

Newton Public Schools

DISTRICT BUDGET 2026-2027

USD 373

Harvey County

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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
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Page 4	KSDE DATA CENTRAL – Kansas Education Data Reporting Services • Kansas State Building Report Card – Aggregate performance and demographic data related to district and buildings within the State. (Postsecondary, graduation, dropout, attendance, ACT scores, etc.) • Kansas K-12 Reports – Information on counties, districts, and schools in the State. (Building, district or state totals for attendance, enrollment, staff, graduates/dropouts, suspension/expulsion, etc.) • School Finance Reports – Budget documents, Comparative Performance and Fiscal System [CPFS], School Finance Reports Warehouse. (Certified personnel, enrollment, dropouts, graduates, salary reports)

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

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One-Page Summary

This provides a summary of charts combined on one page.

Coding Expenditures in the Budget Document

(Definitions for Functions, Sub-functions, Objects)

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

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

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

Coding the USD Budget Document

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

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

For example:

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

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

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

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

FUNCTION DEFINITIONS

EXPENDITURES

Code**1000 Instruction**

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

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

2000 Support Services

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

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

3000 Operation of Non-Instructional Services

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

4000 Facilities Acquisition and Construction Service

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

5000 Debt Service

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

SUBFUNCTION DEFINITIONS

EXPENDITURES

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

Code**2000 Support Services**

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

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

2110
2111
2112

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

OBJECT DEFINITIONS

EXPENDITURES

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

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

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

Code

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

FUNDS

Description

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

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

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

ACCOUNT GROUPS

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

General Fixed Asset Accounts

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

General Long-Term Debt Account Group

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

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

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

2026-2027

USD Budget Profile



Newton USD 373

Order of Contents

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

2026-2027 Budget – General Information

USD # 373

Introduction

Newton Unified School District 373 serves approximately 3,000 Pre-Kindergarten through 12th grade students in Harvey County. District attendance centers include an early education center, four elementary schools, a 5/6 grade center, one middle school one alternative school (7-12) and on high school. Newton USD 373 works cooperatively with St. Mary's School to provide art, music and physical education, as well as media services, instructional support for English Language Learners and special education students, and reading support services. USD 373 is the sponsoring district for the Harvey County Special Education Cooperative, which serves over 900 special needs students in Newton, Halstead and Hesston. Some students receive educational services at Prairie View through contracted services.

Board Members

Ian Redi Anderson Long, President
Dr. Bob Diepenbrock, Vice President
Heidi Hoskinson
Rachel McDaniel
Mallory Morton
Melissa Schreiber
Ericia Stevens

Key Staff

Superintendent:	Fred Van Ranken
Assistant Superintendents:	Dr. Joseph Sample
Board Clerk:	Joni Jantz
Director of Business:	Matt Morford
Director of Communications:	Carly Stavola
Director of Special Education:	Reagan Seidl
Director of Technology:	

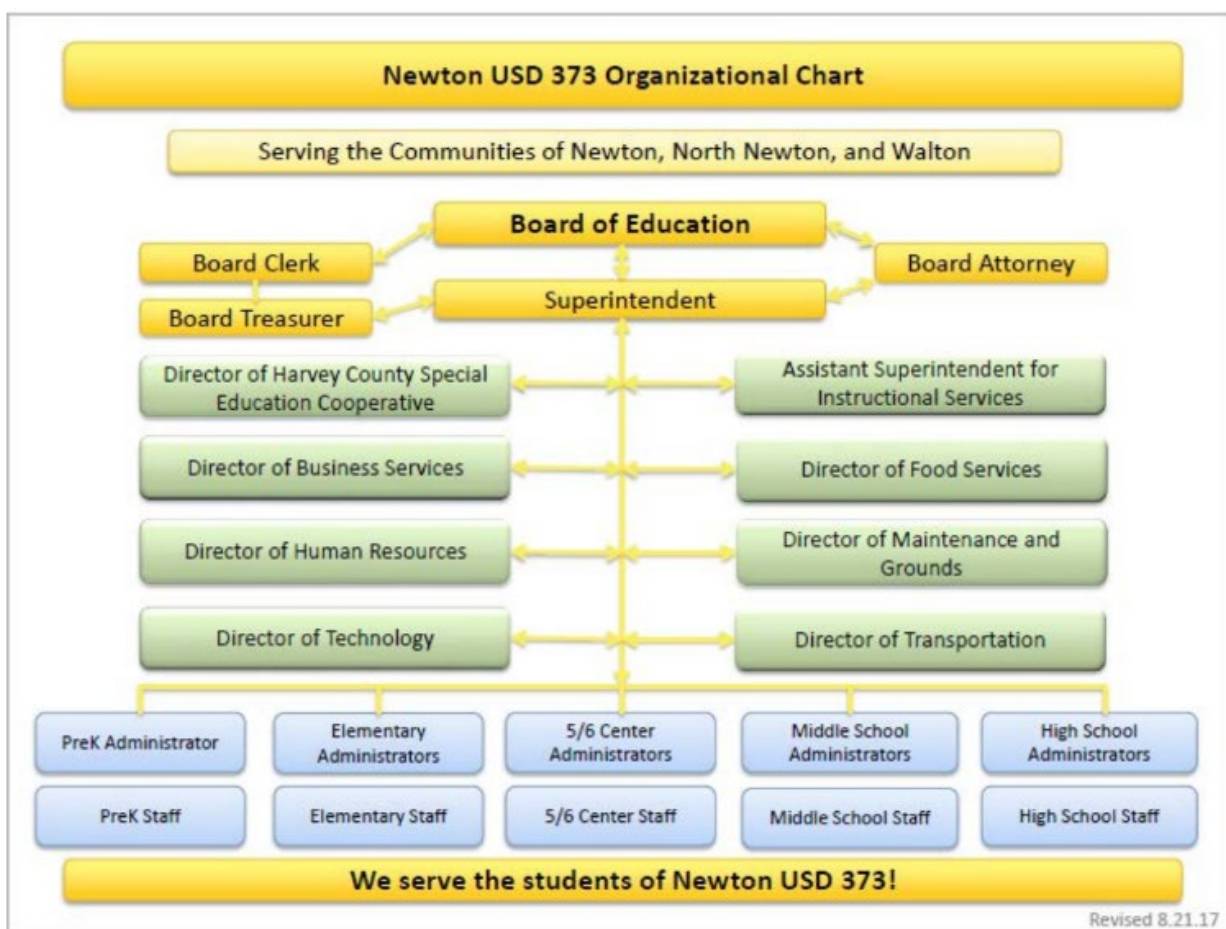
Newton USD Mission

The mission of the Newton School Community is to prepare and empower our students to be contributing participants in a changing world.

USD 373 District Belief Statement

We believe that:

- The educational needs of each student must be met.
- The needs of students must drive decision-making.
- Education is an active partnership involving students, families, schools and community.
- Motivation, opportunity and effort are critical to success.
- High expectations foster quality performance.
- The right to education conveys both privilege and responsibility.



The District's Accomplishments and Challenges

Accomplishments:

- KSDE Kansans Can Star Recognition - High School Graduation - Bronze star (2024)
- KSDE Kansans Can Star Recognition - Kindergarten Readiness - Copper star (2024)
- Chisholm Middle School Engineering teacher John Werner named National Project Lead The Way outstanding teacher 2024-2025
- Newton High School Fine Arts teachers received a KSHSSA Commendation for Performing Arts School of Excellence (Fall 2024)
- Special Education coach Brian Skinner received a Lowell Milken Center for Unsung Heroes - National Fellowship (June 2025)
- Newton High School Jobs for America's Graduates (JAG-K) instructor Kylee Raigoza named JAG National Outstanding Career Specialist (July 2025)

Challenges:

- Staffing Shortages: Significant need for more qualified staff, including substitutes, social workers, counselors, and specialized positions like ELL and SPED educators.

- Aging Infrastructure: Issues with outdated facilities, water leak, and the need for more space, impacting the learning environment.
- Declining Enrollment: Declining enrollment across the district for the past four-plus years have led to challenges from a budgetary perspective to ensure we are competitive from a salary perspective while continuing to offer quality educational service (to include low student-to-teacher class sizes).
- Transportation Challenges: Need for more bus drivers, updated vehicles, and improved transportation strategies, particularly in high truancy areas.
- Academic Performance: Increased percentages of students in level 1 on state assessments reveal a core instructional problem that the district continues to try to address through strategic planning

Supplemental Information for the Following Tables

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

Note: FTE is the audited enrollment 9/20 and 2/20 (if applicable) and estimated for the budget year, which includes preschool-aged at-risk and virtual enrollment. Enrollment does not include non-funded preschool. Beginning 2017-2018, full-day Kindergarten is 1.0 FTE. Beginning 2021-2022, three-

year-old at-risk students were funded. This information is used for calculating Amount Per Pupil for Sumexpen.xlsx and Budget At A Glance (BAG).

KSDE Website Information Available

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

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

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

School Finance Reports (Data Central) website below:

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

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

Kansas Building Report Card website below:

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

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

Accountability Reports website below:

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

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

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*	\$3,546,119	\$1,916,433	\$2,318,081	\$1,499,254
3. Less: percent of delinquent taxes (3a) <u>1.000</u>	\$35,461	\$19,164	\$23,181	\$14,993
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**	\$1,996,543	\$1,076,028	\$1,305,134	\$844,090
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**	\$80,018	\$46,604	\$52,304	\$33,826
6. Less: June 5, 2026 Ad Valorem Taxes received**	\$1,224,664	\$663,274	\$800,523	\$517,732
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)	\$5,388	\$2,866	\$3,521	\$2,278
10. Total Deductions (add Lines 3+4+5+6+7+8+9)	\$3,342,074	\$1,807,936	\$2,184,663	\$1,412,919
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)	\$204,045	\$108,497	\$133,418	\$86,335
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2026 to 12-31-2027) (Line 3 x 75%)	\$26,596	\$14,373	\$17,386	\$11,245
Tax Collection Ratio (Jan, Mar, June)	93.094 %	93.189 %	93.093 %	93.089 %

TABLE I

1. Estimated percent of distribution of 2026 tax dollars:	=	Jan. 20, 2027	55.000	Sept. 20, 2027	6.000
		Mar. 20, 2027	22.000	Oct. 31, 2027	6.000
		June 5, 2027	11.000		
2. Estimated percent of distribution (Jan., Mar., June)	=		88.000		
3. 2026 General Fund Assessed Valuation	=		\$180,320,611	TOTAL	100.000
4. 2026-2027 Tax Levied (20 mills x 2026 General Fund Assessed Valuation)	=		\$3,606,412		(Must total 100%)
5. 2026-2027 Est. Tax Levy to be received 1-1-2027 to 6-30-2027 (Line 2 x Line 4)	=		\$3,173,643		

*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.

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	\$0	\$0
3. Less: percent of delinquent taxes <u>1.000</u>	\$0	\$0	\$0
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**	\$0	\$0	\$0
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**	\$0	\$0	\$0
6. Less: June 5, 2026 Ad Valorem Taxes received**	\$0	\$0	\$0
7. Less: County Taxes received**	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0
9. Less: Taxes refunded/abated (NRA / TIF)	\$0	\$0	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)	\$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	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %
Estimated Motor Vehicle Property Tax* 7/1/2026 to 6/30/2027		Estimated Recreational Vehicle Property Tax* 7/1/2026 to 6/30/2027	Estimated In Lieu of Taxes on Industrial Revenue Bonds* 7/1/2026 to 6/30/2027
(13) <u>\$937,837</u>	(14) <u>\$12,718</u>	(15) <u>\$0</u>	
Estimated 16/20M Tax* 7/1/2026 to 6/30/2027		Estimated Commercial Vehicle Tax* 7/1/2026 to 6/30/2027	
(16) <u>\$3,419</u>	(17) <u>\$43,357</u>		
(18) 2024 DELINQUENT TAX PERCENTAGE			
Percent Uncollected* = <u>1.0000</u> %			

*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.

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	\$0	\$0	\$0	\$0
3. Less: percent of delinquent taxes <u>1.000</u>	\$0	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0	\$0
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0	\$0
6. Less: June 5, 2026 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0	\$0
7. Less: County Taxes received**	\$0	\$0	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0	\$0	\$0
9. Less: Taxes refunded/abated (NRA / TIF)	\$0	\$0	\$0	\$0	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0	\$0
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)	\$0	\$0	\$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	\$0	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	0.000 %	0.000 %

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

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*	\$533,243	\$0	\$0	\$0
3. Less: percent of delinquent taxes <u>1.000</u>	\$5,332	\$0	\$0	\$0
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**	\$300,218	\$0	\$0	\$0
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**	\$12,031	\$0	\$0	\$0
6. Less: June 5, 2026 Ad Valorem Taxes received**	\$184,146	\$0	\$0	\$0
7. Less: County Taxes received**	\$0	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0	\$0
9. Less: Taxes refunded/abated (NRA / TIF)	\$810	\$0	\$0	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$502,537	\$0	\$0	\$0
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)	\$30,706	\$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%)	\$3,999	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	93.090 %	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.
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2026-2027
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS
FORM 110

	Supplemental General Fund	Capital Outlay Fund	Bond and Interest Fund #1	Recreation Fund
1. County Treasurer Balance 6/30/2026 *				
2. 2025 Actual Taxes Levied*	\$3,543,711	\$1,915,152	\$2,316,507	\$1,498,236
3. Less: percent of delinquent taxes (3a) <u>1.000</u>	\$35,437	\$19,152	\$23,165	\$14,982
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**	\$1,994,879	\$1,075,143	\$1,304,046	\$843,387
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**	\$80,018	\$46,604	\$52,304	\$33,826
6. Less: June 5, 2026 Ad Valorem Taxes received**	\$1,223,920	\$662,878	\$800,037	\$517,417
7. Less: County Taxes received**				
8. Less: County Taxes received**				
9. Less: Taxes refunded/abated (NRA / TIF)	\$5,355	\$2,849	\$3,500	\$2,264
10. Total Deductions (add Lines 3+4+5+6+7+8+9)	\$3,339,609	\$1,806,626	\$2,183,052	\$1,411,876
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)	\$204,102	\$108,526	\$133,455	\$86,360
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2026 to 12-31-2027) (Line 3 x 75%)	\$26,578	\$14,364	\$17,374	\$11,237
Tax Collection Ratio (Jan, Mar, June)	93.089 %	93.185 %	93.088 %	93.085 %

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2026-2027
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS
FORM 110

	Adult Education	Special Liability	Bond & Interest #2
1. County Treasurer Balance 6/30/2026 *			
2. 2025 Actual Taxes Levied*			
3. Less: percent of delinquent taxes <u>1.000</u>	\$0	\$0	\$0
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**			
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**			
6. Less: June 5, 2026 Ad Valorem Taxes received**			
7. Less: County Taxes received**			
8. Less: County Taxes received**			
9. Less: Taxes refunded/abated (NRA / TIF)			
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)	\$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	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %

*Amounts are available from the County Treasurer. **The January, March, and June, 2026 amounts are available from the County Treasurer.
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2026-2027
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS
FORM 110

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

*Amounts are available from the County Treasurer. **The January, March, and June, 2026 amounts are available from the County Treasurer.
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2026-2027
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS
FORM 110

	Rec. Comm Emp Benef & Spec Liab	Extraordinary Growth Facilities	Public Library Board Emp Benefits	Cost of Living
1. County Treasurer Balance 6/30/2026 *				
2. 2025 Actual Taxes Levied*	\$532,881			
3. Less: percent of delinquent taxes <u>1.000</u>	\$5,329	\$0	\$0	\$0
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**	\$299,968			
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**	\$12,031			
6. Less: June 5, 2026 Ad Valorem Taxes received**	\$184,034			
7. Less: County Taxes received**				
8. Less: County Taxes received**				
9. Less: Taxes refunded/abated (NRA / TIF)	\$805			
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$502,167	\$0	\$0	\$0
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)	\$30,714	\$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%)	\$3,997	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	93.085 %	0.000 %	0.000 %	0.000 %

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2026-2027
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS
FORM 110

	Supplemental General Fund	Capital Outlay Fund	Bond and Interest Fund #1	Recreation Fund
1. County Treasurer Balance 6/30/2026 *				
2. 2025 Actual Taxes Levied*	\$2,408	\$1,281	\$1,574	\$1,018
3. Less: percent of delinquent taxes (3a) <u>1.000</u>	\$24	\$13	\$16	\$10
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**	\$1,664	\$885	\$1,088	\$703
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0
6. Less: June 5, 2026 Ad Valorem Taxes received**	\$744	\$396	\$486	\$315
7. Less: County Taxes received**				
8. Less: County Taxes received**				
9. Less: Taxes refunded/abated (NRA / TIF)	\$33	\$17	\$21	\$14
10. Total Deductions (add Lines 3+4+5+6+7+8+9)	\$2,465	\$1,311	\$1,611	\$1,042
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)	(\$57)	(\$30)	(\$37)	(\$24)
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2026 to 12-31-2027) (Line 3 x 75%)	\$18	\$10	\$12	\$8
Tax Collection Ratio (Jan, Mar, June)	100.000 %	100.000 %	100.000 %	100.000 %

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2026-2027
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS
FORM 110

	Adult Education	Special Liability	Bond & Interest #2
1. County Treasurer Balance 6/30/2026 *			
2. 2025 Actual Taxes Levied*			
3. Less: percent of delinquent taxes <u>1.000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**			
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**			
6. Less: June 5, 2026 Ad Valorem Taxes received**			
7. Less: County Taxes received**			
8. Less: County Taxes received**			
9. Less: Taxes refunded/abated (NRA / TIF)			
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2026 to 12-31-2027) (Line 3 x 75%)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %

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2026-2027
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS
FORM 110

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

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

2026-2027
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS
FORM 110

	Rec. Comm Emp Benef & Spec Liab	Extraordinary Growth Facilities	Public Library Board Emp Benefits	Cost of Living
1. County Treasurer Balance 6/30/2026 *				
2. 2025 Actual Taxes Levied*	\$362			
3. Less: percent of delinquent taxes <u>1.000</u>	\$4	\$0	\$0	\$0
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**	\$250			
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**	\$0			
6. Less: June 5, 2026 Ad Valorem Taxes received**	\$112			
7. Less: County Taxes received**				
8. Less: County Taxes received**				
9. Less: Taxes refunded/abated (NRA / TIF)	\$5			
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$371	\$0	\$0	\$0
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)	(\$9)	\$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%)	\$3	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	100.000 %	0.000 %	0.000 %	0.000 %

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2026-2027
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS
FORM 110

	Supplemental General Fund	Capital Outlay Fund	Bond and Interest Fund #1	Recreation Fund
1. County Treasurer Balance 6/30/2026 *	_____	_____	_____	_____
2. 2025 Actual Taxes Levied*	_____	_____	_____	_____
3. Less: percent of delinquent taxes (3a)	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**	_____	_____	_____	_____
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**	_____	_____	_____	_____
6. Less: June 5, 2026 Ad Valorem Taxes received**	_____	_____	_____	_____
7. Less: County Taxes received**	_____	_____	_____	_____
8. Less: County Taxes received**	_____	_____	_____	_____
9. Less: Taxes refunded/abated (NRA / TIF)	_____	_____	_____	_____
10. Total Deductions (add Lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)	\$0	\$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	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	0.000 %

*Amounts are available from the County Treasurer. **The January, March, and June, 2026 amounts are available from the County Treasurer.
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2026-2027
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS
FORM 110

	Adult Education	Special Liability	Bond & Interest #2
1. County Treasurer Balance 6/30/2026 *			
2. 2025 Actual Taxes Levied*			
3. Less: percent of delinquent taxes <u>0.000</u>	\$0	\$0	\$0
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**			
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**			
6. Less: June 5, 2026 Ad Valorem Taxes received**			
7. Less: County Taxes Received*			
8. Less: County Taxes Received*			
9. Less: Taxes refunded/abated (NRA / TIF)			
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)	\$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	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %

*Amounts are available from the County Treasurer. **The January, March, and June, 2026 amounts are available from the County Treasurer.
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2026-2027
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS
FORM 110

		No Fund Warrant	Special Assessment	Temporary Note	Historical Museum	Public Library
1. County Treasurer Balance 6/30/2026 *						
2. 2025 Actual Taxes Levied*						
3. Less: percent of delinquent taxes	0.000	\$0	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**						
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**						
6. Less: June 5, 2026 Ad Valorem Taxes received**						
7. Less: County Taxes received**						
8. Less: County Taxes received**						
9. Less: Taxes refunded/abated (NRA / TIF)						
10. Total Deductions (add Lines 3+4+5+6+7+8+9)		\$0	\$0	\$0	\$0	\$0
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)		\$0	\$0	\$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	\$0	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)		0.000 %	0.000 %	0.000 %	0.000 %	0.000 %

*Amounts are available from the County Treasurer. **The January, March, and June, 2026 amounts are available from the County Treasurer.
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2026-2027
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS
FORM 110

	Rec. Comm Emp Benef & Spec Liab	Extraordinary Growth Facilities	Public Library Board Emp Benefits	Cost of Living
1. County Treasurer Balance 6/30/2026 *				
2. 2025 Actual Taxes Levied*				
3. Less: percent of delinquent taxes <u>0.000</u>	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**				
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**				
6. Less: June 5, 2026 Ad Valorem Taxes received**				
7. Less: County Taxes received**				
8. Less: County Taxes received**				
9. Less: Taxes refunded/abated (NRA / TIF)				
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)	\$0	\$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	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	0.000 %

*Amounts are available from the County Treasurer. **The January, March, and June, 2026 amounts are available from the County Treasurer.
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2026-2027
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS
FORM 110

	Supplemental General Fund	Capital Outlay Fund	Bond and Interest Fund #1	Recreation Fund
1. County Treasurer Balance 6/30/2026 *	_____	_____	_____	_____
2. 2025 Actual Taxes Levied*	_____	_____	_____	_____
3. Less: percent of delinquent taxes (3a)	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**	_____	_____	_____	_____
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**	_____	_____	_____	_____
6. Less: June 5, 2026 Ad Valorem Taxes received**	_____	_____	_____	_____
7. Less: County Taxes received**	_____	_____	_____	_____
8. Less: County Taxes received**	_____	_____	_____	_____
9. Less: Taxes refunded/abated (NRA / TIF)	_____	_____	_____	_____
10. Total Deductions (add Lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)	\$0	\$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	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	0.000 %

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

2026-2027
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS
FORM 110

	Adult Education	Special Liability	Bond & Interest #2
1. County Treasurer Balance 6/30/2026 *			
2. 2025 Actual Taxes Levied*			
3. Less: percent of delinquent taxes <u>0.000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**			
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**			
6. Less: June 5, 2026 Ad Valorem Taxes received**			
7. Less: County Taxes received**			
8. Less: County Taxes received**			
9. Less: Taxes refunded/abated (NRA / TIF)			
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2026 to 12-31-2027) (Line 3 x 75%)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Tax Collection Ratio (Jan, Mar, June)	<u>0.000 %</u>	<u>0.000 %</u>	<u>0.000 %</u>

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2026-2027
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS
FORM 110

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

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

2026-2027
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS
FORM 110

	Rec. Comm Emp Benef & Spec Liab	Extraordinary Growth Facilities	Public Library Board Emp Benefits	Cost of Living
1. County Treasurer Balance 6/30/2026 *				
2. 2025 Actual Taxes Levied*				
3. Less: percent of delinquent taxes <u>0.000</u>	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**				
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**				
6. Less: June 5, 2026 Ad Valorem Taxes received**				
7. Less: County Taxes received**				
8. Less: County Taxes received**				
9. Less: Taxes refunded/abated (NRA / TIF)				
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)	\$0	\$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	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	0.000 %

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

2026-2027
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS
FORM 110

	Supplemental General Fund	Capital Outlay Fund	Bond and Interest Fund #1	Recreation Fund
1. County Treasurer Balance 6/30/2026 *	_____	_____	_____	_____
2. 2025 Actual Taxes Levied*	_____	_____	_____	_____
3. Less: percent of delinquent taxes (3a) _____	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**	_____	_____	_____	_____
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**	_____	_____	_____	_____
6. Less: June 5, 2026 Ad Valorem Taxes received**	_____	_____	_____	_____
7. Less: County Taxes received**	_____	_____	_____	_____
8. Less: County Taxes received**	_____	_____	_____	_____
9. Less: Taxes refunded/abated (NRA / TIF)	_____	_____	_____	_____
10. Total Deductions (add Lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)	\$0	\$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	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	0.000 %

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

2026-2027
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS
FORM 110

	Adult Education	Special Liability	Bond & Interest #2
1. County Treasurer Balance 6/30/2026 *			
2. 2025 Actual Taxes Levied*			
3. Less: percent of delinquent taxes <u>0.000</u>	\$0	\$0	\$0
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**			
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**			
6. Less: June 5, 2026 Ad Valorem Taxes received**			
7. Less: County Taxes received**			
8. Less: County Taxes received**			
9. Less: Taxes refunded/abated (NRA / TIF)			
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)	\$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	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %

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

2026-2027
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS
FORM 110

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

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

2026-2027
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS
FORM 110

	Rec. Comm Emp Benef & Spec Liab	Extraordinary Growth Facilities	Public Library Board Emp Benefits	Cost of Living
1. County Treasurer Balance 6/30/2026 *				
2. 2025 Actual Taxes Levied*				
3. Less: percent of delinquent taxes <u>0.000</u>	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**				
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**				
6. Less: June 5, 2026 Ad Valorem Taxes received**				
7. Less: County Taxes received**				
8. Less: County Taxes received**				
9. Less: Taxes refunded/abated (NRA / TIF)				
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)	\$0	\$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	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	0.000 %

*Amounts are available from the County Treasurer. **The January, March, and June, 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*)	0.0
2. Estimated (FTE*) Special Education Paraprofessionals _____ times .4 =	0.0
3. Total number of Special Education Teachers (Line 1 + Line 2)	0.0
4. Estimated State Aid due from 7-1-2026 to 6-30-2027 (Line 3 x \$28,250)	\$0

**Full-time equivalency*

TRANSPORTATION COSTS FOR SPECIAL EDUCATION

5. Salaries of Bus Drivers and Transportation Aides (includes social security and fringe benefits)	\$300,000
6. Contractual Services (includes mileage paid to parents)	\$3,500
7. Insurance	\$8,000
8. Maintenance in Lieu of Transportation (limited to \$750 per child)	\$0
9. Other Expense (gasoline, oil, vehicle maintenance, etc.)	\$20,000
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.)	\$25,000
12. Teacher travel (in-district)	\$35,000
13. Total of Lines 5 through 12	\$391,500
14. Less: Transportation reimbursement (include cash sale of buses, EXCLUDE State Aid)	
15. Net Transportation Cost (Line 13 minus Line 14)	\$391,500
16. Total Estimated Transportation Aid (7-1-2026 to 6-30-2027) (Line 15 x 80%)	\$313,200
17. Estimated Catastrophic State Aid (7-1-2026 to 6-30-2027)	\$0
18. Estimated Medicaid Replacement State Aid	\$50,000
19. Estimated Special Education State Aid on behalf of Cooperative/Interlocal (Form 120) (7-1-2026 to 6-30-2027)	\$3,286,729
20. Estimated Local Contribution Special Education State Aid	\$400,000
21. Total Estimated Special Education Aid (7-1-2026 to 6-30-2027) (Line 4+16+17+18+19+20)	\$4,049,929

USD/Cooperative/Interlocal #	D0	373
Contact Name	Matt Morford	
Title	Director of Business	
Phone #	316-284-6202	
Date	7/1/2026	

2026-2027 Form 120-A

Estimated Special Education State Aid

Amounts for School Districts Received on Behalf of an Interlocal or Cooperative

1	Estimated 2026-2027 Special Education State Aid	4,838,400	
2	Estimated Direct Payment to Coop/Interlocal	400,000	
3	Estimated state aid to be distributed to participating districts	4,438,400	#1 minus #2
4	Coop Direct Receipts as Percent of Total State Aid	8.27%	#2 divided by #1
5	Remaining Percent to Allocate	91.73%	100% minus #4

Col A	Col B	Col C	Col D	Col E	
USD #	Anticipated Local Assessment Amount	Percent of Local Assessments	Percent of State Aid for each USD/Interlocal (C times #5)	2026-2027 Est. Special Education State Aid Dollars (D times #1)	Sponsoring District
373	\$2,283,879	65.04%	67.93%	\$3,286,729	
440	\$589,300	16.78%	15.39%	\$744,851	
460	\$638,328	18.18%	16.68%	\$806,821	
		0.00%	0.00%	\$0	
		0.00%	0.00%	\$0	
		0.00%	0.00%	\$0	
		0.00%	0.00%	\$0	
		0.00%	0.00%	\$0	
		0.00%	0.00%	\$0	
		0.00%	0.00%	\$0	
		0.00%	0.00%	\$0	
		0.00%	0.00%	\$0	
		0.00%	0.00%	\$0	
		0.00%	0.00%	\$0	
		0.00%	0.00%	\$0	
		0.00%	0.00%	\$0	
		0.00%	0.00%	\$0	
		0.00%	0.00%	\$0	
		0.00%	0.00%	\$0	
		0.00%	0.00%	\$0	
		0.00%	0.00%	\$0	
		0.00%	0.00%	\$0	
		0.00%	0.00%	\$0	
		0.00%	0.00%	\$0	
		0.00%	0.00%	\$0	
		0.00%	0.00%	\$0	
		0.00%	0.00%	\$0	
		0.00%	0.00%	\$0	
		0.00%	0.00%	\$0	
Total	\$3,511,508	100.00%	100.00%	\$4,838,400	

Form 148
2026-2027 Estimated State Foundation Aid

1. 2026-27 General Fund Budget (Form 150, Line 16)	=	<u>\$26,419,059</u>
2. Estimated Local Effort		
a. 6-30-2026 Unencumbered Cash Balance (General Fund)	=	<u>\$0</u>
b. 2026-27 Pupil Tuition (General Fund Only)	=	<u>\$0</u>
c. 2026-27 Miscellaneous Revenue/Tax Collections (General Fund)	=	<u>\$0</u>
d. 2026-27 Mineral Production Tax (General Fund)	=	<u>\$0</u>
e. 2026-27 Special Education State Aid	=	<u>\$4,049,929</u>
3. TOTAL (2a + 2b + 2c + 2d + 2e)	=	<u>\$4,049,929</u>
4. 2026-27 Estimated State Foundation Aid (Line 1 minus Line 3)	=	<u>\$22,369,130</u>

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)	=	<u>2,626.5</u>
2. Estimated 2026-27 Preschool-Aged At-Risk (3 yr and 4 yr Old) FTE enrollment (see Footnote(e)) (Count as .5 FTE)	=	<u>75.0</u>
9/20/26 <u>75.0</u> + 2/20/27 <u>0.0</u>		
3. 2026-27 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2)	=	<u>2,701.5</u>
4. Estimated 2026-27 weighted low enrollment and high enrollment. (from line 3) <u>2,701.5</u> x <u>0.035040</u> factor (from Table II)	=	<u>94.7</u>
5. Estimated 2026-27 Bilingual Weighting (see Footnotes (a) and (b))	=	<u>27.4</u>
A. (9/20/26 Contact Hrs <u>395.4</u> + 2/20/27 Contact Hrs <u>0.0</u>) / 6 x 0.395	=	<u>26.0</u>
B. (9/20/26 ELL Headcount <u>148</u> + 2/20/27 ELL Hdct <u>0</u>) x .185	=	<u>27.4</u>
<i>Note: Bilingual weighting is based on the higher of contact hours or headcount.</i>		
6. Estimated 2026-27 Career Technical Education (CTE) weighting (see Footnote (c)) (9/20/26 CTE contact hrs <u>616.6</u> + 2/20/27 contact hrs <u>0.0</u>) / 6 x 0.5	=	<u>51.4</u>
7. Estimated 2026-27 At-Risk Student Weighting		
9/20/26 Free Lunch <u>1,500</u> + 2/20/27 Free Lunch <u>0</u> x 0.484	=	<u>726.0</u>
8. Estimated 2026-27 High-Density At-Risk Student Weighting (from Table V, Line 2)	=	<u>157.5</u>
9. Estimated 2026-27 Transportation Weighting (Table III, Line 6)	<u>607,637</u> ÷ \$5,778	= <u>105.2</u>
10. Estimated 2026-27 Ancillary School Facilities Weighting. Amt approved by Board of Tax Appeals.	<u>0</u> ÷ \$5,778	= <u>0.0</u>
11. Estimated Special Education Weighting. Amount of Sp. Ed. Funding (see Footnote(f))	<u>4,049,929</u> ÷ \$5,778	= <u>700.9</u>
12. Estimated FHSU Math & Science Academy FTE enrollment		= <u>0.0</u>
13. Estimated 2026-27 Virtual State Aid (Table IV, Line 4)		= <u>\$44,800</u>
14. Estimated 2026-27 operating budget excludes COLA. (Lines 3 thru 12 times BASE + Line 13)	<u>4,564.6</u> x \$5,778 + 44800	= <u>\$26,419,059</u>
15. Estimated Cost of Living weighting (Must have 31% LOB)	\$0 ÷ \$5,778	= <u>0.0</u>
(maximum allowed for this district) (Amt district will use, up to the maximum)		
16. Total General Fund Budget Authority including Cost of Living.	<u>4,564.6</u> x \$5,778 + 44800	= <u>\$26,419,059</u>

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) = 3863.7 x \$5857 = \$22629691 + <u>4,049,929</u> (Spec Ed)	=	<u>\$26,679,620</u>
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TABLE I - KSA 72-5132

1. Does the district qualify for the 3 yr Average? (Due to military dependent children.)	<u>NO</u>	
2. 9/20/23 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>2,884.8</u>
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.)	<u>0.0</u>	= <u>0.0</u>
4. 9/20/24 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>2,782.4</u>
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.)	<u>0.0</u>	= <u>0.0</u>
6. 9/20/25 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>2,626.5</u>
7. 2/20/26 Audited 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.)	<u>0.0</u>	= <u>0.0</u>
8. 9/20/26 Estimated FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>2,626.5</u>
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.)	<u>0.0</u>	= <u>0.0</u>
10. Sept. 20, 2023, FTE enrollment plus 2/20/24 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		= <u>2,884.8</u>
11. Sept. 20, 2024, FTE enrollment plus 2/20/25 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		= <u>2,782.4</u>
12. Sept. 20, 2025, FTE enrollment plus 2/20/26 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		= <u>2,626.5</u>
13. Sept. 20, 2026, FTE enrollment plus 2/20/27 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		= <u>2,626.5</u>
14. 3 Prior Years' Average FTE*: <u>2,884.8</u> (line 10) <u>2,626.5</u> (line 12) +) ÷ 3 = <u>2,782.4</u> (line 11) <u>2,764.6</u> (goes to line 14)		= <u>2,764.6</u>
* Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual; but includes 2/20 military students if they qualify for the Military Provision that year.		
15. 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]).		= <u>2,626.5</u>
16. Total FTE adjusted enrollment. (Goes to page 1, line 1)		= <u>2,626.5</u>

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

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

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

EXAMPLE: (FTE of 954.0)

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

TABLE III - Transportation Weighting (KSA 72-5148)

1. Area of district in square miles 9-20-2026.				=	133.5
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)	600.0	+	2-20-27	0.0	= 600.0
3. Index of density = Line 2	600.0	divided by Line 1	133.5	=	4.494
4. Using index of density (Line 3), determine Per Capita Allowance.				=	\$730
			Factor A [BASE Change]		1.3873
			Factor B [Transported Students times Per Capita Allowance]		\$438,000
			Factor C [Factor B times Constant]		\$438,000
			Factor D [Factor C times Factor A]		\$607,637
6. 2026-27 Trans. State Aid =	607,637		(to Line 9, Page 1)	=	607,637

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.	5.0	X	\$5,600	=	28,000
2. Estimated 9/20/26 FTE enrollment for part-time students enrolled in virtual programs.	3.0	X	\$5,600	=	16,800
3. Estimated Virtual Credits* (20 years and older as of 9/20/26)	0.00	X	\$709	=	0
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)				=	\$44,800

*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)				=	51.46 %
A. 9/20/26 + 2/20/27 Headcount (from Open page)				=	2,915
B. 9/20/26 + 2/20/27 Free Lunch Headcount (from Open page)				=	1,500
2. Estimated 2026-27 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8)				=	157.5
A. USD Level (i or ii)				=	157.5
i. High-Density At-Risk >= 50% (1B times 10.5%)		=	157.5		
ii. High-Density At-Risk >= 35% and < 50% (1B times (#1 minus 35%) times .7)		=	0.0		
B. SCHOOL Level Do NOT need to enter information by building				=	0.0

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

1. Estimated 2026-27 At-Risk (Free Meals) Weighted FTE [Form 150 Line 7] =	726.0			
2. Estimated 2026-27 At-Risk (High Density) Weighted FTE [Form 150 Line 8] =	157.5			
3. Estimated 2026-27 At-Risk State Foundation Aid [(Line 1 + Line 2) X \$5778] =	883.5	X	\$5,778	= \$5,104,863

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 395.4 ÷ 6 x 0.395 = 26.0305 [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 148 x 0.185 = 27.3800 [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 616.6 ÷ 6 = 102.7667 [Form 150 Line 6]

EXCLUDES classes taken at a Technical College or Community College as those classes are funded directly to the College by the Kansas Board of Regents.

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

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

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

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

- | | | |
|--|---|------------|
| 1. Did the district receive Federal Impact Aid? | = | <u>NO</u> |
| 2. Did the district have a military dependent student enrolled during the 2025-2026 school year? | = | <u>YES</u> |
| 3. Did the district decline in enrollment for 2025-2026 school year compared to the 2024-2025 school year? | = | <u>YES</u> |

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 2,626.5 = 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 9999 33.00 %
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 \$ 26,679,620 X Lower of Line 4 or Line 5 \$ 8,804,275
7. ADOPTED LOB FOR 2026-2027 \$ _____

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

KSA 72-5143 (Required Transfers)

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

Percent of at-risk weighting to total adjusted (weighted) enrollment: 16.17 %
Amount required to transfer from Supplemental General Fund to K-12 At-Risk Fund: \$1,423,651

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

Percent of bilingual weighting to total adjusted (weighted) enrollment: 0.61 %
Amount required to transfer from Supplemental General Fund to Bilingual Fund: \$53,706

(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: 15.61 %
Amount required to transfer from Supplemental General Fund to Special Education Fund: \$1,374,347

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)

			TOTAL ANNUAL MEALS	FEDERAL		STATE		DISTRICT LOCAL		TOTAL
				RATE	Reimbursement	RATE	Reimbursement	PRICE	REVENUE	7-1-26 to 6-30-27
SCHOOL NUTRITION PROGRAMS										
LUNCH										
Paid	Elem	1.	30,000	.8550	\$25,650	.0400	\$1,200	3.70	\$111,000	\$137,850
	Jr. High	2.	35,000	.8550	\$29,925	.0400	\$1,400	3.80	\$133,000	\$164,325
	Sr. High	3.	30,000	.8550	\$25,650	.0400	\$1,200	3.90	\$117,000	\$143,850
Free		4.	195,000	5.0150	\$977,925	.0400	\$7,800			\$985,725
Reduced		5.	30,000	4.6150	\$138,450	.0400	\$1,200	0.40	\$12,000	\$151,650
Adult		6.	5,000					4.90	\$24,500	\$24,500
TOTAL		7.	325,000		\$1,197,600		\$12,800		\$397,500	\$1,607,900
BREAKFAST										
Paid	Elem	8.	12,000	.4100	\$4,920			2.40	\$28,800	\$33,720
	Jr. High	9.	5,000	.4100	\$2,050			2.65	\$13,250	\$15,300
	Sr. High	10.	2,500	.4100	\$1,025			2.90	\$7,250	\$8,275
Free		11.	95,000	2.4800	\$235,600					\$235,600
Reduced		12.	10,000	2.1800	\$21,800			0.30	\$3,000	\$24,800
Adult		13.	5,000					3.40	\$17,000	\$17,000
TOTAL		14.	129,500		\$265,395				\$69,300	\$334,695
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.		4.9250	\$0					\$0
Reduced		50.		4.5250	\$0					\$0
Adult		51.							\$0	\$0
TOTAL		52.	0		\$0				\$0	\$0

Form 162

2026-2027 ESTIMATED FOOD SERVICE REVENUE

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

		TOTAL ANNUAL MEALS	FEDERAL		STATE		DISTRICT LOCAL		TOTAL 7-1-26 to 6-30-27
			RATE	Reimbursement	RATE	Reimbursement	PRICE	REVENUE	
SUMMER FOOD SERVICE PROGRAM									
BREAKFAST									
	Free	53.	2,500	3.1575	\$7,894				\$7,894
	Adult (if charge)	54.					\$0		\$0
	TOTAL	55.	2,500		\$7,894		\$0		\$7,894
LUNCH									
	Free	56.	4,000	5.5300	\$22,120	\$0			\$22,120
	Adult (if charge)	57.					\$0		\$0
	TOTAL	58.	4,000		\$22,120		\$0		\$22,120
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.	xxxxxxxxx	xxxxxxxxx		xxxxxxx			\$0
12 Months									
	Total Income	66.	xxxxxxxxx	\$1,493,009		\$12,800		\$466,800	\$1,972,609

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	25.91%	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2. Supplemental Gen. Fund	\$3,175,696	34.49%	\$216,718	25.56%	\$2,939	\$0	\$790	\$10,019
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
4. Capital Outlay	\$1,825,782	19.83%	\$124,602	14.69%	\$1,690	\$0	\$454	\$5,760
5. Special Assessment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
6. Bond and Interest #1	\$2,209,337	24.00%	\$150,804	17.78%	\$2,045	\$0	\$550	\$6,972
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	\$1,482,314	16.10%	\$101,165	11.93%	\$1,372	\$0	\$369	\$4,677
10. Rec Comm Employee Bnfts	\$513,301	5.58%	\$35,062	4.13%	\$475	\$0	\$128	\$1,621
11. No Fund Warrant	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
13. Special Liability Expense	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
14. School Retirement	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
15. Historical Museum	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
16. Extraordinary Growth Facilities	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
17. Public Library Board	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
18. Public Library Board Emp Bnfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
19. Declining Enrollment	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
20. Cost of Living	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
21. TOTAL	\$9,206,430	100.00% (c)	\$628,351 (e)	100.00% (c)	\$8,521 (e)	\$0 (e)	\$2,291 (e)	\$29,049 (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	25.83%	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2. Supplemental Gen. Fund	\$3,546,119	36.14%	\$111,848	26.80%	\$1,517	\$0	\$408	\$5,171
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
4. Capital Outlay	\$1,916,433	19.53%	\$60,443	14.48%	\$820	\$0	\$220	\$2,794
5. Special Assessment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
6. Bond and Interest #1	\$2,318,081	23.62%	\$73,101	17.52%	\$991	\$0	\$266	\$3,380
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	\$1,499,254	15.28%	\$47,289	11.33%	\$641	\$0	\$172	\$2,186
10. Rec Comm Employee Bnfts	\$533,243	5.43%	\$16,805	4.03%	\$228	\$0	\$61	\$777
11. No Fund Warrant	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
13. Special Liability Expense	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
14. School Retirement	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
15. Historical Museum	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
16. Extraordinary Growth Facilities	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
17. Public Library Board	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
18. Public Library Board Emp Bnfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
19. Declining Enrollment	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
20. Cost of Living	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
21. TOTAL	\$9,813,130	100.00% (c)	\$309,486 (e)	100.00% (c)	\$4,197 (e)	\$0 (e)	\$1,128 (e)	\$14,308 (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) 100 x \$135) = \$13,500

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) 0 x \$85) = \$0

C. Estimated KPERS

1. KPERS State Aid for 2025-2026 School Year = \$3,859,120

2. Est. increase due to KPERS rate (Line 1 times 2.5%) = \$96,478

3. Est. KPERS State Aid due to salary increases and added staff ((Line 1 + Line 2) X % of salary increase and added staff 5.00 %) = \$197,780

4. Est. KPERS State Aid for 2026-27 (Line 1 + Line 2 + Line 3) = \$4,153,378

D. Professional Development Aid (Approved Programs Only)

1. Total estimated 2026-27 expenditures approved professional development program = 150,000

2. Total potential state aid (Line 1 X 0.5) = 75,000

3. Multiply Legal Maximum General Fund Budget X 0.005 = 132,095

4. Estimated State Aid (lower of Lines 2 or 3) = 75,000

5. Estimated Prorated State Aid (Line 4 X 0.3) to be paid on June 20, 2027 = 22,500

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

1,500.0 times amount per mile (\$1.45 per mile) = \$2,175

School Bus - Type A

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

500.0 times amount per mile (\$1.15 per mile) = \$575

Passenger Vehicles*

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

500.0 times amount per mile (\$.90 per mile) = \$450

TOTAL = \$3,200

*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) | = | <u>\$8,804,275</u> |
| 2. Estimated Supplemental General State Aid | | |
| Line 1 <u>8,804,275</u> x factor <u>0.5325</u> | = | <u>\$4,688,276</u> |
| 3. Less Prior Year Overpayment | - | <u> </u> |
| 4. Net Estimated Supplemental General State Aid (Line 2 - Line 3) | = | <u>\$4,688,276</u> |
-

FORM 243

2026-2027 ESTIMATED CAPITAL OUTLAY STATE AID

- | | | |
|---|---|--------------------|
| 1. Estimated 2026 Taxes Levied in the Capital Outlay Fund | = | <u>\$2,012,693</u> |
| 2. Estimated Capital Outlay State Aid (Line 1 x Factor) <u>0.5100</u> | = | <u>\$1,026,473</u> |

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	=	<u>\$797,950</u>
2. Estimated Federal Tax Credit (Build America Bonds)	=	<u> </u>
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	<u>0.5000</u>	= <u>\$398,975</u>
4. Less prior year overpayment	-	<u> </u>
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2026 through June 30, 2027) (Line 3 - Line 4)	=	<u>\$398,975</u>

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

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		=	_____
2. Estimated Federal Tax Credit (Build America Bonds)		=	_____
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	<u>0.0000</u>	ProRation x <u>100</u>	= <u>\$0</u>
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)		=	<u>\$0</u>

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		=	<u>\$4,330,506</u>
2. Estimated Federal Tax Credit (Build America Bonds)		=	_____
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	<u>0.0000</u>	ProRation x <u>100</u>	= <u>\$0</u>
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)		=	<u>\$0</u>

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 | | |
| 0.5000 | = | \$0 |
| 4. Less prior year overpayment | - | |
| 5. Estimated bond and interest fund state aid (Goes to Code 63) | = | \$0 |
| (July 1, 2026 through June 30, 2027) (Line 3 - Line 4) | | |

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) | = | \$0 |
| (July 1, 2026 through June 30, 2027) (Line 3 - Line 4) | | |

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 | ProRation | |
| | <u>0.0000</u> x <u>100</u> | = <u>\$0</u> |
| 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) | = | <u>\$0</u> |

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 | ProRation | |
| | <u>0.0000</u> x <u>100</u> | = <u>\$0</u> |
| 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) | = | <u>\$0</u> |

DISTRICT NAME Newton
USD # 373 (TYPE USD NUMBER ONLY)
HOME COUNTY Harvey

2026-2027

224,666,473	Final 2024 Assessed Valuation (All funds except General)
160,960,425	Final 2024 General Fund Assessed Valuation
225,962,125	Final 2024 Capital Outlay Assessed Valuation
235,649,974	Final 2025 Assessed Valuation (All funds except General)
170,867,358	Final 2025 General Fund Assessed Valuation
237,671,810	Final 2025 Capital Outlay Assessed Valuation
245,969,498	2026 Assessed Valuation (All funds except General)
180,320,611	2026 General Fund Assessed Valuation
251,586,604	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	3,219,209
Supplemental General	14.094	15.036	3,175,696
Adult Education	0.000	0.000	
Capital Outlay	8.000	8.000	1,825,782
Special Liability Expense	0.000	0.000	
Bond and Interest #1	9.804	9.829	2,209,337
Bond and Interest #2	0.000	0.000	
No Fund Warrant	0.000	0.000	
Special Assessment	0.000	0.000	
Temporary Note	0.000	0.000	
Historical Museum	0.000	0.000	
Public Library Board	0.000	0.000	
Public Library Brd - Emp Bnfts	0.000	0.000	
Recreation Commission	6.578	6.357	1,482,314
Rec Comm Employee Benefits	2.278	2.261	513,301
Extraordinary Growth Facilities	0.000	0.000	
Cost of Living	0.000	0.000	

Enrollment Data for Form 150 (Exclude Virtual)

2,884.8	9/20/23 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
2,782.4	9/20/24 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
2,626.5	9/20/25 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
2,915	9/20/26 Est. Funded Headcount for PK-12 (Include Preschool-Aged At-Risk [3 yr and 4 yr Old])
2,626.5	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.
75.0	9/20/26 Est. Preschool-Aged At-Risk [3 yr and 4 yr Old] FTE Enrollment (count each student as .5 FTE)
1,500	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
616.6	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
395.4	9/20/26 Est. Bilingual Education total clock hours of students enrolled and attending
148	9/20/26 Est. Bilingual headcount of students enrolled and attending
600.0	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)

5.0	9/20/26 Est. FTE Virtual Students (Full-Time Students)
3.0	9/20/26 Est. FTE Virtual Students (Part-Time Students)
	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)
133.5	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 does NOT qualify for Cost of Living. Please skip this section.
	Will the Board levy a tax for Cost of Living weighting?
	If yes, will the Board adopt at least a 31% Local Option Budget?
	Date the Board adopted Resolution as authorized by 72-5159.
3/14/2022	Date the Board ADOPTED the LOB Resolution to exceed the 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 2)
9999	Expires (Enter year it expires or 9999 for continuous and permanent.) (Goes to Form 155)
	Date the ELECTION was held to increase LOB authority to exceed statewide average of 32.4 %. (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)
5/12/2014	Date the Capital Outlay was authorized. (Goes to Code 02.)
8.000	Number of mills. (Cannot exceed 8 mills.)
9999	Number of years authorized. (Enter 9999 for continuous and permanent.)
8.000	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.
1.000	Delinquent tax rate to be used for the 2026-2027 budget. (Goes to Code 01.)

Bonded Indebtedness (Total Principal Outstanding)	7/1/2024	7/1/2025	7/1/2026
General Obligation Bonds	\$17,675,000	\$12,990,000	\$56,300,000
Capital Outlay Bonds			
Temporary Note			
No-Fund Warrant			
Lease Purchase Principal	\$6,985,406	\$6,066,706	\$5,764,375

937,837	*Estimated Motor Vehicle Property Tax - 7/1/2026 to 6/30/2027
12,718	*Estimated Recreational Vehicle Property Tax - 7/1/2026 to 6/30/2027
	*Estimated In Lieu of Taxes on Industrial Bonds - 7/1/2026 to 6/30/2027
3,419	*Estimated 16/20M Tax - 7/1/2026 to 6/30/2027
43,357	*Estimated Commercial Vehicle Tax - 7/1/2026 to 6/30/2027

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

0.000	2026-27 Adult Ed. Mill Levy Rate to be used in this budget (Goes to Code 04.)
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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.

3,021.7	9/20/2022 FTE Enrollment (Includes 2/20/23 military count)
2,963.2	9/20/2023 FTE Enrollment (Includes 2/20/24 military count)
2,855.8	9/20/2024 FTE Enrollment (Includes 2/20/25 military count)
2,730.9	9/20/2025 FTE Enrollment (Includes 2/20/26 military count)
2,709.5	9/20/2026 Est. FTE Enrollment (Includes 2/20/27 military count estimate)

500	9/20/2026 Estimated Headcount Eligible for Reduced Priced Meals (Used for Sumexpense and Budget At A Glance Charts Only)
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GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	0	0	0
Cancellation of Prior Year Encumbrances	03	2,004		
REVENUES				
1000 Local Sources				
1300 Tuition				
1312 Individuals (out of district)	30			
1320 Other School District/Govt Sources (in-state)	40			
1330 Other School District/Govt Sources (out of state)	45			
1410 Transportation Fees (reimbursement)	47			
1700 Student Activities (reimbursement)	50			
1900 Other Revenue from Local Source				
1910 User Charges (reimbursement)	55			
1980 Reimbursements	60	698,064	274,058	
1985 State Aid Reimbursements	65		213,370	
1990 Miscellaneous	67			
3000 State Sources				
3110 State Foundation Aid	95	22,467,172	22,519,452	22,369,130
3130 Mineral Production Tax	115			
3205 Special Education Aid	120	3,587,800	3,375,241	4,049,929
RESOURCES AVAILABLE	170	26,755,040	26,382,121	26,419,059
Total Expenditures & Transfers	175	26,755,040	26,382,121	26,419,059
Unencumbered Cash Balance (June 30)	190	0	0	

Budget Line 190: Line 170 minus Line 175

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

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	4,882,831	5,607,354	5,625,000
120 Non-Licensed	215	699,507	702,724	720,000
200 Employee Benefits				
210 Insurance (employee)	220	420,999	509,488	525,000
220 Social Security	225	412,806	443,816	450,000
290 Other	230	532,492	333,583	340,000
300 Purchased Professional & Tech Serv	235	23,119	24,854	25,000
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/Other State LEA's	240			
562 Tuition/Other Out-of-State LEA's	245			
563 Tuition/Private Sources	250			
590 Other	255	220,987	175,625	100,000

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
600 Supplies				
610 General Supplemental (teaching)	260	135,956	129,763	140,000
644 Textbooks	265			
650 Supplies (technology related)	267			
680 Miscellaneous Supplies	270			
700 Property (equipment & furnishings)	275	2,208	11,466	5,000
800 Other	280	116,576	116,719	120,000
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	1,134,640	1,132,934	1,140,000
120 Non-Licensed	290	55,104	0	
200 Employee Benefits				
210 Insurance (employee)	295	81,289	75,632	80,000
220 Social Security	300	86,455	81,641	90,000
290 Other	305	4,498	3,349	4,000
300 Purchased Professional & Tech Serv	310	800	800	1,000
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320	10,638	10,390	11,000
700 Property (equipment & furnishings)	325	850		1,000
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335	370,765	552,982	565,000
120 Non-Licensed	340	69,931	24,770	25,000
200 Employee Benefits				
210 Insurance (employee)	345	29,856	50,978	60,000
220 Social Security	350	32,545	41,131	45,000
290 Other	355	1,718	1,701	2,000
300 Purchased Professional & Tech Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) & Periodicals	370	94,420	16,526	17,000
650 Technology Supplies	375		96,446	
680 Miscellaneous Supplies	380			
700 Property (equipment & furnishings)	385			
800 Other	390			
2300 General Administration				
100 Salaries				
110 Licensed	395	130,174	130,812	134,933
120 Non-Licensed	400	177,711	182,385	185,000
200 Employee Benefits				
210 Insurance (employee)	405	27,169	31,423	40,000
220 Social Security	410	22,265	22,103	25,000
290 Other	415	1,342	1,125	1,500
300 Purchased Professional & Tech Serv	420	59,457	33,406	49,476
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430	267,476		250,000
530 Communications (telephone, postage, etc.)	435		11,490	12,000
590 Other	440		10,059	12,000
600 Supplies	445	8,868	11,077	9,000
700 Property (equipment & furnishings)	450			
800 Other	455			

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
2400 School Administration				
100 Salaries				
110 Licensed	460	1,293,098	1,355,029	1,397,712
120 Non-Licensed	465	572,434	595,837	614,606
200 Employee Benefits				
210 Insurance (employee)	470	114,447	131,256	145,000
220 Social Security	475	135,236	139,873	150,000
290 Other	480	31,186	17,676	20,000
300 Purchased Professional & Tech Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (phone, postage, etc.)	495	5,894	4,723	5,000
590 Other	500		77	
600 Supplies	505	38,332	27,025	30,000
700 Property (equipment & furnishings)	510	8,172	7,473	10,000
800 Other	515			
2500 Central Services				
100 Salaries				
110 Licensed	730	108,312	111,453	114,964
120 Non-Licensed	735	50,344	56,686	58,472
200 Employee Benefits				
210 Insurance	740	111,606	127,040	135,000
220 Social Security	745	18,366	14,035	17,500
290 Other	750	83,883	1,266	1,500
300 Purchased Professional & Tech Serv	755	9,614	10,567	10,000
400 Purchased Property Services	760			
500 Other Purchased Services	765	29,432	2,632	10,000
600 Supplies	770			
700 Property (equipment & furnishings)	775			
800 Other	780	92	32	
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520	1,641,426	1,706,946	1,760,715
200 Employee Benefits				
210 Insurance (employee)	525	165,633	170,239	175,000
220 Social Security	530	115,513	121,787	125,000
290 Other	535	42,428	33,451	40,000
300 Purchased Professional & Tech Serv	540			
400 Purchased Property Services				
411 Water/Sewer	545			
420 Cleaning	550			
430 Repairs & Maintenance	555	64,749	109,596	70,000
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575	14,552	12,028	15,000
590 Other	580		375	500
600 Supplies				
610 General Supplies	585	496,310	506,995	500,000
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not school bus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
700 Property (equipment & furnishings)	615			
800 Other	620			
2601 Operations & Maintenance (transportation)				
100 Salaries				
120 Non-Licensed	622			
200 Employee Benefits				
210 Insurance (employee)	623			
220 Social Security	626			
290 Other	628			
300 Purchased Professional & Tech Serv	630			
400 Purchased Property Services	632			
500 Other Purchased Services	634			
600 Supplies				
610 General Supplies	636			
620 Energy				
621 Heating	638			
622 Electricity	640			
626 Motor Fuel (not school bus)	642			
629 Other	644			
680 Miscellaneous Supplies	646			
700 Property (equipment & furnishings)	648			
800 Other	650			
2700 Student Transportation Services				
2720 Supervision				
100 Salaries				
120 Non-Licensed	652	366,260	139,900	144,307
200 Employee Benefits				
210 Insurance	654	6,798	6,099	6,500
220 Social Security	656	27,710	10,514	11,500
290 Other	658	8,818	511	750
600 Supplies	660		3,310	
730 Equipment	662			
800 Other	664		1,640	
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	666		252,574	260,530
200 Employee Benefits				
210 Insurance	668		1,912	2,000
220 Social Security	670		19,170	23,500
290 Other	672		6,083	6,000
442 Rent of Vehicles (lease)	674			
500 Other Purchased Services				
513 Contracting of Bus Services	676			
519 Mileage in Lieu of Trans	678			
520 Insurance	680		21,790	25,000
626 Motor Fuel	682		22,719	25,000
730 Equipment (including buses)	684			
800 Other	686			
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 Non-Licensed	688			
200 Employee Benefits				
210 Insurance	690			
220 Social Security	692			
290 Other	694			
300 Purchased Professional & Tech Serv	696			
400 Purchased Property Services	698	40,254		

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
500 Other Purchased Services	700	111,812	25,260	25,000
600 Supplies	702	148,677	243,705	150,000
730 Equipment	704	225		
800 Other	706	396		
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Licensed	708			
200 Employee Benefits				
210 Insurance	710			
220 Social Security	712			
290 Other	714			
300 Purchased Professional & Tech Serv	716			
400 Purchased Property Services	718			
500 Other Purchased Services	720		18,902	
600 Supplies	722			
730 Equipment	724			
800 Other	726			
2900 Other Support Services				
100 Salaries				
110 Licensed	895			
120 Non-Licensed	900			
200 Employee Benefits				
210 Insurance	905			
220 Social Security	910			
290 Other	915			
300 Purchased Professional & Tech Serv	920			
400 Purchased Property Services	925			
500 Other Purchased Services	930			
600 Supplies	935			
700 Property (equipment & furnishings)	940			
800 Other	945			
3300 Community Services Operations	785			
4300 Architectural & Engineering Services	790			
5200 Transfers				
932 Adult Education	795			
934 Adult Supplemental Education	800			
936 Bilingual Education	805		114,845	
937 Virtual Education	807	36,000		12,842
938 Capital Outlay	810	1,114,481	355,734	
940 Driver Training	815			
943 Extraordinary School Program	823			
944 Food Service	825			
946 Professional Development	830	10,000		
948 Parent Education Program	835			
949 Summer School	837			
950 Special Education	840	3,587,800	3,375,241	4,049,929
954 Career & Postsecondary Education	850	50,000	541,177	168,597
960 Special Reserve Fund	853			
963 Special Liability Expense Fund	855			
972 Contingency Reserve	885	1,000,000	500,000	
974 Textbook & Student Materials Revolving Fund	889	57,048		
976 Preschool-Aged At-Risk	891	10,000	79,245	186,863
978 At-Risk Education Fund	893	4,912,250	4,799,141	5,104,863
TOTAL EXPENDITURES*	~~~	26,755,040	26,382,121	26,419,059

*Goes to Budget Line 175.

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	-5,461,453	-380,293	-432,297
Cancellation of Prior Year Encumbrances	03			
REVENUES				
4000 FEDERAL SOURCES - GRANTS				
4591 Title I	10	636,893	792,346	595,271
4593 Title II	15	149,187	40,564	178,150
4602 Title IV Part A	22	78,717	0	78,729
4607 Title IV Part B	27			
4601 Title III (English Language Acquisition)	60	28,987	15,525	16,679
4595 ESSER I (CARES Act)	67		0	
4605 ESSER II (CRRSA)	68		0	
4606 ESSER III (ARP)	70	5,143,506	0	
4599 Other	75	1,684,078	1,403,331	1,454,435
RESOURCES AVAILABLE	170	2,259,915	1,871,473	1,890,967
TOTAL EXPENDITURES	175	2,640,208	2,303,770	1,890,967
UNENCUMBERED CASH BALANCE JUNE 30	190	-380,293	-432,297	0

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

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

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

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	1,150,881	1,003,556	980,069
120 Non-Licensed	215	374,379	283,162	292,082
200 Employee Benefits				
210 Insurance (Employee)	220	100,951	89,692	95,000
220 Social Security	225	97,642	91,270	95,000
290 Other	230	6,640	3,930	5,000
300 Purchased Professional & Technical Serv	235	22,026		
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside the State	245			
563 Tuition/Private Sources	250		11,462	26,075
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260	287,500	212,169	
644 Textbooks	265			
650 Supplies (Technology Related)	267	10,087	12,267	
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275	59,990		
800 Other	280			

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	30,265	30,876	31,849
120 Non-Licensed	290	65,716	60,212	62,109
200 Employee Benefits				
210 Insurance (Employee)	295	11,284	9,956	10,000
220 Social Security	300	7,250	6,235	7,000
290 Other	305	430	291	300
300 Purchased Professional & Technical Serv	310	22,675	39,600	
400 Purchased Property Services	313			
500 Other Purchased Services	315	15,256	13,834	
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335	10,595	15,485	15,973
120 Non-Licensed	340			
200 Employee Benefits				
210 Insurance (Employee)	345	358		
220 Social Security	350	806	1,186	1,200
290 Other	355	49	47	50
300 Purchased Professional & Technical Serv	360	19,160	119,821	
400 Purchased Property Services	363			
500 Other Purchased Services	365	41,334	19,277	
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375	3,988		
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390	1,733	1,278	
2300 General Administration				
100 Salaries				
110 Licensed	395			
120 Non-Licensed	400			
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410			
290 Other	415			
300 Purchased Professional & Technical Serv	420			
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (telephone, postage, etc.)	435			
590 Other	440			
600 Supplies	445			
700 Property (Equipment & Furnishings)	450			
800 Other	455			
2400 School Administration				
100 Salaries				
110 Licensed	460	83,169	86,804	89,538
120 Non-Licensed	465	37,268	36,832	37,992
200 Employee Benefits				
210 Insurance (Employee)	470	5,118	8,251	8,500
220 Social Security	475	9,102	9,139	9,500

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
290 Other	480	503	420	500
300 Purchased Professional & Technical Serv	485	1,642		
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505	138	3,145	
700 Property (Equipment & Furnishings)	510			
800 Other	515	4,264	4,285	
2500 Central Services				
100 Salaries				
110 Licensed	680			
120 Non-Licensed	685	23,268	23,662	24,407
200 Employee Benefits				
210 Insurance	690	3,085	3,639	3,700
220 Social Security	695	1,679	1,665	1,700
290 Other	700	7,645	86	95
300 Purchased Professional & Technical Serv	705	5,187	1,938	
400 Purchased Property Services	710			
500 Other Purchased Services	715			
600 Supplies	720			
700 Property (Equipment & Furnishings)	725			
800 Other	730			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520			
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530			
290 Other	535			
300 Purchased Professional & Technical Serv	540			
400 Purchased Property Services				
411 Water/Sewer	545			
420 Cleaning	550			
430 Repairs & Maintenance	555			
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575			
590 Other	580			
600 Supplies				
610 General Supplies	585			
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not school bus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			
700 Property (Equipment & Furnishings)	615			
800 Other	620			
2700 Student Transportation Services				
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	625	50,418	39,961	41,220

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance	630	2,907	3,854	4,000
220 Social Security	635	4,281	2,909	3,000
290 Other	640	2,057	922	950
442 Rent of Vehicles (lease)	645			
500 Other Purchased Services				
513 Contracting of Bus Services	650			
519 Mileage in Lieu of Trans	655			
520 Insurance	660			
626 Motor Fuel	665	12,590	5,430	
730 Equipment (including buses)	670			
800 Other	675			
2900 Other Support Services				
100 Salaries				
110 Licensed	805			
120 Non-Licensed	810			
200 Employee Benefits				
210 Insurance	815			
220 Social Security	820			
290 Other	825			
300 Purchased Professional & Technical Serv	830			
400 Purchased Property Services	835			
500 Other Purchased Services	840			
600 Supplies	845			
700 Property (Equipment & Furnishings)	850			
800 Other	855			
3000 Operation of Non-Instructional Services				
3100 Food Service Operation				
100 Salaries				
110 Licensed	735			
120 Non-Licensed	740	16,486	16,964	17,498
200 Employee Benefits				
210 Insurance	745	5,311	35	35
220 Social Security	750	1,176	1,298	1,300
290 Other	755	448	315	325
500 Other Purchased Services				
520 Insurance	760			
570 Food Service Management	765			
590 Other Purchased Services	770			
600 Supplies				
630 Food & Milk	775	21,471	26,610	25,000
680 Miscellaneous Supplies	780			
700 Property (Equipment & Furnishings)	785			
800 Other	790			
3300 Community Services Operations	795			
4300 Architectural & Engineering Services	800			
4500 New Building Acquisition & Construction	865			
4700 Building Improvements				
100 Salaries				
120 Non-Licensed	870			
200 Fringe Benefits				
210 Insurance	875			
220 Social Security	880			
290 Other	885			
400 Outside Contractors	890			
4900 Other	900			

FEDERAL FUNDS (Monies Not Included in Other Funds)		12 mo.	12 mo.	12 mo.
	Code	2024-2025	2025-2026	2026-2027
	07 Line	Actual (1)	Actual (2)	Budget (3)
EXPENDITURES				
TOTAL EXPENDITURES*	~~~	2,640,208	2,303,770	1,890,967

*Goes to Budget Line 175.

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	267,338	223,091	322,713
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2023 \$	10	115,839		
2024 \$	15	2,899,166	72,407	
2025 \$	20		3,301,225	204,045
1140 Delinquent Tax	25	41,559	65,017	17,740
1410 Transportation Fees	47			
1980 Reimbursements	60			
1990 Miscellaneous	65			
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (Includes 16/20M Tax)	70	303,636	355,065	329,764
2450 Recreational Vehicle Tax	75	4,320	4,570	4,456
2460 Commercial Vehicle Tax	77	10,240	17,119	15,190
2800 In Lieu of Taxes IRBs/Rental Excise	85	930	3,508	0
3000 STATE SOURCES				
3140 Supplemental State Aid	95	5,051,545	4,838,669	4,688,276
5000 OTHER				
5253 Transfer From Contingency Reserve	145	0	0	0
RESOURCES AVAILABLE	170	8,694,573	8,880,671	5,582,184
TOTAL EXPENDITURES & TRANSFERS	175	8,471,482	8,557,958	8,804,275
TAX REQUIRED (175 minus 170)	195			3,222,091
PERCENT OF COLLECTION	196			88.000 %
TOTAL 2026 TAX REQUIRED (195+196)	197			3,661,467
Delinquent Tax	200			36,615
AMOUNT OF 2026 TAX TO BE LEVIED (Line 197 + Line 200)	205			3,698,082
UNENCUMBERED CASH BALANCE JUNE 30	207	223,091	322,713	~~~~~

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

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	192,396		123,469
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220	9		
220 Social Security	225			
290 Other	230			
300 Purchased Professional & Technical Serv	235	35,840		200,000
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside the State	245			
563 Tuition/Private Sources	250			

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260			
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275	3,420	4,964	
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315	6,047	3,751	
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335			
120 Non-Licensed	340	402,756	435,018	448,721
200 Employee Benefits				
210 Insurance (Employee)	345	25,040	40,952	45,000
220 Social Security	350	28,454	30,058	32,500
290 Other	355	9,656	7,721	8,000
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365	1,214	2,273	20,000
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration				
100 Salaries				
110 Licensed	395	180,450	180,600	186,289
120 Non-Licensed	400	78,319	82,527	85,127
200 Employee Benefits				
210 Insurance (Employee)	405	11,582	13,699	15,000
220 Social Security	410	18,750	18,573	20,000
290 Other	415	1,126	936	1,000
300 Purchased Professional & Technical Serv	420	55,898	121,135	150,000
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430		133,533	150,000
530 Communications (telephone, postage, etc.)	435			
590 Other	440			
600 Supplies	445	12,968	1,394	10,000
700 Property (Equipment & Furnishings)	450			

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
800 Other	455	325	325	10,000
2400 School Administration				
100 Salaries				
110 Licensed	460			
120 Non-Licensed	465			
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475			
290 Other	480			
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Licensed	730			110,000
120 Non-Licensed	735	365,635	361,553	475,000
200 Employee Benefits				
210 Insurance	740	16,897	11,314	15,000
220 Social Security	745	27,402	27,023	30,000
290 Other	750	12,801	2,412	3,000
300 Purchased Professional & Technical Serv	755			
400 Purchased Property Services	760			
500 Other Purchased Services	765		8,562	
600 Supplies	770	342	946	20,000
700 Property (Equipment & Furnishings)	775			
800 Other	780	26,030	27,818	50,000
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520			
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530			
290 Other	535			
300 Purchased Professional & Technical Serv	540	129,000	129,000	200,000
400 Purchased Property Services				
411 Water/Sewer	545	206,219	175,991	200,000
420 Cleaning	550			
430 Repairs & Maintenance	555		21,000	50,000
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575	467,059	404,820	500,000
590 Other	580		57,218	100,000
600 Supplies				
610 General Supplies	585	302	496	10,000
620 Energy				
621 Heating	590	197,128	188,224	250,000
622 Electricity	595	813,468	873,160	950,000
626 Motor Fuel (not school bus)	600			
629 Other	605			

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
680 Miscellaneous Supplies	610			
700 Property (Equipment & Furnishings)	615			
800 Other	620			
2601 Operations & Maintenance (Transportation)				
100 Salaries				
120 Non-Licensed	622			
200 Employee Benefits				
210 Insurance (Employee)	623			
220 Social Security	626			
290 Other	628			
300 Purchased Professional & Technical Serv	630			
400 Purchased Property Services	632			
500 Other Purchased Services	634			
600 Supplies				
610 General Supplies	636			
620 Energy				
621 Heating	638			
622 Electricity	640			
626 Motor Fuel (not school bus)	642			
629 Other	644			
680 Miscellaneous Supplies	646			
700 Property (Equipment & Furnishings)	648			
800 Other	650			
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 Non-Licensed	652			
200 Employee Benefits				
210 Insurance	654			
220 Social Security	656			
290 Other	658			
600 Supplies	660			
730 Equipment	662			
800 Other	664			
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	666			
200 Employee Benefits				
210 Insurance	668			
220 Social Security	670			
290 Other	672			
442 Rent of Vehicles (lease)	674			
500 Other Purchased Services				
513 Contracting of Bus Services	676			
519 Mileage in Lieu of Trans	678			
520 Insurance	680			
626 Motor Fuel	682			
730 Equipment (including buses)	684			
800 Other	686			
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 Non-Licensed	688			
200 Employee Benefits				
210 Insurance	690			
220 Social Security	692			
290 Other	694			

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
300 Purchased Professional & Technical Serv	696			
400 Purchased Property Services	698			
500 Other Purchased Services	700			
600 Supplies	702			
730 Equipment	704			
800 Other	706			
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Licensed	708			
200 Employee Benefits				
210 Insurance	710			
220 Social Security	712			
290 Other	714			
300 Purchased Professional & Technical Serv	716			
400 Purchased Property Services	718			
500 Other Purchased Services	720			
600 Supplies	722			
730 Equipment	724			
800 Other	726			
2900 Other Support Services				
100 Salaries				
110 Licensed	895			
120 Non-Licensed	900			
200 Employee Benefits				
210 Insurance	905			
220 Social Security	910			
290 Other	915			
300 Purchased Professional & Technical Serv	920			
400 Purchased Property Services	925			
500 Other Purchased Services	930			
600 Supplies	935			
700 Property (Equipment & Furnishings)	940			
800 Other	945			
3300 Community Services Operations	785			
4300 Architectural & Engineering Services	790			
5200 TRANSFER TO:				
930 General (not ending balance)	792			
932 Adult Education	795			
934 Adult Suppl Education	800	19,250	17,000	17,000
936 Bilingual Education	805	405,006	305,863	287,091
937 Virtual Education	810		35,000	
940 Driver Training	815			
943 Extraordinary School Program	823			
944 Food Service	825			
946 Professional Development	830	175,000	104,614	
948 Parent Education Program	835	32,460	34,080	34,080
949 Summer School	837			
950 Special Education	840	1,397,457	2,331,452	1,374,347
954 Career and Postsecondary Education	850	1,289,446	573,603	1,000,000
960 Special Reserve	853			
963 Special Liability Expense Fund	855			
974 Textbook & Student Materials Revolving	880	261,856	200,000	200,000
976 Preschool-Aged At-Risk	885	249,700	256,876	
978 At-Risk Education Fund	890	1,314,774	1,332,474	1,423,651
TOTAL EXPENDITURES & TRANSFERS*	~~~	8,471,482	8,557,958	8,804,275

*Goes to Budget Line 175.

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	209,804	217,324	200,000
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05			
1315 Individual (Summer School)	15			
1320 Other School District/Govt				
Sources (in-state)	25			
1510 Interest on Idle Funds	35			100,000
1700 Student Activities(Reimbursement)	45			
1900 Other Revenue From Local Source				
1990 Miscellaneous	75			
4000 FEDERAL SOURCES				
4590 Other Federal Aid	115			
5000 OTHER				
5206 Transfer From General	135	10,000	79,245	186,863
5208 Transfer From Supplemental General	140	249,700	256,876	0
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	469,504	553,445	486,863
TOTAL EXPENDITURES & TRANSFERS	175	252,180	353,445	486,863
UNENCUMBERED CASH BALANCE JUNE 30	190	217,324	200,000	0

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	21,922	58,310	60,000
120 Non-Licensed	215	45,354	71,130	75,000
200 Employee Benefits				
210 Insurance (Employee)	220	10,977	12,131	15,000
220 Social Security	225	9,675	12,126	15,000
290 Other	230	534	539	1,000
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
590 Other	250			
600 Supplies				
610 General Supplemental (Teaching)	255	16,076	5,928	20,000
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			100,000

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280	7,566	7,719	8,000
120 Non-Licensed	285	17,421	21,431	23,500
200 Employee Benefits				
210 Insurance (Employee)	290	2,631	3,542	5,000
220 Social Security	295	1,588	1,977	2,500
290 Other	300	92	94	100
300 Purchased Professional & Technical Serv	305	14,501		15,000
400 Purchased Property Services	307			
500 Other Purchased Services	310		18,882	
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	330			
120 Non-Licensed	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books (not textbooks) & Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Licensed	390	30,142	62,688	64,663
120 Non-Licensed	395	5,224	10,946	12,500
200 Employee Benefits				
210 Insurance (Employee)	400	1,858	2,948	3,250
220 Social Security	405	2,649	5,420	5,700
290 Other	410	145	245	350
300 Purchased Professional & Technical Serv	415			
500 Other Purchased Services	420			
600 Supplies	425			
700 Property (Equipment & Furnishings)	430			
800 Other	435			
2500 Central Services				
100 Salaries				
110 Licensed	535			
120 Non-Licensed	540	7,756	15,775	17,000
200 Employee Benefits				
210 Insurance	545	1,037	2,426	2,500
220 Social Security	550	560	1,109	1,200
290 Other	555	6,361	59	100
300 Purchased Professional & Technical Serv	560			
400 Purchased Property Services	565			
500 Other Purchased Services	570			

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
600 Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	440			
200 Employee Benefits				
210 Insurance (Employee)	445			
220 Social Security	450			
290 Other	455			
300 Purchased Professional & Technical Serv	460			
400 Purchased Property Services				
411 Water/Sewer	465			
420 Cleaning	470			
430 Repairs & Maintenance	475			
440 Rentals	480			
490 Other	485			
500 Other Purchased Services	490			
600 Supplies				
610 General Supplies	495			
620 Energy				
621 Heating	500			
622 Electricity	505			
626 Motor Fuel (not schoolbus)	510			
629 Other	515			
680 Miscellaneous Supplies	520			
700 Property (Equipment & Furnishings)	525			
800 Other	530			
2700 Student Transportation Services				
120 Non-Licensed Salaries	531	42,272	28,477	30,000
200 Employee Benefits	532	5,839	5,399	5,500
800 Other	533			
2900 Other Support Services				
100 Salaries				
110 Licensed	600			
120 Non-Licensed	605			
200 Employee Benefits				
210 Insurance	610			
220 Social Security	615			
290 Other	620			
300 Purchased Professional & Technical Serv	625		4,144	4,000
400 Purchased Property Services	630			
500 Other Purchased Services	635			
600 Supplies	640			
700 Property (Equipment & Furnishings)	645			
800 Other	650			
TOTAL EXPENDITURES*	~~~	252,180	353,445	486,863

*Goes to Budget Line 175.

ADULT SUPPLEMENTARY EDUCATION	Code 12 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	25,750	25,750	23,500
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1310 Individuals-Class Fees	05			
1510 Interest on Idle Funds	15			
1900 Other Revenue From Local Source				
1940 Sale & Rent of Textbook	25			
1990 Miscellaneous	35			
5000 OTHER				
5206 Transfer From General	45	0	0	0
5208 Transfer From Supplemental General	50	19,250	17,000	17,000
5253 Transfer From Contingency Reserve	55	0	0	~~~~~
RESOURCES AVAILABLE	170	45,000	42,750	40,500
TOTAL EXPENDITURES & TRANSFERS	175	19,250	19,250	40,500
UNENCUMBERED CASH BALANCE JUNE 30	190	25,750	23,500	0

ADULT SUPPLEMENTARY EDUCATION	Code 12 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210			
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition	240	19,250	19,250	40,500
590 Other	245			
600 Supplies				
610 General Supplemental (Teaching)	250			
640 Books (not textbooks) & Periodicals	255			
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280			
120 Non-Licensed	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			

ADULT SUPPLEMENTARY EDUCATION	Code 12 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
290 Other	300			
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instructional Support Staff				
100 Salaries				
110 Licensed	330			
120 Non-Licensed	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies	365			
700 Property (Equipment & Furnishings)	370			
800 Other	375			
2400 School Administration				
100 Salaries				
110 Licensed	425			
120 Non-Licensed	430			
200 Employee Benefits				
210 Insurance (Employee)	435			
220 Social Security	440			
290 Other	445			
300 Purchased Professional & Technical Serv	450			
500 Other Purchased Services	455			
600 Supplies	460			
700 Property (Equipment & Furnishings)	465			
800 Other	470			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	475			
200 Employee Benefits				
210 Insurance (Employee)	480			
220 Social Security	485			
290 Other	490			
300 Purchased Professional & Technical Serv	495			
400 Purchased Property Services	500			
500 Other Purchased Services	505			
600 Supplies				
610 General Supplies	510			
620 Energy				
621 Heating	515			
622 Electricity	520			
626 Motor Fuel (not school bus)	525			
629 Other	530			
680 Miscellaneous Supplies	535			
700 Property (Equipment & Furnishings)	540			
800 Other	545			
TOTAL EXPENDITURES*	~~~	19,250	19,250	40,500

*Goes to Budget Line 175.

AT-RISK EDUCATION FUND	Code 13 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	327,330	304,146	477,422
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05			
1315 Individual (Summer School)	15			
1320 Other School District/Govt	25			
Sources (in-state)				
1510 Interest on Idle Funds	35			100,000
1700 Student Activities(Reimbursement)	45			
1900 Other Revenue From Local Source				
1990 Miscellaneous	75	1,583		
4000 FEDERAL SOURCES				
4590 Other Federal Aid	115			
5000 OTHER				
5206 Transfer From General	135	4,912,250	4,799,141	5,104,863
5208 Transfer From Supplemental General	140	1,314,774	1,332,474	1,423,651
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	6,555,937	6,435,761	7,105,936
TOTAL EXPENDITURES & TRANSFERS	175	6,251,791	5,958,339	7,105,936
UNENCUMBERED CASH BALANCE JUNE 30	190	304,146	477,422	0

AT-RISK EDUCATION FUND	Code 13 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	4,719,288	4,393,851	4,732,257
120 Non-Licensed	215	64,212	136,967	141,281
200 Employee Benefits				
210 Insurance (Employee)	220	381,698	400,806	425,000
220 Social Security	225	333,763	316,239	325,000
290 Other	230	38,978	15,570	17,871
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245	207,896	338,983	300,000
590 Other	250		775	
600 Supplies				
610 General Supplemental (Teaching)	255	64,616	57,927	120,000
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			100,000

AT-RISK EDUCATION FUND	Code 13 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280	113,928	118,021	121,739
120 Non-Licensed	285		21,593	22,273
200 Employee Benefits				
210 Insurance (Employee)	290	6,243	7,401	7,500
220 Social Security	295	8,061	9,851	10,000
290 Other	300	425	404	500
300 Purchased Professional & Technical Serv	305		18,431	
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315	523	4,155	10,000
700 Property (Equipment & Furnishings)	320			
800 Other	325			462,856
2200 Instr Support Staff				
100 Salaries				
110 Licensed	330	144,807		150,000
120 Non-Licensed	335			
200 Employee Benefits				
210 Insurance (Employee)	340	12,123		15,000
220 Social Security	345	10,926		12,500
290 Other	350	547		1,000
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books (not textbooks) & Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Licensed	390	100,723	103,644	106,909
120 Non-Licensed	395	23,066		
200 Employee Benefits				
210 Insurance (Employee)	400	10,585	6,140	6,350
220 Social Security	405	8,843	7,175	7,500
290 Other	410	506	333	400
300 Purchased Professional & Technical Serv	415			
500 Other Purchased Services	420			
600 Supplies	425	34	73	10,000
700 Property (Equipment & Furnishings)	430			
800 Other	435			
2500 Central Services				
100 Salaries				
110 Licensed	535			
120 Non-Licensed	540			
200 Employee Benefits				
210 Insurance	545			
220 Social Security	550			
290 Other	555			
300 Purchased Professional & Technical Serv	560			
400 Purchased Property Services	565			
500 Other Purchased Services	570			

AT-RISK EDUCATION FUND	Code 13 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
600 Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	440			
200 Employee Benefits				
210 Insurance (Employee)	445			
220 Social Security	450			
290 Other	455			
300 Purchased Professional & Technical Serv	460			
400 Purchased Property Services				
411 Water/Sewer	465			
420 Cleaning	470			
430 Repairs & Maintenance	475			
440 Rentals	480			
490 Other	485			
500 Other Purchased Services	490			
600 Supplies				
610 General Supplies	495			
620 Energy				
621 Heating	500			
622 Electricity	505			
626 Motor Fuel (not schoolbus)	510			
629 Other	515			
680 Miscellaneous Supplies	520			
700 Property (Equipment & Furnishings)	525			
800 Other	530			
2700 Student Transportation Services				
120 Non-Licensed Salaries	531			
200 Employee Benefits	532			
626 Motor Fuel	590			
800 Other	533			
2900 Other Support Services				
100 Salaries				
110 Licensed	600			
120 Non-Licensed	605			
200 Employee Benefits				
210 Insurance	610			
220 Social Security	615			
290 Other	620			
300 Purchased Professional & Technical Serv	625			
400 Purchased Property Services	630			
500 Other Purchased Services	635			
600 Supplies	640			
700 Property (Equipment & Furnishings)	645			
800 Other	650			
TOTAL EXPENDITURES*	~~~	6,251,791	5,958,339	7,105,936

*Goes to Budget Line 175.

	Code 14 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
BILINGUAL EDUCATION				
UNENCUMBERED CASH BALANCE JULY 1	01	100,932	199,760	200,000
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			50,000
1900 Other Revenue From Local Source	15			
4000 FEDERAL SOURCES				
4520 Bilingual Aid	35			
4590 Other Federal Aid	40			
5000 OTHER				
5206 Transfer From General	45	0	114,845	0
5208 Transfer From Supplemental General	50	405,006	305,863	287,091
5253 Transfer From Contingency Reserve	55	0	0	~~~~~
RESOURCES AVAILABLE	170	505,938	620,468	537,091
TOTAL EXPENDITURES & TRANSFERS	175	306,178	420,468	537,091
UNENCUMBERED CASH BALANCE JUNE 30	190	199,760	200,000	0

	Code 14 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
BILINGUAL EDUCATION				
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	119,824	193,059	250,000
120 Non-Licensed	215	140,106	172,652	178,091
200 Employee Benefits				
210 Insurance (Employee)	220	16,712	23,233	25,000
220 Social Security	225	22,122	26,678	27,500
290 Other	230	2,360	1,227	1,500
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
564 Payment to Bilingual Education Coop	250			
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260	4,465	3,254	5,000
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280	589	365	50,000
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290			
200 Employee Benefits				
210 Insurance (Employee)	295			

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

BILINGUAL EDUCATION	Code 14 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance (Employee)	450			
220 Social Security	455			
290 Other	460			
300 Purchased Professional & Technical Serv	465			
400 Purchased Property Services				
411 Water/Sewer	470			
420 Cleaning	475			
430 Repairs & Maintenance	480			
440 Rentals	485			
490 Other	490			
500 Other Purchased Services	495			
600 Supplies				
610 General Supplies	500			
620 Energy				
621 Heating	505			
622 Electricity	510			
626 Motor Fuel (not school bus)	515			
629 Other	520			
680 Miscellaneous Supplies	525			
700 Property (Equipment & Furnishings)	530			
800 Other	535			
2700 Student Transportation Services				
120 Non-Licensed Salaries	536			
200 Employee Benefits	537			
800 Other	538			
2900 Other Support Services				
100 Salaries				
110 Licensed	600			
120 Non-Licensed	605			
200 Employee Benefits				
210 Insurance	610			
220 Social Security	615			
290 Other	620			
300 Purchased Professional & Technical Serv	625			
400 Purchased Property Services	630			
500 Other Purchased Services	635			
600 Supplies	640			
700 Property (Equipment & Furnishings)	645			
800 Other	650			
TOTAL EXPENDITURES*	~~~	306,178	420,468	537,091

*Goes to Budget Line 175.

VIRTUAL EDUCATION	Code 15 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	45,364	45,331	44,158
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1311 Individuals	05			
1320 Other School District/Govt Sources (in-state)	25			
1510 Interest on Idle Funds	35			50,000
1900 Other Revenue From Local Source				
1990 Miscellaneous	75			
5000 OTHER				
5206 Transfer From General	135	36,000	0	12,842
5208 Transfer From Supplemental General	140	0	35,000	0
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	81,364	80,331	107,000
TOTAL EXPENDITURES & TRANSFERS	175	36,033	36,173	107,000
UNENCUMBERED CASH BALANCE JUNE 30	190	45,331	44,158	0

VIRTUAL EDUCATION	Code 15 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210			10,000
120 Non-Licensed	215	30,048	30,240	35,000
200 Employee Benefits				
210 Insurance (Employee)	220	15	17	5,000
220 Social Security	225	2,277	2,277	3,000
290 Other	230	3,693	3,639	4,000
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
564 Payment to Virtual Education Coop	245			
590 Other	250			
600 Supplies				
610 General Supplemental (Teaching)	255			
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			50,000
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280			
120 Non-Licensed	285			

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

VIRTUAL EDUCATION	Code 15 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	495			
200 Employee Benefits				
210 Insurance (Employee)	500			
220 Social Security	505			
290 Other	510			
300 Purchased Professional & Technical Serv	515			
400 Purchased Property Services				
411 Water/Sewer	520			
420 Cleaning	525			
430 Repairs & Maintenance	530			
440 Rentals	535			
490 Other	540			
500 Other Purchased Services	545			
600 Supplies				
610 General Supplies	550			
620 Energy				
621 Heating	555			
622 Electricity	560			
626 Motor Fuel (not school bus)	565			
629 Other	570			
680 Miscellaneous Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2900 Other Support Services				
100 Salaries				
110 Licensed	650			
120 Non-Licensed	655			
200 Employee Benefits				
210 Insurance	660			
220 Social Security	665			
290 Other	670			
300 Purchased Professional & Technical Serv	675			
400 Purchased Property Services	680			
500 Other Purchased Services	685			
600 Supplies	690			
700 Property (Equipment & Furnishings)	695			
800 Other	700			
TOTAL EXPENDITURES*	~~~	36,033	36,173	107,000

*Goes to Budget Line 175.

CAPITAL OUTLAY	Code 16 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	1,884,789	1,870,683	2,635,327	2,635,327
Cancellation of Prior Year Encumbrances	03				
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2023 \$	05	79,054			
2024 \$	10	1,670,821	42,249		
2025 \$	15		1,785,906	108,497	108,497
2026 \$	20			1,771,170	2,012,693
1140 Delinquent Tax	25	22,419	36,568	9,587	14,373
1510 Interest on Idle Funds	30	620,250	507,789	500,000	500,000
July - December Estimate	35				
1900 Other Revenue From Local Source	40	61,124	185,880	150,000	150,000
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	174,833	191,052	185,719	185,719
July - December Estimate	60				92,860
2450 Recreational Vehicle Tax	65	2,389	2,454	2,510	2,510
July - December Estimate	66				1,255
2460 Commercial Vehicle Tax	67		9,396	8,554	8,554
July - December Estimate	68				4,277
2600 Other County Revenue	70				0
July - December Estimate	75				
2800 In Lieu of Taxes IRBs/Rental Excise	80			0	0
July - December Estimate	82				0
3000 STATE SOURCES					
3223 Capital Outlay State Aid	87	1,156,926	1,007,728	1,026,473	1,026,473
4000 FEDERAL SOURCES					
4390 Impact Aid Construction	90				0
July - December Estimate	95				
4590 Other Federal Aid	97				0
5000 OTHER					
5206 Transfer From General	100	1,114,481	355,734	0	0
RESOURCES AVAILABLE	170	6,787,086	5,995,439	6,397,837	6,742,538
TOTAL EXPENDITURES & TRANSFERS	175	4,916,403	3,360,112	6,397,837	6,397,837
July - December Estimate	180	~~~~~	~~~~~	~~~~~	344,701
TOTAL OPERATION EXPENDITURE (18 MO)	185	~~~~~	~~~~~	~~~~~	6,742,538
UNENCUMBERED CASH BALANCE JUNE 30	190	1,870,683	2,635,327	0	~~~~~

CAPITAL OUTLAY	Code 16 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
600 Supplies - Performance Uniforms	205			
650 Supplies - Technology Software	207	385,938	254,907	750,000
700 Property (Equipment & Furnishings)	210	1,280,132	866,248	1,300,000
2000 Support Services				
2100 Student Support Services				
650 Supplies - Technology Software	213	68,592	36,221	75,000
700 Property (Equipment & Furnishings)	215			
2200 Instructional Support Staff				
650 Supplies - Technology Software	217	154,762	245,774	150,000
700 Property (Equipment & Furnishings)	220	94,422		
2300 General Administration				
650 Supplies - Technology Software	223			
700 Property (Equipment & Furnishings)	225	8,378		
2400 School Administration				
650 Supplies - Technology Software	227	55,839		
700 Property (Equipment & Furnishings)	230	10,649	76,327	40,000
2500 Central Services				
100 Salaries				
120 Non-Licensed	236			
200 Employee Benefits				
210 Insurance (Employee)	237			
220 Social Security	238			
290 Other	239			
650 Supplies - Technology Software	233	64,295	91,806	110,000
700 Property (Equipment & Furnishings)	235	105,430	67,325	
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	310			
200 Employee Benefits				
210 Insurance (Employee)	315			
220 Social Security	320			
290 Other	325			
300 Purchased Professional & Technical Serv	330			10,000
400 Purchased Property Services				
420 Cleaning	335			
430 Repairs & Maintenance	340	25,250	7,072	587,837
440 Rentals	345			
460 Repair of Buildings	350			
490 Other	355			
500 Other Purchased Services	360			
600 Supplies				
610 General Supplies	363			
650 Supplies - Technology Software	365			
700 Property (Equipment & Furnishings)	240	324,907	417,457	425,000
2700 Transportation				
650 Supplies - Technology Software	370			
700 Property (Equipment & Buses)	243	495,926	101,177	600,000
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 Non-Licensed	375			
200 Employee Benefits				
210 Insurance	380			
220 Social Security	385			
290 Other	390			
300 Purchased Professional & Technical Serv	395			
400 Purchased Property Services	400		47,893	
500 Other Purchased Services	405			
600 Supplies	410			
650 Supplies - Technoloav Software	415			

CAPITAL OUTLAY	Code 16 Line	12 mo.	12 mo.	12 mo.
		2024-2025	2025-2026	2026-2027
		Actual (1)	Actual (2)	Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	420			

CAPITAL OUTLAY	Code 16 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
800 Other	425			150,000
2900 Other Support Services				
650 Supplies - Technology Software	430			
700 Property (Equipment & Furnishings)	250		168,862	
4000 Facility Acquisition & Construction Serv				
4100 Land Acquisition	255			
4200 Land Improvement	260	585,980	585,980	1,500,000
4300 Architectural & Engineering Services	265			
4500 New Building Acquisition & Construction	275			
4600 Site Improvement	280	66,209	17	
4700 Building Improvements				
100 Salaries				
120 Non-Licensed	286			
200 Fringe Benefits				
210 Insurance	287			
220 Social Security	288			
290 Other	289			
400 Outside Contractors	290	1,189,694	292,418	700,000
4900 Other	291		100,628	
5100 Debt Service				
Capital Outlay Bond				
832 Interest	295			
890 Commission & Postage	300			
831 Principal	305			
TOTAL EXPENDITURES*	~~~	4,916,403	3,360,112	6,397,837

*Goes to Budget Line 175.

	Code 18 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
DRIVER TRAINING				
UNENCUMBERED CASH BALANCE JULY 1	01	31,011	25,033	22,448
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15		3,400	5,000
3000 STATE SOURCES				
3208 State Safety Aid	25			13,500
3209 Motorcycle Safety Aid	35			0
4000 FEDERAL SOURCES				
4590 Other Federal Aid	40			
5000 OTHER				
5206 Transfer From General	45	0	0	0
5208 Transfer From Supplemental General	50	0	0	0
5253 Transfer from Contingency Reserve	55	0	0	~~~~~
RESOURCES AVAILABLE	170	31,011	28,433	40,948
TOTAL EXPENDITURES & TRANSFERS	175	5,978	5,985	40,948
UNENCUMBERED CASH BALANCE JUNE 30	190	25,033	22,448	0

	Code 18 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
DRIVER TRAINING				
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210			10,000
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			765
290 Other	230			500
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
590 Other	250		116	
600 Supplies				
610 General Supplemental (Teaching)	255			500
644 Textbooks	260			1,500
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			17,683
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280			
120 Non-Licensed	285			
200 Employee Benefits				
210 Insurance (Employee)	290			

DRIVER TRAINING	Code 18 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
220 Social Security	295			
290 Other	300			
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instructional Support Staff				
100 Salaries				
110 Licensed	330			
120 Non-Licensed	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books (not textbooks) & Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Licensed	390			
120 Non-Licensed	395			
200 Employee Benefits				
210 Insurance (Employee)	400			
220 Social Security	405			
290 Other	410			
300 Purchased Professional & Technical Serv	415			
500 Other Purchased Services	420			
600 Supplies	425			
700 Property (Equipment & Furnishings)	430			
800 Other	435			
2500 Central Services				
100 Salaries				
110 Licensed	565			
120 Non-Licensed	570			
200 Employee Benefits				
210 Insurance	575			
220 Social Security	580			
290 Other	585			
300 Purchased Professional & Technical Serv	590			
400 Purchased Property Services	595			
500 Other Purchased Services	600			
600 Supplies	605			
700 Property (Equipment & Furnishings)	610			
800 Other	615			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	440			

DRIVER TRAINING	Code 18 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance (Employee)	445			
220 Social Security	450			
290 Other	455			
300 Purchased Professional & Technical Serv	460			
400 Purchased Property Services	465			
500 Other Purchased Services	470	5,978	5,869	5,000
600 Supplies				
610 General Supplies	475			
620 Energy				
621 Heating	480			
622 Electricity	485			
626 Motor Fuel-not schoolbus	490			5,000
629 Other	495			
680 Miscellaneous Supplies	500			
700 Property (Equipment & Furnishings)	505			
800 Other	510			
2650 Vehicle Operations & Maintenance Serv (Not Student Transportation)				
100 Salaries				
120 Non-Licensed	515			
200 Employee Benefits				
210 Insurance	520			
220 Social Security	525			
290 Other	530			
300 Purchased Professional & Technical Serv	535			
442 Rental of Vehicles	540			
520 Insurance	545			
626 Motor Fuel (not school bus)	550			
700 Property (Equipment & Furnishings)	555			
800 Other	560			
2900 Other Support Services				
100 Salaries				
110 Licensed	630			
120 Non-Licensed	635			
200 Employee Benefits				
210 Insurance	640			
220 Social Security	645			
290 Other	650			
300 Purchased Professional & Technical Serv	655			
400 Purchased Property Services	660			
500 Other Purchased Services	665			
600 Supplies	670			
700 Property (Equipment & Furnishings)	675			
800 Other	680			
TOTAL EXPENDITURES*	~~~	5,978	5,985	40,948

*Goes to Budget Line 175.

FOOD SERVICE	Code 24 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	413,078	247,775	386,050
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES*				
1510 Interest on Idle Funds	05			500,000
1600 Food Service				
1611 Student Sales (Lunch)	15	234,815	225,127	373,000
1612 Student Sales (Breakfast)	25	17,072	17,840	52,300
1613 Student Sales (Spec Milk)	35	1,484	1,375	0
1614 Student Sales (Snacks/Supper)	40			0
1620 Adult & Student Sales (Non-Reimbursable Prog)	45	221,336	248,852	41,500
1990 Miscellaneous	55	48,270	43,386	
3000 STATE SOURCES				
3203 School Food Assistance	65	10,456	10,441	12,800
4000 FEDERAL SOURCES				
4550 Child Nutrition Programs	75	1,222,451	1,360,494	1,493,009
4590 Other Federal Aid	80			
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	2,168,962	2,155,290	2,858,659
TOTAL EXPENDITURES & TRANSFERS	175	1,921,187	1,769,240	2,858,659
UNENCUMBERED CASH BALANCE JUNE 30	190	247,775	386,050	0

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

FOOD SERVICE	Code 24 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	210			
200 Employee Benefits				
210 Insurance (Employee)	215			
220 Social Security	220			
290 Other	225			
400 Purchased Property Services				
411 Water/Sewer	230			
490 Other	235	18,270	3,894	25,000
500 Other Purchased Services	240			
600 Supplies				
610 General Supplies	245	47,872	40,870	50,000
620 Energy				
621 Heating	250			
622 Electricity	255			
626 Motor Fuel (not school bus)	260		1,767	2,500
629 Other	265			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			

FOOD SERVICE	Code 24 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
800 Other	280			400,000
3000 Operation of NonInstructional Services				
3100 Food Service Operation				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290	768,442	738,073	800,000
200 Employee Benefits				
210 Insurance	295	94,424	73,745	80,000
220 Social Security	300	55,181	53,493	60,000
290 Other	305	37,881	13,801	15,000
500 Other Purchased Services				
520 Insurance	310			
570 Food Service Management	315			
590 Other Purchased Services	320	20,648	32,753	30,000
600 Supplies				
630 Food & Milk	325	812,137	779,700	1,246,159
680 Miscellaneous Supplies	330	33,903	27,059	50,000
700 Property (Equipment & Furnishings)	335	28,769	425	50,000
800 Other	340	3,660	3,660	50,000
TOTAL EXPENDITURES*	~~~	1,921,187	1,769,240	2,858,659

*Goes to Budget Line 175.

		12 mo.	12 mo.	12 mo.
PROFESSIONAL DEVELOPMENT	Code 26 Line	2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	346,526	354,874	350,000
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15			50,000
3000 STATE SOURCES				
3204 Professional Development Aid	25	19,538	0	22,500
4000 FEDERAL SOURCES				
4500 Aid	40			
5000 OTHER				
5206 Transfer From General	45	10,000	0	0
5208 Transfer From Supplemental General	50	175,000	104,614	0
5253 Transfer From Contingency Reserve	55	0	0	~~~~~
RESOURCES AVAILABLE	170	551,064	459,488	422,500
TOTAL EXPENDITURES & TRANSFERS	175	196,190	109,488	422,500
UNENCUMBERED CASH BALANCE JUNE 30	190	354,874	350,000	0

		12 mo.	12 mo.	12 mo.
PROFESSIONAL DEVELOPMENT	Code 26 Line	2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
2000 Support Services				
2200 Instr Support Staff				
100 Salaries				
110 Licensed	210	26,459	21,140	100,000
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220		61	
220 Social Security	225	2,025	1,616	25,000
290 Other	230	1,286	71	
300 Purchased Professional & Technical Serv	235	60,725	17,621	150,000
400 Purchased Property Services	237			
500 Other Purchased Services	240	52,742	43,058	100,000
600 Supplies				
640 Books (not textbooks) & Periodicals	245	1,287	803	
650 Technology Supplies	250			
680 Miscellaneous Supplies	255			
700 Property (Equipment & Furnishings)	260			
800 Other	265	51,666	25,118	47,500
2500 Central Services				
100 Salaries				
110 Licensed	270			
120 Non-Licensed	275			
200 Employee Benefits				
210 Insurance	280			
220 Social Security	285			
290 Other	290			
300 Purchased Professional & Technical Serv	295			
400 Purchased Property Services	300			
500 Other Purchased Services	305			

PROFESSIONAL DEVELOPMENT		12 mo.	12 mo.	12 mo.
	Code	2024-2025	2025-2026	2026-2027
	26	Actual	Actual	Budget
	Line	(1)	(2)	(3)
EXPENDITURES				
600 Supplies	310			
700 Property (Equipment & Furnishings)	315			

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
800 Other	320			
2900 Other Support Services				
100 Salaries				
110 Licensed	327			
120 Non-Licensed	330			
200 Employee Benefits				
210 Insurance	335			
220 Social Security	340			
290 Other	345			
300 Purchased Professional & Technical Serv	350			
400 Purchased Property Services	355			
500 Other Purchased Services	360			
600 Supplies	365			
700 Property (Equipment & Furnishings)	370			
800 Other	375			
TOTAL EXPENDITURES*	~~~	196,190	109,488	422,500

PARENT EDUCATION PROGRAM	Code 28 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	75,022	73,950	66,417
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1320 Payment from Other school district	05	27,050	28,400	28,400
1510 Interest on Idle Funds	15			50,000
1900 Other Revenue From Local Source	25	13,830	12,872	13,000
3000 STATE SOURCES				
3216 Parent Education Aid	35	119,020	119,020	119,020
4000 FEDERAL SOURCES				
4500 Aid	45			
5000 OTHER				
5206 Transfer From General	55	0	0	0
5208 Transfer From Supplemental General	50	32,460	34,080	34,080
5253 Transfer From Contingency Reserve	60	0	0	~~~~~
RESOURCES AVAILABLE	170	267,382	268,322	310,917
TOTAL EXPENDITURES & TRANSFERS	175	193,432	201,905	310,917
UNENCUMBERED CASH BALANCE JUNE 30	190	73,950	66,417	0

PARENT EDUCATION PROGRAM	Code 28 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Support Services Student				
100 Salaries				
110 Licensed	210	3,000	3,000	3,000
120 Non-Licensed	215	146,325	151,807	156,589
200 Employee Benefits				
210 Insurance (Employee)	220	21,120	22,134	25,000
220 Social Security	225	10,142	10,345	10,000
290 Other	230	602	520	750
300 Purchased Professional & Technical Serv	235	1,500	775	4,000
400 Purchased Property Services	237			
500 Other Purchased Services				
561 Payment to Other School District	240			
564 Payment to Coops/Interlocal	245			
590 Other	250	4,300	7,123	4,700
600 Supplies				
640 Books (not textbooks) & Periodicals	255			
650 Technology Supplies	260			
680 Miscellaneous Supplies	265	534	621	15,000
700 Property (Equipment & Furnishings)	270	569		25,848
800 Other	275			50,000
2200 Instr Support Staff				
100 Salaries				
110 Licensed	280			
120 Non-Licensed	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			

PARENT EDUCATION PROGRAM	Code 28 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
290 Other	300			
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310	3,340	3,580	4,030
600 Supplies	315			10,000
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2500 Central Services				
100 Salaries				
110 Licensed	330			
120 Non-Licensed	335			
200 Employee Benefits				
210 Insurance	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	360	2,000	2,000	2,000
500 Other Purchased Services	365			
600 Supplies	370			
700 Property (Equipment & Furnishings)	375			
800 Other	380			
2900 Other Support Services				
100 Salaries				
110 Licensed	390			
120 Non-Licensed	395			
200 Employee Benefits				
210 Insurance	400			
220 Social Security	405			
290 Other	410			
300 Purchased Professional & Technical Serv	415			
400 Purchased Property Services	420			
500 Other Purchased Services	425			
600 Supplies	430			
700 Property (Equipment & Furnishings)	435			
800 Other	440			
TOTAL EXPENDITURES*	~~~	193,432	201,905	310,917

*Goes to Budget Line 175.

SUMMER SCHOOL	Code 29 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	25,482	33,677	33,677
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1315 Individual (Summer School)	05	9,555		
1316 Individuals (Out-of-District)	10			
1320 Other School District in State	15			
1510 Interest on Idle Funds	20			
1990 Miscellaneous	25			
4000 FEDERAL SOURCES				
4590 Other Federal Aid	30			
4599 Summer School Aid	35			
5000 OTHER				
5206 Transfer from General	40	0	0	0
5208 Transfer From Supplemental General	45	0	0	0
5253 Transfer From Contingency Reserve	50	0	0	~~~~~
RESOURCES AVAILABLE	170	35,037	33,677	33,677
TOTAL EXPENDITURES & TRANSFERS	175	1,360	0	33,677
UNENCUMBERED CASH BALANCE JUNE 30	190	33,677	33,677	0

SUMMER SCHOOL	Code 29 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	1,298		33,677
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	56		
290 Other	230	6		
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside State	245			
563 Tuition/Private Sources	250			
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260			
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			

SUMMER SCHOOL	Code 29 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335			
120 Non-Licensed	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2400 School Administration				
100 Salaries				
110 Licensed	460			
120 Non-Licensed	465			
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475			
290 Other	480			
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Serv	490			
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520			
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530			
290 Other	535			
300 Purchased Professional & Technical Serv	540			

SUMMER SCHOOL	Code 29 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
400 Purchased Property Services				
411 Water/Sewer	545			
420 Cleaning	550			
430 Repairs & Maintenance	555			
440 Rentals	560			
460 Repair of Building	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575			
590 Other	580			
600 Supplies				
610 General Supplies	585			
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not school bus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			
700 Property (Equipment & Furnishings)	615			
800 Other	620			
2500 Central Services				
100 Salaries				
110 Licensed	625			
120 Non-Licensed	630			
200 Employee Benefits				
210 Insurance	635			
220 Social Security	640			
290 Other	645			
300 Purchased Professional & Technical Serv	650			
400 Purchased Property Services	655			
500 Other Purchased Services	660			
600 Supplies	665			
700 Property (Equipment & Furnishings)	670			
800 Other	675			
2900 Other Support Services				
100 Salaries				
110 Licensed	690			
120 Non-Licensed	695			
200 Employee Benefits				
210 Insurance	700			
220 Social Security	705			
290 Other	710			
300 Purchased Professional & Technical Serv	715			
400 Purchased Property Services	720			
500 Other Purchased Services	725			
600 Supplies	730			
700 Property (Equipment & Furnishings)	735			
800 Other	740			
3300 Community Services Operations	680			
TOTAL EXPENDITURES*	~~~	1,360	0	33,677

*Goes to Budget Line 175.

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	1,773,138	2,005,309	2,600,000
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			150,000
1900 Other Revenue From Local Source	15			
1980 Reimbursements	20			
3000 STATE SOURCES				
3211 Deaf/Blind	35			
4000 FEDERAL SOURCES				
4310 PL 382 Special Ed (formerly PL:874)	45			
4560 Aid Regular*	55			
4570 Medicaid	60	64,268	78,156	100,000
4590 Other Reserve Grants in Aid	65			
4595 ESSER I	67			
4605 ESSER II	68			
5000 OTHER				
5206 Transfer From General	75	3,587,800	3,375,241	4,049,929
5208 Transfer From Supplemental General	80	1,397,457	2,331,452	1,374,347
5253 Transfer From Contingency Reserve	85	0	0	~~~~~
RESOURCES AVAILABLE	170	6,822,663	7,790,158	8,274,276
TOTAL EXPENDITURES & TRANSFERS	175	4,817,354	5,190,158	8,274,276
UNENCUMBERED CASH BALANCEJUNE 30	190	2,005,309	2,600,000	0

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

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210			
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
564 Payment to Spec Education Coop/Interlocal (Assessments)	250	1,495,197	1,985,982	2,283,879
565 Payment to Spec Education Coop/Interlocal (Flowthrough)	251	3,043,001	2,970,635	3,286,729
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260		9	
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			2,420,162
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335			
120 Non-Licensed	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration				
2330 Special Area Admin Services				
100 Salaries				
110 Licensed	395			
120 Non-Licensed	400			
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410			
290 Other	415			
300 Purchased Professional & Technical Serv	420			
400 Purchased Property Services	425			
500 Other Purchased Services	430			
600 Supplies	435			
700 Property (Equipment & Furnishings)	440			
800 Other	445			
2400 School Administration				
100 Salaries				
110 Licensed	450			
120 Non-Licensed	455			
200 Employee Benefits				
210 Insurance (Employee)	460			
220 Social Security	465			
290 Other	470			
300 Purchased Professional & Technical Serv	475			
500 Other Purchased Services	480			
600 Supplies	485			
700 Property (Equipment & Furnishings)	490			
800 Other	495			
2500 Central Services				
100 Salaries				
110 Licensed	800			
120 Non-Licensed	805			
200 Employee Benefits				
210 Insurance	810			
220 Social Security	815			
290 Other	820			
300 Purchased Professional & Technical Serv	825			
400 Purchased Property Services	830			
500 Other Purchased Services	835			
600 Supplies	840			
700 Property (Equipment & Furnishings)	845			
800 Other	850			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	500			
200 Employee Benefits				
210 Insurance (Employee)	505			
220 Social Security	510			
290 Other	515			
300 Purchased Professional & Technical Serv	520			
400 Purchased Property Services				
411 Water/Sewer	525			
420 Cleaning	530			
430 Repairs & Maintenance	535			

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
440 Rentals	540			
490 Other	545			
500 Other Purchased Services	550			
600 Supplies				
610 General Supplies	555			
620 Energy				
621 Heating	560			
622 Electricity	565			
626 Motor Fuel (not school bus)	570			
629 Other	575			
680 Miscellaneous Supplies	580			
700 Property (Equipment & Furnishings)	585			
800 Other	590			
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 Non-Licensed	595			
200 Employee Benefits				
210 Insurance	600			
220 Social Security	605			
290 Other	610			
400 Purchased Property Services	615			
600 Supplies	620			
700 Property (Equipment & Furnishings)	625			
800 Other	630			
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	635	179,074	181,562	192,456
200 Employee Benefits				
210 Insurance	640	15,362	16,084	18,500
220 Social Security	645	37,730	13,189	15,000
290 Other	650	14,137	4,538	5,000
400 Purchased Property Services				
442 Rent of Vehicles (lease)	655			
490 Other	660			
500 Other Purchased Services				
513 Contracting of Bus Services	665	11,039	2,505	20,000
519 Mileage in Lieu of Trans	670	2,332		2,500
520 Insurance	675	8,152	8,019	10,000
590 Other Purchased Services	680			
600 Supplies				
626 Motor Fuel	685	11,255	7,608	20,000
680 Miscellaneous Supplies	690			
730 Equip (including buses)	695			
800 Other	700	75	27	50
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 Non-Licensed	705			
200 Employee Benefits				
210 Insurance	710			
220 Social Security	715			
290 Other	720			
300 Purchased Professional & Technical Serv	725			
400 Purchased Property Services	730			
500 Other Purchased Services	735			
700 Property (Equipment & Furnishings)	740			

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
800 Other	745			
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Licensed	750			
200 Employee Benefits				
210 Insurance	755			
220 Social Security	760			
290 Other	765			
300 Purchased Professional & Technical Serv	770			
400 Purchased Property Services	775			
500 Other Purchased Services	780			
600 Supplies	785			
700 Property (Equipment & Furnishings)	790			
800 Other	795			
2900 Other Support Services				
100 Salaries				
110 Licensed	860			
120 Non-Licensed	865			
200 Employee Benefits				
210 Insurance	870			
220 Social Security	873			
290 Other	880			
300 Purchased Professional & Technical Serv	885			
400 Purchased Property Services	890			
500 Other Purchased Services	895			
600 Supplies	900			
700 Property (Equipment & Furnishings)	905			
800 Other	910			
TOTAL EXPENDITURES*	~~~	4,817,354	5,190,158	8,274,276

*Goes to Budget Line 175.

	Code 34 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
CAREER & POSTSECONDARY EDUCATION				
UNENCUMBERED CASH BALANCE JULY 1	01	326,654	360,936	449,722
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05			
1315 Individual (Summer School)	15			
1320 Other School District/Govt Sources (in-state)	25	51,499	378,158	
1510 Interest on Idle Funds	35			300,000
1700 Student Activities (reimbursement)	45		1,593	
1900 Other Revenue From Local Source				
1910 User Charges	55			
1940 Sale & Rent of Textbook	65			
1990 Miscellaneous	75			
3000 STATE SOURCES				
3225 CTE Transportation State Aid	80	0	1,130	3,200
3240 Other State Grant	90			
4000 FEDERAL SOURCES				
4530 Vocational Aid				
4531 Regular Aid	115			
4532 Special Project Aid	125			
4590 Other Federal Aid	130			
5000 OTHER				
5206 Transfer From General	135	50,000	541,177	168,597
5208 Transfer From Supplemental General	140	1,289,446	573,603	1,000,000
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	1,717,599	1,856,597	1,921,519
TOTAL EXPENDITURES & TRANSFERS	175	1,356,663	1,406,875	1,921,519
UNENCUMBERED CASH BALANCE JUNE 30	190	360,936	449,722	0

	Code 34 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
CAREER & POSTSECONDARY EDUCATION				
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	900,999	905,576	934,102
120 Non-Licensed	215	16,314	20,534	21,181
200 Employee Benefits				
210 Insurance (Employee)	220	61,972	78,496	81,500
220 Social Security	225	66,671	67,171	67,500
290 Other	230	3,402	9,423	9,500
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
564 Payment to Vocational Education Coop	245			
590 Other	250	12,875	13,927	14,000
600 Supplies				

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
610 General Supplemental (Teaching)	255	107,346	110,114	150,000
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270	21,726	25,824	50,000
800 Other	275			300,000
2100 Student Support Services				
100 Salaries				
110 Licensed	280			
120 Non-Licensed	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	330			
120 Non-Licensed	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360	27,731	6,117	30,000
600 Supplies				
640 Books (not textbooks) & Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380		30,608	100,000
800 Other	385			
2400 School Administration				
100 Salaries				
110 Licensed	445	91,465	94,132	97,097
120 Non-Licensed	450	29,959	26,262	27,089
200 Employee Benefits				
210 Insurance (Employee)	455	866	69	150
220 Social Security	460	9,049	8,948	9,000
290 Other	465	3,449	396	400
300 Purchased Professional & Technical Serv	470			
500 Other Purchased Services	475	2,839	817	5,000
600 Supplies	480		1,311	
700 Property (Equipment & Furnishings)	485			
800 Other	490			
2500 Central Services				
100 Salaries				
110 Licensed	590			
120 Non-Licensed	595		6,612	
200 Employee Benefits				
210 Insurance	600		7	

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
220 Social Security	605		506	
290 Other	610		25	
300 Purchased Professional & Technical Serv	615			
400 Purchased Property Services	620			
500 Other Purchased Services	625			
600 Supplies	630			
700 Property (Equipment & Furnishings)	635			25,000
800 Other	640			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	495			
200 Employee Benefits				
210 Insurance (Employee)	500			
220 Social Security	505			
290 Other	510			
300 Purchased Professional & Technical Serv	515			
400 Purchased Property Services				
411 Water/Sewer	520			
420 Cleaning	525			
430 Repairs & Maintenance	530			
440 Rentals	535			
490 Other	540			
500 Other Purchased Services	545			
600 Supplies				
610 General Supplies	550			
620 Energy				
621 Heating	555			
622 Electricity	560			
626 Motor Fuel (not schoolbus)	565			
629 Other	570			
680 Miscellaneous Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2700 Student Transportation Services				
120 Non-Licensed	586			
200 Employee Benefits	587			
500 Other Purchased Services				
513 Contracting of Bus Services	596			
520 Insurance	597			
626 Motor Fuel	588			
730 Equipment (including buses)	598			
800 Other	589			
2900 Other Support Services				
100 Salaries				
110 Licensed	650			
120 Non-Licensed	655			
200 Employee Benefits				
210 Insurance	660			
220 Social Security	665			
290 Other	670			
300 Purchased Professional & Technical Serv	675			
400 Purchased Property Services	680			
500 Other Purchased Services	685			
600 Supplies	690			
700 Property (Equipment & Furnishings)	695			
800 Other	700			

CAREER & POSTSECONDARY EDUCATION		12 mo.	12 mo.	12 mo.
	Code	2024-2025	2025-2026	2026-2027
	34	Actual	Actual	Budget
Line	(1)	(2)	(3)	
EXPENDITURES				
TOTAL EXPENDITURES*	~~~	1,356,663	1,406,875	1,921,519

*Goes to Budget Line 175.

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	435,453	525,054	544,127
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1700 Student Activities*				
1710 Admissions	10			
1790 Other Student Activity Income	20			
1900 Other Revenue From Local Sources*				
1920 Contributions & Donations	30	858,220	133,658	150,000
1930 City/County Sales Tax	32			
1990 Miscellaneous	35			
3000 STATE SOURCES				
3227 Mental Health (School Liaison)	40	58,593	50,042	44,550
3228 Mental Health (Community Mental Health)	45			
3230 Safe & Secure Schools Grant	55			
3231 Pre-K Pilot Grant (CIF)	60	115,550	115,550	
3240 Other State Grant	70	42,027		
4000 FEDERAL SOURCES				
4585 Pre-K Pilot Grant (TANF)	80	168,529	115,550	208,940
4587 Pre-K Pilot Grant (GEER)	85			
4589 Safe & Secure Schools Grant	87			
RESOURCES AVAILABLE	170	1,678,372	939,854	947,617
TOTAL EXPENDITURES	175	1,153,318	395,727	947,617
UNENCUMBERED CASH BALANCE JUNE 30	190	525,054	544,127	0

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

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

Examples of funds to include:

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

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	80,662	132,967	137,155
120 Non-Licensed	215	40,649	42,182	43,511
200 Employee Benefits				
210 Insurance (Employee)	220	10,410	11,365	15,000
220 Social Security	225	8,464	9,626	10,000
290 Other	230	468	432	500
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside the State	245			
563 Tuition/Private Sources	250			

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260	807,286	80,377	616,568
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275	614		
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	9,301	7,719	7,962
120 Non-Licensed	290	16,610	60,511	62,417
200 Employee Benefits				
210 Insurance (Employee)	295	2,506	3,400	4,000
220 Social Security	300	1,061	4,959	5,500
290 Other	305	88	210	500
300 Purchased Professional & Technical Serv	310		19,504	19,504
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320	43,747	83	
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335			
120 Non-Licensed	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) and Periodicals	370	28,134	18,000	20,000
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration				
100 Salaries				
110 Licensed	395			
120 Non-Licensed	400			
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410			
290 Other	415			
300 Purchased Professional & Technical Serv	420			
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (Telephone, postage, etc.)	435			
590 Other	440			
600 Supplies	445		94	
700 Property (Equipment & Furnishings)	450			

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
		EXPENDITURES		
800 Other	455			

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
2400 School Administration				
100 Salaries				
110 Licensed	460	31,022		
120 Non-Licensed	465	5,223		
200 Employee Benefits				
210 Insurance (Employee)	470	1,910		
220 Social Security	475	2,716		
290 Other	480	149		
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495			
590 Other	500	375		
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Licensed	680			
120 Non-Licensed	685	7,756		
200 Employee Benefits				
210 Insurance	690	1,038		
220 Social Security	695	560		
290 Other	700	3,962		
300 Purchased Professional & Technical Serv	705			
400 Purchased Property Services	710			
500 Other Purchased Services	715			
600 Supplies	720			
700 Property (Equipment & Furnishings)	725			
800 Other	730			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520			
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530			
290 Other	535			
300 Purchased Professional & Technical Serv	540			
400 Purchased Property Services				
411 Water/Sewer	545			
420 Cleaning	550			
430 Repairs & Maintenance	555			
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575			
590 Other	580			
600 Supplies				
610 General Supplies	585			
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not schoolbus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	615	45,107		
800 Other	620			
2700 Student Transportation Services				
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	625			
200 Employee Benefits				
210 Insurance	630			
220 Social Security	635			
290 Other	640			
442 Rent of Vehicles (lease)	645			
500 Other Purchased Services				
513 Contracting of Bus Services	650			
519 Mileage in Lieu of Trans	655			
520 Insurance	660			
626 Motor Fuel	665			
730 Equipment (including buses)	670			
800 Other	675			
2900 Other Support Services				
100 Salaries				
110 Licensed	805			
120 Non-Licensed	810			
200 Employee Benefits				
210 Insurance	815			
220 Social Security	820			
290 Other	825			
300 Purchased Professional & Technical Serv	830			
400 Purchased Property Services	835			
500 Other Purchased Services	840			
600 Supplies	845			
700 Property (Equipment & Furnishings)	850			
800 Other	855			
3000 Operation of Noninstructional Services				
3100 Food Service Operation				
100 Salaries				
110 Licensed	735			
120 Non-Licensed	740			
200 Employee Benefits				
210 Insurance	745			
220 Social Security	750			
290 Other	755			
500 Other Purchased Services				
520 Insurance	760			
570 Food Service Management	765			
590 Other Purchased Services	770			
600 Supplies				
630 Food & Milk	775	3,500	4,298	5,000
680 Miscellaneous Supplies	780			
700 Property (Equipment & Furnishings)	785			
800 Other	790			
3300 Community Services Operations	795			
4300 Architectural & Engineering Services	800			
4700 Building Improvements				
100 Salaries				
120 Non-Licensed	860			

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
200 Fringe Benefits				
210 Insurance	865			
220 Social Security	870			
290 Other	875			
400 Outside Contractors	880			
4900 Other	885			
TOTAL EXPENDITURES*	~~~	1,153,318	395,727	947,617

*Goes to Budget Line 175.

KPERs SPECIAL RETIREMENT CONTRIBUTION	Code 51 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	~~~~~	~~~~~	~~~~~
Cancellation of Prior Year Encumbrances	03	~~~~~	~~~~~	~~~~~
REVENUES				
3000 STATE SOURCES				
3221 KPERs	05	3,635,572	3,859,120	4,153,378
RESOURCES AVAILABLE	70	3,635,572	3,859,120	4,153,378
EXPENDITURES				
1000 Instruction				
200 Employee Benefits	75	2,283,099	2,454,987	2,577,171
2100 Student Support				
200 Employee Benefits	80	425,752	430,089	507,958
2200 Instructional Support				
200 Employee Benefits	85	143,445	142,825	173,196
2300 General Administration				
200 Employee Benefits	90	97,116	99,355	114,633
2400 School Administration				
200 Employee Benefits	95	264,844	283,434	300,289
2500 Central Services				
200 Employee Benefits	100	67,496	130,308	73,099
2600 Operations & Maintenance				
200 Employee Benefits	105	180,103	135,479	206,838
2700 Student Transportation Services				
200 Employee Benefits	110	81,689	83,639	96,358
2900 Other Support Services				
200 Employee Benefits	113			
3000 Food Service				
200 Employee Benefits	115	92,028	99,004	103,836
TOTAL EXPENDITURES	175	3,635,572	3,859,120	4,153,378
UNENCUMBERED CASH BALANCE JUNE 30	190	~~~~~	~~~~~	~~~~~

		12 mo.	12 mo.	12 mo.
	Code 53 Line	2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
CONTINGENCY RESERVE				
UNENCUMBERED CASH BALANCE JULY 1	01	1,317,221	2,295,880	1,799,270
Cancellation of Prior Year Encumbrances	03			
REVENUES				
5000 OTHER				
5206 Transfer From General	05	1,000,000	500,000	
RESOURCES AVAILABLE	170	2,317,221	2,795,880	
TOTAL EXPENDITURES & TRANSFERS	175	21,341	996,610	
UNENCUMBERED CASH BALANCE JUNE 30	190	2,295,880	1,799,270	

		12 mo.	12 mo.	12 mo.
	Code 53 Line	2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
CONTINGENCY RESERVE				
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210		428,493	
120 Non-Licensed	215		145,835	
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225		43,796	
290 Other	230		3,935	
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside the State	245			
563 Tuition/Private Sources	250			
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260			
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285		69,035	
120 Non-Licensed	290		13,535	
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300		6,323	
290 Other	305		409	
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			

CONTINGENCY RESERVE	Code 53 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335		13,559	
120 Non-Licensed	340		17,011	
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350		2,343	
290 Other	355		454	
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) and Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390	21,341		
2300 General Administration				
100 Salaries				
110 Licensed	395		14,896	
120 Non-Licensed	400		13,513	
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410		2,178	
290 Other	415		141	
300 Purchased Professional & Technical Serv	420			
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (Telephone, postage, etc.)	435			
590 Other	440			
600 Supplies	445			
700 Property (Equipment & Furnishings)	450			
800 Other	455			
2400 School Administration				
100 Salaries				
110 Licensed	460		51,640	
120 Non-Licensed	465		26,526	
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475		5,986	
290 Other	480		387	
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Licensed	625		3,261	
120 Non-Licensed	630		15,806	

CONTINGENCY RESERVE	Code 53 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance	635			
220 Social Security	640		1,462	
290 Other	645		145	
300 Purchased Professional & Technical Serv	650			
400 Purchased Property Services	655			
500 Other Purchased Services	660			
600 Supplies	665			
700 Property (Equipment & Furnishings)	670			
800 Other	675			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520		58,521	
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530		4,482	
290 Other	535		1,642	
300 Purchased Professional & Technical Serv	540			
400 Purchased Property Services				
411 Water/Sewer	545			
420 Cleaning	550			
430 Repairs & Maintenance	555			
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575			
590 Other	580			
600 Supplies				
610 General Supplies	585			
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not schoolbus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			
700 Property (Equipment & Furnishings)	615			
800 Other	620			
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 Non-Licensed	880		16,847	
200 Employee Benefits				
210 Insurance	882			
220 Social Security	884		1,291	
290 Other	886		523	
600 Supplies	888			
730 Equipment	890			
800 Other	892			
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	894			
200 Employee Benefits				
210 Insurance	896			
220 Social Security	898			
290 Other	900			

CONTINGENCY RESERVE	Code 53 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
442 Rent of Vehicles (lease)	902			
500 Other Purchased Services				
513 Contracting of Bus Services	904			
519 Mileage in Lieu of Trans	906			
520 Insurance	908			
626 Motor Fuel	910			
730 Equipment (Including Buses)	912			
800 Other	914			
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 Non-Licensed	916			
200 Employee Benefits				
210 Insurance	918			
220 Social Security	920			
290 Other	922			
300 Purchased Professional & Technical Serv	924			
400 Purchased Property Services	926			
500 Other Purchased Services	928			
600 Supplies	930			
730 Equipment	932			
800 Other	934			
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Licensed	936			
200 Employee Benefits				
210 Insurance	938			
220 Social Security	940			
290 Other	942			
300 Purchased Professional & Technical Serv	944			
400 Purchased Property Services	946			
500 Other Purchased Services	948			
600 Supplies	950			
730 Equipment	952			
800 Other	954			
2900 Other Support Services				
100 Salaries				
110 Licensed	825			
120 Non-Licensed	830		29,503	
200 Employee Benefits				
210 Insurance	835			
220 Social Security	840		2,258	
290 Other	845		874	
300 Purchased Professional & Technical Serv	850			
400 Purchased Property Services	855			
500 Other Purchased Services	860			
600 Supplies	865			
700 Property (Equipment & Furnishings)	870			
800 Other	875			
3300 Community Services Operations	680			
5200 TRANSFER TO:				
932 Adult Education	730			
934 Adult Suppl Education	735			
936 Bilingual Education	740			
937 Virtual Education	745			
940 Driver Training	750			
943 Extraordinary School Prog	757			

CONTINGENCY RESERVE	Code	12 mo.	12 mo.	12 mo.
	53	2024-2025	2025-2026	2026-2027
	Line	Actual (1)	Actual (2)	Budget (3)
EXPENDITURES				
944 Food Service	760			
946 Professional Development	765			
948 Parent Education Program	770			
949 Summer School	773			
950 Special Education	775			
954 Career and Postsecondary Education	790			
960 Special Reserve Fund	853			
963 Special Liability Expense Fund	800			
974 Textbook & Student Material Revolving	805			
976 Preschool-Aged At-Risk	810			
978 At-Risk Education Fund	815			
980 Supplemental General Fund	820			
TOTAL EXPENDITURES & TRANSFERS*	~~~	21,341	996,610	0

*Goes to Budget Line 175.

TEXTBOOK & STUDENT MATERIAL REVOLVING	Code 55 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	344,299	454,348	285,159
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	04			
1740 Fees (Rental)	05			
1911 Fines	10			
1942 Rental Fees & Books	15	193,201	158,542	
1990 Miscellaneous	20			
4000 FEDERAL SOURCES				
4590 Other Federal Aid	22			
5000 OTHER				
5206 Transfer From General	25	57,048	0	
5208 Transfer From Supplemental General	30	261,856	200,000	
5253 Transfer From Contingency Reserve	35	0	0	
RESOURCES AVAILABLE	40	856,404	812,890	
EXPENDITURES				
1000 Instruction				
600 Supplies				
644 Textbooks	75	402,056	527,731	
645 Workbooks	80			
646 Repairing Textbooks	85			
649 Other Materials & Supplies	90			
650 Supplies (Technology Related)	93			
2200 Support Services				
680 Miscellaneous Supplies				
681 Special Clothing & Towels	95			
682 Musical Instruments	100			
683 Other Material & Supplies	105			
684 Other	110			
TOTAL EXPENDITURES & TRANSFERS	175	402,056	527,731	
UNENCUMBERED CASH BALANCE JUNE 30	190	454,348	285,159	

ACTIVITY FUND	Code 56 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	301,001	340,612	385,697
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1710 Admissions/Gate Receipts	50	181,197	222,158	
1730 Student Organization Membership Dues	15	2,207	3,453	
1790 Other Student Activity Income	55	405,585	415,781	
1900 Other Revenue From Local Source				
1980 Reimbursements	60	13,074		
RESOURCES AVAILABLE	170	903,064	982,004	
TOTAL EXPENDITURES	175	562,452	596,307	
UNENCUMBERED CASH BALANCE JUNE 30	190	340,612	385,697	~~~~~

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

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

This does not include student organizations or clubs.

ACTIVITY FUND	Code 56 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210			
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional and Tech Services	232			
600 Supplies	235	418,015	423,747	
700 Property (Equipment & Furnishings)	240			
800 Other	245	144,437	172,560	
2700 Student Transportation Serv				
100 Salaries				
120 Non-Licensed	250			
200 Employee Benefits				
210 Insurance	255			
220 Social Security	260			
290 Other	265			
600 Supplies	270			
730 Equipment	275			
800 Other	280			
TOTAL EXPENDITURES*	~~~	562,452	596,307	~~~~~

*Goes to Budget Line 175.

BOND & INTEREST #1	Code 62 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	5,932,267	6,105,173	5,765,093	5,765,093
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2023 \$	05	76,499			
2024 \$	10	2,017,116	50,736		
2025 \$	15		2,157,961	133,418	133,418
2026 \$	20			3,030,314	
1140 Delinquent Tax	25	29,034	46,438	11,596	17,386
1510 Interest on Idle Funds	30				0
July - December Estimate	35				
1900 Other Revenue From Local Source	40	833	2,232		0
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	244,023	235,748	224,721	224,721
July - December Estimate	60				112,361
2450 Recreational Vehicle Tax	65	3,333	3,029	3,036	3,036
July - December Estimate	66				1,518
2460 Commercial Vehicle Tax	67	6,764	11,564	10,352	10,352
July - December Estimate	68				5,176
2800 In Lieu of Taxes IRBs/Rental Excise	70			0	0
July - December Estimate	72				0
3000 STATE SOURCES					
3217 State Aid (prior July 1, 2015)	76	2,981,379	2,493,812	398,975	398,975
July - December Estimate*	77				
3217 State Aid (after 7/1/15 and prior 6/30/17)	78			0	0
July - December Estimate*	79				
3217 State Aid (after 7/1/17 and before 6/30/22)	83			0	0
July - December Estimate*	84				
3217 State Aid (after 7/1/22)	86			0	0
July - December Estimate*	87				
5000 OTHER FINANCING SOURCES					
5140 Federal Tax Credit	80			0	0
July - December Estimate*	81				
RESOURCES AVAILABLE	82	11,291,248	11,106,693	9,577,505	6,672,036
EXPENDITURES					
5100 DEBT SERVICE					
832 Interest	85	501,075	396,600	2,063,456	
890 Bond Fees	90	0	0	1,000	
831 Principal	95	4,685,000	4,945,000	3,065,000	
TOTAL EXPENDITURES	100	5,186,075	5,341,600	5,129,456	5,129,456
832 Interest Due July-December	105				1,313,525
890 Bond Fees July-December	110				
831 Principal Due July-December	115				625,000
990 Cash Basis Reserve	120				3,013,500
TOTAL OPERATING EXPENDITURE (18 MO)	185				10,081,481
UNENCUMBERED CASH BALANCE JUNE 30	190	6,105,173	5,765,093	4,448,049	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 82)			3,409,445
	200	Delinquent Tax			34,094
	205	Amount of 2026 Tax to be Levied			3,443,539

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 EDUCATION COOP (sponsoring district only)	Code 78 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	1,425,425	1,876,763	647,892
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1320 Payment from Other Districts/Govt Sources	05	6,928,372	7,522,018	8,349,908
1510 Interest on Idle Funds	15			300,000
1900 Other Revenue From Local Source	25	710	640	
3000 STATE SOURCES				
3211 Deaf/Blind	45			
4000 FEDERAL SOURCES				
4560 Aid Regular*	55	2,621,880	1,416,563	1,500,000
4570 Medicaid	60	80,915	35,909	100,000
4590 Other Reserve Grants in Aid	65	298,665	187,488	300,000
RESOURCES AVAILABLE	170	11,355,967	11,039,381	11,197,800
TOTAL EXPENDITURES	175	9,479,204	10,391,489	11,197,800
UNENCUMBERED CASH BALANCE JUNE 30	190	1,876,763	647,892	0

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

SPECIAL EDUCATION COOP (sponsoring district only)	Code 78 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	3,313,105	3,553,379	3,665,310
120 Non-Licensed	215	2,341,310	2,508,854	2,587,883
200 Employee Benefits				
210 Insurance (Employee)	220	498,874	535,649	550,000
220 Social Security	225	414,888	428,471	430,000
290 Other	230	212,710	116,026	125,000
300 Purchased Professional & Technical Serv	235		69,916	
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245	276,086		
590 Other	250	34,811	33,477	50,000
600 Supplies				
610 General Supplemental (Teaching)	255	53,241	20,346	100,000
644 Textbooks	260		3,950	50,000
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270	985	843	10,000
800 Other	275			300,000
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280	1,481,352	1,600,067	1,650,469
120 Non-Licensed	285	71,821	86,953	89,692

SPECIAL EDUCATION COOP (sponsoring district only)	Code 78 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance (Employee)	290	102,594	104,842	110,000
220 Social Security	295	112,595	121,578	125,000
290 Other	300	5,850	5,010	5,000
300 Purchased Professional & Technical Serv	305		682,706	400,000
400 Purchased Property Services	307			
500 Other Purchased Services	310	30,997		40,000
600 Supplies	315	28,207	12,789	200,000
700 Property (Equipment & Furnishings)	320			100,000
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	330			
120 Non-Licensed	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355	22,827	16,598	
400 Purchased Property Services	357			
500 Other Purchased Services	360	13,379	17,915	
600 Supplies				
640 Books (not textbooks) and Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375	3,181	8,952	7,671
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2300 General Administration				
2330 Special Area Admin Services				
100 Salaries				
110 Licensed	390	203,516	216,292	223,106
120 Non-Licensed	395	119,115	119,334	123,093
200 Employee Benefits				
210 Insurance (Employee)	400	22,912	25,723	25,000
220 Social Security	405	23,298	23,681	25,000
290 Other	410	1,378	1,182	1,500
300 Purchased Professional & Technical Serv	415			
400 Purchased Property Services	420			
500 Other Purchased Services	425	4,173	3,385	5,000
600 Supplies	430	3,093	4,017	5,000
700 Property (Equipment & Furnishings)	435			
800 Other	440			
2400 School Administration				
100 Salaries				
110 Licensed	445	19,004	19,730	20,351
120 Non-Licensed	450			
200 Employee Benefits				
210 Insurance (Employee)	455	1,318	119	125
220 Social Security	460	1,685	1,741	2,000
290 Other	465	90	76	100
300 Purchased Professional & Technical Serv	470			
500 Other Purchased Services	475			
600 Supplies	480			
700 Property (Equipment & Furnishings)	485			
800 Other	490			

SPECIAL EDUCATION COOP (sponsoring district only)	Code 78 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
2500 Central Services				
100 Salaries				
110 Licensed	795			
120 Non-Licensed	800		25,000	25,000
200 Employee Benefits				
210 Insurance	805			
220 Social Security	810			
290 Other	815			
300 Purchased Professional & Technical Serv	820	25,000	1,209	1,500
400 Purchased Property Services	825			
500 Other Purchased Services	830			
600 Supplies	835			
700 Property (Equipment & Furnishings)	840			
800 Other	845			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	495			
200 Employee Benefits				
210 Insurance (Employee)	500			
220 Social Security	505			
290 Other	510			
300 Purchased Professional & Technical Serv	515			
400 Purchased Property Services				
411 Water/Sewer	520	1,802	4,032	5,000
420 Cleaning	525			
430 Repairs & Maintenance	530			
440 Rentals	535			
490 Other	540			
500 Other Purchased Services	545			
600 Supplies				
610 General Supplies	550			
620 Energy				
621 Heating	555	3,720	3,470	10,000
622 Electricity	560	15,230	10,748	30,000
626 Motor Fuel (not school bus)	565			
629 Other	570			
680 Miscellaneous Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585	11,856		50,000
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 Non-Licensed	590			
200 Employee Benefits				
210 Insurance	595			
220 Social Security	600			
290 Other	605			
400 Purchased Property Services	610	3,201	3,429	50,000
600 Supplies	615			
700 Property (Equipment & Furnishings)	620			
800 Other	625			
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	630			
200 Employee Benefits				
210 Insurance	635			

SPECIAL EDUCATION COOP (sponsoring district only)	Code 78 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
220 Social Security	640			
290 Other	645			
400 Purchased Property Services				
442 Rent of Vehicles (lease)	650			
490 Other	655			
500 Other Purchased Services				
513 Contracting of Bus Services	660			
519 Mileage in Lieu of Trans	665			
520 Insurance	670			
590 Other Purchased Services	675			
600 Supplies				
626 Motor Fuel	680			
680 Miscellaneous Supplies	685			
730 Equip (Including Buses)	690			
800 Other	695			
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 Non-Licensed	700			
200 Employee Benefits				
210 Insurance	705			
220 Social Security	710			
290 Other	715			
300 Purchased Professional & Technical Serv	720			
400 Purchased Property Services	725			
500 Other Purchased Services	730			
700 Property (Equipment & Furnishings)	735			
800 Other	740			
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Licensed	745			
200 Employee Benefits				
210 Insurance	750			
220 Social Security	755			
290 Other	760			
300 Purchased Professional and Technical Servi	765			
400 Purchased Property Services	770			
500 Other Purchased Services	775			
600 Supplies	780			
700 Property (Equipment & Furnishings)	785			
800 Other	790			
2900 Other Support Services				
100 Salaries				
110 Licensed	850			
120 Non-Licensed	855			
200 Employee Benefits				
210 Insurance	860			
220 Social Security	865			
290 Other	870			
300 Purchased Professional & Technical Serv	875			
400 Purchased Property Services	880			
500 Other Purchased Services	885			
600 Supplies	890			
700 Property (Equipment & Furnishings)	895			
800 Other	900			
TOTAL EXPENDITURES*	~~~	9,479,204	10,391,489	11,197,800

*Goes to Budget Line 175.

		12 mo.	12 mo.	12 mo.	18 mo.
RECREATION COMMISSION	Code 84 Line	2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	92,059	265	265	265
Cancellation of Prior Year Encumbrances	03	179			
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2023 \$	05	55,230			
2024 \$	10	1,353,431	34,145		
2025 \$	15		1,395,648	86,335	86,335
2026 \$	20			1,388,614	
1140 Delinquent Tax	25	18,856	30,480	7,500	11,245
1900 Other Revenue From Local Source	30	533	1,495	100,000	100,000
July - December Estimate	35				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45	157,724	156,731	148,995	148,995
July - December Estimate	50				74,498
2450 Recreational Vehicle Tax	55	2,155	2,013	2,013	2,013
July - December Estimate	56				1,007
2460 Commercial Vehicle Tax	57		7,715	6,863	6,863
July - December Estimate	58				3,432
2800 In Lieu of Taxes IRBs/Rental Excise	60			0	0
July - December Estimate	65				0
RESOURCES AVAILABLE	70	1,680,167	1,628,492	1,740,585	434,653
EXPENDITURES					
3300 Community Service Operations	75	1,679,902	1,628,227	1,740,000	
TOTAL EXPENDITURES	175	1,679,902	1,628,227	1,740,000	1,740,000
July - December Estimate	180				257,000
TOTAL OPERATING EXPENDITURE (18 MO)	185				1,997,000
UNENCUMBERED CASH BALANCE JUNE 30	190	265	265	585	~~~~~
Budget Line 20: If the USD levies for a Recreation Commission you must have a copy of the adopted Recreation Commission budget.	195	TAX REQUIRED (Line 185 minus Line 70)			1,562,347
	200	Delinquent Tax			15,623
	205	Amount of 2026 Tax to be Levied			1,577,970

		12 mo.	12 mo.	12 mo.	18 mo.
RECREATION COMMISSION EMPLOYEE BENEFITS & SPECIAL LIABILITY	Code 86 Line	2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	0	353	352	352
Cancellation of Prior Year Encumbrances	03	176			
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2023 \$	05	18,217			
2024 \$	10	468,658	11,789		
2025 \$	15		496,395	30,706	30,706
2026 \$	20			534,353	
1140 Delinquent Tax	25	6,481	10,372	2,667	3,999
1900 Other Revenue From Local Source	30	162	541	100,000	100,000
July - December Estimate	35				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45	50,700	55,442	52,056	52,056
July - December Estimate	50				26,028
2450 Recreational Vehicle Tax	55	498	713	703	703
July - December Estimate	56				352
2460 Commerical Vehicle Tax	57	1,581	2,707	2,398	2,398
July - December Estimate	58				1,199
2800 In Lieu of Taxes IRBs/Rental Excise	60			0	0
July - December Estimate	65				0
RESOURCES AVAILABLE	70	546,473	578,312	723,235	217,793
EXPENDITURES					
3300 Community Service Operations	75	546,120	577,960	723,000	
TOTAL EXPENDITURES	175	546,120	577,960	723,000	723,000
July - December Estimate	180				96,000
TOTAL OPERATING EXPEND (18 MO)	185				819,000
UNENCUMBERED CASH BALANCE JUNE 30	190	353	352	235	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 70)			601,207
	200	Delinquent Tax			6,012
	205	Amount of 2026 Tax to be Levied			607,219

Budget Line 20: If the USD levies for a Recreation Commission you must have a copy of the adopted Recreation Commission budget.

Notice of Hearing 2026-2027 Budget

The governing body of Unified School District 373 will meet on the 14th day of September 2026 at 7:05 PM at 308 E 1st St, Newton, KS 67114 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 McKinley Administrative Center 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.

	Code 99 Line	2024-2025 Actual		2025-2026 Actual		2026-2027 Proposed Budget		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2026 Tax to be Levied (6)	Est. Tax Rate* (7)
OPERATING								
General	06	26,755,040	20.000	26,382,121	20.000	26,419,059	3,606,412	20.000
Supplemental General (LOB)	08	8,471,482	14.094	8,557,958	15.036	8,804,275	3,698,082	15.035
SPECIAL REVENUE								
Federal Funds	07	2,640,208		2,303,770		1,890,967		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	252,180		353,445		486,863		
Adult Supplemental Education	12	19,250		19,250		40,500		
At-Risk Education Fund	13	6,251,791		5,958,339		7,105,936		
Bilingual Education	14	306,178		420,468		537,091		
Virtual Education	15	36,033		36,173		107,000		
Capital Outlay	16	4,916,403	8.000	3,360,112	8.000	6,397,837	2,012,693	8.000
Driver Training	18	5,978		5,985		40,948		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	1,921,187		1,769,240		2,858,659		
Professional Development	26	196,190		109,488		422,500		
Parent Education Program	28	193,432		201,905		310,917		
Summer School	29	1,360		0		33,677		
Special Education	30	4,817,354		5,190,158		8,274,276		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	1,356,663		1,406,875		1,921,519		
Gifts and Grants	35	1,153,318		395,727		947,617		
Special Liability Expense Fund	42	0	0.000	0	0.000	0	0	0.000
Extraordinary Growth Facilities	45	0	0.000	0	0.000	0	0	0.000
Special Reserve Fund	47	0		0				
KPERS Special Retirement Contribution	51	3,635,572		3,859,120		4,153,378		
Contingency Reserve	53	21,341		996,610				
Textbook & Student Material Revolving	55	402,056		527,731				
Activity Fund	56	562,452		596,307				
DEBT SERVICE								
Bond and Interest #1	62	5,186,075	9.804	5,341,600	9.829	5,129,456	3,443,539	14.000
Bond and Interest #2	63	0	0.000	0	0.000	0	0	0.000
No-Fund Warrant	66	0	0.000	0	0.000	0	0	0.000
Special Assessment	67	0	0.000	0	0.000	0	0	0.000
Temporary Note	68	0	0.000	0	0.000	0	0	0.000
COOPERATIVES'								
Special Education	78	9,479,204		10,391,489		11,197,800		
TOTAL USD EXPENDITURES	100	78,580,747	51.898	78,183,871	52.865	87,080,275	12,760,726	57.035
Less: Transfers	105	15,922,528		14,956,345		13,659,263		
NET USD EXPENDITURES	110	62,658,219		63,227,526		73,421,012		
TOTAL USD TAXES LEVIED	115	10,430,024		11,197,980		12,760,726		

1. Sponsoring District Only

*Tax Rates are expressed in Mills

Notice of Hearing 2026-2027 Budget

	Code 99 Line	2024-2025 Actual		2025-2026 Actual		2026-2027 Proposed Budget		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2026 Tax to be Levied (6)	Est. Tax Rate* (7)
OTHER								
Historical Museum	80	0	0.000	0	0.000	0	0	0.000
Public Library Board/District	82	0	0.000	0	0.000	0	0	0.000
Public Library Board Employee Benefits	83	0	0.000	0	0.000	0	0	0.000
Recreation Commission	84	1,679,902	6.578	1,628,227	6.357	1,740,000	1,577,970	6.415
Rec Comm Emp Benefits & Spec Liab	86	546,120	2.278	577,960	2.261	723,000	607,219	2.469
TOTAL OTHER	120	2,226,022	8.856	2,206,187	8.618	2,463,000	2,185,189	8.884
TOTAL TAXES LEVIED	125	\$12,425,639		\$13,230,477		\$14,945,915		
Assessed Valuation - General Fund	128	\$160,960,425		\$170,867,358		\$180,320,611		
Assessed Valuation - All Other Funds	130	\$224,666,473		\$235,649,974		\$245,969,498		
Assessed Valuation - Capital Outlay	129	\$225,962,125		\$237,671,810		\$251,586,604		
Outstanding Indebtedness, July 1		2024		2025		2026		
General Obligation Bonds	135	17,675,000		12,990,000		56,300,000		
Capital Outlay Bonds	140	0		0		0		
Temporary Note	145	0		0		0		
No-Fund Warrant	150	0		0		0		
Lease Purchase Principal	153	6,985,406		6,066,706		5,764,375		
TOTAL USD DEBT	155	24,660,406		19,056,706		62,064,375		
*Tax Rates are expressed in Mills								
/s/ Ian Long				/s/ Joni Jantz				
Board President				Clerk of the Board				

Exceeding Revenue Neutral for the 2026-2027 School Year

The governing body of Unified School District 373 will meet on the 14th day of September 2026 at 7:00 PM at 308 E 1st St, Newton, KS 67114 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 McKinley Administrative Center and will be available at this hearing.

Revenue Neutral

	2025-2026				2026-2027	
	Actual Taxes Levied (1)	Actual Tax Rate (2)	Revenue Neutral Taxes (3)	Revenue Neutral Tax Rate (4)	Proposed Taxes to be Levied (5)	Proposed Tax Rate (6)
General	\$3,417,347	20.000	\$3,417,347	18.952	\$3,606,412	20.000
ALL OTHER FUNDS						
Supplemental General (LOB)	\$3,546,119	15.036	\$3,543,233	14.399	\$3,698,082	15.035
Adult Education	\$0	0.000			\$0	0.000
Capital Outlay	\$1,916,433	8.000	\$1,901,374	7.596	\$2,012,693	8.000
Cost of Living	\$0	0.000			\$0	0.000
Special Liability Expense Fund	\$0	0.000			\$0	0.000
Extraordinary Growth Facilities	\$0	0.000			\$0	0.000
Bond and Interest #1	\$2,318,081	9.829	\$2,316,204	9.424	\$3,443,539	14.000
Bond and Interest #2	\$0	0.000			\$0	0.000
No-Fund Warrant	\$0	0.000			\$0	0.000
Special Assessment	\$0	0.000			\$0	0.000
Temporary Note	\$0	0.000			\$0	0.000
Historical Museum	\$0	0.000			\$0	0.000
Public Library Board/District	\$0	0.000			\$0	0.000
Public Library Board Employee Benefits	\$0	0.000			\$0	0.000

Revenue Neutral Calculation

Total Taxes Levied Including General Fund	\$11,197,980	52.865	\$11,178,158	50.371	\$12,760,726	57.035
Total Taxes Levied Excluding General Fund	\$7,780,633	32.865	\$7,760,811	31.419	\$9,154,314	37.035

Notice of Hearing 2026-2027 Budget

/s/ Ian Long	/s/ Joni Jantz
Board President	Clerk of the Board

Unencumbered Cash Balance by Fund

	Fund	July 1, 2024	July 1, 2025	July 1, 2026
General	06	0	0	0
Federal Funds	07	-5,461,453	-380,293	-432,297
Supplemental General	08	267,338	223,091	322,713
Adult Education	10	0	0	0
Preschool-Aged At-Risk*	11	209,804	217,324	200,000
Adult Supplemental Education	12	25,750	25,750	23,500
At-Risk Education Fund*	13	327,330	304,146	477,422
Bilingual Education*	14	100,932	199,760	200,000
Virtual Education*	15	45,364	45,331	44,158
Capital Outlay	16	1,884,789	1,870,683	2,635,327
Driver Training*	18	31,011	25,033	22,448
Declining Enrollment	19	0	0	0
Extraordinary School Program*	22	0	0	0
Food Service	24	413,078	247,775	386,050
Professional Development*	26	346,526	354,874	350,000
Parent Education Program*	28	75,022	73,950	66,417
Summer School*	29	25,482	33,677	33,677
Special Education*	30	1,773,138	2,005,309	2,600,000
Cost of Living	33	0	0	0
Career and Postsecondary Education*	34	326,654	360,936	449,722
Gifts/Grants	35	435,453	525,054	544,127
Special Liability	42	0	0	0
School Retirement	44	0	0	0
Extraordinary Growth Facilities	45	0	0	0
Special Reserve	47	0	0	0
KPERS Spec. Ret. Contribution	51	0	0	0
Contingency Reserve*	53	1,317,221	2,295,880	1,799,270
Text Book & Student Material*	55	344,299	454,348	285,159
Activity Fund	56	301,001	340,612	385,697
Bond and Interest #1	62	5,932,267	6,105,173	5,765,093
Bond and Interest #2	63	0	0	0
No Fund Warrant	66	0	0	0
Special Assessment	67	0	0	0
Temporary Note	68	0	0	0
Special Education Coop	78	1,425,425	1,876,763	647,892
USD TOTAL		10,146,431	17,205,176	16,806,375
Enrollment (FTE) ¹		2,855.8	2,730.9	2,709.5
Amount per Pupil ²		3,553	6,300	6,203
Historical Museum	80	0	0	0
Public Library	82	0	0	0
Public Library Emp. Benefits	83	0	0	0
Recreation Commission	84	92,059	265	265
Recreation Commission Emp. Benefits	86	0	353	352
OTHER TOTAL		92,059	618	617

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
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July 1 Beginning Balances of Highlighted Funds*			
TOTAL	4,922,783	6,370,568	6,528,273

Total Expenditures (including Transfers) for General Fund and Supplemental General (LOB) Fund			
General	26,755,040	26,382,121	26,419,059
LOB	8,471,482	8,557,958	8,804,275
Total	35,226,522	34,940,079	35,223,334

CASH BALANCE			
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Unencumbered Cash Balance by Fund

Fund	July 1, 2024	July 1, 2025	July 1, 2026
Percentage	13.97%	18.23%	18.53%



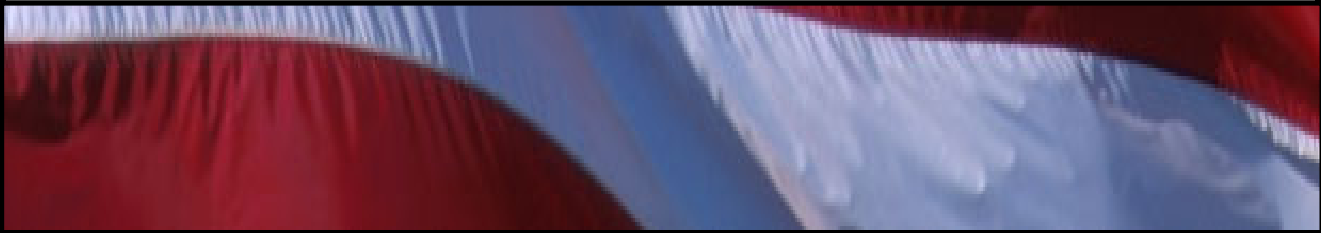
Budget Certificate 2026-2027 School Year

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: 373 - Newton

Superintendent:

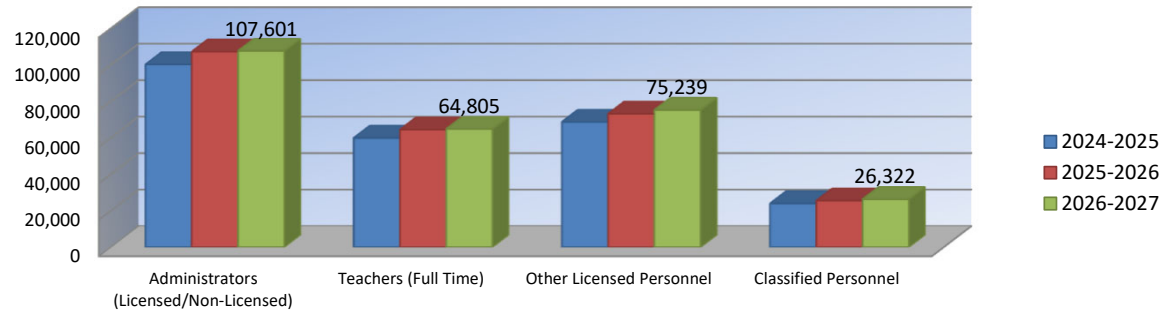
Date: September 15, 2026



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)	28.5	2,854,848	100,170	28.5	3,054,808	107,186	29.5	3,174,237	107,601
Teachers (Full Time)	258.0	15,454,698	59,902	258.0	16,625,183	64,439	253.6	16,434,570	64,805
Other Licensed Personnel	51.1	3,510,405	68,697	51.1	3,736,483	73,121	51.1	3,844,707	75,239
Classified Personnel	402.4	9,665,815	24,020	400.0	10,207,429	25,519	400.0	10,528,963	26,322
Substitutes/Temporary Help	~~~~~	972,425	~~~~~	~~~~~	1,087,806	~~~~~	~~~~~	1,000,000	~~~~~

Average Salary



DEFINITIONS

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

Administrators:

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

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

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

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

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

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

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

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

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

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