DISTRICT NAME Leavenworth

USD # 453 (TYPE USD NUMBER ONLY)

HOME COUNTY Leavenworth

2026-2027

The following red error messages will disappear when item is completed:

*Salaries page incomplete.

295,136,697	Final 2024 Assessed Valuation (All funds except General)
217,554,278	Final 2024 General Fund Assessed Valuation
287,255,966	Final 2024 Capital Outlay Assessed Valuation
312,419,420	Final 2025 Assessed Valuation (All funds except General)
234,239,000	Final 2025 General Fund Assessed Valuation
304,237,344	Final 2025 Capital Outlay Assessed Valuation
323,860,126	2026 Assessed Valuation (All funds except General)
252,795,167	2026 General Fund Assessed Valuation
329,615,638	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	2025-26 Mill Rates	2024 Taxes Levied
	(official levies from County Clerk)		(From 2025-2026 Budget Form 110, Line 2)
General	20.000	20.000	4,351,086
Supplemental General	14.391	15.342	4,147,266
Adult Education	0.000	0.000	
Capital Outlay	5.757	5.578	1,665,739
Special Liability Expense	0.000	0.000	
Bond and Interest #1	14.246	13.992	4,105,479
Bond and Interest #2	0.000	0.000	
No Fund Warrant	0.000	0.000	
Special Assessment	0.000	0.000	
Temporary Note	0.000	0.000	
Historical Museum	0.000	0.000	
Public Library Board	0.000	0.000	
Public Library Brd - Emp Bnfts	0.000	0.000	
Recreation Commission	0.000	0.000	
Rec Comm Employee Benefits	0.000	0.000	
Extraordinary Growth Facilities	0.000	0.000	
Cost of Living	0.000	0.000	

Enrollment Data for Form 150 (Exclude Virtual)

3,336.7	9/20/23 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
3,143.0	9/20/24 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
2,981.7	9/20/25 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
3,037	9/20/26 Est. Funded Headcount for PK-12 (Include Preschool-Aged At-Risk [3 yr and 4 yr Old])
2,981.7	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.
60.0	9/20/26 Est. Preschool-Aged At-Risk [3 yr and 4 yr Old] FTE Enrollment (count each student as .5 FTE)
1,621	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
290.0	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
21.0	9/20/26 Est. Bilingual Education total clock hours of students enrolled and attending
40	9/20/26 Est. Bilingual headcount of students enrolled and attending
650.0	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])
0	2/20/27 Est. Funded Headcount for PK-12 (Include Preschool-Aged At-Risk [3 yr and 4 yr Old])
0.0	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.
0.0	2/20/27 Est. Preschool-Aged At-Risk [3 yr and 4 yr Old] FTE Enrollment (count each student as .5 FTE)
0	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
0.0	2/20/27 Est. Career and Tech Ed total clock hours of students enrolled and attending in approved courses
0.0	2/20/27 Est. Bilingual Education total clock hours of students enrolled and attending
0	2/20/27 Est. Bilingual headcount of students enrolled and attending
0.0	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)

26.0	9/20/26 Est. FTE Virtual Students (Full-Time Students)
2.0	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)

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

	Amount (Ancillary Facilities Weighting) approved by Board of Tax Appeals (Transfers to F150, Line 10)
	Your district 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.

3/4/2024	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.)
	Percent authorized. (Cannot Exceed 33%) **(Goes to Form 155, Line 3)**
	Expires (Enter **year** it expires or 9999 for continuous and permanent.) **(Goes to Form 155)**

1/14/2019	Date the Capital Outlay was authorized. ***(Goes to Code 02.)***
8.000	Number of mills. (Cannot exceed 8 mills.)
9999	Number of years authorized. (Enter 9999 for continuous and permanent.)
8.000	2026-27 Capital Outlay Mill Levy Rate to be used in this budget ***(Goes to Code 04.)***

	Date the Adult Education was authorized. ***(Goes to Code 02.)***
	Number of mills.
	Number of years authorized.

2.500	**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	$62,200,000	$53,635,000	$47,055,000
Capital Outlay Bonds			
Temporary Note			
No-Fund Warrant			
Lease Purchase Principal			

1,084,826	*Estimated Motor Vehicle Property Tax - 7/1/2026 to 6/30/2027
11,997	*Estimated Recreational Vehicle Property Tax - 7/1/2026 to 6/30/2027
0	*Estimated In Lieu of Taxes on Industrial Bonds - 7/1/2026 to 6/30/2027
1,043	*Estimated 16/20M Tax - 7/1/2026 to 6/30/2027
34,838	*Estimated Commercial Vehicle Tax - 7/1/2026 to 6/30/2027

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

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

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

3,519.7	9/20/2022 FTE Enrollment (Includes 2/20/23 military count)
3,386.1	9/20/2023 FTE Enrollment (Includes 2/20/24 military count)
3,187.0	9/20/2024 FTE Enrollment (Includes 2/20/25 military count)
3,021.7	9/20/2025 FTE Enrollment (Includes 2/20/26 military count)
3,069.7	9/20/2026 Est. FTE Enrollment (Includes 2/20/27 military count estimate)

360	9/20/2026 Estimated Headcount Eligible for Reduced Priced Meals (Used for Sumexpense and Budget At A Glance Charts Only)

District Name Leavenworth No. 453
County **COMBINED**

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

		Supplemental General Fund	Capital Outlay Fund	Bond and Interest Fund #1	Recreation Fund
1. County Treasurer Balance 6/30/2026 *		$0	$0	$0	$0
2. 2025 Actual Taxes Levied*		$4,680,098	$1,708,499	$4,268,279	$0
3. Less: percent of delinquent taxes (3a)	1.000	$46,801	$17,085	$42,683	$0
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**		$2,689,655	$977,897	$2,452,983	$0
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**		$78,617	$28,583	$71,700	$0
6. Less: June 5, 2026 Ad Valorem Taxes received**		$1,666,664	$605,961	$1,520,008	$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)		$113,195	$39,579	$103,235	$0
10. Total Deductions (add Lines 3+4+5+6+7+8+9)		$4,594,932	$1,669,105	$4,190,609	$0
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)		$85,166	$39,394	$77,670	$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2026 to 12-31-2027) (Line 3 x 75%)		$35,101	$12,814	$32,012	$0
Tax Collection Ratio (Jan, Mar, June)		94.762 %	94.378 %	94.762 %	0.000 %

TABLE I

1. Estimated percent of distribution of 2026 tax dollars:	=	Jan. 20, 2027	50.000	Sept. 20, 2027	4.000
		Mar. 20, 2027	1.000	Oct. 31, 2027	5.000
		June 5, 2027	40.000		
2. Estimated percent of distribution (Jan., Mar., June)		=	91.000		
3. 2026 General Fund Assessed Valuation		=	$252,795,167	TOTAL	100.000
4. 2026-2027 Tax Levied (20 mills x 2026 General Fund Assessed Valuation)		=	$5,055,903		**(Must total 100%)**
5. 2026-2027 Est. Tax Levy to be received 1-1-2027 to 6-30-2027 (Line 2 x Line 4)		=	$4,600,872		

*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.

PAGE 2

District Name Leavenworth No. 453
County **COMBINED**

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

		Adult Education	**Special Liability**	**Bond & Interest #2**
1. County Treasurer Balance 6/30/2026 *		$0	$0	$0
2. 2025 Actual Taxes Levied*		$0	$0	$0
3. Less: percent of delinquent taxes	1.000	$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 %

(13) Estimated Motor Vehicle Property Tax* 7/1/2026 to 6/30/2027: $1,084,826

(14) Estimated Recreational Vehicle Property Tax* 7/1/2026 to 6/30/2027: $11,997

(15) Estimated In Lieu of Taxes on Industrial Revenue Bonds* 7/1/2026 to 6/30/2027: $0

(16) Estimated 16/20M Tax* 7/1/2026 to 6/30/2027: $1,043

(17) Estimated Commercial Vehicle Tax* 7/1/2026 to 6/30/2027: $34,838

(18) **2024 DELINQUENT TAX PERCENTAGE**

Percent Uncollected* = ______ %

*Amounts are available from the County Treasurer. and SHOULD NOT include Motor Vehicle or Delinquent.

**The January, March, and June, 2026 amounts are available from the County Treasurer. Include Watercraft Tax if USD received payment direct from county.

District Name Leavenworth No. 453
County **COMBINED**

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

		No Fund Warrant	**Special Assessment**	**Temporary Note**	**Historical Museum**	**Public Library**
1. County Treasurer Balance 6/30/2026 *		$0	$0	$0	$0	$0
2. 2025 Actual Taxes Levied*		$0	$0	$0	$0	$0
3. Less: percent of delinquent taxes	1.000	$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.

District Name Leavenworth No. 453
County **COMBINED**

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

		Rec. Comm Emp Benef & Spec Liab	**Extraordinary Growth Facilities**	**Public Library Board Emp Benefits**	**Cost of Living**
1. County Treasurer Balance 6/30/2026 *		$0	$0	$0	$0
2. 2025 Actual Taxes Levied*		$0	$0	$0	$0
3. Less: percent of delinquent taxes	1.000	$0	$0	$0	$0
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**		$0	$0	$0	$0
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**		$0	$0	$0	$0
6. Less: June 5, 2026 Ad Valorem Taxes received**		$0	$0	$0	$0
7. Less: County Taxes received**		$0	$0	$0	$0
8. Less: County Taxes received**		$0	$0	$0	$0
9. Less: Taxes refunded/abated (NRA / TIF)		$0	$0	$0	$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)		$0	$0	$0	$0
11. 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.

District Name Leavenworth No. 453
County Leavenworth

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	
2. 2025 Actual Taxes Levied*		$4,680,098	$1,708,499	$4,268,279	
3. Less: percent of delinquent taxes (3a)	0.000	$0	$0	$0	$0
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**		$2,689,655	$977,897	$2,452,983	
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**		$78,617	$28,583	$71,700	
6. Less: June 5, 2026 Ad Valorem Taxes received**		$1,666,664	$605,961	$1,520,008	
7. Less: County Taxes received**					
8. Less: County Taxes received**					
9. Less: Taxes refunded/abated (NRA / TIF)		$113,195	$39,579	$103,235	
10. Total Deductions (add Lines 3+4+5+6+7+8+9)		$4,548,131	$1,652,020	$4,147,926	$0
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)		$131,967	$56,479	$120,353	$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)		94.762 %	94.378 %	94.762 %	0.000 %

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

District Name Leavenworth No. 453
County Leavenworth

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	0.000	$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.

District Name Leavenworth No. 453
County Leavenworth

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

District Name Leavenworth No. 453
County Leavenworth

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	0.000	$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*)		78.0
2. Estimated (FTE*) Special Education Paraprofessionals	90.0 times .4 =	36.0
3. Total number of Special Education Teachers (Line 1 + Line 2)		114.0
4. Estimated State Aid due from 7-1-2026 to 6-30-2027 (Line 3 x $28,250)		$3,220,500

**Full-time equivalency*

TRANSPORTATION COSTS FOR SPECIAL EDUCATION

5. Salaries of Bus Drivers and Transportation Aides (includes social security and fringe benefits)	$115,000
6. Contractual Services (includes mileage paid to parents)	$1,400,000
7. Insurance	
8. Maintenance in Lieu of Transportation (limited to $750 per child)	
9. Other Expense (gasoline, oil, vehicle maintenance, etc.)	$10,000
10. Capital Outlay Fund—Equipment (exclude bus purchases)	
11. Depreciation (Includes only those vehicles which are not depreciated in the regular transportation formula. See depreciation schedule for prior year.)	$12,320
12. Teacher travel (in-district)	$25,430
13. Total of Lines 5 through 12	$1,562,750
14. Less: Transportation reimbursement (include cash sale of buses, EXCLUDE State Aid)	
15. Net Transportation Cost (Line 13 minus Line 14)	$1,562,750
16. Total Estimated Transportation Aid (7-1-2026 to 6-30-2027) (Line 15 x 80%)	$1,250,200

17. Estimated Catastrophic State Aid (7-1-2026 to 6-30-2027)	
18. Estimated Medicaid Replacement State Aid	$180,000
19. Estimated Special Education State Aid on behalf of Cooperative/Interlocal (Form 120) (7-1-2026 to 6-30-2027)	
20. Estimated Local Contribution Special Education State Aid	$720,000
21. Total Estimated Special Education Aid (7-1-2026 to 6-30-2027) (Line 4+16+17+18+19+20)	**$5,370,700**

Form 148
2026-2027 Estimated State Foundation Aid

1. 2026-27 General Fund Budget (Form 150, Line 16)	=	$30,942,562
2. Estimated Local Effort		
a. 6-30-2026 Unencumbered Cash Balance (General Fund)	=	$10,412
b. 2026-27 Pupil Tuition (General Fund Only)	=	$0
c. 2026-27 Miscellaneous Revenue/Tax Collections (General Fund)	=	$0
d. 2026-27 Mineral Production Tax (General Fund)	=	$0
e. 2026-27 Special Education State Aid	=	$5,370,700
3. TOTAL (2a + 2b + 2c + 2d + 2e)	=	$5,381,112
4. 2026-27 Estimated State Foundation Aid (Line 1 minus Line 3)	=	$25,561,450

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) = 3,153.8

2. Estimated 2026-27 Preschool-Aged At-Risk (3 yr and 4 yr Old) FTE enrollment (see Footnote(e)) (Count as .5 FTE)
9/20/26 60.0 + 2/20/27 0.0 = 60.0

3. 2026-27 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2) = 3,213.8

4. Estimated 2026-27 weighted low enrollment and high enrollment.
(from line 3) 3,213.8 x 0.035040 factor (from Table II) = 112.6

5. Estimated 2026-27 Bilingual Weighting (see Footnotes (a) and (b)) = 7.4
A. (9/20/26 Contact Hrs 21.0 + 2/20/27 Contact Hrs 0.0) / 6 x 0.395 = 1.4
B. (9/20/26 ELL Headcount 40 + 2/20/27 ELL Hdct 0) x .185 = 7.4
Note: Bilingual weighting is based on the higher of contact hours or headcount.

6. Estimated 2026-27 Career Technical Education (CTE) weighting (see Footnote (c))
(9/20/26 CTE contact hrs 290.0 + 2/20/27 contact hrs 0.0) / 6 x 0.5 = 24.2

7. Estimated 2026-27 At-Risk Student Weighting

9/20/26 Free Lunch 1,621 + 2/20/27 Free Lunch 0 x 0.484 = 784.6

8. Estimated 2026-27 High-Density At-Risk Student Weighting (from Table V, Line 2) = 170.2

9. Estimated 2026-27 Transportation Weighting (Table III, Line 6) 495,960 ÷ $5,778 = 85.8

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

11. Estimated Special Education Weighting. Amount of Sp. Ed. Funding (see Footnote(f)) 5,370,700 ÷ $5,778 = 929.5

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

13. Estimated 2026-27 Virtual State Aid (Table IV, Line 4) = $156,800

14. Estimated 2026-27 operating budget excludes COLA. (Lines 3 thru 12 times BASE + Line 13) 5,328.1 x $5,778 + 156800 = $30,942,562

15. Estimated Cost of Living weighting (Must have 31% LOB) $0 (maximum allowed for this district) ÷ (Amt district will use, up to the maximum) $5,778 = 0.0

16. Total General Fund Budget Authority including Cost of Living. 5,328.1 x $5,778 + 156800 = $30,942,562

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) = 4398.6 x $5857 = $25762600 + 5,370,700 (Spec Ed) = $31,133,300

TABLE I - KSA 72-5132

1. Does the district qualify for the 3 yr Average? (Due to military dependent children.) **YES**

2. 9/20/23 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual) = 3,336.7

3. 2/20/24 Audited FTE of new students of military families, not enrolled on 9/20/23.
(Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 2. 0.0 = 0.0
If it doesn't meet criteria then calculates zero.)

4. 9/20/24 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual) = 3,143.0

5. Estimated 2/20/25 Audited FTE of new students of military families, not enrolled on 9/20/24.
(Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 4. 0.0 = 0.0
If it doesn't meet criteria then calculates zero.)

6. 9/20/25 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual) = 2,981.7

7. 2/20/26 Audited FTE of new students of military families, not enrolled on 9/20/25.
(Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 6. 0.0 = 0.0
If it doesn't meet criteria then calculates zero.)

8. 9/20/26 Estimated FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual) = 2,981.7

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

10. Sept. 20, 2023, FTE enrollment plus 2/20/24 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.) = 3,336.7

11. Sept. 20, 2024, FTE enrollment plus 2/20/25 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.) = 3,143.0

12. Sept. 20, 2025, FTE enrollment plus 2/20/26 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.) = 2,981.7

13. Sept. 20, 2026, FTE enrollment plus 2/20/27 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.) = 2,981.7

14. 3 Prior Years' Average FTE*:

3,336.7 (line 10)	+	3,143.0 (line 11)	+	
2,981.7 (line 12)	) ÷ 3 =	3,153.8 (goes to line 14)		= 3,153.8

* 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]). = 3,153.8

16. Total FTE adjusted enrollment. (Goes to page 1, line 1) = 3,153.8

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.				=	17.0
2. All public pupils transported or for whom transportation is being made available 9-20-2026 who reside in the district 2.5 miles or more (Estimated)	650.0	+ 2-20-27	0.0	=	650.0
3. Index of density = Line 2	650.0	divided by Line 1	17.0	=	38.235
4. Using index of density (Line 3), determine Per Capita Allowance.				=	$550
			Factor A [BASE Change]		1.3873
			Factor B [Transported Students times Per Capita Allowance]		$357,500
			Factor C [Factor B times Constant]		$357,500
			Factor D [Factor C times Factor A]		$495,960
6. 2026-27 Trans. State Aid =	495,960		(to Line 9, Page 1)	=	495,960

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.	26.0	X	$5,600	=	145,600
2. Estimated 9/20/26 FTE enrollment for part-time students enrolled in virtual programs.	2.0	X	$5,600	=	11,200
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)**				=	**$156,800**

*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)			=	53.38 %
A. 9/20/26 + 2/20/27 Headcount (from Open page)		= 3,037		
B. 9/20/26 + 2/20/27 Free Lunch Headcount (from Open page)		= 1,621		
2. Estimated 2026-27 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8)			=	170.2
A. USD Level (i or ii)		= 170.2		
i. High-Density At-Risk >= 50% (1B times 10.5%) =	170.2			
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] =	784.6				
2. Estimated 2026-27 At-Risk (High Density) Weighted FTE [Form 150 Line 8] =	170.2				
3. Estimated 2026-27 At-Risk State Foundation Aid [(Line 1 + Line 2) X $5778] =	954.8	X	$5,778	=	$5,516,834

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 21.0 ÷ 6 x 0.395 = 1.3825 [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 40 x 0.185 = 7.4000 [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 290.0 ÷ 6 = 48.3333 [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?	=	YES
2. Did the district have a military dependent student enrolled during the 2025-2026 school year?	=	YES
3. Did the district decline in enrollment for 2025-2026 school year compared to the 2024-2025 school year?	=	YES

<u>Qualifying for Military Provision for 2/20 weightings</u>

Is the 2/20/27 Est. FTE Enrollment	0.0	>=25 or 1% of the 9/20/26 Est. FTE Enrollment	2,981.7	=	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 ______ = 0.00 %

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

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

6. COMPUTED LOB FOR 2026-2027
   (2026-27 LOB Base General Fund $ 31,133,300 X Lower of Line 4 or Line 5 .... $ 10,273,989

7. ADOPTED LOB FOR 2026-2027 ……………... $ 10,244,031

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: 14.89 %
Amount required to transfer from Supplemental General Fund to K-12 At-Risk Fund: $1,525,336

(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: 0.14 %
Amount required to transfer from Supplemental General Fund to Bilingual Fund: $14,342

(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: 17.64 %
Amount required to transfer from Supplemental General Fund to Special Education Fund: $1,807,047

Form 162

2026-2027 ESTIMATED FOOD SERVICE REVENUE

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

SCHOOL NUTRITION PROGRAMS		TOTAL ANNUAL MEALS	FEDERAL RATE	FEDERAL Reimbursement	STATE RATE	STATE Reimbursement	DISTRICT LOCAL PRICE	DISTRICT LOCAL REVENUE	TOTAL 7-1-26 to 6-30-27
LUNCH									
Paid Elem	1.	36,000	.8550	$30,780	.0400	$1,440		$0	$32,220
Jr. High	2.	32,000	.8550	$27,360	.0400	$1,280		$0	$28,640
Sr. High	3.	42,000	.8550	$35,910	.0400	$1,680		$0	$37,590
Free	4.	300,000	5.0150	$1,504,500	.0400	$12,000			$1,516,500
Reduced	5.	46,000	4.6150	$212,290	.0400	$1,840	0.40	$18,400	$232,530
Adult	6.	11,000						$0	$0
TOTAL	**7.**	467,000		$1,810,840		$18,240		$18,400	$1,847,480
BREAKFAST									
Paid Elem	8.	10,000	.4100	$4,100				$0	$4,100
Jr. High	9.	5,000	.4100	$2,050				$0	$2,050
Sr. High	10.	5,000	.4100	$2,050				$0	$2,050
Free	11.	155,000	2.4800	$384,400					$384,400
Reduced	12.	20,000	2.1800	$43,600			0.30	$6,000	$49,600
Adult	13.	6,000						$0	$0
TOTAL	**14.**	201,000		$436,200				$6,000	$442,200
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)

SUMMER FOOD SERVICE PROGRAM		TOTAL ANNUAL MEALS	FEDERAL RATE	FEDERAL Reimbursement	STATE RATE	STATE Reimbursement	DISTRICT LOCAL PRICE	DISTRICT LOCAL REVENUE	TOTAL 7-1-26 to 6-30-27
BREAKFAST									
Free	53.		3.1575	$0					$0
Adult (if charge)	54.							$0	$0
TOTAL	**55.**	0		$0				$0	$0
LUNCH									
Free	56.		5.5300	$0		$0			$0
Adult (if charge)	57.							$0	$0
TOTAL	**58.**	0		$0				$0	$0
SNACKS									
Free	59.		1.3150	$0					$0
Adult (if charge)	60.							$0	$0
TOTAL	**61.**	0		$0				$0	$0
SUPPER									
Free	62.		5.5300	$0					$0
Adult (if charge)	63.							$0	$0
TOTAL	**64.**	0		$0				$0	$0
OTHER CASH Sales/Income	**65.**	xxxxxxxxxx		xxxxxxxxxx			xxxxxx	$115,930	$115,930
12 Months Total Income	**66.**	xxxxxxxxxx		$2,247,040		$18,240		$140,330	$2,405,610

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	30.49%	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2. Supplemental Gen. Fund	$4,147,266	41.81%	$303,889	29.06%	$3,361	$0	$292	$9,759
3. Adult Education	$0	0.00%	$0	0.00%	$0	$0	$0	$0
4. Capital Outlay	$1,665,739	16.79%	$122,035	11.67%	$1,350	$0	$117	$3,919
5. Special Assessment	$0	0.00%	$0	0.00%	$0	$0	$0	$0
6. Bond and Interest #1	$4,105,479	41.39%	$300,836	28.77%	$3,327	$0	$289	$9,661
7. Bond and Interest #2	$0	0.00%	$0	0.00%	$0	$0	$0	$0
8. Temporary Notes	$0	0.00%	$0	0.00%	$0	$0	$0	$0
9. Recreation Commission	$0	0.00%	$0	0.00%	$0	$0	$0	$0
10. Rec Comm Employee Bnfts	$0	0.00%	$0	0.00%	$0	$0	$0	$0
11. No Fund Warrant	$0	0.00%	$0	0.00%	$0	$0	$0	$0
13. Special Liability Expense	$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	$9,918,484	100.00% (c)	$726,833 (e)	100.00% (c)	$8,038 (e)	$0 (e)	$699 (e)	$23,341 (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	30.54%	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2. Supplemental Gen. Fund	$4,680,098	43.92%	$157,231	30.51%	$1,739	$0	$151	$5,049
3. Adult Education	$0	0.00%	$0	0.00%	$0	$0	$0	$0
4. Capital Outlay	$1,708,499	16.03%	$57,386	11.14%	$635	$0	$55	$1,843
5. Special Assessment	$0	0.00%	$0	0.00%	$0	$0	$0	$0
6. Bond and Interest #1	$4,268,279	40.05%	$143,376	27.82%	$1,586	$0	$138	$4,605
7. Bond and Interest #2	$0	0.00%	$0	0.00%	$0	$0	$0	$0
8. Temporary Notes	$0	0.00%	$0	0.00%	$0	$0	$0	$0
9. Recreation Commission	$0	0.00%	$0	0.00%	$0	$0	$0	$0
10. Rec Comm Employee Bnfts	$0	0.00%	$0	0.00%	$0	$0	$0	$0
11. No Fund Warrant	$0	0.00%	$0	0.00%	$0	$0	$0	$0
13. Special Liability Expense	$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	$10,656,876	100.00% (c)	$357,993 (e)	100.00% (c)	$3,959 (e)	$0 (e)	$344 (e)	$11,497 (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)	x $85)	=	$0

C. Estimated KPERS

1. KPERS State Aid for 2025-2026 School Year		=	$3,621,630
2. Est. increase due to KPERS rate (Line 1 times 2.5%)		=	$90,541
3. Est. KPERS State Aid due to salary increases and added staff ((Line 1 + Line 2) X % of salary increase and added staff	20.00 %)	=	$742,434
4. Est. KPERS State Aid for 2026-27 (Line 1 + Line 2 + Line 3)		=	$4,454,605

D. Professional Development Aid (Approved Programs Only)

1. Total estimated 2026-27 expenditures approved professional development program	=	60,000
2. Total potential state aid (Line 1 X 0.5)	=	30,000
3. Multiply Legal Maximum General Fund Budget X 0.005	=	154,713
4. Estimated State Aid (lower of Lines 2 or 3)	=	30,000
5. Estimated Prorated State Aid (Line 4 X 0.3) to be paid on June 20, 2027	=	9,000

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)	=	$10,244,031
2. Estimated Supplemental General State Aid Line 1 10,244,031 x factor 0.4503	=	$4,612,887
3. Less Prior Year Overpayment	-	
4. Net Estimated Supplemental General State Aid (Line 2 - Line 3)	=	$4,612,887

FORM 243

2026-2027 ESTIMATED CAPITAL OUTLAY STATE AID

1. Estimated 2026 Taxes Levied in the Capital Outlay Fund	=	$2,636,925
2. Estimated Capital Outlay State Aid (Line 1 x Factor) 0.3700	=	$975,662

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		=	$5,189,264
2. Estimated Federal Tax Credit (Build America Bonds)		=	
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	0.3500	=	$1,816,242
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)		=	$1,816,242

Kansas Department of Education USD #453
Form 0-135-242 6/2026

FORM 244

BOND AND INTEREST FUND #1

2026-2027 ESTIMATED BOND AND INTEREST STATE AID

(Bond Elections After July 1, 2015 and Before June 30, 2017)

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

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

FORM 246

BOND AND INTEREST FUND #1

2026-2027 ESTIMATED BOND AND INTEREST STATE AID

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

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

1. Estimated 2026-2027 bond and interest fund payments				=	$2,430,916
2. Estimated Federal Tax Credit (Build America Bonds)				=	
			ProRation		
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	0.0000	x	100	=	$0
4. Less prior year overpayment				-	
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2026 through June 30, 2027) (Line 3 - Line 4)				=	$0

FORM 248

BOND AND INTEREST FUND #1

2026-2027 ESTIMATED BOND AND INTEREST STATE AID

(Bond Elections After July 1, 2022)

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

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

CERTIFICATE

TO THE CLERK of Leavenworth County, State of Kansas

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

Unified School District 453

certify that: (1) the hearing mentioned in the attached proof of publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2026-2027; and (3) the Amount(s) of 2026 Tax to be Levied are within statutory limitations.

TABLE OF CONTENTS	K.S.A.	Code 01 Line	2026-2027 Adopted Budget 1 Expenditures	2 2026 Tax to be Levied	3 County Clerk's Use Certified Mill Rate
General[1]	72-5142	06	30,942,562	5,055,903	20.000[2]
Federal Funds	12-1663	07	1,669,982		
Supplemental General (LOB)[3]	72-5147	08	10,244,031	5,245,323	
Adult Education	74-32,259	10	0	0	
Preschool-Aged At-Risk	72-5154	11	240,000		
Adult Supplemental Education	74-32,261	12	0		
At Risk Education Fund	72-5153	13	7,081,129		
Bilingual Education	72-3613	14	202,000		
Virtual Education	72-3715	15	349,133		
Capital Outlay	72-53, 113	16	14,948,224	2,636,925	
Driver Training	72-5163	18	168,610		
Declining Enrollment	72-5160	19	0		
Extraordinary School Program	72-3239	22	0		
Food Service	72-5164	24	2,793,261		
Professional Development	72-2552	26	60,000		
Parent Education Program	72-4165	28	359,249		
Summer School	72-3238	29	0		
Special Education	72-3422	30	10,344,004		
Cost of Living[4]	72-5159	33	0	0	
Career and Postsecondary Education	72-5162	34	634,596		
Gifts and Grants	72-1142	35	636,838		
Special Liability Expense Fund	72-1179	42	0	0	
Extraordinary Growth Facility	72-5158	45	0	0	
Special Reserve Fund	72-1180	47			
KPERS Special Retirement Contribution	74-4939a	51	4,454,605		
Contingency Reserve	72-5165	53			
Textbook & Student Material Revolving	72-3355	55			
Activity Funds	72-1178	56			
DEBT SERVICE					
Bond and Interest #1	10-113	62	7,620,180	4,563,267	
Bond and Interest #2	10-113	63	0	0	
No Fund Warrant[5]	79-2939	66	0	0	
Special Assessment	12-6a10	67	0	0	
Temporary Note	72-5457	68	0	0	

1. The amount computed on Form 150 is the limit of the 2026-2027 General Fund Expenditures.
2. The General Fund levy must be 20 mills. County clerks can't change this levy.
3. Date of Resolution ADOPTED to exceed 32.4 % 3/4/2024 authorizing 33.00% expires 9999
   Date of ELECTION to exceed 32.4 % ______ authorizing 0.00% expires ______
4. Date the Board adopted Cost of Living Resolution authorized by 72-5159 ______
5. See K.S.A. 79-2939, order #____________________________ dated ___________/___________/___________.

TABLE OF CONTENTS	K.S.A.	Code 01 Line	2026-2027 Adopted Budget 1 Expenditures	2 2026 Tax to be Levied	3 County Clerk's Use Certified Mill Rate
COOPERATIVES					
Special Education	72-3412	78	0		
Total USD		100	92,748,404	17,501,418	
OTHER					
Historical Museum	12-1684	80	0	0	
Public Library Board/District	72-1420/12-12,118	82	0	0	
Public Library Board Emp Bnfts	12-16,102	83	0	0	
Recreation Commission	12-1927	84	0	0	
Rec Comm Emp Bnfts & Spec Liab	12-1928/75-6110	86	0	0	
Total Other		105	0	0	

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

Assisted by:
______
______
______

Attest: ______, 2026

______
Board President

______
County Clerk

______
Clerk of the Board

FINAL VALUATION
(County Clerk's Use Only)

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

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

Computation of Delinquency

2024 Delinquent Tax Percentage 0.000 %   Rate Used in this Budget for 2026-2027 2.500 %

Resolutions of Levies and Limits for Taxable Funds

1. Capital Outlay
Resolution dated 1/14/2019 authorizing 8.000 mills for 9999 years.
Note: For any new resolutions dated 7-1-2005 and after, the mill rate may not exceed 8 mills in total.

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

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

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

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

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

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

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

						Fiscal Year 2026-2027					
		1	2	3	4	5	6	7	8	9	10
Code	Code 04 Line	Actual 2025 Tax Levy	Less 1 Allowance for Delinquency	Less 2025 Tax Received in 2025-26	Less Tax Refunded in 2025-26	2025 Tax in Process	Motor Vehicle Tax (includes 16/20M Tax)	Recreational Vehicle Tax	Commercial Vehicle	Amount of 2026 Tax to be Levied	Estimate of 2026 Taxes (1/1/2027 - 6/30/2027)
Supplemental General	03	4,680,098	46,801	4,434,936	113,195	85,166	461,563	5,100	14,808	5,245,323	4,773,244
Adult Education	05	0	0	0	0	0	0	0	0	0	0
Capital Outlay	10	1,708,499	17,085	1,612,441	39,579	39,394	179,593	1,985	5,762	2,636,925	2,399,602
Special Assessment	25	0	0	0	0	0	0	0	0	0	0
Spec Liability Expense	30	0	0	0	0	0	0	0	0	0	0
Bond and Interest #1	40	4,268,279	42,683	4,044,691	103,235	77,670	444,639	4,913	14,266	4,563,267	4,152,573
Bond and Interest #2	45	0	0	0	0	0	0	0	0	0	0
Temporary Note	50	0	0	0	0	0	0	0	0	0	0
No-fund Warrant	55	0	0	0	0	0	0	0	0	0	0
Extraordinary Gowth Facility	57	0	0	0	0	0	0	0	0	0	0
Recreation Commission	60	0	0	0	0	0	0	0	0	0	0
Rec Comm Emp Bnfts & Spec Liab	65	0	0	0	0	0	0	0	0	0	0
Public Library Board	70	0	0	0	0	0	0	0	0	0	0
Public Lib Brd Emp Bnfts	71	0	0	0	0	0	0	0	0	0	0
Historical Museum	75	0	0	0	0	0	0	0	0	0	0
Cost of Living	78	0	0	0	0	0	0	0	0	0	0
TOTAL	80	10,656,876	106,569	10,092,068	256,009	202,230	1,085,795	11,998	34,836	12,445,515	11,325,419

Adult Education Computation	$323,860,126 Assessed Valuation	x	0.000 Adult Education Mill Levy	=	$0 Taxes to be Levied
Capital Outlay Computation	$329,615,638 Assessed Valuation	x	8.000 Capital Outlay Mill Levy	=	$2,636,925 Taxes to be Levied

Tax Collection Ratio for 2025 94.700 %

STATEMENT OF INDEBTEDNESS

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

Bond Elections	Purpose of Debt	1 Date of Election	2 Date of Issue	3 Date Refunded/ Refinanced	4 Interest Rate	5 Amount of Bonds Issued	6 Principal Outstanding 7/1/2026	7 Date Due Interest	8 Date Due Principal	9 Due in 2026-2027 Interest	10 Due in 2026-2027 Principal	11 Due July-Dec. 2027 Interest	12 Due July-Dec. 2027 Principal
prior to July 1, 2015	SERIES 2015 - REFUNDING		3/26/2015		3.50%	20,475,000	9,090,000	9/1/2026	9/1/2026	141,200	970,000		
								3/1/2027	3/1/2027	121,800	2,025,000	91,425	2,025,000
	SERIES 2021 - REFUNDING		3/25/2021		2.00%	5,435,000	3,515,000	9/1/2026	9/1/2026	23,083	1,895,000		
								3/1/2024	3/1/2027	13,181	0	13,181	15,000
						Total	12,605,000			299,264	4,890,000	104,606	2,040,000
after July 1, 2015 & prior to June 30, 2017						Total	0			0	0	0	0
after July 1, 2017 & prior to June 30, 2022	SERIES 2018A - CONSTRUCTION	6/15/2018	8/9/2018		3.60%	36,760,000							
	SERIES 2021 - REFUNDING		3/25/2021		2.00%	16,370,000	12,720,000	9/1/2026	9/1/2026	105,639	810,000		
								3/1/2027	3/1/2024	101,407	0	101,407	815,000
	SERIES 2022 - REFUNDING		9/2/2022		3.00%	17,050,000	14,950,000	9/1/2026	9/1/2026	248,917	745,000		
								3/1/2027	3/1/2027	193,188	0	193,188	860,000
	SERIES 2026 - REFUNDING		6/4/2026		3.02%	6,780,000	6,780,000	9/1/2026	9/1/2026	73,890	0		
								3/1/2027	3/1/2027	152,875	0	152,875	0
						Total	34,450,000			875,916	1,555,000	447,470	1,675,000
after July 1, 2022						Total	0			0	0	0	0

STATEMENT OF INDEBTEDNESS

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

		1	2	3	4	5	6	7	8	9	10	11	12
								Date Due		Due in 2026-2027		Due July-Dec. 2027	
Bond Elections	Purpose of Debt	Date of Election	Date of Issue	Date Refunded/ Refinanced	Interest Rate	Amount of Bonds Issued	Principal Outstanding 7/1/2026	Interest	Principal	Interest	Principal	Interest	Principal
						Grand Total	47,055,000			**1,175,180**	**6,445,000**	**552,076**	**3,715,000**

GENERAL FUND	Code 06 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	6,087	1,447	10,412
Cancellation of Prior Year Encumbrances	03	1,446	10,412	
REVENUES				
1000 Local Sources				
1300 Tuition				
1312 Individuals (out of district)	30			
1320 Other School District/Govt Sources (in-state)	40			
1330 Other School District/Govt Sources	45			
1410 Transportation Fees (reimbursement)	47			
1700 Student Activities (reimbursement)	50			
1900 Other Revenue from Local Source				
1910 User Charges (reimbursement)	55	315,301	375,513	
1980 Reimbursements	60			
1985 State Aid Reimbursements	65			
1990 Miscellaneous	67			
3000 State Sources				
3110 State Foundation Aid	95	24,798,644	25,575,532	25,561,450
3130 Mineral Production Tax	115			
3205 Special Education Aid	120	4,750,965	4,848,632	5,370,700
RESOURCES AVAILABLE	**170**	**29,872,443**	**30,811,536**	**30,942,562**
Total Expenditures & Transfers	175	29,870,996	30,801,124	30,942,562
Unencumbered Cash Balance (June 30)	190	1,447	10,412	

Budget Line 190: Line 170 minus Line 175

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

State of Kansas
Budget Form USD-E

USD #453
2026-2027

GENERAL FUND	Code 06 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	5,198,459	4,878,946	4,508,481
120 Non-Licensed	215	5,568	10,363	
200 Employee Benefits				
210 Insurance (employee)	220	909,421	752,934	719,707
220 Social Security	225	467,525	369,469	373,455
290 Other	230	59,164	39,780	44,310
300 Purchased Professional & Tech Serv	235	210,952	26,660	10,000
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	227,555	139,295	206,860

GENERAL FUND	Code 06 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
600 Supplies				
610 General Supplemental (teaching)	260	302,084	220,594	245,000
644 Textbooks	265	67,654	37,116	
650 Supplies (technology related)	267			
680 Miscellaneous Supplies	270	41,082	7,797	15,000
700 Property (equipment & furnishings)	275	4,625	2,669	4,000
800 Other	280	250,895	261,769	281,726
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	915,286	1,116,781	1,042,739
120 Non-Licensed	290	496,139	517,450	535,174
200 Employee Benefits				
210 Insurance (employee)	295	158,593	196,348	202,239
220 Social Security	300	103,287	120,344	122,294
290 Other	305	9,384	12,903	1,578
300 Purchased Professional & Tech Serv	310		1,315	
400 Purchased Property Services	313			
500 Other Purchased Services	315		28,322	25,320
600 Supplies	320	15,127	10,816	16,400
700 Property (equipment & furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335	161,851	255,747	128,223
120 Non-Licensed	340	76,692	81,384	83,825
200 Employee Benefits				
210 Insurance (employee)	345	35,558	45,254	35,553
220 Social Security	350	18,131	24,594	16,434
290 Other	355	1,578	2,478	2,834
300 Purchased Professional & Tech Serv	360	46,480	60,057	80,000
400 Purchased Property Services	363			
500 Other Purchased Services	365	9,511	6,784	7,500
600 Supplies				
640 Books (not textbooks) & Periodicals	370	10,411	11,900	12,138
650 Technology Supplies	375			
680 Miscellaneous Supplies	380		6,716	18,000
700 Property (equipment & furnishings)	385			
800 Other	390	5,771		
2300 General Administration				
100 Salaries				
110 Licensed	395	180,000	184,500	174,720
120 Non-Licensed	400	256,390	65,367	227,600
200 Employee Benefits				
210 Insurance (employee)	405	44,087	18,815	36,815
220 Social Security	410	31,075	18,705	31,180
290 Other	415	3,309	1,851	2,439
300 Purchased Professional & Tech Serv	420	285,762	545,727	319,216
400 Purchased Property Services	425	3,953	3,622	5,000
500 Other Purchased Services				
520 Insurance	430			
530 Communications (telephone, postage, etc.)	435	23,598	18,050	26,000
590 Other	440	38,302	27,166	42,900
600 Supplies	445	52,263	28,005	50,500
700 Property (equipment & furnishings)	450			
800 Other	455	16,540	16,976	18,000
2400 School Administration				

GENERAL FUND	Code 06 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
100 Salaries				
110 Licensed	460	1,157,260	1,086,839	1,158,557
120 Non-Licensed	465	344,916		
200 Employee Benefits				
210 Insurance (employee)	470	194,575	194,784	216,971
220 Social Security	475	111,567	79,836	89,668
290 Other	480	9,910	10,632	11,419
300 Purchased Professional & Tech Serv	485	61,619	66,882	70,000
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495	17,711	18,499	22,000
590 Other	500	18,553	15,752	15,000
600 Supplies	505	40,792	48,545	33,000
700 Property (equipment & furnishings)	510	2,427	2,283	
800 Other	515			
2500 Central Services				
100 Salaries				
110 Licensed	730			
120 Non-Licensed	735	684,788	540,051	446,176
200 Employee Benefits				
210 Insurance	740	89,346	56,544	57,502
220 Social Security	745	53,132	42,259	34,579
290 Other	750	4,505	3,975	4,008
300 Purchased Professional & Tech Serv	755	179,687	90,828	95,000
400 Purchased Property Services	760			
500 Other Purchased Services	765	45,247	37,634	40,500
600 Supplies	770	51,376	43,315	61,000
700 Property (equipment & furnishings)	775			
800 Other	780		8,529	
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520	1,817,592	2,075,075	2,246,898
200 Employee Benefits				
210 Insurance (employee)	525	383,657	417,275	403,010
220 Social Security	530	136,126	155,345	194,151
290 Other	535	14,867	15,305	35,292
300 Purchased Professional & Tech Serv	540	4,980	8,309	20,260
400 Purchased Property Services				
411 Water/Sewer	545	71,496	68,183	81,100
420 Cleaning	550	98,459	120,329	122,380
430 Repairs & Maintenance	555	18,510	18,003	30,000
440 Rentals	560			
460 Repair of Buildings	565	104,828	319,431	300,000
490 Other	570	6,060	12,120	25,000
500 Other Purchased Services				
520 Insurance	575	607,090	564,753	606,800
590 Other	580	49,542	37,920	56,300
600 Supplies				
610 General Supplies	585	399,151	399,461	407,450
620 Energy				
621 Heating	590	162,180	143,980	163,980
622 Electricity	595	860,676	860,146	910,146
626 Motor Fuel (not school bus)	600	25,281	25,787	25,787
629 Other	605	173,064	186,368	174,711
680 Miscellaneous Supplies	610	18,774	16,699	19,100

GENERAL FUND	Code 06 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
700 Property (equipment & furnishings)	615		8,224	20,000
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			
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	933,509	955,824	1,063,218
519 Mileage in Lieu of Trans	678			
520 Insurance	680			
626 Motor Fuel	682			
730 Equipment (including buses)	684			
800 Other	686		90,592	100,000
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 Non-Licensed	688			
200 Employee Benefits				
210 Insurance	690			
220 Social Security	692			
290 Other	694			
300 Purchased Professional & Tech Serv	696			
400 Purchased Property Services	698			

GENERAL FUND	Code 06 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
500 Other Purchased Services	700			
600 Supplies	702			
730 Equipment	704			
800 Other	706			
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Licensed	708			
200 Employee Benefits				
210 Insurance	710			
220 Social Security	712			
290 Other	714			
300 Purchased Professional & Tech Serv	716			
400 Purchased Property Services	718			
500 Other Purchased Services	720			
600 Supplies	722			
730 Equipment	724			
800 Other	726			
2900 Other Support Services				
100 Salaries				
110 Licensed	895			
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	29,312	88,665	187,658
937 Virtual Education	807	117,600	145,600	156,800
938 Capital Outlay	810			
940 Driver Training	815			
943 Extraordinary School Program	823			
944 Food Service	825			
946 Professional Development	830			
948 Parent Education Program	835			
949 Summer School	837			
950 Special Education	840	4,750,965	5,752,632	5,570,600
954 Career & Postsecondary Education	850	134,731	336,270	236,547
960 Special Reserve Fund	853			
963 Special Liability Expense Fund	855			
972 Contingency Reserve	885			
974 Textbook & Student Materials Revolving Fund	889			
976 Preschool-Aged At-Risk	891	260,000	95,070	240,000
978 At-Risk Education Fund	893	4,881,073	5,361,202	5,516,834
TOTAL EXPENDITURES*	~~~	29,870,996	30,801,124	30,942,562

**Goes to Budget Line 175.*

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0
Cancellation of Prior Year Encumbrances	03		5,900	
REVENUES				
4000 FEDERAL SOURCES - GRANTS				
4591 Title I	10	1,200,183	1,298,091	1,232,582
4593 Title II	15	193,605	188,727	406,098
4602 Title IV Part A	22			
4607 Title IV Part B	27			
4601 Title III (English Language Acquisition)	60			
4595 ESSER I (CARES Act)	67			
4605 ESSER II (CRRSA)	68			
4606 ESSER III (ARP)	70	4,186,372		
4599 Other	75	95,003	45,000	31,302
RESOURCES AVAILABLE	170	5,675,163	1,537,718	1,669,982
TOTAL EXPENDITURES	175	5,675,163	1,537,718	1,669,982
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0

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

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

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

USD# 453

STATE OF KANSAS
Budget Form USD-E
2026-2027

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	2,315,878	384,379	464,625
120 Non-Licensed	215	388,370	27,821	
200 Employee Benefits				
210 Insurance (Employee)	220	102,301	105,768	113,204
220 Social Security	225	205,502	4,275	36,766
290 Other	230	7,215	51	361
300 Purchased Professional & Technical Serv	235	17,169	22,666	23,000
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside the State	245			
563 Tuition/Private Sources	250			
590 Other	255	23,714	44,398	31,302
600 Supplies				
610 General Supplemental (Teaching)	260	61,155	85,718	64,241
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275	3,900		
800 Other	280			

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	212,800		
120 Non-Licensed	290	318,642	17,170	10,000
200 Employee Benefits				
210 Insurance (Employee)	295	17,076	3,070	1,000
220 Social Security	300	39,912	600	
290 Other	305	456		
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315	5,026	10,844	
600 Supplies	320	14,029		
700 Property (Equipment & Furnishings)	325			
800 Other	330	1,150	7,657	32,000
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335	751,743	589,157	623,610
120 Non-Licensed	340	13,200		
200 Employee Benefits				
210 Insurance (Employee)	345	71,408	108,583	120,763
220 Social Security	350	57,841	15,892	48,649
290 Other	355	1,633	1,199	1,302
300 Purchased Professional & Technical Serv	360			14,402
400 Purchased Property Services	363			
500 Other Purchased Services	365	8,937	7,271	65,450
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380	4,302	10,785	19,307
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration				
100 Salaries				
110 Licensed	395	30,400		
120 Non-Licensed	400	29,600		
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410	4,590		
290 Other	415	56		
300 Purchased Professional & Technical Serv	420		5,046	
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		85,368	
2400 School Administration				
100 Salaries				
110 Licensed	460	136,800		
120 Non-Licensed	465	96,830		
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475	17,873		
290 Other	480	220		

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495			
590 Other	500	18,670		
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Licensed	680			
120 Non-Licensed	685	72,000		
200 Employee Benefits				
210 Insurance	690			
220 Social Security	695	5,508		
290 Other	700	68		
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	448,601		
200 Employee Benefits				
210 Insurance (Employee)	525	2,860		
220 Social Security	530	34,128		
290 Other	535	419		
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	250		
600 Supplies				
610 General Supplies	585			
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not school bus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			
700 Property (Equipment & Furnishings)	615			
800 Other	620			
2700 Student Transportation Services				
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	625			

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance	630			
220 Social Security	635			
290 Other	640			
442 Rent of Vehicles (lease)	645			
500 Other Purchased Services				
513 Contracting of Bus Services	650	33,375		
519 Mileage in Lieu of Trans	655			
520 Insurance	660			
626 Motor Fuel	665			
730 Equipment (including buses)	670			
800 Other	675			
2900 Other Support Services				
100 Salaries				
110 Licensed	805			
120 Non-Licensed	810			
200 Employee Benefits				
210 Insurance	815			
220 Social Security	820			
290 Other	825			
300 Purchased Professional & Technical Serv	830			
400 Purchased Property Services	835			
500 Other Purchased Services	840			
600 Supplies	845			
700 Property (Equipment & Furnishings)	850			
800 Other	855			
3000 Operation of Non-Instructional Services				
3100 Food Service Operation				
100 Salaries				
110 Licensed	735			
120 Non-Licensed	740	92,400		
200 Employee Benefits				
210 Insurance	745			
220 Social Security	750	7,069		
290 Other	755	87		
500 Other Purchased Services				
520 Insurance	760			
570 Food Service Management	765			
590 Other Purchased Services	770			
600 Supplies				
630 Food & Milk	775			
680 Miscellaneous Supplies	780			
700 Property (Equipment & Furnishings)	785			
800 Other	790			
3300 Community Services Operations	795			
4300 Architectural & Engineering Services	800			
4500 New Building Acquisition & Construction	865			
4700 Building Improvements				
100 Salaries				
120 Non-Licensed	870			
200 Fringe Benefits				
210 Insurance	875			
220 Social Security	880			
290 Other	885			
400 Outside Contractors	890			
4900 Other	900			
TOTAL EXPENDITURES*	~~~	5,675,163	1,537,718	1,669,982

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

**Goes to Budget Line 175.*

USD # 453

STATE OF KANSAS
Budget Form USD-E
2026-2027

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	586,088	478,317	384,272
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2023 $	10	45,192		
2024 $	15	3,933,954	29,180	
2025 $	20		4,434,936	85,166
1140 Delinquent Tax	25	20,567	76,110	23,412
1410 Transportation Fees	47			
1980 Reimbursements	60			
1990 Miscellaneous	65			
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (Includes 16/20M Tax)	70	395,949	448,419	461,563
2450 Recreational Vehicle Tax	75	4,393	4,843	5,100
2460 Commercial Vehicle Tax	77	5,963	14,387	14,808
2800 In Lieu of Taxes IRBs/Rental Excise	85	1,572	1,365	0
3000 STATE SOURCES				
3140 Supplemental State Aid	95	5,311,322	5,004,232	4,612,887
5000 OTHER				
5253 Transfer From Contingency Reserve	145	0	0	0
RESOURCES AVAILABLE	170	10,305,000	10,491,789	5,587,208
TOTAL EXPENDITURES & TRANSFERS	175	9,826,683	10,107,517	10,244,031
TAX REQUIRED (175 minus 170)	195			4,656,823
PERCENT OF COLLECTION	196			91.000 %
TOTAL 2026 TAX REQUIRED (195÷196)	197			5,117,388
Delinquent Tax	200			127,935
AMOUNT OF 2026 TAX TO BE LEVIED (Line 197 + Line 200)	205			5,245,323
UNENCUMBERED CASH BALANCE JUNE 30	207	478,317	384,272	~~~~~~~~~~

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

USD # 453

STATE OF KANSAS
Budget Form USD-E
2026-2027

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	2,356,970	1,919,436	1,942,953
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220	414,090	193,807	205,435
220 Social Security	225	104,290	144,933	166,500
290 Other	230	14,380	16,778	18,574
300 Purchased Professional & Technical Serv	235	113,544	545,556	474,556
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	7,788	6,540	30,737

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
600 Supplies				
610 General Supplemental (Teaching)	260	30,689		271,539
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270		3,444	
700 Property (Equipment & Furnishings)	275			
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290	321,515	293,793	323,172
200 Employee Benefits				
210 Insurance (Employee)	295	56,292	78,813	83,541
220 Social Security	300	23,922	21,714	25,077
290 Other	305	294	267	11,323
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			
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		105,548	112,000
590 Other	440			40,999
600 Supplies	445			
700 Property (Equipment & Furnishings)	450			

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
800 Other	455			
2400 School Administration				
100 Salaries				
110 Licensed	460	227,400	203,744	91,550
120 Non-Licensed	465	241,251	606,180	696,798
200 Employee Benefits				
210 Insurance (Employee)	470	95,578	88,061	101,202
220 Social Security	475	35,509	61,451	60,360
290 Other	480	3,103	3,240	3,345
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495			
590 Other	500	3,000	917	1,000
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Licensed	730			
120 Non-Licensed	735	92,280	119,929	133,000
200 Employee Benefits				
210 Insurance	740	7,413	20,249	24,000
220 Social Security	745	7,147	8,923	10,308
290 Other	750	88	883	938
300 Purchased Professional & Technical Serv	755	13,000		
400 Purchased Property Services	760			
500 Other Purchased Services	765	1,500	58,924	55,000
600 Supplies	770			
700 Property (Equipment & Furnishings)	775			
800 Other	780			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520	793,321	704,797	695,584
200 Employee Benefits				
210 Insurance (Employee)	525	147,015	126,113	148,462
220 Social Security	530	59,340	53,551	53,908
290 Other	535	5,238	5,208	5,701
300 Purchased Professional & Technical Serv	540	223,048	366,864	320,000
400 Purchased Property Services				
411 Water/Sewer	545			
420 Cleaning	550			
430 Repairs & Maintenance	555	13,402		25,000
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575			
590 Other	580	26,966	9,616	15,000
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	14,565	8,117	48,000

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	615	11,746	18,973	31,000
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			
300 Purchased Professional & Technical Serv	696			
400 Purchased Property Services	698			

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
500 Other Purchased Services	700			
600 Supplies	702			
730 Equipment	704			
800 Other	706			
2790 Other Student Transportation Services 100 Salaries 120 Non-Licensed	708			
200 Employee Benefits 210 Insurance	710			
220 Social Security	712			
290 Other	714			
300 Purchased Professional & Technical Serv	716			
400 Purchased Property Services	718			
500 Other Purchased Services	720			
600 Supplies	722			
730 Equipment	724			
800 Other	726			
2900 Other Support Services 100 Salaries 110 Licensed	895			
120 Non-Licensed	900			
200 Employee Benefits 210 Insurance	905			
220 Social Security	910			
290 Other	915			
300 Purchased Professional & Technical Serv	920			
400 Purchased Property Services	925			
500 Other Purchased Services	930			
600 Supplies	935			
700 Property (Equipment & Furnishings)	940			
800 Other	945			
3300 Community Services Operations	785			
4300 Architectural & Engineering Services	790			
5200 TRANSFER TO: 930 General (not ending balance)	792			
932 Adult Education	795			
934 Adult Suppl Education	800			
936 Bilingual Education	805	18,671	19,204	14,342
937 Virtual Education	810			
940 Driver Training	815			
943 Extraordinary School Program	823			
944 Food Service	825		139,466	
946 Professional Development	830			
948 Parent Education Program	835	48,566		
949 Summer School	837			
950 Special Education	840	2,724,905	2,277,791	2,277,791
954 Career and Postsecondary Education	850	200,000	200,000	200,000
960 Special Reserve	853			
963 Special Liability Expense Fund	855			
974 Textbook & Student Materials Revolving	880		200,000	
976 Preschool-Aged At-Risk	885			
978 At-Risk Education Fund	890	1,368,857	1,474,687	1,525,336
TOTAL EXPENDITURES & TRANSFERS*	~~~	9,826,683	10,107,517	10,244,031

**Goes to Budget Line 175.*

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05			
1315 Individual (Summer School)	15			
1320 Other School District/Govt Sources (in-state)	25			
1510 Interest on Idle Funds	35			
1700 Student Activities(Reimbursement)	45			
1900 Other Revenue From Local Source				
1990 Miscellaneous	75			
4000 FEDERAL SOURCES				
4590 Other Federal Aid	115			
5000 OTHER				
5206 Transfer From General	135	260,000	95,070	240,000
5208 Transfer From Supplemental General	140	0	0	0
5253 Transfer From Contingency Reserve	145	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	**170**	260,000	95,070	240,000
TOTAL EXPENDITURES & TRANSFERS	175	260,000	95,070	240,000
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	220,164	78,556	211,120
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220	21,705	9,975	12,000
220 Social Security	225	16,638	5,959	16,201
290 Other	230	1,493	580	679
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			
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			

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

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	440			
200 Employee Benefits				
210 Insurance (Employee)	445			
220 Social Security	450			
290 Other	455			
300 Purchased Professional & Technical Serv	460			
400 Purchased Property Services				
411 Water/Sewer	465			
420 Cleaning	470			
430 Repairs & Maintenance	475			
440 Rentals	480			
490 Other	485			
500 Other Purchased Services	490			
600 Supplies				
610 General Supplies	495			
620 Energy				
621 Heating	500			
622 Electricity	505			
626 Motor Fuel (not schoolbus)	510			
629 Other	515			
680 Miscellaneous Supplies	520			
700 Property (Equipment & Furnishings)	525			
800 Other	530			
2700 Student Transportation Services				
120 Non-Licensed Salaries	531			
200 Employee Benefits	532			
800 Other	533			
2900 Other Support Services				
100 Salaries				
110 Licensed	600			
120 Non-Licensed	605			
200 Employee Benefits				
210 Insurance	610			
220 Social Security	615			
290 Other	620			
300 Purchased Professional & Technical Serv	625			
400 Purchased Property Services	630			
500 Other Purchased Services	635			
600 Supplies	640			
700 Property (Equipment & Furnishings)	645			
800 Other	650			
TOTAL EXPENDITURES*	~~~	260,000	95,070	240,000

**Goes to Budget Line 175.*

AT-RISK EDUCATION FUND	Code 13 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	95,954	68,625	38,959
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05			
1315 Individual (Summer School)	15			
1320 Other School District/Govt Sources (in-state)	25			
1510 Interest on Idle Funds	35			
1700 Student Activities(Reimbursement)	45			
1900 Other Revenue From Local Source				
1990 Miscellaneous	75			
4000 FEDERAL SOURCES				
4590 Other Federal Aid	115			
5000 OTHER				
5206 Transfer From General	135	4,881,073	5,361,202	5,516,834
5208 Transfer From Supplemental General	140	1,368,857	1,474,687	1,525,336
5253 Transfer From Contingency Reserve	145	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	**170**	6,345,884	6,904,514	7,081,129
TOTAL EXPENDITURES & TRANSFERS	175	6,277,259	6,865,555	7,081,129
UNENCUMBERED CASH BALANCE JUNE 30	190	68,625	38,959	0

AT-RISK EDUCATION FUND	Code 13 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	4,967,415	5,495,038	5,478,384
120 Non-Licensed	215	81,858	12,880	13,266
200 Employee Benefits				
210 Insurance (Employee)	220	617,703	791,007	814,737
220 Social Security	225	393,066	430,319	425,603
290 Other	230	33,546	36,746	38,366
300 Purchased Professional & Technical Serv	235	7,453	925	124,976
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		5,878	87,506
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			

AT-RISK EDUCATION FUND	Code 13 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280	145,148	76,492	79,552
120 Non-Licensed	285			
200 Employee Benefits				
210 Insurance (Employee)	290	19,210	9,969	12,000
220 Social Security	295	10,901	5,737	6,165
290 Other	300	959	564	574
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	330			
120 Non-Licensed	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books (not textbooks) & Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Licensed	390			
120 Non-Licensed	395			
200 Employee Benefits				
210 Insurance (Employee)	400			
220 Social Security	405			
290 Other	410			
300 Purchased Professional & Technical Serv	415			
500 Other Purchased Services	420			
600 Supplies	425			
700 Property (Equipment & Furnishings)	430			
800 Other	435			
2500 Central Services				
100 Salaries				
110 Licensed	535			
120 Non-Licensed	540			
200 Employee Benefits				
210 Insurance	545			
220 Social Security	550			
290 Other	555			
300 Purchased Professional & Technical Serv	560			
400 Purchased Property Services	565			
500 Other Purchased Services	570			
600 Supplies	575			

AT-RISK EDUCATION FUND	Code 13 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2600 Operations & Maintenance 100 Salaries 120 Non-Licensed	440			
200 Employee Benefits 210 Insurance (Employee)	445			
220 Social Security	450			
290 Other	455			
300 Purchased Professional & Technical Serv	460			
400 Purchased Property Services 411 Water/Sewer	465			
420 Cleaning	470			
430 Repairs & Maintenance	475			
440 Rentals	480			
490 Other	485			
500 Other Purchased Services	490			
600 Supplies 610 General Supplies	495			
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*	~~~	6,277,259	6,865,555	7,081,129

**Goes to Budget Line 175.*

BILINGUAL EDUCATION	Code 14 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
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	29,312	88,665	187,658
5208 Transfer From Supplemental General	50	18,671	19,204	14,342
5253 Transfer From Contingency Reserve	55	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	**170**	47,983	107,869	202,000
TOTAL EXPENDITURES & TRANSFERS	175	47,983	107,869	202,000
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0

BILINGUAL EDUCATION	Code 14 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210			
120 Non-Licensed	215	35,300	82,199	160,000
200 Employee Benefits				
210 Insurance (Employee)	220	9,830	18,713	28,800
220 Social Security	225	2,701	6,205	12,400
290 Other	230	33	88	200
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	119	664	600
600 Supplies				
610 General Supplemental (Teaching)	260			
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			

BILINGUAL EDUCATION	Code 14 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
290 Other	305			
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instructional Support Staff				
100 Salaries				
110 Licensed	335			
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. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance (Employee)	450			
220 Social Security	455			
290 Other	460			
300 Purchased Professional & Technical Serv	465			
400 Purchased Property Services				
411 Water/Sewer	470			
420 Cleaning	475			
430 Repairs & Maintenance	480			
440 Rentals	485			
490 Other	490			
500 Other Purchased Services	495			
600 Supplies				
610 General Supplies	500			
620 Energy				
621 Heating	505			
622 Electricity	510			
626 Motor Fuel (not school bus)	515			
629 Other	520			
680 Miscellaneous Supplies	525			
700 Property (Equipment & Furnishings)	530			
800 Other	535			
2700 Student Transportation Services				
120 Non-Licensed Salaries	536			
200 Employee Benefits	537			
800 Other	538			
2900 Other Support Services				
100 Salaries				
110 Licensed	600			
120 Non-Licensed	605			
200 Employee Benefits				
210 Insurance	610			
220 Social Security	615			
290 Other	620			
300 Purchased Professional & Technical Serv	625			
400 Purchased Property Services	630			
500 Other Purchased Services	635			
600 Supplies	640			
700 Property (Equipment & Furnishings)	645			
800 Other	650			
TOTAL EXPENDITURES*	~~~	47,983	107,869	202,000

**Goes to Budget Line 175.*

VIRTUAL EDUCATION	Code 15 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	347,391	244,389	192,333
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			
1900 Other Revenue From Local Source				
1990 Miscellaneous	75	1,110	620	
5000 OTHER				
5206 Transfer From General	135	117,600	145,600	156,800
5208 Transfer From Supplemental General	140	0	0	0
5253 Transfer From Contingency Reserve	145	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	**170**	466,101	390,609	349,133
TOTAL EXPENDITURES & TRANSFERS	175	221,712	198,276	349,133
UNENCUMBERED CASH BALANCE JUNE 30	190	244,389	192,333	0

VIRTUAL EDUCATION	Code 15 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	151,122	151,833	247,906
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220	22,484	19,949	23,939
220 Social Security	225	11,165	11,432	19,213
290 Other	230	997	1,120	1,277
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237	362	235	
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
564 Payment to Virtual Education Coop	245			
590 Other	250	1,343	589	4,250
600 Supplies				
610 General Supplemental (Teaching)	255	1,407	11,349	52,548
644 Textbooks	260			
650 Supplies (Technology Related)	263	30,975		
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270		1,122	
800 Other	275			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280			
120 Non-Licensed	285			

VIRTUAL EDUCATION	Code 15 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	330			
120 Non-Licensed	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books (not textbooks) and Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Licensed	445			
120 Non-Licensed	450			
200 Employee Benefits				
210 Insurance (Employee)	455			
220 Social Security	460			
290 Other	465			
300 Purchased Professional & Technical Serv	470			
500 Other Purchased Services	475	1,857	647	
600 Supplies	480			
700 Property (Equipment & Furnishings)	485			
800 Other	490			
2500 Central Services				
100 Salaries				
110 Licensed	590			
120 Non-Licensed	595			
200 Employee Benefits				
210 Insurance	600			
220 Social Security	605			
290 Other	610			
300 Purchased Professional & Technical Serv	615			
400 Purchased Property Services	620			
500 Other Purchased Services	625			
600 Supplies	630			
700 Property (Equipment & Furnishings)	635			
800 Other	640			

VIRTUAL EDUCATION	Code 15 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	495			
200 Employee Benefits				
210 Insurance (Employee)	500			
220 Social Security	505			
290 Other	510			
300 Purchased Professional & Technical Serv	515			
400 Purchased Property Services				
411 Water/Sewer	520			
420 Cleaning	525			
430 Repairs & Maintenance	530			
440 Rentals	535			
490 Other	540			
500 Other Purchased Services	545			
600 Supplies				
610 General Supplies	550			
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*	~~~	221,712	198,276	349,133

**Goes to Budget Line 175.*

CAPITAL OUTLAY	Code 16 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)	18 mo. Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	11,659,100	11,089,760	11,337,679	11,337,679
Cancellation of Prior Year Encumbrances	03	1,581	2,990		
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2023 $	05	46,788			
2024 $	10	1,573,746	25,814		
2025 $	15		1,612,441	39,394	39,394
2026 $	20			2,399,602	2,636,925
1140 Delinquent Tax	25	11,138	36,622	8,547	12,814
1510 Interest on Idle Funds	30				0
July - December Estimate	35				
1900 Other Revenue From Local Source	40	88,669	242,853		0
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	164,533	228,058	179,593	179,593
July - December Estimate	60				89,797
2450 Recreational Vehicle Tax	65	1,854	2,480	1,985	1,985
July - December Estimate	66				993
2460 Commercial Vehicle Tax	67	3,200	5,420	5,762	5,762
July - December Estimate	68				2,881
2600 Other County Revenue	70				0
July - December Estimate	75				
2800 In Lieu of Taxes IRBs/Rental Excise	80	874	549	0	0
July - December Estimate	82				0
3000 STATE SOURCES					
3223 Capital Outlay State Aid	87	843,404	712,755	975,662	975,662
4000 FEDERAL SOURCES					
4390 Impact Aid Construction	90		42,807		0
July - December Estimate	95				
4590 Other Federal Aid	97				0
5000 OTHER					
5206 Transfer From General	100	0	0	0	0
RESOURCES AVAILABLE	**170**	14,394,887	14,002,549	14,948,224	15,283,485
TOTAL EXPENDITURES & TRANSFERS	175	3,305,127	2,664,870	14,948,224	14,948,224
July - December Estimate	180	~~~~~~~~~~	~~~~~~~~~~	~~~~~~~~~~	335,261
TOTAL OPERATION EXPENDITURE (18 MO)	**185**	~~~~~~~~~~	~~~~~~~~~~	~~~~~~~~~~	15,283,485
UNENCUMBERED CASH BALANCE JUNE 30	190	11,089,760	11,337,679	0	~~~~~~~~~~

CAPITAL OUTLAY	Code 16 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
600 Supplies - Performance Uniforms	205			
650 Supplies - Technology Software	207			
700 Property (Equipment & Furnishings)	210	947,325	442,867	1,200,000
2000 Support Services				
2100 Student Support Services				
650 Supplies - Technology Software	213			
700 Property (Equipment & Furnishings)	215			
2200 Instructional Support Staff				
650 Supplies - Technology Software	217			
700 Property (Equipment & Furnishings)	220			
2300 General Administration				
650 Supplies - Technology Software	223			
700 Property (Equipment & Furnishings)	225	6,510		
2400 School Administration				
650 Supplies - Technology Software	227			
700 Property (Equipment & Furnishings)	230			
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			
700 Property (Equipment & Furnishings)	235			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	310	522,545		
200 Employee Benefits				
210 Insurance (Employee)	315	92,801		
220 Social Security	320	39,491		
290 Other	325			
300 Purchased Professional & Technical Serv	330	17,800		
400 Purchased Property Services				
420 Cleaning	335			
430 Repairs & Maintenance	340			
440 Rentals	345			
460 Repair of Buildings	350	1,178,802	1,032,931	1,650,000
490 Other	355			10,000,000
500 Other Purchased Services	360			
600 Supplies				
610 General Supplies	363			
650 Supplies - Technology Software	365	120,931		
700 Property (Equipment & Furnishings)	240	378,922	593,812	600,000
2700 Transportation				
650 Supplies - Technology Software	370			
700 Property (Equipment & Buses)	243			
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 Non-Licensed	375			
200 Employee Benefits				
210 Insurance	380			
220 Social Security	385			
290 Other	390			
300 Purchased Professional & Technical Serv	395			748,224
400 Purchased Property Services	400			
500 Other Purchased Services	405			
600 Supplies	410			
650 Supplies - Technology Software	415			
700 Property (Equipment & Furnishings)	420			

CAPITAL OUTLAY	Code 16 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
800 Other	425			
2900 Other Support Services				
650 Supplies - Technology Software	430			
700 Property (Equipment & Furnishings)	250			
4000 Facility Acquisition & Construction Serv				
4100 Land Acquisition	255			
4200 Land Improvement	260			
4300 Architectural & Engineering Services	265		25,550	150,000
4500 New Building Acquisition & Construction	275		569,710	600,000
4600 Site Improvement	280			
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			
4900 Other	291			
5100 Debt Service				
Capital Outlay Bond				
832 Interest	295			
890 Commission & Postage	300			
831 Principal	305			
TOTAL EXPENDITURES*	~~~	3,305,127	2,664,870	14,948,224

**Goes to Budget Line 175.*

DRIVER TRAINING	Code 18 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	260,629	258,126	237,366
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15	23,700	18,800	24,000
3000 STATE SOURCES 3208 State Safety Aid	25	14,500	16,640	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**	298,829	293,566	274,866
TOTAL EXPENDITURES & TRANSFERS	175	40,703	56,200	168,610
UNENCUMBERED CASH BALANCE JUNE 30	190	258,126	237,366	106,256

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DRIVER TRAINING	Code 18 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction 100 Salaries 110 Licensed	210	35,535	46,550	62,878
120 Non-Licensed	215			
200 Employee Benefits 210 Insurance (Employee)	220			
220 Social Security	225	2,722	3,561	4,892
290 Other	230	36	47	40
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	532	3,139	800
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			90,000
800 Other	275			
2000 Support Services 2100 Student Support Services 100 Salaries 110 Licensed	280			
120 Non-Licensed	285			
200 Employee Benefits 210 Insurance (Employee)	290			
220 Social Security	295			

DRIVER TRAINING	Code 18 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
290 Other	300			
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instructional Support Staff				
100 Salaries				
110 Licensed	330			
120 Non-Licensed	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books (not textbooks) & Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Licensed	390			
120 Non-Licensed	395			
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. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance (Employee)	445			
220 Social Security	450			
290 Other	455			
300 Purchased Professional & Technical Serv	460			
400 Purchased Property Services	465			
500 Other Purchased Services	470			
600 Supplies				
610 General Supplies	475			
620 Energy				
621 Heating	480			
622 Electricity	485			
626 Motor Fuel-not schoolbus	490	1,878	2,903	10,000
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*	~~~	40,703	56,200	168,610

**Goes to Budget Line 175.*

FOOD SERVICE	Code 24 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	510,872	299,011	217,442
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES*				
1510 Interest on Idle Funds	05	107	126	100
1600 Food Service				
1611 Student Sales (Lunch)	15	7,767	10,028	18,400
1612 Student Sales (Breakfast)	25	820	1,114	6,000
1613 Student Sales (Spec Milk)	35			0
1614 Student Sales (Snacks/Supper)	40			0
1620 Adult & Student Sales (Non-Reimbursable Prog)	45	99,269	119,002	115,930
1990 Miscellaneous	55	13,351	18,491	170,109
3000 STATE SOURCES				
3203 School Food Assistance	65	17,881	17,324	18,240
4000 FEDERAL SOURCES				
4550 Child Nutrition Programs	75	1,735,129	1,749,537	2,247,040
4590 Other Federal Aid	80	43,810	73,986	
5000 Other				
5206 Transfer From General	85	0	0	0
5208 Transfer From Supplemental General	90	0	139,466	0
5253 Transfer From Contingency Reserve	95	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	170	2,429,006	2,428,085	2,793,261
TOTAL EXPENDITURES & TRANSFERS	175	2,129,995	2,210,643	2,793,261
UNENCUMBERED CASH BALANCE JUNE 30	190	299,011	217,442	0

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

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FOOD SERVICE	Code 24 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	210			
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			
500 Other Purchased Services	240			
600 Supplies				
610 General Supplies	245			
620 Energy				
621 Heating	250			
622 Electricity	255			
626 Motor Fuel (not school bus)	260	1,497	1,431	1,573
629 Other	265			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			

FOOD SERVICE	Code 24 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
800 Other	280			
3000 Operation of NonInstructional Services				
3100 Food Service Operation				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290	334,841	261,352	277,926
200 Employee Benefits				
210 Insurance	295	117,873	100,120	110,131
220 Social Security	300	26,230	19,122	21,581
290 Other	305	2,251	1,954	2,127
500 Other Purchased Services				
520 Insurance	310			
570 Food Service Management	315	1,594,286	1,784,210	2,254,411
590 Other Purchased Services	320	1,745	1,791	1,849
600 Supplies				
630 Food & Milk	325	23,378		
680 Miscellaneous Supplies	330	27,894	40,663	58,663
700 Property (Equipment & Furnishings)	335			65,000
800 Other	340			
TOTAL EXPENDITURES*	~~~	2,129,995	2,210,643	2,793,261

**Goes to Budget Line 175.*

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PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	0	0	0
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			51,000
1900 Other Revenue From Local Source	15			
3000 STATE SOURCES				
3204 Professional Development Aid	25	0	0	9,000
4000 FEDERAL SOURCES				
4500 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	0	0	60,000
TOTAL EXPENDITURES & TRANSFERS	175	0	0	60,000
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0

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PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
2000 Support Services				
2200 Instr Support Staff				
100 Salaries				
110 Licensed	210			
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional & Technical Serv	235			30,000
400 Purchased Property Services	237			
500 Other Purchased Services	240			30,000
600 Supplies				
640 Books (not textbooks) & Periodicals	245			
650 Technology Supplies	250			
680 Miscellaneous Supplies	255			
700 Property (Equipment & Furnishings)	260			
800 Other	265			
2500 Central Services				
100 Salaries				
110 Licensed	270			
120 Non-Licensed	275			
200 Employee Benefits				
210 Insurance	280			
220 Social Security	285			
290 Other	290			
300 Purchased Professional & Technical Serv	295			
400 Purchased Property Services	300			
500 Other Purchased Services	305			
600 Supplies	310			

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

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
800 Other	320			
2900 Other Support Services				
100 Salaries				
110 Licensed	327			
120 Non-Licensed	330			
200 Employee Benefits				
210 Insurance	335			
220 Social Security	340			
290 Other	345			
300 Purchased Professional & Technical Serv	350			
400 Purchased Property Services	355			
500 Other Purchased Services	360			
600 Supplies	365			
700 Property (Equipment & Furnishings)	370			
800 Other	375			
TOTAL EXPENDITURES*	~~~	0	0	60,000

PARENT EDUCATION PROGRAM	Code 28 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	49,876	167,900	122,092
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1320 Payment from Other school district	05			
1510 Interest on Idle Funds	15			
1900 Other Revenue From Local Source	25	148,104	56,855	71,500
3000 STATE SOURCES				
3216 Parent Education Aid	35	201,820	165,657	165,657
4000 FEDERAL SOURCES				
4500 Aid	45			
5000 OTHER				
5206 Transfer From General	55	0	0	0
5208 Transfer From Supplemental General	50	48,566	0	0
5253 Transfer From Contingency Reserve	60	0	0	~~~~~~~~~~~
RESOURCES AVAILABLE	170	448,366	390,412	359,249
TOTAL EXPENDITURES & TRANSFERS	175	280,466	268,320	359,249
UNENCUMBERED CASH BALANCE JUNE 30	190	167,900	122,092	0

PARENT EDUCATION PROGRAM	Code 28 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Support Services Student				
100 Salaries				
110 Licensed	210			
120 Non-Licensed	215	209,512	202,485	222,734
200 Employee Benefits				
210 Insurance (Employee)	220	17,373	26,096	23,760
220 Social Security	225	15,906	15,359	17,262
290 Other	230	1,386	1,496	1,563
300 Purchased Professional & Technical Serv	235			
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	4,418	4,191	7,000
600 Supplies				
640 Books (not textbooks) & Periodicals	255			
650 Technology Supplies	260			
680 Miscellaneous Supplies	265	31,871	15,399	83,430
700 Property (Equipment & Furnishings)	270			
800 Other	275			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	280			
120 Non-Licensed	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			

PARENT EDUCATION PROGRAM	Code 28 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310		3,294	3,500
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2500 Central Services 100 Salaries 110 Licensed	330			
120 Non-Licensed	335			
200 Employee Benefits 210 Insurance	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	360			
500 Other Purchased Services	365			
600 Supplies	370			
700 Property (Equipment & Furnishings)	375			
800 Other	380			
2900 Other Support Services 100 Salaries 110 Licensed	390			
120 Non-Licensed	395			
200 Employee Benefits 210 Insurance	400			
220 Social Security	405			
290 Other	410			
300 Purchased Professional & Technical Serv	415			
400 Purchased Property Services	420			
500 Other Purchased Services	425			
600 Supplies	430			
700 Property (Equipment & Furnishings)	435			
800 Other	440			
TOTAL EXPENDITURES*	~~~	280,466	268,320	359,249

**Goes to Budget Line 175.*

SPECIAL EDUCATION	Code 30 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	1,508,341	1,464,093	1,719,676
Cancellation of Prior Year Encumbrances	03	4,013		
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05	951,685	597,817	650,000
1900 Other Revenue From Local Source	15			
1980 Reimbursements	20	13,098	6,426	
3000 STATE SOURCES				
3211 Deaf/Blind	35			
4000 FEDERAL SOURCES				
4310 PL 382 Special Ed (formerly PL:874)	45		5,748	
4560 Aid Regular*	55	892,440	907,026	894,901
4570 Medicaid	60	199,156	315,369	271,000
4590 Other Reserve Grants in Aid	65	24,953	24,953	24,953
4595 ESSER I	67			
4605 ESSER II	68			
5000 OTHER				
5206 Transfer From General	75	4,750,965	5,752,632	5,570,600
5208 Transfer From Supplemental General	80	2,724,905	2,277,791	2,277,791
5253 Transfer From Contingency Reserve	85	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	**170**	11,069,556	11,351,855	11,408,921
TOTAL EXPENDITURES & TRANSFERS	175	9,605,463	9,632,179	10,344,004
UNENCUMBERED CASH BALANCEJUNE 30	190	1,464,093	1,719,676	1,064,917

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

SPECIAL EDUCATION	Code 30 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	2,342,554	2,779,319	3,032,938
120 Non-Licensed	215	1,608,964	1,653,151	1,702,746
200 Employee Benefits				
210 Insurance (Employee)	220	548,247	846,173	871,558
220 Social Security	225	317,711	363,265	389,015
290 Other	230	26,071	32,640	36,688
300 Purchased Professional & Technical Serv	235	829,270	252,546	323,600
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			
565 Payment to Spec Education Coop/Interlocal (Flowthrough)	251			
590 Other	255	38,718	5,054	31,000
600 Supplies				
610 General Supplemental (Teaching)	260	94,392	114,617	107,000
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			300,000
700 Property (Equipment & Furnishings)	275			
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	1,342,589	1,094,946	1,138,744
120 Non-Licensed	290	116,831	118,368	121,919
200 Employee Benefits				
210 Insurance (Employee)	295	172,424	118,333	121,883
220 Social Security	300	106,859	88,045	97,701
290 Other	305	9,612	8,916	10,003
300 Purchased Professional & Technical Serv	310	255,540	420,415	250,000
400 Purchased Property Services	313			
500 Other Purchased Services	315	12,374	44,236	17,700
600 Supplies	320	13,698		15,000
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. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration				
2330 Special Area Admin Services				
100 Salaries				
110 Licensed	395	289,568	197,904	214,865
120 Non-Licensed	400	66,974	69,728	73,214
200 Employee Benefits				
210 Insurance (Employee)	405	38,045	48,777	42,780
220 Social Security	410	27,097	19,912	22,326
290 Other	415	2,358	2,088	2,124
300 Purchased Professional & Technical Serv	420	34,385	23,717	37,000
400 Purchased Property Services	425			
500 Other Purchased Services	430	10,459	10,334	10,300
600 Supplies	435	1,070	9,627	900
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. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
440 Rentals	540			
490 Other	545			
500 Other Purchased Services	550			
600 Supplies 610 General Supplies	555			
620 Energy 621 Heating	560			
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			
200 Employee Benefits 210 Insurance	640			
220 Social Security	645			
290 Other	650			
400 Purchased Property Services 442 Rent of Vehicles (lease)	655			
490 Other	660			
500 Other Purchased Services 513 Contracting of Bus Services	665	1,287,486	1,290,878	1,353,000
519 Mileage in Lieu of Trans	670			
520 Insurance	675			
590 Other Purchased Services	680			
600 Supplies 626 Motor Fuel	685	12,167	19,190	20,000
680 Miscellaneous Supplies	690			
730 Equip (including buses)	695			
800 Other	700			
2730 Vehicle Services & Maintenance Services 100 Salaries 120 Non-Licensed	705			
200 Employee Benefits 210 Insurance	710			
220 Social Security	715			
290 Other	720			
300 Purchased Professional & Technical Serv	725			
400 Purchased Property Services	730			
500 Other Purchased Services	735			
700 Property (Equipment & Furnishings)	740			

SPECIAL EDUCATION	Code 30 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
800 Other	745			
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Licensed	750			
200 Employee Benefits				
210 Insurance	755			
220 Social Security	760			
290 Other	765			
300 Purchased Professional & Technical Serv	770			
400 Purchased Property Services	775			
500 Other Purchased Services	780			
600 Supplies	785			
700 Property (Equipment & Furnishings)	790			
800 Other	795			
2900 Other Support Services				
100 Salaries				
110 Licensed	860			
120 Non-Licensed	865			
200 Employee Benefits				
210 Insurance	870			
220 Social Security	873			
290 Other	880			
300 Purchased Professional & Technical Serv	885			
400 Purchased Property Services	890			
500 Other Purchased Services	895			
600 Supplies	900			
700 Property (Equipment & Furnishings)	905			
800 Other	910			
TOTAL EXPENDITURES*	~~~	9,605,463	9,632,179	10,344,004

Goes to Budget Line 175.

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	241,431	113,996	106,446
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05			
1315 Individual (Summer School)	15			
1320 Other School District/Govt Sources (in-state)	25			
1510 Interest on Idle Funds	35			
1700 Student Activities (reimbursement)	45			
1900 Other Revenue From Local Source				
1910 User Charges	55			
1940 Sale & Rent of Textbook	65			
1990 Miscellaneous	75	8,098		20,000
3000 STATE SOURCES				
3225 CTE Transportation State Aid	80	0	0	0
3240 Other State Grant	90			
4000 FEDERAL SOURCES				
4530 Vocational Aid				
4531 Regular Aid	115			
4532 Special Project Aid	125	108,553	84,323	71,603
4590 Other Federal Aid	130			
5000 OTHER				
5206 Transfer From General	135	134,731	336,270	236,547
5208 Transfer From Supplemental General	140	200,000	200,000	200,000
5253 Transfer From Contingency Reserve	145	0	0	~~~~~~~~~~~
RESOURCES AVAILABLE	**170**	692,813	734,589	634,596
TOTAL EXPENDITURES & TRANSFERS	175	578,817	628,143	634,596
UNENCUMBERED CASH BALANCE JUNE 30	190	113,996	106,446	0

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	388,200	432,067	434,067
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220	56,388	57,876	63,664
220 Social Security	225	29,722	33,238	33,640
290 Other	230	2,300	2,610	2,852
300 Purchased Professional & Technical Serv	235		245	1,500
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		3,694	17,000
600 Supplies				
610 General Supplemental (Teaching)	255	5,115	14,089	10,270

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265	466		
700 Property (Equipment & Furnishings)	270			
800 Other	275			
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	4,575	3,950	2,800
120 Non-Licensed	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345	350	301	220
290 Other	350			
300 Purchased Professional & Technical Serv	355	1,488	2,824	1,583
400 Purchased Property Services	357			
500 Other Purchased Services	360	3,507	7,602	9,000
600 Supplies				
640 Books (not textbooks) & Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375	27,727	69,647	58,000
700 Property (Equipment & Furnishings)	380	55,840		
800 Other	385	3,139		
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			

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
300 Purchased Professional & Technical Serv	615			
400 Purchased Property Services	620			
500 Other Purchased Services	625			
600 Supplies	630			
700 Property (Equipment & Furnishings)	635			
800 Other	640			
2600 Operations & Maintenance 100 Salaries 120 Non-Licensed	495			
200 Employee Benefits 210 Insurance (Employee)	500			
220 Social Security	505			
290 Other	510			
300 Purchased Professional & Technical Serv	515			
400 Purchased Property Services 411 Water/Sewer	520			
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			
TOTAL EXPENDITURES*	~~~	578,817	628,143	634,596

**Goes to Budget Line 175.*

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

USD # 453

STATE OF KANSAS
Budget Form USD-E
2026-2027

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	397,865	354,427	242,030
Cancellation of Prior Year Encumbrances	03	110	651	
REVENUES				
1700 Student Activities*				
1710 Admissions	10			
1790 Other Student Activity Income	20			
1900 Other Revenue From Local Sources*				
1920 Contributions & Donations	30	289,316	207,111	531,922
1930 City/County Sales Tax	32			
1990 Miscellaneous	35			
3000 STATE SOURCES				
3227 Mental Health (School Liaison)	40	33,752	60,606	78,273
3228 Mental Health (Community Mental Health)	45	18,641	40,425	42,805
3230 Safe & Secure Schools Grant	55	49,475		21,640
3231 Pre-K Pilot Grant (CIF)	60			
3240 Other State Grant	70	45,400		
4000 FEDERAL SOURCES				
4585 Pre-K Pilot Grant (TANF)	80			
4587 Pre-K Pilot Grant (GEER)	85			
4589 Safe & Secure Schools Grant	87			
RESOURCES AVAILABLE	170	834,559	663,220	916,670
TOTAL EXPENDITURES	175	480,132	421,190	636,838
UNENCUMBERED CASH BALANCE JUNE 30	190	354,427	242,030	279,832

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

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

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

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Budget Form USD-E
2026-2027

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	45,400		
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	3,465		
290 Other	230	41		
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	13,300	25,200	20,000
562 Tuition/other LEA's outside the State	245			
563 Tuition/Private Sources	250			

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
590 Other	255	2,779	10,339	5,000
600 Supplies				
610 General Supplemental (Teaching)	260	105,690	109,949	270,000
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	33,944	60,567	61,666
120 Non-Licensed	290			
200 Employee Benefits				
210 Insurance (Employee)	295	8,725	9,001	10,970
220 Social Security	300	2,571	5,451	4,767
290 Other	305	53	56	52
300 Purchased Professional & Technical Serv	310	24,854	40,425	42,805
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320	5,558	4,648	5,000
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	1,977	1,849	5,000
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	32,352	3,448	20,000
700 Property (Equipment & Furnishings)	450			
800 Other	455			

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
2400 School Administration				
100 Salaries				
110 Licensed	460			
120 Non-Licensed	465			
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475			
290 Other	480			
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505	9,332	12,461	10,000
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Licensed	680			
120 Non-Licensed	685	10,364	21,765	32,450
200 Employee Benefits				
210 Insurance	690	17	14	208
220 Social Security	695	817	1,702	2,510
290 Other	700	10	22	32
300 Purchased Professional & Technical Serv	705			
400 Purchased Property Services	710			
500 Other Purchased Services	715	313	3,377	6,378
600 Supplies	720			
700 Property (Equipment & Furnishings)	725			
800 Other	730	129,095	85,916	140,000
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			
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		25,000	
500 Other Purchased Services				
520 Insurance	575			
590 Other	580			
600 Supplies				
610 General Supplies	585			
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not schoolbus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	615			
800 Other	620	49,475		
2700 Student Transportation Services				
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	625			
200 Employee Benefits				
210 Insurance	630			
220 Social Security	635			
290 Other	640			
442 Rent of Vehicles (lease)	645			
500 Other Purchased Services				
513 Contracting of Bus Services	650			
519 Mileage in Lieu of Trans	655			
520 Insurance	660			
626 Motor Fuel	665			
730 Equipment (including buses)	670			
800 Other	675			
2900 Other Support Services				
100 Salaries				
110 Licensed	805			
120 Non-Licensed	810			
200 Employee Benefits				
210 Insurance	815			
220 Social Security	820			
290 Other	825			
300 Purchased Professional & Technical Serv	830			
400 Purchased Property Services	835			
500 Other Purchased Services	840			
600 Supplies	845			
700 Property (Equipment & Furnishings)	850			
800 Other	855			
3000 Operation of Noninstructional Services				
3100 Food Service Operation				
100 Salaries				
110 Licensed	735			
120 Non-Licensed	740			
200 Employee Benefits				
210 Insurance	745			
220 Social Security	750			
290 Other	755			
500 Other Purchased Services				
520 Insurance	760			
570 Food Service Management	765			
590 Other Purchased Services	770			
600 Supplies				
630 Food & Milk	775			
680 Miscellaneous Supplies	780			
700 Property (Equipment & Furnishings)	785			
800 Other	790			
3300 Community Services Operations	795			
4300 Architectural & Engineering Services	800			
4700 Building Improvements				
100 Salaries				
120 Non-Licensed	860			

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
200 Fringe Benefits				
210 Insurance	865			
220 Social Security	870			
290 Other	875			
400 Outside Contractors	880			
4900 Other	885			
TOTAL EXPENDITURES*	~~~	480,132	421,190	636,838

**Goes to Budget Line 175.*

SPECIAL RESERVE	Code 47 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	2026-2027 Actual (3)
UNENCUMBERED CASH BALANCE JULY 1	01	2,017,541	2,452,263	3,122,526
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05	20,616	30,076	
1900 Other Revenue From Local Sources	07			
1961 Revenue From General	10	2,609,827	2,264,996	
1962 Revenue From Supplemental General	12	720,388	507,042	
1963 Revenue From Adult Education	15			
1964 Revenue From Adult Supplemental Education	20			
1965 Revenue From Bilingual Education	25	9,830	18,713	
1966 Revenue From Driver Training	30			
1967 Revenue From Extraordinary School	37			
1968 Revenue From Food Service	40	117,873	100,120	
1969 Revenue From Professional Development	45			
1970 Revenue From Parent Education	50	17,373	26,096	
1971 Revenue From Summer School	52			
1972 Revenue From Special Education	55	758,716	1,013,284	
1975 Revenue From Career and Postsecondary	65	56,388	57,876	
1977 Revenue From Federal Funds	71	200,719	158,217	
1978 Revenue From Contingency Reserve	72	0	0	
1979 Revenue From Special Liability Expense	75	0	0	
1980 Revenue From Preschool-Aged At-Risk	77	21,705	9,975	
1981 Revenue From At Risk (K-12)	78	636,913	800,976	
1982 Revenue From Virtual Education	79	22,484	19,949	
5000 OTHER				
5206 Transfer from General	80	0	0	
5208 Transfer from Supplemental General	81	0	0	
RESOURCES AVAILABLE	82	7,210,373	7,459,583	
EXPENDITURES				
210 Health Care Services	85	4,758,110	4,337,057	
211 Disability Income Benefits	90			
212 Group Life Insurance	95			
260 School Workers' Compensation	100			
520 Risk Management Insurance	105			
TOTAL EXPENDITURES & TRANSFERS	175	4,758,110	4,337,057	
UNENCUMBERED CASH BALANCE JUNE 30	190	2,452,263	3,122,526	

KPERS SPECIAL RETIREMENT CONTRIBUTION	Code 51 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	~~~~~~~~~~	~~~~~~~~~~	~~~~~~~~~~
Cancellation of Prior Year Encumbrances	03	~~~~~~~~~~	~~~~~~~~~~	~~~~~~~~~~
REVENUES				
3000 STATE SOURCES				
3221 KPERS	05	3,979,598	3,621,630	4,454,605
RESOURCES AVAILABLE	**70**	3,979,598	3,621,630	4,454,605
EXPENDITURES				
1000 Instruction				
200 Employee Benefits	75	2,329,899	2,169,265	2,668,196
2100 Student Support				
200 Employee Benefits	80	497,448	399,623	491,536
2200 Instructional Support				
200 Employee Benefits	85	189,493	111,759	137,464
2300 General Administration				
200 Employee Benefits	90	107,905	136,103	167,406
2400 School Administration				
200 Employee Benefits	95	261,493	243,878	299,971
2500 Central Services				
200 Employee Benefits	100	81,152	91,466	112,503
2600 Operations & Maintenance				
200 Employee Benefits	105	454,359	435,546	535,721
2700 Student Transportation Services				
200 Employee Benefits	110			
2900 Other Support Services				
200 Employee Benefits	113			
3000 Food Service				
200 Employee Benefits	115	57,849	33,990	41,808
TOTAL EXPENDITURES	175	3,979,598	3,621,630	4,454,605
UNENCUMBERED CASH BALANCE JUNE 30	190	~~~~~~~~~~	~~~~~~~~~~	~~~~~~~~~~

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STATE OF KANSAS
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CONTINGENCY RESERVE	Code 53 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	1,914,713	1,914,713	1,914,713
Cancellation of Prior Year Encumbrances	03			
REVENUES				
5000 OTHER				
5206 Transfer From General	05	0	0	
RESOURCES AVAILABLE	170	1,914,713	1,914,713	
TOTAL EXPENDITURES & TRANSFERS	175	0	0	
UNENCUMBERED CASH BALANCE JUNE 30	190	1,914,713	1,914,713	

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2026-2027

CONTINGENCY RESERVE	Code 53 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210			
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside the State	245			
563 Tuition/Private Sources	250			
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260			
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				

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

CONTINGENCY RESERVE	Code 53 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance	635			
220 Social Security	640			
290 Other	645			
300 Purchased Professional & Technical Serv	650			
400 Purchased Property Services	655			
500 Other Purchased Services	660			
600 Supplies	665			
700 Property (Equipment & Furnishings)	670			
800 Other	675			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520			
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530			
290 Other	535			
300 Purchased Professional & Technical Serv	540			
400 Purchased Property Services				
411 Water/Sewer	545			
420 Cleaning	550			
430 Repairs & Maintenance	555			
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575			
590 Other	580			
600 Supplies				
610 General Supplies	585			
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not schoolbus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			
700 Property (Equipment & Furnishings)	615			
800 Other	620			
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 Non-Licensed	880			
200 Employee Benefits				
210 Insurance	882			
220 Social Security	884			
290 Other	886			
600 Supplies	888			
730 Equipment	890			
800 Other	892			
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	894			
200 Employee Benefits				
210 Insurance	896			
220 Social Security	898			
290 Other	900			
442 Rent of Vehicles (lease)	902			

CONTINGENCY RESERVE	Code 53 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
500 Other Purchased Services				
513 Contracting of Bus Services	904			
519 Mileage in Lieu of Trans	906			
520 Insurance	908			
626 Motor Fuel	910			
730 Equipment (Including Buses)	912			
800 Other	914			
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 Non-Licensed	916			
200 Employee Benefits				
210 Insurance	918			
220 Social Security	920			
290 Other	922			
300 Purchased Professional & Technical Serv	924			
400 Purchased Property Services	926			
500 Other Purchased Services	928			
600 Supplies	930			
730 Equipment	932			
800 Other	934			
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Licensed	936			
200 Employee Benefits				
210 Insurance	938			
220 Social Security	940			
290 Other	942			
300 Purchased Professional & Technical Serv	944			
400 Purchased Property Services	946			
500 Other Purchased Services	948			
600 Supplies	950			
730 Equipment	952			
800 Other	954			
2900 Other Support Services				
100 Salaries				
110 Licensed	825			
120 Non-Licensed	830			
200 Employee Benefits				
210 Insurance	835			
220 Social Security	840			
290 Other	845			
300 Purchased Professional & Technical Serv	850			
400 Purchased Property Services	855			
500 Other Purchased Services	860			
600 Supplies	865			
700 Property (Equipment & Furnishings)	870			
800 Other	875			
3300 Community Services Operations	680			
5200 TRANSFER TO:				
932 Adult Education	730			
934 Adult Suppl Education	735			
936 Bilingual Education	740			
937 Virtual Education	745			
940 Driver Training	750			
943 Extraordinary School Prog	757			
944 Food Service	760			
946 Professional Development	765			

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

**Goes to Budget Line 175.*

TEXTBOOK & STUDENT MATERIAL REVOLVING	Code 55 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	232,424	373,880	632,113
Cancellation of Prior Year Encumbrances	03	98,496		
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	04			
1740 Fees (Rental)	05			
1911 Fines	10			
1942 Rental Fees & Books	15	44,688	78,262	
1990 Miscellaneous	20			
4000 FEDERAL SOURCES				
4590 Other Federal Aid	22			
5000 OTHER				
5206 Transfer From General	25	0	0	
5208 Transfer From Supplemental General	30	0	200,000	
5253 Transfer From Contingency Reserve	35	0	0	
RESOURCES AVAILABLE	40	375,608	652,142	
EXPENDITURES				
1000 Instruction				
600 Supplies				
644 Textbooks	75	1,728	20,029	
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	1,728	20,029	
UNENCUMBERED CASH BALANCE JUNE 30	190	373,880	632,113	

USD # 453

STATE OF KANSAS
Budget Form USD-E
2026-2027

ACTIVITY FUND	Code 56 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	0	0	0
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1710 Admissions/Gate Receipts	50	59,210	54,972	
1730 Student Organization Membership Dues	15			
1790 Other Student Activity Income	55			
1900 Other Revenue From Local Source				
1980 Reimbursements	60	9,819		
RESOURCES AVAILABLE	170	69,029	54,972	
TOTAL EXPENDITURES	175	69,029	54,972	
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	~~~~~~~~~~

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

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

This does not include student organizations or clubs.

USD # 453

STATE OF KANSAS
Budget Form USD-E
2026-2027

ACTIVITY FUND	Code 56 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210			
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	58,094	47,017	
600 Supplies	235			
700 Property (Equipment & Furnishings)	240			
800 Other	245	10,935	7,955	
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*	~~~	69,029	54,972	~~~~~~~~~~

**Goes to Budget Line 175.*

BOND & INTEREST #1	Code 62 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)	18 mo. Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	9,916,888	8,044,215	7,099,076	7,099,076
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2023 $	05	50,191			
2024 $	10	3,894,316	39,245		
2025 $	15		4,044,691	77,670	77,670
2026 $	20			4,152,573	
1140 Delinquent Tax	25	22,395	84,785	21,352	32,012
1510 Interest on Idle Funds	30				0
July - December Estimate	35				
1900 Other Revenue From Local Source	40		65,577		0
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	486,068	432,326	444,639	444,639
July - December Estimate	60				222,320
2450 Recreational Vehicle Tax	65	5,366	4,675	4,913	4,913
July - December Estimate	66				2,457
2460 Commercial Vehicle Tax	67	6,110	16,075	14,266	14,266
July - December Estimate	68				7,133
2800 In Lieu of Taxes IRBs/Rental Excise	70	1,560	1,351	0	0
July - December Estimate	72				0
3000 STATE SOURCES					
3217 State Aid (prior July 1, 2015)	76	3,805,345	2,109,986	1,816,242	1,816,242
July - December Estimate*	77				600,000
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	18,188,239	14,842,926	13,630,731	10,320,728
EXPENDITURES					
5100 DEBT SERVICE					
832 Interest	85	1,579,024	1,409,752	1,175,180	
890 Bond Fees	90		64,098		
831 Principal	95	8,565,000	6,270,000	6,445,000	
TOTAL EXPENDITURES	100	10,144,024	7,743,850	7,620,180	7,620,180
832 Interest Due July-December	105				552,076
890 Bond Fees July-December	110				
831 Principal Due July-December	115				3,715,000
990 Cash Basis Reserve	120				2,885,440
TOTAL OPERATING EXPENDITURE (18 MO)	185				14,772,696
UNENCUMBERED CASH BALANCE JUNE 30	190	8,044,215	7,099,076	6,010,551	~~~~~~~~~~
	195	TAX REQUIRED (Line 185 minus Line 82)			4,451,968
	200	Delinquent Tax			111,299
	205	Amount of 2026 Tax to be Levied			4,563,267

***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.*

Notice of Hearing 2026-2027 Budget

The governing body of Unified School District 453 will meet on the 14th day of September 2026 at 6:05 PM at the Central Office, 200 N 4th Street, Leavenworth, KS 66048 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 on the district website and will be available at this hearing.

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

		2024-2025 Actual		2025-2026 Actual		2026-2027 Proposed Budget		
	Code 99 Line	Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2026 Tax to be Levied (6)	Est. Tax Rate* (7)
OPERATING								
General	06	29,870,996	20.000	30,801,124	20.000	30,942,562	5,055,903	20.000
Supplemental General (LOB)	08	9,826,683	14.391	10,107,517	15.342	10,244,031	5,245,323	16.196
SPECIAL REVENUE								
Federal Funds	07	5,675,163		1,537,718		1,669,982		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	260,000		95,070		240,000		
Adult Supplemental Education	12	0		0		0		
At-Risk Education Fund	13	6,277,259		6,865,555		7,081,129		
Bilingual Education	14	47,983		107,869		202,000		
Virtual Education	15	221,712		198,276		349,133		
Capital Outlay	16	3,305,127	5.757	2,664,870	5.578	14,948,224	2,636,925	8.000
Driver Training	18	40,703		56,200		168,610		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	2,129,995		2,210,643		2,793,261		
Professional Development	26	0		0		60,000		
Parent Education Program	28	280,466		268,320		359,249		
Summer School	29	0		0		0		
Special Education	30	9,605,463		9,632,179		10,344,004		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	578,817		628,143		634,596		
Gifts and Grants	35	480,132		421,190		636,838		
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	4,758,110		4,337,057				
KPERS Special Retirement Contribution	51	3,979,598		3,621,630		4,454,605		
Contingency Reserve	53	0		0				
Textbook & Student Material Revolving	55	1,728		20,029				
Activity Fund	56	69,029		54,972				
DEBT SERVICE								
Bond and Interest #1	62	10,144,024	14.246	7,743,850	13.992	7,620,180	4,563,267	14.090
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[1]								
Special Education	78	0		0		0		
TOTAL USD EXPENDITURES	100	87,552,988	54.394	81,372,212	54.912	92,748,404	17,501,418	58.286
Less: Transfers	105	19,292,790		20,427,644		15,925,908		
NET USD EXPENDITURES	110	68,260,198		60,944,568		76,822,496		
TOTAL USD TAXES LEVIED	115	14,269,570		15,341,656		17,501,418		

1. Sponsoring District Only

**Tax Rates are expressed in Mills*

Notice of Hearing 2026-2027 Budget

	Code 99 Line	2024-2025 Actual: Actual Expenditures (1)	Actual Tax Rate* (2)	2025-2026 Actual: Actual Expenditures (3)	Actual Tax Rate* (4)	2026-2027 Proposed Budget: Budgeted Expenditures (5)	Amount of 2026 Tax to be Levied (6)	Est. Tax Rate* (7)
OTHER								
Historical Museum	80	0	0.000	0	0.000	0	0	0.000
Public Library Board/District	82	0	0.000	0	0.000	0	0	0.000
Public Library Board Employee Benefits	83	0	0.000	0	0.000	0	0	0.000
Recreation Commission	84	0	0.000	0	0.000	0	0	0.000
Rec Comm Emp Benefits & Spec Liab	86	0	0.000	0	0.000	0	0	0.000
TOTAL OTHER	120	0	0.000	0	0.000	0	0	0.000
TOTAL TAXES LEVIED	125	$14,269,570		$15,341,656		$17,501,418		
Assessed Valuation - General Fund	128	$217,554,278		$234,239,000		$252,795,167		
Assessed Valuation - All Other Funds	130	$295,136,697		$312,419,420		$323,860,126		
Assessed Valuation - Capital Outlay	129	$287,255,966		$304,237,344		$329,615,638		
Outstanding Indebtedness, July 1		2024		2025		2026		
General Obligation Bonds	135	62,200,000		53,635,000		47,055,000		
Capital Outlay Bonds	140	0		0		0		
Temporary Note	145	0		0		0		
No-Fund Warrant	150	0		0		0		
Lease Purchase Principal	153	0		0		0		
TOTAL USD DEBT	155	62,200,000		53,635,000		47,055,000		

**Tax Rates are expressed in Mills*

Judi Price
Board President

Beth Mattox
Clerk of the Board

Exceeding Revenue Neutral for the 2026-2027 School Year

The governing body of Unified School District 453 will meet on the 14th day of September 2026 at 6:00 PM at the Central Office, 200 N 4th Street, Leavenworth, KS 66048 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 on the district website and will be available at this hearing.

Revenue Neutral

	2025-2026: Actual Taxes Levied (1)	Actual Tax Rate (2)	Revenue Neutral Taxes (3)	Revenue Neutral Tax Rate (4)	2026-2027: Proposed Taxes to be Levied (5)	Proposed Tax Rate (6)
General	$4,684,780	20.000	$4,684,780	18.532	$5,055,903	20.000
ALL OTHER FUNDS						
Supplemental General (LOB)	$4,680,098	15.342	$4,680,098	14.451	$5,245,323	16.196
Adult Education	$0	0.000			$0	0.000
Capital Outlay	$1,708,499	5.578	$1,708,499	5.183	$2,636,925	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	$4,268,279	13.992	$4,268,279	13.179	$4,563,267	14.090
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	$15,341,656	54.912	$15,341,656	51.345	$17,501,418	58.286
Total Taxes Levied Excluding General Fund	$10,656,876	34.912	$10,656,876	32.813	$12,445,515	38.286

Judi Price

Beth Mattox

Notice of Hearing 2026-2027 Budget

Board President	Clerk of the Board

Exceeding Revenue Neutral for the 2026-2027 School Year

The governing body of Unified School District 453 will meet on the 14th day of September 2026 at 6:00 PM at the Central Office, 200 N 4th Street, Leavenworth, KS 66048 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 on the district website 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	$4,684,780	20.000	$4,684,780	18.532	$5,055,903	20.000
ALL OTHER FUNDS						
Supplemental General (LOB)	$4,680,098	15.342	$4,680,098	14.451	$5,245,323	16.196
Adult Education	$0	0.000	$0	0.000	$0	0.000
Capital Outlay	$1,708,499	5.578	$1,708,499	5.183	$2,636,925	8.000
Cost of Living	$0	0.000	$0	0.000	$0	0.000
Special Liability Expense Fund	$0	0.000	$0	0.000	$0	0.000
Extraordinary Growth Facilities	$0	0.000	$0	0.000	$0	0.000
Bond and Interest #1	$4,268,279	13.992	$4,268,279	13.179	$4,563,267	14.090
Bond and Interest #2	$0	0.000	$0	0.000	$0	0.000
No-Fund Warrant	$0	0.000	$0	0.000	$0	0.000
Special Assessment	$0	0.000	$0	0.000	$0	0.000
Temporary Note	$0	0.000	$0	0.000	$0	0.000
Historical Museum	$0	0.000	$0	0.000	$0	0.000
Public Library Board/District	$0	0.000	$0	0.000	$0	0.000
Public Library Board Employee Benefits	$0	0.000	$0	0.000	$0	0.000

Revenue Neutral Calculation

Total Taxes Levied Including General Fund	$15,341,656	54.912	$15,341,656	51.345	$17,501,418	58.286
Taxes Levied Excluding General Fund	$10,656,876	34.912	$10,656,876	32.813	$12,445,515	38.286

Judi Price
Board President

Beth Mattox
Clerk of the Board

Unencumbered Cash Balance by Fund

	Fund	July 1, 2024	July 1, 2025	July 1, 2026
General	06	6,087	1,447	10,412
Federal Funds	07	0	0	0
Supplemental General	08	586,088	478,317	384,272
Adult Education	10	0	0	0
Preschool-Aged At-Risk*	11	0	0	0
Adult Supplemental Education	12	0	0	0
At-Risk Education Fund*	13	95,954	68,625	38,959
Bilingual Education*	14	0	0	0
Virtual Education*	15	347,391	244,389	192,333
Capital Outlay	16	11,659,100	11,089,760	11,337,679
Driver Training*	18	260,629	258,126	237,366
Declining Enrollment	19	0	0	0
Extraordinary School Program*	22	0	0	0
Food Service	24	510,872	299,011	217,442
Professional Development*	26	0	0	0
Parent Education Program*	28	49,876	167,900	122,092
Summer School*	29	0	0	0
Special Education*	30	1,508,341	1,464,093	1,719,676
Cost of Living	33	0	0	0
Career and Postsecondary Education*	34	241,431	113,996	106,446
Gifts/Grants	35	397,865	354,427	242,030
Special Liability	42	0	0	0
School Retirement	44	0	0	0
Extraordinary Growth Facilities	45	0	0	0
Special Reserve	47	2,017,541	2,452,263	3,122,526
KPERS Spec. Ret. Contribution	51	0	0	0
Contingency Reserve*	53	1,914,713	1,914,713	1,914,713
Text Book & Student Material*	55	232,424	373,880	632,113
Activity Fund	56	0	0	0
Bond and Interest #1	62	9,916,888	8,044,215	7,099,076
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	0	0	0
USD TOTAL		29,745,200	27,325,162	27,377,135
Enrollment (FTE)[1]		3,187.0	3,021.7	3,069.7
Amount per Pupil[2]		9,333	9,043	8,919
Historical Museum	80	0	0	0
Public Library	82	0	0	0
Public Library Emp. Benefits	83	0	0	0
Recreation Commission	84	0	0	0
Recreaction Commission Emp. Benefits	86	0	0	0
OTHER TOTAL		0	0	0

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

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

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

	July 1, 2024	July 1, 2025	July 1, 2026
July 1 Beginning Balances of Highlighted Funds*			
TOTAL	**4,650,759**	**4,605,722**	**4,963,698**
Total Expenditures (including Transfers) for General Fund and Supplemental General (LOB) Fund			
General	**29,870,996**	**30,801,124**	**30,942,562**
LOB	**9,826,683**	**10,107,517**	**10,244,031**
Total	**39,697,679**	**40,908,641**	**41,186,593**
CASH BALANCE			
Percentage	**11.72%**	**11.26%**	**12.05%**