Shawnee Mission
School District

DISTRICT BUDGET 2026-2027

USD 512

Johnson County

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Code 62 ..... Bond and Interest (USD) #1 – Revenue (local, county, state) and expenditures for principal and interest

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Code 99 ..... Notice of Hearing (published in newspaper) is a summary showing operating funds and total expenditures, special education cooperative, total taxes levied and estimated tax rate. Other line items include library board, recreation commission, assessed valuation, lease purchase principle, and total USD debt.

Revenue Neutral .... This "Revenue Neutral Tax Rate" form is required to be published in the local paper if *Taxes Levied* for the budget year exceed the revenue neutral rate.

Average Salary ..... This page provides FTE and average salaries for administrators, teachers, licensed personnel, and substitutes.

Budget Profile

Page 1 ..... Budget general information: general information about the community, contact information for board members, names of key staff (administrators, business office and board clerk), and district accomplishments and challenges

Page 2 ..... Supplemental information for tables in Summary of Expenditures

Page 4 ..... KSDE DATA CENTRAL – Kansas Education Data Reporting Services

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

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

Budget At A Glance

Page 2 ..... Summary of Total Expenditures by function (all funds)

Page 3 ..... Total Expenditures by Function (all funds)

Page 4 ..... Total Expenditures Amount Per Pupil by Function (all funds)

Page 5 ..... Summary of General and Supplemental General Fund Expenditures

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Page 7 ..... Sources of Revenue (state, federal and local) and proposed budget for current year

Page 8 ..... Enrollment and Low-Income Students

Page 9 ..... Mill Rates by Fund

Page 10 ..... Assessed Valuation and Bonded Indebtedness

Page 11 ..... Average Salary - This page provides FTE and average salaries for administrators, teachers, licensed personnel, and substitutes.

Page 12 ..... KSDE DATA CENTRAL – Kansas Education Data Reporting Services

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One-Page Summary

This provides a summary of charts combined on one page.

Coding Expenditures in the Budget Document

(Definitions for Functions, Sub-functions, Objects)

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

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

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

Coding the USD Budget Document

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

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

For example:

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

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

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

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

FUNCTION DEFINITIONS EXPENDITURES

Code

1000 Instruction

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

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

2000 Support Services

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

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

3000 Operation of Non-Instructional Services

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

4000 Facilities Acquisition and Construction Service

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

5000 Debt Service

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

SUBFUNCTION DEFINITIONS EXPENDITURES

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

Code

2000 Support Services

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

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

2110
2111
2112

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

OBJECT DEFINITIONS EXPENDITURES

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

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

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

Code

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

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

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

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

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

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

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

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

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

FUNDS

Description

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

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

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

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

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

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

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

ACCOUNT GROUPS

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

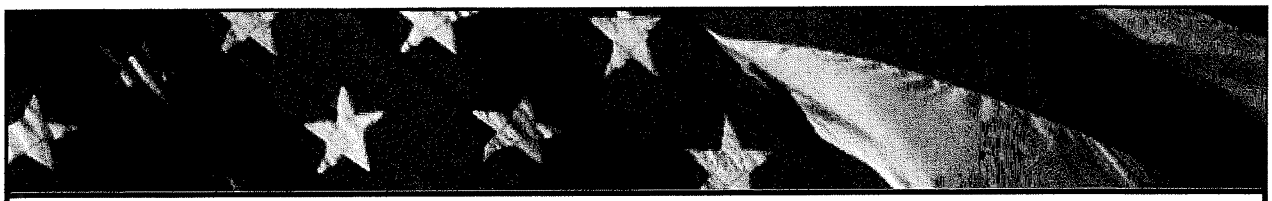
General Fixed Asset Accounts
All a governmental unit's fixed assets which are not recorded in an enterprise, internal service, or trust fund, should be recorded in the General Fixed Assets Account Group. It is essential that a list of the district's fixed assets be maintained to help ensure accountability.

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

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

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

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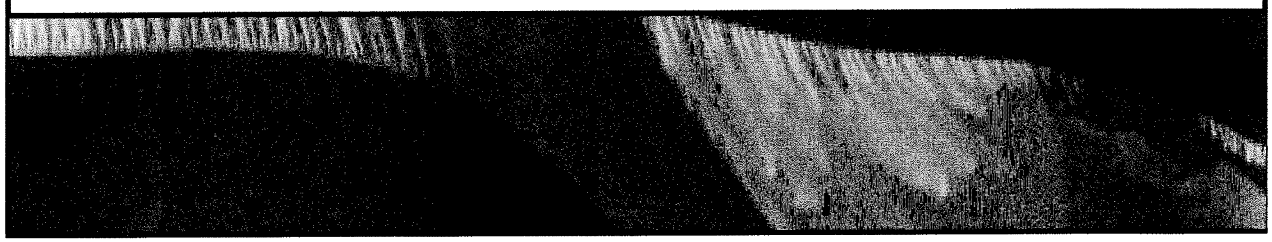
Budget Certificate
2026-2027 School Year

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: 512 - Shawnee Mission Pub Sch

Superintendent:

Date: July 20, 2026



CERTIFICATE

TO THE CLERK of Johnson County, State of Kansas

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

Unified School District 512

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.

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
General[1]	72-5142	06	234,901,905	114,715,336	20.000[2]
Federal Funds	12-1663	07	4,858,940		
Supplemental General (LOB)[3]	72-5147	08	78,422,896	79,265,233	
Adult Education	74-32,259	10	0	0	
Preschool-Aged At-Risk	72-5154	11	1,995,527		
Adult Supplemental Education	74-32,261	12	5,000		
At Risk Education Fund	72-5153	13	42,192,037		
Bilingual Education	72-3613	14	4,769,556		
Virtual Education	72-3715	15	32,586		
Capital Outlay	72-53, 113	16	62,719,579	51,277,508	
Driver Training	72-5163	18	0		
Declining Enrollment	72-5160	19	454,676		
Extraordinary School Program	72-3239	22	276,739		
Food Service	72-5164	24	17,350,076		
Professional Development	72-2552	26	588,240		
Parent Education Program	72-4165	28	820,551		
Summer School	72-3238	29	487,513		
Special Education	72-3422	30	73,385,427		
Cost of Living[4]	72-5159	33	13,734,508	14,035,568	
Career and Postsecondary Education	72-5162	34	8,127,063		
Gifts and Grants	72-1142	35	1,407,010		
Special Liability Expense Fund	72-1179	42	1,794,000	1,080,321	
Extraordinary Growth Facility	72-5158	45	0	0	
Special Reserve Fund	72-1180	47			
KPERS Special Retirement Contribution	74-4939a	51	32,058,345		
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	38,412,443	47,441,153	
Bond and Interest #2	10-113	63	0	0	
No Fund Warrant[5]	79-2939	66	0	0	
Special Assessment	12-6a10	67	1,100,000	894,939	
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 8/3/2006
5. See K.S.A. 79-2939, order #_____ dated _____/_____/_____.

State of Kansas
Budget Form USD-B

USD #512
2026-2027

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	619,894,617	308,710,058	
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 0.852 %

Rate Used in this Budget for 2026-2027 3.852 %

Resolutions of Levies and Limits for Taxable Funds

1. Capital Outlay
   Resolution dated 1/25/2016 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 8/3/2006
   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 1.852 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	78,215,340	1,448,548	68,531,473	7,063,917	1,171,402	5,566,826	19,299	114,961	79,265,233	67,375,448
Adult Education	05	0	0	0	0	0	0	0	0	0	0
Capital Outlay	10	49,151,584	910,287	43,366,933	3,818,286	1,056,078	3,447,049	11,949	71,185	51,277,508	43,585,882
Special Assessment	25	1,192,910	22,093	1,045,228	95,780	29,809	70,895	245	1,464	894,939	760,698
Spec Liability Expense	30	789,208	14,616	691,488	71,412	11,692	61,616	213	1,272	1,080,321	918,273
Bond and Interest #1	40	45,583,197	844,201	39,939,513	4,124,737	674,746	3,191,749	11,064	65,913	47,441,153	40,324,980
Bond and Interest #2	45	0	0	0	0	0	0	0	0	0	0
Temporary Note	50	0	0	0	0	0	0	0	0	0	0
No-fund Warrant	55	0	0	0	0	0	0	0	0	0	0
Extraordinary Gowth Facility	57	0	0	0	0	0	0	0	0	0	0
Recreation Commission	60	0	0	0	0	0	0	0	0	0	0
Rec Comm Emp Bnfts & Spec Liab	65	0	0	0	0	0	0	0	0	0	0
Public Library Board	70	0	0	0	0	0	0	0	0	0	0
Public Lib Brd Emp Bnfts	71	0	0	0	0	0	0	0	0	0	0
Historical Museum	75	0	0	0	0	0	0	0	0	0	0
Cost of Living	78	14,229,964	263,539	12,468,141	1,240,908	257,376	1,050,804	3,643	21,700	14,035,568	11,930,233
TOTAL	80	189,162,203	3,503,284	166,042,776	16,415,040	3,201,103	13,388,939	46,413	276,495	193,994,722	164,895,514

Adult Education Computation: $6,381,698,338 (Assessed Valuation) x 0.000 (Adult Education Mill Levy) = $0 (Taxes to be Levied)

Capital Outlay Computation: $6,409,688,530 (Assessed Valuation) x 8.000 (Capital Outlay Mill Levy) = $51,277,508 (Taxes to be Levied)

Tax Collection Ratio for 2025: 87.778 %

STATEMENT OF INDEBTEDNESS

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

Bond Elections	Purpose of Debt	1 Date of Election	2 Date of Issue	3 Date Refunded/ Refinanced	4 Interest Rate	5 Amount of Bonds Issued	6 Principal Outstanding 7/1/2026	7 Date Due Interest	8 Date Due Principal	9 Due in 2026-2027 Interest	10 Due in 2026-2027 Principal	11 Due July-Dec. 2027 Interest	12 Due July-Dec. 2027 Principal
prior to July 1, 2015	2015A - Construction & Refunding 2005B	1/27/2015	6/17/2015		2-5%	118,625,000	26,550,000	10/1 & 4/1	10/1/2025	789,388	5,365,000	343,544	5,570,000
	2016B - Construction & Refunding 2007A	1/27/2015	10/13/2016		2-5%	152,385,000	110,240,000	10/1 & 4/1	10/1/2025	3,991,613	9,145,000	1,892,925	9,555,000
	Total						136,790,000			4,781,001	14,510,000	2,236,469	15,125,000
after July 1, 2015 & prior to June 30, 2017													
	Total						0			0	0	0	0
after July 1, 2017 & prior to June 30, 2022	2021A - Construction & Refunding 2012A	1/26/2021	6/3/2021		2-4%	157,705,000	104,295,000			3,187,350	775,000	1,585,925	805,000
	2021B - Refunding 2015A		6/3/2021	6/3/2021	0.2-2.3%	87,525,000	84,005,000			1,709,661	890,000	852,543	900,000
	2023A - Construction	1/26/2021	3/7/2023		4-5%	132,110,000	122,670,000			5,444,325	3,245,000	2,681,600	2,345,000
	2023B - Refunding 2015A & 2015B	1/26/2021	3/7/2023		4.5-4.6%	5,440,000	3,090,000			69,525	3,090,000	0	0
	Total						314,060,000			10,410,861	8,000,000	5,120,068	4,050,000
after July 1, 2022													
	Total						0			0	0	0	0
	Grand Total						450,850,000			**15,191,862**	**22,510,000**	**7,356,537**	**19,175,000**

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

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

	1	2	3	4	5	6	7	8	9
Item/Service Purchased	Date of Contract	Term of Contract (Months)	Interest Rate %	Total Outright Purchase Price	Other Charges in Contract	Total Amount Financed (Beginning Principal)	Principal Balance on 7/1/2026	Payments Due in 2026-2027	Payments due July - Dec 2027
MacBook Airs	5/1/2026	36	0.00%	3,833,850	0	3,833,850	2,875,388	958,463	0
iPads	5/1/2026	24	0.00%	7,714,419	0	7,714,419	5,142,946	2,571,473	0
			TOTAL	$11,548,269	$0	$11,548,269	$8,018,334	$3,529,936	$0

State of Kansas
Budget Form USD-E

USD #512
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	0	0	
REVENUES				
1000 Local Sources				
1300 Tuition				
1312 Individuals (out of district)	30	0	0	0
1320 Other School District/Govt Sources (in-state)	40	0	0	0
1330 Other School District/Govt Sources	45	0	0	0
1410 Transportation Fees (reimbursement)	47	0	0	
1700 Student Activities (reimbursement)	50	0	0	
1900 Other Revenue from Local Source				
1910 User Charges (reimbursement)	55	0	0	
1980 Reimbursements	60	3,062,397	3,391,703	
1985 State Aid Reimbursements	65	75,333	0	
1990 Miscellaneous	67	0	0	
3000 State Sources				
3110 State Foundation Aid	95	191,822,842	196,229,509	203,276,742
3130 Mineral Production Tax	115	0	0	0
3205 Special Education Aid	120	30,028,142	31,006,687	31,625,163
RESOURCES AVAILABLE	**170**	**224,988,714**	**230,627,899**	**234,901,905**
Total Expenditures & Transfers	175	224,988,714	230,627,899	234,901,905
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 #512
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	89,975,959	88,431,605	86,390,306
120 Non-Licensed	215	690,766	752,168	738,509
200 Employee Benefits				
210 Insurance (employee)	220	12,803,022	14,074,234	14,839,691
220 Social Security	225	6,719,374	7,198,236	5,902,357
290 Other	230	129,641	166,642	119,634
300 Purchased Professional & Tech Serv	235	271,286	301,414	310,250
400 Purchased Property Services	237	10,433	7,325	12,000
500 Other Purchased Services				
560 Tuition				
561 Tuition/Other State LEA's	240	0	0	0
562 Tuition/Other Out-of-State LEA's	245	0	0	0
563 Tuition/Private Sources	250	0	0	0
590 Other	255	472,133	500,653	511,931

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	1,185,419	1,130,396	1,226,853
644 Textbooks	265	530	699	1,960
650 Supplies (technology related)	267	272,152	229,912	281,000
680 Miscellaneous Supplies	270	23,673	18,780	21,170
700 Property (equipment & furnishings)	275	1,571	1,799	2,000
800 Other	280	6,762	3,672	9,700
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	6,339,232	6,682,678	6,808,277
120 Non-Licensed	290	774,058	890,602	934,028
200 Employee Benefits				
210 Insurance (employee)	295	1,006,944	1,089,416	1,160,998
220 Social Security	300	516,210	551,359	555,154
290 Other	305	7,547	7,286	7,788
300 Purchased Professional & Tech Serv	310	59,800	117,446	151,500
400 Purchased Property Services	313	0	609	1,000
500 Other Purchased Services	315	5,538	10,658	17,100
600 Supplies	320	70,778	83,653	80,408
700 Property (equipment & furnishings)	325	0	0	0
800 Other	330	203	298	639
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335	5,118,665	5,628,923	5,605,801
120 Non-Licensed	340	585,581	641,264	591,886
200 Employee Benefits				
210 Insurance (employee)	345	590,496	656,910	692,860
220 Social Security	350	424,406	459,390	436,481
290 Other	355	6,034	6,604	6,236
300 Purchased Professional & Tech Serv	360	33,541	60,585	21,700
400 Purchased Property Services	363	0	0	400
500 Other Purchased Services	365	30,684	28,666	39,900
600 Supplies				
640 Books (not textbooks) & Periodicals	370	130,151	213,723	226,696
650 Technology Supplies	375	11,184	2,874	13,462
680 Miscellaneous Supplies	380	129,224	139,835	153,971
700 Property (equipment & furnishings)	385	0	0	0
800 Other	390	25,280	25,478	24,500
2300 General Administration				
100 Salaries				
110 Licensed	395	932,947	991,321	994,522
120 Non-Licensed	400	292,239	331,056	384,282
200 Employee Benefits				
210 Insurance (employee)	405	56,196	57,944	70,104
220 Social Security	410	95,246	95,623	132,158
290 Other	415	390,485	417,493	417,240
300 Purchased Professional & Tech Serv	420	83,776	147,282	129,500
400 Purchased Property Services	425	0	0	0
500 Other Purchased Services				
520 Insurance	430	0	0	0
530 Communications (telephone, postage, etc.)	435	295	178	550
590 Other	440	33,219	26,018	40,550
600 Supplies	445	40,955	55,601	57,150
700 Property (equipment & furnishings)	450	0	0	0
800 Other	455	37,717	29,437	33,000

GENERAL FUND	Code 06 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	8,689,220	9,601,750	9,431,784
120 Non-Licensed	465	4,368,734	4,576,310	4,665,618
200 Employee Benefits				
210 Insurance (employee)	470	1,595,157	1,840,418	1,957,684
220 Social Security	475	975,915	1,060,940	1,009,152
290 Other	480	21,109	22,288	22,102
300 Purchased Professional & Tech Serv	485	0	0	0
400 Purchased Property Services	490	2,506	1,295	2,500
500 Other Purchased Services				
530 Communications				
(telephone, postage, etc.)	495	13,326	10,860	11,126
590 Other	500	14,890	13,976	17,750
600 Supplies	505	267,693	244,408	251,840
700 Property (equipment & furnishings)	510	0	0	0
800 Other	515	0	0	0
2500 Central Services				
100 Salaries				
110 Licensed	730	529,006	587,069	580,555
120 Non-Licensed	735	6,789,557	7,172,218	7,044,424
200 Employee Benefits				
210 Insurance	740	840,404	933,734	970,524
220 Social Security	745	550,277	581,430	555,740
290 Other	750	127,754	128,147	127,651
300 Purchased Professional & Tech Serv	755	0	0	0
400 Purchased Property Services	760	0	0	0
500 Other Purchased Services	765	3,688	4,318	11,000
600 Supplies	770	368,387	391,241	433,600
700 Property (equipment & furnishings)	775	0	0	0
800 Other	780	55,789	55,662	57,435
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520	4,908,745	5,229,349	8,233,332
200 Employee Benefits				
210 Insurance (employee)	525	1,407,048	1,582,892	2,519,448
220 Social Security	530	707,074	732,990	917,683
290 Other	535	42,199	48,959	44,997
300 Purchased Professional & Tech Serv	540	2,065,000	2,452,777	0
400 Purchased Property Services				
411 Water/Sewer	545	0	0	0
420 Cleaning	550	0	0	0
430 Repairs & Maintenance	555	0	0	0
440 Rentals	560	0	0	0
460 Repair of Buildings	565	0	0	0
490 Other	570	0	0	0
500 Other Purchased Services				
520 Insurance	575	0	0	0
590 Other	580	0	0	0
600 Supplies				
610 General Supplies	585	0	0	0
620 Energy				
621 Heating	590	0	0	0
622 Electricity	595	0	0	0
626 Motor Fuel (not school bus)	600	0	0	0
629 Other	605	0	0	0
680 Miscellaneous Supplies	610	0	0	0

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	0	0	0
800 Other	620	0	0	0
2601 Operations & Maintenance (transportation) 100 Salaries 120 Non-Licensed	622	0	0	0
200 Employee Benefits 210 Insurance (employee)	623	0	0	0
220 Social Security	626	0	0	0
290 Other	628	0	0	0
300 Purchased Professional & Tech Serv	630	0	0	0
400 Purchased Property Services	632	0	0	0
500 Other Purchased Services	634	0	0	0
600 Supplies 610 General Supplies	636	0	0	0
620 Energy 621 Heating	638	0	0	0
622 Electricity	640	0	0	0
626 Motor Fuel (not school bus)	642	0	0	0
629 Other	644	0	0	0
680 Miscellaneous Supplies	646	0	0	0
700 Property (equipment & furnishings)	648	0	0	0
800 Other	650	0	0	0
2700 Student Transportation Services 2720 Supervision 100 Salaries 120 Non-Licensed	652	0	0	0
200 Employee Benefits 210 Insurance	654	0	0	0
220 Social Security	656	0	0	0
290 Other	658	0	0	0
600 Supplies	660	0	0	0
730 Equipment	662	0	0	0
800 Other	664	0	0	0
2710 Vehicle Operating Services 100 Salaries 120 Non-Licensed	666	0	0	0
200 Employee Benefits 210 Insurance	668	0	0	0
220 Social Security	670	0	0	0
290 Other	672	0	0	0
442 Rent of Vehicles (lease)	674	0	0	0
500 Other Purchased Services 513 Contracting of Bus Services	676	6,303,498	6,879,378	6,912,188
519 Mileage in Lieu of Trans	678	0	0	0
520 Insurance	680	0	0	0
626 Motor Fuel	682	268,274	327,458	360,000
730 Equipment (including buses)	684	0	0	0
800 Other	686	0	0	0
2730 Vehicle Services & Maintenance Services 100 Salaries 120 Non-Licensed	688	0	0	0
200 Employee Benefits 210 Insurance	690	0	0	0
220 Social Security	692	0	0	0
290 Other	694	0	0	0
300 Purchased Professional & Tech Serv	696	0	0	0
400 Purchased Property Services	698	0	0	0

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	0	0	0
600 Supplies	702	0	0	0
730 Equipment	704	0	0	0
800 Other	706	0	0	0
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Licensed	708	35,892	84,640	83,438
200 Employee Benefits				
210 Insurance	710	5,334	16,481	17,676
220 Social Security	712	2,747	6,344	5,966
290 Other	714	34	78	78
300 Purchased Professional & Tech Serv	716	0	0	0
400 Purchased Property Services	718	0	0	0
500 Other Purchased Services	720	1,128	47	3,530
600 Supplies	722	2,642	1,115	130
730 Equipment	724	0	0	0
800 Other	726	0	0	0
2900 Other Support Services				
100 Salaries				
110 Licensed	895	0	0	0
120 Non-Licensed	900	0	0	0
200 Employee Benefits				
210 Insurance	905	0	0	0
220 Social Security	910	0	0	0
290 Other	915	0	0	0
300 Purchased Professional & Tech Serv	920	0	0	0
400 Purchased Property Services	925	0	0	0
500 Other Purchased Services	930	0	0	0
600 Supplies	935	0	0	0
700 Property (equipment & furnishings)	940	0	0	0
800 Other	945	0	0	0
3300 Community Services Operations	785	0	0	0
4300 Architectural & Engineering Services	790	0	0	0
5200 Transfers				
932 Adult Education	795	0	0	0
934 Adult Supplemental Education	800	0	0	0
936 Bilingual Education	805	0	0	0
937 Virtual Education	807	0	0	0
938 Capital Outlay	810	0	0	0
940 Driver Training	815	0	0	0
943 Extraordinary School Program	823	0	0	0
944 Food Service	825	0	0	0
946 Professional Development	830	0	0	0
948 Parent Education Program	835	0	0	0
949 Summer School	837	0	0	0
950 Special Education	840	30,028,142	31,006,687	31,625,163
954 Career & Postsecondary Education	850	0	0	0
960 Special Reserve Fund	853	0	0	0
963 Special Liability Expense Fund	855	0	0	0
972 Contingency Reserve	885	0	0	0
974 Textbook & Student Materials Revolving Fund	889	0	0	0
976 Preschool-Aged At-Risk	891	0	0	0
978 At-Risk Education Fund	893	23,606,193	22,764,895	26,870,589
TOTAL EXPENDITURES*	~~~	224,988,714	230,627,899	234,901,905

**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	-1,527,780	-93,747	627
Cancellation of Prior Year Encumbrances	03	0	0	
REVENUES				
4000 FEDERAL SOURCES - GRANTS				
4591 Title I	10	3,241,227	3,164,807	3,305,150
4593 Title II	15	455,000	427,000	988,530
4602 Title IV Part A	22	168,000	162,000	185,075
4607 Title IV Part B	27	0	0	0
4601 Title III (English Language Acquisition)	60	0	0	0
4595 ESSER I (CARES Act)	67	0	0	0
4605 ESSER II (CRRSA)	68	0	0	0
4606 ESSER III (ARP)	70	6,422,874	0	0
4599 Other	75	270,915	221,780	379,558
RESOURCES AVAILABLE	170	9,030,236	3,881,840	4,858,940
TOTAL EXPENDITURES	175	9,123,983	3,881,213	4,858,940
UNENCUMBERED CASH BALANCE JUNE 30	190	-93,747	627	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	5,537,799	1,108,851	1,217,665
120 Non-Licensed	215	512,189	503,096	526,708
200 Employee Benefits				
210 Insurance (Employee)	220	271,728	328,968	343,448
220 Social Security	225	447,244	116,284	115,316
290 Other	230	12,274	1,424	1,508
300 Purchased Professional & Technical Serv	235	833	645	0
400 Purchased Property Services	237	0	0	0
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	0	0	0
562 Tuition/other LEA's outside the State	245	0	0	0
563 Tuition/Private Sources	250	0	0	0
590 Other	255	29,968	844	107,203
600 Supplies				
610 General Supplemental (Teaching)	260	62,162	12,647	17,186
644 Textbooks	265	0	0	0
650 Supplies (Technology Related)	267	0	0	0
680 Miscellaneous Supplies	270	0	0	0
700 Property (Equipment & Furnishings)	275	0	0	0
800 Other	280	0	0	0

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	344,031	314,346	319,659
120 Non-Licensed	290	14,667	12,500	12,500
200 Employee Benefits				
210 Insurance (Employee)	295	43,102	46,254	47,715
220 Social Security	300	26,208	24,225	23,255
290 Other	305	323	297	304
300 Purchased Professional & Technical Serv	310	32,286	25,121	23,000
400 Purchased Property Services	313	2,716	0	0
500 Other Purchased Services	315	68,457	59,337	67,308
600 Supplies	320	68,777	54,328	154,695
700 Property (Equipment & Furnishings)	325	0	0	0
800 Other	330	180	0	0
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335	754,049	333,575	477,851
120 Non-Licensed	340	31,294	33,128	33,126
200 Employee Benefits				
210 Insurance (Employee)	345	66,858	36,321	35,352
220 Social Security	350	56,187	25,381	26,404
290 Other	355	910	422	235
300 Purchased Professional & Technical Serv	360	290,670	366,522	196,580
400 Purchased Property Services	363	0	0	0
500 Other Purchased Services	365	169,256	174,141	353,905
600 Supplies				
640 Books (not textbooks) & Periodicals	370	0	0	0
650 Technology Supplies	375	43,738	79,847	72,501
680 Miscellaneous Supplies	380	30,723	39,619	498,962
700 Property (Equipment & Furnishings)	385	0	0	0
800 Other	390	0	0	0
2300 General Administration				
100 Salaries				
110 Licensed	395	0	0	0
120 Non-Licensed	400	31,169	33,128	33,126
200 Employee Benefits				
210 Insurance (Employee)	405	5,130	5,628	5,892
220 Social Security	410	2,247	2,349	2,369
290 Other	415	28	29	31
300 Purchased Professional & Technical Serv	420	0	0	0
400 Purchased Property Services	425	0	0	0
500 Other Purchased Services				
520 Insurance	430	0	0	0
530 Communications (telephone, postage, etc.)	435	0	0	0
590 Other	440	0	0	0
600 Supplies	445	0	0	0
700 Property (Equipment & Furnishings)	450	0	0	0
800 Other	455	0	0	0
2400 School Administration				
100 Salaries				
110 Licensed	460	0	0	0
120 Non-Licensed	465	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	470	0	0	0
220 Social Security	475	0	0	0

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				
290 Other	480	0	0	0
300 Purchased Professional & Technical Serv	485	0	0	0
400 Purchased Property Services	490	0	0	0
500 Other Purchased Services 530 Communications (telephone, postage, etc.)	495	0	0	0
590 Other	500	0	0	0
600 Supplies	505	0	0	0
700 Property (Equipment & Furnishings)	510	0	0	0
800 Other	515	0	0	0
2500 Central Services 100 Salaries 110 Licensed	680	0	0	0
120 Non-Licensed	685	0	0	0
200 Employee Benefits 210 Insurance	690	0	0	0
220 Social Security	695	0	0	0
290 Other	700	0	0	0
300 Purchased Professional & Technical Serv	705	0	0	0
400 Purchased Property Services	710	0	0	0
500 Other Purchased Services	715	0	0	0
600 Supplies	720	0	0	0
700 Property (Equipment & Furnishings)	725	0	0	0
800 Other	730	0	0	0
2600 Operations & Maintenance 100 Salaries 120 Non-Licensed	520	0	0	0
200 Employee Benefits 210 Insurance (Employee)	525	0	0	0
220 Social Security	530	0	0	0
290 Other	535	0	0	0
300 Purchased Professional & Technical Serv	540	0	0	0
400 Purchased Property Services 411 Water/Sewer	545	0	0	0
420 Cleaning	550	0	0	0
430 Repairs & Maintenance	555	0	0	0
440 Rentals	560	0	0	0
460 Repair of Buildings	565	0	0	0
490 Other	570	0	0	0
500 Other Purchased Services 520 Insurance	575	0	0	0
590 Other	580	0	0	0
600 Supplies 610 General Supplies	585	0	0	0
620 Energy 621 Heating	590	157,640	140,647	140,827
622 Electricity	595	0	0	0
626 Motor Fuel (not school bus)	600	0	0	0
629 Other	605	0	0	0
680 Miscellaneous Supplies	610	0	0	0
700 Property (Equipment & Furnishings)	615	0	0	0
800 Other	620	0	0	0
2700 Student Transportation Services				

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				
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	625	0	0	0
200 Employee Benefits				
210 Insurance	630	0	0	0
220 Social Security	635	0	0	0
290 Other	640	0	0	0
442 Rent of Vehicles (lease)	645	0	0	0
500 Other Purchased Services				
513 Contracting of Bus Services	650	9,140	1,309	4,309
519 Mileage in Lieu of Trans	655	0	0	0
520 Insurance	660	0	0	0
626 Motor Fuel	665	0	0	0
730 Equipment (including buses)	670	0	0	0
800 Other	675	0	0	0
2900 Other Support Services				
100 Salaries				
110 Licensed	805	0	0	0
120 Non-Licensed	810	0	0	0
200 Employee Benefits				
210 Insurance	815	0	0	0
220 Social Security	820	0	0	0
290 Other	825	0	0	0
300 Purchased Professional & Technical Serv	830	0	0	0
400 Purchased Property Services	835	0	0	0
500 Other Purchased Services	840	0	0	0
600 Supplies	845	0	0	0
700 Property (Equipment & Furnishings)	850	0	0	0
800 Other	855	0	0	0
3000 Operation of Non-Instructional Services				
3100 Food Service Operation				
100 Salaries				
110 Licensed	735	0	0	0
120 Non-Licensed	740	0	0	0
200 Employee Benefits				
210 Insurance	745	0	0	0
220 Social Security	750	0	0	0
290 Other	755	0	0	0
500 Other Purchased Services				
520 Insurance	760	0	0	0
570 Food Service Management	765	0	0	0
590 Other Purchased Services	770	0	0	0
600 Supplies				
630 Food & Milk	775	0	0	0
680 Miscellaneous Supplies	780	0	0	0
700 Property (Equipment & Furnishings)	785	0	0	0
800 Other	790	0	0	0
3300 Community Services Operations	795	0	0	0
4300 Architectural & Engineering Services	800	0	0	0
4500 New Building Acquisition & Construction	865	0	0	0
4700 Building Improvements				
100 Salaries				
120 Non-Licensed	870	0	0	0
200 Fringe Benefits				
210 Insurance	875	0	0	0
220 Social Security	880	0	0	0

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				
290 Other	885	0	0	0
400 Outside Contractors	890	0	0	0
4900 Other	900	0	0	0
TOTAL EXPENDITURES*	~~~	9,123,983	3,881,213	4,858,940

**Goes to Budget Line 175.*

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	5,043,949	5,152,171	5,900,626	
Cancellation of Prior Year Encumbrances	03	0	0		
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2023 $	10	1,189,945			
2024 $	15	67,112,873	2,231,755		
2025 $	20		68,531,473	1,171,402	
1140 Delinquent Tax	25	406,884	48,128	724,636	
1410 Transportation Fees	47	0	0		
1980 Reimbursements	60	0	0		
1990 Miscellaneous	65	0	0	0	
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	70	4,972,333	5,433,879	5,566,826	
2450 Recreational Vehicle Tax	75	18,325	18,700	19,299	
2460 Commercial Vehicle Tax	77	105,903	105,015	114,961	
2800 In Lieu of Taxes IRBs/Rental Excise	85	380,266	250,251	48,737	
3000 STATE SOURCES					
3140 Supplemental State Aid	95	0	0	0	
5000 OTHER					
5253 Transfer From Contingency Reserve	145	0	0	0	
RESOURCES AVAILABLE	170	79,230,478	81,771,372	13,546,487	
TOTAL EXPENDITURES & TRANSFERS	175	74,078,307	75,870,746	78,422,896	
TAX REQUIRED (175 minus 170)	195			64,876,409	
PERCENT OF COLLECTION	196			85.000	%
TOTAL 2026 TAX REQUIRED (195÷196)	197			76,325,187	
Delinquent Tax	200			2,940,046	
AMOUNT OF 2026 TAX TO BE LEVIED (Line 197 + Line 200)	205			79,265,233	
UNENCUMBERED CASH BALANCE JUNE 30	207	5,152,171	5,900,626	~~~~~~~~~~	

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

USD # 512

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	4,128,195	13,081,102	2,041,689
120 Non-Licensed	215	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	220	0	0	0
220 Social Security	225	0	0	0
290 Other	230	0	0	0
300 Purchased Professional & Technical Serv	235	62,349	78,712	99,111
400 Purchased Property Services	237	0	0	0
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	0	0	0
562 Tuition/other LEA's outside the State	245	0	0	0
563 Tuition/Private Sources	250	0	0	0

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				
590 Other	255	916,555	848,952	903,292
600 Supplies				
610 General Supplemental (Teaching)	260	40	0	0
644 Textbooks	265	0	0	0
650 Supplies (Technology Related)	267	359,779	200,628	299,708
680 Miscellaneous Supplies	270	0	0	0
700 Property (Equipment & Furnishings)	275	0	0	0
800 Other	280	0	0	0
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	0	0	0
120 Non-Licensed	290	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	295	0	0	0
220 Social Security	300	0	0	0
290 Other	305	0	0	0
300 Purchased Professional & Technical Serv	310	0	0	0
400 Purchased Property Services	313	0	0	0
500 Other Purchased Services	315	0	0	0
600 Supplies	320	0	0	17,000
700 Property (Equipment & Furnishings)	325	0	0	0
800 Other	330	0	0	0
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335	0	0	9,000
120 Non-Licensed	340	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	345	0	0	0
220 Social Security	350	0	0	0
290 Other	355	0	0	0
300 Purchased Professional & Technical Serv	360	1,674	1,647	3,000
400 Purchased Property Services	363	0	0	0
500 Other Purchased Services	365	0	8,934	6,500
600 Supplies				
640 Books (not textbooks) & Periodicals	370	0	0	0
650 Technology Supplies	375	0	0	0
680 Miscellaneous Supplies	380	0	782	4,000
700 Property (Equipment & Furnishings)	385	0	0	0
800 Other	390	0	0	0
2300 General Administration				
100 Salaries				
110 Licensed	395	0	0	0
120 Non-Licensed	400	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	405	0	0	0
220 Social Security	410	0	0	0
290 Other	415	0	0	0
300 Purchased Professional & Technical Serv	420	20,087	0	25,000
400 Purchased Property Services	425	0	0	0
500 Other Purchased Services				
520 Insurance	430	0	0	0
530 Communications (telephone, postage, etc.)	435	0	0	0
590 Other	440	3,617	180	3,500
600 Supplies	445	1,162	1,808	2,000
700 Property (Equipment & Furnishings)	450	0	0	0

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	0	0	0
2400 School Administration				
100 Salaries				
110 Licensed	460	0	0	0
120 Non-Licensed	465	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	470	0	0	0
220 Social Security	475	0	0	0
290 Other	480	0	0	0
300 Purchased Professional & Technical Serv	485	0	0	0
400 Purchased Property Services	490	0	0	0
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495	0	0	0
590 Other	500	0	0	0
600 Supplies	505	0	0	0
700 Property (Equipment & Furnishings)	510	0	0	0
800 Other	515	0	0	0
2500 Central Services				
100 Salaries				
110 Licensed	730	133,926	143,450	138,232
120 Non-Licensed	735	8,094	8,646	38,850
200 Employee Benefits				
210 Insurance	740	0	0	0
220 Social Security	745	612	664	13,126
290 Other	750	8	8	171
300 Purchased Professional & Technical Serv	755	434,771	412,355	649,807
400 Purchased Property Services	760	607,373	637,310	618,044
500 Other Purchased Services	765	189,861	205,546	252,030
600 Supplies	770	244,536	252,920	365,850
700 Property (Equipment & Furnishings)	775	0	0	0
800 Other	780	750	1,385	2,000
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520	11,711	1,755	17,500
200 Employee Benefits				
210 Insurance (Employee)	525	0	0	0
220 Social Security	530	896	134	1,339
290 Other	535	567	170	17
300 Purchased Professional & Technical Serv	540	630,058	697,625	623,400
400 Purchased Property Services				
411 Water/Sewer	545	364,347	364,179	383,750
420 Cleaning	550	300,971	251,449	430,405
430 Repairs & Maintenance	555	104,893	54,350	30,000
440 Rentals	560	0	0	0
460 Repair of Buildings	565	137,973	123,455	37,500
490 Other	570	0	0	0
500 Other Purchased Services				
520 Insurance	575	1,724,364	1,288,688	1,589,806
590 Other	580	610	6,331	8,200
600 Supplies				
610 General Supplies	585	1,373,044	1,475,434	1,542,300
620 Energy				
621 Heating	590	664,212	694,202	770,830
622 Electricity	595	6,351,267	6,172,226	6,703,667
626 Motor Fuel (not school bus)	600	168,620	198,598	175,000
629 Other	605	0	0	0

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				
680 Miscellaneous Supplies	610	5,993	10,903	10,000
700 Property (Equipment & Furnishings)	615	0	0	0
800 Other	620	0	0	0
2601 Operations & Maintenance (Transportation) 100 Salaries 120 Non-Licensed	622	0	0	0
200 Employee Benefits 210 Insurance (Employee)	623	0	0	0
220 Social Security	626	0	0	0
290 Other	628	0	0	0
300 Purchased Professional & Technical Serv	630	0	0	0
400 Purchased Property Services	632	0	0	0
500 Other Purchased Services	634	0	0	0
600 Supplies 610 General Supplies	636	0	0	0
620 Energy 621 Heating	638	0	0	0
622 Electricity	640	0	0	0
626 Motor Fuel (not school bus)	642	0	0	0
629 Other	644	0	0	0
680 Miscellaneous Supplies	646	0	0	0
700 Property (Equipment & Furnishings)	648	0	0	0
800 Other	650	0	0	0
2700 Student Transportation Serv 2720 Supervision 100 Salaries 120 Non-Licensed	652	0	0	0
200 Employee Benefits 210 Insurance	654	0	0	0
220 Social Security	656	0	0	0
290 Other	658	0	0	0
600 Supplies	660	0	0	0
730 Equipment	662	0	0	0
800 Other	664	0	0	0
2710 Vehicle Operating Services 100 Salaries 120 Non-Licensed	666	0	0	0
200 Employee Benefits 210 Insurance	668	0	0	0
220 Social Security	670	0	0	0
290 Other	672	0	0	0
442 Rent of Vehicles (lease)	674	0	0	0
500 Other Purchased Services 513 Contracting of Bus Services	676	0	0	0
519 Mileage in Lieu of Trans	678	0	0	0
520 Insurance	680	0	0	0
626 Motor Fuel	682	0	0	0
730 Equipment (including buses)	684	0	0	0
800 Other	686	0	0	0
2730 Vehicle Services& Maintenance Services 100 Salaries 120 Non-Licensed	688	0	0	0
200 Employee Benefits 210 Insurance	690	0	0	0
220 Social Security	692	0	0	0
290 Other	694	0	0	0

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				
300 Purchased Professional & Technical Serv	696	0	0	0
400 Purchased Property Services	698	0	0	0
500 Other Purchased Services	700	0	0	0
600 Supplies	702	0	0	0
730 Equipment	704	0	0	0
800 Other	706	0	0	0
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Licensed	708	0	0	0
200 Employee Benefits				
210 Insurance	710	0	0	0
220 Social Security	712	0	0	0
290 Other	714	0	0	0
300 Purchased Professional & Technical Serv	716	0	0	0
400 Purchased Property Services	718	0	0	0
500 Other Purchased Services	720	0	0	0
600 Supplies	722	0	0	0
730 Equipment	724	0	0	0
800 Other	726	0	0	0
2900 Other Support Services				
100 Salaries				
110 Licensed	895	0	0	0
120 Non-Licensed	900	0	0	0
200 Employee Benefits				
210 Insurance	905	0	0	0
220 Social Security	910	0	0	0
290 Other	915	0	0	0
300 Purchased Professional & Technical Serv	920	0	0	0
400 Purchased Property Services	925	0	0	0
500 Other Purchased Services	930	0	0	0
600 Supplies	935	0	0	0
700 Property (Equipment & Furnishings)	940	0	0	0
800 Other	945	0	0	0
3300 Community Services Operations	785	0	0	0
4300 Architectural & Engineering Services	790	0	0	0
5200 TRANSFER TO:				
930 General (not ending balance)	792			
932 Adult Education	795	0	0	0
934 Adult Suppl Education	800	0	0	0
936 Bilingual Education	805	3,927,347	4,626,508	4,769,556
937 Virtual Education	810	51,202	16,674	32,586
940 Driver Training	815	0	0	0
943 Extraordinary School Program	823	0	0	0
944 Food Service	825	0	0	0
946 Professional Development	830	218,182	525,504	522,504
948 Parent Education Program	835	283,470	364,529	368,171
949 Summer School	837	0	0	0
950 Special Education	840	28,386,757	20,829,488	27,825,093
954 Career and Postsecondary Education	850	7,373,584	7,883,666	7,897,207
960 Special Reserve	853	844,877	1,630,565	1,135,500
963 Special Liability Expense Fund	855	0	0	0
974 Textbook & Student Materials Revolving	880	5,500,000	4,200,000	1,000,000
976 Preschool-Aged At-Risk	885	1,332,154	1,520,892	1,735,207
978 At-Risk Education Fund	890	7,207,819	7,048,392	15,321,448
TOTAL EXPENDITURES & TRANSFERS*	~~~	74,078,307	75,870,746	78,422,896

**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	0	0	0
Cancellation of Prior Year Encumbrances	03	0	0	
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	0	0	0
1700 Student Activities(Reimbursement)	45	0	0	
1900 Other Revenue From Local Source				
1990 Miscellaneous	75	0	0	0
4000 FEDERAL SOURCES				
4590 Other Federal Aid	115	269,525	236,185	260,320
5000 OTHER				
5206 Transfer From General	135	0	0	0
5208 Transfer From Supplemental General	140	1,332,154	1,520,892	1,735,207
5253 Transfer From Contingency Reserve	145	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	**170**	1,601,679	1,757,077	1,995,527
TOTAL EXPENDITURES & TRANSFERS	175	1,601,679	1,757,077	1,995,527
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0

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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	939,803	1,003,114	1,006,030
120 Non-Licensed	215	313,548	363,005	398,187
200 Employee Benefits				
210 Insurance (Employee)	220	213,790	231,996	272,846
220 Social Security	225	93,522	100,308	100,402
290 Other	230	2,976	1,229	1,313
300 Purchased Professional & Technical Serv	235	0	0	0
400 Purchased Property Services	237	0	0	0
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	0	0	0
563 Tuition/Private Sources	245	0	0	0
590 Other	250	0	0	0
600 Supplies				
610 General Supplemental (Teaching)	255	0	0	12,000
644 Textbooks	260	0	0	0
650 Supplies (Technology Related)	263	0	0	750
680 Miscellaneous Supplies	265	0	526	62,000
700 Property (Equipment & Furnishings)	270	0	0	0
800 Other	275	0	0	0

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	0	0	0
120 Non-Licensed	285	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	290	0	0	0
220 Social Security	295	0	0	0
290 Other	300	0	0	0
300 Purchased Professional & Technical Serv	305	0	0	0
400 Purchased Property Services	307	0	0	0
500 Other Purchased Services	310	0	0	0
600 Supplies	315	0	0	0
700 Property (Equipment & Furnishings)	320	0	0	0
800 Other	325	0	0	0
2200 Instr Support Staff				
100 Salaries				
110 Licensed	330	802	10,151	112,500
120 Non-Licensed	335	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	340	0	0	11,184
220 Social Security	345	0	0	6,974
290 Other	350	0	0	91
300 Purchased Professional & Technical Serv	355	4,612	3,194	5,000
400 Purchased Property Services	357	0	0	0
500 Other Purchased Services	360	835	2,847	5,500
600 Supplies				
640 Books (not textbooks) & Periodicals	365	236	634	750
650 Technology Supplies	370	0	473	0
680 Miscellaneous Supplies	375	31,555	39,600	0
700 Property (Equipment & Furnishings)	380	0	0	0
800 Other	385	0	0	0
2400 School Administration				
100 Salaries				
110 Licensed	390	0	0	0
120 Non-Licensed	395	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	400	0	0	0
220 Social Security	405	0	0	0
290 Other	410	0	0	0
300 Purchased Professional & Technical Serv	415	0	0	0
500 Other Purchased Services	420	0	0	0
600 Supplies	425	0	0	0
700 Property (Equipment & Furnishings)	430	0	0	0
800 Other	435	0	0	0
2500 Central Services				
100 Salaries				
110 Licensed	535	0	0	0
120 Non-Licensed	540	0	0	0
200 Employee Benefits				
210 Insurance	545	0	0	0
220 Social Security	550	0	0	0
290 Other	555	0	0	0
300 Purchased Professional & Technical Serv	560	0	0	0
400 Purchased Property Services	565	0	0	0
500 Other Purchased Services	570	0	0	0

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				
600 Supplies	575	0	0	0
700 Property (Equipment & Furnishings)	580	0	0	0
800 Other	585	0	0	0
2600 Operations & Maintenance 100 Salaries 120 Non-Licensed	440	0	0	0
200 Employee Benefits 210 Insurance (Employee)	445	0	0	0
220 Social Security	450	0	0	0
290 Other	455	0	0	0
300 Purchased Professional & Technical Serv	460	0	0	0
400 Purchased Property Services 411 Water/Sewer	465	0	0	0
420 Cleaning	470	0	0	0
430 Repairs & Maintenance	475	0	0	0
440 Rentals	480	0	0	0
490 Other	485	0	0	0
500 Other Purchased Services	490	0	0	0
600 Supplies 610 General Supplies	495	0	0	0
620 Energy 621 Heating	500	0	0	0
622 Electricity	505	0	0	0
626 Motor Fuel (not schoolbus)	510	0	0	0
629 Other	515	0	0	0
680 Miscellaneous Supplies	520	0	0	0
700 Property (Equipment & Furnishings)	525	0	0	0
800 Other	530	0	0	0
2700 Student Transportation Services 120 Non-Licensed Salaries	531	0	0	0
200 Employee Benefits	532	0	0	0
800 Other	533	0	0	0
2900 Other Support Services 100 Salaries 110 Licensed	600	0	0	0
120 Non-Licensed	605	0	0	0
200 Employee Benefits 210 Insurance	610	0	0	0
220 Social Security	615	0	0	0
290 Other	620	0	0	0
300 Purchased Professional & Technical Serv	625	0	0	0
400 Purchased Property Services	630	0	0	0
500 Other Purchased Services	635	0	0	0
600 Supplies	640	0	0	0
700 Property (Equipment & Furnishings)	645	0	0	0
800 Other	650	0	0	0
TOTAL EXPENDITURES*	~~~	1,601,679	1,757,077	1,995,527

**Goes to Budget Line 175.*

ADULT SUPPLEMENTARY EDUCATION	Code 12 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	35,390	35,368	35,142
Cancellation of Prior Year Encumbrances	03	0	0	
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1310 Individuals-Class Fees	05	0	0	0
1510 Interest on Idle Funds	15	0	0	0
1900 Other Revenue From Local Source				
1940 Sale & Rent of Textbook	25	0	0	0
1990 Miscellaneous	35	0	0	0
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**	35,390	35,368	35,142
TOTAL EXPENDITURES & TRANSFERS	175	22	226	5,000
UNENCUMBERED CASH BALANCE JUNE 30	190	35,368	35,142	30,142

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ADULT SUPPLEMENTARY EDUCATION	Code 12 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	0	0	0
120 Non-Licensed	215	0	137	0
200 Employee Benefits				
210 Insurance (Employee)	220	0	0	0
220 Social Security	225	0	10	0
290 Other	230	0	0	0
300 Purchased Professional & Technical Serv	235	0	0	0
400 Purchased Property Services	237	0	0	0
500 Other Purchased Services				
560 Tuition	240	0	0	0
590 Other	245	0	0	0
600 Supplies				
610 General Supplemental (Teaching)	250	22	79	5,000
640 Books (not textbooks) & Periodicals	255	0	0	0
644 Textbooks	260	0	0	0
650 Supplies (Technology Related)	263	0	0	0
680 Miscellaneous Supplies	265	0	0	0
700 Property (Equipment & Furnishings)	270	0	0	0
800 Other	275	0	0	0
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280	0	0	0
120 Non-Licensed	285	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	290	0	0	0
220 Social Security	295	0	0	0

ADULT SUPPLEMENTARY EDUCATION	Code 12 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
290 Other	300	0	0	0
300 Purchased Professional & Technical Serv	305	0	0	0
400 Purchased Property Services	307	0	0	0
500 Other Purchased Services	310	0	0	0
600 Supplies	315	0	0	0
700 Property (Equipment & Furnishings)	320	0	0	0
800 Other	325	0	0	0
2200 Instructional Support Staff				
100 Salaries				
110 Licensed	330	0	0	0
120 Non-Licensed	335	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	340	0	0	0
220 Social Security	345	0	0	0
290 Other	350	0	0	0
300 Purchased Professional & Technical Serv	355	0	0	0
400 Purchased Property Services	357	0	0	0
500 Other Purchased Services	360	0	0	0
600 Supplies	365	0	0	0
700 Property (Equipment & Furnishings)	370	0	0	0
800 Other	375	0	0	0
2400 School Administration				
100 Salaries				
110 Licensed	425	0	0	0
120 Non-Licensed	430	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	435	0	0	0
220 Social Security	440	0	0	0
290 Other	445	0	0	0
300 Purchased Professional & Technical Serv	450	0	0	0
500 Other Purchased Services	455	0	0	0
600 Supplies	460	0	0	0
700 Property (Equipment & Furnishings)	465	0	0	0
800 Other	470	0	0	0
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	475	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	480	0	0	0
220 Social Security	485	0	0	0
290 Other	490	0	0	0
300 Purchased Professional & Technical Serv	495	0	0	0
400 Purchased Property Services	500	0	0	0
500 Other Purchased Services	505	0	0	0
600 Supplies				
610 General Supplies	510	0	0	0
620 Energy				
621 Heating	515	0	0	0
622 Electricity	520	0	0	0
626 Motor Fuel (not school bus)	525	0	0	0
629 Other	530	0	0	0
680 Miscellaneous Supplies	535	0	0	0
700 Property (Equipment & Furnishings)	540	0	0	0
800 Other	545	0	0	0
TOTAL EXPENDITURES*	~~~	22	226	5,000

**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	0	0	0
Cancellation of Prior Year Encumbrances	03	0	0	
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05	0	0	0
1315 Individual (Summer School)	15	0	0	0
1320 Other School District/Govt Sources (in-state)	25	0	0	0
1510 Interest on Idle Funds	35	0	0	0
1700 Student Activities(Reimbursement)	45	0	0	
1900 Other Revenue From Local Source				
1990 Miscellaneous	75	0	0	0
4000 FEDERAL SOURCES				
4590 Other Federal Aid	115	0	0	0
5000 OTHER				
5206 Transfer From General	135	23,606,193	22,764,895	26,870,589
5208 Transfer From Supplemental General	140	7,207,819	7,048,392	15,321,448
5253 Transfer From Contingency Reserve	145	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	**170**	30,814,012	29,813,287	42,192,037
TOTAL EXPENDITURES & TRANSFERS	175	30,814,012	29,813,287	42,192,037
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0

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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	17,160,831	16,240,086	20,589,519
120 Non-Licensed	215	1,660,204	1,779,196	2,035,024
200 Employee Benefits				
210 Insurance (Employee)	220	1,014,370	1,100,374	1,278,722
220 Social Security	225	1,411,031	1,349,931	2,338,403
290 Other	230	20,397	19,813	24,577
300 Purchased Professional & Technical Serv	235	0	2,475	4,000
400 Purchased Property Services	237	0	0	0
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	0	5,970	0
563 Tuition/Private Sources	245	0	0	0
590 Other	250	19,756	15,810	2,950
600 Supplies				
610 General Supplemental (Teaching)	255	157,859	185,255	302,025
644 Textbooks	260	0	0	0
650 Supplies (Technology Related)	263	0	177,938	500,000
680 Miscellaneous Supplies	265	0	0	0
700 Property (Equipment & Furnishings)	270	0	0	0
800 Other	275	0	0	0

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	2,057,393	2,031,786	2,076,008
120 Non-Licensed	285	409,744	344,587	361,018
200 Employee Benefits				
210 Insurance (Employee)	290	531,778	583,348	605,379
220 Social Security	295	313,476	317,406	310,097
290 Other	300	3,846	3,892	4,055
300 Purchased Professional & Technical Serv	305	184,910	136,661	136,661
400 Purchased Property Services	307	0	0	0
500 Other Purchased Services	310	0	0	0
600 Supplies	315	54,419	55,966	62,500
700 Property (Equipment & Furnishings)	320	0	0	0
800 Other	325	0	0	0
2200 Instr Support Staff				
100 Salaries				
110 Licensed	330	3,514,319	3,666,745	3,700,271
120 Non-Licensed	335	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	340	427,238	439,077	450,084
220 Social Security	345	258,090	269,267	264,569
290 Other	350	3,163	3,301	3,460
300 Purchased Professional & Technical Serv	355	662	467	1,069
400 Purchased Property Services	357	0	0	0
500 Other Purchased Services	360	24	0	0
600 Supplies				
640 Books (not textbooks) & Periodicals	365	183	572	775
650 Technology Supplies	370	140,900	165,300	
680 Miscellaneous Supplies	375	5,000	0	170,000
700 Property (Equipment & Furnishings)	380	0	0	0
800 Other	385	0	0	0
2400 School Administration				
100 Salaries				
110 Licensed	390	862,666	133,015	133,015
120 Non-Licensed	395	16,429	26,133	28,238
200 Employee Benefits				
210 Insurance (Employee)	400	105,698	22,288	22,968
220 Social Security	405	64,670	11,104	11,529
290 Other	410	792	136	151
300 Purchased Professional & Technical Serv	415	0	0	0
500 Other Purchased Services	420	955	381	500
600 Supplies	425	2,463	1,817	1,831
700 Property (Equipment & Furnishings)	430	0	0	0
800 Other	435	0	0	0
2500 Central Services				
100 Salaries				
110 Licensed	535	0	0	0
120 Non-Licensed	540	0	0	0
200 Employee Benefits				
210 Insurance	545	0	0	0
220 Social Security	550	0	0	0
290 Other	555	0	0	0
300 Purchased Professional & Technical Serv	560	0	0	0
400 Purchased Property Services	565	0	0	0
500 Other Purchased Services	570	0	0	0

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				
600 Supplies	575	0	0	0
700 Property (Equipment & Furnishings)	580	0	0	0
800 Other	585	0	0	0
2600 Operations & Maintenance 100 Salaries 120 Non-Licensed	440	300	0	0
200 Employee Benefits 210 Insurance (Employee)	445	0	0	0
220 Social Security	450	23	0	0
290 Other	455	0	0	0
300 Purchased Professional & Technical Serv	460	0	0	0
400 Purchased Property Services 411 Water/Sewer	465	0	0	0
420 Cleaning	470	0	0	0
430 Repairs & Maintenance	475	0	0	0
440 Rentals	480	0	0	0
490 Other	485	0	0	0
500 Other Purchased Services	490	0	0	0
600 Supplies 610 General Supplies	495	0	0	0
620 Energy 621 Heating	500	0	0	0
622 Electricity	505	0	0	0
626 Motor Fuel (not schoolbus)	510	0	0	0
629 Other	515	0	0	0
680 Miscellaneous Supplies	520	0	0	0
700 Property (Equipment & Furnishings)	525	0	0	0
800 Other	530	0	0	0
2700 Student Transportation Services 120 Non-Licensed Salaries	531	0	0	0
200 Employee Benefits	532	0	0	0
626 Motor Fuel	590	0	0	0
800 Other	533	410,423	723,190	632,857
2900 Other Support Services 100 Salaries 110 Licensed	600	0	0	0
120 Non-Licensed	605	0	0	0
200 Employee Benefits 210 Insurance	610	0	0	0
220 Social Security	615	0	0	0
290 Other	620	0	0	0
300 Purchased Professional & Technical Serv	625	0	0	0
400 Purchased Property Services	630	0	0	0
500 Other Purchased Services	635	0	0	0
600 Supplies	640	0	0	0
700 Property (Equipment & Furnishings)	645	0	0	0
800 Other	650	0	0	6,139,782
TOTAL EXPENDITURES*	~~~	30,814,012	29,813,287	42,192,037

**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	0	0	0
Cancellation of Prior Year Encumbrances	03	0	0	
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05	0	0	0
1900 Other Revenue From Local Source	15	0	0	0
4000 FEDERAL SOURCES				
4520 Bilingual Aid	35	0	0	0
4590 Other Federal Aid	40	0	0	0
5000 OTHER				
5206 Transfer From General	45	0	0	0
5208 Transfer From Supplemental General	50	3,927,347	4,626,508	4,769,556
5253 Transfer From Contingency Reserve	55	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	**170**	3,927,347	4,626,508	4,769,556
TOTAL EXPENDITURES & TRANSFERS	175	3,927,347	4,626,508	4,769,556
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0

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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	2,768,415	3,161,227	3,174,826
120 Non-Licensed	215	298,047	419,427	480,779
200 Employee Benefits				
210 Insurance (Employee)	220	429,059	560,001	620,686
220 Social Security	225	227,967	266,016	261,806
290 Other	230	9,284	13,609	18,650
300 Purchased Professional & Technical Serv	235	42,922	45,369	50,000
400 Purchased Property Services	237	0	0	0
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	0	0	0
563 Tuition/Private Sources	245	0	0	0
564 Payment to Bilingual Education Coop	250	0	0	0
590 Other	255	812	1,570	2,000
600 Supplies				
610 General Supplemental (Teaching)	260	7,080	1,492	15,000
644 Textbooks	265	0	0	0
650 Supplies (Technology Related)	267	0	0	2,000
680 Miscellaneous Supplies	270	0	0	0
700 Property (Equipment & Furnishings)	275	0	0	0
800 Other	280	0	0	0
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	0	0	0
120 Non-Licensed	290	104,716	118,604	102,795
200 Employee Benefits				
210 Insurance (Employee)	295	20,637	22,644	23,568

BILINGUAL EDUCATION	Code 14 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
220 Social Security	300	7,933	9,037	7,350
290 Other	305	97	112	96
300 Purchased Professional & Technical Serv	310	0	0	0
400 Purchased Property Services	313	0	0	0
500 Other Purchased Services	315	0	0	0
600 Supplies	320	0	0	0
700 Property (Equipment & Furnishings)	325	0	0	0
800 Other	330	0	0	0
2200 Instructional Support Staff 100 Salaries 110 Licensed	335	0	0	0
120 Non-Licensed	340	0	0	0
200 Employee Benefits 210 Insurance (Employee)	345	0	0	0
220 Social Security	350	0	0	0
290 Other	355	0	0	0
300 Purchased Professional & Technical Serv	360	10,378	7,400	10,000
400 Purchased Property Services	363	0	0	0
500 Other Purchased Services	365	0	0	0
600 Supplies 640 Books (not textbooks) & Periodicals	370	0	0	0
650 Technology Supplies	375	0	0	0
680 Miscellaneous Supplies	380	0	0	0
700 Property (Equipment & Furnishings)	385	0	0	0
800 Other	390	0	0	0
2400 School Administration 100 Salaries 110 Licensed	395	0	0	0
120 Non-Licensed	400	0	0	0
200 Employee Benefits 210 Insurance (Employee)	405	0	0	0
220 Social Security	410	0	0	0
290 Other	415	0	0	0
300 Purchased Professional & Technical Serv	420	0	0	0
500 Other Purchased Services	425	0	0	0
600 Supplies	430	0	0	0
700 Property (Equipment & Furnishings)	435	0	0	0
800 Other	440	0	0	0
2500 Central Services 100 Salaries 110 Licensed	540	0	0	0
120 Non-Licensed	545	0	0	0
200 Employee Benefits 210 Insurance	550	0	0	0
220 Social Security	555	0	0	0
290 Other	560	0	0	0
300 Purchased Professional & Technical Serv	565	0	0	0
400 Purchased Property Services	570	0	0	0
500 Other Purchased Services	575	0	0	0
600 Supplies	580	0	0	0
700 Property (Equipment & Furnishings)	585	0	0	0
800 Other	590	0	0	0
2600 Operations & Maintenance 100 Salaries 120 Non-Licensed	445	0	0	0

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	0	0	0
220 Social Security	455	0	0	0
290 Other	460	0	0	0
300 Purchased Professional & Technical Serv	465	0	0	0
400 Purchased Property Services				
411 Water/Sewer	470	0	0	0
420 Cleaning	475	0	0	0
430 Repairs & Maintenance	480	0	0	0
440 Rentals	485	0	0	0
490 Other	490	0	0	0
500 Other Purchased Services	495	0	0	0
600 Supplies				
610 General Supplies	500	0	0	0
620 Energy				
621 Heating	505	0	0	0
622 Electricity	510	0	0	0
626 Motor Fuel (not school bus)	515	0	0	0
629 Other	520	0	0	0
680 Miscellaneous Supplies	525	0	0	0
700 Property (Equipment & Furnishings)	530	0	0	0
800 Other	535	0	0	0
2700 Student Transportation Services				
120 Non-Licensed Salaries	536	0	0	0
200 Employee Benefits	537	0	0	0
800 Other	538	0	0	0
2900 Other Support Services				
100 Salaries				
110 Licensed	600	0	0	0
120 Non-Licensed	605	0	0	0
200 Employee Benefits				
210 Insurance	610	0	0	0
220 Social Security	615	0	0	0
290 Other	620	0	0	0
300 Purchased Professional & Technical Serv	625	0	0	0
400 Purchased Property Services	630	0	0	0
500 Other Purchased Services	635	0	0	0
600 Supplies	640	0	0	0
700 Property (Equipment & Furnishings)	645	0	0	0
800 Other	650	0	0	0
TOTAL EXPENDITURES*	~~~	3,927,347	4,626,508	4,769,556

**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	0	0	0
Cancellation of Prior Year Encumbrances	03	0	0	
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1311 Individuals	05	0	0	0
1320 Other School District/Govt Sources (in-state)	25	0	0	0
1510 Interest on Idle Funds	35	0	0	0
1900 Other Revenue From Local Source				
1990 Miscellaneous	75	0	0	0
5000 OTHER				
5206 Transfer From General	135	0	0	0
5208 Transfer From Supplemental General	140	51,202	16,674	32,586
5253 Transfer From Contingency Reserve	145	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	**170**	51,202	16,674	32,586
TOTAL EXPENDITURES & TRANSFERS	175	51,202	16,674	32,586
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0

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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	32,530	4,945	12,487
120 Non-Licensed	215	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	220	0	0	2,166
220 Social Security	225	2,485	379	893
290 Other	230	31	5	12
300 Purchased Professional & Technical Serv	235	0	0	0
400 Purchased Property Services	237	0	0	0
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	0	0	0
564 Payment to Virtual Education Coop	245	0	0	0
590 Other	250	0	0	0
600 Supplies				
610 General Supplemental (Teaching)	255	0	0	0
644 Textbooks	260	0	0	0
650 Supplies (Technology Related)	263	0	0	0
680 Miscellaneous Supplies	265	0	0	0
700 Property (Equipment & Furnishings)	270	0	0	0
800 Other	275	0	0	0
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280	13,098	9,195	13,792
120 Non-Licensed	285	0	0	0

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	2,068	1,453	2,237
220 Social Security	295	978	689	986
290 Other	300	12	8	13
300 Purchased Professional & Technical Serv	305	0	0	0
400 Purchased Property Services	307	0	0	0
500 Other Purchased Services	310	0	0	0
600 Supplies	315	0	0	0
700 Property (Equipment & Furnishings)	320	0	0	0
800 Other	325	0	0	0
2200 Instr Support Staff				
100 Salaries				
110 Licensed	330	0	0	0
120 Non-Licensed	335	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	340	0	0	0
220 Social Security	345	0	0	0
290 Other	350	0	0	0
300 Purchased Professional & Technical Serv	355	0	0	0
400 Purchased Property Services	357	0	0	0
500 Other Purchased Services	360	0	0	0
600 Supplies				
640 Books (not textbooks) and Periodicals	365	0	0	0
650 Technology Supplies	370	0	0	0
680 Miscellaneous Supplies	375	0	0	0
700 Property (Equipment & Furnishings)	380	0	0	0
800 Other	385	0	0	0
2400 School Administration				
100 Salaries				
110 Licensed	445	0	0	0
120 Non-Licensed	450	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	455	0	0	0
220 Social Security	460	0	0	0
290 Other	465	0	0	0
300 Purchased Professional & Technical Serv	470	0	0	0
500 Other Purchased Services	475	0	0	0
600 Supplies	480	0	0	0
700 Property (Equipment & Furnishings)	485	0	0	0
800 Other	490	0	0	0
2500 Central Services				
100 Salaries				
110 Licensed	590	0	0	0
120 Non-Licensed	595	0	0	0
200 Employee Benefits				
210 Insurance	600	0	0	0
220 Social Security	605	0	0	0
290 Other	610	0	0	0
300 Purchased Professional & Technical Serv	615	0	0	0
400 Purchased Property Services	620	0	0	0
500 Other Purchased Services	625	0	0	0
600 Supplies	630	0	0	0
700 Property (Equipment & Furnishings)	635	0	0	0
800 Other	640	0	0	0

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	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	500	0	0	0
220 Social Security	505	0	0	0
290 Other	510	0	0	0
300 Purchased Professional & Technical Serv	515	0	0	0
400 Purchased Property Services				
411 Water/Sewer	520	0	0	0
420 Cleaning	525	0	0	0
430 Repairs & Maintenance	530	0	0	0
440 Rentals	535	0	0	0
490 Other	540	0	0	0
500 Other Purchased Services	545	0	0	0
600 Supplies				
610 General Supplies	550	0	0	0
620 Energy				
621 Heating	555	0	0	0
622 Electricity	560	0	0	0
626 Motor Fuel (not school bus)	565	0	0	0
629 Other	570	0	0	0
680 Miscellaneous Supplies	575	0	0	0
700 Property (Equipment & Furnishings)	580	0	0	0
800 Other	585	0	0	0
2900 Other Support Services				
100 Salaries				
110 Licensed	650	0	0	0
120 Non-Licensed	655	0	0	0
200 Employee Benefits				
210 Insurance	660	0	0	0
220 Social Security	665	0	0	0
290 Other	670	0	0	0
300 Purchased Professional & Technical Serv	675	0	0	0
400 Purchased Property Services	680	0	0	0
500 Other Purchased Services	685	0	0	0
600 Supplies	690	0	0	0
700 Property (Equipment & Furnishings)	695	0	0	0
800 Other	700	0	0	0
TOTAL EXPENDITURES*	~~~	51,202	16,674	32,586

**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	26,396,761	17,349,602	18,661,886	18,661,886
Cancellation of Prior Year Encumbrances	03	0	0		
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2023 $	05	765,841			
2024 $	10	41,507,385	1,365,917		
2025 $	15		43,366,933	1,056,078	1,056,078
2026 $	20			43,585,882	51,277,508
1140 Delinquent Tax	25	258,120	35,886	455,371	682,715
1510 Interest on Idle Funds	30	516,872	91,694	250,000	250,000
July - December Estimate	35				0
1900 Other Revenue From Local Source	40	551,796	3,855,400	150,000	150,000
July - December Estimate	45				0
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	3,265,036	3,384,476	3,447,049	3,447,049
July - December Estimate	60				1,723,525
2450 Recreational Vehicle Tax	65	12,025	11,646	11,949	11,949
July - December Estimate	66				5,975
2460 Commercial Vehicle Tax	67	67,816	64,728	71,185	71,185
July - December Estimate	68				35,593
2600 Other County Revenue	70	0	0	0	0
July - December Estimate	75				0
2800 In Lieu of Taxes IRBs/Rental Excise	80	197,473	130,769	30,179	30,179
July - December Estimate	82				15,090
3000 STATE SOURCES					
3223 Capital Outlay State Aid	87	0	0	0	0
4000 FEDERAL SOURCES					
4390 Impact Aid Construction	90	0	0	0	0
July - December Estimate	95				0
4590 Other Federal Aid	97	0	0	0	0
5000 OTHER					
5206 Transfer From General	100	0	0	0	0
RESOURCES AVAILABLE	**170**	73,539,125	69,657,051	67,719,579	77,418,732
TOTAL EXPENDITURES & TRANSFERS	175	56,189,523	50,995,165	62,719,579	62,719,579
July - December Estimate	180	~~~~~~~~~~	~~~~~~~~~~	~~~~~~~~~~	14,699,153
TOTAL OPERATION EXPENDITURE (18 MO)	**185**	~~~~~~~~~~	~~~~~~~~~~	~~~~~~~~~~	77,418,732
UNENCUMBERED CASH BALANCE JUNE 30	190	17,349,602	18,661,886	5,000,000	~~~~~~~~~~

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	543,220	620,568	970,785
650 Supplies - Technology Software	207	926,066	664,634	620,999
700 Property (Equipment & Furnishings)	210	4,267,129	5,224,284	6,214,213
2000 Support Services				
2100 Student Support Services				
650 Supplies - Technology Software	213	0	0	0
700 Property (Equipment & Furnishings)	215	33,640	58,670	104,200
2200 Instructional Support Staff				
650 Supplies - Technology Software	217	290,311	298,593	326,467
700 Property (Equipment & Furnishings)	220	13,059	18,484	30,000
2300 General Administration				
650 Supplies - Technology Software	223	0	0	0
700 Property (Equipment & Furnishings)	225	7,108	9,751	10,000
2400 School Administration				
650 Supplies - Technology Software	227	0	0	0
700 Property (Equipment & Furnishings)	230	0	0	0
2500 Central Services				
100 Salaries				
120 Non-Licensed	236	138,394	197,642	240,493
200 Employee Benefits				
210 Insurance (Employee)	237	19,920	27,122	35,352
220 Social Security	238	9,837	13,746	17,195
290 Other	239	120	168	225
650 Supplies - Technology Software	233	964,757	8,314,457	1,400,230
700 Property (Equipment & Furnishings)	235	55,908	375,362	59,000
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	310	8,672,264	9,290,440	9,631,759
200 Employee Benefits				
210 Insurance (Employee)	315	479,297	616,517	765,648
220 Social Security	320	316,394	363,187	369,221
290 Other	325	18,250	26,619	16,196
300 Purchased Professional & Technical Serv	330	19,950	0	0
400 Purchased Property Services				
420 Cleaning	335	0	0	0
430 Repairs & Maintenance	340	3,334	0	1,025,000
440 Rentals	345	1,017,243	1,141,618	1,000,000
460 Repair of Buildings	350	3,603,037	5,852,793	3,366,700
490 Other	355	4,472,894	4,454,906	6,465,546
500 Other Purchased Services	360	123,278	134,905	850,000
600 Supplies				
610 General Supplies	363	772,854	529,657	1,275,000
650 Supplies - Technology Software	365	2,654,772	66,215	75,000
700 Property (Equipment & Furnishings)	240	1,249,378	532,967	655,000
2700 Transportation				
650 Supplies - Technology Software	370	0	0	0
700 Property (Equipment & Buses)	243	0	0	0
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 Non-Licensed	375	0	0	0
200 Employee Benefits				
210 Insurance	380	0	0	0
220 Social Security	385	0	0	0
290 Other	390	0	0	0
300 Purchased Professional & Technical Serv	395	0	0	0
400 Purchased Property Services	400	0	0	0
500 Other Purchased Services	405	0	0	0
600 Supplies	410	0	0	0
650 Supplies - Technology Software	415	0	0	0
700 Property (Equipment & Furnishings)	420	0	0	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				
800 Other	425	0	0	0
2900 Other Support Services 650 Supplies - Technology Software	430	0	0	0
700 Property (Equipment & Furnishings)	250	0	0	0
4000 Facility Acquisition & Construction Serv 4100 Land Acquisition	255	0	0	0
4200 Land Improvement	260	0	0	0
4300 Architectural & Engineering Services	265	0	0	0
4500 New Building Acquisition & Construction	275	0	0	0
4600 Site Improvement	280	0	0	0
4700 Building Improvements 100 Salaries 120 Non-Licensed	286	0	0	0
200 Fringe Benefits 210 Insurance	287	0	0	0
220 Social Security	288	0	0	0
290 Other	289	0	0	0
400 Outside Contractors	290	18,469,750	7,451,427	6,038,000
4900 Other	291	0	0	15,255,832
5100 Debt Service Capital Outlay Bond 832 Interest	295	0	0	0
890 Commission & Postage	300	0	0	0
831 Principal	305	7,047,359	4,710,433	5,901,518
TOTAL EXPENDITURES*	~~~	56,189,523	50,995,165	62,719,579

**Goes to Budget Line 175.*

DECLINING ENROLLMENT FUND	Code 19 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	454,108	454,500	454,676
Cancellation of Prior Year Encumbrances	03	~~~~~~~~~~	~~~~~~~~~~	
REVENUES				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2023 $	05	0		
2024 $	10	0		
1140 Delinquent Tax	25	392	176	
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45	0	0	
2450 Recreational Vehicle Tax	55	0	0	
2460 Commercial Vehicle Tax	57	0	0	
2800 In Lieu of Taxes IRBs/Rental Excise	60	0	0	
RESOURCES AVAILABLE	70	454,500	454,676	454,676
EXPENDITURES				
5200 Transfer				
800 Other				
890 State Payment	75	0	0	454,676
TOTAL EXPENDITURES & TRANSFERS	175	0	0	454,676
UNENCUMBERED CASH BALANCE JUNE 30	190	454,500	454,676	0
	195	TAX REQUIRED (line 175-line 70)		~~~~~~~~~~
	200	Delinquent Tax		~~~~~~~~~~
	205	Amount of 2026 Tax to be Levied		~~~~~~~~~~

Note: *KSA 72-5160 removes authority to levy taxes effective July 1, 2018.*

EXTRAORDINARY SCHOOL PROGRAM	Code 22 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	731,731	756,916	795,243
Cancellation of Prior Year Encumbrances	03	0	0	
REVENUES				
1000 LOCAL SOURCES				
1310 Tuition Individual-Class Fees	05	235,060	243,192	240,000
1510 Interest on Idle Funds	10	0	0	0
1900 Other Revenue From Local Source	15	0	0	0
4000 FEDERAL SOURCES				
4590 Other Federal Aid	40	0	0	0
5000 OTHER				
5206 Transfer From General	85	0	0	0
5208 Transfer From Supplemental General	90	0	0	0
5253 Transfer From Contingency Reserve	95	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	**170**	966,791	1,000,108	1,035,243
TOTAL EXPENDITURES & TRANSFERS	175	209,875	204,865	276,739
UNENCUMBERED CASH BALANCE JUNE 30	190	756,916	795,243	758,504

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EXTRAORDINARY SCHOOL PROGRAM	Code 22 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	99,110	93,068	150,000
120 Non-Licensed	215	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	220	0	0	0
220 Social Security	225	7,550	7,125	11,475
290 Other	230	830	88	150
300 Purchased Professional & Technical Serv	235	0	0	0
400 Purchased Property Services	237	0	0	0
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	0	0	0
562 Tuition/LEA's Out of State	245	0	0	0
563 Tuition/Private Sources	250	0	0	0
590 Other	255	0	0	0
600 Supplies				
610 General Supplemental (Teaching)	260	71	32	1,000
644 Textbooks	265	0	0	0
650 Supplies (Technology Related)	267	77,125	75,500	85,000
680 Miscellaneous Supplies	270	0	0	0
700 Property (Equipment & Furnishings)	275	0	0	0
800 Other	280	0	0	0
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	0	0	0
120 Non-Licensed	290	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	295	0	0	0

EXTRAORDINARY SCHOOL PROGRAM	Code 22 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
220 Social Security	300	0	0	0
290 Other	305	0	0	0
300 Purchased Professional & Technical Serv	310	0	0	0
400 Supplies (Technology Related)	313	0	0	0
500 Other Purchased Services	315	0	0	0
600 Supplies	320	0	0	0
700 Property (Equipment & Furnishings)	325	0	0	0
800 Other	330	0	0	0
2200 Instr Support Staff 100 Salaries 110 Licensed	335	0	0	0
120 Non-Licensed	340	0	0	0
200 Employee Benefits 210 Insurance (Employee)	345	0	0	0
220 Social Security	350	0	0	0
290 Other	355	0	0	0
300 Purchased Professional & Technical Serv	360	0	0	0
400 Purchased Property Services	363	0	0	0
500 Other Purchased Services	365	0	0	0
600 Supplies 640 Books (not textbooks) & Periodicals	370	0	0	0
650 Technology Supplies	375	0	0	0
680 Miscellaneous Supplies	380	0	0	0
700 Property (Equipment & Furnishings)	385	0	0	0
800 Other	390	0	0	0
2400 School Administration 100 Salaries 110 Licensed	450	23,434	27,020	27,020
120 Non-Licensed	455	0	0	0
200 Employee Benefits 210 Insurance (Employee)	460	0	0	0
220 Social Security	465	1,734	2,008	2,067
290 Other	470	21	24	27
300 Purchased Professional & Technical Serv	475	0	0	0
500 Other Purchased Services	480	0	0	0
600 Supplies	485	0	0	0
700 Property (Equipment & Furnishings)	490	0	0	0
800 Other	495	0	0	0
2500 Central Services 100 Salaries 110 Licensed	595	0	0	0
120 Non-Licensed	600	0	0	0
200 Employee Benefits 210 Insurance	605	0	0	0
220 Social Security	610	0	0	0
290 Other	615	0	0	0
300 Purchased Professional & Technical Serv	620	0	0	0
400 Purchased Property Services	625	0	0	0
500 Other Purchased Services	630	0	0	0
600 Supplies	635	0	0	0
700 Property (Equipment & Furnishings)	640	0	0	0
800 Other	645	0	0	0
2600 Operations & Maintenance 100 Salaries 120 Non-Licensed	500	0	0	0

EXTRAORDINARY SCHOOL PROGRAM	Code 22 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)	505	0	0	0
220 Social Security	510	0	0	0
290 Other	515	0	0	0
300 Purchased Professional & Technical Serv	520	0	0	0
400 Purchased Property Serv				
411 Water/Sewer	525	0	0	0
420 Cleaning	530	0	0	0
430 Repairs & Maintenance	535	0	0	0
440 Rentals	540	0	0	0
490 Other	545	0	0	0
500 Other Purchased Services	550	0	0	0
600 Supplies				
610 General Supplies	555	0	0	0
620 Energy				
621 Heating	560	0	0	0
622 Electricity	565	0	0	0
626 Motor Fuel (not school bus)	570	0	0	0
629 Other	575	0	0	0
680 Miscellaneous Supplies	580	0	0	0
700 Property (Equipment & Furnishings)	585	0	0	0
800 Other	590	0	0	0
2900 Other Support Services				
100 Salaries				
110 Licensed	650	0	0	0
120 Non-Licensed	655	0	0	0
200 Employee Benefits				
210 Insurance	660	0	0	0
220 Social Security	665	0	0	0
290 Other	670	0	0	0
300 Purchased Professional & Technical Serv	675	0	0	0
400 Purchased Property Services	680	0	0	0
500 Other Purchased Services	685	0	0	0
600 Supplies	690	0	0	0
700 Property (Equipment & Furnishings)	695	0	0	0
800 Other	700	0	0	0
TOTAL EXPENDITURES*	~~~	209,875	204,865	276,739

**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	8,575,570	8,357,389	7,509,459
Cancellation of Prior Year Encumbrances	03	0	0	
REVENUES				
1000 LOCAL SOURCES*				
1510 Interest on Idle Funds	05	346,508	413,133	300,000
1600 Food Service				
1611 Student Sales (Lunch)	15	3,801,748	3,951,840	4,175,709
1612 Student Sales (Breakfast)	25	236,288	250,690	257,642
1613 Student Sales (Spec Milk)	35	0	0	0
1614 Student Sales (Snacks/Supper)	40	0	0	0
1620 Adult & Student Sales (Non-Reimbursable Prog)	45	1,170,074	1,305,327	1,307,906
1990 Miscellaneous	55	101,884	141,329	0
3000 STATE SOURCES				
3203 School Food Assistance	65	132,771	132,026	100,958
4000 FEDERAL SOURCES				
4550 Child Nutrition Programs	75	7,554,548	7,687,630	7,819,103
4590 Other Federal Aid	80	0	0	0
5000 Other				
5206 Transfer From General	85	0	0	0
5208 Transfer From Supplemental General	90	0	0	0
5253 Transfer From Contingency Reserve	95	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	170	21,919,391	22,239,364	21,470,777
TOTAL EXPENDITURES & TRANSFERS	175	13,562,002	14,729,905	17,350,076
UNENCUMBERED CASH BALANCE JUNE 30	190	8,357,389	7,509,459	4,120,701

*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	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	215	0	0	0
220 Social Security	220	0	0	0
290 Other	225	0	0	0
400 Purchased Property Services				
411 Water/Sewer	230	0	0	0
490 Other	235	650,000	650,000	650,000
500 Other Purchased Services	240	0	0	0
600 Supplies				
610 General Supplies	245	0	0	0
620 Energy				
621 Heating	250	0	0	0
622 Electricity	255	0	0	0
626 Motor Fuel (not school bus)	260	0	0	0
629 Other	265	0	0	0
680 Miscellaneous Supplies	270	0	0	0
700 Property (Equipment & Furnishings)	275	0	0	0

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	0	0	0
3000 Operation of NonInstructional Services 3100 Food Service Operation 100 Salaries 110 Licensed	285	0	0	0
120 Non-Licensed	290	4,151,093	4,333,084	4,567,880
200 Employee Benefits 210 Insurance	295	1,280,727	1,421,706	1,731,303
220 Social Security	300	307,423	318,881	326,603
290 Other	305	5,539	6,701	7,290
500 Other Purchased Services 520 Insurance	310	0	0	0
570 Food Service Management	315	0	0	0
590 Other Purchased Services	320	35,432	42,808	41,000
600 Supplies 630 Food & Milk	325	6,668,699	7,694,376	8,300,000
680 Miscellaneous Supplies	330	141,964	185,791	173,000
700 Property (Equipment & Furnishings)	335	300,658	54,534	1,530,000
800 Other	340	20,467	22,024	23,000
TOTAL EXPENDITURES*	~~~	13,562,002	14,729,905	17,350,076

**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	0	0	0
Cancellation of Prior Year Encumbrances	03	0	0	
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05	0	0	0
1900 Other Revenue From Local Source	15	0	0	0
3000 STATE SOURCES				
3204 Professional Development Aid	25	13,061	0	65,736
4000 FEDERAL SOURCES				
4500 Aid	40	0	0	0
5000 OTHER				
5206 Transfer From General	45	0	0	0
5208 Transfer From Supplemental General	50	218,182	525,504	522,504
5253 Transfer From Contingency Reserve	55	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	170	231,243	525,504	588,240
TOTAL EXPENDITURES & TRANSFERS	175	231,243	525,504	588,240
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0

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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	146,024	358,852	414,230
120 Non-Licensed	215	2,962	7,247	5,500
200 Employee Benefits				
210 Insurance (Employee)	220	0	16,884	17,676
220 Social Security	225	9,830	22,663	25,204
290 Other	230	119	327	330
300 Purchased Professional & Technical Serv	235	12,367	15,800	17,000
400 Purchased Property Services	237	0	0	0
500 Other Purchased Services	240	42,501	62,158	80,800
600 Supplies				
640 Books (not textbooks) & Periodicals	245	0	0	0
650 Technology Supplies	250	0	0	0
680 Miscellaneous Supplies	255	17,440	41,573	27,500
700 Property (Equipment & Furnishings)	260	0	0	0
800 Other	265	0	0	0
2500 Central Services				
100 Salaries				
110 Licensed	270	0	0	0
120 Non-Licensed	275	0	0	0
200 Employee Benefits				
210 Insurance	280	0	0	0
220 Social Security	285	0	0	0
290 Other	290	0	0	0
300 Purchased Professional & Technical Serv	295	0	0	0
400 Purchased Property Services	300	0	0	0
500 Other Purchased Services	305	0	0	0

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
600 Supplies	310	0	0	0
700 Property (Equipment & Furnishings)	315	0	0	0
800 Other	320	0	0	0
2900 Other Support Services				
100 Salaries				
110 Licensed	327	0	0	0
120 Non-Licensed	330	0	0	0
200 Employee Benefits				
210 Insurance	335	0	0	0
220 Social Security	340	0	0	0
290 Other	345	0	0	0
300 Purchased Professional & Technical Serv	350	0	0	0
400 Purchased Property Services	355	0	0	0
500 Other Purchased Services	360	0	0	0
600 Supplies	365	0	0	0
700 Property (Equipment & Furnishings)	370	0	0	0
800 Other	375	0	0	0
TOTAL EXPENDITURES*	~~~	231,243	525,504	588,240

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	0	0	0
Cancellation of Prior Year Encumbrances	03	0	0	
REVENUES				
1000 LOCAL SOURCES				
1320 Payment from Other school district	05	0	0	0
1510 Interest on Idle Funds	15	0	0	0
1900 Other Revenue From Local Source	25	1,397	4,488	0
3000 STATE SOURCES				
3216 Parent Education Aid	35	452,380	452,380	452,380
4000 FEDERAL SOURCES				
4500 Aid	45	0	0	0
5000 OTHER				
5206 Transfer From General	55	0	0	0
5208 Transfer From Supplemental General	50	283,470	364,529	368,171
5253 Transfer From Contingency Reserve	60	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	170	737,247	821,397	820,551
TOTAL EXPENDITURES & TRANSFERS	175	737,247	821,397	820,551
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0

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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	3,480	5,429	4,000
120 Non-Licensed	215	423,429	483,643	496,640
200 Employee Benefits				
210 Insurance (Employee)	220	31,345	40,772	59,652
220 Social Security	225	30,615	34,801	35,826
290 Other	230	374	425	468
300 Purchased Professional & Technical Serv	235	123,000	123,000	123,000
400 Purchased Property Services	237	0	0	0
500 Other Purchased Services				
561 Payment to Other School District	240	0	0	0
564 Payment to Coops/Interlocal	245	0	0	0
590 Other	250	7,746	10,744	8,500
600 Supplies				
640 Books (not textbooks) & Periodicals	255	0	0	0
650 Technology Supplies	260	0	0	0
680 Miscellaneous Supplies	265	7,140	6,343	4,000
700 Property (Equipment & Furnishings)	270	0	0	1,000
800 Other	275	10,310	9,375	8,000
2200 Instr Support Staff				
100 Salaries				
110 Licensed	280	25,344	28,506	0
120 Non-Licensed	285	53,666	55,923	56,209
200 Employee Benefits				
210 Insurance (Employee)	290	11,799	12,644	11,184
220 Social Security	295	5,957	6,425	4,019

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				
290 Other	300	156	161	53
300 Purchased Professional & Technical Serv	305	1,250	1,142	1,500
400 Purchased Property Services	307	0	0	0
500 Other Purchased Services	310	1,636	2,064	6,500
600 Supplies	315	0	0	0
700 Property (Equipment & Furnishings)	320	0	0	0
800 Other	325	0	0	0
2500 Central Services 100 Salaries 110 Licensed	330	0	0	0
120 Non-Licensed	335	0	0	0
200 Employee Benefits 210 Insurance	340	0	0	0
220 Social Security	345	0	0	0
290 Other	350	0	0	0
300 Purchased Professional & Technical Serv	355	0	0	0
400 Purchased Property Services	360	0	0	0
500 Other Purchased Services	365	0	0	0
600 Supplies	370	0	0	0
700 Property (Equipment & Furnishings)	375	0	0	0
800 Other	380	0	0	0
2900 Other Support Services 100 Salaries 110 Licensed	390	0	0	0
120 Non-Licensed	395	0	0	0
200 Employee Benefits 210 Insurance	400	0	0	0
220 Social Security	405	0	0	0
290 Other	410	0	0	0
300 Purchased Professional & Technical Serv	415	0	0	0
400 Purchased Property Services	420	0	0	0
500 Other Purchased Services	425	0	0	0
600 Supplies	430	0	0	0
700 Property (Equipment & Furnishings)	435	0	0	0
800 Other	440	0	0	0
TOTAL EXPENDITURES*	~~~	737,247	821,397	820,551

**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	485,100	453,898	435,476
Cancellation of Prior Year Encumbrances	03	0	0	
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1315 Individual (Summer School)	05	353,615	351,461	345,000
1316 Individuals (Out-of-District)	10	0	0	0
1320 Other School District in State	15	0	0	0
1510 Interest on Idle Funds	20	0	0	0
1990 Miscellaneous	25	0	0	0
4000 FEDERAL SOURCES				
4590 Other Federal Aid	30	0	0	0
4599 Summer School Aid	35	0	0	0
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	838,715	805,359	780,476
TOTAL EXPENDITURES & TRANSFERS	175	384,817	369,883	487,513
UNENCUMBERED CASH BALANCE JUNE 30	190	453,898	435,476	292,963

USD # 512

STATE OF KANSAS
Budget Form USD-E
2026-2027

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	193,792	171,805	262,000
120 Non-Licensed	215	66,839	83,587	86,000
200 Employee Benefits				
210 Insurance (Employee)	220	0	0	0
220 Social Security	225	20,092	19,086	26,469
290 Other	230	425	705	346
300 Purchased Professional & Technical Serv	235	0	0	0
400 Purchased Property Services	237	0	0	0
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	0	0	0
562 Tuition/other LEA's outside State	245	0	0	0
563 Tuition/Private Sources	250	0	0	0
590 Other	255	1,683	1,720	3,000
600 Supplies				
610 General Supplemental (Teaching)	260	13,088	14,728	22,500
644 Textbooks	265	0	0	0
650 Supplies (Technology Related)	267	0	0	0
680 Miscellaneous Supplies	270	0	0	0
700 Property (Equipment & Furnishings)	275	0	0	0
800 Other	280	0	0	0

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	0	0	0
120 Non-Licensed	290	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	295	0	0	0
220 Social Security	300	0	0	0
290 Other	305	0	0	0
300 Purchased Professional & Technical Serv	310	0	0	0
400 Purchased Property Services	313	0	0	0
500 Other Purchased Services	315	0	0	0
600 Supplies	320	1,341	922	4,000
700 Property (Equipment & Furnishings)	325	0	0	0
800 Other	330	0	0	0
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335	0	0	0
120 Non-Licensed	340	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	345	0	0	0
220 Social Security	350	0	0	0
290 Other	355	0	0	0
300 Purchased Professional & Technical Serv	360	0	0	0
400 Purchased Property Services	363	0	0	0
500 Other Purchased Services	365	0	0	0
600 Supplies				
640 Books (not textbooks) & Periodicals	370	0	0	0
650 Technology Supplies	375	0	0	0
680 Miscellaneous Supplies	380	0	0	0
700 Property (Equipment & Furnishings)	385	0	0	0
800 Other	390	0	0	0
2400 School Administration				
100 Salaries				
110 Licensed	460	44,000	41,450	49,600
120 Non-Licensed	465	25,079	25,991	26,714
200 Employee Benefits				
210 Insurance (Employee)	470	5,130	447	0
220 Social Security	475	5,037	5,028	5,709
290 Other	480	62	62	75
300 Purchased Professional & Technical Serv	485	0	0	0
400 Purchased Property Serv	490	0	0	0
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495	0	0	0
590 Other	500	49	41	100
600 Supplies	505	0	0	0
700 Property (Equipment & Furnishings)	510	0	0	0
800 Other	515	0	0	0
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	525	0	0	0
220 Social Security	530	0	0	0
290 Other	535	0	0	0
300 Purchased Professional & Technical Serv	540	0	0	0

SUMMER SCHOOL	Code 29 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
400 Purchased Property Services				
411 Water/Sewer	545	0	0	0
420 Cleaning	550	0	0	0
430 Repairs & Maintenance	555	0	0	1,000
440 Rentals	560	0	0	0
460 Repair of Building	565	0	0	0
490 Other	570	0	0	0
500 Other Purchased Services				
520 Insurance	575	0	0	0
590 Other	580	0	0	0
600 Supplies				
610 General Supplies	585	0	0	0
620 Energy				
621 Heating	590	0	0	0
622 Electricity	595	0	0	0
626 Motor Fuel (not school bus)	600	0	0	0
629 Other	605	0	0	0
680 Miscellaneous Supplies	610	0	0	0
700 Property (Equipment & Furnishings)	615	0	0	0
800 Other	620	0	0	0
2500 Central Services				
100 Salaries				
110 Licensed	625	0	0	0
120 Non-Licensed	630	0	0	0
200 Employee Benefits				
210 Insurance	635	0	0	0
220 Social Security	640	0	0	0
290 Other	645	0	0	0
300 Purchased Professional & Technical Serv	650	0	0	0
400 Purchased Property Services	655	0	0	0
500 Other Purchased Services	660	0	0	0
600 Supplies	665	8,200	4,311	0
700 Property (Equipment & Furnishings)	670	0	0	0
800 Other	675	0	0	0
2900 Other Support Services				
100 Salaries				
110 Licensed	690	0	0	0
120 Non-Licensed	695	0	0	0
200 Employee Benefits				
210 Insurance	700	0	0	0
220 Social Security	705	0	0	0
290 Other	710	0	0	0
300 Purchased Professional & Technical Serv	715	0	0	0
400 Purchased Property Services	720	0	0	0
500 Other Purchased Services	725	0	0	0
600 Supplies	730	0	0	0
700 Property (Equipment & Furnishings)	735	0	0	0
800 Other	740	0	0	0
3300 Community Services Operations	680	0	0	0
TOTAL EXPENDITURES*	~~~	384,817	369,883	487,513

**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	41,559,701	49,552,778	46,865,756
Cancellation of Prior Year Encumbrances	03	0	0	
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05	5,237,846	5,094,327	4,000,000
1900 Other Revenue From Local Source	15	0	0	3,332,893
1980 Reimbursements	20	480	14,000	
3000 STATE SOURCES				
3211 Deaf/Blind	35	0	0	0
4000 FEDERAL SOURCES				
4310 PL 382 Special Ed (formerly PL:874)	45	0	0	0
4560 Aid Regular*	55	6,539,530	7,123,919	8,017,423
4570 Medicaid	60	2,076,312	2,232,642	1,370,000
4590 Other Reserve Grants in Aid	65	186,222	243,822	230,644
4595 ESSER I	67	0	0	0
4605 ESSER II	68	0	0	0
5000 OTHER				
5206 Transfer From General	75	30,028,142	31,006,687	31,625,163
5208 Transfer From Supplemental General	80	28,386,757	20,829,488	27,825,093
5253 Transfer From Contingency Reserve	85	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	**170**	114,014,990	116,097,663	123,266,972
TOTAL EXPENDITURES & TRANSFERS	175	64,462,212	69,231,907	73,385,427
UNENCUMBERED CASH BALANCEJUNE 30	190	49,552,778	46,865,756	49,881,545

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	26,893,862	24,795,933	26,421,366
120 Non-Licensed	215	9,287,636	10,544,526	12,065,499
200 Employee Benefits				
210 Insurance (Employee)	220	5,612,522	6,449,132	7,858,368
220 Social Security	225	2,418,487	2,517,807	2,679,376
290 Other	230	55,139	62,383	69,609
300 Purchased Professional & Technical Serv	235	1,387,576	1,952,320	444,750
400 Purchased Property Services	237	11,784	17,269	18,300
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	0	0	0
563 Tuition/Private Sources	245	1,056,848	1,027,100	1,100,000
564 Payment to Spec Education Coop/Interlocal (Assessments)	250	0	0	0
565 Payment to Spec Education Coop/Interlocal (Flowthrough)	251	0	0	0
590 Other	255	91,973	94,710	100,271
600 Supplies				
610 General Supplemental (Teaching)	260	175,230	190,670	279,437
644 Textbooks	265	6,212	60,522	79,000
650 Supplies (Technology Related)	267	69,720	139,836	192,900
680 Miscellaneous Supplies	270	0	0	0
700 Property (Equipment & Furnishings)	275	0	0	0
800 Other	280	0	0	0
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	5,155,920	7,998,284	8,171,765
120 Non-Licensed	290	521,965	529,253	601,320
200 Employee Benefits				
210 Insurance (Employee)	295	725,422	787,378	853,278
220 Social Security	300	474,234	490,568	491,600
290 Other	305	17,342	6,396	6,957
300 Purchased Professional & Technical Serv	310	52,755	52,037	52,000
400 Purchased Property Services	313	0	0	0
500 Other Purchased Services	315	0	0	0
600 Supplies	320	14,320	21,235	28,000
700 Property (Equipment & Furnishings)	325	0	0	0
800 Other	330	0	0	0
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335	534,498	782,418	794,033
120 Non-Licensed	340	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	345	62,446	102,838	105,104
220 Social Security	350	40,031	57,688	56,773
290 Other	355	491	707	742
300 Purchased Professional & Technical Serv	360	0	0	0
400 Purchased Property Services	363	0	0	0
500 Other Purchased Services	365	0	0	0
600 Supplies				
640 Books (not textbooks) & Periodicals	370	0	0	0
650 Technology Supplies	375	0	0	0
680 Miscellaneous Supplies	380	0	0	0

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	0	0	0
800 Other	390	0	0	0
2300 General Administration				
2330 Special Area Admin Services				
100 Salaries				
110 Licensed	395	0	0	0
120 Non-Licensed	400	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	405	0	0	0
220 Social Security	410	0	0	0
290 Other	415	0	0	0
300 Purchased Professional & Technical Serv	420	0	0	0
400 Purchased Property Services	425	0	0	0
500 Other Purchased Services	430	0	0	0
600 Supplies	435	0	0	0
700 Property (Equipment & Furnishings)	440	0	0	0
800 Other	445	0	0	0
2400 School Administration				
100 Salaries				
110 Licensed	450	120,116	125,041	125,041
120 Non-Licensed	455	35,921	33,596	38,734
200 Employee Benefits				
210 Insurance (Employee)	460	20,637	19,454	22,968
220 Social Security	465	11,768	11,948	11,710
290 Other	470	144	147	153
300 Purchased Professional & Technical Serv	475	0	0	0
500 Other Purchased Services	480	0	0	0
600 Supplies	485	4,002	4,922	4,013
700 Property (Equipment & Furnishings)	490	0	0	0
800 Other	495	0	0	0
2500 Central Services				
100 Salaries				
110 Licensed	800	16,642	38,543	15,000
120 Non-Licensed	805	0	0	0
200 Employee Benefits				
210 Insurance	810	0	2,679	0
220 Social Security	815	1,273	2,949	1,148
290 Other	820	17	38	15
300 Purchased Professional & Technical Serv	825	0	0	0
400 Purchased Property Services	830	0	0	0
500 Other Purchased Services	835	0	0	0
600 Supplies	840	0	0	0
700 Property (Equipment & Furnishings)	845	0	0	0
800 Other	850	0	0	0
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	500	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	505	0	0	0
220 Social Security	510	0	0	0
290 Other	515	0	0	0
300 Purchased Professional & Technical Serv	520	0	0	0
400 Purchased Property Services				
411 Water/Sewer	525	0	0	0
420 Cleaning	530	0	0	0
430 Repairs & Maintenance	535	0	0	0

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	0	0	0
490 Other	545	0	0	0
500 Other Purchased Services	550	0	0	0
600 Supplies 610 General Supplies	555	0	0	0
620 Energy 621 Heating	560	0	0	0
622 Electricity	565	9,855	9,855	9,855
626 Motor Fuel (not school bus)	570	0	0	0
629 Other	575	0	0	0
680 Miscellaneous Supplies	580	0	0	0
700 Property (Equipment & Furnishings)	585	0	0	0
800 Other	590	0	0	0
2700 Student Transportation Serv 2720 Supervision 100 Salaries 120 Non-Licensed	595	0	0	0
200 Employee Benefits 210 Insurance	600	0	0	0
220 Social Security	605	0	0	0
290 Other	610	0	0	0
400 Purchased Property Services	615	0	0	0
600 Supplies	620	0	0	0
700 Property (Equipment & Furnishings)	625	0	0	0
800 Other	630	0	0	0
2710 Vehicle Operating Services 100 Salaries 120 Non-Licensed	635	0	0	0
200 Employee Benefits 210 Insurance	640	0	0	0
220 Social Security	645	0	0	0
290 Other	650	0	0	0
400 Purchased Property Services 442 Rent of Vehicles (lease)	655	0	0	0
490 Other	660	0	0	0
500 Other Purchased Services 513 Contracting of Bus Services	665	9,255,014	9,910,622	10,262,511
519 Mileage in Lieu of Trans	670	0	0	0
520 Insurance	675	0	0	0
590 Other Purchased Services	680	0	0	0
600 Supplies 626 Motor Fuel	685	268,274	327,459	360,000
680 Miscellaneous Supplies	690	0	0	0
730 Equip (including buses)	695	0	0	0
800 Other	700	0	0	0
2730 Vehicle Services & Maintenance Services 100 Salaries 120 Non-Licensed	705	0	0	0
200 Employee Benefits 210 Insurance	710	0	0	0
220 Social Security	715	0	0	0
290 Other	720	0	0	0
300 Purchased Professional & Technical Serv	725	0	0	0
400 Purchased Property Services	730	0	0	0
500 Other Purchased Services	735	0	0	0
700 Property (Equipment & Furnishings)	740	0	0	0

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	0	0	0
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Licensed	750	33,231	37,497	36,738
200 Employee Benefits				
210 Insurance	755	4,926	5,628	5,892
220 Social Security	760	2,544	2,876	2,627
290 Other	765	31	35	34
300 Purchased Professional & Technical Serv	770	0	0	0
400 Purchased Property Services	775	0	0	0
500 Other Purchased Services	780	0	0	0
600 Supplies	785	0	0	0
700 Property (Equipment & Furnishings)	790	0	0	0
800 Other	795	11,404	17,608	18,540
2900 Other Support Services				
100 Salaries				
110 Licensed	860	0	0	0
120 Non-Licensed	865	0	0	0
200 Employee Benefits				
210 Insurance	870	0	0	0
220 Social Security	873	0	0	0
290 Other	880	0	0	0
300 Purchased Professional & Technical Serv	885	0	0	0
400 Purchased Property Services	890	0	0	0
500 Other Purchased Services	895	0	0	0
600 Supplies	900	0	0	0
700 Property (Equipment & Furnishings)	905	0	0	0
800 Other	910	0	0	0
TOTAL EXPENDITURES*	~~~	64,462,212	69,231,907	73,385,427

**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	599,404	584,347	1,215,668
Cancellation of Prior Year Encumbrances	03	0	0	
REVENUES				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2023 $	05	218,825		
2024 $	10	12,898,163	428,914	
2025 $	15		12,468,141	257,376
2026 $	20			0
1140 Delinquent Tax	25	73,560	17,456	131,835
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (includes 16/20M Tax)	45	757,446	1,014,215	1,050,804
2450 Recreational Vehicle Tax	55	2,786	3,491	3,643
2460 Commercial Vehicle Tax	57	18,023	19,934	21,700
2800 In Lieu of Taxes IRBs/Rental Excise	60	63,667	45,990	9,200
RESOURCES AVAILABLE	70	14,631,874	14,582,488	2,690,226
EXPENDITURES				
5200 Transfer				
800 Other				
890 State Payment	75	14,047,527	13,366,820	13,734,508
TOTAL EXPENDITURES & TRANSFERS	175	14,047,527	13,366,820	13,734,508
UNENCUMBERED CASH BALANCE JUNE 30	190	584,347	1,215,668	~~~~~~~~~~
	195	TAX REQUIRED (Line 175 - Line 70)		11,044,282
	200	Delinquent Tax		425,426
	205	Amount of 2026 Tax to be Levied		14,035,568

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

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	0	-6,096	112
Cancellation of Prior Year Encumbrances	03	0	0	
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05	0	0	0
1315 Individual (Summer School)	15	0	0	0
1320 Other School District/Govt Sources (in-state)	25	0	0	0
1510 Interest on Idle Funds	35	0	0	0
1700 Student Activities (reimbursement)	45	0	0	
1900 Other Revenue From Local Source				
1910 User Charges	55	0	0	0
1940 Sale & Rent of Textbook	65	0	0	0
1990 Miscellaneous	75	0	0	0
3000 STATE SOURCES				
3225 CTE Transportation State Aid	80	0	0	0
3240 Other State Grant	90	0	0	0
4000 FEDERAL SOURCES				
4530 Vocational Aid				
4531 Regular Aid	115	214,025	239,748	229,744
4532 Special Project Aid	125	0	0	0
4590 Other Federal Aid	130	0	0	0
5000 OTHER				
5206 Transfer From General	135	0	0	0
5208 Transfer From Supplemental General	140	7,373,584	7,883,666	7,897,207
5253 Transfer From Contingency Reserve	145	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	**170**	7,587,609	8,117,318	8,127,063
TOTAL EXPENDITURES & TRANSFERS	175	7,593,705	8,117,206	8,127,063
UNENCUMBERED CASH BALANCE JUNE 30	190	-6,096	112	0

USD # 512

STATE OF KANSAS
Budget Form USD-E
2026-2027

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	5,315,823	5,644,462	5,634,861
120 Non-Licensed	215	52,204	75,323	60,000
200 Employee Benefits				
210 Insurance (Employee)	220	666,988	763,600	789,248
220 Social Security	225	397,646	419,535	404,863
290 Other	230	4,882	5,261	5,294
300 Purchased Professional & Technical Serv	235	0	0	0
400 Purchased Property Services	237	0	2,500	3,000
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	0	0	0
564 Payment to Vocational Education Coop	245	0	0	0
590 Other	250	59,581	106,070	105,000
600 Supplies				
610 General Supplemental (Teaching)	255	330,179	382,000	331,612

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	34,235	37,107	40,000
650 Supplies (Technology Related)	263	34,025	40,174	37,000
680 Miscellaneous Supplies	265	15,075	14,342	15,500
700 Property (Equipment & Furnishings)	270	145,007	80,247	88,257
800 Other	275	0	0	0
2100 Student Support Services				
100 Salaries				
110 Licensed	280	0	0	0
120 Non-Licensed	285	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	290	0	0	0
220 Social Security	295	0	0	0
290 Other	300	0	0	0
300 Purchased Professional & Technical Serv	305	0	0	0
400 Purchased Property Services	307	0	0	0
500 Other Purchased Services	310	0	0	0
600 Supplies	315	0	0	0
700 Property (Equipment & Furnishings)	320	0	0	0
800 Other	325	0	0	0
2200 Instr Support Staff				
100 Salaries				
110 Licensed	330	0	0	0
120 Non-Licensed	335	90,632	82,803	96,487
200 Employee Benefits				
210 Insurance (Employee)	340	10,260	11,747	22,440
220 Social Security	345	6,900	6,298	6,899
290 Other	350	85	77	90
300 Purchased Professional & Technical Serv	355	0	0	0
400 Purchased Property Services	357	0	0	0
500 Other Purchased Services	360	13,666	27,919	53,000
600 Supplies				
640 Books (not textbooks) & Periodicals	365	0	0	0
650 Technology Supplies	370	0	0	0
680 Miscellaneous Supplies	375	0	0	0
700 Property (Equipment & Furnishings)	380	0	0	0
800 Other	385	0	0	0
2400 School Administration				
100 Salaries				
110 Licensed	445	135,000	140,535	110,000
120 Non-Licensed	450	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	455	9,660	10,956	11,784
220 Social Security	460	10,141	10,560	7,865
290 Other	465	124	129	103
300 Purchased Professional & Technical Serv	470	0	0	0
500 Other Purchased Services	475	17	145	525
600 Supplies	480	0	0	0
700 Property (Equipment & Furnishings)	485	0	0	0
800 Other	490	0	0	0
2500 Central Services				
100 Salaries				
110 Licensed	590	0	0	0
120 Non-Licensed	595	0	0	0
200 Employee Benefits				
210 Insurance	600	0	0	0
220 Social Security	605	0	0	0
290 Other	610	0	0	0
300 Purchased Professional & Technical Serv	615	0	0	0
400 Purchased Property Services	620	0	0	0
500 Other Purchased Services	625	0	0	0
600 Supplies	630	0	0	0
700 Property (Equipment & Furnishings)	635	0	0	0
800 Other	640	0	0	0
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	495	0	0	0
200 Employee Benefits				

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				
210 Insurance (Employee)	500	0	0	0
220 Social Security	505	0	0	0
290 Other	510	0	0	0
300 Purchased Professional & Technical Serv	515	0	0	0
400 Purchased Property Services				
411 Water/Sewer	520	0	0	0
420 Cleaning	525	0	0	0
430 Repairs & Maintenance	530	0	0	0
440 Rentals	535	0	0	0
490 Other	540	0	0	0
500 Other Purchased Services	545	0	0	0
600 Supplies				
610 General Supplies	550	0	0	0
620 Energy				
621 Heating	555	0	0	0
622 Electricity	560	9,076	10,074	11,487
626 Motor Fuel (not schoolbus)	565	0	0	0
629 Other	570	0	0	0
680 Miscellaneous Supplies	575	0	0	0
700 Property (Equipment & Furnishings)	580	0	0	0
800 Other	585	0	0	0
2700 Student Transportation Services				
120 Non-Licensed	586	0	0	0
200 Employee Benefits	587	0	0	0
500 Other Purchased Services				
513 Contracting of Bus Services	596	0	0	0
520 Insurance	597	0	0	0
626 Motor Fuel	588	0	0	0
730 Equipment (including buses)	598	0	0	0
800 Other	589	252,499	245,342	291,748
2900 Other Support Services				
100 Salaries				
110 Licensed	650	0	0	0
120 Non-Licensed	655	0	0	0
200 Employee Benefits				
210 Insurance	660	0	0	0
220 Social Security	665	0	0	0
290 Other	670	0	0	0
300 Purchased Professional & Technical Serv	675	0	0	0
400 Purchased Property Services	680	0	0	0
500 Other Purchased Services	685	0	0	0
600 Supplies	690	0	0	0
700 Property (Equipment & Furnishings)	695	0	0	0
800 Other	700	0	0	0
TOTAL EXPENDITURES*	~~~	7,593,705	8,117,206	8,127,063

**Goes to Budget Line 175.*

USD # 512

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	1,570,098	1,613,480	1,407,010
Cancellation of Prior Year Encumbrances	03	0	0	
REVENUES				
1700 Student Activities*				
1710 Admissions	10	0	0	0
1790 Other Student Activity Income	20	0	0	0
1900 Other Revenue From Local Sources*				
1920 Contributions & Donations	30	1,348,483	772,755	0
1930 City/County Sales Tax	32	0	0	0
1990 Miscellaneous	35	0	0	0
3000 STATE SOURCES				
3227 Mental Health (School Liaison)	40	0	0	0
3228 Mental Health (Community Mental Health)	45	0		0
3230 Safe & Secure Schools Grant	55	0		0
3231 Pre-K Pilot Grant (CIF)	60	0	0	0
3240 Other State Grant	70	0	0	0
4000 FEDERAL SOURCES				
4585 Pre-K Pilot Grant (TANF)	80	0	0	0
4587 Pre-K Pilot Grant (GEER)	85	0	0	0
4589 Safe & Secure Schools Grant	87	0	0	0
RESOURCES AVAILABLE	170	2,918,581	2,386,235	1,407,010
TOTAL EXPENDITURES	175	1,305,101	979,225	1,407,010
UNENCUMBERED CASH BALANCE JUNE 30	190	1,613,480	1,407,010	0

Note: *The only monies reported on this form are funds administered at the district level.*
**Include monetary gifts, private grants, and state grants that are administered by the Central Office.*
Exclude activity funds administered at the building level or federal grants received by the school districts.

Examples of funds to include:

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

USD # 512

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	280,326	199,147	116,815
120 Non-Licensed	215	91,928	47,208	65,827
200 Employee Benefits				
210 Insurance (Employee)	220	40,006	25,003	20,220
220 Social Security	225	26,549	18,364	15,076
290 Other	230	328	226	827
300 Purchased Professional & Technical Serv	235	28,158	7,511	15,840
400 Purchased Property Services	237	3,050	0	2,261
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	1,245	0	325
562 Tuition/other LEA's outside the State	245	0	0	0
563 Tuition/Private Sources	250	0	0	0

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	37,698	23,146	18,042
600 Supplies				
610 General Supplemental (Teaching)	260	288,490	260,143	337,798
644 Textbooks	265	0	0	0
650 Supplies (Technology Related)	267	6,035	1,560	0
680 Miscellaneous Supplies	270	37,939	30,069	19,057
700 Property (Equipment & Furnishings)	275	215,355	135,211	17,030
800 Other	280	0	0	7,496
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	70,424	76,150	181,458
120 Non-Licensed	290	32,898	35,580	37,690
200 Employee Benefits				
210 Insurance (Employee)	295	20,005	22,264	24,229
220 Social Security	300	6,345	7,093	14,533
290 Other	305	77	86	194
300 Purchased Professional & Technical Serv	310	8,950	551	96,519
400 Purchased Property Services	313	0	0	0
500 Other Purchased Services	315	2,708	810	25,241
600 Supplies	320	68,961	33,049	250,837
700 Property (Equipment & Furnishings)	325	0	22,925	1,548
800 Other	330	0	0	0
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335	25,290	1,350	4,035
120 Non-Licensed	340	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	345	0	0	0
220 Social Security	350	0	0	0
290 Other	355	0	0	846
300 Purchased Professional & Technical Serv	360	0	1,000	0
400 Purchased Property Services	363	0	0	0
500 Other Purchased Services	365	7,164	7,500	2,035
600 Supplies				
640 Books (not textbooks) and Periodicals	370	0	0	0
650 Technology Supplies	375	0	0	0
680 Miscellaneous Supplies	380	5,172	6,279	16,938
700 Property (Equipment & Furnishings)	385	0	0	0
800 Other	390	0	0	0
2300 General Administration				
100 Salaries				
110 Licensed	395	0	0	0
120 Non-Licensed	400	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	405	0	0	0
220 Social Security	410	0	0	0
290 Other	415	0	0	0
300 Purchased Professional & Technical Serv	420	0	0	0
400 Purchased Property Services	425	0	0	0
500 Other Purchased Services				
520 Insurance	430	0	0	0
530 Communications (Telephone, postage, etc.)	435	0	0	0
590 Other	440	0	0	125
600 Supplies	445	0	0	1,709
700 Property (Equipment & Furnishings)	450	0	0	0

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				
800 Other	455	0	0	0
2400 School Administration				
100 Salaries				
110 Licensed	460	0	0	0
120 Non-Licensed	465	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	470	0	0	0
220 Social Security	475	0	0	0
290 Other	480	0	0	0
300 Purchased Professional & Technical Serv	485	0	0	0
400 Purchased Property Services	490	0	0	0
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495	0	0	0
590 Other	500	0	0	0
600 Supplies	505	0	0	0
700 Property (Equipment & Furnishings)	510	0	0	0
800 Other	515	0	0	0
2500 Central Services				
100 Salaries				
110 Licensed	680	0	0	0
120 Non-Licensed	685	0	0	0
200 Employee Benefits				
210 Insurance	690	0	0	0
220 Social Security	695	0	0	0
290 Other	700	0	0	0
300 Purchased Professional & Technical Serv	705	0	0	0
400 Purchased Property Services	710	0	0	0
500 Other Purchased Services	715	0	0	0
600 Supplies	720	0	0	8,050
700 Property (Equipment & Furnishings)	725	0	0	0
800 Other	730	0	0	0
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	525	0	0	0
220 Social Security	530	0	0	0
290 Other	535	0	0	0
300 Purchased Professional & Technical Serv	540	0	0	0
400 Purchased Property Services				
411 Water/Sewer	545	0	0	0
420 Cleaning	550	0	0	0
430 Repairs & Maintenance	555	0	0	0
440 Rentals	560	0	0	0
460 Repair of Buildings	565	0	0	0
490 Other	570	0	0	0
500 Other Purchased Services				
520 Insurance	575	0	0	0
590 Other	580	0	0	0
600 Supplies				
610 General Supplies	585	0	0	409
620 Energy				
621 Heating	590	0	0	0
622 Electricity	595	0	0	0
626 Motor Fuel (not schoolbus)	600	0	0	0
629 Other	605	0	0	0

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				
680 Miscellaneous Supplies	610	0	0	0
700 Property (Equipment & Furnishings)	615	0	0	1,000
800 Other	620	0	0	0
2700 Student Transportation Services 2710 Vehicle Operating Services 100 Salaries 120 Non-Licensed	625	0	0	0
200 Employee Benefits 210 Insurance	630	0	0	0
220 Social Security	635	0	0	0
290 Other	640	0	0	0
442 Rent of Vehicles (lease)	645	0	0	0
500 Other Purchased Services 513 Contracting of Bus Services	650	0	0	0
519 Mileage in Lieu of Trans	655	0	0	0
520 Insurance	660	0	0	0
626 Motor Fuel	665	0	0	0
730 Equipment (including buses)	670	0	0	0
800 Other	675	0	0	0
2900 Other Support Services 100 Salaries 110 Licensed	805	0	0	0
120 Non-Licensed	810	0	0	0
200 Employee Benefits 210 Insurance	815	0	0	0
220 Social Security	820	0	0	0
290 Other	825	0	0	0
300 Purchased Professional & Technical Serv	830	0	0	0
400 Purchased Property Services	835	0	0	0
500 Other Purchased Services	840	0	0	0
600 Supplies	845	0	0	0
700 Property (Equipment & Furnishings)	850	0	0	0
800 Other	855	0	0	0
3000 Operation of Noninstructional Services 3100 Food Service Operation 100 Salaries 110 Licensed	735	0	0	0
120 Non-Licensed	740	0	0	0
200 Employee Benefits 210 Insurance	745	0	0	0
220 Social Security	750	0	0	0
290 Other	755	0	0	0
500 Other Purchased Services 520 Insurance	760	0	0	0
570 Food Service Management	765	0	0	0
590 Other Purchased Services	770	0	0	0
600 Supplies 630 Food & Milk	775	0	0	0
680 Miscellaneous Supplies	780	0	0	0
700 Property (Equipment & Furnishings)	785	0	0	0
800 Other	790	0	0	0
3300 Community Services Operations	795	0	0	0
4300 Architectural & Engineering Services	800	0	0	0
4700 Building Improvements 100 Salaries 120 Non-Licensed	860	0	0	0

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	0	0	0
220 Social Security	870	0	0	0
290 Other	875	0	0	0
400 Outside Contractors	880	0	17,000	88,000
4900 Other	885	0	0	15,000
TOTAL EXPENDITURES*	~~~	1,305,101	979,225	1,407,010

**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	2,727,426	3,088,771	3,035,634	3,035,634
Cancellation of Prior Year Encumbrances	03	0	0		
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2023 $	05	14,022			
2024 $	10	769,586	25,592		
2025 $	15		691,488	11,692	11,692
2026 $	20			918,273	
1140 Delinquent Tax	25	4,992	680	7,312	10,962
1510 Interest on Idle Funds	27	0	0		0
1900 Other Revenue From Local Source	30	0	0		0
July - December Estimate	35				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	40	81,305	63,459	61,616	61,616
July - December Estimate	45				30,808
2450 Recreational Vehicle Tax	50	300	218	213	213
July - December Estimate	55				107
2460 Commercial Vehicle Tax	56	1,458	1,214	1,272	1,272
July - December Estimate	57				636
2800 In Lieu of Taxes IRBs/Rental Excise	60	5,571	2,838	539	539
July - December Estimate	65				270
5000 OTHER					
5206 Transfer From General	70	0	0	0	0
July - December Estimate	75				0
5208 Transfer From Supplemental General	80	0	0	0	0
July - December Estimate	85				0
5253 Transfer From Contingency Reserve	90	0	0	~~~~~~~~~~	~~~~~~~~~~
RESOURCES AVAILABLE	**100**	3,604,660	3,874,260	4,036,551	3,153,749
EXPENDITURES					
2300 General Administration					
2310 Board of Education Services					
520 Insurance	105	463,487	603,421	1,194,000	
820 Judgments	110	0	0	0	
890 Other	115	52,402	235,205	600,000	
5200 TRANSFER TO:					
960 Special Reserve Fund	120	0	0	0	
TOTAL EXPENDITURES & TRANSFERS	175	515,889	838,626	1,794,000	1,794,000
July December Estimate	180	~~~~~~~~~~	~~~~~~~~~~	~~~~~~~~~~	2,400,000
TOTAL OPERATING EXPENDITURE (18 MO)	**185**	~~~~~~~~~~	~~~~~~~~~~	~~~~~~~~~~	4,194,000
UNENCUMBERED CASH BALANCE JUNE 30	190	3,088,771	3,035,634	2,242,551	~~~~~~~~~~
	195	TAX REQUIRED (Line 185 minus Line 100)			1,040,251
	200	Delinquent Tax			40,070
	205	Amount of 2026 Tax to be Levied			1,080,321

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	3,114,149	3,114,149	3,353,148
Cancellation of Prior Year Encumbrances	03	0	0	
REVENUES				
1000 LOCAL SOURCES 1510 Interest on Idle Funds	05	0	0	
1900 Other Revenue From Local Sources	07	2,029,026	2,097,045	
1961 Revenue From General	10	0	0	
1962 Revenue From Supplemental General	12	0	0	
1963 Revenue From Adult Education	15	0	0	
1964 Revenue From Adult Supplemental Education	20	0	0	
1965 Revenue From Bilingual Education	25	0	0	
1966 Revenue From Driver Training	30	0	0	
1967 Revenue From Extraordinary School	37	0	0	
1968 Revenue From Food Service	40	0	0	
1969 Revenue From Professional Development	45	0	0	
1970 Revenue From Parent Education	50	0	0	
1971 Revenue From Summer School	52	0	0	
1972 Revenue From Special Education	55	0	0	
1975 Revenue From Career and Postsecondary E	65	0	0	
1977 Revenue From Federal Funds	71	0	0	
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	0	0	
1981 Revenue From At Risk (K-12)	78	0	0	
1982 Revenue From Virtual Education	79	0	0	
5000 OTHER 5206 Transfer from General	80	0	0	
5208 Transfer from Supplemental General	81	844,877	1,630,565	
RESOURCES AVAILABLE	82	5,988,052	6,841,759	
EXPENDITURES				
210 Health Care Services	85	2,029,026	2,097,046	
211 Disability Income Benefits	90	0	0	
212 Group Life Insurance	95	0	0	
260 School Workers' Compensation	100	844,877	1,391,565	
520 Risk Management Insurance	105	0	0	
TOTAL EXPENDITURES & TRANSFERS	175	2,873,903	3,488,611	
UNENCUMBERED CASH BALANCE JUNE 30	190	3,114,149	3,353,148	

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	27,515,669	28,959,661	32,058,345
RESOURCES AVAILABLE	**70**	27,515,669	28,959,661	32,058,345
EXPENDITURES				
1000 Instruction 200 Employee Benefits	75	18,977,558	19,738,905	21,640,453
2100 Student Support 200 Employee Benefits	80	2,179,241	2,363,108	2,663,581
2200 Instructional Support 200 Employee Benefits	85	1,249,211	1,355,312	1,575,427
2300 General Administration 200 Employee Benefits	90	143,081	147,694	186,909
2400 School Administration 200 Employee Benefits	95	1,656,443	1,760,747	1,937,460
2500 Central Services 200 Employee Benefits	100	883,253	941,189	1,066,647
2600 Operations & Maintenance 200 Employee Benefits	105	1,912,339	2,096,680	2,367,270
2700 Student Transportation Services 200 Employee Benefits	110	8,255	14,480	15,909
2900 Other Support Services 200 Employee Benefits	113	0	0	0
3000 Food Service 200 Employee Benefits	115	506,288	541,546	604,689
TOTAL EXPENDITURES	175	27,515,669	28,959,661	32,058,345
UNENCUMBERED CASH BALANCE JUNE 30	190	~~~~~~~~~~	~~~~~~~~~~	~~~~~~~~~~

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	5,638,052	5,638,052	5,638,052
Cancellation of Prior Year Encumbrances	03	0	0	
REVENUES				
5000 OTHER				
5206 Transfer From General	05	0	0	
RESOURCES AVAILABLE	170	5,638,052	5,638,052	
TOTAL EXPENDITURES & TRANSFERS	175	0	0	
UNENCUMBERED CASH BALANCE JUNE 30	190	5,638,052	5,638,052	

USD # 512

STATE OF KANSAS
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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	0	0	
120 Non-Licensed	215	0	0	
200 Employee Benefits				
210 Insurance (Employee)	220	0	0	
220 Social Security	225	0	0	
290 Other	230	0	0	
300 Purchased Professional & Technical Serv	235	0	0	
400 Purchased Property Services	237	0	0	
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	0	0	
562 Tuition/other LEA's outside the State	245	0	0	
563 Tuition/Private Sources	250	0	0	
590 Other	255	0	0	
600 Supplies				
610 General Supplemental (Teaching)	260	0	0	
644 Textbooks	265	0	0	
650 Supplies (Technology Related)	267	0	0	
680 Miscellaneous Supplies	270	0	0	
700 Property (Equipment & Furnishings)	275	0	0	
800 Other	280	0	0	
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	0	0	
120 Non-Licensed	290	0	0	
200 Employee Benefits				
210 Insurance (Employee)	295	0	0	
220 Social Security	300	0	0	
290 Other	305	0	0	
300 Purchased Professional & Technical Serv	310	0	0	
400 Purchased Property Services	313	0	0	
500 Other Purchased Services	315	0	0	
600 Supplies	320	0	0	
700 Property (Equipment & Furnishings)	325	0	0	
800 Other	330	0	0	

CONTINGENCY RESERVE	Code 53 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335	0	0	
120 Non-Licensed	340	0	0	
200 Employee Benefits				
210 Insurance (Employee)	345	0	0	
220 Social Security	350	0	0	
290 Other	355	0	0	
300 Purchased Professional & Technical Serv	360	0	0	
400 Purchased Property Services	363	0	0	
500 Other Purchased Services	365	0	0	
600 Supplies				
640 Books (not textbooks)				
and Periodicals	370	0	0	
650 Technology Supplies	375	0	0	
680 Miscellaneous Supplies	380	0	0	
700 Property (Equipment & Furnishings)	385	0	0	
800 Other	390	0	0	
2300 General Administration				
100 Salaries				
110 Licensed	395	0	0	
120 Non-Licensed	400	0	0	
200 Employee Benefits				
210 Insurance (Employee)	405	0	0	
220 Social Security	410	0	0	
290 Other	415	0	0	
300 Purchased Professional & Technical Serv	420	0	0	
400 Purchased Property Services	425	0	0	
500 Other Purchased Services				
520 Insurance	430	0	0	
530 Communications (Telephone, postage, etc.)	435	0	0	
590 Other	440	0	0	
600 Supplies	445	0	0	
700 Property (Equipment & Furnishings)	450	0	0	
800 Other	455	0	0	
2400 School Administration				
100 Salaries				
110 Licensed	460	0	0	
120 Non-Licensed	465	0	0	
200 Employee Benefits				
210 Insurance (Employee)	470	0	0	
220 Social Security	475	0	0	
290 Other	480	0	0	
300 Purchased Professional & Technical Serv	485	0	0	
400 Purchased Property Services	490	0	0	
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495	0	0	
590 Other	500	0	0	
600 Supplies	505	0	0	
700 Property (Equipment & Furnishings)	510	0	0	
800 Other	515	0	0	
2500 Central Services				
100 Salaries				
110 Licensed	625	0	0	
120 Non-Licensed	630	0	0	

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	0	0	
220 Social Security	640	0	0	
290 Other	645	0	0	
300 Purchased Professional & Technical Serv	650	0	0	
400 Purchased Property Services	655	0	0	
500 Other Purchased Services	660	0	0	
600 Supplies	665	0	0	
700 Property (Equipment & Furnishings)	670	0	0	
800 Other	675	0	0	
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520	0	0	
200 Employee Benefits				
210 Insurance (Employee)	525	0	0	
220 Social Security	530	0	0	
290 Other	535	0	0	
300 Purchased Professional & Technical Serv	540	0	0	
400 Purchased Property Services				
411 Water/Sewer	545	0	0	
420 Cleaning	550	0	0	
430 Repairs & Maintenance	555	0	0	
440 Rentals	560	0	0	
460 Repair of Buildings	565	0	0	
490 Other	570	0	0	
500 Other Purchased Services				
520 Insurance	575	0	0	
590 Other	580	0	0	
600 Supplies				
610 General Supplies	585	0	0	
620 Energy				
621 Heating	590	0	0	
622 Electricity	595	0	0	
626 Motor Fuel (not schoolbus)	600	0	0	
629 Other	605	0	0	
680 Miscellaneous Supplies	610	0	0	
700 Property (Equipment & Furnishings)	615	0	0	
800 Other	620	0	0	
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 Non-Licensed	880	0	0	
200 Employee Benefits				
210 Insurance	882	0	0	
220 Social Security	884	0	0	
290 Other	886	0	0	
600 Supplies	888	0	0	
730 Equipment	890	0	0	
800 Other	892	0	0	
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	894	0	0	
200 Employee Benefits				
210 Insurance	896	0	0	
220 Social Security	898	0	0	
290 Other	900	0	0	

CONTINGENCY RESERVE	Code 53 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
442 Rent of Vehicles (lease)	902	0	0	
500 Other Purchased Services				
513 Contracting of Bus Services	904	0	0	
519 Mileage in Lieu of Trans	906	0	0	
520 Insurance	908	0	0	
626 Motor Fuel	910	0	0	
730 Equipment (Including Buses)	912	0	0	
800 Other	914	0	0	
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 Non-Licensed	916	0	0	
200 Employee Benefits				
210 Insurance	918	0	0	
220 Social Security	920	0	0	
290 Other	922	0	0	
300 Purchased Professional & Technical Serv	924	0	0	
400 Purchased Property Services	926	0	0	
500 Other Purchased Services	928	0	0	
600 Supplies	930	0	0	
730 Equipment	932	0	0	
800 Other	934	0	0	
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Licensed	936	0	0	
200 Employee Benefits				
210 Insurance	938	0	0	
220 Social Security	940	0	0	
290 Other	942	0	0	
300 Purchased Professional & Technical Serv	944	0	0	
400 Purchased Property Services	946	0	0	
500 Other Purchased Services	948	0	0	
600 Supplies	950	0	0	
730 Equipment	952	0	0	
800 Other	954	0	0	
2900 Other Support Services				
100 Salaries				
110 Licensed	825	0	0	
120 Non-Licensed	830	0	0	
200 Employee Benefits				
210 Insurance	835	0	0	
220 Social Security	840	0	0	
290 Other	845	0	0	
300 Purchased Professional & Technical Serv	850	0	0	
400 Purchased Property Services	855	0	0	
500 Other Purchased Services	860	0	0	
600 Supplies	865	0	0	
700 Property (Equipment & Furnishings)	870	0	0	
800 Other	875	0	0	
3300 Community Services Operations	680	0	0	
5200 TRANSFER TO:				
932 Adult Education	730	0	0	
934 Adult Suppl Education	735	0	0	
936 Bilingual Education	740	0	0	
937 Virtual Education	745	0	0	
940 Driver Training	750	0	0	
943 Extraordinary School Prog	757	0	0	

CONTINGENCY RESERVE	Code 53 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
944 Food Service	760	0	0	
946 Professional Development	765	0	0	
948 Parent Education Program	770	0	0	
949 Summer School	773	0	0	
950 Special Education	775	0	0	
954 Career and Postsecondary Education	790	0	0	
960 Special Reserve Fund	853	0	0	
963 Special Liability Expense Fund	800	0	0	
974 Textbook & Student Material Revolving	805	0	0	
976 Preschool-Aged At-Risk	810	0	0	
978 At-Risk Education Fund	815	0	0	
980 Supplemental General Fund	820	0	0	0
TOTAL EXPENDITURES & TRANSFERS*	~~~	0	0	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	12,433,952	14,136,496	17,141,745
Cancellation of Prior Year Encumbrances	03	0	0	
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	04	0	0	
1740 Fees (Rental)	05	0	0	
1911 Fines	10	1,569	1,204	
1942 Rental Fees & Books	15	1,455,719	1,433,629	
1990 Miscellaneous	20	640,422	650,892	
4000 FEDERAL SOURCES				
4590 Other Federal Aid	22	0	0	
5000 OTHER				
5206 Transfer From General	25	0	0	
5208 Transfer From Supplemental General	30	5,500,000	4,200,000	
5253 Transfer From Contingency Reserve	35	0	0	
RESOURCES AVAILABLE	40	20,031,662	20,422,221	
EXPENDITURES				
1000 Instruction				
600 Supplies				
644 Textbooks	75	5,265,000	2,435,307	
645 Workbooks	80	0	220,024	
646 Repairing Textbooks	85	0	0	
649 Other Materials & Supplies	90	583,209	582,869	
650 Supplies (Technology Related)	93	0	0	
2200 Support Services				
680 Miscellaneous Supplies				
681 Special Clothing & Towels	95	0	0	
682 Musical Instruments	100	30,998	20,450	
683 Other Material & Supplies	105	15,959	21,826	
684 Other	110	0	0	
TOTAL EXPENDITURES & TRANSFERS	175	5,895,166	3,280,476	
UNENCUMBERED CASH BALANCE JUNE 30	190	14,136,496	17,141,745	

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	375,247	483,114	574,263
Cancellation of Prior Year Encumbrances	03	0	0	
REVENUES				
1000 LOCAL SOURCES				
1710 Admissions/Gate Receipts	50	785,184	889,338	
1730 Student Organization Membership Dues	15	0	0	
1790 Other Student Activity Income	55	0	0	
1900 Other Revenue From Local Source				
1980 Reimbursements	60	0	0	
RESOURCES AVAILABLE	170	1,160,431	1,372,452	
TOTAL EXPENDITURES	175	677,317	798,189	
UNENCUMBERED CASH BALANCE JUNE 30	190	483,114	574,263	~~~~~~~~~~

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 # 512

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	37,839	48,246	
120 Non-Licensed	215	1,527	8,242	
200 Employee Benefits				
210 Insurance (Employee)	220	0	0	
220 Social Security	225	430	1,785	
290 Other	230	5	23	
300 Purchased Professional and Tech Services	232	24,070	12,400	
600 Supplies	235	613,446	727,493	
700 Property (Equipment & Furnishings)	240	0	0	
800 Other	245	0	0	
2700 Student Transportation Serv				
100 Salaries				
120 Non-Licensed	250	0	0	
200 Employee Benefits				
210 Insurance	255	0	0	
220 Social Security	260	0	0	
290 Other	265	0	0	
600 Supplies	270	0	0	
730 Equipment	275	0	0	
800 Other	280	0	0	
TOTAL EXPENDITURES*	~~~	677,317	798,189	~~~~~~~~~~

**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	37,142,720	42,607,642	50,317,276	50,317,276
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2023 $	05	697,399			
2024 $	10	38,171,512	1,269,344		
2025 $	15		39,939,513	674,746	674,746
2026 $	20			40,324,980	
1140 Delinquent Tax	25	239,630	34,559	422,312	633,151
1510 Interest on Idle Funds	30	751,262	797,468	800,000	800,000
July - December Estimate	35				0
1900 Other Revenue From Local Source	40	0	0	0	0
July - December Estimate	45				0
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	3,036,849	3,148,108	3,191,749	3,191,749
July - December Estimate	60				1,595,875
2450 Recreational Vehicle Tax	65	11,197	10,833	11,064	11,064
July - December Estimate	66				5,532
2460 Commercial Vehicle Tax	67	63,114	60,202	65,913	65,913
July - December Estimate	68				32,957
2800 In Lieu of Taxes IRBs/Rental Excise	70	225,631	146,003	27,943	27,943
July - December Estimate	72				13,972
3000 STATE SOURCES					
3217 State Aid (prior July 1, 2015)	76	0	0	0	0
July - December Estimate*	77				0
3217 State Aid (after 7/1/15 and prior 6/30/17)	78	0	0	0	0
July - December Estimate*	79				0
3217 State Aid (after 7/1/17 and before 6/30/22)	83	0	0	0	0
July - December Estimate*	84				0
3217 State Aid (after 7/1/22)	86	0	0	0	0
July - December Estimate*	87				0
5000 OTHER FINANCING SOURCES					
5140 Federal Tax Credit	80	0	0	0	0
July - December Estimate*	81				0
RESOURCES AVAILABLE	82	80,339,314	88,013,672	95,835,983	57,370,178
EXPENDITURES					
5100 DEBT SERVICE					
832 Interest	85	17,086,672	16,155,689	15,887,443	
890 Bond Fees	90	0	707	15,000	
831 Principal	95	20,645,000	21,540,000	22,510,000	
TOTAL EXPENDITURES	100	37,731,672	37,696,396	38,412,443	38,412,443
832 Interest Due July-December	105				7,564,237
890 Bond Fees July-December	110				5,000
831 Principal Due July-December	115				19,175,000
990 Cash Basis Reserve	120				37,895,000
TOTAL OPERATING EXPENDITURE (18 MO)	185				103,051,680
UNENCUMBERED CASH BALANCE JUNE 30	190	42,607,642	50,317,276	57,423,540	~~~~~~~~~~
	195	TAX REQUIRED (Line 185 minus Line 82)			45,681,502
	200	Delinquent Tax			1,759,651
	205	Amount of 2026 Tax to be Levied			47,441,153

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	1,025,489	959,663	1,182,037	1,182,037
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2023 $	05	14,861			
2024 $	10	769,595	25,591		
2025 $	15		1,045,228	29,809	29,809
2026 $	20			760,698	
1140 Delinquent Tax	25	5,221	512	11,052	16,570
1900 Other Revenue From Local Source	30	0	0	0	0
July - December Estimate	35				0
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45	64,824	66,025	70,895	70,895
July - December Estimate	50				35,448
2450 Recreational Vehicle Tax	55	239	227	245	245
July - December Estimate	56				123
2460 Commercial Vehicle Tax	57	1,348	1,235	1,464	1,464
July - December Estimate	58				732
2800 In Lieu of Taxes IRBs/Rental Excise	60	4,675	3,289	621	621
July - December Estimate	65				311
RESOURCES AVAILABLE	**70**	1,886,252	2,101,770	2,056,821	1,338,255
EXPENDITURES					
4000 FACILITIES ACQUISITION					
4200 Site Improvement Services	75	926,589	919,733	1,100,000	
TOTAL EXPENDITURES	**175**	926,589	919,733	1,100,000	1,100,000
July - December Estimate	180				1,100,000
TOTAL OPERATING EXPENDITURE (18 MO)	185				2,200,000
UNENCUMBERED CASH BALANCE JUNE 30	190	959,663	1,182,037	956,821	~~~~~~~~~~
	195	TAX REQUIRED (Line 185 minus Line 70)			861,745
	200	Delinquent Tax			33,194
	205	Amount of 2026 Tax to be Levied			894,939

DISTRICT NAME Shawnee Mission Pub Sch

USD # 512 (TYPE USD NUMBER ONLY)

HOME COUNTY Johnson

2026-2027

5,807,804,527	Final 2024 Assessed Valuation (All funds except General)
5,162,831,447	Final 2024 General Fund Assessed Valuation
5,388,012,832	Final 2024 Capital Outlay Assessed Valuation
6,116,668,164	Final 2025 Assessed Valuation (All funds except General)
5,471,185,189	Final 2025 General Fund Assessed Valuation
5,652,715,731	Final 2025 Capital Outlay Assessed Valuation
6,381,698,338	2026 Assessed Valuation (All funds except General)
5,735,766,824	2026 General Fund Assessed Valuation
6,409,688,530	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	103,256,629
Supplemental General	13.081	12.785	75,994,510
Adult Education	0.000	0.000	0
Capital Outlay	8.000	8.000	46,721,040
Special Liability Expense	0.150	0.129	871,479
Bond and Interest #1	7.440	7.451	43,223,422
Bond and Interest #2	0.000	0.000	0
No Fund Warrant	0.000	0.000	0
Special Assessment	0.150	0.195	874,452
Temporary Note	0.000	0.000	0
Historical Museum	0.000	0.000	0
Public Library Board	0.000	0.000	0
Public Library Brd - Emp Bnfts	0.000	0.000	0
Recreation Commission	0.000	0.000	0
Rec Comm Employee Benefits	0.000	0.000	0
Extraordinary Growth Facilities	0.000	0.000	0
Cost of Living	2.514	2.326	14,604,741

Enrollment Data for Form 150 (Exclude Virtual)

25,770.7	9/20/23 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
25,822.9	9/20/24 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
25,502.4	9/20/25 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
26,127	9/20/26 Est. Funded Headcount for PK-12 (Include Preschool-Aged At-Risk [3 yr and 4 yr Old])
25,420.3	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.
129.0	9/20/26 Est. Preschool-Aged At-Risk [3 yr and 4 yr Old] FTE Enrollment (count each student as .5 FTE)
8,995	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
6,358.8	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
5,152.7	9/20/26 Est. Bilingual Education total clock hours of students enrolled and attending
2,530	9/20/26 Est. Bilingual headcount of students enrolled and attending
4,695.0	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
0.0	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)

	9/20/26 Est. FTE Virtual Students (Full-Time Students)
	9/20/26 Est. FTE Virtual Students (Part-Time Students)
50.00	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)
	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)
72.0	Area of district in square miles 9/20/2026
	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?
8/3/2006	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)**
1/25/2016	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.
3.852	**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	$493,035,000	$472,390,000	$450,850,000
Capital Outlay Bonds			
Temporary Note			
No-Fund Warrant			
Lease Purchase Principal	$8,227,857	$1,180,498	$8,018,334

13,375,216	*Estimated Motor Vehicle Property Tax - 7/1/2026 to 6/30/2027
46,415	*Estimated Recreational Vehicle Property Tax - 7/1/2026 to 6/30/2027
117,218	*Estimated In Lieu of Taxes on Industrial Bonds - 7/1/2026 to 6/30/2027
13,721	*Estimated 16/20M Tax - 7/1/2026 to 6/30/2027
276,495	*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.

26,062.7	9/20/2022 FTE Enrollment (Includes 2/20/23 military count)
25,923.1	9/20/2023 FTE Enrollment (Includes 2/20/24 military count)
25,957.9	9/20/2024 FTE Enrollment (Includes 2/20/25 military count)
25,634.3	9/20/2025 FTE Enrollment (Includes 2/20/26 military count)
25,557.6	9/20/2026 Est. FTE Enrollment (Includes 2/20/27 military count estimate)
1,648	9/20/2026 Estimated Headcount Eligible for Reduced Priced Meals (Used for Sumexpense and Budget At A Glance Charts Only)

District Name Shawnee Mission Pub Sch No. 512
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*		$78,215,340	$49,151,584	$45,583,197	$0
3. Less: percent of delinquent taxes (3a)	1.852	$1,448,548	$910,287	$844,201	$0
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**		$38,267,452	$24,216,805	$22,301,882	$0
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**		$3,154,457	$1,988,876	$1,838,379	$0
6. Less: June 5, 2026 Ad Valorem Taxes received**		$27,109,564	$17,161,252	$15,799,252	$0
7. Less: County Taxes received**		$0	$0	$0	$0
8. Less: County Taxes received**		$0	$0	$0	$0
9. Less: Taxes refunded/abated (NRA / TIF)		$7,063,917	$3,818,286	$4,124,737	$0
10. Total Deductions (add Lines 3+4+5+6+7+8+9)		$77,043,938	$48,095,506	$44,908,451	$0
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)		$1,171,402	$1,056,078	$674,746	$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2026 to 12-31-2027) (Line 3 x 75%)		$1,086,411	$682,715	$633,151	$0
Tax Collection Ratio (Jan, Mar, June)		87.619 %	88.231 %	87.619 %	0.000 %

TABLE I

1. Estimated percent of distribution of 2026 tax dollars:	=	Jan. 20, 2027	48.000	Sept. 20, 2027	8.000
		Mar. 20, 2027	3.500	Oct. 31, 2027	7.000
		June 5, 2027	33.500		
2. Estimated percent of distribution (Jan., Mar., June)	=		85.000		
3. 2026 General Fund Assessed Valuation	=		$5,735,766,824	TOTAL	100.000
4. 2026-2027 Tax Levied (20 mills x 2026 General Fund Assessed Valuation)	=		$114,715,336		**(Must total 100%)**
5. 2026-2027 Est. Tax Levy to be received 1-1-2027 to 6-30-2027 (Line 2 x Line 4)	=		$97,508,036		

*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 Shawnee Mission Pub Sch No. 512
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	$789,208	$0
3. Less: percent of delinquent taxes	1.852	$0	$14,616	$0
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**		$0	$386,141	$0
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**		$0	$31,829	$0
6. Less: June 5, 2026 Ad Valorem Taxes received**		$0	$273,518	$0
7. Less: County Taxes received**		$0	$0	$0
8. Less: County Taxes received**		$0	$0	$0
9. Less: Taxes refunded/abated (NRA / TIF)		$0	$71,412	$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)		$0	$777,516	$0
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)		$0	$11,692	$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2026 to 12-31-2027) (Line 3 x 75%)		$0	$10,962	$0
Tax Collection Ratio (Jan, Mar, June)		0.000 %	87.618 %	0.000 %

(13) Estimated Motor Vehicle Property Tax* 7/1/2026 to 6/30/2027: $13,375,216

(14) Estimated Recreational Vehicle Property Tax* 7/1/2026 to 6/30/2027: $46,415

(15) Estimated In Lieu of Taxes on Industrial Revenue Bonds* 7/1/2026 to 6/30/2027: $117,218

(16) Estimated 16/20M Tax* 7/1/2026 to 6/30/2027: $13,721

(17) Estimated Commercial Vehicle Tax* 7/1/2026 to 6/30/2027: $276,495

(18) **2024 DELINQUENT TAX PERCENTAGE**

Percent Uncollected* = 0.8520 %

*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 Shawnee Mission Pub Sch No. 512

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	$1,192,910	$0	$0	$0
3. Less: percent of delinquent taxes	1.852	$0	$22,093	$0	$0	$0
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**		$0	$583,641	$0	$0	$0
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**		$0	$48,109	$0	$0	$0
6. Less: June 5, 2026 Ad Valorem Taxes received**		$0	$413,478	$0	$0	$0
7. Less: County Taxes received**		$0	$0	$0	$0	$0
8. Less: County Taxes received**		$0	$0	$0	$0	$0
9. Less: Taxes refunded/abated (NRA / TIF)		$0	$95,780	$0	$0	$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)		$0	$1,163,101	$0	$0	$0
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)		$0	$29,809	$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	$16,570	$0	$0	$0
Tax Collection Ratio (Jan, Mar, June)		0.000 %	87.620 %	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 Shawnee Mission Pub Sch No. 512

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	$0	$0	$14,229,964
3. Less: percent of delinquent taxes	1.852	$0	$0	$0	$263,539
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**		$0	$0	$0	$6,962,134
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**		$0	$0	$0	$573,906
6. Less: June 5, 2026 Ad Valorem Taxes received**		$0	$0	$0	$4,932,101
7. Less: County Taxes received**		$0	$0	$0	$0
8. Less: County Taxes received**		$0	$0	$0	$0
9. Less: Taxes refunded/abated (NRA / TIF)		$0	$0	$0	$1,240,908
10. Total Deductions (Add lines 3+4+5+6+7+8+9)		$0	$0	$0	$13,972,588
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)		$0	$0	$0	$257,376
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2026 to 12-31-2027) (Line 3 x 75%)		$0	$0	$0	$197,654
Tax Collection Ratio (Jan, Mar, June)		0.000 %	0.000 %	0.000 %	87.619 %

*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*)	458.0
2. Estimated (FTE*) Special Education Paraprofessionals 411.3 times .4 =	164.5
3. Total number of Special Education Teachers (Line 1 + Line 2)	622.5
4. Estimated State Aid due from 7-1-2026 to 6-30-2027 (Line 3 x $28,250)	$17,585,625

**Full-time equivalency*

TRANSPORTATION COSTS FOR SPECIAL EDUCATION

5. Salaries of Bus Drivers and Transportation Aides (includes social security and fringe benefits)	$0
6. Contractual Services (includes mileage paid to parents)	$10,321,955
7. Insurance	$0
8. Maintenance in Lieu of Transportation (limited to $750 per child)	$0
9. Other Expense (gasoline, oil, vehicle maintenance, etc.)	$330,000
10. Capital Outlay Fund—Equipment (exclude bus purchases)	$0
11. Depreciation (Includes only those vehicles which are not depreciated in the regular transportation formula. See depreciation schedule for prior year.)	$0
12. Teacher travel (in-district)	$40,632
13. Total of Lines 5 through 12	$10,692,587
14. Less: Transportation reimbursement (include cash sale of buses, EXCLUDE State Aid)	
15. Net Transportation Cost (Line 13 minus Line 14)	$10,692,587
16. Total Estimated Transportation Aid (7-1-2026 to 6-30-2027) (Line 15 x 80%)	$8,554,070
17. Estimated Catastrophic State Aid (7-1-2026 to 6-30-2027)	$152,000
18. Estimated Medicaid Replacement State Aid	$185,000
19. Estimated Special Education State Aid on behalf of Cooperative/Interlocal (Form 120) (7-1-2026 to 6-30-2027)	$0
20. Estimated Local Contribution Special Education State Aid	$5,148,468
21. Total Estimated Special Education Aid (7-1-2026 to 6-30-2027) (Line 4+16+17+18+19+20)	**$31,625,163**

Form 148
2026-2027 Estimated State Foundation Aid

1. 2026-27 General Fund Budget (Form 150, Line 16)	=	$234,901,905
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	=	$31,625,163
3. TOTAL (2a + 2b + 2c + 2d + 2e)	=	$31,625,163
4. 2026-27 Estimated State Foundation Aid (Line 1 minus Line 3)	=	$203,276,742

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) = 25,502.4

2. Estimated 2026-27 Preschool-Aged At-Risk (3 yr and 4 yr Old) FTE enrollment (see Footnote(e)) (Count as .5 FTE)
   9/20/26 129.0 + 2/20/27 0.0 = 129.0

3. 2026-27 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2) = 25,631.4

4. Estimated 2026-27 weighted low enrollment and high enrollment.
   (from line 3) 25,631.4 x 0.035040 factor (from Table II) = 898.1

5. Estimated 2026-27 Bilingual Weighting (see Footnotes (a) and (b)) = 468.1
   A. (9/20/26 Contact Hrs 5,152.7 + 2/20/27 Contact Hrs 0.0) / 6 x 0.395 = 339.2
   B. (9/20/26 ELL Headcount 2,530 + 2/20/27 ELL Hdct 0) x .185 = 468.1
   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 6,358.8 + 2/20/27 contact hrs 0.0) / 6 x 0.5 = 529.9

7. Estimated 2026-27 At-Risk Student Weighting

   9/20/26 Free Lunch 8,995 + 2/20/27 Free Lunch 0 x 0.484 = 4,353.6

8. Estimated 2026-27 High-Density At-Risk Student Weighting (from Table V, Line 2) = 296.9

9. Estimated 2026-27 Transportation Weighting (Table III, Line 6) 3,582,355 ÷ $5,778 = 620.0

10. Estimated 2026-27 Ancillary School Facilities Weighting. Amt approved by Board of Tax Appeals. 0 ÷ $5,778 = 0.0

11. Estimated Special Education Weighting. Amount of Sp. Ed. Funding (see Footnote(f)) 31,625,163 ÷ $5,778 = 5,473.4

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

13. Estimated 2026-27 Virtual State Aid (Table IV, Line 4) = $35,450

14. Estimated 2026-27 operating budget excludes COLA. (Lines 3 thru 12 times BASE + Line 13) 38,271.4 x $5,778 + 35450 = $221,167,599

15. Estimated Cost of Living weighting (Must have 31% LOB) $13,734,508 (maximum allowed for this district) $13,734,508 ÷ $5,778 (Amt district will use, up to the maximum) = 2,377.0

16. Total General Fund Budget Authority including Cost of Living. 40,648.4 x $5,778 + 35450 = $234,901,905

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) = 35175 x $5857 = $206019975 + 31,625,163 (Spec Ed) = $237,645,138

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)		=	25,770.7
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. If it doesn't meet criteria then calculates zero.)	0.0	=	0.0
4. 9/20/24 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		=	25,822.9
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. If it doesn't meet criteria then calculates zero.)	0.0	=	0.0
6. 9/20/25 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		=	25,502.4
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. If it doesn't meet criteria then calculates zero.)	0.0	=	0.0
8. 9/20/26 Estimated FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		=	25,420.3
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. If it doesn't meet criteria then calculates zero.)	0.0	=	0.0
10. Sept. 20, 2023, FTE enrollment plus 2/20/24 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		=	25,770.7
11. Sept. 20, 2024, FTE enrollment plus 2/20/25 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		=	25,822.9
12. Sept. 20, 2025, FTE enrollment plus 2/20/26 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		=	25,502.4
13. Sept. 20, 2026, FTE enrollment plus 2/20/27 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		=	25,420.3

14. 3 Prior Years' Average FTE*:

25,770.7 (line 10)	+	25,822.9 (line 11)	+			
25,502.4 (line 12)	) ÷ 3 =	25,698.7 (goes to line 14)			=	25,698.7

* 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]).		=	25,502.4
16. Total FTE adjusted enrollment. (Goes to page 1, line 1)		=	25,502.4

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.					=	72.0
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)	4,695.0	+	2-20-27	0.0	=	4,695.0
3. Index of density = Line 2	4,695.0	divided by Line 1		72.0	=	65.208
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]		$2,582,250
				Factor C [Factor B times Constant]		$2,582,250
				Factor D [Factor C times Factor A]		$3,582,355
6. 2026-27 Trans. State Aid = 3,582,355				(to Line 9, Page 1)	=	3,582,355

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.	0.0	X	$5,600	= 0
2. Estimated 9/20/26 FTE enrollment for part-time students enrolled in virtual programs.	0.0	X	$5,600	= 0
3. Estimated Virtual Credits* (20 years and older as of 9/20/26)	50.00	X	$709	= 35,450
4. Estimated Virtual Credits* (dropouts aged 19 and under as of 9/20/26)	0.00	X	$709	= 0
5. **Estimated Virtual State Aid (Lines 1 plus 2 plus 3 plus 4)**				= **$35,450**

*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)			= 34.43
A. 9/20/26 + 2/20/27 Headcount (from Open page)	= 26,127		
B. 9/20/26 + 2/20/27 Free Lunch Headcount (from Open page)	= 8,995		
2. Estimated 2026-27 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8)			= 296.9
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***		= 296.9	

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] =	4,353.6			
2. Estimated 2026-27 At-Risk (High Density) Weighted FTE [Form 150 Line 8] =	296.9			
3. Estimated 2026-27 At-Risk State Foundation Aid [(Line 1 + Line 2) X $5778] =	4,650.5	X	$5,778	= $26,870,589

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 5,152.7 ÷ 6 x 0.395 = 339.2194 [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 2,530 x 0.185 = 468.0500 [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 6,358.8 ÷ 6 = 1059.8000 [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 25,420.3 = 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 $ 237,645,138 X Lower of Line 4 or Line 5 ..... $ 78,422,896

7. ADOPTED LOB FOR 2026-2027 ..... $ _____

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

KSA 72-5143

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

Percent of at-risk weighting to total adjusted (weighted) enrollment: 10.74 %
Amount required to transfer from Supplemental General Fund to K-12 At-Risk Fund: $8,422,619

(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: 1.16 %
Amount required to transfer from Supplemental General Fund to Bilingual Fund: $909,706

(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: 13.51 %
Amount required to transfer from Supplemental General Fund to Special Education Fund: $10,594,933

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.	848,628	.8550	$725,577	.0400	$33,945	2.85	$2,418,590	$3,178,112
Jr. High	2.	257,343	.8550	$220,028	.0400	$10,294	3.00	$772,029	$1,002,351
Sr. High	3.	304,384	.8550	$260,248	.0400	$12,175	3.00	$913,152	$1,185,575
Free	4.	933,754	5.0150	$4,682,776	.0400	$37,350			$4,720,126
Reduced	5.	179,846	4.6150	$829,989	.0400	$7,194	0.40	$71,938	$909,121
Adult	6.	9,151					4.75	$43,467	$43,467
TOTAL	**7.**	2,533,106		$6,718,618		$100,958		$4,219,176	$11,038,752
BREAKFAST									
Paid Elem	8.	115,040	.4100	$47,166			1.55	$178,312	$225,478
Jr. High	9.	17,524	.4100	$7,185			1.65	$28,915	$36,100
Sr. High	10.	21,897	.4100	$8,978			1.65	$36,130	$45,108
Free	11.	311,996	2.4800	$773,750					$773,750
Reduced	12.	47,616	2.1800	$103,803			0.30	$14,285	$118,088
Adult	13.	196					2.75	$539	$539
TOTAL	**14.**	514,269		$940,882				$258,181	$1,199,063
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.		.2700	$0				$0	$0
Free-Avg Dealer Cost	23.			$0					$0
TOTAL	**24.**	0		$0				$0	$0
CHILD & ADULT CARE FOOD PROGRAM									
BREAKFAST									
Paid Elem	25.		.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.	17,547	4.9250	$86,419					$86,419
Reduced	50.		4.5250	$0					$0
Adult	51.							$0	$0
TOTAL	**52.**	17,547		$86,419				$0	$86,419

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.	13,234	5.5300	$73,184		$0			$73,184
Adult (if charge)	57.	122					5.00	$610	$610
TOTAL	**58.**	13,356		$73,184				$610	$73,794
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	$1,263,290	$1,263,290
12 Months Total Income	**66.**	xxxxxxxxxx		$7,819,103		$100,958		$5,741,257	$13,661,318

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	36.16%	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2. Supplemental Gen. Fund	$75,994,510	41.69%	$3,736,006	26.61%	$12,965	$32,742	$3,833	$77,232
3. Adult Education	$0	0.00%	$0	0.00%	$0	$0	$0	$0
4. Capital Outlay	$46,721,040	25.63%	$2,296,806	16.36%	$7,970	$20,129	$2,356	$47,480
5. Special Assessment	$874,452	0.48%	$43,015	0.31%	$149	$377	$44	$889
6. Bond and Interest #1	$43,223,422	23.71%	$2,124,747	15.14%	$7,373	$18,621	$2,180	$43,923
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	$871,479	0.48%	$43,015	0.31%	$149	$377	$44	$889
14. School Retirement	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
15. Historical Museum	$0	0.00%	$0	0.00%	$0	$0	$0	$0
16. Extraordinary Growth Facilities	$0	0.00%	$0	0.00%	$0	$0	$0	$0
17. Public Library Board	$0	0.00%	$0	0.00%	$0	$0	$0	$0
18. Public Library Board Emp Bnfts	$0	0.00%	$0	0.00%	$0	$0	$0	$0
19. Declining Enrollment	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
20. Cost of Living	$14,604,741	8.01%	$717,808	5.11%	$2,491	$6,291	$736	$14,839
21. TOTAL	$182,289,644	100.00% (c)	$8,961,395 (e)	100.00% (c)	$31,098 (e)	$78,536 (e)	$9,193 (e)	$185,252 (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	36.65%	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2. Supplemental Gen. Fund	$78,215,340	41.35%	$1,825,115	26.20%	$6,334	$15,995	$1,872	$37,729
3. Adult Education	$0	0.00%	$0	0.00%	$0	$0	$0	$0
4. Capital Outlay	$49,151,584	25.98%	$1,146,711	16.46%	$3,979	$10,050	$1,176	$23,705
5. Special Assessment	$1,192,910	0.63%	$27,807	0.40%	$96	$244	$29	$575
6. Bond and Interest #1	$45,583,197	24.10%	$1,063,731	15.27%	$3,691	$9,322	$1,091	$21,990
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	$789,208	0.42%	$18,538	0.26%	$64	$162	$19	$383
14. School Retirement	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
15. Historical Museum	$0	0.00%	$0	0.00%	$0	$0	$0	$0
16. Extraordinary Growth Facilities	$0	0.00%	$0	0.00%	$0	$0	$0	$0
17. Public Library Board	$0	0.00%	$0	0.00%	$0	$0	$0	$0
18. Public Library Board Emp Bnfts	$0	0.00%	$0	0.00%	$0	$0	$0	$0
19. Declining Enrollment	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
20. Cost of Living	$14,229,964	7.52%	$331,919	4.77%	$1,152	$2,909	$341	$6,861
21. TOTAL	$189,162,203	100.00% (c)	$4,413,821 (e)	100.00% (c)	$15,317 (e)	$38,682 (e)	$4,528 (e)	$91,243 (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 = $28,959,661
2. Est. increase due to KPERS rate (Line 1 times 2.5%) = $723,992
3. Est. KPERS State Aid due to salary increases and added staff ((Line 1 + Line 2) X % of salary increase and added staff 8.00 %) = $2,374,692
4. Est. KPERS State Aid for 2026-27 (Line 1 + Line 2 + Line 3) = $32,058,345

D. Professional Development Aid (Approved Programs Only)

1. Total estimated 2026-27 expenditures approved professional development program = 438,240
2. Total potential state aid (Line 1 X 0.5) = 219,120
3. Multiply Legal Maximum General Fund Budget X 0.005 = 1,174,510
4. Estimated State Aid (lower of Lines 2 or 3) = 219,120
5. Estimated Prorated State Aid (Line 4 X 0.3) to be paid on June 20, 2027 = 65,736

USD# 512

Form 196
Career and Technical Education

2026-2027 State Aid for Transportation to Community Colleges/Technical Colleges

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

School Bus - Types C & D

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

_____ times amount per mile ($1.45 per mile) = $0

School Bus - Type A

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

_____ times amount per mile ($1.15 per mile) = $0

Passenger Vehicles*

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

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

TOTAL = $0

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

FORM 239
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)					=	$78,422,896
2. Estimated Supplemental General State Aid Line 1	78,422,896	x	factor	0.0000	=	$0
3. Less Prior Year Overpayment					-	$0
4. Net Estimated Supplemental General State Aid (Line 2 - Line 3)					=	$0

FORM 243
2026-2027 ESTIMATED CAPITAL OUTLAY STATE AID

1. Estimated 2026 Taxes Levied in the Capital Outlay Fund		=	$51,277,508
2. Estimated Capital Outlay State Aid (Line 1 x Factor)	0.0000	=	$0

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		=	$19,291,001
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

Kansas Department of Education
Form 0-135-242
USD #512
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		=	
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					=	$18,410,861
2. Estimated Federal Tax Credit (Build America Bonds)					=	$0
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	0.0000	x	ProRation 100		=	$0
4. Less prior year overpayment					-	$0
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 #512
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					=	
2. Estimated Federal Tax Credit (Build America Bonds)					=	
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	0.0000	x	ProRation 100		=	$0
4. Less prior year overpayment					-	
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2026 through June 30, 2027) (Line 3 - Line 4)					=	$0

FORM 242-A

BOND AND INTEREST FUND #2

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		=	
2. Estimated Federal Tax Credit (Build America Bonds)		=	
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	0.0000	=	$0
4. Less prior year overpayment		-	
5. Estimated bond and interest fund state aid (Goes to Code 63) (July 1, 2026 through June 30, 2027) (Line 3 - Line 4)		=	$0

Kansas Department of Education
Form 0-135-242A

USD #512
6/2026

FORM 244-A

BOND AND INTEREST FUND #2

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		=	
2. Estimated Federal Tax Credit (Build America Bonds)		=	
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	0.0000	=	$0
4. Less prior year overpayment		-	
5. Estimated bond and interest fund state aid (Goes to Code 63) (July 1, 2026 through June 30, 2027) (Line 3 - Line 4)		=	$0

Kansas Department of Education | USD #512
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FORM 246-A
BOND AND INTEREST FUND #2
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				=	
2. Estimated Federal Tax Credit (Build America Bonds)				=	
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	0.0000	x	ProRation 100	=	$0
4. Less prior year overpayment				-	
5. Estimated bond and interest fund state aid (Goes to Code 63) (July 1, 2026 through June 30, 2027) (Line 3 - Line 4)				=	$0

Kansas Department of Education | USD #512
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FORM 248-A
BOND AND INTEREST FUND #2
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				=	
2. Estimated Federal Tax Credit (Build America Bonds)				=	
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	0.0000	x	ProRation 100	=	$0
4. Less prior year overpayment				-	
5. Estimated bond and interest fund state aid (Goes to Code 63) (July 1, 2026 through June 30, 2027) (Line 3 - Line 4)				=	$0

Unencumbered Cash Balance by Fund

	Fund	July 1, 2024	July 1, 2025	July 1, 2026
General	06	0	0	0
Federal Funds	07	-1,527,780	-93,747	627
Supplemental General	08	5,043,949	5,152,171	5,900,626
Adult Education	10	0	0	0
Preschool-Aged At-Risk*	11	0	0	0
Adult Supplemental Education	12	35,390	35,368	35,142
At-Risk Education Fund*	13	0	0	0
Bilingual Education*	14	0	0	0
Virtual Education*	15	0	0	0
Capital Outlay	16	26,396,761	17,349,602	18,661,886
Driver Training*	18	0	0	0
Declining Enrollment	19	454,108	454,500	454,676
Extraordinary School Program*	22	731,731	756,916	795,243
Food Service	24	8,575,570	8,357,389	7,509,459
Professional Development*	26	0	0	0
Parent Education Program*	28	0	0	0
Summer School*	29	485,100	453,898	435,476
Special Education*	30	41,559,701	49,552,778	46,865,756
Cost of Living	33	599,404	584,347	1,215,668
Career and Postsecondary Education*	34	0	-6,096	112
Gifts/Grants	35	1,570,098	1,613,480	1,407,010
Special Liability	42	2,727,426	3,088,771	3,035,634
School Retirement	44	0	0	0
Extraordinary Growth Facilities	45	0	0	0
Special Reserve	47	3,114,149	3,114,149	3,353,148
KPERS Spec. Ret. Contribution	51	0	0	0
Contingency Reserve*	53	5,638,052	5,638,052	5,638,052
Text Book & Student Material*	55	12,433,952	14,136,496	17,141,745
Activity Fund	56	375,247	483,114	574,263
Bond and Interest #1	62	37,142,720	42,607,642	50,317,276
Bond and Interest #2	63	0	0	0
No Fund Warrant	66	0	0	0
Special Assessment	67	1,025,489	959,663	1,182,037
Temporary Note	68	0	0	0
Special Education Coop	78	0	0	0
USD TOTAL		146,381,067	154,238,493	164,523,836
Enrollment (FTE)[1]		25,957.9	25,634.3	25,557.6
Amount per Pupil[2]		5,639	6,017	6,437
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	**60,848,536**	**70,532,044**	**70,876,384**
Total Expenditures (including Transfers) for General Fund and Supplemental General (LOB) Fund			
General	**224,988,714**	**230,627,899**	**234,901,905**
LOB	**74,078,307**	**75,870,746**	**78,422,896**
Total	**299,067,021**	**306,498,645**	**313,324,801**
CASH BALANCE			
Percentage	**20.35%**	**23.01%**	**22.62%**

Notice of Hearing 2026-2027 Budget

The governing body of Unified School District 512 will meet on the 24th day of August 2026 at 6:00 PM at 8200 W 71st St, Overland Park, KS 66204 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 Center for Academic Achievement 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	224,988,714	20.000	230,627,899	20.000	234,901,905	114,715,336	20.000
Supplemental General (LOB)	08	74,078,307	13.081	75,870,746	12.785	78,422,896	79,265,233	12.421
SPECIAL REVENUE								
Federal Funds	07	9,123,983		3,881,213		4,858,940		
Preschool-Aged At-Risk	11	1,601,679		1,757,077		1,995,527		
Adult Supplemental Education	12	22		226		5,000		
At-Risk Education Fund	13	30,814,012		29,813,287		42,192,037		
Bilingual Education	14	3,927,347		4,626,508		4,769,556		
Virtual Education	15	51,202		16,674		32,586		
Capital Outlay	16	56,189,523	8.000	50,995,165	8.000	62,719,579	51,277,508	8.000
Declining Enrollment	19	0	0.000	0	0.000	454,676	0	0.000
Extraordinary School Program	22	209,875		204,865		276,739		
Food Service	24	13,562,002		14,729,905		17,350,076		
Professional Development	26	231,243		525,504		588,240		
Parent Education Program	28	737,247		821,397		820,551		
Summer School	29	384,817		369,883		487,513		
Special Education	30	64,462,212		69,231,907		73,385,427		
Cost of Living	33	14,047,527	2.514	13,366,820	2.326	13,734,508	14,035,568	2.199
Career and Postsecondary Education	34	7,593,705		8,117,206		8,127,063		
Gifts and Grants	35	1,305,101		979,225		1,407,010		
Special Liability Expense Fund	42	515,889	0.150	838,626	0.129	1,794,000	1,080,321	0.169
Special Reserve Fund	47	2,873,903		3,488,611				
KPERS Special Retirement Contribution	51	27,515,669		28,959,661		32,058,345		
Contingency Reserve	53	0		0				
Textbook & Student Material Revolving	55	5,895,166		3,280,476				
Activity Fund	56	677,317		798,189				
DEBT SERVICE								
Bond and Interest #1	62	37,731,672	7.440	37,696,396	7.451	38,412,443	47,441,153	7.434
Special Assessment	67	926,589	0.150	919,733	0.195	1,100,000	894,939	0.140
TOTAL USD EXPENDITURES	100	579,444,723	51.335	581,917,199	50.886	619,894,617	308,710,058	50.363
Less: Transfers	105	125,681,157		119,273,231		130,702,032		
NET USD EXPENDITURES	110	453,763,566		462,643,968		489,192,585		
TOTAL USD TAXES LEVIED	115	285,546,273		298,585,907		308,710,058		
Assessed Valuation - General Fund	128	$5,162,831,447		$5,471,185,189		$5,735,766,824		
Assessed Valuation - All Other Funds	130	$5,807,804,527		$6,116,668,164		$6,381,698,338		
Assessed Valuation - Capital Outlay	129	$5,388,012,832		$5,652,715,731		$6,409,688,530		
Outstanding Indebtedness, July 1		2024		2025		2026		
General Obligation Bonds	135	493,035,000		472,390,000		450,850,000		
Lease Purchase Principal	153	8,227,857		1,180,498		8,018,334		
TOTAL USD DEBT	155	501,262,857		473,570,498		458,868,334		

*Tax Rates

Board President

Clerk of the Board

Exceeding Revenue Neutral for the 2026-2027 School Year

The governing body of Unified School District 512 will meet on the 24th day of August 2026 at 6:00 PM at 8200 W 71st St, Overland Park, KS 66204 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 Center for Academic Achievement and will be available at this hearing.

Revenue Neutral

	2025-2026				2026-2027	
	Actual Taxes	Actual	Revenue	Revenue	Proposed	Proposed
General	$109,423,704	20.000	$109,423,704	19.077	$114,715,336	20.000
Supplemental General (LOB)	$78,215,340	12.785	$78,201,599	12.254	$79,265,233	12.421
Capital Outlay	$49,151,584	8.000	$49,143,082	7.667	$51,277,508	8.000
Cost of Living	$14,229,964	2.326	$14,227,369	2.229	$14,035,568	2.199
Special Liability Expense Fund	$789,208	0.129	$789,050	0.124	$1,080,321	0.169
Bond and Interest #1	$45,583,197	7.451	$45,575,295	7.142	$47,441,153	7.434
Special Assessment	$1,192,910	0.195	$1,192,750	0.187	$894,939	0.140
Revenue Neutral Calculation						
Total Taxes Levied Including General Fund	$298,585,907	50.886	$298,552,849	48.680	$308,710,058	50.363
Total Taxes Levied Excluding General Fund	$189,162,203	30.886	$189,129,145	29.603	$193,994,722	30.363

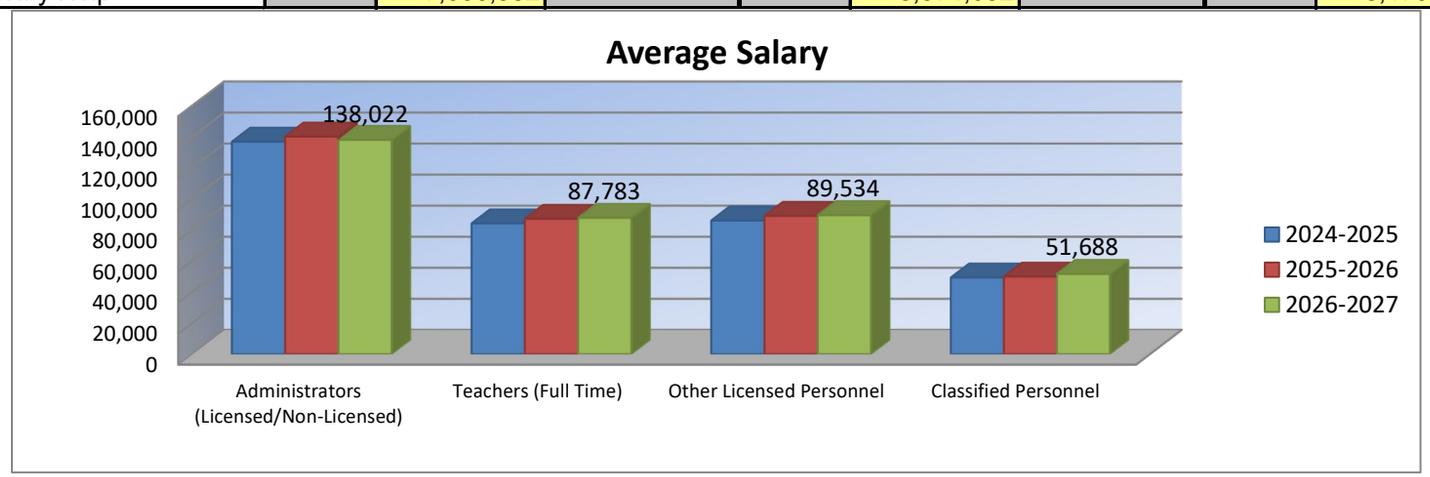
Board President

Clerk of the Board

USD # 512

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)	134.4	18,391,134	136,839	135.9	19,047,694	140,160	137.0	18,909,031	138,022
Teachers (Full Time)	1,863.2	156,888,575	84,204	1,865.0	162,561,906	87,165	1,902.2	166,980,633	87,783
Other Licensed Personnel	345.1	29,708,244	86,086	343.4	30,587,929	89,074	353.3	31,632,255	89,534
Classified Personnel	1,088.9	53,728,098	49,342	1,141.3	56,967,600	49,915	1,255.1	64,873,061	51,688
Substitutes/Temporary Help	~~~~~~	7,006,982	~~~~~~	~~~~~~	8,574,032	~~~~~~	~~~~~~	8,179,672	~~~~~~



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.