). = 28,219.2

16. Total FTE adjusted enrollment. (Goes to page 1, line 1) = 28,219.2

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 9-20-2026.				=	75.3
2. All public pupils transported or for whom transportation is being made available 9-20-2026 who reside in the district 2.5 miles or more (Estimated)	6,197.1	+ 2-20-27	0.0	=	6,197.1
3. Index of density = Line 2	6,197.1	divided by Line 1	75.3	=	82.299
4. Using index of density (Line 3), determine Per Capita Allowance.				=	$550
			Factor A [BASE Change]		1.3873
			Factor B [Transported Students times Per Capita Allowance]		$3,408,405
			Factor C [Factor B times Constant]		$3,408,405
			Factor D [Factor C times Factor A]		$4,728,480
6. 2026-27 Trans. State Aid =	4,728,480		(to Line 9, Page 1)	=	4,728,480

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 9/20/26 FTE enrollment for full-time students enrolled in virtual programs.	31.9	X	$5,600	=	178,640
2. Estimated 9/20/26 FTE enrollment for part-time students enrolled in virtual programs.	11.6	X	$5,600	=	64,960
3. Estimated Virtual Credits* (20 years and older as of 9/20/26)	327.00	X	$709	=	231,843
4. Estimated Virtual Credits* (dropouts aged 19 and under as of 9/20/26)	8.00	X	$709	=	5,672
5. **Estimated Virtual State Aid (Lines 1 plus 2 plus 3 plus 4)**				=	**$481,115**

*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 2026-27 Free Lunch Percentage (1B divided by 1A)				=	25.94 %
A. 9/20/26 + 2/20/27 Headcount (from Open page)			= 28,888		
B. 9/20/26 + 2/20/27 Free Lunch Headcount (from Open page)			= 7,494		
2. Estimated 2026-27 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8)				=	241.7
A. USD Level (i or ii)			= 0.0		
i. High-Density At-Risk >= 50% (1B times 10.5%)	=	0.0			
ii. High-Density At-Risk >= 35% and < 50% (1B times (#1 minus 35%) times .7)	=	0.0			
B. SCHOOL Level ***Enter building enrollment on HD-AR_BLDG worksheet***			= 241.7		

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 2026-27 At-Risk (Free Meals) Weighted FTE [Form 150 Line 7] =	3,627.1				
2. Estimated 2026-27 At-Risk (High Density) Weighted FTE [Form 150 Line 8] =	241.7				
3. Estimated 2026-27 At-Risk State Foundation Aid [(Line 1 + Line 2) X $5778] =	3,868.8	X	$5,778	=	$22,353,926

Page 1 Footnotes:

(a) Weighted FTE enrollment is computed by taking the total clock hours of bilingual students who are enrolled and attending in an approved bilingual class on 9-20-2026 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours 4,714.1 ÷ 6 x 0.395 = 310.3449 [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 9-20-2026 and multiplying by factor of 0.185. Total headcount 2,290 x 0.185 = 423.6500 [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 9-20-2026 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours 8,874.8 ÷ 6 = 1479.1333 [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 2025-2026 school year?	=	YES
3. Did the district decline in enrollment for 2025-2026 school year compared to the 2024-2025 school year?	=	YES

Qualifying for Military Provision for 2/20 weightings

Is the 2/20/27 Est. FTE Enrollment 0.0 >=25 or 1% of the 9/20/26 Est. FTE Enrollment 28,219.2 = NO

FORM 155
2026-2027 LOCAL OPTION BUDGET

1. Statewide average percent for 2026-27 school year. (Max 32.4 %)		=	32.40 %
2. As authorized by KSA 72-5143, the Board adopted a resolution with no protest to exceed the statewide average. (Max 33%) School year it expires	Expires		0.00 %
3. Due to protest petition, an election, as authorized by KSA 72-5143, affirmed the Board's resolution to increase the LOB authority to exceed the statewide average. (Max 33%) School year it expires	Expires 9999	=	33.00 %
4. Maximum LOB authorized percent. (Maximum of Lines 1, 2 or 3) (Max 33%)		=	33.00 %
5. Percent certified in April as required by KSA 72-5143		=	33.00 %
6. COMPUTED LOB FOR 2026-2027 (2026-27 LOB Base General Fund $ 265,061,769 X Lower of Line 4 or Line 5		$	87,470,384
7. ADOPTED LOB FOR 2026-2027 ……………..		$	

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

KSA 72-5143 (Required Transfers)

(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:	8.01 %
Amount required to transfer from Supplemental General Fund to K-12 At-Risk Fund:	$7,006,378

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

Percent of bilingual weighting to total adjusted (weighted) enrollment:	0.94 %
Amount required to transfer from Supplemental General Fund to Bilingual Fund:	$822,222

(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:	16.94 %
Amount required to transfer from Supplemental General Fund to Special Education Fund:	$14,817,483

Form 162

2026-2027 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 7-1-26 to 6-30-27
LUNCH									
Paid Elem	1.	740,000	.8550	$632,700	.0400	$29,600	3.45	$2,553,000	$3,215,300
Jr. High	2.	405,000	.8550	$346,275	.0400	$16,200	3.55	$1,437,750	$1,800,225
Sr. High	3.	365,000	.8550	$312,075	.0400	$14,600	3.55	$1,295,750	$1,622,425
Free	4.	757,000	5.0150	$3,796,355	.0400	$30,280			$3,826,635
Reduced	5.	161,000	4.6150	$743,015	.0400	$6,440	0.40	$64,400	$813,855
Adult	6.	8,300					5.50	$45,650	$45,650
TOTAL	**7.**	2,436,300		$5,830,420		$97,120		$5,396,550	$11,324,090
BREAKFAST									
Paid Elem	8.	107,000	.4100	$43,870			1.75	$187,250	$231,120
Jr. High	9.	60,000	.4100	$24,600			1.95	$117,000	$141,600
Sr. High	10.	27,000	.4100	$11,070			1.95	$52,650	$63,720
Free	11.	306,500	2.4800	$760,120					$760,120
Reduced	12.	52,200	2.1800	$113,796			0.30	$15,660	$129,456
Adult	13.	200					3.25	$650	$650
TOTAL	**14.**	552,900		$953,456				$373,210	$1,326,666
SNACKS									
Paid Elem	15.		.1300	$0				$0	$0
Jr. High	16.		.1300	$0				$0	$0
Sr. High	17.		.1300	$0				$0	$0
Free	18.		1.2800	$0					$0
Reduced	19.		.6500	$0			0.15	$0	$0
Adult	20.							$0	$0
TOTAL	**21.**	0		$0				$0	$0
SPECIAL MILK PROGRAM									
MILK									
Paid	22.	23,000	.2700	$6,210				$0	$6,210
Free-Avg Dealer Cost	23.	7,900		$0					$0
TOTAL	**24.**	30,900		$6,210				$0	$6,210
CHILD & ADULT CARE FOOD PROGRAM									
BREAKFAST									
Paid Elem	25.		.4200	$0				$0	$0
Jr. High	26.		.4200	$0				$0	$0
Sr. High	27.		.4200	$0				$0	$0
Free	28.		2.4800	$0					$0
Reduced	29.		2.1800	$0					$0
Adult	30.							$0	$0
TOTAL	**31.**	0		$0				$0	$0
LUNCH									
Paid Elem	32.		.7650	$0				$0	$0
Jr. High	33.		.7650	$0				$0	$0
Sr. High	34.		.7650	$0				$0	$0
Free	35.		4.9250	$0					$0
Reduced	36.		4.5250	$0					$0
Adult	37.							$0	$0
TOTAL	**38.**	0		$0				$0	$0
SNACKS									
Paid Elem	39.		.1300	$0				$0	$0
Jr. High	40.		.1300	$0				$0	$0
Sr. High	41.		.1300	$0				$0	$0
Free	42.		1.2800	$0					$0
Reduced	43.		.6500	$0					$0
Adult	44.							$0	$0
TOTAL	**45.**	0		$0				$0	$0
SUPPER									
Paid Elem	46.		.7650	$0				$0	$0
Jr. High	47.		.7650	$0				$0	$0
Sr. High	48.		.7650	$0				$0	$0
Free	49.		4.9250	$0					$0
Reduced	50.		4.5250	$0					$0
Adult	51.							$0	$0
TOTAL	**52.**	0		$0				$0	$0

Form 162

2026-2027 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 7-1-26 to 6-30-27
BREAKFAST									
Free	53.		3.1575	$0					$0
Adult (if charge)	54.							$0	$0
TOTAL	**55.**	0		$0				$0	$0
LUNCH									
Free	56.	9,900	5.5300	$54,747		$0			$54,747
Adult (if charge)	57.							$0	$0
TOTAL	**58.**	9,900		$54,747				$0	$54,747
SNACKS									
Free	59.		1.3150	$0					$0
Adult (if charge)	60.							$0	$0
TOTAL	**61.**	0		$0				$0	$0
SUPPER									
Free	62.		5.5300	$0					$0
Adult (if charge)	63.							$0	$0
TOTAL	**64.**	0		$0				$0	$0
OTHER CASH Sales/Income	**65.**	xxxxxxxxxx		xxxxxxxxxx			xxxxxx	$2,000,000	$2,000,000
12 Months Total Income	**66.**	xxxxxxxxxx		$6,844,833		$97,120		$7,769,760	$14,711,713

2026-2027
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, 2026 to December 31, 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 2025-2026 School Year Until March, 2027. For new levies made in 2026-2027
revenues will not be received until March, 2028

	(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	28.80%	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2. Supplemental Gen. Fund	$55,821,109	34.96%	$3,022,388	24.89%	$13,759	$493,845	$3,194	$93,222
3. Adult Education	$0	0.00%	$0	0.00%	$0	$0	$0	$0
4. Capital Outlay	$30,331,191	18.99%	$1,641,738	13.52%	$7,474	$268,253	$1,735	$50,637
5. Special Assessment	$1,205,401	0.75%	$64,840	0.54%	$295	$10,595	$69	$2,000
6. Bond and Interest #1	$53,359,064	33.41%	$2,888,386	23.79%	$13,149	$471,950	$3,053	$89,089
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	$1,043,651	0.65%	$56,194	0.47%	$256	$9,182	$59	$1,733
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	$5,025,635	3.15%	$272,326	2.24%	$1,240	$44,497	$288	$8,400
17. Public Library Board	$0	0.00%	$0	0.00%	$0	$0	$0	$0
18. Public Library Board Emp Bnfts	$0	0.00%	$0	0.00%	$0	$0	$0	$0
19. Declining Enrollment	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
20. Cost of Living	$12,902,859	8.08%	$698,538	5.75%	$3,180	$114,138	$738	$21,546
21. TOTAL	$159,688,910	100.00% (c)	$8,645,275 (e)	100.00% (c)	$39,355 (e)	$1,412,600 (e)	$9,137 (e)	$266,653 (e)

(a) Do not include taxes levied for any funds in which a budget will not be made in 2026-2027.
(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 2024 General Fund taxes levied.
(g) Take the amount on line 21 times the calculated percentage for each fund from column 2.

2026-2027
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, 2027, to June 30, 2027

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 2025-2026 School Year Until March, 2027. For new levies made in 2026-2027
revenues will not be received until March, 2028

	(1) 2025 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	29.67%	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2. Supplemental Gen. Fund	$60,564,190	36.94%	$1,572,950	25.98%	$7,160	$257,013	$1,663	$48,516
3. Adult Education	$0	0.00%	$0	0.00%	$0	$0	$0	$0
4. Capital Outlay	$32,065,971	19.56%	$832,888	13.76%	$3,792	$136,090	$880	$25,689
5. Special Assessment	$1,037,303	0.63%	$26,826	0.44%	$122	$4,383	$28	$827
6. Bond and Interest #1	$55,895,134	34.09%	$1,451,593	23.98%	$6,608	$237,184	$1,534	$44,772
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	$1,208,137	0.74%	$31,510	0.52%	$143	$5,149	$33	$972
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	$863,693	0.53%	$22,568	0.37%	$103	$3,688	$24	$696
17. Public Library Board	$0	0.00%	$0	0.00%	$0	$0	$0	$0
18. Public Library Board Emp Bnfts	$0	0.00%	$0	0.00%	$0	$0	$0	$0
19. Declining Enrollment	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
20. Cost of Living	$12,315,122	7.51%	$319,785	5.28%	$1,456	$52,251	$338	$9,863
21. TOTAL	$163,949,550	100.00% (c)	$4,258,120 (e)	100.00% (c)	$19,384 (e)	$695,758 (e)	$4,501 (e)	$131,336 (e)

(a) Do not include taxes levied for any funds in which a budget will not be made in 2026-2027.
(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 2025 General Fund taxes levied.
(g) Take the amount on line 21 times the calculated percentage for each fund from column 2.

FORM 195
2026-2027 Estimated State Aid

A. Driver Education Aid (Approved Programs Only)

1. Estimated aid 7/1/2026 to 6/30/2027 (12 mo.) (Number of Driver Ed pupils completing program) ______ x $135) = $0

B. Motorcycle Safety Aid (Approved Programs Only)

1. Estimated aid 7/1/2026 to 6/30/2027 (12 mo.) (Number of Motorcycle Safety pupils completing program) ______ x $85) = $0

C. Estimated KPERS

1. KPERS State Aid for 2025-2026 School Year	=	$33,515,321
2. Est. increase due to KPERS rate (Line 1 times 2.5%)	=	$837,883
3. Est. KPERS State Aid due to salary increases and added staff ((Line 1 + Line 2) X % of salary increase and added staff 10.00 %)	=	$3,435,320
4. Est. KPERS State Aid for 2026-27 (Line 1 + Line 2 + Line 3)	=	$37,788,524

D. Professional Development Aid (Approved Programs Only)

1. Total estimated 2026-27 expenditures approved professional development program	=	350,000
2. Total potential state aid (Line 1 X 0.5)	=	175,000
3. Multiply Legal Maximum General Fund Budget X 0.005	=	1,312,827
4. Estimated State Aid (lower of Lines 2 or 3)	=	175,000
5. Estimated Prorated State Aid (Line 4 X 0.3) to be paid on June 20, 2027	=	52,500

Kansas Department of Education
Form 239

USD #233
6/2026

FORM 239
2026-2027 ESTIMATED SUPPLEMENTAL GENERAL (LOB) STATE AID
(This form should be included with the budget document and filed with the State Department of Education)

1. 2026-27 Adopted Supplemental General Fund Budget (cannot exceed Line 6 of Form 155)	=	$87,470,384
2. Estimated Supplemental General State Aid Line 1 87,470,384 x factor 0.2004	=	$17,529,065
3. Less Prior Year Overpayment	-	
4. Net Estimated Supplemental General State Aid (Line 2 - Line 3)	=	$17,529,065

Kansas Department of Education
Form 243

USD #233
6/2026

FORM 243
2026-2027 ESTIMATED CAPITAL OUTLAY STATE AID

1. Estimated 2026 Taxes Levied in the Capital Outlay Fund	=	$33,473,377
2. Estimated Capital Outlay State Aid (Line 1 x Factor) 0.0000	=	$0

Kansas Department of Education | USD #233
Form 0-135-242 | 6/2026

FORM 242
BOND AND INTEREST FUND #1
2026-2027 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 2026-2027 bond and interest fund payments		=	$33,804,360
2. Estimated Federal Tax Credit (Build America Bonds)		=	$708,750
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, 2026 through June 30, 2027) (Line 3 - Line 4)		=	$0

Kansas Department of Education | USD #233
Form 0-135-242 | 6/2026

FORM 244
BOND AND INTEREST FUND #1
2026-2027 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 2026-2027 bond and interest fund payments		=	$12,304,564
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, 2026 through June 30, 2027) (Line 3 - Line 4)		=	$0

FORM 246

BOND AND INTEREST FUND #1

2026-2027 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 2026-2027 bond and interest fund payments					=	$16,382,894
2. Estimated Federal Tax Credit (Build America Bonds)					=	
				ProRation		
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	0.0000	x		99	=	$0
4. Less prior year overpayment					-	
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2026 through June 30, 2027) (Line 3 - Line 4)					=	$0

Kansas Department of Education
Form 0-135-242
USD #233
6/2026

FORM 248

BOND AND INTEREST FUND #1

2026-2027 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 2026-2027 bond and interest fund payments					=	$5,125,000
2. Estimated Federal Tax Credit (Build America Bonds)					=	
				ProRation		
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	0.0000	x		100	=	$0
4. Less prior year overpayment					-	
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2026 through June 30, 2027) (Line 3 - Line 4)					=	$0

CERTIFICATE

TO THE CLERK of Johnson County, State of Kansas

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

Unified School District 233

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 2026-2027; and (3) the Amount(s) of 2026 Tax to be Levied are within statutory limitations.

			2026-2027 Adopted Budget		
			1	2	3
TABLE OF CONTENTS	K.S.A.	Code 01 Line	Expenditures	2026 Tax to be Levied	County Clerk's Use Certified Mill Rate
General[1]	72-5142	06	262,565,417	72,542,236	20.000[2]
Federal Funds	12-1663	07	9,030,259		
Supplemental General (LOB)[3]	72-5147	08	87,470,384	63,894,437	
Adult Education	74-32,259	10	0	0	
Preschool-Aged At-Risk	72-5154	11	1,355,383		
Adult Supplemental Education	74-32,261	12	0		
At Risk Education Fund	72-5153	13	32,360,304		
Bilingual Education	72-3613	14	4,095,963		
Virtual Education	72-3715	15	553,596		
Capital Outlay	72-53, 113	16	44,945,273	33,473,377	
Driver Training	72-5163	18	0		
Declining Enrollment	72-5160	19	0		
Extraordinary School Program	72-3239	22	0		
Food Service	72-5164	24	17,899,857		
Professional Development	72-2552	26	916,014		
Parent Education Program	72-4165	28	1,379,404		
Summer School	72-3238	29	853,729		
Special Education	72-3422	30	96,869,559		
Cost of Living[4]	72-5159	33	14,295,000	12,958,353	
Career and Postsecondary Education	72-5162	34	11,385,461		
Gifts and Grants	72-1142	35	4,846,089		
Special Liability Expense Fund	72-1179	42	2,700,000	2,336,492	
Extraordinary Growth Facility	72-5158	45	2,023,951	0	
Special Reserve Fund	72-1180	47			
KPERS Special Retirement Contribution	74-4939a	51	37,788,524		
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	67,866,818	58,365,222	
Bond and Interest #2	10-113	63	0	0	
No Fund Warrant[5]	79-2939	66	0	0	
Special Assessment	12-6a10	67	1,750,000	757,260	
Temporary Note	72-5457	68	0	0	

1. The amount computed on Form 150 is the limit of the 2026-2027 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 32.4 % ____________ authorizing 0.00% expires ____________
   Date of ELECTION to exceed 32.4 % 1/27/2015 authorizing 33.00% expires 9999
4. Date the Board adopted Cost of Living Resolution authorized by 72-5159 2/7/2008
5. See K.S.A. 79-2939, order #____________________________ dated ___________/___________/___________.

TABLE OF CONTENTS	K.S.A.	Code 01 Line	2026-2027 Adopted Budget 1 Expenditures	2 2026 Tax to be Levied	3 County Clerk's Use Certified Mill Rate
COOPERATIVES					
Special Education	72-3412	78	0		
Total USD		100	702,950,985	244,327,377	
OTHER					
Historical Museum	12-1684	80	0	0	
Public Library Board/District	72-1420/12-12,118	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 ____________

Assisted by:
____
____
____

Attest: ______________________, 2026

____
Board President

____
County Clerk

____
Clerk of the Board

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

2024 Delinquent Tax Percentage 0.588 %   Rate Used in this Budget for 2026-2027 7.000 %

Resolutions of Levies and Limits for Taxable Funds

1. Capital Outlay
   Resolution dated 12/5/2019 authorizing 8.000 mills for 9999 years.
   Note: For any new resolutions dated 7-1-2005 and after, the mill rate may not exceed 8 mills in total.

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

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

4. Public Library:
   Resolution dated ____________ authorizing ______ mills.

5. Recreation Commission:
   Resolution dated ____________ authorizing ______ mills.

6. Cost of Living Authority:
   Resolution dated 2/7/2008
   If resolution was protested, the date of the election authorizing the levy ________

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 2026-2027					
		1	2	3	4	5	6	7	8	9	10
Code	Code 04 Line	Actual 2025 Tax Levy	Less 0.588 Allowance for Delinquency	Less 2025 Tax Received in 2025-26	Less Tax Refunded in 2025-26	2025 Tax in Process	Motor Vehicle Tax (includes 16/20M Tax)	Recreational Vehicle Tax	Commercial Vehicle	Amount of 2026 Tax to be Levied	Estimate of 2026 Taxes (1/1/2027 - 6/30/2027)
Supplemental General	03	60,564,190	356,117	57,428,714	222,816	2,556,543	4,600,195	20,919	141,738	63,894,437	60,060,771
Adult Education	05	0	0	0	0	0	0	0	0	0	0
Capital Outlay	10	32,065,971	188,548	30,397,592	114,131	1,365,700	2,477,241	11,266	76,326	33,473,377	31,464,974
Special Assessment	25	1,037,303	6,099	983,645	3,773	43,786	91,763	417	2,827	757,260	711,824
Spec Liability Expense	30	1,208,137	7,104	1,145,571	4,464	50,998	87,796	399	2,705	2,336,492	2,196,302
Bond and Interest #1	40	55,895,134	328,663	53,001,876	205,148	2,359,447	4,344,566	19,757	133,861	58,365,222	54,863,309
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	863,693	5,079	818,482	3,687	36,445	295,206	1,343	9,096	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	12,315,122	72,413	11,677,945	44,920	519,844	1,019,399	4,636	31,409	12,958,353	12,180,852
TOTAL	80	163,949,550	964,023	155,453,825	598,939	6,932,763	12,916,166	58,737	397,962	171,785,141	161,478,032

Adult Education Computation	$4,056,568,970 (Assessed Valuation)	x	0.000 (Adult Education Mill Levy)	=	$0 (Taxes to be Levied)
Capital Outlay Computation	$4,184,172,155 (Assessed Valuation)	x	8.000 (Capital Outlay Mill Levy)	=	$33,473,377 (Taxes to be Levied)

Tax Collection Ratio for 2025 94.818 %

STATEMENT OF INDEBTEDNESS

<u>Note:</u> 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 2026-2027		Due July-Dec. 2027	
Bond Elections	Purpose of Debt	Date of Election	Date of Issue	Date Refunded/ Refinanced	Interest Rate	Amount of Bonds Issued	Principal Outstanding 7/1/2026	Interest	Principal	Interest	Principal	Interest	Principal
prior to July 1, 2015	GO Bond		03/26/2013		1.5-4.0%	11,000,000	655,000	March/Sept	Sept	8,597	655,000	0	0
	GO Taxable Bond - QSCB		03/26/2013		4.05%	17,500,000	17,500,000	March/Sept	Sept	708,750	0	354,375	0
	GO Bond		09/15/2016		1.5-5.0%	39,070,000	2,015,000	March/Sept	Sept	45,338	0	22,669	0
	GO Refunding: 2008A/2013C		09/15/2016		2.0-5.0%	197,870,000	66,125,000	March/Sept	Sept	1,451,000	16,930,000	630,269	17,045,000
	GO Refunding: 2009A		09/15/2016		3.0-5.0%	61,150,000	21,020,000	March/Sept	Sept	597,475	6,625,000	215,925	7,045,000
	GO Refunding: 2013A		04/09/2020		2.15%	5,425,000	4,955,000	March/Sept	Sept	105,511	95,000	52,245	770,000
	GO Refunding: 2016A		04/09/2020		2.39%	13,500,000	10,650,000	March/Sept	Sept	211,374	475,000	103,276	475,000
	GO Refunding (2016A/2017A)		03/25/2021		1.81%	28,285,000	25,955,000	March/Sept	Sept	418,127	3,195,000	201,763	3,225,000
	GO Refunding (2016B/2016C)		6/25/2026		3.17%	66,825,000	66,825,000	March/Sept		2,283,188	0	1,670,625	0
						Total	215,700,000			5,829,360	27,975,000	3,251,147	28,560,000
after July 1, 2015 & prior to June 30, 2017	GO Bond		09/15/2016		1.5-5.0%	90,000,000	3,875,000	March/Sept		87,188	0	43,594	0
	GO Refunding: 2016A		04/09/2020		2.39%	25,910,000	20,360,000	March/Sept	Sept	403,919	925,000	197,265	925,000
	GO Bond		03/25/2021		1.35%	20,000,000	16,185,000	March/Sept	Sept	292,600	3,110,000	130,750	3,175,000
	GO Refunding (2016A/2017A)		03/25/2021		1.81%	60,665,000	55,630,000	March/Sept	Sept	900,857	6,585,000	435,382	6,640,000
						Total	96,050,000			1,684,564	10,620,000	806,991	10,740,000
after July 1, 2017 & prior to June 30, 2022	GO Bond		06/07/2022		3.69%	210,000,000	210,000,000	March/Sept	Sept	9,184,775	1,150,000	4,578,013	1,500,000
	GO Bond		06/07/2022		4.41%	88,300,000	25,490,000	March/Sept	Sept	2,205,681	2,000,000	438,281	2,000,000
	GO Refunding (2022B)		6/25/2026		3.84%	53,925,000	53,925,000	March/Sept		1,842,438	0	1,348,125	0
						Total	289,415,000			13,232,894	3,150,000	6,364,419	3,500,000
after July 1, 2022	GO Bond		6/25/2026		4.42%	150,000,000	150,000,000	March/Sept		5,125,000	0	3,750,000	0
						Total	150,000,000			5,125,000	0	3,750,000	0
						Grand Total	751,165,000			**25,871,818**	**41,745,000**	**14,172,557**	**42,800,000**

State of Kansas
Budget Form USD-E

USD #233
2026-2027

GENERAL FUND	Code 06 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	0	0	0
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 Local Sources				
1300 Tuition				
1312 Individuals (out of district)	30			
1320 Other School District/Govt Sources (in-state)	40			
1330 Other School District/Govt Sources	45			
1410 Transportation Fees (reimbursement)	47			
1700 Student Activities (reimbursement)	50			
1900 Other Revenue from Local Source				
1910 User Charges (reimbursement)	55			
1980 Reimbursements	60	3,478,442	6,888,436	
1985 State Aid Reimbursements	65	881,992	977,010	
1990 Miscellaneous	67			
3000 State Sources				
3110 State Foundation Aid	95	204,621,023	205,012,163	218,238,164
3130 Mineral Production Tax	115			
3205 Special Education Aid	120	41,963,284	44,226,419	44,327,253
RESOURCES AVAILABLE	**170**	**250,944,741**	**257,104,028**	**262,565,417**
Total Expenditures & Transfers	175	250,944,741	257,104,028	262,565,417
Unencumbered Cash Balance (June 30)	190	0	0	

Budget Line 190: Line 170 minus Line 175

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

State of Kansas
Budget Form USD-E

USD #233
2026-2027

GENERAL FUND	Code 06 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	87,710,424	88,796,333	89,569,704
120 Non-Licensed	215	1,224,735	1,059,760	997,930
200 Employee Benefits				
210 Insurance (employee)	220	8,835,384	11,895,000	19,724,289
220 Social Security	225	5,108,216	6,934,948	6,596,443
290 Other	230	4,897,152	7,001,032	67,837
300 Purchased Professional & Tech Serv	235	529,047	622,111	644,598
400 Purchased Property Services	237	15,151	14,021	9,756
500 Other Purchased Services				
560 Tuition				
561 Tuition/Other State LEA's	240			
562 Tuition/Other Out-of-State LEA's	245			
563 Tuition/Private Sources	250			
590 Other	255	818,783	521,218	1,069,335

GENERAL FUND	Code 06 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
600 Supplies				
610 General Supplemental (teaching)	260	1,225,844	1,039,041	
644 Textbooks	265	2,962	2,067	
650 Supplies (technology related)	267	32,556	59,535	
680 Miscellaneous Supplies	270	997,295	834,133	2,385,995
700 Property (equipment & furnishings)	275	157,817	113,576	87,991
800 Other	280	15,195	24,604	14,328
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	7,515,036	8,481,813	8,030,824
120 Non-Licensed	290	362,186	455,387	446,663
200 Employee Benefits				
210 Insurance (employee)	295	1,195,077	1,601,510	1,509,419
220 Social Security	300	571,895	647,229	614,383
290 Other	305	124,891	25,984	24,912
300 Purchased Professional & Tech Serv	310	51,517	224,312	367,991
400 Purchased Property Services	313	2,308	437	
500 Other Purchased Services	315	19,175	20,604	19,082
600 Supplies	320	52,912	56,865	44,941
700 Property (equipment & furnishings)	325			691
800 Other	330	702	974	1,220
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335	6,246,302	4,986,369	4,786,167
120 Non-Licensed	340	1,796,970	2,092,138	1,994,031
200 Employee Benefits				
210 Insurance (employee)	345	1,211,384	1,329,402	1,269,308
220 Social Security	350	597,663	524,203	497,776
290 Other	355	131,429	3,391	6,718
300 Purchased Professional & Tech Serv	360	96,515	70,816	101,394
400 Purchased Property Services	363	2,641	4,517	4,065
500 Other Purchased Services	365	59,975	63,068	79,974
600 Supplies				
640 Books (not textbooks) & Periodicals	370	210,603	189,759	203,833
650 Technology Supplies	375	48,701	35,995	38,998
680 Miscellaneous Supplies	380	454,279	400,003	440,155
700 Property (equipment & furnishings)	385	1,339		325
800 Other	390			
2300 General Administration				
100 Salaries				
110 Licensed	395	1,163,403	1,324,425	1,266,939
120 Non-Licensed	400	769,091	546,556	862,666
200 Employee Benefits				
210 Insurance (employee)	405	195,929	195,548	235,848
220 Social Security	410	130,753	125,738	144,767
290 Other	415	15,299	1,879	2,134
300 Purchased Professional & Tech Serv	420	40,807	54,621	79,667
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (telephone, postage, etc.)	435			58,733
590 Other	440	159,682	147,660	72,764
600 Supplies	445	57,219	39,620	44,028
700 Property (equipment & furnishings)	450	14,726	2,010	
800 Other	455	50,703	56,684	55,528
2400 School Administration				

GENERAL FUND	Code 06 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
100 Salaries				
110 Licensed	460	8,868,981	9,983,207	9,135,760
120 Non-Licensed	465	5,013,443	5,400,064	4,952,345
200 Employee Benefits				
210 Insurance (employee)	470	2,233,912	2,819,363	2,585,129
220 Social Security	475	1,031,444	1,146,891	1,050,118
290 Other	480	203,322	14,618	13,385
300 Purchased Professional & Tech Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495			55,461
590 Other	500	125,170	140,875	70,450
600 Supplies	505			30
700 Property (equipment & furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Licensed	730	526,045	495,553	440,296
120 Non-Licensed	735	3,175,881	3,725,266	6,704,508
200 Employee Benefits				
210 Insurance	740	969,816	640,621	1,103,403
220 Social Security	745	262,056	300,207	518,358
290 Other	750	95,599	4,086	6,902
300 Purchased Professional & Tech Serv	755	297,414	530,132	652,098
400 Purchased Property Services	760	140,891	15,482	146,917
500 Other Purchased Services	765	116,051		231,065
600 Supplies	770	96,805	7,990	148,196
700 Property (equipment & furnishings)	775	242	654	6,541
800 Other	780		26,737	95,489
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520	942,647	1,132,343	977,227
200 Employee Benefits				
210 Insurance (employee)	525	70,202	119,434	105,395
220 Social Security	530	57,563	67,250	61,901
290 Other	535	7,644	874	849
300 Purchased Professional & Tech Serv	540	905,341	1,109,556	1,082,117
400 Purchased Property Services				
411 Water/Sewer	545		1,026,336	765,737
420 Cleaning	550			274,103
430 Repairs & Maintenance	555	106,942		114,113
440 Rentals	560			
460 Repair of Buildings	565		118,451	
490 Other	570	959,843	964	
500 Other Purchased Services				
520 Insurance	575			
590 Other	580	1,268,321	1,037,289	15,938
600 Supplies				
610 General Supplies	585	281,838	1,274,668	
620 Energy				
621 Heating	590	495,792	525,613	
622 Electricity	595	4,426,231	4,755,820	5,646,128
626 Motor Fuel (not school bus)	600	113,719	168,701	
629 Other	605			
680 Miscellaneous Supplies	610	931,298	6,731	1,224,102

GENERAL FUND	Code 06 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
700 Property (equipment & furnishings)	615	21,380	11,685	11,278
800 Other	620	684	145	414
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	38,920	45,945	40,481
200 Employee Benefits				
210 Insurance	654	3,341	4,712	4,158
220 Social Security	656	2,960	3,490	3,076
290 Other	658	670	45	40
600 Supplies	660	4,186,451	4,816,726	4,611,000
730 Equipment	662			
800 Other	664			
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	666			
200 Employee Benefits				
210 Insurance	668			
220 Social Security	670			
290 Other	672			
442 Rent of Vehicles (lease)	674			
500 Other Purchased Services				
513 Contracting of Bus Services	676			
519 Mileage in Lieu of Trans	678			
520 Insurance	680			
626 Motor Fuel	682			
730 Equipment (including buses)	684			
800 Other	686			
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 Non-Licensed	688			
200 Employee Benefits				
210 Insurance	690			
220 Social Security	692			
290 Other	694			
300 Purchased Professional & Tech Serv	696			
400 Purchased Property Services	698			

GENERAL FUND	Code 06 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
500 Other Purchased Services	700			
600 Supplies	702			
730 Equipment	704			
800 Other	706			
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Licensed	708			
200 Employee Benefits				
210 Insurance	710			
220 Social Security	712			
290 Other	714			
300 Purchased Professional & Tech Serv	716			
400 Purchased Property Services	718			
500 Other Purchased Services	720			
600 Supplies	722			
730 Equipment	724			
800 Other	726			
2900 Other Support Services				
100 Salaries				
110 Licensed	895	42,126	36,447	28,703
120 Non-Licensed	900	812	1,252	12,118
200 Employee Benefits				
210 Insurance	905			
220 Social Security	910	3,158	2,780	3,045
290 Other	915	41	37	19
300 Purchased Professional & Tech Serv	920			
400 Purchased Property Services	925			
500 Other Purchased Services	930			
600 Supplies	935			
700 Property (equipment & furnishings)	940			
800 Other	945			
3300 Community Services Operations	785			
4300 Architectural & Engineering Services	790			
5200 Transfers				
932 Adult Education	795			
934 Adult Supplemental Education	800			
936 Bilingual Education	805	4,874,903	1,576,958	1,523,741
937 Virtual Education	807	112,805	134,227	115,485
938 Capital Outlay	810			
940 Driver Training	815			
943 Extraordinary School Program	823			
944 Food Service	825	267,008	198,059	
946 Professional Development	830	383,958	227,247	201,138
948 Parent Education Program	835	188,811	162,933	250,303
949 Summer School	837			
950 Special Education	840	41,963,284	44,226,419	44,327,253
954 Career & Postsecondary Education	850	6,560,988	6,076,256	6,003,447
960 Special Reserve Fund	853			
963 Special Liability Expense Fund	855	80,023		
972 Contingency Reserve	885			
974 Textbook & Student Materials Revolving Fund	889			
976 Preschool-Aged At-Risk	891	440,432	407,345	417,581
978 At-Risk Education Fund	893	23,125,860	19,948,648	22,353,926
TOTAL EXPENDITURES*	~~~	250,944,741	257,104,028	262,565,417

**Goes to Budget Line 175.*

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	-2,317,818	-1,104,121	-1,077,282
Cancellation of Prior Year Encumbrances	03			
REVENUES				
4000 FEDERAL SOURCES - GRANTS				
4591 Title I	10	2,751,426	2,515,699	2,464,439
4593 Title II	15	448,532	535,606	589,527
4602 Title IV Part A	22	103,343	208,296	123,245
4607 Title IV Part B	27			211,072
4601 Title III (English Language Acquisition)	60	363,751	350,381	319,258
4595 ESSER I (CARES Act)	67			
4605 ESSER II (CRRSA)	68			
4606 ESSER III (ARP)	70	1,880,295		
4599 Other	75	2,594,229	2,498,233	6,400,000
RESOURCES AVAILABLE	170	5,823,758	5,004,094	9,030,259
TOTAL EXPENDITURES	175	6,927,879	6,081,376	9,030,259
UNENCUMBERED CASH BALANCE JUNE 30	190	-1,104,121	-1,077,282	0

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

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

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

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	2,419,577	2,251,157	6,160,709
120 Non-Licensed	215	1,269,110	1,244,604	1,100,000
200 Employee Benefits				
210 Insurance (Employee)	220	681,797	707,496	600,000
220 Social Security	225	266,344	251,536	20,000
290 Other	230	8,321	2,987	5,000
300 Purchased Professional & Technical Serv	235	30,944	21,949	19,000
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside the State	245			
563 Tuition/Private Sources	250			
590 Other	255	26,078	20,121	22,000
600 Supplies				
610 General Supplemental (Teaching)	260	376,157	247,458	250,000
644 Textbooks	265	11,364	17,781	12,000
650 Supplies (Technology Related)	267	25,822		
680 Miscellaneous Supplies	270	34,443		
700 Property (Equipment & Furnishings)	275			
800 Other	280			

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	156,693	85,307	85,000
120 Non-Licensed	290			
200 Employee Benefits				
210 Insurance (Employee)	295	29,856	22,513	25,000
220 Social Security	300	10,917	5,647	8,000
290 Other	305	143	564	300
300 Purchased Professional & Technical Serv	310	2,794		
400 Purchased Property Services	313			
500 Other Purchased Services	315	55,588	33,605	35,000
600 Supplies	320	5,232	5,000	5,000
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335	642,271	518,870	75,000
120 Non-Licensed	340			
200 Employee Benefits				
210 Insurance (Employee)	345	77,998	68,915	20,000
220 Social Security	350	46,796	37,694	7,500
290 Other	355	2,523	981	750
300 Purchased Professional & Technical Serv	360	280,662	301,092	300,000
400 Purchased Property Services	363			
500 Other Purchased Services	365	21,102	25,382	22,000
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375	106,655	16,089	50,000
680 Miscellaneous Supplies	380	95,824	15,271	20,000
700 Property (Equipment & Furnishings)	385			
800 Other	390	7,360	3,890	3,500
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		5,438	5,500
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	500		
120 Non-Licensed	465	128,917	111,243	120,000
200 Employee Benefits				
210 Insurance (Employee)	470	8,896	9,657	9,500
220 Social Security	475	9,633	8,296	8,500
290 Other	480	1,038	38	500

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495		215	
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Licensed	680			
120 Non-Licensed	685			
200 Employee Benefits				
210 Insurance	690			
220 Social Security	695			
290 Other	700			
300 Purchased Professional & Technical Serv	705			
400 Purchased Property Services	710			
500 Other Purchased Services	715			
600 Supplies	720			
700 Property (Equipment & Furnishings)	725			
800 Other	730			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520			
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530			
290 Other	535			
300 Purchased Professional & Technical Serv	540			
400 Purchased Property Services				
411 Water/Sewer	545			
420 Cleaning	550			
430 Repairs & Maintenance	555			
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575			
590 Other	580			
600 Supplies				
610 General Supplies	585			
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not school bus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			
700 Property (Equipment & Furnishings)	615			
800 Other	620			
2700 Student Transportation Services				
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	625			

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance	630			
220 Social Security	635			
290 Other	640			
442 Rent of Vehicles (lease)	645			
500 Other Purchased Services				
513 Contracting of Bus Services	650	86,524	40,580	40,500
519 Mileage in Lieu of Trans	655			
520 Insurance	660			
626 Motor Fuel	665			
730 Equipment (including buses)	670			
800 Other	675			
2900 Other Support Services				
100 Salaries				
110 Licensed	805			
120 Non-Licensed	810			
200 Employee Benefits				
210 Insurance	815			
220 Social Security	820			
290 Other	825			
300 Purchased Professional & Technical Serv	830			
400 Purchased Property Services	835			
500 Other Purchased Services	840			
600 Supplies	845			
700 Property (Equipment & Furnishings)	850			
800 Other	855			
3000 Operation of Non-Instructional Services				
3100 Food Service Operation				
100 Salaries				
110 Licensed	735			
120 Non-Licensed	740			
200 Employee Benefits				
210 Insurance	745			
220 Social Security	750			
290 Other	755			
500 Other Purchased Services				
520 Insurance	760			
570 Food Service Management	765			
590 Other Purchased Services	770			
600 Supplies				
630 Food & Milk	775			
680 Miscellaneous Supplies	780			
700 Property (Equipment & Furnishings)	785			
800 Other	790			
3300 Community Services Operations	795			
4300 Architectural & Engineering Services	800			
4500 New Building Acquisition & Construction	865			
4700 Building Improvements				
100 Salaries				
120 Non-Licensed	870			
200 Fringe Benefits				
210 Insurance	875			
220 Social Security	880			
290 Other	885			
400 Outside Contractors	890			
4900 Other	900			
TOTAL EXPENDITURES*	~~~	6,927,879	6,081,376	9,030,259

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				

**Goes to Budget Line 175.*

USD # 233

STATE OF KANSAS
Budget Form USD-E
2026-2027

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	4,411,436	4,645,380	5,561,357
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2023 $	10	1,216,722		
2024 $	15	53,078,619	1,885,719	
2025 $	20		57,428,714	2,556,543
1140 Delinquent Tax	25	175,603		178,148
1410 Transportation Fees	47			
1980 Reimbursements	60			
1990 Miscellaneous	65			
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (Includes 16/20M Tax)	70	4,067,633	4,430,317	4,600,195
2450 Recreational Vehicle Tax	75	19,766	20,420	20,919
2460 Commercial Vehicle Tax	77	108,779	113,518	141,738
2800 In Lieu of Taxes IRBs/Rental Excise	85	69,378	72,736	750,858
3000 STATE SOURCES				
3140 Supplemental State Aid	95	23,652,416	20,004,267	17,529,065
5000 OTHER				
5253 Transfer From Contingency Reserve	145	0	0	0
RESOURCES AVAILABLE	170	86,800,352	88,601,071	31,338,823
TOTAL EXPENDITURES & TRANSFERS	175	82,154,972	83,039,714	87,470,384
TAX REQUIRED (175 minus 170)	195			56,131,561
PERCENT OF COLLECTION	196			94.000 %
TOTAL 2026 TAX REQUIRED (195÷196)	197			59,714,427
Delinquent Tax	200			4,180,010
AMOUNT OF 2026 TAX TO BE LEVIED (Line 197 + Line 200)	205			63,894,437
UNENCUMBERED CASH BALANCE JUNE 30	207	4,645,380	5,561,357	~~~~~~~~~~

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

USD # 233

STATE OF KANSAS
Budget Form USD-E
2026-2027

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	5,930,895	16,726,539	12,933,400
120 Non-Licensed	215	404,163	209,414	229,524
200 Employee Benefits				
210 Insurance (Employee)	220	2,916,631	3,436,960	3,871,741
220 Social Security	225	1,685,734	1,370,379	1,517,182
290 Other	230	1,511,401	296,986	733,051
300 Purchased Professional & Technical Serv	235	174,586	122,932	95,656
400 Purchased Property Services	237	5,000	2,770	2,244
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	270,429	102,995	245,948

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
600 Supplies				
610 General Supplemental (Teaching)	260	950,919	205,319	
644 Textbooks	265	978	408	
650 Supplies (Technology Related)	267	10,744	11,765	10,285
680 Miscellaneous Supplies	270	209,818	164,829	538,493
700 Property (Equipment & Furnishings)	275	52,080	22,444	20,238
800 Other	280	5,014	4,862	3,295
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	2,479,962	1,676,047	1,847,089
120 Non-Licensed	290	119,521	89,986	102,732
200 Employee Benefits				
210 Insurance (Employee)	295	394,375	316,466	347,166
220 Social Security	300	188,725	127,896	141,308
290 Other	305	41,214	5,135	5,730
300 Purchased Professional & Technical Serv	310	17,000	44,325	84,638
400 Purchased Property Services	313	762	87	
500 Other Purchased Services	315	6,328	4,071	4,388
600 Supplies	320	17,461	11,237	10,336
700 Property (Equipment & Furnishings)	325			159
800 Other	330	232	193	280
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335	2,061,280	985,331	1,100,819
120 Non-Licensed	340	593,000	413,417	458,627
200 Employee Benefits				
210 Insurance (Employee)	345	399,757	262,697	291,941
220 Social Security	350	197,229	103,585	114,489
290 Other	355	43,372	670	1,545
300 Purchased Professional & Technical Serv	360	31,850	13,994	23,321
400 Purchased Property Services	363	871	893	935
500 Other Purchased Services	365	19,792	12,462	18,395
600 Supplies				
640 Books (not textbooks) & Periodicals	370	69,499	37,497	46,881
650 Technology Supplies	375	16,071	7,113	8,969
680 Miscellaneous Supplies	380	149,912	79,043	101,236
700 Property (Equipment & Furnishings)	385	442		75
800 Other	390			
2300 General Administration				
100 Salaries				
110 Licensed	395	383,923	261,713	291,396
120 Non-Licensed	400	253,800	108,002	198,413
200 Employee Benefits				
210 Insurance (Employee)	405	64,657	38,641	54,245
220 Social Security	410	43,149	24,847	33,297
290 Other	415	5,049	371	491
300 Purchased Professional & Technical Serv	420	13,466	10,793	18,323
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (telephone, postage, etc.)	435			13,508
590 Other	440	52,695	29,179	16,736
600 Supplies	445	18,882	7,828	10,126
700 Property (Equipment & Furnishings)	450	4,860	397	

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
800 Other	455	16,732	11,201	12,772
2400 School Administration				
100 Salaries				
110 Licensed	460	2,926,764	1,972,730	2,558,013
120 Non-Licensed	465	1,654,436	1,067,079	1,386,657
200 Employee Benefits				
210 Insurance (Employee)	470	737,191	557,119	723,836
220 Social Security	475	340,377	226,631	294,033
290 Other	480	67,096	2,889	3,748
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495			18,302
590 Other	500	41,306	27,838	23,248
600 Supplies	505			10
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Licensed	730	173,595	97,924	145,298
120 Non-Licensed	735	1,095,546	736,131	2,212,488
200 Employee Benefits				
210 Insurance	740	329,076	126,589	364,123
220 Social Security	745	89,885	59,322	171,058
290 Other	750	31,592	808	2,278
300 Purchased Professional & Technical Serv	755	98,596	104,757	215,192
400 Purchased Property Services	760	46,494	3,060	48,483
500 Other Purchased Services	765	39,943		76,251
600 Supplies	770	31,946	1,578	48,904
700 Property (Equipment & Furnishings)	775	80	129	2,159
800 Other	780	1,667	5,283	31,511
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520	311,074	223,756	322,484
200 Employee Benefits				
210 Insurance (Employee)	525	23,167	23,601	34,780
220 Social Security	530	18,996	13,289	20,427
290 Other	535	2,522	173	280
300 Purchased Professional & Technical Serv	540	298,762	219,254	357,099
400 Purchased Property Services				
411 Water/Sewer	545			
420 Cleaning	550	20,395		90,454
430 Repairs & Maintenance	555	35,291	23,407	37,657
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570	316,748	203,000	252,693
500 Other Purchased Services				
520 Insurance	575			
590 Other	580	418,546	204,974	5,258
600 Supplies				
610 General Supplies	585	145,304	251,880	401,721
620 Energy				
621 Heating	590	163,611	103,864	1,863,223
622 Electricity	595	1,460,656	939,773	
626 Motor Fuel (not school bus)	600	37,527	33,336	
629 Other	605			
680 Miscellaneous Supplies	610	207,511	1,330	2,233

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	615	7,055	2,309	3,722
800 Other	620	226	29	136
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	12,844	9,079	13,359
200 Employee Benefits				
210 Insurance	654	1,102	931	1,372
220 Social Security	656	977	690	1,015
290 Other	658	221	9	13
600 Supplies	660	1,381,529	951,809	1,521,630
730 Equipment	662			
800 Other	664			
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	666			
200 Employee Benefits				
210 Insurance	668			
220 Social Security	670			
290 Other	672			
442 Rent of Vehicles (lease)	674			
500 Other Purchased Services				
513 Contracting of Bus Services	676			
519 Mileage in Lieu of Trans	678			
520 Insurance	680			
626 Motor Fuel	682			
730 Equipment (including buses)	684			
800 Other	686			
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 Non-Licensed	688			
200 Employee Benefits				
210 Insurance	690			
220 Social Security	692			
290 Other	694			
300 Purchased Professional & Technical Serv	696			
400 Purchased Property Services	698			

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
500 Other Purchased Services	700			
600 Supplies	702			
730 Equipment	704			
800 Other	706			
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Licensed	708			
200 Employee Benefits				
210 Insurance	710			
220 Social Security	712			
290 Other	714			
300 Purchased Professional & Technical Serv	716			
400 Purchased Property Services	718			
500 Other Purchased Services	720			
600 Supplies	722			
730 Equipment	724			
800 Other	726			
2900 Other Support Services				
100 Salaries				
110 Licensed	895	13,902	7,202	9,472
120 Non-Licensed	900	268	248	3,999
200 Employee Benefits				
210 Insurance	905			
220 Social Security	910	1,042	549	1,005
290 Other	915	14	7	6
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	1,608,718	755,661	822,222
937 Virtual Education	810	37,226	44,295	38,111
940 Driver Training	815			
943 Extraordinary School Program	823			
944 Food Service	825	88,113	65,359	
946 Professional Development	830	126,706	74,992	66,376
948 Parent Education Program	835	62,308	53,767	82,601
949 Summer School	837			
950 Special Education	840	35,844,350	38,054,142	38,504,703
954 Career and Postsecondary Education	850	2,165,126	2,005,165	1,981,138
960 Special Reserve	853			
963 Special Liability Expense Fund	855	26,408		
974 Textbook & Student Materials Revolving	880			
976 Preschool-Aged At-Risk	885	145,343	134,424	137,802
978 At-Risk Education Fund	890	7,631,534	6,283,824	7,006,378
TOTAL EXPENDITURES & TRANSFERS*	~~~	82,154,972	83,039,714	87,470,384

**Goes to Budget Line 175.*

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	50,000	50,000	30,000
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05			
1315 Individual (Summer School)	15			
1320 Other School District/Govt Sources (in-state)	25			
1510 Interest on Idle Funds	35			
1700 Student Activities(Reimbursement)	45			
1900 Other Revenue From Local Source				
1990 Miscellaneous	75			800,000
4000 FEDERAL SOURCES				
4590 Other Federal Aid	115			
5000 OTHER				
5206 Transfer From General	135	440,432	407,345	417,581
5208 Transfer From Supplemental General	140	145,343	134,424	137,802
5253 Transfer From Contingency Reserve	145	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	**170**	635,775	591,769	1,385,383
TOTAL EXPENDITURES & TRANSFERS	175	585,775	561,769	1,355,383
UNENCUMBERED CASH BALANCE JUNE 30	190	50,000	30,000	30,000

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	335,567	344,705	1,135,507
120 Non-Licensed	215	115,237	77,050	75,508
200 Employee Benefits				
210 Insurance (Employee)	220	89,492	94,670	92,778
220 Social Security	225	33,053	30,484	29,705
290 Other	230	10,579	9,428	9,235
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
590 Other	250			
600 Supplies				
610 General Supplemental (Teaching)	255	1,847	5,432	12,650
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280			
120 Non-Licensed	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	330			
120 Non-Licensed	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books (not textbooks) & Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Licensed	390			
120 Non-Licensed	395			
200 Employee Benefits				
210 Insurance (Employee)	400			
220 Social Security	405			
290 Other	410			
300 Purchased Professional & Technical Serv	415			
500 Other Purchased Services	420			
600 Supplies	425			
700 Property (Equipment & Furnishings)	430			
800 Other	435			
2500 Central Services				
100 Salaries				
110 Licensed	535			
120 Non-Licensed	540			
200 Employee Benefits				
210 Insurance	545			
220 Social Security	550			
290 Other	555			
300 Purchased Professional & Technical Serv	560			
400 Purchased Property Services	565			
500 Other Purchased Services	570			
600 Supplies	575			

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 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			
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*	~~~	585,775	561,769	1,355,383

**Goes to Budget Line 175.*

AT-RISK EDUCATION FUND	Code 13 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	50,000	50,000	30,000
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05			
1315 Individual (Summer School)	15			
1320 Other School District/Govt Sources (in-state)	25			
1510 Interest on Idle Funds	35			
1700 Student Activities(Reimbursement)	45			
1900 Other Revenue From Local Source				
1990 Miscellaneous	75	650		3,000,000
4000 FEDERAL SOURCES				
4590 Other Federal Aid	115			
5000 OTHER				
5206 Transfer From General	135	23,125,860	19,948,648	22,353,926
5208 Transfer From Supplemental General	140	7,631,534	6,283,824	7,006,378
5253 Transfer From Contingency Reserve	145	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	**170**	30,808,044	26,282,472	32,390,304
TOTAL EXPENDITURES & TRANSFERS	175	30,758,044	26,252,472	32,360,304
UNENCUMBERED CASH BALANCE JUNE 30	190	50,000	30,000	30,000

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STATE OF KANSAS
Budget Form USD-E
2026-2027

AT-RISK EDUCATION FUND	Code 13 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	26,792,119	14,857,033	21,025,434
120 Non-Licensed	215	226,206	1,518,110	1,508,258
200 Employee Benefits				
210 Insurance (Employee)	220	374,341	3,304,094	3,210,214
220 Social Security	225	2,188,076	1,196,657	1,170,071
290 Other	230	155,219	281,703	301,890
300 Purchased Professional & Technical Serv	235	552	145	500
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	4,037	3,836	3,582
600 Supplies				
610 General Supplemental (Teaching)	255	96,458	77,175	107,568
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			800
700 Property (Equipment & Furnishings)	270	413		6,000
800 Other	275			

AT-RISK EDUCATION FUND	Code 13 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280	193,738	239,429	312,296
120 Non-Licensed	285	37,231		33,382
200 Employee Benefits				
210 Insurance (Employee)	290	40,954	42,723	71,513
220 Social Security	295	16,843	17,415	24,752
290 Other	300	5,176	5,459	8,125
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	150,005	3,016,772	2,956,436
120 Non-Licensed	335	56,194	101,804	66,387
200 Employee Benefits				
210 Insurance (Employee)	340	34,539	392,011	375,992
220 Social Security	345	15,931	231,740	225,006
290 Other	350	5,038	53,035	50,917
300 Purchased Professional & Technical Serv	355			1,000
400 Purchased Property Services	357			
500 Other Purchased Services	360	9,835	9,750	10,645
600 Supplies				
640 Books (not textbooks) & Periodicals	365			200
650 Technology Supplies	370			300
680 Miscellaneous Supplies	375			2,000
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Licensed	390	112,834	278,811	273,233
120 Non-Licensed	395	165,020	388,443	380,675
200 Employee Benefits				
210 Insurance (Employee)	400	41,706	170,270	161,004
220 Social Security	405	20,703	48,929	47,949
290 Other	410	9,064	12,405	18,012
300 Purchased Professional & Technical Serv	415			
500 Other Purchased Services	420	1,555	4,248	4,163
600 Supplies	425			500
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. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 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	3,435		
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	822	475	1,500
2900 Other Support Services				
100 Salaries				
110 Licensed	600			
120 Non-Licensed	605			
200 Employee Benefits				
210 Insurance	610			
220 Social Security	615			
290 Other	620			
300 Purchased Professional & Technical Serv	625			
400 Purchased Property Services	630			
500 Other Purchased Services	635			
600 Supplies	640			
700 Property (Equipment & Furnishings)	645			
800 Other	650			
TOTAL EXPENDITURES*	~~~	30,758,044	26,252,472	32,360,304

**Goes to Budget Line 175.*

BILINGUAL EDUCATION	Code 14 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	50,000	50,000	30,000
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15			1,750,000
4000 FEDERAL SOURCES				
4520 Bilingual Aid	35			
4590 Other Federal Aid	40			
5000 OTHER				
5206 Transfer From General	45	4,874,903	1,576,958	1,523,741
5208 Transfer From Supplemental General	50	1,608,718	755,661	822,222
5253 Transfer From Contingency Reserve	55	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	**170**	6,533,621	2,382,619	4,125,963
TOTAL EXPENDITURES & TRANSFERS	175	6,483,621	2,352,619	4,095,963
UNENCUMBERED CASH BALANCE JUNE 30	190	50,000	30,000	30,000

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STATE OF KANSAS
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2026-2027

BILINGUAL EDUCATION	Code 14 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	3,931,019	1,698,394	3,411,683
120 Non-Licensed	215	840,274	24,660	47,820
200 Employee Benefits				
210 Insurance (Employee)	220	950,904	319,066	345,726
220 Social Security	225	342,871	120,302	117,085
290 Other	230	107,965	23,702	254
300 Purchased Professional & Technical Serv	235		16	
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	1,053		
563 Tuition/Private Sources	245			
564 Payment to Bilingual Education Coop	250			
590 Other	255	231	436	
600 Supplies				
610 General Supplemental (Teaching)	260	3,220	7,769	26,000
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			

BILINGUAL EDUCATION	Code 14 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
290 Other	305			
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instructional Support Staff				
100 Salaries				
110 Licensed	335	88,851	8,259	6,000
120 Non-Licensed	340	154,103	120,969	120,300
200 Employee Benefits				
210 Insurance (Employee)	345	8,905		394
220 Social Security	350	18,942	8,244	8,586
290 Other	355	1,987	312	115
300 Purchased Professional & Technical Serv	360	11,140	9,080	8,800
400 Purchased Property Services	363			
500 Other Purchased Services	365	2,586	2,202	1,700
600 Supplies				
640 Books (not textbooks) & Periodicals	370	19,570		
650 Technology Supplies	375			
680 Miscellaneous Supplies	380		9,208	1,500
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2400 School Administration				
100 Salaries				
110 Licensed	395			
120 Non-Licensed	400			
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410			
290 Other	415			
300 Purchased Professional & Technical Serv	420			
500 Other Purchased Services	425			
600 Supplies	430			
700 Property (Equipment & Furnishings)	435			
800 Other	440			
2500 Central Services				
100 Salaries				
110 Licensed	540			
120 Non-Licensed	545			
200 Employee Benefits				
210 Insurance	550			
220 Social Security	555			
290 Other	560			
300 Purchased Professional & Technical Serv	565			
400 Purchased Property Services	570			
500 Other Purchased Services	575			
600 Supplies	580			
700 Property (Equipment & Furnishings)	585			
800 Other	590			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	445			

BILINGUAL EDUCATION	Code 14 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance (Employee)	450			
220 Social Security	455			
290 Other	460			
300 Purchased Professional & Technical Serv	465			
400 Purchased Property Services				
411 Water/Sewer	470			
420 Cleaning	475			
430 Repairs & Maintenance	480			
440 Rentals	485			
490 Other	490			
500 Other Purchased Services	495			
600 Supplies				
610 General Supplies	500			
620 Energy				
621 Heating	505			
622 Electricity	510			
626 Motor Fuel (not school bus)	515			
629 Other	520			
680 Miscellaneous Supplies	525			
700 Property (Equipment & Furnishings)	530			
800 Other	535			
2700 Student Transportation Services				
120 Non-Licensed Salaries	536			
200 Employee Benefits	537			
800 Other	538			
2900 Other Support Services				
100 Salaries				
110 Licensed	600			
120 Non-Licensed	605			
200 Employee Benefits				
210 Insurance	610			
220 Social Security	615			
290 Other	620			
300 Purchased Professional & Technical Serv	625			
400 Purchased Property Services	630			
500 Other Purchased Services	635			
600 Supplies	640			
700 Property (Equipment & Furnishings)	645			
800 Other	650			
TOTAL EXPENDITURES*	~~~	6,483,621	2,352,619	4,095,963

**Goes to Budget Line 175.*

VIRTUAL EDUCATION	Code 15 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	15,000	15,000	10,000
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1311 Individuals	05	62,675	70,075	100,000
1320 Other School District/Govt Sources (in-state)	25			
1510 Interest on Idle Funds	35			
1900 Other Revenue From Local Source				
1990 Miscellaneous	75			300,000
5000 OTHER				
5206 Transfer From General	135	112,805	134,227	115,485
5208 Transfer From Supplemental General	140	37,226	44,295	38,111
5253 Transfer From Contingency Reserve	145	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	**170**	227,706	263,597	563,596
TOTAL EXPENDITURES & TRANSFERS	175	212,706	253,597	553,596
UNENCUMBERED CASH BALANCE JUNE 30	190	15,000	10,000	10,000

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VIRTUAL EDUCATION	Code 15 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	211,132	252,651	548,400
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	214		3,596
290 Other	230	3		
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
564 Payment to Virtual Education Coop	245			
590 Other	250	302	53	300
600 Supplies				
610 General Supplemental (Teaching)	255		893	1,300
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280			
120 Non-Licensed	285			

VIRTUAL EDUCATION	Code 15 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	330			
120 Non-Licensed	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books (not textbooks) and Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Licensed	445			
120 Non-Licensed	450			
200 Employee Benefits				
210 Insurance (Employee)	455			
220 Social Security	460			
290 Other	465			
300 Purchased Professional & Technical Serv	470			
500 Other Purchased Services	475			
600 Supplies	480			
700 Property (Equipment & Furnishings)	485			
800 Other	490			
2500 Central Services				
100 Salaries				
110 Licensed	590			
120 Non-Licensed	595			
200 Employee Benefits				
210 Insurance	600			
220 Social Security	605			
290 Other	610			
300 Purchased Professional & Technical Serv	615			
400 Purchased Property Services	620			
500 Other Purchased Services	625			
600 Supplies	630			
700 Property (Equipment & Furnishings)	635			
800 Other	640			

VIRTUAL EDUCATION	Code 15 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	495			
200 Employee Benefits				
210 Insurance (Employee)	500			
220 Social Security	505			
290 Other	510			
300 Purchased Professional & Technical Serv	515			
400 Purchased Property Services				
411 Water/Sewer	520			
420 Cleaning	525			
430 Repairs & Maintenance	530			
440 Rentals	535			
490 Other	540			
500 Other Purchased Services	545			
600 Supplies				
610 General Supplies	550	1,055		
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*	~~~	212,706	253,597	553,596

**Goes to Budget Line 175.*

CAPITAL OUTLAY	Code 16 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)	18 mo. Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	4,208,785	760,661	51,102	51,102
Cancellation of Prior Year Encumbrances	03				
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2023 $	05	501,282			
2024 $	10	28,840,536			
2025 $	15		30,397,592	1,365,700	1,365,700
2026 $	20			31,464,974	33,473,377
1140 Delinquent Tax	25	87,486		94,321	141,411
1510 Interest on Idle Funds	30	3,363,819	2,863,935	3,000,000	3,000,000
July - December Estimate	35				
1900 Other Revenue From Local Source	40	1,184,655	574,763	6,000,000	6,000,000
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	2,207,198	2,358,952	2,477,241	2,477,241
July - December Estimate	60				1,238,621
2450 Recreational Vehicle Tax	65	10,732	10,876	11,266	11,266
July - December Estimate	66				5,633
2460 Commercial Vehicle Tax	67	58,623	60,313	76,326	76,326
July - December Estimate	68				38,163
2600 Other County Revenue	70				0
July - December Estimate	75				
2800 In Lieu of Taxes IRBs/Rental Excise	80	37,909	38,936	404,343	404,343
July - December Estimate	82				202,172
3000 STATE SOURCES					
3223 Capital Outlay State Aid	87	1,507,056	0	0	0
4000 FEDERAL SOURCES					
4390 Impact Aid Construction	90				0
July - December Estimate	95				
4590 Other Federal Aid	97				0
5000 OTHER					
5206 Transfer From General	100	0	0	0	0
RESOURCES AVAILABLE	**170**	42,008,081	37,066,028	44,945,273	48,485,355
TOTAL EXPENDITURES & TRANSFERS	175	41,247,420	37,014,926	44,945,273	44,945,273
July - December Estimate	180	~~~~~~~~~~	~~~~~~~~~~	~~~~~~~~~~	3,540,082
TOTAL OPERATION EXPENDITURE (18 MO)	**185**	~~~~~~~~~~	~~~~~~~~~~	~~~~~~~~~~	48,485,355
UNENCUMBERED CASH BALANCE JUNE 30	190	760,661	51,102	0	~~~~~~~~~~

CAPITAL OUTLAY	Code 16 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
600 Supplies - Performance Uniforms	205	602,113		493,000
650 Supplies - Technology Software	207	8,709,781	8,455,580	9,828,906
700 Property (Equipment & Furnishings)	210	839,892	1,873,011	1,900,000
2000 Support Services				
2100 Student Support Services				
650 Supplies - Technology Software	213			
700 Property (Equipment & Furnishings)	215			
2200 Instructional Support Staff				
650 Supplies - Technology Software	217		10,000	10,000
700 Property (Equipment & Furnishings)	220			
2300 General Administration				
650 Supplies - Technology Software	223			
700 Property (Equipment & Furnishings)	225			
2400 School Administration				
650 Supplies - Technology Software	227			
700 Property (Equipment & Furnishings)	230			
2500 Central Services				
100 Salaries				
120 Non-Licensed	236	4,498,312	4,960,820	4,365,600
200 Employee Benefits				
210 Insurance (Employee)	237	9,252	772,222	88,919
220 Social Security	238	338,158	372,135	28,869
290 Other	239	4,426		3,393
650 Supplies - Technology Software	233	780		
700 Property (Equipment & Furnishings)	235	748,572	1,675,242	1,544,835
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	310	12,025,046	11,618,546	11,581,668
200 Employee Benefits				
210 Insurance (Employee)	315	2,264,192	2,508,637	2,239,913
220 Social Security	320	904,945	879,393	875,571
290 Other	325	253,048	11,470	240,288
300 Purchased Professional & Technical Serv	330	104,870	2,200	75,000
400 Purchased Property Services				
420 Cleaning	335	570,132		500,000
430 Repairs & Maintenance	340	2,373,271		3,694,150
440 Rentals	345	1,025,034		1,096,500
460 Repair of Buildings	350			
490 Other	355	228,763	1,014,228	115,000
500 Other Purchased Services	360	22,383	15,575	21,908
600 Supplies				
610 General Supplies	363	2,209,461		2,440,000
650 Supplies - Technology Software	365			
700 Property (Equipment & Furnishings)	240	519,888	408,212	572,000
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			
500 Other Purchased Services	405			
600 Supplies	410			
650 Supplies - Technology Software	415			
700 Property (Equipment & Furnishings)	420	2,396,174	2,390,762	2,659,753

CAPITAL OUTLAY	Code 16 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
800 Other	425			
2900 Other Support Services 650 Supplies - Technology Software	430			
700 Property (Equipment & Furnishings)	250			
4000 Facility Acquisition & Construction Serv 4100 Land Acquisition	255			
4200 Land Improvement	260			
4300 Architectural & Engineering Services	265			
4500 New Building Acquisition & Construction	275			
4600 Site Improvement	280	5,485		
4700 Building Improvements 100 Salaries 120 Non-Licensed	286			
200 Fringe Benefits 210 Insurance	287			
220 Social Security	288			
290 Other	289			
400 Outside Contractors	290	593,442	46,893	570,000
4900 Other	291			
5100 Debt Service Capital Outlay Bond 832 Interest	295			
890 Commission & Postage	300			
831 Principal	305			
TOTAL EXPENDITURES*	~~~	41,247,420	37,014,926	44,945,273

**Goes to Budget Line 175.*

DRIVER TRAINING	Code 18 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	197,168	237,515	232,186
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15	86,045	11,550	
3000 STATE SOURCES 3208 State Safety Aid	25	34,365	34,400	0
3209 Motorcycle Safety Aid	35			0
4000 FEDERAL SOURCES 4590 Other Federal Aid	40			
5000 OTHER 5206 Transfer From General	45	0	0	0
5208 Transfer From Supplemental General	50	0	0	0
5253 Transfer from Contingency Reserve	55	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	**170**	317,578	283,465	232,186
TOTAL EXPENDITURES & TRANSFERS	175	80,063	51,279	0
UNENCUMBERED CASH BALANCE JUNE 30	190	237,515	232,186	232,186

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DRIVER TRAINING	Code 18 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction 100 Salaries 110 Licensed	210			
120 Non-Licensed	215	57,529	37,184	
200 Employee Benefits 210 Insurance (Employee)	220			
220 Social Security	225	4,365	2,826	
290 Other	230	232	37	
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services 560 Tuition 561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
590 Other	250			
600 Supplies 610 General Supplemental (Teaching)	255	832	208	
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			
2000 Support Services 2100 Student Support Services 100 Salaries 110 Licensed	280			
120 Non-Licensed	285			
200 Employee Benefits 210 Insurance (Employee)	290			
220 Social Security	295			

DRIVER TRAINING	Code 18 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
290 Other	300			
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instructional Support Staff 100 Salaries 110 Licensed	330			
120 Non-Licensed	335			
200 Employee Benefits 210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies 640 Books (not textbooks) & Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration 100 Salaries 110 Licensed	390			
120 Non-Licensed	395	2,632	1,049	
200 Employee Benefits 210 Insurance (Employee)	400			
220 Social Security	405	199	80	
290 Other	410	3	1	
300 Purchased Professional & Technical Serv	415			
500 Other Purchased Services	420			
600 Supplies	425			
700 Property (Equipment & Furnishings)	430			
800 Other	435			
2500 Central Services 100 Salaries 110 Licensed	565			
120 Non-Licensed	570			
200 Employee Benefits 210 Insurance	575			
220 Social Security	580			
290 Other	585			
300 Purchased Professional & Technical Serv	590	243	89	
400 Purchased Property Services	595			
500 Other Purchased Services	600			
600 Supplies	605			
700 Property (Equipment & Furnishings)	610			
800 Other	615			
2600 Operations & Maintenance 100 Salaries 120 Non-Licensed	440			

DRIVER TRAINING	Code 18 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance (Employee)	445			
220 Social Security	450			
290 Other	455			
300 Purchased Professional & Technical Serv	460			
400 Purchased Property Services	465	10,160	7,059	
500 Other Purchased Services	470			
600 Supplies				
610 General Supplies	475			
620 Energy				
621 Heating	480			
622 Electricity	485			
626 Motor Fuel-not schoolbus	490	3,400	2,746	
629 Other	495			
680 Miscellaneous Supplies	500			
700 Property (Equipment & Furnishings)	505			
800 Other	510	468		
2650 Vehicle Operations & Maintenance Serv (Not Student Transportation)				
100 Salaries				
120 Non-Licensed	515			
200 Employee Benefits				
210 Insurance	520			
220 Social Security	525			
290 Other	530			
300 Purchased Professional & Technical Serv	535			
442 Rental of Vehicles	540			
520 Insurance	545			
626 Motor Fuel (not school bus)	550			
700 Property (Equipment & Furnishings)	555			
800 Other	560			
2900 Other Support Services				
100 Salaries				
110 Licensed	630			
120 Non-Licensed	635			
200 Employee Benefits				
210 Insurance	640			
220 Social Security	645			
290 Other	650			
300 Purchased Professional & Technical Serv	655			
400 Purchased Property Services	660			
500 Other Purchased Services	665			
600 Supplies	670			
700 Property (Equipment & Furnishings)	675			
800 Other	680			
TOTAL EXPENDITURES*	~~~	80,063	51,279	0

**Goes to Budget Line 175.*

FOOD SERVICE	Code 24 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	4,354,058	2,105,880	1,233,524
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES*				
1510 Interest on Idle Funds	05	484,941	261,779	300,000
1600 Food Service				
1611 Student Sales (Lunch)	15	6,581,173	6,693,201	5,350,900
1612 Student Sales (Breakfast)	25			372,560
1613 Student Sales (Spec Milk)	35	15,891	17,560	0
1614 Student Sales (Snacks/Supper)	40			0
1620 Adult & Student Sales (Non-Reimbursable Prog)	45	284	65	2,046,300
1990 Miscellaneous	55	294,102	320,180	2,300,000
3000 STATE SOURCES				
3203 School Food Assistance	65	133,112	131,722	97,120
4000 FEDERAL SOURCES				
4550 Child Nutrition Programs	75	6,738,557	6,964,671	6,844,833
4590 Other Federal Aid	80	24,033	22,606	21,000
5000 Other				
5206 Transfer From General	85	267,008	198,059	0
5208 Transfer From Supplemental General	90	88,113	65,359	0
5253 Transfer From Contingency Reserve	95	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	170	18,981,272	16,781,082	18,566,237
TOTAL EXPENDITURES & TRANSFERS	175	16,875,392	15,547,558	17,899,857
UNENCUMBERED CASH BALANCE JUNE 30	190	2,105,880	1,233,524	666,380

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

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FOOD SERVICE	Code 24 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	210			2,000,000
200 Employee Benefits				
210 Insurance (Employee)	215			
220 Social Security	220			
290 Other	225			
400 Purchased Property Services				
411 Water/Sewer	230	11,068	10,493	12,000
490 Other	235			
500 Other Purchased Services	240			
600 Supplies				
610 General Supplies	245			
620 Energy				
621 Heating	250	16,440	16,179	
622 Electricity	255	107,445	95,923	125,700
626 Motor Fuel (not school bus)	260			
629 Other	265			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			

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FOOD SERVICE	Code 24 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
800 Other	280			
3000 Operation of NonInstructional Services				
3100 Food Service Operation				
100 Salaries				
110 Licensed	285	461		
120 Non-Licensed	290	5,384,655	5,424,733	5,316,239
200 Employee Benefits				
210 Insurance	295	1,465,774	1,867,790	1,835,450
220 Social Security	300	388,912	391,230	383,406
290 Other	305	168,718	5,108	25,006
500 Other Purchased Services				
520 Insurance	310	42,466		
570 Food Service Management	315			23,056
590 Other Purchased Services	320	362,714	165,867	40,000
600 Supplies				
630 Food & Milk	325	7,299,618	6,344,209	7,123,000
680 Miscellaneous Supplies	330	646,418		402,000
700 Property (Equipment & Furnishings)	335	62,018	81,367	10,000
800 Other	340	918,685	1,144,659	604,000
TOTAL EXPENDITURES*	~~~	16,875,392	15,547,558	17,899,857

**Goes to Budget Line 175.*

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	50,000	50,000	30,000
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15	111,989	96,620	596,000
3000 STATE SOURCES				
3204 Professional Development Aid	25	59,826	0	52,500
4000 FEDERAL SOURCES				
4500 Aid	40			
5000 OTHER				
5206 Transfer From General	45	383,958	227,247	201,138
5208 Transfer From Supplemental General	50	126,706	74,992	66,376
5253 Transfer From Contingency Reserve	55	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	170	732,479	448,859	946,014
TOTAL EXPENDITURES & TRANSFERS	175	682,479	418,859	916,014
UNENCUMBERED CASH BALANCE JUNE 30	190	50,000	30,000	30,000

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PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
2000 Support Services				
2200 Instr Support Staff				
100 Salaries				
110 Licensed	210	260,393	200,402	690,478
120 Non-Licensed	215	39,612	46,142	47,245
200 Employee Benefits				
210 Insurance (Employee)	220		89	
220 Social Security	225	22,735	18,678	3,443
290 Other	230	954	243	45
300 Purchased Professional & Technical Serv	235	347,677	131,575	161,770
400 Purchased Property Services	237			
500 Other Purchased Services	240	1,501	900	2,893
600 Supplies				
640 Books (not textbooks) & Periodicals	245			
650 Technology Supplies	250			
680 Miscellaneous Supplies	255	9,607	20,830	10,140
700 Property (Equipment & Furnishings)	260			
800 Other	265			
2500 Central Services				
100 Salaries				
110 Licensed	270			
120 Non-Licensed	275			
200 Employee Benefits				
210 Insurance	280			
220 Social Security	285			
290 Other	290			
300 Purchased Professional & Technical Serv	295			
400 Purchased Property Services	300			
500 Other Purchased Services	305			
600 Supplies	310			

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	315			

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 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*	~~~	682,479	418,859	916,014

PARENT EDUCATION PROGRAM	Code 28 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	744,726	150,000	50,000
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1320 Payment from Other school district	05			
1510 Interest on Idle Funds	15			
1900 Other Revenue From Local Source	25	201	3,792	500,000
3000 STATE SOURCES				
3216 Parent Education Aid	35	546,500	546,500	546,500
4000 FEDERAL SOURCES				
4500 Aid	45			
5000 OTHER				
5206 Transfer From General	55	188,811	162,933	250,303
5208 Transfer From Supplemental General	50	62,308	53,767	82,601
5253 Transfer From Contingency Reserve	60	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	170	1,542,546	916,992	1,429,404
TOTAL EXPENDITURES & TRANSFERS	175	1,392,546	866,992	1,379,404
UNENCUMBERED CASH BALANCE JUNE 30	190	150,000	50,000	50,000

PARENT EDUCATION PROGRAM	Code 28 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Support Services Student				
100 Salaries				
110 Licensed	210	114		
120 Non-Licensed	215	831,054	622,372	1,160,000
200 Employee Benefits				
210 Insurance (Employee)	220	134,533	93,386	103,500
220 Social Security	225	61,741	45,116	24,500
290 Other	230	13,624	589	660
300 Purchased Professional & Technical Serv	235	20,754	33,615	23,505
400 Purchased Property Services	237			
500 Other Purchased Services				
561 Payment to Other School District	240			
564 Payment to Coops/Interlocal	245			
590 Other	250	270,880	9,017	24,500
600 Supplies				
640 Books (not textbooks) & Periodicals	255	7,413		
650 Technology Supplies	260			
680 Miscellaneous Supplies	265	50,893	61,637	34,739
700 Property (Equipment & Furnishings)	270	1,540	1,260	8,000
800 Other	275			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	280			
120 Non-Licensed	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			

PARENT EDUCATION PROGRAM	Code 28 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 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			
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*	~~~	1,392,546	866,992	1,379,404

**Goes to Budget Line 175.*

SUMMER SCHOOL	Code 29 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	224,944	237,429	253,141
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1315 Individual (Summer School)	05	123,365	120,900	120,000
1316 Individuals (Out-of-District)	10			
1320 Other School District in State	15			
1510 Interest on Idle Funds	20			
1990 Miscellaneous	25			750,000
4000 FEDERAL SOURCES				
4590 Other Federal Aid	30			
4599 Summer School Aid	35			
5000 OTHER				
5206 Transfer from General	40	0	0	0
5208 Transfer From Supplemental General	45	0	0	0
5253 Transfer From Contingency Reserve	50	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	170	348,309	358,329	1,123,141
TOTAL EXPENDITURES & TRANSFERS	175	110,880	105,188	853,729
UNENCUMBERED CASH BALANCE JUNE 30	190	237,429	253,141	269,412

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SUMMER SCHOOL	Code 29 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	90,217	86,206	834,482
120 Non-Licensed	215	8,320	7,384	7,237
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	7,330	6,658	6,525
290 Other	230	203	87	485
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside State	245			
563 Tuition/Private Sources	250			
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260	45		
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. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335			
120 Non-Licensed	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2400 School Administration				
100 Salaries				
110 Licensed	460			
120 Non-Licensed	465			
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475			
290 Other	480			
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Serv	490			
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520			
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530			
290 Other	535			
300 Purchased Professional & Technical Serv	540			
400 Purchased Property Services				

SUMMER SCHOOL	Code 29 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
411 Water/Sewer	545			
420 Cleaning	550			
430 Repairs & Maintenance	555			
440 Rentals	560			
460 Repair of Building	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575			
590 Other	580			
600 Supplies				
610 General Supplies	585			
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not school bus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			
700 Property (Equipment & Furnishings)	615			
800 Other	620			
2500 Central Services				
100 Salaries				
110 Licensed	625			
120 Non-Licensed	630			
200 Employee Benefits				
210 Insurance	635			
220 Social Security	640			
290 Other	645			
300 Purchased Professional & Technical Serv	650	4,765	4,853	5,000
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*	~~~	110,880	105,188	853,729

Goes to Budget Line 175.

SPECIAL EDUCATION	Code 30 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	3,206,488	857,409	0
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15			6,000,000
1980 Reimbursements	20	193,752	284,150	
3000 STATE SOURCES				
3211 Deaf/Blind	35	1,109	4,375	2,000
4000 FEDERAL SOURCES				
4310 PL 382 Special Ed (formerly PL:874)	45			
4560 Aid Regular*	55	6,103,918	5,928,161	5,928,161
4570 Medicaid	60	2,057,392	1,862,347	1,800,000
4590 Other Reserve Grants in Aid	65	294,489	307,442	307,442
4595 ESSER I	67			
4605 ESSER II	68			
5000 OTHER				
5206 Transfer From General	75	41,963,284	44,226,419	44,327,253
5208 Transfer From Supplemental General	80	35,844,350	38,054,142	38,504,703
5253 Transfer From Contingency Reserve	85	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	**170**	89,664,782	91,524,445	96,869,559
TOTAL EXPENDITURES & TRANSFERS	175	88,807,373	91,524,445	96,869,559
UNENCUMBERED CASH BALANCEJUNE 30	190	857,409	0	0

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

SPECIAL EDUCATION	Code 30 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	25,431,562	26,037,400	31,960,670
120 Non-Licensed	215	14,350,858	14,219,606	13,943,956
200 Employee Benefits				
210 Insurance (Employee)	220	8,581,430	9,499,828	8,483,616
220 Social Security	225	2,885,451	2,916,143	2,505,138
290 Other	230	902,726	755,478	804,168
300 Purchased Professional & Technical Serv	235	1,697,378	2,200,668	769,904
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245	1,098,785		1,275,000
564 Payment to Spec Education Coop/Interlocal (Assessments)	250			
565 Payment to Spec Education Coop/Interlocal (Flowthrough)	251			
590 Other	255	748,646	1,124,895	792,465
600 Supplies				
610 General Supplemental (Teaching)	260	485,941	424,010	170,865
644 Textbooks	265			
650 Supplies (Technology Related)	267	84,603	94,747	43,900
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275	32,715	26,845	24,000
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	9,936,093	10,258,787	12,892,128
120 Non-Licensed	290	1,284,668	1,314,228	1,373,619
200 Employee Benefits				
210 Insurance (Employee)	295	1,823,481	2,076,816	2,562,893
220 Social Security	300	818,458	843,861	1,038,366
290 Other	305	182,638	192,420	228,329
300 Purchased Professional & Technical Serv	310	435,357	502,511	771,000
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320	37,754	27,932	42,880
700 Property (Equipment & Furnishings)	325	21,000	25,199	32,500
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335	117,739	137,312	123,044
120 Non-Licensed	340	57,904	62,328	64,716
200 Employee Benefits				
210 Insurance (Employee)	345	39,406	43,391	42,523
220 Social Security	350	12,771	14,674	13,017
290 Other	355	1,917	1,871	1,817
300 Purchased Professional & Technical Serv	360	1,134	276	1,000
400 Purchased Property Services	363			
500 Other Purchased Services	365	780	780	764
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			

SPECIAL EDUCATION	Code 30 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration 2330 Special Area Admin Services 100 Salaries 110 Licensed	395	2,888,554	2,970,286	
120 Non-Licensed	400			
200 Employee Benefits 210 Insurance (Employee)	405	512,307	538,342	
220 Social Security	410	207,688	214,908	
290 Other	415	45,970	40,363	
300 Purchased Professional & Technical Serv	420	539		15,000
400 Purchased Property Services	425			
500 Other Purchased Services	430			
600 Supplies	435	7,511	10,539	
700 Property (Equipment & Furnishings)	440			
800 Other	445			
2400 School Administration 100 Salaries 110 Licensed	450	1,322,015	1,310,751	2,184,538
120 Non-Licensed	455	627,697	737,662	718,475
200 Employee Benefits 210 Insurance (Employee)	460	290,371	312,580	306,329
220 Social Security	465	142,459	149,684	146,379
290 Other	470	20,286	22,886	22,424
300 Purchased Professional & Technical Serv	475	7,655	11,255	
500 Other Purchased Services	480	25,923	24,514	26,189
600 Supplies	485	5,179	3,199	6,000
700 Property (Equipment & Furnishings)	490	1,040	240	2,100
800 Other	495			
2500 Central Services 100 Salaries 110 Licensed	800			
120 Non-Licensed	805			
200 Employee Benefits 210 Insurance	810			
220 Social Security	815			
290 Other	820			
300 Purchased Professional & Technical Serv	825	6,629	8,302	8,300
400 Purchased Property Services	830			
500 Other Purchased Services	835			
600 Supplies	840			
700 Property (Equipment & Furnishings)	845			
800 Other	850			
2600 Operations & Maintenance 100 Salaries 120 Non-Licensed	500			
200 Employee Benefits 210 Insurance (Employee)	505			
220 Social Security	510			
290 Other	515			
300 Purchased Professional & Technical Serv	520			
400 Purchased Property Services 411 Water/Sewer	525	14,669	15,534	17,100
420 Cleaning	530	7,619	7,168	10,400
430 Repairs & Maintenance	535			

SPECIAL EDUCATION	Code 30 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
440 Rentals	540			
490 Other	545			
500 Other Purchased Services	550			
600 Supplies 610 General Supplies	555			
620 Energy 621 Heating	560	15,560	14,869	14,900
622 Electricity	565	90,128	86,413	91,000
626 Motor Fuel (not school bus)	570			
629 Other	575			
680 Miscellaneous Supplies	580			
700 Property (Equipment & Furnishings)	585			
800 Other	590			
2700 Student Transportation Serv 2720 Supervision 100 Salaries 120 Non-Licensed	595	187,486	194,274	190,236
200 Employee Benefits 210 Insurance	600	48,233	52,517	51,408
220 Social Security	605	13,049	13,771	13,484
290 Other	610	4,440	4,380	4,292
400 Purchased Property Services	615			
600 Supplies	620		28	3,000
700 Property (Equipment & Furnishings)	625			
800 Other	630			
2710 Vehicle Operating Services 100 Salaries 120 Non-Licensed	635			
200 Employee Benefits 210 Insurance	640			
220 Social Security	645			
290 Other	650			
400 Purchased Property Services 442 Rent of Vehicles (lease)	655			
490 Other	660			
500 Other Purchased Services 513 Contracting of Bus Services	665			
519 Mileage in Lieu of Trans	670			
520 Insurance	675			
590 Other Purchased Services	680	11,012,425	11,742,251	12,810,727
600 Supplies 626 Motor Fuel	685	230,746	235,723	265,000
680 Miscellaneous Supplies	690			
730 Equip (including buses)	695			
800 Other	700			
2730 Vehicle Services & Maintenance Services 100 Salaries 120 Non-Licensed	705			
200 Employee Benefits 210 Insurance	710			
220 Social Security	715			
290 Other	720			
300 Purchased Professional & Technical Serv	725			
400 Purchased Property Services	730			
500 Other Purchased Services	735			
700 Property (Equipment & Furnishings)	740			

SPECIAL EDUCATION	Code 30 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 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*	~~~	88,807,373	91,524,445	96,869,559

Goes to Budget Line 175.

COST OF LIVING	Code 33 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	1,160,355	471,420	406,488
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2023 $	05	261,583		
2024 $	10	12,268,954	432,529	
2025 $	15		11,677,945	519,844
2026 $	20			0
1140 Delinquent Tax	25	35,664	9,313	36,225
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (includes 16/20M Tax)	45	818,946	944,405	1,019,399
2450 Recreational Vehicle Tax	55	3,977	4,341	4,636
2460 Commercial Vehicle Tax	57	22,067	24,608	31,409
2800 In Lieu of Taxes IRBs/Rental Excise	60	13,860	14,863	166,389
RESOURCES AVAILABLE	70	14,585,406	13,579,424	2,184,390
EXPENDITURES				
5200 Transfer				
800 Other				
890 State Payment	75	14,113,986	13,172,936	14,295,000
TOTAL EXPENDITURES & TRANSFERS	175	14,113,986	13,172,936	14,295,000
UNENCUMBERED CASH BALANCE JUNE 30	190	471,420	406,488	~~~~~~~~~~
	195	TAX REQUIRED (Line 175 - Line 70)		12,110,610
	200	Delinquent Tax		847,743
	205	Amount of 2026 Tax to be Levied		12,958,353

Budget Line 175: *should be the amount the USD is utilizing for Cost of Living weighting per KSA 72-5159.*

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CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	50,000	50,000	40,000
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05			
1315 Individual (Summer School)	15			
1320 Other School District/Govt Sources (in-state)	25	17,883	18,399	
1510 Interest on Idle Funds	35			
1700 Student Activities (reimbursement)	45			
1900 Other Revenue From Local Source				
1910 User Charges	55			
1940 Sale & Rent of Textbook	65			
1990 Miscellaneous	75			3,200,000
3000 STATE SOURCES				
3225 CTE Transportation State Aid	80	0	0	0
3240 Other State Grant	90			
4000 FEDERAL SOURCES				
4530 Vocational Aid				
4531 Regular Aid	115	216,512	178,543	200,876
4532 Special Project Aid	125			
4590 Other Federal Aid	130			
5000 OTHER				
5206 Transfer From General	135	6,560,988	6,076,256	6,003,447
5208 Transfer From Supplemental General	140	2,165,126	2,005,165	1,981,138
5253 Transfer From Contingency Reserve	145	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	**170**	9,010,509	8,328,363	11,425,461
TOTAL EXPENDITURES & TRANSFERS	175	8,960,509	8,288,363	11,385,461
UNENCUMBERED CASH BALANCE JUNE 30	190	50,000	40,000	40,000

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CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	6,451,625	5,737,145	8,815,294
120 Non-Licensed	215		1,248	1,508
200 Employee Benefits				
210 Insurance (Employee)	220	932,481	999,012	1,063,240
220 Social Security	225	472,003	420,095	411,023
290 Other	230	104,472	96,568	10,454
300 Purchased Professional & Technical Serv	235	26,975	47,791	6,200
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	4,049		
564 Payment to Vocational Education Coop	245			
590 Other	250	33,805	19,307	6,150
600 Supplies				
610 General Supplemental (Teaching)	255	228,857	121,431	

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
644 Textbooks	260			
650 Supplies (Technology Related)	263	40,688	41,030	
680 Miscellaneous Supplies	265	30,140	589	290,651
700 Property (Equipment & Furnishings)	270	2,131	14,001	
800 Other	275	4,372		4,500
2100 Student Support Services				
100 Salaries				
110 Licensed	280		855	838
120 Non-Licensed	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295		64	63
290 Other	300		1	1
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	175,594	308,751	302,576
120 Non-Licensed	335	52,593	56,375	55,247
200 Employee Benefits				
210 Insurance (Employee)	340	40,178	55,946	61,138
220 Social Security	345	16,795	27,084	26,542
290 Other	350	7,091	6,793	346
300 Purchased Professional & Technical Serv	355	79		
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books (not textbooks) & Periodicals	365	176		
650 Technology Supplies	370			
680 Miscellaneous Supplies	375		3,017	2,500
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Licensed	445	130,766	137,469	134,262
120 Non-Licensed	450	82,372	87,978	86,218
200 Employee Benefits				
210 Insurance (Employee)	455	33,108	34,213	36,822
220 Social Security	460	15,891	16,826	16,490
290 Other	465	3,637	3,579	215
300 Purchased Professional & Technical Serv	470			
500 Other Purchased Services	475	1,580	1,631	1,583
600 Supplies	480	70	240	200
700 Property (Equipment & Furnishings)	485			
800 Other	490			
2500 Central Services				
100 Salaries				
110 Licensed	590			
120 Non-Licensed	595			
200 Employee Benefits				
210 Insurance	600			
220 Social Security	605			
290 Other	610			

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
300 Purchased Professional & Technical Serv	615	793	5	
400 Purchased Property Services	620			
500 Other Purchased Services	625			
600 Supplies	630	15,143		
700 Property (Equipment & Furnishings)	635			
800 Other	640			
2600 Operations & Maintenance 100 Salaries 120 Non-Licensed	495			
200 Employee Benefits 210 Insurance (Employee)	500			
220 Social Security	505			
290 Other	510			
300 Purchased Professional & Technical Serv	515			
400 Purchased Property Services 411 Water/Sewer	520	2,939	2,895	3,300
420 Cleaning	525	1,703	1,659	1,800
430 Repairs & Maintenance	530			
440 Rentals	535			
490 Other	540			
500 Other Purchased Services	545			
600 Supplies 610 General Supplies	550	4,103	2,546	
620 Energy 621 Heating	555	6,830	8,857	
622 Electricity	560	35,840	33,178	43,000
626 Motor Fuel (not schoolbus)	565			
629 Other	570			
680 Miscellaneous Supplies	575			3,300
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	1,336	133	
520 Insurance	597			
626 Motor Fuel	588	294	51	
730 Equipment (including buses)	598			
800 Other	589			
2900 Other Support Services 100 Salaries 110 Licensed	650			
120 Non-Licensed	655			
200 Employee Benefits 210 Insurance	660			
220 Social Security	665			
290 Other	670			
300 Purchased Professional & Technical Serv	675			
400 Purchased Property Services	680			
500 Other Purchased Services	685			
600 Supplies	690			
700 Property (Equipment & Furnishings)	695			
800 Other	700			
TOTAL EXPENDITURES*	~~~	8,960,509	8,288,363	11,385,461

**Goes to Budget Line 175.*

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				

USD # 233

STATE OF KANSAS
Budget Form USD-E
2026-2027

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	1,209,642	1,272,961	1,634,542
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1700 Student Activities*				
1710 Admissions	10			
1790 Other Student Activity Income	20			
1900 Other Revenue From Local Sources*				
1920 Contributions & Donations	30	1,653,884	1,330,488	3,250,000
1930 City/County Sales Tax	32			
1990 Miscellaneous	35	51,630		
3000 STATE SOURCES				
3227 Mental Health (School Liaison)	40	335,543	413,278	
3228 Mental Health (Community Mental Health)	45	180,677	222,534	
3230 Safe & Secure Schools Grant	55	408,441		192,294
3231 Pre-K Pilot Grant (CIF)	60			
3240 Other State Grant	70			
4000 FEDERAL SOURCES				
4585 Pre-K Pilot Grant (TANF)	80			
4587 Pre-K Pilot Grant (GEER)	85			
4589 Safe & Secure Schools Grant	87			
RESOURCES AVAILABLE	170	3,839,817	3,239,261	5,076,836
TOTAL EXPENDITURES	175	2,566,856	1,604,719	4,846,089
UNENCUMBERED CASH BALANCE JUNE 30	190	1,272,961	1,634,542	230,747

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.*

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STATE OF KANSAS
Budget Form USD-E
2026-2027

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	36,925	25,922	3,173,045
120 Non-Licensed	215	16,336	8,550	
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	3,957	2,376	
290 Other	230	40,571	7,705	
300 Purchased Professional & Technical Serv	235	50,475	34,072	23,675
400 Purchased Property Services	237	6,865	3,114	
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			1,183
562 Tuition/other LEA's outside the State	245			
563 Tuition/Private Sources	250			

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
590 Other	255	2,031	3,171	
600 Supplies				
610 General Supplemental (Teaching)	260	424,028	427,783	700,031
644 Textbooks	265	38,531		
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270	8,571	4,064	8,758
700 Property (Equipment & Furnishings)	275	7,735	256	
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	334,493	312,399	
120 Non-Licensed	290	100,359	49,666	
200 Employee Benefits				
210 Insurance (Employee)	295	83,724	58,809	
220 Social Security	300	31,468	26,912	
290 Other	305	7,159	351	
300 Purchased Professional & Technical Serv	310	471,549	447,311	66,177
400 Purchased Property Services	313	1,028	2,055	
500 Other Purchased Services	315	656	761	
600 Supplies	320	62,927	27,593	847,366
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335	231,776	30,109	
120 Non-Licensed	340			
200 Employee Benefits				
210 Insurance (Employee)	345	24,397		
220 Social Security	350	16,992	2,226	
290 Other	355	1,367	29	
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365	13,304	10,056	
600 Supplies				
640 Books (not textbooks) and Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380	12,398	21,020	11,925
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	103,584	87,703	
600 Supplies	445	2,774	4,025	
700 Property (Equipment & Furnishings)	450			
800 Other	455			

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
2400 School Administration				
100 Salaries				
110 Licensed	460			
120 Non-Licensed	465			
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475			
290 Other	480			
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Licensed	680			
120 Non-Licensed	685			
200 Employee Benefits				
210 Insurance	690			
220 Social Security	695			
290 Other	700			
300 Purchased Professional & Technical Serv	705			
400 Purchased Property Services	710			
500 Other Purchased Services	715			
600 Supplies	720			2,751
700 Property (Equipment & Furnishings)	725	408,441		
800 Other	730			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520			
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530			
290 Other	535			
300 Purchased Professional & Technical Serv	540			
400 Purchased Property Services				
411 Water/Sewer	545			
420 Cleaning	550			
430 Repairs & Maintenance	555			
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575			
590 Other	580			
600 Supplies				
610 General Supplies	585			
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not schoolbus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	615			
800 Other	620			
2700 Student Transportation Services 2710 Vehicle Operating Services 100 Salaries 120 Non-Licensed	625			
200 Employee Benefits 210 Insurance	630			
220 Social Security	635			
290 Other	640			
442 Rent of Vehicles (lease)	645			
500 Other Purchased Services 513 Contracting of Bus Services	650			
519 Mileage in Lieu of Trans	655			
520 Insurance	660			
626 Motor Fuel	665			
730 Equipment (including buses)	670			
800 Other	675			
2900 Other Support Services 100 Salaries 110 Licensed	805			
120 Non-Licensed	810			
200 Employee Benefits 210 Insurance	815			
220 Social Security	820			
290 Other	825			
300 Purchased Professional & Technical Serv	830			
400 Purchased Property Services	835			
500 Other Purchased Services	840			
600 Supplies	845			
700 Property (Equipment & Furnishings)	850			
800 Other	855			
3000 Operation of Noninstructional Services 3100 Food Service Operation 100 Salaries 110 Licensed	735			
120 Non-Licensed	740			
200 Employee Benefits 210 Insurance	745			
220 Social Security	750			
290 Other	755			
500 Other Purchased Services 520 Insurance	760			
570 Food Service Management	765			
590 Other Purchased Services	770			
600 Supplies 630 Food & Milk	775			
680 Miscellaneous Supplies	780			
700 Property (Equipment & Furnishings)	785			
800 Other	790			
3300 Community Services Operations	795	7,350	6,681	11,178
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. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
200 Fringe Benefits				
210 Insurance	865			
220 Social Security	870			
290 Other	875			
400 Outside Contractors	880	15,085		
4900 Other	885			
TOTAL EXPENDITURES*	~~~	2,566,856	1,604,719	4,846,089

**Goes to Budget Line 175.*

SPECIAL LIABILITY EXPENSE	Code 42 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)	18 mo. Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	480,004	823,089	1,002,189	1,002,189
Cancellation of Prior Year Encumbrances	03				
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2023 $	05	18,065			
2024 $	10	992,380	36,561		
2025 $	15		1,145,571	50,998	50,998
2026 $	20			2,196,302	
1140 Delinquent Tax	25	2,169	174	3,554	5,328
1510 Interest on Idle Funds	27				0
1900 Other Revenue From Local Source	30				0
July - December Estimate	35				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	40	62,694	63,854	87,796	87,796
July - December Estimate	45				43,898
2450 Recreational Vehicle Tax	50	307	292	399	399
July - December Estimate	55				200
2460 Commercial Vehicle Tax	56	1,506	1,734	2,705	2,705
July - December Estimate	57				1,353
2800 In Lieu of Taxes IRBs/Rental Excise	60	1,180	896	14,331	14,331
July - December Estimate	65				7,166
5000 OTHER					
5206 Transfer From General	70	80,023	0	0	0
July - December Estimate	75				
5208 Transfer From Supplemental General	80	26,408	0	0	0
July - December Estimate	85				
5253 Transfer From Contingency Reserve	90	0	0	~~~~~~~~~~	~~~~~~~~~~
RESOURCES AVAILABLE	**100**	1,664,736	2,072,171	3,358,274	1,216,363
EXPENDITURES					
2300 General Administration					
2310 Board of Education Services					
520 Insurance	105	841,647	1,069,982	2,700,000	
820 Judgments	110				
890 Other	115				
5200 TRANSFER TO:					
960 Special Reserve Fund	120	0	0	0	
TOTAL EXPENDITURES & TRANSFERS	175	841,647	1,069,982	2,700,000	2,700,000
July December Estimate	180	~~~~~~~~~~	~~~~~~~~~~	~~~~~~~~~~	700,000
TOTAL OPERATING EXPENDITURE (18 MO)	**185**	~~~~~~~~~~	~~~~~~~~~~	~~~~~~~~~~	3,400,000
UNENCUMBERED CASH BALANCE JUNE 30	190	823,089	1,002,189	658,274	~~~~~~~~~~
	195	TAX REQUIRED (Line 185 minus Line 100)			2,183,637
	200	Delinquent Tax			152,855
	205	Amount of 2026 Tax to be Levied			2,336,492

EXTRAORDINARY GROWTH FACILITIES	Code 45 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	1,958,481	1,990,163	1,631,135
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2023 $	05	164,956		
2024 $	10	4,778,693	105,440	
2025 $	15		818,482	36,445
2026 $	20			0
1140 Delinquent Tax	25	25,323	268	2,541
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45	1,097,842	622,882	295,206
2450 Recreational Vehicle Tax	55	5,423	2,904	1,343
2460 Commercial Vehicle Tax	57	23,599	14,807	9,096
2800 In Lieu of Taxes IRBs/Rental Excise	60	22,451	12,031	48,185
RESOURCES AVAILABLE	70	8,076,768	3,566,977	2,023,951
EXPENDITURES				
5200 Transfer				
800 Other				
890 State Payment	75	6,086,605	1,935,842	2,023,951
TOTAL EXPENDITURES & TRANSFERS	175	6,086,605	1,935,842	2,023,951
UNENCUMBERED CASH BALANCE JUNE 30	190	1,990,163	1,631,135	~~~~~~~~~~
	195	TAX REQUIRED (Line 175-Line 70)		0
	200	Delinquent Tax		0
	205	Amount of 2026 Tax to be Levied		0

Budget Line 175: *should be the amount the USD is utilizing from the State Board of Tax Appeals approved for Ancillary New Facilities weighting per KSA 72-5158.*

SPECIAL RESERVE	Code 47 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	2026-2027 Actual (3)
UNENCUMBERED CASH BALANCE JULY 1	01	16,290,292	12,212,966	10,487,213
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Sources	07	52,441,754	57,989,983	
1961 Revenue From General	10	2,702,730	2,936,769	
1962 Revenue From Supplemental General	12			
1963 Revenue From Adult Education	15			
1964 Revenue From Adult Supplemental Education	20			
1965 Revenue From Bilingual Education	25	13,246		
1966 Revenue From Driver Training	30	175		
1967 Revenue From Extraordinary School	37			
1968 Revenue From Food Service	40	30,936		
1969 Revenue From Professional Development	45	657		
1970 Revenue From Parent Education	50	1,759		
1971 Revenue From Summer School	52	107		
1972 Revenue From Special Education	55	151,021		
1975 Revenue From Career and Postsecondary	65	19,123		
1977 Revenue From Federal Funds	71	3,520		
1978 Revenue From Contingency Reserve	72	0	0	
1979 Revenue From Special Liability Expense	75	0	0	
1980 Revenue From Preschool-Aged At-Risk	77			
1981 Revenue From At Risk (K-12)	78			
1982 Revenue From Virtual Education	79	79,533		
5000 OTHER				
5206 Transfer from General	80	0	0	
5208 Transfer from Supplemental General	81	0	0	
RESOURCES AVAILABLE	82	71,734,853	73,139,718	
EXPENDITURES				
210 Health Care Services	85	55,686,906	59,528,754	
211 Disability Income Benefits	90			
212 Group Life Insurance	95			
260 School Workers' Compensation	100	1,545,953	1,357,484	
520 Risk Management Insurance	105	2,289,028	1,766,267	
TOTAL EXPENDITURES & TRANSFERS	175	59,521,887	62,652,505	
UNENCUMBERED CASH BALANCE JUNE 30	190	12,212,966	10,487,213	

KPERS SPECIAL RETIREMENT CONTRIBUTION	Code 51 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	~~~~~~~~~~	~~~~~~~~~~	~~~~~~~~~~
Cancellation of Prior Year Encumbrances	03	~~~~~~~~~~	~~~~~~~~~~	~~~~~~~~~~
REVENUES				
3000 STATE SOURCES				
3221 KPERS	05	33,996,343	33,515,321	37,788,524
RESOURCES AVAILABLE	**70**	33,996,343	33,515,321	37,788,524
EXPENDITURES				
1000 Instruction				
200 Employee Benefits	75	22,535,983	22,256,874	24,825,192
2100 Student Support				
200 Employee Benefits	80	2,940,003	3,239,224	3,690,318
2200 Instructional Support				
200 Employee Benefits	85	1,599,264	1,593,298	1,853,057
2300 General Administration				
200 Employee Benefits	90	687,285	273,308	376,208
2400 School Administration				
200 Employee Benefits	95	2,654,558	2,619,527	3,003,178
2500 Central Services				
200 Employee Benefits	100	1,192,068	1,228,583	1,384,125
2600 Operations & Maintenance				
200 Employee Benefits	105	1,671,858	1,606,913	1,850,060
2700 Student Transportation Services				
200 Employee Benefits	110	30,123	30,408	35,055
2900 Other Support Services				
200 Employee Benefits	113	7,190	5,507	7,798
3000 Food Service				
200 Employee Benefits	115	678,011	661,679	763,533
TOTAL EXPENDITURES	175	33,996,343	33,515,321	37,788,524
UNENCUMBERED CASH BALANCE JUNE 30	190	~~~~~~~~~~	~~~~~~~~~~	~~~~~~~~~~

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CONTINGENCY RESERVE	Code 53 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	8,130,001	6,987,560	0
Cancellation of Prior Year Encumbrances	03			
REVENUES				
5000 OTHER				
5206 Transfer From General	05	0	0	
RESOURCES AVAILABLE	170	8,130,001	6,987,560	
TOTAL EXPENDITURES & TRANSFERS	175	1,142,441	6,987,560	
UNENCUMBERED CASH BALANCE JUNE 30	190	6,987,560	0	

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CONTINGENCY RESERVE	Code 53 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	1,007,403	6,987,560	
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	135,038		
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				

CONTINGENCY RESERVE	Code 53 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
100 Salaries				
110 Licensed	335			
120 Non-Licensed	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) and Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration				
100 Salaries				
110 Licensed	395			
120 Non-Licensed	400			
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410			
290 Other	415			
300 Purchased Professional & Technical Serv	420			
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (Telephone, postage, etc.)	435			
590 Other	440			
600 Supplies	445			
700 Property (Equipment & Furnishings)	450			
800 Other	455			
2400 School Administration				
100 Salaries				
110 Licensed	460			
120 Non-Licensed	465			
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475			
290 Other	480			
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Licensed	625			
120 Non-Licensed	630			

CONTINGENCY RESERVE	Code 53 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 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. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 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. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
948 Parent Education Program	770			
949 Summer School	773			
950 Special Education	775			
954 Career and Postsecondary Education	790			
960 Special Reserve Fund	853			
963 Special Liability Expense Fund	800			
974 Textbook & Student Material Revolving	805			
976 Preschool-Aged At-Risk	810			
978 At-Risk Education Fund	815			
980 Supplemental General Fund	820			
TOTAL EXPENDITURES & TRANSFERS*	~~~	1,142,441	6,987,560	0

**Goes to Budget Line 175.*

TEXTBOOK & STUDENT MATERIAL REVOLVING	Code 55 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	808,880	362,812	2,187,447
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	04			
1740 Fees (Rental)	05	2,313,560	2,494,054	
1911 Fines	10			
1942 Rental Fees & Books	15			
1990 Miscellaneous	20	6,563	6,466	
4000 FEDERAL SOURCES				
4590 Other Federal Aid	22			
5000 OTHER				
5206 Transfer From General	25	0	0	
5208 Transfer From Supplemental General	30	0	0	
5253 Transfer From Contingency Reserve	35	0	0	
RESOURCES AVAILABLE	40	3,129,003	2,863,332	
EXPENDITURES				
1000 Instruction				
600 Supplies				
644 Textbooks	75	2,668,740	542,215	
645 Workbooks	80			
646 Repairing Textbooks	85			
649 Other Materials & Supplies	90		40,392	
650 Supplies (Technology Related)	93	86,339		
2200 Support Services				
680 Miscellaneous Supplies				
681 Special Clothing & Towels	95	11,112		
682 Musical Instruments	100			
683 Other Material & Supplies	105			
684 Other	110		93,278	
TOTAL EXPENDITURES & TRANSFERS	175	2,766,191	675,885	
UNENCUMBERED CASH BALANCE JUNE 30	190	362,812	2,187,447	

USD # 233

STATE OF KANSAS
Budget Form USD-E
2026-2027

ACTIVITY FUND	Code 56 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	1,024,246	1,044,352	1,163,608
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1710 Admissions/Gate Receipts	50	1,985,999	2,146,247	
1730 Student Organization Membership Dues	15			
1790 Other Student Activity Income	55			
1900 Other Revenue From Local Source				
1980 Reimbursements	60			
RESOURCES AVAILABLE	170	3,010,245	3,190,599	
TOTAL EXPENDITURES	175	1,965,893	2,026,991	
UNENCUMBERED CASH BALANCE JUNE 30	190	1,044,352	1,163,608	~~~~~~~~~~

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 # 233

STATE OF KANSAS
Budget Form USD-E
2026-2027

ACTIVITY FUND	Code 56 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	4,623	9,284	
120 Non-Licensed	215		3,300	
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	341	941	
290 Other	230	4	12	
300 Purchased Professional and Tech Services	232	482,016	559,826	
600 Supplies	235	1,415,338	1,431,349	
700 Property (Equipment & Furnishings)	240			
800 Other	245	63,571	22,279	
2700 Student Transportation Serv				
100 Salaries				
120 Non-Licensed	250			
200 Employee Benefits				
210 Insurance	255			
220 Social Security	260			
290 Other	265			
600 Supplies	270			
730 Equipment	275			
800 Other	280			
TOTAL EXPENDITURES*	~~~	1,965,893	2,026,991	~~~~~~~~~~

**Goes to Budget Line 175.*

BOND & INTEREST #1	Code 62 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)	18 mo. Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	68,837,846	53,775,510	73,099,967	73,099,967
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2023 $	05	1,173,952			
2024 $	10	50,737,528	1,787,780		
2025 $	15		53,001,876	2,359,447	2,359,447
2026 $	20			54,863,309	
1140 Delinquent Tax	25	171,089	2,316	164,413	246,497
1510 Interest on Idle Funds	30		2,653	500,000	500,000
July - December Estimate	35				
1900 Other Revenue From Local Source	40		22,420,037		0
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	3,985,047	4,279,095	4,344,566	4,344,566
July - December Estimate	60				2,172,283
2450 Recreational Vehicle Tax	65	19,372	19,730	19,757	19,757
July - December Estimate	66				9,879
2460 Commercial Vehicle Tax	67	106,078	109,416	133,861	133,861
July - December Estimate	68				66,931
2800 In Lieu of Taxes IRBs/Rental Excise	70	68,288	70,610	709,134	709,134
July - December Estimate	72				354,567
3000 STATE SOURCES					
3217 State Aid (prior July 1, 2015)	76	2,955,420	0	0	0
July - December Estimate*	77				
3217 State Aid (after 7/1/15 and prior 6/30/17)	78			0	0
July - December Estimate*	79				
3217 State Aid (after 7/1/17 and before 6/30/22)	83			0	0
July - December Estimate*	84				
3217 State Aid (after 7/1/22)	86			0	0
July - December Estimate*	87				
5000 OTHER FINANCING SOURCES					
5140 Federal Tax Credit	80	937,501	805,750	708,750	708,750
July - December Estimate*	81				
RESOURCES AVAILABLE	82	128,992,121	136,274,773	136,903,204	84,725,639
EXPENDITURES					
5100 DEBT SERVICE					
832 Interest	85	28,671,618	22,247,889	25,871,818	
890 Bond Fees	90	25,500	797,945	250,000	
831 Principal	95	46,519,493	40,128,972	41,745,000	
TOTAL EXPENDITURES	100	75,216,611	63,174,806	67,866,818	67,866,818
832 Interest Due July-December	105				14,172,557
890 Bond Fees July-December	110				250,000
831 Principal Due July-December	115				42,800,000
990 Cash Basis Reserve	120				14,183,200
TOTAL OPERATING EXPENDITURE (18 MO)	185				139,272,575
UNENCUMBERED CASH BALANCE JUNE 30	190	53,775,510	73,099,967	69,036,386	~~~~~~~~~~
	195	TAX REQUIRED (Line 185 minus Line 82)			54,546,936
	200	Delinquent Tax			3,818,286
	205	Amount of 2026 Tax to be Levied			58,365,222

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. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)	18 mo. Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	1,359,846	1,477,274	1,728,941	1,728,941
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2023 $	05	26,087			
2024 $	10	1,146,180	39,942		
2025 $	15		983,645	43,786	43,786
2026 $	20			711,824	
1140 Delinquent Tax	25	3,834	53	3,051	4,574
1900 Other Revenue From Local Source	30				0
July - December Estimate	35				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45	66,912	94,928	91,763	91,763
July - December Estimate	50				45,882
2450 Recreational Vehicle Tax	55	321	437	417	417
July - December Estimate	56				209
2460 Commercial Vehicle Tax	57	2,059	2,436	2,827	2,827
July - December Estimate	58				1,414
2800 In Lieu of Taxes IRBs/Rental Excise	60	966	1,553	14,978	14,978
July - December Estimate	65				7,489
RESOURCES AVAILABLE	**70**	2,606,205	2,600,268	2,597,587	1,942,280
EXPENDITURES					
4000 FACILITIES ACQUISITION					
4200 Site Improvement Services	75	1,128,931	871,327	1,750,000	
TOTAL EXPENDITURES	**175**	1,128,931	871,327	1,750,000	1,750,000
July - December Estimate	180				900,000
TOTAL OPERATING EXPENDITURE (18 MO)	185				2,650,000
UNENCUMBERED CASH BALANCE JUNE 30	190	1,477,274	1,728,941	847,587	~~~~~~~~~~
	195	TAX REQUIRED (Line 185 minus Line 70)			707,720
	200	Delinquent Tax			49,540
	205	Amount of 2026 Tax to be Levied			757,260

State of Kansas
Budget Form USD-A

USD #233
2026-2027

Notice of Hearing 2026-2027 Budget

The governing body of Unified School District 233 will meet on the 3rd day of September 2026 at 5:30 PM at 14160 South Black Bob Road, Olathe, KS 66062 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information, including budget profile, building needs assessment and Board state assessments review is available at the District Office on the district website and will be available at this hearing.

The Amount of 2026 Tax to be Levied and Expenditures (published below) establish the maximum limits of the 2026-2027 Budget. The 'Est. Tax Rate' (column 7), shown for comparative purposes, is subject to slight change depending on final assessed valuation.

		2024-2025 Actual		2025-2026 Actual		2026-2027 Proposed Budget		
	Code 99 Line	Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2026 Tax to be Levied (6)	Est. Tax Rate* (7)
OPERATING								
General	06	250,944,741	20.000	257,104,028	20.000	262,565,417	72,542,236	20.000
Supplemental General (LOB)	08	82,154,972	15.189	83,039,714	15.590	87,470,384	63,894,437	15.751
SPECIAL REVENUE								
Federal Funds	07	6,927,879		6,081,376		9,030,259		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	585,775		561,769		1,355,383		
Adult Supplemental Education	12	0		0		0		
At-Risk Education Fund	13	30,758,044		26,252,472		32,360,304		
Bilingual Education	14	6,483,621		2,352,619		4,095,963		
Virtual Education	15	212,706		253,597		553,596		
Capital Outlay	16	41,247,420	8.000	37,014,926	8.000	44,945,273	33,473,377	8.000
Driver Training	18	80,063		51,279		0		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	16,875,392		15,547,558		17,899,857		
Professional Development	26	682,479		418,859		916,014		
Parent Education Program	28	1,392,546		866,992		1,379,404		
Summer School	29	110,880		105,188		853,729		
Special Education	30	88,807,373		91,524,445		96,869,559		
Cost of Living	33	14,113,986	3.511	13,172,936	3.170	14,295,000	12,958,353	3.194
Career and Postsecondary Education	34	8,960,509		8,288,363		11,385,461		
Gifts and Grants	35	2,566,856		1,604,719		4,846,089		
Special Liability Expense Fund	42	841,647	0.284	1,069,982	0.311	2,700,000	2,336,492	0.576
Extraordinary Growth Facilities	45	6,086,605	1.367	1,935,842	0.222	2,023,951	0	0.000
Special Reserve Fund	47	59,521,887		62,652,505				
KPERS Special Retirement Contribution	51	33,996,343		33,515,321		37,788,524		
Contingency Reserve	53	1,142,441		6,987,560				
Textbook & Student Material Revolving	55	2,766,191		675,885				
Activity Fund	56	1,965,893		2,026,991				
DEBT SERVICE								
Bond and Interest #1	62	75,216,611	14.519	63,174,806	14.388	67,866,818	58,365,222	14.388
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	1,128,931	0.328	871,327	0.267	1,750,000	757,260	0.187
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	735,571,791	63.198	717,151,059	61.948	702,950,985	244,327,377	62.096
Less: Transfers	105	205,456,382		198,191,004		140,151,156		
NET USD EXPENDITURES	110	530,115,409		518,960,055		562,799,829		
TOTAL USD TAXES LEVIED	115	224,276,981		233,111,910		244,327,377		

1. Sponsoring District Only

**Tax Rates are expressed in Mills*

Notice of Hearing 2026-2027 Budget

	Code 99 Line	2024-2025 Actual		2025-2026 Actual		2026-2027 Proposed Budget		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2026 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/District	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	$224,276,981		$233,111,910		$244,327,377		
Assessed Valuation - General Fund	128	$3,229,403,528		$3,458,118,000		$3,627,111,815		
Assessed Valuation - All Other Funds	130	$3,673,432,793		$3,883,960,559		$4,056,568,970		
Assessed Valuation - Capital Outlay	129	$3,994,322,703		$3,959,549,450		$4,184,172,155		
Outstanding Indebtedness, July 1		2024		2025		2026		
General Obligation Bonds	135	690,940,550		651,822,605		751,165,000		
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	690,940,550		651,822,605		751,165,000		

**Tax Rates are expressed in Mills*

Board President

Clerk of the Board

Exceeding Revenue Neutral for the 2026-2027 School Year

The governing body of Unified School District 233 will meet on the 3rd day of September 2026 at 5:15 PM at 14160 South Black Bob Road, Olathe, KS 66062 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information, including budget profile, is available at the District Office and will be available at this hearing.

Revenue Neutral

	2025-2026				2026-2027	
	Actual Taxes Levied (1)	Actual Tax Rate (2)	Revenue Neutral Taxes (3)	Revenue Neutral Tax Rate (4)	Proposed Taxes to be Levied (5)	Proposed Tax Rate (6)
General	$69,175,233	20.000	$69,162,362	19.068	$72,542,236	20.000
ALL OTHER FUNDS						
Supplemental General (LOB)	$60,564,190	15.590	$75,970,272	18.728	$63,894,437	15.751
Adult Education	$0	0.000			$0	0.000
Capital Outlay	$32,065,971	8.000	$32,058,962	7.662	$33,473,377	8.000
Cost of Living	$12,315,122	3.170			$12,958,353	3.194
Special Liability Expense Fund	$1,208,137	0.311			$2,336,492	0.576
Extraordinary Growth Facilities	$863,693	0.222			$0	0.000
Bond and Interest #1	$55,895,134	14.388	$55,882,425	13.776	$58,365,222	14.388
Bond and Interest #2	$0	0.000			$0	0.000
No-Fund Warrant	$0	0.000			$0	0.000
Special Assessment	$1,037,303	0.267			$757,260	0.187
Temporary Note	$0	0.000			$0	0.000
Historical Museum	$0	0.000			$0	0.000
Public Library Board/District	$0	0.000			$0	0.000
Public Library Board Employee Benefits	$0	0.000			$0	0.000

Revenue Neutral Calculation

Total Taxes Levied Including General Fund	$233,124,783	61.948	$233,074,021	59.234	$244,327,377	62.096

Notice of Hearing 2026-2027 Budget

Total Taxes Levied Excluding General Fund	$163,949,550	41.948	$163,911,659	40.166	$171,785,141	42.096

Board President	Clerk of the Board

Exceeding Revenue Neutral for the 2026-2027 School Year

The governing body of Unified School District 233 will meet on the 3rd day of September 2026 at 5:15 PM at 14160 South Black Bob Road, Olathe, KS 66062 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information, including budget profile, is available at the District Office and will be available at this hearing.

Revenue Neutral

	2025-2026				2026-2027	
	Actual Taxes Levied (1)	Actual Tax Rate (2)	Revenue Neutral Taxes (3)	Revenue Neutral Tax Rate (4)	Proposed Taxes to be Levied (5)	Proposed Tax Rate (6)
General	$69,175,233	20.000	$69,162,362	19.068	$72,542,236	20.000
ALL OTHER FUNDS						
Supplemental General (LOB)	$60,564,190	15.590	$75,970,272	18.728	$63,894,437	15.751
Adult Education	$0	0.000	$0	0.000	$0	0.000
Capital Outlay	$32,065,971	8.000	$32,058,962	7.662	$33,473,377	8.000
Cost of Living	$12,315,122	3.170	$0	0.000	$12,958,353	3.194
Special Liability Expense Fund	$1,208,137	0.311	$0	0.000	$2,336,492	0.576
Extraordinary Growth Facilities	$863,693	0.222	$0	0.000	$0	0.000
Bond and Interest #1	$55,895,134	14.388	$55,882,425	13.776	$58,365,222	14.388
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	$1,037,303	0.267	$0	0.000	$757,260	0.187
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/District	$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	$233,124,783	61.948	$233,074,021	59.234	$244,327,377	62.096
Taxes Levied Excluding General Fund	$163,949,550	41.948	$163,911,659	40.166	$171,785,141	42.096

Board President

Clerk of the Board

Unencumbered Cash Balance by Fund

	Fund	July 1, 2024	July 1, 2025	July 1, 2026
General	06	0	0	0
Federal Funds	07	-2,317,818	-1,104,121	-1,077,282
Supplemental General	08	4,411,436	4,645,380	5,561,357
Adult Education	10	0	0	0
Preschool-Aged At-Risk*	11	50,000	50,000	30,000
Adult Supplemental Education	12	0	0	0
At-Risk Education Fund*	13	50,000	50,000	30,000
Bilingual Education*	14	50,000	50,000	30,000
Virtual Education*	15	15,000	15,000	10,000
Capital Outlay	16	4,208,785	760,661	51,102
Driver Training*	18	197,168	237,515	232,186
Declining Enrollment	19	0	0	0
Extraordinary School Program*	22	0	0	0
Food Service	24	4,354,058	2,105,880	1,233,524
Professional Development*	26	50,000	50,000	30,000
Parent Education Program*	28	744,726	150,000	50,000
Summer School*	29	224,944	237,429	253,141
Special Education*	30	3,206,488	857,409	0
Cost of Living	33	1,160,355	471,420	406,488
Career and Postsecondary Education*	34	50,000	50,000	40,000
Gifts/Grants	35	1,209,642	1,272,961	1,634,542
Special Liability	42	480,004	823,089	1,002,189
School Retirement	44	0	0	0
Extraordinary Growth Facilities	45	1,958,481	1,990,163	1,631,135
Special Reserve	47	16,290,292	12,212,966	10,487,213
KPERS Spec. Ret. Contribution	51	0	0	0
Contingency Reserve*	53	8,130,001	6,987,560	0
Text Book & Student Material*	55	808,880	362,812	2,187,447
Activity Fund	56	1,024,246	1,044,352	1,163,608
Bond and Interest #1	62	68,837,846	53,775,510	73,099,967
Bond and Interest #2	63	0	0	0
No Fund Warrant	66	0	0	0
Special Assessment	67	1,359,846	1,477,274	1,728,941
Temporary Note	68	0	0	0
Special Education Coop	78	0	0	0
USD TOTAL		116,554,380	88,573,260	99,815,558
Enrollment (FTE)[1]		27,522.3	27,064.3	28,381.5
Amount per Pupil[2]		4,235	3,273	3,517
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.

	July 1, 2024	July 1, 2025	July 1, 2026
July 1 Beginning Balances of Highlighted Funds*			
TOTAL	**13,577,207**	**9,097,725**	**2,892,774**
Total Expenditures (including Transfers) for General Fund and Supplemental General (LOB) Fund			
General	**250,944,741**	**257,104,028**	**262,565,417**
LOB	**82,154,972**	**83,039,714**	**87,470,384**
Total	**333,099,713**	**340,143,742**	**350,035,801**
CASH BALANCE			
Percentage	**4.08%**	**2.67%**	**0.83%**

Budget Certificate
2026-2027 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: 233 - Olathe

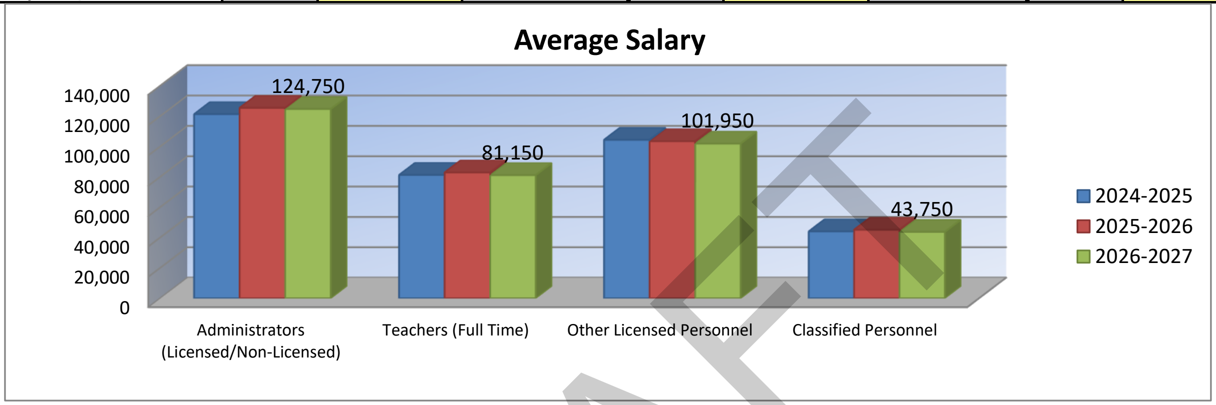
Superintendent:

Date:

USD # 233

Average Salaries

	2024-25 Actual			2025-26 Actual			2026-27 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Licensed/Non-Licensed)	215.0	26,093,280	121,364	206.0	25,853,000	125,500	198.0	24,700,500	124,750
Teachers (Full Time)	2,137.0	173,704,024	81,284	2,114.8	175,335,953	82,909	2,088.0	169,441,750	81,150
Other Licensed Personnel	341.8	35,700,500	104,449	328.5	33,999,750	103,500	315.5	32,165,225	101,950
Classified Personnel	1,615.2	71,187,413	44,073	1,515.5	68,461,197	45,174	1,458.0	63,787,500	43,750
Substitutes/Temporary Help	~~~~~~	13,977,324	~~~~~~	~~~~~~	13,500,000	~~~~~~	~~~~~~	13,750,000	~~~~~~



DEFINITIONS

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

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

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

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

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