# Budget Contents

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## Forms


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

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

Budget Checks-Quick checks if funds are in balance

| | |
|---|---|
| 254,081,136 | Final 2024 Assessed Valuation (All funds except General) |
| 200,292,531 | Final 2024 General Fund Assessed Valuation |
| 286,388,272 | Final 2024 Capital Outlay Assessed Valuation |
| 267,953,192 | Final 2025 Assessed Valuation (All funds except General) |
| 213,964,331 | Final 2025 General Fund Assessed Valuation |
| 302,859,139 | Final 2025 Capital Outlay Assessed Valuation |
| 273,420,792 | 2026 Assessed Valuation (All funds except General) |
| 219,223,569 | 2026 General Fund Assessed Valuation |
| 273,420,792 | 2026 Capital Outlay Assessed Valuation |
| | 2026 Assessed Valuation for Bond and Interest #2 (Only use if you have a different assessed valuation for the bond and interest #2 fund.) |
| | LEAVE BLANK |

| | 2024-25 Mill Rates (official levies from County Clerk) | 2025-26 Mill Rates (official levies from County Clerk) | 2024 Taxes Levied (From 2025-2026 Budget Form 110, Line 2) |
|---|---|---|---|
| **General** | 20.000 | 20.000 | 4,005,851 |
| **Supplemental General** | 13.215 | 15.841 | 3,343,310 |
| **Adult Education** | 0.000 | 0.000 | |
| **Capital Outlay** | 8.000 | 8.000 | 2,032,649 |
| **Special Liability Expense** | 0.000 | 0.000 | |
| **Bond and Interest #1** | 12.552 | 12.422 | 3,175,621 |
| **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** | 4.769 | 4.813 | 1,206,688 |
| **Rec Comm Employee Benefits** | 0.251 | 0.252 | 63,636 |
| **Extraordinary Growth Facilities** | 0.000 | 0.000 | |
| **Cost of Living** | 0.000 | 0.000 | |

**Enrollment Data for Form 150 (Exclude Virtual)**

| | |
|---|---|
| 3,616.5 | 9/20/23 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old]) |
| 3,648.3 | 9/20/24 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old]) |
| 3,600.5 | 9/20/25 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old]) |
| 3,883 | 9/20/26 Est. Funded Headcount for PK-12 (Include Preschool-Aged At-Risk [3 yr and 4 yr Old]) |
| 3,620.5 | 9/20/26 Est. FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])<br>Note: Out of state students counted as HALF of regular FTE. Exclude FHSU Math & Science Academy. |
| 85.0 | 9/20/26 Est. Preschool-Aged At-Risk [3 yr and 4 yr Old] FTE Enrollment (count each student as .5 FTE) |
| 2,757 | 9/20/26 Est. Number of eligible students that qualify for free meals<br>EXCLUDE part-time students in grades 1-12 and students 20 years of age and over, unless they are on an IEP |
| 1,245.0 | 9/20/26 Est. Career and Tech Ed total clock hours of students enrolled and attending in approved courses<br>EXCLUDE classes taken at Technical College or Community College |
| 2,000.0 | 9/20/26 Est. Bilingual Education total clock hours of students enrolled and attending |
| 775 | 9/20/26 Est. Bilingual headcount of students enrolled and attending |
| 1,325.0 | 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 |
| | 9/20/26 Est. FTE of students enrolled in your district and attending Fort Hays State University (FHSU) Math & Science Academy.<br>*[Cannot be used to generate general fund weightings other than BASE **and** cannot be used for LOB authority.*<br>*Districts must send BASE to FHSU for students enrolled in their district and attending FHSU Math & Science Academy.]* |

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

| | |
|---|---|
| 0.0 | 2/20/24 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old]) |
| 0.0 | 2/20/25 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3yr and 4 yr Old]) |
| 0.0 | 2/20/26 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old]) |
| | 2/20/27 Est. Funded Headcount for PK-12 (Include Preschool-Aged At-Risk [3 yr and 4 yr Old]) |
| | 2/20/27 Est. FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])<br>Note: Out of state students counted as HALF of regular FTE. |
| | 2/20/27 Est. Preschool-Aged At-Risk [3 yr and 4 yr Old] FTE Enrollment (count each student as .5 FTE) |
| | 2/20/27 Est. number of eligible students that qualify for free meals<br>EXCLUDE part-time students in grades 1-12 and students 20 years of age and over, unless they are on an IEP |
| | 2/20/27 Est. Career and Tech Ed total clock hours of students enrolled and attending in approved courses |
| | 2/20/27 Est. Bilingual Education total clock hours of students enrolled and attending |
| | 2/20/27 Est. Bilingual headcount of students enrolled and attending |
| | 2/20/27 Est. Public pupils transported for whom transportation is being made available who reside in the district 2.5 miles or more |

**Virtual State Aid (KSA 72-3715)**

| | |
|---|---|
| 10.0 | 9/20/26 Est. FTE Virtual Students (Full-Time Students) |
| 5.0 | 9/20/26 Est. FTE Virtual Students (Part-Time Students) |
| | Total Credits Earned (20 yrs and older as of 9/20/26) |
| 75.00 | (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. |
| | Date the Board ADOPTED the LOB Resolution to exceed the statewide average of 32.4 %. (Goes to C01 as authorized by 72-5143.) |
| | Percent authorized (cannot exceed 33%) **(Goes to Form 155, Line 2)** |
| | Expires (Enter **year** it expires or 9999 for continuous and permanent.) **(Goes to Form 155)** |
| | 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)** |
| 6/3/2014 | Date the Capital Outlay was authorized. ***(Goes to Code 02.)*** |
| 8.000 | Number of mills. (Cannot exceed 8 mills.) |
| 9999 | Number of years authorized. (Enter 9999 for continuous and permanent.) |
| 8.000 | 2026-27 Capital Outlay Mill Levy Rate to be used in this budget ***(Goes to Code 04.)*** |
| | Date the Adult Education was authorized. ***(Goes to Code 02.)*** |
| | Number of mills. |
| | Number of years authorized. |
| 6.000 | **Delinquent tax rate to be used for the 2026-2027 budget. (Goes to Code 01.)** |

| **Bonded Indebtedness (Total Principal Outstanding)** | **7/1/2024** | **7/1/2025** | **7/1/2026** |
|---|---|---|---|
| General Obligation Bonds | $46,925,000 | $42,645,000 | $38,340,000 |
| Capital Outlay Bonds | | | |
| Temporary Note | | | |
| No-Fund Warrant | | | |
| Lease Purchase Principal | | | |

| | |
|---|---|
| 610,704 | *Estimated Motor Vehicle Property Tax - 7/1/2026 to 6/30/2027 |
| 2,885 | *Estimated Recreational Vehicle Property Tax - 7/1/2026 to 6/30/2027 |
| | *Estimated In Lieu of Taxes on Industrial Bonds - 7/1/2026 to 6/30/2027 |
| 880 | *Estimated 16/20M Tax - 7/1/2026 to 6/30/2027 |
| 17,384 | *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.**

| | |
|---|---|
| 3,730.8 | 9/20/2022 FTE Enrollment (Includes 2/20/23 military count ) |
| 3,720.1 | 9/20/2023 FTE Enrollment (Includes 2/20/24 military count) |
| 3,750.0 | 9/20/2024 FTE Enrollment (Includes 2/20/25 military count) |
| 3,696.4 | 9/20/2025 FTE Enrollment (Includes 2/20/26 military count) |
| 3,733.0 | 9/20/2026 Est. FTE Enrollment (Includes 2/20/27 military count estimate) |
| 400 | 9/20/2026 Estimated Headcount Eligible for Reduced Priced Meals (Used for Sumexpense and Budget At A Glance Charts Only) |

District Name Turner-Kansas City No. 202

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* | | $4,221,595 | $2,143,626 | $3,310,360 | $1,282,461 |
| 3. Less: percent of delinquent taxes (3a) | 6.000 | $253,296 | $128,618 | $198,622 | $76,948 |
| 4. Less: Jan. 20, 2026 Ad Valorem Taxes received** | | $1,986,582 | $1,022,610 | $1,557,837 | $603,595 |
| 5. Less: Mar. 20, 2026 Ad Valorem Taxes received** | | $308,253 | $152,127 | $233,485 | $93,190 |
| 6. Less: June 5, 2026 Ad Valorem Taxes received** | | $1,631,351 | $828,377 | $1,278,568 | $495,425 |
| 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) | | $4,179,482 | $2,131,732 | $3,268,512 | $1,269,158 |
| 11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10) | | $42,113 | $11,894 | $41,848 | $13,303 |
| 12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2026 to 12-31-2027) (Line 3 x 75%) | | $189,972 | $96,464 | $148,967 | $57,711 |
| **Tax Collection Ratio (Jan, Mar, June)** | | 93.002 % | 93.445 % | 92.736 % | 92.963 % |

**TABLE I**

| | | | | | |
|---|---|---|---|---|---|
| 1. Estimated percent of distribution of 2026 tax dollars: | = | Jan. 20, 2027 | 51.600 | Sept. 20, 2027 | 5.000 |
| | | Mar. 20, 2027 | 4.000 | Oct. 31, 2027 | 2.400 |
| | | June 5, 2027 | 37.000 | | |
| 2. Estimated percent of distribution (Jan., Mar., June) | | = | 92.600 | | |
| 3. 2026 General Fund Assessed Valuation | | = | $219,223,569 | TOTAL | 100.000 |
| 4. 2026-2027 Tax Levied (20 mills x 2026 General Fund Assessed Valuation) | | = | $4,384,471 | | **(Must total 100%)** |
| 5. 2026-2027 Est. Tax Levy to be received 1-1-2027 to 6-30-2027 (Line 2 x Line 4) | | = | $4,060,020 | | |

*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 Turner-Kansas City No. 202
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 | 6.000 | $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: $610,704

(14) Estimated Recreational Vehicle Property Tax* 7/1/2026 to 6/30/2027: $2,885

(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: $880

(17) Estimated Commercial Vehicle Tax* 7/1/2026 to 6/30/2027: $17,384

(18) **2024 DELINQUENT TAX PERCENTAGE**

Percent Uncollected* = 4.7400 %

*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 Turner-Kansas City No. 202
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 | 6.000 | $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 Turner-Kansas City No. 202
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* | | $67,391 | $0 | $0 | $0 |
| 3. Less: percent of delinquent taxes | 6.000 | $4,043 | $0 | $0 | $0 |
| 4. Less: Jan. 20, 2026 Ad Valorem Taxes received** | | $31,603 | $0 | $0 | $0 |
| 5. Less: Mar. 20, 2026 Ad Valorem Taxes received** | | $11,743 | $0 | $0 | $0 |
| 6. Less: June 5, 2026 Ad Valorem Taxes received** | | $20,000 | $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) | | $67,389 | $0 | $0 | $0 |
| 11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10) | | $2 | $0 | $0 | $0 |
| 12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2026 to 12-31-2027) (Line 3 x 75%) | | $3,032 | $0 | $0 | $0 |
| **Tax Collection Ratio (Jan, Mar, June)** | | 93.998 % | 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 Turner-Kansas City No. 202
County Wyandotte

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

| | | Supplemental General Fund | Capital Outlay Fund | Bond and Interest Fund #1 | Recreation Fund |
|---|---|---|---|---|---|
| 1. County Treasurer Balance 6/30/2026 * | | | | | |
| 2. 2025 Actual Taxes Levied* | | $4,221,595 | $2,143,626 | $3,310,360 | $1,282,461 |
| 3. Less: percent of delinquent taxes (3a) | 5.000 | $211,080 | $107,181 | $165,518 | $64,123 |
| 4. Less: Jan. 20, 2026 Ad Valorem Taxes received** | | $1,986,582 | $1,022,610 | $1,557,837 | $603,595 |
| 5. Less: Mar. 20, 2026 Ad Valorem Taxes received** | | $308,253 | $152,127 | $233,485 | $93,190 |
| 6. Less: June 5, 2026 Ad Valorem Taxes received** | | $1,631,351 | $828,377 | $1,278,568 | $495,425 |
| 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) | | $4,137,266 | $2,110,295 | $3,235,408 | $1,256,333 |
| 11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10) | | $84,329 | $33,331 | $74,952 | $26,128 |
| 12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2026 to 12-31-2027) (Line 3 x 75%) | | $158,310 | $80,386 | $124,139 | $48,092 |
| **Tax Collection Ratio (Jan, Mar, June)** | | 93.002 % | 93.445 % | 92.736 % | 92.963 % |

*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 Turner-Kansas City No. 202
County Wyandotte

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 | 5.000 | $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 Turner-Kansas City No. 202
County Wyandotte

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 | 5.000 | $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 Turner-Kansas City No. 202
County Wyandotte

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* | | $67,391 | | | |
| 3. Less: percent of delinquent taxes | 5.000 | $3,370 | $0 | $0 | $0 |
| 4. Less: Jan. 20, 2026 Ad Valorem Taxes received** | | $31,603 | | | |
| 5. Less: Mar. 20, 2026 Ad Valorem Taxes received** | | $11,743 | | | |
| 6. Less: June 5, 2026 Ad Valorem Taxes received** | | $20,000 | | | |
| 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) | | $66,716 | $0 | $0 | $0 |
| 11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10) | | $675 | $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%) | | $2,528 | $0 | $0 | $0 |
| **Tax Collection Ratio (Jan, Mar, June)** | | 93.998 % | 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*) | 72.0 |
| 2. Estimated (FTE*) Special Education Paraprofessionals 70.0 times .4 = | 28.0 |
| 3. Total number of Special Education Teachers (Line 1 + Line 2) | 100.0 |
| 4. Estimated State Aid due from 7-1-2026 to 6-30-2027 (Line 3 x $28,250) | $2,825,000 |

**Full-time equivalency*

**TRANSPORTATION COSTS FOR SPECIAL EDUCATION**

| | |
|---|---|
| 5. Salaries of Bus Drivers and Transportation Aides (includes social security and fringe benefits) | $525,000 |
| 6. Contractual Services (includes mileage paid to parents) | $400,000 |
| 7. Insurance | |
| 8. Maintenance in Lieu of Transportation (limited to $750 per child) | |
| 9. Other Expense (gasoline, oil, vehicle maintenance, etc.) | $185,000 |
| 10. Capital Outlay Fund—Equipment (exclude bus purchases) | |
| 11. Depreciation (Includes only those vehicles which are not depreciated in the regular transportation formula. See depreciation schedule for prior year.) | |
| 12. Teacher travel (in-district) | |
| 13. Total of Lines 5 through 12 | $1,110,000 |
| 14. Less: Transportation reimbursement (include cash sale of buses, EXCLUDE State Aid) | |
| 15. Net Transportation Cost (Line 13 minus Line 14) | $1,110,000 |
| 16. Total Estimated Transportation Aid (7-1-2026 to 6-30-2027) (Line 15 x 80%) | $888,000 |
| 17. Estimated Catastrophic State Aid (7-1-2026 to 6-30-2027) | $60,000 |
| 18. Estimated Medicaid Replacement State Aid | $103,152 |
| 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 | $516,958 |
| 21. Total Estimated Special Education Aid (7-1-2026 to 6-30-2027) (Line 4+16+17+18+19+20) | **$4,393,110** |

**Form 148**
**2026-2027 Estimated State Foundation Aid**

| | | |
|---|---|---|
| 1. 2026-27 General Fund Budget (Form 150, Line 16) | = | $38,512,918 |
| 2. Estimated Local Effort | | |
| a. 6-30-2026 Unencumbered Cash Balance (General Fund) | = | $0 |
| b. 2026-27 Pupil Tuition (General Fund Only) | = | $0 |
| c. 2026-27 Miscellaneous Revenue/Tax Collections (General Fund) | = | $0 |
| d. 2026-27 Mineral Production Tax (General Fund) | = | $0 |
| e. 2026-27 Special Education State Aid | = | $4,393,110 |
| 3. TOTAL (2a + 2b + 2c + 2d + 2e) | = | $4,393,110 |
| 4. 2026-27 Estimated State Foundation Aid (Line 1 minus Line 3) | = | $34,119,808 |

**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) = 3,620.5

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 85.0 + 2/20/27 0.0 = 85.0

3. 2026-27 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2) = 3,705.5

4. Estimated 2026-27 weighted low enrollment and high enrollment.
   (from line 3) 3,705.5 x 0.035040 factor (from Table II) = 129.8

5. Estimated 2026-27 Bilingual Weighting (see Footnotes (a) and (b)) = 143.4
   A. (9/20/26 Contact Hrs 2,000.0 + 2/20/27 Contact Hrs 0.0 ) / 6 x 0.395 = 131.7
   B. (9/20/26 ELL Headcount 775 + 2/20/27 ELL Hdct 0 ) x .185 = 143.4
   *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 1,245.0 + 2/20/27 contact hrs 0.0 ) / 6 x 0.5 = 103.8

7. Estimated 2026-27 At-Risk Student Weighting

   9/20/26 Free Lunch 2,757 + 2/20/27 Free Lunch 0 x 0.484 = 1,334.4

8. Estimated 2026-27 High-Density At-Risk Student Weighting (from Table V, Line 2) = 289.5

9. Estimated 2026-27 Transportation Weighting (Table III, Line 6) 1,010,995 ÷ $5,778 = 175.0

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

11. Estimated Special Education Weighting. Amount of Sp. Ed. Funding (see Footnote(f)) 4,393,110 ÷ $5,778 = 760.3

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

13. Estimated 2026-27 Virtual State Aid (Table IV, Line 4) = $137,175

14. Estimated 2026-27 operating budget excludes COLA. (Lines 3 thru 12 times BASE + Line 13) 6,641.7 x $5,778 + 137175 = $38,512,918

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

16. Total General Fund Budget Authority including Cost of Living. 6,641.7 x $5,778 + 137175 = $38,512,918

**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) = 5881.4 x $5857 = $34447360 + 4,393,110 (Spec Ed) = $38,840,470

**TABLE I - KSA 72-5132**

| | | | |
|---|---|---|---|
| 1. Does the district qualify for the 3 yr Average? (Due to military dependent children.) | **NO** | | |
| 2. 9/20/23 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual) | | = | 3,616.5 |
| 3. 2/20/24 Audited FTE of new students of military families, not enrolled on 9/20/23. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 2. If it doesn't meet criteria then calculates zero.) | 0.0 | = | 0.0 |
| 4. 9/20/24 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual) | | = | 3,648.3 |
| 5. Estimated 2/20/25 Audited FTE of new students of military families, not enrolled on 9/20/24. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 4. If it doesn't meet criteria then calculates zero.) | 0.0 | = | 0.0 |
| 6. 9/20/25 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual) | | = | 3,600.5 |
| 7. 2/20/26 Audited FTE of new students of military families, not enrolled on 9/20/25. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 6. If it doesn't meet criteria then calculates zero.) | 0.0 | = | 0.0 |
| 8. 9/20/26 Estimated FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual) | | = | 3,620.5 |
| 9. 2/20/27 Estimated FTE of new students of military families, not enrolled on 9/20/26. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 6. If it doesn't meet criteria then calculates zero.) | 0.0 | = | 0.0 |
| 10. Sept. 20, 2023, FTE enrollment plus 2/20/24 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.) | | = | 3,616.5 |
| 11. Sept. 20, 2024, FTE enrollment plus 2/20/25 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.) | | = | 3,648.3 |
| 12. Sept. 20, 2025, FTE enrollment plus 2/20/26 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.) | | = | 3,600.5 |
| 13. Sept. 20, 2026, FTE enrollment plus 2/20/27 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.) | | = | 3,620.5 |

14. 3 Prior Years' Average FTE*:

| | | | | | |
|---|---|---|---|---|---|
| 3,616.5 | + | 3,648.3 | + | | |
| (line 10) | | (line 11) | | | |
| 3,600.5 | )÷ 3 = | 3,621.8 | | = | 3,621.8 |
| (line 12) | | (goes to line 14) | | | |

* 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]). | | = | 3,620.5 |
| 16. Total FTE adjusted enrollment. (Goes to page 1, line 1) | | = | 3,620.5 |

**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) | 1,325.0 | + 2-20-27 | 0.0 | | = | 1,325.0 |
| 3. Index of density = Line 2 | 1,325.0 | divided by Line 1 | 17.0 | | = | 77.941 |
| 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] | | $728,750 |
| | | | | Factor C [Factor B times Constant] | | $728,750 |
| | | | | Factor D [Factor C times Factor A] | | $1,010,995 |
| 6. 2026-27 Trans. State Aid = | 1,010,995 | | | (to Line 9, Page 1) | = | 1,010,995 |

*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. | 10.0 | X | $5,600 | = | 56,000 |
| 2. Estimated 9/20/26 FTE enrollment for part-time students enrolled in virtual programs. | 5.0 | X | $5,600 | = | 28,000 |
| 3. Estimated Virtual Credits* (20 years and older as of 9/20/26) | 75.00 | X | $709 | = | 53,175 |
| 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)** | | | | = | **$137,175** |

*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) | | | | = | 71.00 % |
| A. 9/20/26 + 2/20/27 Headcount (from Open page) | | | = 3,883 | | |
| B. 9/20/26 + 2/20/27 Free Lunch Headcount (from Open page) | | | = 2,757 | | |
| 2. Estimated 2026-27 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8) | | | | = | 289.5 |
| A. USD Level (i or ii) | | | = 289.5 | | |
| i. High-Density At-Risk >= 50% (1B times 10.5%) | = | 289.5 | | | |
| ii. High-Density At-Risk >= 35% and < 50% (1B times (#1 minus 35%) times .7) | = | 0.0 | | | |
| B. SCHOOL Level Do NOT need to enter information by building | | | = 0.0 | | |

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

| | | | | | |
|---|---|---|---|---|---|
| 1. Estimated 2026-27 At-Risk (Free Meals) Weighted FTE [Form 150 Line 7] = | 1,334.4 | | | | |
| 2. Estimated 2026-27 At-Risk (High Density) Weighted FTE [Form 150 Line 8] = | 289.5 | | | | |
| 3. Estimated 2026-27 At-Risk State Foundation Aid [ (Line 1 + Line 2) X $5778 ] = | 1,623.9 | X | $5,778 | = | $9,382,894 |

(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 2,000.0 ÷ 6 x 0.395 = 131.6667 [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 775 x 0.185 = 143.3750 [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 1,245.0 ÷ 6 = 207.5000 [Form 150 Line 6]
**EXCLUDES classes taken at a Technical College or Community College as those classes are funded directly to the College by the Kansas Board of Regents.**

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

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

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

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

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

**Qualifying for Military Provision for 2/20 weightings**

Is the 2/20/27 Est. FTE Enrollment 0.0 >=25 or 1% of the 9/20/26 Est. FTE Enrollment 3,620.5 = NO

**FORM 155**
**2026-2027 LOCAL OPTION BUDGET**

1. Statewide average percent for 2026-27 school year. (Max 32.4 %) = 32.40 %

2. As authorized by KSA 72-5143, the Board adopted a resolution with no protest to exceed the statewide average. (Max 33%)
School year it expires Expires _____ 0.00 %

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

4. Maximum LOB authorized percent. (Maximum of Lines 1, 2 or 3) (Max 33%) = 32.40 %

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 $ 38,840,470 X Lower of Line 4 or Line 5 ..... $ 12,584,312

7. ADOPTED LOB FOR 2026-2027 ..... $ 12,040,546

***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: 20.35 %
Amount required to transfer from Supplemental General Fund to K-12 At-Risk Fund: $2,450,251

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

Percent of bilingual weighting to total adjusted (weighted) enrollment: 2.19 %
Amount required to transfer from Supplemental General Fund to Bilingual Fund: $263,688

*(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: 11.60 %
Amount required to transfer from Supplemental General Fund to Special Education Fund: $1,396,703

**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. | 50,000 | .8550 | $42,750 | .0400 | $2,000 | 2.50 | $125,000 | $169,750 |
| Jr. High | 2. | 13,000 | .8550 | $11,115 | .0400 | $520 | 2.75 | $35,750 | $47,385 |
| Sr. High | 3. | 30,000 | .8550 | $25,650 | .0400 | $1,200 | 2.75 | $82,500 | $109,350 |
| Free | 4. | 325,000 | 5.0150 | $1,629,875 | .0400 | $13,000 | | | $1,642,875 |
| Reduced | 5. | 50,000 | 4.6150 | $230,750 | .0400 | $2,000 | 0.40 | $20,000 | $252,750 |
| Adult | 6. | 7,000 | | | | | 5.75 | $40,250 | $40,250 |
| **TOTAL** | **7.** | 475,000 | | $1,940,140 | | $18,720 | | $303,500 | $2,262,360 |
| **BREAKFAST** | | | | | | | | | |
| Paid Elem | 8. | 25,000 | .4100 | $10,250 | | | 1.10 | $27,500 | $37,750 |
| Jr. High | 9. | 7,500 | .4100 | $3,075 | | | 1.35 | $10,125 | $13,200 |
| Sr. High | 10. | 11,000 | .4100 | $4,510 | | | 1.35 | $14,850 | $19,360 |
| Free | 11. | 200,000 | 2.4800 | $496,000 | | | | | $496,000 |
| Reduced | 12. | 25,000 | 2.1800 | $54,500 | | | 0.30 | $7,500 | $62,000 |
| Adult | 13. | 4,000 | | | | | 3.25 | $13,000 | $13,000 |
| **TOTAL** | **14.** | 272,500 | | $568,335 | | | | $72,975 | $641,310 |
| **SNACKS** | | | | | | | | | |
| Paid Elem | 15. | | .1300 | $0 | | | | $0 | $0 |
| Jr. High | 16. | | .1300 | $0 | | | | $0 | $0 |
| Sr. High | 17. | | .1300 | $0 | | | | $0 | $0 |
| Free | 18. | 25,000 | 1.2800 | $32,000 | | | | | $32,000 |
| Reduced | 19. | | .6500 | $0 | | | 0.15 | $0 | $0 |
| Adult | 20. | | | | | | | $0 | $0 |
| **TOTAL** | **21.** | 25,000 | | $32,000 | | | | $0 | $32,000 |
| **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. | 50,000 | 1.2800 | $64,000 | | | | | $64,000 |
| Reduced | 43. | | .6500 | $0 | | | | | $0 |
| Adult | 44. | | | | | | | $0 | $0 |
| **TOTAL** | **45.** | 50,000 | | $64,000 | | | | $0 | $64,000 |
| **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. | 4,000 | 3.1575 | $12,630 | | | | | $12,630 |
| Adult (if charge) | 54. | 50 | | | | | 3.25 | $163 | $163 |
| **TOTAL** | **55.** | 4,050 | | $12,630 | | | | $163 | $12,793 |
| **LUNCH** | | | | | | | | | |
| Free | 56. | 9,000 | 5.5300 | $49,770 | | $0 | | | $49,770 |
| Adult (if charge) | 57. | 50 | | | | | 5.75 | $288 | $288 |
| **TOTAL** | **58.** | 9,050 | | $49,770 | | | | $288 | $50,058 |
| **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 | | $0 |
| **12 Months** | | | | | | | | | |
| **Total Income** | **66.** | xxxxxxxxxx | | $2,666,875 | | $18,720 | | $376,926 | $3,062,521 |

**2026-2027**
**FORM 194**
**Proration of Estimated Motor Vehicle Property Tax, Recreational Vehicle Property Tax,**
**and In Lieu of Taxes on Industrial Revenue Bonds for July 1, 2026 to December 31, 2026**

Do Not Anticipate Revenues from Motor Vehicle Property Tax, Recreational Vehicle Property Tax and In Lieu of Taxes on Ind. Rev. Bonds
For New Levies Made in 2025-2026 School Year Until March, 2027. For new levies made in 2026-2027
revenues will not be received until March, 2028

| | (1) 2024 Taxes Levied (Dollars)(a) | (2) Percent of Total Taxes Levied (b) | (3) Motor Vehicle Property Tax (d) | (4) Percent of Total Taxes Levied (f) | (5) Recreational Vehicle Property Tax (d) | (6) In Lieu of Taxes in Ind. Rev. Bonds (g) | (7) 16/20M Tax (d) | (8) Commercial Vehicle Tax (d) |
|---|---|---|---|---|---|---|---|---|
| 1. General (No MVPT or RVPT) | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | 28.97% | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 2. Supplemental Gen. Fund | $3,343,310 | 34.04% | $139,282 | 24.18% | $658 | $0 | $201 | $3,965 |
| 3. Adult Education | $0 | 0.00% | $0 | 0.00% | $0 | $0 | $0 | $0 |
| 4. Capital Outlay | $2,032,649 | 20.70% | $84,699 | 14.70% | $400 | $0 | $122 | $2,411 |
| 5. Special Assessment | $0 | 0.00% | $0 | 0.00% | $0 | $0 | $0 | $0 |
| 6. Bond and Interest #1 | $3,175,621 | 32.33% | $132,285 | 22.97% | $625 | $0 | $191 | $3,765 |
| 7. Bond and Interest #2 | $0 | 0.00% | $0 | 0.00% | $0 | $0 | $0 | $0 |
| 8. Temporary Notes | $0 | 0.00% | $0 | 0.00% | $0 | $0 | $0 | $0 |
| 9. Recreation Commission | $1,206,688 | 12.29% | $50,287 | 8.73% | $238 | $0 | $73 | $1,431 |
| 10. Rec Comm Employee Bnfts | $63,636 | 0.65% | $2,660 | 0.46% | $13 | $0 | $4 | $76 |
| 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 | $9,821,904 | 100.00% (c) | $409,172 (e) | 100.00% (c) | $1,933 (e) | $0 (e) | $590 (e) | $11,647 (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 | 27.96% | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 2. Supplemental Gen. Fund | $4,221,595 | 38.29% | $77,167 | 27.58% | $365 | $0 | $111 | $2,197 |
| 3. Adult Education | $0 | 0.00% | $0 | 0.00% | $0 | $0 | $0 | $0 |
| 4. Capital Outlay | $2,143,626 | 19.44% | $39,178 | 14.01% | $185 | $0 | $56 | $1,115 |
| 5. Special Assessment | $0 | 0.00% | $0 | 0.00% | $0 | $0 | $0 | $0 |
| 6. Bond and Interest #1 | $3,310,360 | 30.02% | $60,500 | 21.63% | $286 | $0 | $87 | $1,722 |
| 7. Bond and Interest #2 | $0 | 0.00% | $0 | 0.00% | $0 | $0 | $0 | $0 |
| 8. Temporary Notes | $0 | 0.00% | $0 | 0.00% | $0 | $0 | $0 | $0 |
| 9. Recreation Commission | $1,282,461 | 11.63% | $23,438 | 8.38% | $111 | $0 | $34 | $667 |
| 10. Rec Comm Employee Bnfts | $67,391 | 0.61% | $1,229 | 0.44% | $6 | $0 | $2 | $35 |
| 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 | $11,025,433 | 100.00% (c) | $201,532 (e) | 100.00% (c) | $952 (e) | $0 (e) | $290 (e) | $5,737 (e) |

(a) Do not include taxes levied for any funds in which a budget will not be made in 2026-2027.
(b) Divide each fund's tax levy by total tax dollars levied.
(c) Should equal 100 percent.
(d) Take the amount on line 21 times the calculated percentage for each fund from column 2.
(e) Take the amount on Form 110, Page 2, lines 13, 14, 15, 16 and 17 and multiply by .33.
(f) Includes the total 2025 General Fund taxes levied.
(g) Take the amount on line 21 times the calculated percentage for each fund from column 2.

**FORM 195**
**2026-2027 Estimated State Aid**

**A. Driver Education Aid (Approved Programs Only)**

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

**B. Motorcycle Safety Aid (Approved Programs Only)**

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

**C. Estimated KPERS**

1. KPERS State Aid for 2025-2026 School Year = $4,294,779
2. Est. increase due to KPERS rate (Line 1 times 2.5%) = $107,369
3. Est. KPERS State Aid due to salary increases and added staff ((Line 1 + Line 2) X % of salary increase and added staff 10.00 %) = $440,215
4. Est. KPERS State Aid for 2026-27 (Line 1 + Line 2 + Line 3) = $4,842,363

**D. Professional Development Aid (Approved Programs Only)**

1. Total estimated 2026-27 expenditures approved professional development program = 136,000
2. Total potential state aid (Line 1 X 0.5) = 68,000
3. Multiply Legal Maximum General Fund Budget X 0.005 = 192,565
4. Estimated State Aid (lower of Lines 2 or 3) = 68,000
5. Estimated Prorated State Aid (Line 4 X 0.3) to be paid on June 20, 2027 = 20,400

**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) | | | | | = | $12,040,546 |
| 2. Estimated Supplemental General State Aid | | | | | | |
| Line 1 | 12,040,546 | x | factor | 0.6015 | = | $7,242,388 |
| 3. Less Prior Year Overpayment | | | | | - | |
| 4. Net Estimated Supplemental General State Aid (Line 2 - Line 3) | | | | | = | $7,242,388 |



**FORM 243**
**2026-2027 ESTIMATED CAPITAL OUTLAY STATE AID**

| | | | |
|---|---|---|---|
| 1. Estimated 2026 Taxes Levied in the Capital Outlay Fund | | = | $2,187,366 |
| 2. Estimated Capital Outlay State Aid (Line 1 x Factor) | 0.5600 | = | $1,224,925 |

**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 | | = | $1,209,465 |
| 2. Estimated Federal Tax Credit (Build America Bonds) | | = | |
| 3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor | 0.6400 | = | $774,058 |
| 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) | | = | $774,058 |

Kansas Department of Education USD #202
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 | 0.0400 | = | $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 | | | | | = | $3,253,123 |
| 2. Estimated Federal Tax Credit (Build America Bonds) | | | | | = | |
| 3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor | 0.0400 | x | ProRation 100 | | = | $130,125 |
| 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) | | | | | = | $130,125 |

Kansas Department of Education USD #202
Form 0-135-242 6/2026

**FORM 248**

**BOND AND INTEREST FUND #1**

**2026-2027 ESTIMATED BOND AND INTEREST STATE AID**

(Bond Elections After July 1, 2022)

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

| | | | | | | |
|---|---|---|---|---|---|---|
| 1. Estimated 2026-2027 bond and interest fund payments | | | | | = | |
| 2. Estimated Federal Tax Credit (Build America Bonds) | | | | | = | |
| 3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor | 0.1400 | x | ProRation 100 | | = | $0 |
| 4. Less prior year overpayment | | | | | - | |
| 5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2026 through June 30, 2027) (Line 3 - Line 4) | | | | | = | $0 |

CERTIFICATE

TO THE CLERK of Wyandotte County, State of Kansas

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

Unified School District 202

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

| | | | 2026-2027 Adopted Budget | | |
|---|---|---|---|---|---|
| TABLE OF CONTENTS | K.S.A. | Code 01 Line | 1 Expenditures | 2 2026 Tax to be Levied | 3 County Clerk's Use Certified Mill Rate |
| General[1] | 72-5142 | 06 | 38,512,918 | 4,384,471 | 20.000[2] |
| Federal Funds | 12-1663 | 07 | 1,981,947 | | |
| Supplemental General (LOB)[3] | 72-5147 | 08 | 12,040,546 | 4,466,614 | |
| Adult Education | 74-32,259 | 10 | 0 | 0 | |
| Preschool-Aged At-Risk | 72-5154 | 11 | 608,000 | | |
| Adult Supplemental Education | 74-32,261 | 12 | 0 | | |
| At Risk Education Fund | 72-5153 | 13 | 15,972,000 | | |
| Bilingual Education | 72-3613 | 14 | 1,528,219 | | |
| Virtual Education | 72-3715 | 15 | 128,079 | | |
| Capital Outlay | 72-53, 113 | 16 | 21,400,000 | 2,187,366 | |
| Driver Training | 72-5163 | 18 | 0 | | |
| Declining Enrollment | 72-5160 | 19 | 0 | | |
| Extraordinary School Program | 72-3239 | 22 | 0 | | |
| Food Service | 72-5164 | 24 | 5,761,000 | | |
| Professional Development | 72-2552 | 26 | 136,000 | | |
| Parent Education Program | 72-4165 | 28 | 780,000 | | |
| Summer School | 72-3238 | 29 | 0 | | |
| Special Education | 72-3422 | 30 | 11,654,000 | | |
| Cost of Living[4] | 72-5159 | 33 | 0 | 0 | |
| Career and Postsecondary Education | 72-5162 | 34 | 1,244,000 | | |
| Gifts and Grants | 72-1142 | 35 | 556,332 | | |
| 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 | 4,842,363 | | |
| 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 | 4,462,588 | 3,396,569 | |
| 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 % _____ authorizing 0.00% expires _____
   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 | 121,607,992 | 14,435,020 | |
| 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 | 2,810,499 | 1,572,170 | |
| Rec Comm Emp Bnfts & Spec Liab | 12-1928/75-6110 | 86 | 300,000 | 68,355 | |
| Total Other | | 105 | 3,110,499 | 1,640,525 | |

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 4.740 %

Rate Used in this Budget for 2026-2027 6.000 %

## Resolutions of Levies and Limits for Taxable Funds

1. Capital Outlay
   Resolution dated 6/3/2014 authorizing 8.000 mills for 9999 years.
   *Note: For any new resolutions dated 7-1-2005 and after, the mill rate may not exceed 8 mills in total.*

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

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

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

5. Recreation Commission:
   Resolution dated 6/25/2026 authorizing 5.750 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 6 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 | 4,221,595 | 253,296 | 3,926,186 | 0 | 42,113 | 216,761 | 1,023 | 6,162 | 4,466,614 | 4,136,085 |
| Adult Education | 05 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital Outlay | 10 | 2,143,626 | 128,618 | 2,003,114 | 0 | 11,894 | 124,055 | 585 | 3,526 | 2,187,366 | 2,025,501 |
| 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 | 3,310,360 | 198,622 | 3,069,890 | 0 | 41,848 | 193,063 | 911 | 5,487 | 3,396,569 | 3,145,223 |
| 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 | 1,282,461 | 76,948 | 1,192,210 | 0 | 13,303 | 73,832 | 349 | 2,098 | 1,572,170 | 1,455,829 |
| Rec Comm Emp Bnfts & Spec Liab | 65 | 67,391 | 4,043 | 63,346 | 0 | 2 | 3,895 | 19 | 111 | 68,355 | 63,297 |
| 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 | 11,025,433 | 661,527 | 10,254,746 | 0 | 109,160 | 611,606 | 2,887 | 17,384 | 11,691,074 | 10,825,935 |

Adult Education Computation: $273,420,792 (Assessed Valuation) x 0.000 (Adult Education Mill Levy) = $0 (Taxes to be Levied)

Capital Outlay Computation: $273,420,792 (Assessed Valuation) x 8.000 (Capital Outlay Mill Levy) = $2,187,366 (Taxes to be Levied)

Tax Collection Ratio for 2025: 93.010 %

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 |
| prior to July 1, 2015 | | | | | | | | | | | | |
| General Obligation Refunding | 10/22/2013 | 12/19/2013 | 3/5/2020 | 2.29% | 8,440,000 | 2,365,000 | 9/1/26 & 3/1/27 | 9/1/2026 | 39,465 | 1,170,000 | 13,444 | 1,195,000 |
| Total | | | | | | 2,365,000 | | | 39,465 | 1,170,000 | 13,444 | 1,195,000 |
| after July 1, 2015 & prior to June 30, 2017 | | | | | | | | | | | | |
| Total | | | | | | 0 | | | 0 | 0 | 0 | 0 |
| after July 1, 2017 & prior to June 30, 2022 | | | | | | | | | | | | |
| General Obligation | 1/29/2019 | 4/16/2019 | | 3.00% | 22,805,000 | 14,305,000 | 9/1/26 & 3/1/27 | 9/1/2026 | 541,850 | 1,840,000 | 247,925 | 1,935,000 |
| General Obligation Refunding | 1/29/2019 | 4/16/2019 | 5/22/2022 | 3.03% | 22,420,000 | 21,670,000 | 9/1/26 & 3/1/27 | 9/1/2026 | 721,273 | 150,000 | 359,384 | 150,000 |
| Total | | | | | | 35,975,000 | | | 1,263,123 | 1,990,000 | 607,309 | 2,085,000 |
| after July 1, 2022 | | | | | | | | | | | | |
| Total | | | | | | 0 | | | 0 | 0 | 0 | 0 |
| Grand Total | | | | | | 38,340,000 | | | **1,302,588** | **3,160,000** | **620,753** | **3,280,000** |

| 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 | 0 | 0 | 0 |
| Cancellation of Prior Year Encumbrances | 03 | | | |
| **REVENUES** | | | | |
| 1000 Local Sources | | | | |
| 1300 Tuition | | | | |
| 1312 Individuals (out of district) | 30 | | | |
| 1320 Other School District/Govt Sources (in-state) | 40 | | | |
| 1330 Other School District/Govt Sources | 45 | | | |
| 1410 Transportation Fees (reimbursement) | 47 | | | |
| 1700 Student Activities (reimbursement) | 50 | | | |
| 1900 Other Revenue from Local Source | | | | |
| 1910 User Charges (reimbursement) | 55 | | | |
| 1980 Reimbursements | 60 | | | |
| 1985 State Aid Reimbursements | 65 | | | |
| 1990 Miscellaneous | 67 | | | |
| 3000 State Sources | | | | |
| 3110 State Foundation Aid | 95 | 31,727,819 | 32,888,160 | 34,119,808 |
| 3130 Mineral Production Tax | 115 | | | |
| 3205 Special Education Aid | 120 | 3,883,576 | 3,958,346 | 4,393,110 |
| **RESOURCES AVAILABLE** | **170** | **35,611,395** | **36,846,506** | **38,512,918** |
| Total Expenditures & Transfers | 175 | 35,611,395 | 36,846,506 | 38,512,918 |
| Unencumbered Cash Balance (June 30) | 190 | 0 | 0 | |

Budget Line 190: Line 170 minus Line 175

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

State of Kansas
Budget Form USD-E

USD #202
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 | 4,181,151 | 4,349,343 | 5,000,000 |
| 120 Non-Licensed | 215 | 124,914 | 194,319 | 250,000 |
| 200 Employee Benefits | | | | |
| 210 Insurance (employee) | 220 | 490,850 | 459,343 | 600,000 |
| 220 Social Security | 225 | 325,790 | 336,079 | 500,000 |
| 290 Other | 230 | 171,491 | 211,079 | 250,000 |
| 300 Purchased Professional & Tech Serv | 235 | 9,000 | 17,560 | 20,000 |
| 400 Purchased Property Services | 237 | 47,003 | 42,599 | 200,000 |
| 500 Other Purchased Services | | | | |
| 560 Tuition | | | | |
| 561 Tuition/Other State LEA's | 240 | 283 | | |
| 562 Tuition/Other Out-of-State LEA's | 245 | | | |
| 563 Tuition/Private Sources | 250 | | | |
| 590 Other | 255 | | 249 | 78,003 |

| 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 | 208,172 | 195,446 | 400,000 |
| 644 Textbooks | 265 | | | |
| 650 Supplies (technology related) | 267 | | | 150,000 |
| 680 Miscellaneous Supplies | 270 | 11,680 | 16,031 | 25,000 |
| 700 Property (equipment & furnishings) | 275 | | | |
| 800 Other | 280 | | | |
| 2000 Support Services | | | | |
| 2100 Student Support Services | | | | |
| 100 Salaries | | | | |
| 110 Licensed | 285 | 551,414 | 560,709 | 750,000 |
| 120 Non-Licensed | 290 | 30,997 | 33,476 | 60,000 |
| 200 Employee Benefits | | | | |
| 210 Insurance (employee) | 295 | 67,994 | 67,577 | 75,000 |
| 220 Social Security | 300 | 42,688 | 43,989 | 50,000 |
| 290 Other | 305 | 29,921 | 38,473 | 50,000 |
| 300 Purchased Professional & Tech Serv | 310 | | | |
| 400 Purchased Property Services | 313 | | | |
| 500 Other Purchased Services | 315 | 146 | | |
| 600 Supplies | 320 | 21,572 | 11,386 | 25,000 |
| 700 Property (equipment & furnishings) | 325 | | | |
| 800 Other | 330 | | | |
| 2200 Instr Support Staff | | | | |
| 100 Salaries | | | | |
| 110 Licensed | 335 | 58,738 | 76,974 | 200,000 |
| 120 Non-Licensed | 340 | 178,040 | 149,491 | 200,000 |
| 200 Employee Benefits | | | | |
| 210 Insurance (employee) | 345 | 36,274 | 30,462 | 75,000 |
| 220 Social Security | 350 | 17,610 | 16,725 | 50,000 |
| 290 Other | 355 | 11,091 | 11,192 | 20,000 |
| 300 Purchased Professional & Tech Serv | 360 | 19,320 | 22,386 | 30,000 |
| 400 Purchased Property Services | 363 | | | |
| 500 Other Purchased Services | 365 | 1,233 | 1,428 | 3,000 |
| 600 Supplies | | | | |
| 640 Books (not textbooks) & Periodicals | 370 | 18,200 | 22,236 | 50,000 |
| 650 Technology Supplies | 375 | | | |
| 680 Miscellaneous Supplies | 380 | 25,328 | 25,004 | 30,000 |
| 700 Property (equipment & furnishings) | 385 | | | |
| 800 Other | 390 | 1,580 | 1,500 | 2,000 |
| 2300 General Administration | | | | |
| 100 Salaries | | | | |
| 110 Licensed | 395 | 548,828 | 713,246 | 800,000 |
| 120 Non-Licensed | 400 | 240,189 | 276,768 | 300,000 |
| 200 Employee Benefits | | | | |
| 210 Insurance (employee) | 405 | 37,687 | 55,509 | 75,000 |
| 220 Social Security | 410 | 54,248 | 71,435 | 75,000 |
| 290 Other | 415 | 68,325 | 88,273 | 95,000 |
| 300 Purchased Professional & Tech Serv | 420 | 39,989 | 57,161 | 60,000 |
| 400 Purchased Property Services | 425 | | | |
| 500 Other Purchased Services | | | | |
| 520 Insurance | 430 | | | |
| 530 Communications (telephone, postage, etc.) | 435 | | | |
| 590 Other | 440 | 62,935 | 61,063 | 75,000 |
| 600 Supplies | 445 | 130,984 | 187,123 | 200,000 |
| 700 Property (equipment & furnishings) | 450 | | | |
| 800 Other | 455 | 50,312 | 30,010 | 50,000 |
| 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 | 1,559,787 | 1,652,168 | 1,750,000 |
| 120 Non-Licensed | 465 | 678,480 | 720,844 | 750,000 |
| 200 Employee Benefits | | | | |
| 210 Insurance (employee) | 470 | 226,883 | 204,091 | 300,000 |
| 220 Social Security | 475 | 163,041 | 174,478 | 200,000 |
| 290 Other | 480 | 35,612 | 41,598 | 50,000 |
| 300 Purchased Professional & Tech Serv | 485 | | | |
| 400 Purchased Property Services | 490 | | | |
| 500 Other Purchased Services | | | | |
| 530 Communications | | | | |
| (telephone, postage, etc.) | 495 | | | |
| 590 Other | 500 | 90 | 104 | |
| 600 Supplies | 505 | 25,402 | 42,792 | 50,000 |
| 700 Property (equipment & furnishings) | 510 | | | |
| 800 Other | 515 | | | |
| 2500 Central Services | | | | |
| 100 Salaries | | | | |
| 110 Licensed | 730 | 109,845 | 123,500 | 140,000 |
| 120 Non-Licensed | 735 | 328,550 | 354,890 | 400,000 |
| 200 Employee Benefits | | | | |
| 210 Insurance | 740 | 50,268 | 50,471 | 70,000 |
| 220 Social Security | 745 | 32,402 | 35,262 | 45,000 |
| 290 Other | 750 | 24,991 | 29,933 | 40,000 |
| 300 Purchased Professional & Tech Serv | 755 | 1,000 | 750 | 5,000 |
| 400 Purchased Property Services | 760 | | | |
| 500 Other Purchased Services | 765 | 3,431 | 2,966 | 5,000 |
| 600 Supplies | 770 | 9,371 | 12,396 | 15,000 |
| 700 Property (equipment & furnishings) | 775 | | | |
| 800 Other | 780 | 2,142 | | |
| 2600 Operations & Maintenance | | | | |
| 100 Salaries | | | | |
| 120 Non-Licensed | 520 | 2,933,493 | 3,149,781 | 3,500,000 |
| 200 Employee Benefits | | | | |
| 210 Insurance (employee) | 525 | 398,606 | 388,979 | 450,000 |
| 220 Social Security | 530 | 216,912 | 233,809 | 300,000 |
| 290 Other | 535 | 17,943 | 20,662 | 25,000 |
| 300 Purchased Professional & Tech Serv | 540 | 36,000 | 57,200 | 75,000 |
| 400 Purchased Property Services | | | | |
| 411 Water/Sewer | 545 | | | |
| 420 Cleaning | 550 | 219,525 | 232,614 | 300,000 |
| 430 Repairs & Maintenance | 555 | 153,906 | 91,337 | 200,000 |
| 440 Rentals | 560 | 2,640 | 828 | 25,000 |
| 460 Repair of Buildings | 565 | | | |
| 490 Other | 570 | | | |
| 500 Other Purchased Services | | | | |
| 520 Insurance | 575 | | | |
| 590 Other | 580 | 1,040 | 3,635 | 5,000 |
| 600 Supplies | | | | |
| 610 General Supplies | 585 | 181,454 | 175,342 | 300,000 |
| 620 Energy | | | | |
| 621 Heating | 590 | | | |
| 622 Electricity | 595 | | | |
| 626 Motor Fuel (not school bus) | 600 | | | |
| 629 Other | 605 | | | |
| 680 Miscellaneous Supplies | 610 | 217,868 | 278,402 | 300,000 |

| GENERAL FUND | Code 06 Line | 12 mo. 2024-2025 Actual (1) | 12 mo. 2025-2026 Actual (2) | 12 mo. 2026-2027 Budget (3) |
|---|---|---|---|---|
| **EXPENDITURES** | | | | |
| 700 Property (equipment & furnishings) | 615 | 7,821 | 466 | 50,000 |
| 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 | 77,875 | 71,750 | 100,000 |
| 200 Employee Benefits | | | | |
| 210 Insurance | 654 | 6,363 | 6,424 | 7,500 |
| 220 Social Security | 656 | 5,785 | 5,407 | 7,500 |
| 290 Other | 658 | 1,657 | 1,723 | 3,000 |
| 600 Supplies | 660 | | 6,794 | 10,000 |
| 730 Equipment | 662 | | | |
| 800 Other | 664 | | | |
| 2710 Vehicle Operating Services | | | | |
| 100 Salaries | | | | |
| 120 Non-Licensed | 666 | 643,382 | 729,161 | 825,000 |
| 200 Employee Benefits | | | | |
| 210 Insurance | 668 | 87,084 | 95,112 | 105,000 |
| 220 Social Security | 670 | 47,037 | 53,445 | 60,000 |
| 290 Other | 672 | 2,689 | 1,924 | 5,000 |
| 442 Rent of Vehicles (lease) | 674 | | | |
| 500 Other Purchased Services | | | | |
| 513 Contracting of Bus Services | 676 | | | |
| 519 Mileage in Lieu of Trans | 678 | 101,317 | 192,004 | 250,000 |
| 520 Insurance | 680 | 7,889 | | 50,000 |
| 626 Motor Fuel | 682 | 138,662 | 167,280 | 210,000 |
| 730 Equipment (including buses) | 684 | | | |
| 800 Other | 686 | 102 | | |
| 2730 Vehicle Services & Maintenance Services | | | | |
| 100 Salaries | | | | |
| 120 Non-Licensed | 688 | 89,560 | 94,727 | 105,000 |
| 200 Employee Benefits | | | | |
| 210 Insurance | 690 | 12,812 | 12,847 | 15,000 |
| 220 Social Security | 692 | 6,367 | 6,773 | 10,000 |
| 290 Other | 694 | 89 | 95 | 500 |
| 300 Purchased Professional & Tech Serv | 696 | | | |
| 400 Purchased Property Services | 698 | 20,341 | 31,171 | 40,000 |

| GENERAL FUND | Code 06 Line | 12 mo. 2024-2025 Actual (1) | 12 mo. 2025-2026 Actual (2) | 12 mo. 2026-2027 Budget (3) |
|---|---|---|---|---|
| **EXPENDITURES** | | | | |
| 500 Other Purchased Services | 700 | | | |
| 600 Supplies | 702 | 249,791 | 320,790 | 400,000 |
| 730 Equipment | 704 | | | |
| 800 Other | 706 | | | |
| 2790 Other Student Transportation Services | | | | |
| 100 Salaries | | | | |
| 120 Non-Licensed | 708 | 47,615 | 90,269 | 125,000 |
| 200 Employee Benefits | | | | |
| 210 Insurance | 710 | 6,363 | 5,925 | 10,000 |
| 220 Social Security | 712 | 3,486 | 6,663 | 7,000 |
| 290 Other | 714 | 873 | 634 | 1,000 |
| 300 Purchased Professional & Tech Serv | 716 | | | |
| 400 Purchased Property Services | 718 | | | |
| 500 Other Purchased Services | 720 | | | |
| 600 Supplies | 722 | | 353 | |
| 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 | 3,814 | 1,582 | 10,000 |
| 4300 Architectural & Engineering Services | 790 | | | |
| 5200 Transfers | | | | |
| 932 Adult Education | 795 | | | |
| 934 Adult Supplemental Education | 800 | | | |
| 936 Bilingual Education | 805 | 200,000 | 700,000 | 550,000 |
| 937 Virtual Education | 807 | | | 50,000 |
| 938 Capital Outlay | 810 | 2,576,916 | 2,810,349 | 635,411 |
| 940 Driver Training | 815 | | | |
| 943 Extraordinary School Program | 823 | | | |
| 944 Food Service | 825 | | | |
| 946 Professional Development | 830 | | 50,000 | 50,000 |
| 948 Parent Education Program | 835 | 125,000 | 50,000 | 50,000 |
| 949 Summer School | 837 | | | |
| 950 Special Education | 840 | 6,383,576 | 5,458,346 | 5,015,110 |
| 954 Career & Postsecondary Education | 850 | 425,000 | 200,000 | 200,000 |
| 960 Special Reserve Fund | 853 | | | |
| 963 Special Liability Expense Fund | 855 | | | |
| 972 Contingency Reserve | 885 | | | |
| 974 Textbook & Student Materials Revolving Fund | 889 | 100,000 | 250,000 | |
| 976 Preschool-Aged At-Risk | 891 | | | |
| 978 At-Risk Education Fund | 893 | 8,685,470 | 8,870,016 | 9,382,894 |
| TOTAL EXPENDITURES* | ~~~ | 35,611,395 | 36,846,506 | 38,512,918 |

**Goes to Budget Line 175.*

| FEDERAL FUNDS (Monies Not Included in Other Funds) | Code 07 Line | 12 mo. 2024-2025 Actual (1) | 12 mo. 2025-2026 Actual (2) | 12 mo. 2026-2027 Budget (3) |
|---|---|---|---|---|
| UNENCUMBERED CASH BALANCE JULY 1 | 01 | -1,016,229 | -328,744 | -307,175 |
| Cancellation of Prior Year Encumbrances | 03 | | | |
| **REVENUES** | | | | |
| 4000 FEDERAL SOURCES - GRANTS | | | | |
| 4591 Title I | 10 | 1,079,838 | 1,205,729 | 1,515,400 |
| 4593 Title II | 15 | 132,516 | 221,713 | 197,746 |
| 4602 Title IV Part A | 22 | 59,135 | 63,073 | 110,672 |
| 4607 Title IV Part B | 27 | | | |
| 4601 Title III (English Language Acquisition) | 60 | 46,806 | 104,601 | 99,348 |
| 4595 ESSER I (CARES Act) | 67 | | | |
| 4605 ESSER II (CRRSA) | 68 | | | |
| 4606 ESSER III (ARP) | 70 | 3,654,692 | | |
| 4599 Other | 75 | 210,952 | 305,714 | 365,956 |
| **RESOURCES AVAILABLE** | 170 | 4,167,710 | 1,572,086 | 1,981,947 |
| TOTAL EXPENDITURES | 175 | 4,496,454 | 1,879,261 | 1,981,947 |
| UNENCUMBERED CASH BALANCE JUNE 30 | 190 | -328,744 | -307,175 | 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# 202

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 | 2,327,322 | 756,255 | 800,000 |
| 120 Non-Licensed | 215 | 844,086 | 79,804 | 80,000 |
| 200 Employee Benefits | | | | |
| 210 Insurance (Employee) | 220 | 79,555 | 66,301 | 75,000 |
| 220 Social Security | 225 | 224,134 | 60,072 | 75,000 |
| 290 Other | 230 | 3,421 | 808 | 5,000 |
| 300 Purchased Professional & Technical Serv | 235 | 185,940 | 45,843 | 20,000 |
| 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 | 54,887 | 2,490 | 50,000 |
| 600 Supplies | | | | |
| 610 General Supplemental (Teaching) | 260 | 58,865 | 53,524 | 56,547 |
| 644 Textbooks | 265 | | | |
| 650 Supplies (Technology Related) | 267 | | 61,518 | |
| 680 Miscellaneous Supplies | 270 | | | |
| 700 Property (Equipment & Furnishings) | 275 | | | |
| 800 Other | 280 | 951 | | |

| 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 | 27,217 | 31,500 | 40,000 |
| 120 Non-Licensed | 290 | | | |
| 200 Employee Benefits | | | | |
| 210 Insurance (Employee) | 295 | 226 | 4,588 | 7,500 |
| 220 Social Security | 300 | 2,066 | 2,348 | 7,500 |
| 290 Other | 305 | 27 | 31 | 100 |
| 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 | 407,534 | 364,065 | 400,000 |
| 120 Non-Licensed | 340 | 24,458 | 25,463 | 30,000 |
| 200 Employee Benefits | | | | |
| 210 Insurance (Employee) | 345 | 23,056 | 13,765 | 25,000 |
| 220 Social Security | 350 | 32,757 | 29,979 | 35,000 |
| 290 Other | 355 | 433 | 394 | 500 |
| 300 Purchased Professional & Technical Serv | 360 | 25,075 | 50,843 | 50,000 |
| 400 Purchased Property Services | 363 | | | |
| 500 Other Purchased Services | 365 | 176 | 30,442 | 5,000 |
| 600 Supplies | | | | |
| 640 Books (not textbooks) & Periodicals | 370 | | | |
| 650 Technology Supplies | 375 | | 914 | 1,000 |
| 680 Miscellaneous Supplies | 380 | | 7,663 | 10,000 |
| 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 | 1,521 | | |
| 600 Supplies | 445 | | | |
| 700 Property (Equipment & Furnishings) | 450 | | | |
| 800 Other | 455 | | | |
| 2400 School Administration | | | | |
| 100 Salaries | | | | |
| 110 Licensed | 460 | 148,500 | 164,855 | 175,000 |
| 120 Non-Licensed | 465 | | | |
| 200 Employee Benefits | | | | |
| 210 Insurance (Employee) | 470 | 9,164 | 13,383 | 14,000 |
| 220 Social Security | 475 | 11,134 | 12,248 | 14,000 |
| 290 Other | 480 | 149 | 165 | 300 |

| 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 | | | |
| 600 Supplies | 505 | | | |
| 700 Property (Equipment & Furnishings) | 510 | | | |
| 800 Other | 515 | | | |
| 2500 Central Services | | | | |
| 100 Salaries | | | | |
| 110 Licensed | 680 | | | |
| 120 Non-Licensed | 685 | | | |
| 200 Employee Benefits | | | | |
| 210 Insurance | 690 | | | |
| 220 Social Security | 695 | | | |
| 290 Other | 700 | | | |
| 300 Purchased Professional & Technical Serv | 705 | | | |
| 400 Purchased Property Services | 710 | | | |
| 500 Other Purchased Services | 715 | | | |
| 600 Supplies | 720 | | | |
| 700 Property (Equipment & Furnishings) | 725 | | | |
| 800 Other | 730 | | | |
| 2600 Operations & Maintenance | | | | |
| 100 Salaries | | | | |
| 120 Non-Licensed | 520 | | | |
| 200 Employee Benefits | | | | |
| 210 Insurance (Employee) | 525 | | | |
| 220 Social Security | 530 | | | |
| 290 Other | 535 | | | |
| 300 Purchased Professional & Technical Serv | 540 | | | |
| 400 Purchased Property Services | | | | |
| 411 Water/Sewer | 545 | | | |
| 420 Cleaning | 550 | | | |
| 430 Repairs & Maintenance | 555 | | | |
| 440 Rentals | 560 | | | |
| 460 Repair of Buildings | 565 | | | |
| 490 Other | 570 | | | |
| 500 Other Purchased Services | | | | |
| 520 Insurance | 575 | | | |
| 590 Other | 580 | | | |
| 600 Supplies | | | | |
| 610 General Supplies | 585 | | | |
| 620 Energy | | | | |
| 621 Heating | 590 | | | |
| 622 Electricity | 595 | | | |
| 626 Motor Fuel (not school bus) | 600 | | | |
| 629 Other | 605 | | | |
| 680 Miscellaneous Supplies | 610 | | | |
| 700 Property (Equipment & Furnishings) | 615 | | | |
| 800 Other | 620 | | | |
| 2700 Student Transportation Services | | | | |
| 2710 Vehicle Operating Services | | | | |
| 100 Salaries | | | | |
| 120 Non-Licensed | 625 | 3,548 | | 5,000 |

| 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 | 248 | | 500 |
| 290 Other | 640 | 4 | | |
| 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 Non-Instructional Services | | | | |
| 3100 Food Service Operation | | | | |
| 100 Salaries | | | | |
| 110 Licensed | 735 | | | |
| 120 Non-Licensed | 740 | | | |
| 200 Employee Benefits | | | | |
| 210 Insurance | 745 | | | |
| 220 Social Security | 750 | | | |
| 290 Other | 755 | | | |
| 500 Other Purchased Services | | | | |
| 520 Insurance | 760 | | | |
| 570 Food Service Management | 765 | | | |
| 590 Other Purchased Services | 770 | | | |
| 600 Supplies | | | | |
| 630 Food & Milk | 775 | | | |
| 680 Miscellaneous Supplies | 780 | | | |
| 700 Property (Equipment & Furnishings) | 785 | | | |
| 800 Other | 790 | | | |
| 3300 Community Services Operations | 795 | | | |
| 4300 Architectural & Engineering Services | 800 | | | |
| 4500 New Building Acquisition & Construction | 865 | | | |
| 4700 Building Improvements | | | | |
| 100 Salaries | | | | |
| 120 Non-Licensed | 870 | | | |
| 200 Fringe Benefits | | | | |
| 210 Insurance | 875 | | | |
| 220 Social Security | 880 | | | |
| 290 Other | 885 | | | |
| 400 Outside Contractors | 890 | | | |
| 4900 Other | 900 | | | |
| TOTAL EXPENDITURES* | ~~~ | 4,496,454 | 1,879,261 | 1,981,947 |

| FEDERAL FUNDS<br>(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.*

| 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 | 548,235 | 346,279 | 503,421 |
| Cancellation of Prior Year Encumbrances | 03 | 27,825 | | |
| **REVENUES** | | | | |
| 1000 LOCAL SOURCES | | | | |
| 1110 Ad Valorem Tax Levied | | | | |
| 2023 $ | 10 | 65,046 | | |
| 2024 $ | 15 | 3,109,373 | 94,600 | |
| 2025 $ | 20 | | 3,926,186 | 42,113 |
| 1140 Delinquent Tax | 25 | 80,002 | 90,541 | 126,711 |
| 1410 Transportation Fees | 47 | | | |
| 1980 Reimbursements | 60 | | | |
| 1990 Miscellaneous | 65 | | | |
| 2000 COUNTY SOURCES | | | | |
| 2400 Motor Vehicle Tax (Includes 16/20M Tax) | 70 | 240,485 | 259,305 | 216,761 |
| 2450 Recreational Vehicle Tax | 75 | 1,136 | 1,253 | 1,023 |
| 2460 Commercial Vehicle Tax | 77 | 5,996 | 7,187 | 6,162 |
| 2800 In Lieu of Taxes IRBs/Rental Excise | 85 | 61,574 | 144,325 | 0 |
| 3000 STATE SOURCES | | | | |
| 3140 Supplemental State Aid | 95 | 7,712,196 | 7,514,710 | 7,242,388 |
| 5000 OTHER | | | | |
| 5253 Transfer From Contingency Reserve | 145 | 0 | 0 | 0 |
| **RESOURCES AVAILABLE** | 170 | 11,851,868 | 12,384,386 | 8,138,579 |
| TOTAL EXPENDITURES & TRANSFERS | 175 | 11,505,589 | 11,880,965 | 12,040,546 |
| TAX REQUIRED (175 minus 170) | 195 | | | 3,901,967 |
| PERCENT OF COLLECTION | 196 | | | 92.600 % |
| TOTAL 2026 TAX REQUIRED (195÷196) | 197 | | | 4,213,787 |
| Delinquent Tax | 200 | | | 252,827 |
| AMOUNT OF 2026 TAX TO BE LEVIED (Line 197 + Line 200) | 205 | | | 4,466,614 |
| UNENCUMBERED CASH BALANCE JUNE 30 | 207 | 346,279 | 503,421 | ~~~~~~~~~~ |

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

USD # 202

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 | 642,884 | 681,454 | 900,000 |
| 120 Non-Licensed | 215 | 14,014 | 8,563 | 20,000 |
| 200 Employee Benefits | | | | |
| 210 Insurance (Employee) | 220 | 113 | 316 | 500 |
| 220 Social Security | 225 | 48,780 | 51,366 | 60,000 |
| 290 Other | 230 | 656 | 692 | 1,000 |
| 300 Purchased Professional & Technical Serv | 235 | | | |
| 400 Purchased Property Services | 237 | 6,288 | 8,747 | 10,000 |
| 500 Other Purchased Services | | | | |
| 560 Tuition | | | | |
| 561 Tuition/other State LEA's | 240 | | | |
| 562 Tuition/other LEA's outside the State | 245 | | | |
| 563 Tuition/Private Sources | 250 | | | |
| 590 Other | 255 | 14,836 | 18,605 | 20,000 |

| 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** | | | | |
| 600 Supplies | | | | |
| 610 General Supplemental (Teaching) | 260 | 158,259 | 199,514 | 250,000 |
| 644 Textbooks | 265 | | | |
| 650 Supplies (Technology Related) | 267 | 26,390 | 69,845 | 75,000 |
| 680 Miscellaneous Supplies | 270 | | | |
| 700 Property (Equipment & Furnishings) | 275 | | | |
| 800 Other | 280 | 206,209 | 221,883 | 225,000 |
| 2000 Support Services | | | | |
| 2100 Student Support Services | | | | |
| 100 Salaries | | | | |
| 110 Licensed | 285 | | | |
| 120 Non-Licensed | 290 | | | |
| 200 Employee Benefits | | | | |
| 210 Insurance (Employee) | 295 | | | |
| 220 Social Security | 300 | | | |
| 290 Other | 305 | | | |
| 300 Purchased Professional & Technical Serv | 310 | | | |
| 400 Purchased Property Services | 313 | | | |
| 500 Other Purchased Services | 315 | | | |
| 600 Supplies | 320 | | | |
| 700 Property (Equipment & Furnishings) | 325 | | | |
| 800 Other | 330 | | | |
| 2200 Instr Support Staff | | | | |
| 100 Salaries | | | | |
| 110 Licensed | 335 | | | |
| 120 Non-Licensed | 340 | | | |
| 200 Employee Benefits | | | | |
| 210 Insurance (Employee) | 345 | | | |
| 220 Social Security | 350 | | | |
| 290 Other | 355 | | | |
| 300 Purchased Professional & Technical Serv | 360 | | | |
| 400 Purchased Property Services | 363 | | | |
| 500 Other Purchased Services | 365 | | | |
| 600 Supplies | | | | |
| 640 Books (not textbooks) & Periodicals | 370 | | | |
| 650 Technology Supplies | 375 | | | |
| 680 Miscellaneous Supplies | 380 | | | |
| 700 Property (Equipment & Furnishings) | 385 | | | |
| 800 Other | 390 | | | |
| 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 | 355,773 | 332,179 | 400,000 |
| 300 Purchased Professional & Technical Serv | 420 | | | |
| 400 Purchased Property Services | 425 | | | |
| 500 Other Purchased Services | | | | |
| 520 Insurance | 430 | | | |
| 530 Communications (telephone, postage, etc.) | 435 | 131,644 | 130,626 | 155,000 |
| 590 Other | 440 | | | |
| 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 | | | |
| 120 Non-Licensed | 465 | | | |
| 200 Employee Benefits | | | | |
| 210 Insurance (Employee) | 470 | | | |
| 220 Social Security | 475 | | | |
| 290 Other | 480 | | | |
| 300 Purchased Professional & Technical Serv | 485 | | | |
| 400 Purchased Property Services | 490 | | | |
| 500 Other Purchased Services | | | | |
| 530 Communications (telephone, postage, etc.) | 495 | | | |
| 590 Other | 500 | | | |
| 600 Supplies | 505 | | | |
| 700 Property (Equipment & Furnishings) | 510 | | | |
| 800 Other | 515 | | | |
| 2500 Central Services | | | | |
| 100 Salaries | | | | |
| 110 Licensed | 730 | 5,100 | 6,900 | |
| 120 Non-Licensed | 735 | 415,056 | 442,405 | 500,000 |
| 200 Employee Benefits | | | | |
| 210 Insurance | 740 | 43,878 | 45,573 | 60,000 |
| 220 Social Security | 745 | 32,497 | 34,722 | 40,000 |
| 290 Other | 750 | 444 | 473 | 500 |
| 300 Purchased Professional & Technical Serv | 755 | 12,631 | 42,925 | 50,000 |
| 400 Purchased Property Services | 760 | 81,449 | | 100,000 |
| 500 Other Purchased Services | 765 | 2,597 | 1,600 | 5,000 |
| 600 Supplies | 770 | 411,157 | 708,066 | 750,000 |
| 700 Property (Equipment & Furnishings) | 775 | 239,529 | 90,540 | 300,000 |
| 800 Other | 780 | | | |
| 2600 Operations & Maintenance | | | | |
| 100 Salaries | | | | |
| 120 Non-Licensed | 520 | 6,000 | 8,500 | 9,000 |
| 200 Employee Benefits | | | | |
| 210 Insurance (Employee) | 525 | 432 | 618 | 1,000 |
| 220 Social Security | 530 | 6 | 9 | 100 |
| 290 Other | 535 | | | |
| 300 Purchased Professional & Technical Serv | 540 | | | |
| 400 Purchased Property Services | | | | |
| 411 Water/Sewer | 545 | 228,920 | 277,386 | 325,000 |
| 420 Cleaning | 550 | | | |
| 430 Repairs & Maintenance | 555 | | | |
| 440 Rentals | 560 | 11,596 | 13,682 | 20,000 |
| 460 Repair of Buildings | 565 | | | |
| 490 Other | 570 | | | |
| 500 Other Purchased Services | | | | |
| 520 Insurance | 575 | 787,106 | 737,849 | 900,000 |
| 590 Other | 580 | | | |
| 600 Supplies | | | | |
| 610 General Supplies | 585 | | | |
| 620 Energy | | | | |
| 621 Heating | 590 | 172,367 | 165,770 | 205,000 |
| 622 Electricity | 595 | 1,387,660 | 1,369,077 | 1,600,000 |
| 626 Motor Fuel (not school bus) | 600 | | | |
| 629 Other | 605 | | | |
| 680 Miscellaneous Supplies | 610 | | | |

| 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 | | | |
| 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<br>100 Salaries<br>120 Non-Licensed | 708 | | | |
| 200 Employee Benefits<br>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<br>100 Salaries<br>110 Licensed | 895 | | | |
| 120 Non-Licensed | 900 | | | |
| 200 Employee Benefits<br>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:<br>930 General (not ending balance) | 792 | | | |
| 932 Adult Education | 795 | | | |
| 934 Adult Suppl Education | 800 | | | |
| 936 Bilingual Education | 805 | 799,203 | 500,000 | 446,043 |
| 937 Virtual Education | 810 | | | |
| 940 Driver Training | 815 | | | |
| 943 Extraordinary School Program | 823 | | | |
| 944 Food Service | 825 | | | |
| 946 Professional Development | 830 | | | |
| 948 Parent Education Program | 835 | | | |
| 949 Summer School | 837 | | | |
| 950 Special Education | 840 | 1,273,669 | 1,295,025 | 1,396,703 |
| 954 Career and Postsecondary Education | 850 | 418,297 | 700,000 | 500,000 |
| 960 Special Reserve | 853 | | | |
| 963 Special Liability Expense Fund | 855 | | | |
| 974 Textbook & Student Materials Revolving | 880 | | 781,545 | |
| 976 Preschool-Aged At-Risk | 885 | 570,149 | 550,000 | 265,449 |
| 978 At-Risk Education Fund | 890 | 3,000,000 | 2,384,510 | 2,450,251 |
| TOTAL EXPENDITURES & TRANSFERS* | ~~~ | 11,505,589 | 11,880,965 | 12,040,546 |

**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 | 352,644 | 405,272 | 400,455 |
| 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 | 0 | 0 | 0 |
| 5208 Transfer From Supplemental General | 140 | 570,149 | 550,000 | 265,449 |
| 5253 Transfer From Contingency Reserve | 145 | 0 | 0 | ~~~~~~~~~~ |
| **RESOURCES AVAILABLE** | **170** | 922,793 | 955,272 | 665,904 |
| TOTAL EXPENDITURES & TRANSFERS | 175 | 517,521 | 554,817 | 608,000 |
| UNENCUMBERED CASH BALANCE JUNE 30 | 190 | 405,272 | 400,455 | 57,904 |

USD# 202

STATE OF KANSAS
Budget Form USD-E
2026-2027

| 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 | 426,714 | 459,677 | 475,000 |
| 120 Non-Licensed | 215 | 10,451 | 11,007 | 15,000 |
| 200 Employee Benefits | | | | |
| 210 Insurance (Employee) | 220 | 33,577 | 34,757 | 50,000 |
| 220 Social Security | 225 | 31,484 | 34,364 | 40,000 |
| 290 Other | 230 | 426 | 464 | 1,000 |
| 300 Purchased Professional & Technical Serv | 235 | | 300 | |
| 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 | 269 | 1,138 | 2,000 |
| 600 Supplies | | | | |
| 610 General Supplemental (Teaching) | 255 | 10,289 | 12,408 | 15,000 |
| 644 Textbooks | 260 | | | |
| 650 Supplies (Technology Related) | 263 | 3,622 | | 5,000 |
| 680 Miscellaneous Supplies | 265 | | | |
| 700 Property (Equipment & Furnishings) | 270 | | | 5,000 |
| 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 | 560 | 571 | |
| 200 Employee Benefits | | | | |
| 210 Insurance (Employee) | 400 | 91 | 92 | |
| 220 Social Security | 405 | 38 | 39 | |
| 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* | ~~~ | 517,521 | 554,817 | 608,000 |

**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 | 5,601,808 | 5,462,712 | 4,157,376 |
| Cancellation of Prior Year Encumbrances | 03 | 806 | | |
| **REVENUES** | | | | |
| 1000 LOCAL SOURCES | | | | |
| 1300 Tuition | | | | |
| 1312 Individuals | 05 | | | |
| 1315 Individual (Summer School) | 15 | 3,100 | 7,015 | |
| 1320 Other School District/Govt Sources (in-state) | 25 | | | |
| 1510 Interest on Idle Funds | 35 | | | |
| 1700 Student Activities(Reimbursement) | 45 | | | |
| 1900 Other Revenue From Local Source | | | | |
| 1990 Miscellaneous | 75 | | | |
| 4000 FEDERAL SOURCES | | | | |
| 4590 Other Federal Aid | 115 | | | |
| 5000 OTHER | | | | |
| 5206 Transfer From General | 135 | 8,685,470 | 8,870,016 | 9,382,894 |
| 5208 Transfer From Supplemental General | 140 | 3,000,000 | 2,384,510 | 2,450,251 |
| 5253 Transfer From Contingency Reserve | 145 | 0 | 0 | ~~~~~~~~~~ |
| **RESOURCES AVAILABLE** | **170** | 17,291,184 | 16,724,253 | 15,990,521 |
| TOTAL EXPENDITURES & TRANSFERS | 175 | 11,828,472 | 12,566,877 | 15,972,000 |
| UNENCUMBERED CASH BALANCE JUNE 30 | 190 | 5,462,712 | 4,157,376 | 18,521 |

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| AT-RISK EDUCATION FUND | Code 13 Line | 12 mo. 2024-2025 Actual (1) | 12 mo. 2025-2026 Actual (2) | 12 mo. 2026-2027 Budget (3) |
|---|---|---|---|---|
| **EXPENDITURES** | | | | |
| 1000 Instruction | | | | |
| 100 Salaries | | | | |
| 110 Licensed | 210 | 7,990,909 | 8,429,894 | 9,500,000 |
| 120 Non-Licensed | 215 | 120,720 | 275,671 | 300,000 |
| 200 Employee Benefits | | | | |
| 210 Insurance (Employee) | 220 | 874,393 | 832,011 | 900,000 |
| 220 Social Security | 225 | 561,540 | 610,588 | 700,000 |
| 290 Other | 230 | 7,617 | 8,273 | 15,000 |
| 300 Purchased Professional & Technical Serv | 235 | 135,509 | 294,673 | 350,000 |
| 400 Purchased Property Services | 237 | 45,068 | 22,410 | 50,000 |
| 500 Other Purchased Services | | | | |
| 560 Tuition | | | | |
| 561 Tuition/other State LEA's | 240 | | | |
| 563 Tuition/Private Sources | 245 | | | |
| 590 Other | 250 | 4,183 | 4,284 | 10,000 |
| 600 Supplies | | | | |
| 610 General Supplemental (Teaching) | 255 | 18,070 | 11,992 | 750,000 |
| 644 Textbooks | 260 | 9,940 | 30 | 100,000 |
| 650 Supplies (Technology Related) | 263 | 97,818 | 90,239 | 200,000 |
| 680 Miscellaneous Supplies | 265 | 1,472 | 2,023 | 10,000 |
| 700 Property (Equipment & Furnishings) | 270 | 98,110 | 11,034 | 150,000 |
| 800 Other | 275 | | | |

| AT-RISK EDUCATION FUND | Code 13 Line | 12 mo. 2024-2025 Actual (1) | 12 mo. 2025-2026 Actual (2) | 12 mo. 2026-2027 Budget (3) |
|---|---|---|---|---|
| **EXPENDITURES** | | | | |
| 2000 Support Services | | | | |
| 2100 Student Support Services | | | | |
| 100 Salaries | | | | |
| 110 Licensed | 280 | 499,322 | 527,659 | 700,000 |
| 120 Non-Licensed | 285 | 7,297 | | 20,000 |
| 200 Employee Benefits | | | | |
| 210 Insurance (Employee) | 290 | 53,766 | 59,520 | 75,000 |
| 220 Social Security | 295 | 36,763 | 38,923 | 50,000 |
| 290 Other | 300 | 500 | 527 | 1,000 |
| 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 | 226,390 | 207,536 | 300,000 |
| 120 Non-Licensed | 335 | | 14,976 | 30,000 |
| 200 Employee Benefits | | | | |
| 210 Insurance (Employee) | 340 | 27,530 | 25,771 | 50,000 |
| 220 Social Security | 345 | 16,348 | 16,062 | 50,000 |
| 290 Other | 350 | 226 | 222 | 1,000 |
| 300 Purchased Professional & Technical Serv | 355 | 1,200 | 33,300 | 50,000 |
| 400 Purchased Property Services | 357 | | | |
| 500 Other Purchased Services | 360 | | 2,158 | 10,000 |
| 600 Supplies | | | | |
| 640 Books (not textbooks) & Periodicals | 365 | | | |
| 650 Technology Supplies | 370 | | | |
| 680 Miscellaneous Supplies | 375 | | 225 | |
| 700 Property (Equipment & Furnishings) | 380 | | | |
| 800 Other | 385 | | | |
| 2400 School Administration | | | | |
| 100 Salaries | | | | |
| 110 Licensed | 390 | 313,460 | 322,360 | 500,000 |
| 120 Non-Licensed | 395 | 47,010 | 46,976 | 75,000 |
| 200 Employee Benefits | | | | |
| 210 Insurance (Employee) | 400 | 29,730 | 23,745 | 50,000 |
| 220 Social Security | 405 | 24,502 | 25,725 | 50,000 |
| 290 Other | 410 | 360 | 369 | 5,000 |
| 300 Purchased Professional & Technical Serv | 415 | | | |
| 500 Other Purchased Services | 420 | | | |
| 600 Supplies | 425 | 2,982 | 2,822 | 10,000 |
| 700 Property (Equipment & Furnishings) | 430 | | | |
| 800 Other | 435 | | | |
| 2500 Central Services | | | | |
| 100 Salaries | | | | |
| 110 Licensed | 535 | | | |
| 120 Non-Licensed | 540 | 316,698 | 315,590 | 400,000 |
| 200 Employee Benefits | | | | |
| 210 Insurance | 545 | 35,842 | 35,942 | 50,000 |
| 220 Social Security | 550 | 23,219 | 22,926 | 50,000 |
| 290 Other | 555 | 317 | 316 | 5,000 |
| 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 | 16,712 | 106,629 | 150,000 |
| 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 | 6,395 | 5,708 | 10,000 |
| 420 Cleaning | 470 | | | |
| 430 Repairs & Maintenance | 475 | 1,296 | 324 | 5,000 |
| 440 Rentals | 480 | | | |
| 490 Other | 485 | | | |
| 500 Other Purchased Services | 490 | | | |
| 600 Supplies | | | | |
| 610 General Supplies | 495 | | | |
| 620 Energy | | | | |
| 621 Heating | 500 | 5,926 | 5,435 | 15,000 |
| 622 Electricity | 505 | 28,386 | 29,253 | 50,000 |
| 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 | 122,165 | 86,884 | 125,000 |
| 200 Employee Benefits | 532 | 18,781 | 15,872 | 50,000 |
| 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* | ~~~ | 11,828,472 | 12,566,877 | 15,972,000 |

**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 | 425,015 | 452,438 | 592,388 |
| 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 | 200,000 | 700,000 | 550,000 |
| 5208 Transfer From Supplemental General | 50 | 799,203 | 500,000 | 446,043 |
| 5253 Transfer From Contingency Reserve | 55 | 0 | 0 | ~~~~~~~~~~ |
| **RESOURCES AVAILABLE** | **170** | 1,424,218 | 1,652,438 | 1,588,431 |
| TOTAL EXPENDITURES & TRANSFERS | 175 | 971,780 | 1,060,050 | 1,528,219 |
| UNENCUMBERED CASH BALANCE JUNE 30 | 190 | 452,438 | 592,388 | 60,212 |

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| BILINGUAL EDUCATION | Code 14 Line | 12 mo. 2024-2025 Actual (1) | 12 mo. 2025-2026 Actual (2) | 12 mo. 2026-2027 Budget (3) |
|---|---|---|---|---|
| **EXPENDITURES** | | | | |
| 1000 Instruction | | | | |
| 100 Salaries | | | | |
| 110 Licensed | 210 | 674,345 | 713,351 | 900,000 |
| 120 Non-Licensed | 215 | 151,153 | 168,159 | 200,000 |
| 200 Employee Benefits | | | | |
| 210 Insurance (Employee) | 220 | 76,441 | 79,962 | 150,000 |
| 220 Social Security | 225 | 60,260 | 64,800 | 75,000 |
| 290 Other | 230 | 817 | 870 | 1,000 |
| 300 Purchased Professional & Technical Serv | 235 | 1,686 | 12,901 | 139,719 |
| 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 | | 779 | 25,000 |
| 600 Supplies | | | | |
| 610 General Supplemental (Teaching) | 260 | 7,078 | 3,092 | 10,000 |
| 644 Textbooks | 265 | | | |
| 650 Supplies (Technology Related) | 267 | | | |
| 680 Miscellaneous Supplies | 270 | | | |
| 700 Property (Equipment & Furnishings) | 275 | | | |
| 800 Other | 280 | | | |
| 2000 Support Services | | | | |
| 2100 Student Support Services | | | | |
| 100 Salaries | | | | |
| 110 Licensed | 285 | | | |
| 120 Non-Licensed | 290 | | | |
| 200 Employee Benefits | | | | |
| 210 Insurance (Employee) | 295 | | | |
| 220 Social Security | 300 | | | |

| BILINGUAL EDUCATION | Code 14 Line | 12 mo. 2024-2025 Actual (1) | 12 mo. 2025-2026 Actual (2) | 12 mo. 2026-2027 Budget (3) |
|---|---|---|---|---|
| **EXPENDITURES** | | | | |
| 290 Other | 305 | | | |
| 300 Purchased Professional & Technical Serv | 310 | | | |
| 400 Purchased Property Services | 313 | | | |
| 500 Other Purchased Services | 315 | | | |
| 600 Supplies | 320 | | | |
| 700 Property (Equipment & Furnishings) | 325 | | | |
| 800 Other | 330 | | | |
| 2200 Instructional Support Staff | | | | |
| 100 Salaries | | | | |
| 110 Licensed | 335 | | | |
| 120 Non-Licensed | 340 | | 14,976 | 25,000 |
| 200 Employee Benefits | | | | |
| 210 Insurance (Employee) | 345 | | | |
| 220 Social Security | 350 | | 1,145 | 2,000 |
| 290 Other | 355 | | 15 | 500 |
| 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* | ~~~ | 971,780 | 1,060,050 | 1,528,219 |

**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 | 179,779 | 137,779 | 78,079 |
| 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 | | | |
| 5000 OTHER | | | | |
| 5206 Transfer From General | 135 | 0 | 0 | 50,000 |
| 5208 Transfer From Supplemental General | 140 | 0 | 0 | 0 |
| 5253 Transfer From Contingency Reserve | 145 | 0 | 0 | ~~~~~~~~~~ |
| **RESOURCES AVAILABLE** | **170** | 179,779 | 137,779 | 128,079 |
| TOTAL EXPENDITURES & TRANSFERS | 175 | 42,000 | 59,700 | 128,079 |
| UNENCUMBERED CASH BALANCE JUNE 30 | 190 | 137,779 | 78,079 | 0 |

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| VIRTUAL EDUCATION | Code 15 Line | 12 mo. 2024-2025 Actual (1) | 12 mo. 2025-2026 Actual (2) | 12 mo. 2026-2027 Budget (3) |
|---|---|---|---|---|
| **EXPENDITURES** | | | | |
| 1000 Instruction | | | | |
| 100 Salaries | | | | |
| 110 Licensed | 210 | | | |
| 120 Non-Licensed | 215 | | | |
| 200 Employee Benefits | | | | |
| 210 Insurance (Employee) | 220 | | | |
| 220 Social Security | 225 | | | |
| 290 Other | 230 | | | |
| 300 Purchased Professional & Technical Serv | 235 | 42,000 | 59,700 | 128,079 |
| 400 Purchased Property Services | 237 | | | |
| 500 Other Purchased Services | | | | |
| 560 Tuition | | | | |
| 561 Tuition/other State LEA's | 240 | | | |
| 564 Payment to Virtual Education Coop | 245 | | | |
| 590 Other | 250 | | | |
| 600 Supplies | | | | |
| 610 General Supplemental (Teaching) | 255 | | | |
| 644 Textbooks | 260 | | | |
| 650 Supplies (Technology Related) | 263 | | | |
| 680 Miscellaneous Supplies | 265 | | | |
| 700 Property (Equipment & Furnishings) | 270 | | | |
| 800 Other | 275 | | | |
| 2000 Support Services | | | | |
| 2100 Student Support Services | | | | |
| 100 Salaries | | | | |
| 110 Licensed | 280 | | | |
| 120 Non-Licensed | 285 | | | |

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

| VIRTUAL EDUCATION | Code 15 Line | 12 mo. 2024-2025 Actual (1) | 12 mo. 2025-2026 Actual (2) | 12 mo. 2026-2027 Budget (3) |
|---|---|---|---|---|
| **EXPENDITURES** | | | | |
| 2600 Operations & Maintenance | | | | |
| 100 Salaries | | | | |
| 120 Non-Licensed | 495 | | | |
| 200 Employee Benefits | | | | |
| 210 Insurance (Employee) | 500 | | | |
| 220 Social Security | 505 | | | |
| 290 Other | 510 | | | |
| 300 Purchased Professional & Technical Serv | 515 | | | |
| 400 Purchased Property Services | | | | |
| 411 Water/Sewer | 520 | | | |
| 420 Cleaning | 525 | | | |
| 430 Repairs & Maintenance | 530 | | | |
| 440 Rentals | 535 | | | |
| 490 Other | 540 | | | |
| 500 Other Purchased Services | 545 | | | |
| 600 Supplies | | | | |
| 610 General Supplies | 550 | | | |
| 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* | ~~~ | 42,000 | 59,700 | 128,079 |

**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 | 21,797,276 | 25,602,928 | 26,002,021 | 26,002,021 |
| Cancellation of Prior Year Encumbrances | 03 | 71,685 | | | |
| **REVENUES** | | | | | |
| 1000 LOCAL SOURCES | | | | | |
| 1110 Ad Valorem Tax Levied | | | | | |
| 2023 $ | 05 | 38,878 | | | |
| 2024 $ | 10 | 1,890,586 | 57,191 | | |
| 2025 $ | 15 | | 2,003,114 | 11,894 | 11,894 |
| 2026 $ | 20 | | | 2,025,501 | 2,187,366 |
| 1140 Delinquent Tax | 25 | 46,471 | 53,912 | 64,341 | 96,464 |
| 1510 Interest on Idle Funds | 30 | 1,396,185 | 1,298,850 | | 0 |
| July - December Estimate | 35 | | | | |
| 1900 Other Revenue From Local Source | 40 | 1,109,655 | 1,009,951 | | 0 |
| July - December Estimate | 45 | | | | |
| 2000 COUNTY SOURCES | | | | | |
| 2400 Motor Vehicle Tax (Includes 16/20M Tax) | 55 | 135,738 | 155,687 | 124,055 | 124,055 |
| July - December Estimate | 60 | | | | 62,028 |
| 2450 Recreational Vehicle Tax | 65 | 636 | 751 | 585 | 585 |
| July - December Estimate | 66 | | | | 293 |
| 2460 Commercial Vehicle Tax | 67 | 3,526 | 4,338 | 3,526 | 3,526 |
| July - December Estimate | 68 | | | | 1,763 |
| 2600 Other County Revenue | 70 | | | | 0 |
| July - December Estimate | 75 | | | | |
| 2800 In Lieu of Taxes IRBs/Rental Excise | 80 | 15,923 | 56,290 | 0 | 0 |
| July - December Estimate | 82 | | | | 0 |
| 3000 STATE SOURCES | | | | | |
| 3223 Capital Outlay State Aid | 87 | 1,489,219 | 1,356,809 | 1,224,925 | 1,224,925 |
| 4000 FEDERAL SOURCES | | | | | |
| 4390 Impact Aid Construction | 90 | | | | 0 |
| July - December Estimate | 95 | | | | |
| 4590 Other Federal Aid | 97 | | | | 0 |
| 5000 OTHER | | | | | |
| 5206 Transfer From General | 100 | 2,576,916 | 2,810,349 | 635,411 | 635,411 |
| **RESOURCES AVAILABLE** | **170** | 30,572,694 | 34,410,170 | 30,092,259 | 30,350,331 |
| TOTAL EXPENDITURES & TRANSFERS | 175 | 4,969,766 | 8,408,149 | 21,400,000 | 21,400,000 |
| July - December Estimate | 180 | ~~~~~~~~~~ | ~~~~~~~~~~ | ~~~~~~~~~~ | 8,950,331 |
| TOTAL OPERATION EXPENDITURE (18 MO) | **185** | ~~~~~~~~~~ | ~~~~~~~~~~ | ~~~~~~~~~~ | 30,350,331 |
| UNENCUMBERED CASH BALANCE JUNE 30 | 190 | 25,602,928 | 26,002,021 | 8,692,259 | ~~~~~~~~~~ |

| 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 | 517,183 | 1,346,272 | 2,500,000 |
| 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 | | | |
| 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 | | | 100,000 |
| 700 Property (Equipment & Furnishings) | 235 | 28,261 | 146,445 | 1,000,000 |
| 2600 Operations & Maintenance | | | | |
| 100 Salaries | | | | |
| 120 Non-Licensed | 310 | | | |
| 200 Employee Benefits | | | | |
| 210 Insurance (Employee) | 315 | | | |
| 220 Social Security | 320 | | | |
| 290 Other | 325 | | | |
| 300 Purchased Professional & Technical Serv | 330 | 90,226 | 27,074 | 200,000 |
| 400 Purchased Property Services | | | | |
| 420 Cleaning | 335 | | | |
| 430 Repairs & Maintenance | 340 | 146,637 | 168,774 | 500,000 |
| 440 Rentals | 345 | 22,797 | 2,775 | 100,000 |
| 460 Repair of Buildings | 350 | 262,489 | 501,606 | 750,000 |
| 490 Other | 355 | | | |
| 500 Other Purchased Services | 360 | 1,998 | 467 | 100,000 |
| 600 Supplies | | | | |
| 610 General Supplies | 363 | 645,840 | 910,574 | 1,500,000 |
| 650 Supplies - Technology Software | 365 | 26,583 | 12,941 | 50,000 |
| 700 Property (Equipment & Furnishings) | 240 | 78,999 | 64,033 | 100,000 |
| 2700 Transportation | | | | |
| 650 Supplies - Technology Software | 370 | | 264 | |
| 700 Property (Equipment & Buses) | 243 | 535,966 | 318,255 | 1,500,000 |
| 2730 Vehicle Services & Maintenance Services | | | | |
| 100 Salaries | | | | |
| 120 Non-Licensed | 375 | | | |
| 200 Employee Benefits | | | | |
| 210 Insurance | 380 | | | |
| 220 Social Security | 385 | | | |
| 290 Other | 390 | | | |
| 300 Purchased Professional & Technical Serv | 395 | | | |
| 400 Purchased Property Services | 400 | | | |
| 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 | | | |
| 4500 New Building Acquisition & Construction | 275 | 3,922 | 437,329 | 2,000,000 |
| 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 | 2,529,862 | 4,395,164 | 11,000,000 |
| 4900 Other | 291 | | | |
| 5100 Debt Service | | | | |
| Capital Outlay Bond | | | | |
| 832 Interest | 295 | 5,401 | 2,316 | |
| 890 Commission & Postage | 300 | | | |
| 831 Principal | 305 | 73,602 | 73,860 | |
| TOTAL EXPENDITURES* | ~~~ | 4,969,766 | 8,408,149 | 21,400,000 |

**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 | 3,026,244 | 3,023,425 | 2,950,407 |
| Cancellation of Prior Year Encumbrances | 03 | 1,355 | | |
| **REVENUES** | | | | |
| 1000 LOCAL SOURCES* | | | | |
| 1510 Interest on Idle Funds | 05 | | 7,129 | |
| 1600 Food Service | | | | |
| 1611 Student Sales (Lunch) | 15 | 233,136 | 257,100 | 263,250 |
| 1612 Student Sales (Breakfast) | 25 | 99,915 | 110,185 | 59,975 |
| 1613 Student Sales (Spec Milk) | 35 | | | 0 |
| 1614 Student Sales (Snacks/Supper) | 40 | | | 0 |
| 1620 Adult & Student Sales (Non-Reimbursable Prog) | 45 | | | 53,701 |
| 1990 Miscellaneous | 55 | 44,581 | 55,996 | |
| 3000 STATE SOURCES | | | | |
| 3203 School Food Assistance | 65 | 21,357 | 21,019 | 18,720 |
| 4000 FEDERAL SOURCES | | | | |
| 4550 Child Nutrition Programs | 75 | 2,272,130 | 2,359,971 | 2,666,875 |
| 4590 Other Federal Aid | 80 | | | |
| 5000 Other | | | | |
| 5206 Transfer From General | 85 | 0 | 0 | 0 |
| 5208 Transfer From Supplemental General | 90 | 0 | 0 | 0 |
| 5253 Transfer From Contingency Reserve | 95 | 0 | 0 | ~~~~~~~~~~ |
| **RESOURCES AVAILABLE** | 170 | 5,698,718 | 5,834,825 | 6,012,928 |
| TOTAL EXPENDITURES & TRANSFERS | 175 | 2,675,293 | 2,884,418 | 5,761,000 |
| UNENCUMBERED CASH BALANCE JUNE 30 | 190 | 3,023,425 | 2,950,407 | 251,928 |

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

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STATE OF KANSAS
Budget Form USD-E
2026-2027

| 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 | | | |
| 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 | 176,648 | 93,257 | 300,000 |
| 200 Employee Benefits | | | | |
| 210 Insurance | 295 | 27,887 | 12,632 | 100,000 |
| 220 Social Security | 300 | 12,746 | 6,973 | 100,000 |
| 290 Other | 305 | 220 | 93 | 1,000 |
| 500 Other Purchased Services | | | | |
| 520 Insurance | 310 | | | |
| 570 Food Service Management | 315 | 2,190,280 | 2,419,535 | 3,500,000 |
| 590 Other Purchased Services | 320 | | | |
| 600 Supplies | | | | |
| 630 Food & Milk | 325 | | | 50,000 |
| 680 Miscellaneous Supplies | 330 | 22,948 | 103,466 | 200,000 |
| 700 Property (Equipment & Furnishings) | 335 | 240,169 | 248,462 | 1,500,000 |
| 800 Other | 340 | 4,395 | | 10,000 |
| TOTAL EXPENDITURES* | ~~~ | 2,675,293 | 2,884,418 | 5,761,000 |

**Goes to Budget Line 175.*

| PROFESSIONAL DEVELOPMENT | Code 26 Line | 12 mo. 2024-2025 Actual (1) | 12 mo. 2025-2026 Actual (2) | 12 mo. 2026-2027 Budget (3) |
|---|---|---|---|---|
| UNENCUMBERED CASH BALANCE JULY 1 | 01 | 80,601 | 58,181 | 79,902 |
| Cancellation of Prior Year Encumbrances | 03 | | | |
| **REVENUES** | | | | |
| 1000 LOCAL SOURCES | | | | |
| 1510 Interest on Idle Funds | 05 | | | |
| 1900 Other Revenue From Local Source | 15 | | | |
| 3000 STATE SOURCES | | | | |
| 3204 Professional Development Aid | 25 | 3,139 | 0 | 20,400 |
| 4000 FEDERAL SOURCES | | | | |
| 4500 Aid | 40 | | | |
| 5000 OTHER | | | | |
| 5206 Transfer From General | 45 | 0 | 50,000 | 50,000 |
| 5208 Transfer From Supplemental General | 50 | 0 | 0 | 0 |
| 5253 Transfer From Contingency Reserve | 55 | 0 | 0 | ~~~~~~~~~~ |
| **RESOURCES AVAILABLE** | 170 | 83,740 | 108,181 | 150,302 |
| TOTAL EXPENDITURES & TRANSFERS | 175 | 25,559 | 28,279 | 136,000 |
| UNENCUMBERED CASH BALANCE JUNE 30 | 190 | 58,181 | 79,902 | 14,302 |

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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 | 3,507 | 5,178 | 10,000 |
| 120 Non-Licensed | 215 | | | 5,000 |
| 200 Employee Benefits | | | | |
| 210 Insurance (Employee) | 220 | | | |
| 220 Social Security | 225 | 72 | 66 | 1,000 |
| 290 Other | 230 | | | |
| 300 Purchased Professional & Technical Serv | 235 | 14,600 | 3,450 | 75,000 |
| 400 Purchased Property Services | 237 | | | |
| 500 Other Purchased Services | 240 | 6,750 | 8,478 | 15,000 |
| 600 Supplies | | | | |
| 640 Books (not textbooks) & Periodicals | 245 | | | |
| 650 Technology Supplies | 250 | | | 15,000 |
| 680 Miscellaneous Supplies | 255 | 630 | 11,107 | 15,000 |
| 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* | ~~~ | 25,559 | 28,279 | 136,000 |

| 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 | 358,835 | 402,655 | 382,303 |
| 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 | | | |
| 3000 STATE SOURCES | | | | |
| 3216 Parent Education Aid | 35 | 115,370 | 115,370 | 115,370 |
| 4000 FEDERAL SOURCES | | | | |
| 4500 Aid | 45 | 296,894 | 326,725 | 450,000 |
| 5000 OTHER | | | | |
| 5206 Transfer From General | 55 | 125,000 | 50,000 | 50,000 |
| 5208 Transfer From Supplemental General | 50 | 0 | 0 | 0 |
| 5253 Transfer From Contingency Reserve | 60 | 0 | 0 | ~~~~~~~~~~ |
| **RESOURCES AVAILABLE** | 170 | 896,099 | 894,750 | 997,673 |
| TOTAL EXPENDITURES & TRANSFERS | 175 | 493,444 | 512,447 | 780,000 |
| UNENCUMBERED CASH BALANCE JUNE 30 | 190 | 402,655 | 382,303 | 217,673 |

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| PARENT EDUCATION PROGRAM | Code 28 Line | 12 mo. 2024-2025 Actual (1) | 12 mo. 2025-2026 Actual (2) | 12 mo. 2026-2027 Budget (3) |
|---|---|---|---|---|
| **EXPENDITURES** | | | | |
| 2000 Support Services | | | | |
| 2100 Support Services Student | | | | |
| 100 Salaries | | | | |
| 110 Licensed | 210 | 4,232 | 4,516 | 10,000 |
| 120 Non-Licensed | 215 | 360,317 | 381,939 | 500,000 |
| 200 Employee Benefits | | | | |
| 210 Insurance (Employee) | 220 | 47,733 | 52,766 | 75,000 |
| 220 Social Security | 225 | 26,933 | 27,926 | 50,000 |
| 290 Other | 230 | 364 | 387 | 5,000 |
| 300 Purchased Professional & Technical Serv | 235 | 6,604 | 10,468 | 25,000 |
| 400 Purchased Property Services | 237 | | | |
| 500 Other Purchased Services | | | | |
| 561 Payment to Other School District | 240 | | | |
| 564 Payment to Coops/Interlocal | 245 | | | |
| 590 Other | 250 | 22,754 | 12,652 | 30,000 |
| 600 Supplies | | | | |
| 640 Books (not textbooks) & Periodicals | 255 | | | |
| 650 Technology Supplies | 260 | | | |
| 680 Miscellaneous Supplies | 265 | 24,507 | 5,466 | 75,000 |
| 700 Property (Equipment & Furnishings) | 270 | | 15,751 | 10,000 |
| 800 Other | 275 | | 576 | |
| 2200 Instr Support Staff | | | | |
| 100 Salaries | | | | |
| 110 Licensed | 280 | | | |
| 120 Non-Licensed | 285 | | | |
| 200 Employee Benefits | | | | |
| 210 Insurance (Employee) | 290 | | | |
| 220 Social Security | 295 | | | |
| 290 Other | 300 | | | |

| PARENT EDUCATION PROGRAM | Code 28 Line | 12 mo. 2024-2025 Actual (1) | 12 mo. 2025-2026 Actual (2) | 12 mo. 2026-2027 Budget (3) |
|---|---|---|---|---|
| **EXPENDITURES** | | | | |
| 300 Purchased Professional & Technical Serv | 305 | | | |
| 400 Purchased Property Services | 307 | | | |
| 500 Other Purchased Services | 310 | | | |
| 600 Supplies | 315 | | | |
| 700 Property (Equipment & Furnishings) | 320 | | | |
| 800 Other | 325 | | | |
| 2500 Central Services | | | | |
| 100 Salaries | | | | |
| 110 Licensed | 330 | | | |
| 120 Non-Licensed | 335 | | | |
| 200 Employee Benefits | | | | |
| 210 Insurance | 340 | | | |
| 220 Social Security | 345 | | | |
| 290 Other | 350 | | | |
| 300 Purchased Professional & Technical Serv | 355 | | | |
| 400 Purchased Property Services | 360 | | | |
| 500 Other Purchased Services | 365 | | | |
| 600 Supplies | 370 | | | |
| 700 Property (Equipment & Furnishings) | 375 | | | |
| 800 Other | 380 | | | |
| 2900 Other Support Services | | | | |
| 100 Salaries | | | | |
| 110 Licensed | 390 | | | |
| 120 Non-Licensed | 395 | | | |
| 200 Employee Benefits | | | | |
| 210 Insurance | 400 | | | |
| 220 Social Security | 405 | | | |
| 290 Other | 410 | | | |
| 300 Purchased Professional & Technical Serv | 415 | | | |
| 400 Purchased Property Services | 420 | | | |
| 500 Other Purchased Services | 425 | | | |
| 600 Supplies | 430 | | | |
| 700 Property (Equipment & Furnishings) | 435 | | | |
| 800 Other | 440 | | | |
| TOTAL EXPENDITURES* | ~~~ | 493,444 | 512,447 | 780,000 |

**Goes to Budget Line 175.*

| SPECIAL EDUCATION | Code 30 Line | 12 mo. 2024-2025 Actual (1) | 12 mo. 2025-2026 Actual (2) | 12 mo. 2026-2027 Budget (3) |
|---|---|---|---|---|
| UNENCUMBERED CASH BALANCE JULY 1 | 01 | 3,071,523 | 4,163,884 | 3,899,357 |
| Cancellation of Prior Year Encumbrances | 03 | | | |
| **REVENUES** | | | | |
| 1000 LOCAL SOURCES<br>1510 Interest on Idle Funds | 05 | | | |
| 1900 Other Revenue From Local Source | 15 | | | |
| 1980 Reimbursements | 20 | | | |
| 3000 STATE SOURCES<br>3211 Deaf/Blind | 35 | | | |
| 4000 FEDERAL SOURCES<br>4310 PL 382 Special Ed (formerly PL:874) | 45 | | | |
| 4560 Aid Regular* | 55 | 1,058,009 | 1,033,927 | 1,050,000 |
| 4570 Medicaid | 60 | 531,512 | 682,572 | 300,000 |
| 4590 Other Reserve Grants in Aid | 65 | | | |
| 4595 ESSER I | 67 | | | |
| 4605 ESSER II | 68 | | | |
| 5000 OTHER<br>5206 Transfer From General | 75 | 6,383,576 | 5,458,346 | 5,015,110 |
| 5208 Transfer From Supplemental General | 80 | 1,273,669 | 1,295,025 | 1,396,703 |
| 5253 Transfer From Contingency Reserve | 85 | 0 | 0 | ~~~~~~~~~~ |
| **RESOURCES AVAILABLE** | **170** | 12,318,289 | 12,633,754 | 11,661,170 |
| TOTAL EXPENDITURES & TRANSFERS | 175 | 8,154,405 | 8,734,397 | 11,654,000 |
| UNENCUMBERED CASH BALANCEJUNE 30 | 190 | 4,163,884 | 3,899,357 | 7,170 |

***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 | 2,565,463 | 2,968,100 | 3,500,000 |
| 120 Non-Licensed | 215 | 1,459,392 | 1,690,457 | 1,700,000 |
| 200 Employee Benefits | | | | |
| 210 Insurance (Employee) | 220 | 558,272 | 623,900 | 700,000 |
| 220 Social Security | 225 | 287,571 | 333,401 | 400,000 |
| 290 Other | 230 | 6,453 | 9,835 | 10,000 |
| 300 Purchased Professional & Technical Serv | 235 | 504,397 | 98,571 | 500,000 |
| 400 Purchased Property Services | 237 | | | |
| 500 Other Purchased Services | | | | |
| 560 Tuition | | | | |
| 561 Tuition/other State LEA's | 240 | | | |
| 563 Tuition/Private Sources | 245 | | 36,002 | 50,000 |
| 564 Payment to Spec Education Coop/Interlocal (Assessments) | 250 | | | |
| 565 Payment to Spec Education Coop/Interlocal (Flowthrough) | 251 | | | |
| 590 Other | 255 | 19,352 | 31,132 | 50,000 |
| 600 Supplies | | | | |
| 610 General Supplemental (Teaching) | 260 | 42,536 | 30,226 | 100,000 |
| 644 Textbooks | 265 | | | |
| 650 Supplies (Technology Related) | 267 | | | |
| 680 Miscellaneous Supplies | 270 | | | |
| 700 Property (Equipment & Furnishings) | 275 | 3,244 | | |
| 800 Other | 280 | | | |
| 2000 Support Services | | | | |
| 2100 Student Support Services | | | | |
| 100 Salaries | | | | |
| 110 Licensed | 285 | 1,354,204 | 1,617,074 | 2,000,000 |
| 120 Non-Licensed | 290 | 11,244 | 11,032 | 50,000 |
| 200 Employee Benefits | | | | |
| 210 Insurance (Employee) | 295 | 116,983 | 155,171 | 150,000 |
| 220 Social Security | 300 | 99,410 | 118,714 | 150,000 |
| 290 Other | 305 | 1,426 | 1,628 | 10,000 |
| 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 | 3,334 | 3,125 | 50,000 |
| 120 Non-Licensed | 340 | | | |
| 200 Employee Benefits | | | | |
| 210 Insurance (Employee) | 345 | | | |
| 220 Social Security | 350 | 244 | 230 | 5,000 |
| 290 Other | 355 | 3 | 3 | 500 |
| 300 Purchased Professional & Technical Serv | 360 | | 1,500 | 2,000 |
| 400 Purchased Property Services | 363 | | | |
| 500 Other Purchased Services | 365 | | 973 | 10,000 |
| 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 | 3,482 | 250 | 10,000 |
| 2300 General Administration | | | | |
| 2330 Special Area Admin Services | | | | |
| 100 Salaries | | | | |
| 110 Licensed | 395 | 166,486 | 178,800 | 250,000 |
| 120 Non-Licensed | 400 | 92,618 | 100,418 | 100,000 |
| 200 Employee Benefits | | | | |
| 210 Insurance (Employee) | 405 | 12,865 | 11,785 | 50,000 |
| 220 Social Security | 410 | 18,666 | 20,818 | 50,000 |
| 290 Other | 415 | 259 | 279 | 1,000 |
| 300 Purchased Professional & Technical Serv | 420 | | | |
| 400 Purchased Property Services | 425 | | | |
| 500 Other Purchased Services | 430 | | | |
| 600 Supplies | 435 | | | |
| 700 Property (Equipment & Furnishings) | 440 | | | |
| 800 Other | 445 | | | |
| 2400 School Administration | | | | |
| 100 Salaries | | | | |
| 110 Licensed | 450 | | | |
| 120 Non-Licensed | 455 | | | |
| 200 Employee Benefits | | | | |
| 210 Insurance (Employee) | 460 | | | |
| 220 Social Security | 465 | | | |
| 290 Other | 470 | | | |
| 300 Purchased Professional & Technical Serv | 475 | | | |
| 500 Other Purchased Services | 480 | | | |
| 600 Supplies | 485 | | | |
| 700 Property (Equipment & Furnishings) | 490 | | | |
| 800 Other | 495 | | | |
| 2500 Central Services | | | | |
| 100 Salaries | | | | |
| 110 Licensed | 800 | | | |
| 120 Non-Licensed | 805 | | | |
| 200 Employee Benefits | | | | |
| 210 Insurance | 810 | | | |
| 220 Social Security | 815 | | | |
| 290 Other | 820 | | | |
| 300 Purchased Professional & Technical Serv | 825 | | | |
| 400 Purchased Property Services | 830 | | | |
| 500 Other Purchased Services | 835 | | | |
| 600 Supplies | 840 | | | |
| 700 Property (Equipment & Furnishings) | 845 | | | |
| 800 Other | 850 | | | |
| 2600 Operations & Maintenance | | | | |
| 100 Salaries | | | | |
| 120 Non-Licensed | 500 | | | |
| 200 Employee Benefits | | | | |
| 210 Insurance (Employee) | 505 | | | |
| 220 Social Security | 510 | | | |
| 290 Other | 515 | | | |
| 300 Purchased Professional & Technical Serv | 520 | | | |
| 400 Purchased Property Services | | | | |
| 411 Water/Sewer | 525 | | | |
| 420 Cleaning | 530 | | | |
| 430 Repairs & Maintenance | 535 | | | |

| SPECIAL EDUCATION | Code 30 Line | 12 mo. 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<br>610 General Supplies | 555 | | | |
| 620 Energy<br>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<br>2720 Supervision<br>100 Salaries<br>120 Non-Licensed | 595 | 33,375 | 30,750 | 100,000 |
| 200 Employee Benefits<br>210 Insurance | 600 | 2,727 | 2,753 | 10,000 |
| 220 Social Security | 605 | 2,479 | 2,318 | 10,000 |
| 290 Other | 610 | 33 | 31 | 1,000 |
| 400 Purchased Property Services | 615 | | | |
| 600 Supplies | 620 | | | |
| 700 Property (Equipment & Furnishings) | 625 | | | |
| 800 Other | 630 | | | |
| 2710 Vehicle Operating Services<br>100 Salaries<br>120 Non-Licensed | 635 | 298,006 | 330,178 | 500,000 |
| 200 Employee Benefits<br>210 Insurance | 640 | 37,948 | 39,199 | 75,000 |
| 220 Social Security | 645 | 21,809 | 24,234 | 50,000 |
| 290 Other | 650 | 1,167 | 669 | 5,000 |
| 400 Purchased Property Services<br>442 Rent of Vehicles (lease) | 655 | | | |
| 490 Other | 660 | | | |
| 500 Other Purchased Services<br>513 Contracting of Bus Services | 665 | | 8,306 | 100,000 |
| 519 Mileage in Lieu of Trans | 670 | | | |
| 520 Insurance | 675 | 3,381 | 9,788 | 25,000 |
| 590 Other Purchased Services | 680 | | | |
| 600 Supplies<br>626 Motor Fuel | 685 | 59,171 | 71,569 | 100,000 |
| 680 Miscellaneous Supplies | 690 | 62,309 | 81,582 | 100,000 |
| 730 Equip (including buses) | 695 | 216,930 | | 500,000 |
| 800 Other | 700 | | | |
| 2730 Vehicle Services & Maintenance Services<br>100 Salaries<br>120 Non-Licensed | 705 | 38,273 | 40,758 | 75,000 |
| 200 Employee Benefits<br>210 Insurance | 710 | 5,491 | 5,506 | 10,000 |
| 220 Social Security | 715 | 2,721 | 2,903 | 5,000 |
| 290 Other | 720 | 38 | 41 | 1,000 |
| 300 Purchased Professional & Technical Serv | 725 | | | |
| 400 Purchased Property Services | 730 | 8,717 | 8,717 | 15,000 |
| 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 | 20,406 | 20,182 | 40,000 |
| 200 Employee Benefits | | | | |
| 210 Insurance | 755 | 2,727 | 2,539 | 5,000 |
| 220 Social Security | 760 | 1,494 | 1,440 | 2,500 |
| 290 Other | 765 | 20 | 20 | 1,000 |
| 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 | 7,279 | 7,490 | 25,000 |
| 400 Purchased Property Services | 890 | | | |
| 500 Other Purchased Services | 895 | | | |
| 600 Supplies | 900 | | | |
| 700 Property (Equipment & Furnishings) | 905 | | | |
| 800 Other | 910 | | | |
| TOTAL EXPENDITURES* | ~~~ | 8,154,405 | 8,734,397 | 11,654,000 |

**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 | 888,813 | 968,577 | 1,063,766 |
| Cancellation of Prior Year Encumbrances | 03 | 781 | | |
| **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 | | | |
| 3000 STATE SOURCES | | | | |
| 3225 CTE Transportation State Aid | 80 | 4,684 | 4,156 | 5,075 |
| 3240 Other State Grant | 90 | | | |
| 4000 FEDERAL SOURCES | | | | |
| 4530 Vocational Aid | | | | |
| 4531 Regular Aid | 115 | 50,471 | 55,855 | 49,785 |
| 4532 Special Project Aid | 125 | | | |
| 4590 Other Federal Aid | 130 | | | |
| 5000 OTHER | | | | |
| 5206 Transfer From General | 135 | 425,000 | 200,000 | 200,000 |
| 5208 Transfer From Supplemental General | 140 | 418,297 | 700,000 | 500,000 |
| 5253 Transfer From Contingency Reserve | 145 | 0 | 0 | ~~~~~~~~~~ |
| **RESOURCES AVAILABLE** | **170** | 1,788,046 | 1,928,588 | 1,818,626 |
| TOTAL EXPENDITURES & TRANSFERS | 175 | 819,469 | 864,822 | 1,244,000 |
| UNENCUMBERED CASH BALANCE JUNE 30 | 190 | 968,577 | 1,063,766 | 574,626 |

USD # 202

STATE OF KANSAS
Budget Form USD-E
2026-2027

| CAREER & POSTSECONDARY EDUCATION | Code 34 Line | 12 mo. 2024-2025 Actual (1) | 12 mo. 2025-2026 Actual (2) | 12 mo. 2026-2027 Budget (3) |
|---|---|---|---|---|
| **EXPENDITURES** | | | | |
| 1000 Instruction | | | | |
| 100 Salaries | | | | |
| 110 Licensed | 210 | 701,979 | 690,611 | 900,000 |
| 120 Non-Licensed | 215 | | | |
| 200 Employee Benefits | | | | |
| 210 Insurance (Employee) | 220 | 54,165 | 73,827 | 90,000 |
| 220 Social Security | 225 | 30,505 | 49,719 | 75,000 |
| 290 Other | 230 | 691 | 672 | 1,000 |
| 300 Purchased Professional & Technical Serv | 235 | | | 20,000 |
| 400 Purchased Property Services | 237 | | | |
| 500 Other Purchased Services | | | | |
| 560 Tuition | | | | |
| 561 Tuition/other State LEA's | 240 | | | 50,000 |
| 564 Payment to Vocational Education Coop | 245 | | | |
| 590 Other | 250 | | | 50,000 |
| 600 Supplies | | | | |
| 610 General Supplemental (Teaching) | 255 | 11,156 | 31,734 | 50,000 |

| 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 | 2,502 | 6,620 | 8,000 |
| 680 Miscellaneous Supplies | 265 | 423 | 169 | |
| 700 Property (Equipment & Furnishings) | 270 | 1,622 | | |
| 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 | 6,313 | 230 | |
| 120 Non-Licensed | 335 | | | |
| 200 Employee Benefits | | | | |
| 210 Insurance (Employee) | 340 | | | |
| 220 Social Security | 345 | 12 | 16 | |
| 290 Other | 350 | | | |
| 300 Purchased Professional & Technical Serv | 355 | | | |
| 400 Purchased Property Services | 357 | | | |
| 500 Other Purchased Services | 360 | 8,093 | 4,522 | |
| 600 Supplies | | | | |
| 640 Books (not textbooks) & Periodicals | 365 | | | |
| 650 Technology Supplies | 370 | | | |
| 680 Miscellaneous Supplies | 375 | | | |
| 700 Property (Equipment & Furnishings) | 380 | | | |
| 800 Other | 385 | 2,008 | 6,702 | |
| 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<br>100 Salaries<br>120 Non-Licensed | 495 | | | |
| 200 Employee Benefits<br>210 Insurance (Employee) | 500 | | | |
| 220 Social Security | 505 | | | |
| 290 Other | 510 | | | |
| 300 Purchased Professional & Technical Serv | 515 | | | |
| 400 Purchased Property Services<br>411 Water/Sewer | 520 | | | |
| 420 Cleaning | 525 | | | |
| 430 Repairs & Maintenance | 530 | | | |
| 440 Rentals | 535 | | | |
| 490 Other | 540 | | | |
| 500 Other Purchased Services | 545 | | | |
| 600 Supplies<br>610 General Supplies | 550 | | | |
| 620 Energy<br>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<br>120 Non-Licensed | 586 | | | |
| 200 Employee Benefits | 587 | | | |
| 500 Other Purchased Services<br>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<br>100 Salaries<br>110 Licensed | 650 | | | |
| 120 Non-Licensed | 655 | | | |
| 200 Employee Benefits<br>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* | ~~~ | 819,469 | 864,822 | 1,244,000 |

**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** | | | | |

| 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 | 8,774 | 34,031 | 30,256 |
| Cancellation of Prior Year Encumbrances | 03 | | | |
| **REVENUES** | | | | |
| 1700 Student Activities* | | | | |
| 1710 Admissions | 10 | | | |
| 1790 Other Student Activity Income | 20 | | | |
| 1900 Other Revenue From Local Sources* | | | | |
| 1920 Contributions & Donations | 30 | | | |
| 1930 City/County Sales Tax | 32 | | | |
| 1990 Miscellaneous | 35 | 219,659 | 178,305 | 500,000 |
| 3000 STATE SOURCES | | | | |
| 3227 Mental Health (School Liaison) | 40 | | | |
| 3228 Mental Health (Community Mental Health) | 45 | | | |
| 3230 Safe & Secure Schools Grant | 55 | 54,356 | | 26,076 |
| 3231 Pre-K Pilot Grant (CIF) | 60 | | | |
| 3240 Other State Grant | 70 | | | |
| 4000 FEDERAL SOURCES | | | | |
| 4585 Pre-K Pilot Grant (TANF) | 80 | | | |
| 4587 Pre-K Pilot Grant (GEER) | 85 | | | |
| 4589 Safe & Secure Schools Grant | 87 | | | |
| **RESOURCES AVAILABLE** | 170 | 282,789 | 212,336 | 556,332 |
| TOTAL EXPENDITURES | 175 | 248,758 | 182,080 | 556,332 |
| UNENCUMBERED CASH BALANCE JUNE 30 | 190 | 34,031 | 30,256 | 0 |

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

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

*Examples of funds to include:*

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

USD # 202

STATE OF KANSAS
Budget Form USD-E
2026-2027

| GIFTS & GRANTS (monies not included in other funds) | Code 35 Line | 12 mo. 2024-2025 Actual (1) | 12 mo. 2025-2026 Actual (2) | 12 mo. 2026-2027 Budget (3) |
|---|---|---|---|---|
| **EXPENDITURES** | | | | |
| 1000 Instruction | | | | |
| 100 Salaries | | | | |
| 110 Licensed | 210 | 3,105 | 3,214 | 100,000 |
| 120 Non-Licensed | 215 | | | |
| 200 Employee Benefits | | | | |
| 210 Insurance (Employee) | 220 | | | 15,000 |
| 220 Social Security | 225 | | 38 | 15,000 |
| 290 Other | 230 | | | 1,000 |
| 300 Purchased Professional & Technical Serv | 235 | | | |
| 400 Purchased Property Services | 237 | | | |
| 500 Other Purchased Services | | | | |
| 560 Tuition | | | | |
| 561 Tuition/other State LEA's | 240 | | | |
| 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 | 2,668 | 50 | 20,000 |
| 600 Supplies | | | | |
| 610 General Supplemental (Teaching) | 260 | 58,821 | 68,967 | 125,000 |
| 644 Textbooks | 265 | | | |
| 650 Supplies (Technology Related) | 267 | | | |
| 680 Miscellaneous Supplies | 270 | | | |
| 700 Property (Equipment & Furnishings) | 275 | 14,246 | | |
| 800 Other | 280 | | | |
| 2000 Support Services | | | | |
| 2100 Student Support Services | | | | |
| 100 Salaries | | | | |
| 110 Licensed | 285 | | | |
| 120 Non-Licensed | 290 | 1,510 | | |
| 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 | 4,065 | 3,237 | 7,500 |
| 600 Supplies | 320 | 33,191 | 30,896 | 100,000 |
| 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 | 5,929 | 985 | 5,756 |
| 400 Purchased Property Services | 363 | | | |
| 500 Other Purchased Services | 365 | | 88 | |
| 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 | | | |

| 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 | 61,687 | 65,145 | 120,000 |
| 120 Non-Licensed | 465 | | | |
| 200 Employee Benefits | | | | |
| 210 Insurance (Employee) | 470 | 4,582 | 4,588 | 10,000 |
| 220 Social Security | 475 | 4,536 | 4,807 | 10,000 |
| 290 Other | 480 | 62 | 65 | 1,000 |
| 300 Purchased Professional & Technical Serv | 485 | | | |
| 400 Purchased Property Services | 490 | | | |
| 500 Other Purchased Services | | | | |
| 530 Communications (Telephone, postage, etc.) | 495 | | | |
| 590 Other | 500 | | | |
| 600 Supplies | 505 | | | |
| 700 Property (Equipment & Furnishings) | 510 | | | |
| 800 Other | 515 | | | |
| 2500 Central Services | | | | |
| 100 Salaries | | | | |
| 110 Licensed | 680 | | | |
| 120 Non-Licensed | 685 | | | |
| 200 Employee Benefits | | | | |
| 210 Insurance | 690 | | | |
| 220 Social Security | 695 | | | |
| 290 Other | 700 | | | |
| 300 Purchased Professional & Technical Serv | 705 | | | |
| 400 Purchased Property Services | 710 | | | |
| 500 Other Purchased Services | 715 | | | |
| 600 Supplies | 720 | | | |
| 700 Property (Equipment & Furnishings) | 725 | | | |
| 800 Other | 730 | | | |
| 2600 Operations & Maintenance | | | | |
| 100 Salaries | | | | |
| 120 Non-Licensed | 520 | | | |
| 200 Employee Benefits | | | | |
| 210 Insurance (Employee) | 525 | | | |
| 220 Social Security | 530 | | | |
| 290 Other | 535 | | | |
| 300 Purchased Professional & Technical Serv | 540 | | | |
| 400 Purchased Property Services | | | | |
| 411 Water/Sewer | 545 | | | |
| 420 Cleaning | 550 | | | |
| 430 Repairs & Maintenance | 555 | | | |
| 440 Rentals | 560 | | | |
| 460 Repair of Buildings | 565 | | | |
| 490 Other | 570 | | | |
| 500 Other Purchased Services | | | | |
| 520 Insurance | 575 | | | |
| 590 Other | 580 | | | |
| 600 Supplies | | | | |
| 610 General Supplies | 585 | | | |
| 620 Energy | | | | |
| 621 Heating | 590 | | | |
| 622 Electricity | 595 | | | |
| 626 Motor Fuel (not schoolbus) | 600 | | | |
| 629 Other | 605 | | | |
| 680 Miscellaneous Supplies | 610 | | | |

| GIFTS & GRANTS (monies not included in other funds) | Code 35 Line | 12 mo. 2024-2025 Actual (1) | 12 mo. 2025-2026 Actual (2) | 12 mo. 2026-2027 Budget (3) |
|---|---|---|---|---|
| **EXPENDITURES** | | | | |
| 700 Property (Equipment & Furnishings) | 615 | 54,356 | | 26,076 |
| 800 Other | 620 | | | |
| 2700 Student Transportation Services<br>2710 Vehicle Operating Services<br>100 Salaries<br>120 Non-Licensed | 625 | | | |
| 200 Employee Benefits<br>210 Insurance | 630 | | | |
| 220 Social Security | 635 | | | |
| 290 Other | 640 | | | |
| 442 Rent of Vehicles (lease) | 645 | | | |
| 500 Other Purchased Services<br>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<br>100 Salaries<br>110 Licensed | 805 | | | |
| 120 Non-Licensed | 810 | | | |
| 200 Employee Benefits<br>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<br>3100 Food Service Operation<br>100 Salaries<br>110 Licensed | 735 | | | |
| 120 Non-Licensed | 740 | | | |
| 200 Employee Benefits<br>210 Insurance | 745 | | | |
| 220 Social Security | 750 | | | |
| 290 Other | 755 | | | |
| 500 Other Purchased Services<br>520 Insurance | 760 | | | |
| 570 Food Service Management | 765 | | | |
| 590 Other Purchased Services | 770 | | | |
| 600 Supplies<br>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<br>100 Salaries<br>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* | ~~~ | 248,758 | 182,080 | 556,332 |

**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 | 14,205 | 13,401 | 6,412 |
| Cancellation of Prior Year Encumbrances | 03 | | | |
| **REVENUES** | | | | |
| 1000 LOCAL SOURCES<br>1510 Interest on Idle Funds | 05 | | | |
| 1900 Other Revenue From Local Sources | 07 | 10,915 | 257 | |
| 1961 Revenue From General | 10 | | | |
| 1962 Revenue From Supplemental General | 12 | | | |
| 1963 Revenue From Adult Education | 15 | | | |
| 1964 Revenue From Adult Supplemental Education | 20 | | | |
| 1965 Revenue From Bilingual Education | 25 | | | |
| 1966 Revenue From Driver Training | 30 | | | |
| 1967 Revenue From Extraordinary School | 37 | | | |
| 1968 Revenue From Food Service | 40 | | | |
| 1969 Revenue From Professional Development | 45 | | | |
| 1970 Revenue From Parent Education | 50 | | | |
| 1971 Revenue From Summer School | 52 | | | |
| 1972 Revenue From Special Education | 55 | | | |
| 1975 Revenue From Career and Postsecondary | 65 | | | |
| 1977 Revenue From Federal Funds | 71 | | | |
| 1978 Revenue From Contingency Reserve | 72 | 0 | 0 | |
| 1979 Revenue From Special Liability Expense | 75 | 0 | 0 | |
| 1980 Revenue From Preschool-Aged At-Risk | 77 | | | |
| 1981 Revenue From At Risk (K-12) | 78 | | | |
| 1982 Revenue From Virtual Education | 79 | | | |
| 5000 OTHER<br>5206 Transfer from General | 80 | 0 | 0 | |
| 5208 Transfer from Supplemental General | 81 | 0 | 0 | |
| **RESOURCES AVAILABLE** | 82 | 25,120 | 13,658 | |
| **EXPENDITURES** | | | | |
| 210 Health Care Services | 85 | 11,719 | 7,246 | |
| 211 Disability Income Benefits | 90 | | | |
| 212 Group Life Insurance | 95 | | | |
| 260 School Workers' Compensation | 100 | | | |
| 520 Risk Management Insurance | 105 | | | |
| TOTAL EXPENDITURES & TRANSFERS | 175 | 11,719 | 7,246 | |
| UNENCUMBERED CASH BALANCE JUNE 30 | 190 | 13,401 | 6,412 | |

| 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<br>3221 KPERS | 05 | 4,296,700 | 4,294,779 | 4,842,363 |
| **RESOURCES AVAILABLE** | **70** | 4,296,700 | 4,294,779 | 4,842,363 |
| **EXPENDITURES** | | | | |
| 1000 Instruction<br>200 Employee Benefits | 75 | 2,835,822 | 2,834,554 | 2,832,458 |
| 2100 Student Support<br>200 Employee Benefits | 80 | 171,868 | 171,791 | 475,724 |
| 2200 Instructional Support<br>200 Employee Benefits | 85 | 42,967 | 42,948 | 143,984 |
| 2300 General Administration<br>200 Employee Benefits | 90 | 42,967 | 42,948 | 167,022 |
| 2400 School Administration<br>200 Employee Benefits | 95 | 214,835 | 214,739 | 388,182 |
| 2500 Central Services<br>200 Employee Benefits | 100 | 85,934 | 85,895 | 165,870 |
| 2600 Operations & Maintenance<br>200 Employee Benefits | 105 | 343,736 | 343,582 | 404,193 |
| 2700 Student Transportation Services<br>200 Employee Benefits | 110 | 300,769 | 300,635 | 230,375 |
| 2900 Other Support Services<br>200 Employee Benefits | 113 | | | |
| 3000 Food Service<br>200 Employee Benefits | 115 | 257,802 | 257,687 | 34,555 |
| TOTAL EXPENDITURES | 175 | 4,296,700 | 4,294,779 | 4,842,363 |
| UNENCUMBERED CASH BALANCE JUNE 30 | 190 | ~~~~~~~~~~ | ~~~~~~~~~~ | ~~~~~~~~~~ |

| CONTINGENCY RESERVE | Code 53 Line | 12 mo. 2024-2025 Actual (1) | 12 mo. 2025-2026 Actual (2) | 12 mo. 2026-2027 Budget (3) |
|---|---|---|---|---|
| UNENCUMBERED CASH BALANCE JULY 1 | 01 | 2,273,487 | 2,273,487 | 2,273,487 |
| Cancellation of Prior Year Encumbrances | 03 | | | |
| **REVENUES** | | | | |
| 5000 OTHER | | | | |
| 5206 Transfer From General | 05 | 0 | 0 | |
| **RESOURCES AVAILABLE** | 170 | 2,273,487 | 2,273,487 | |
| TOTAL EXPENDITURES & TRANSFERS | 175 | 0 | 0 | |
| UNENCUMBERED CASH BALANCE JUNE 30 | 190 | 2,273,487 | 2,273,487 | |

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| CONTINGENCY RESERVE | Code 53 Line | 12 mo. 2024-2025 Actual (1) | 12 mo. 2025-2026 Actual (2) | 12 mo. 2026-2027 Budget (3) |
|---|---|---|---|---|
| **EXPENDITURES** | | | | |
| 1000 Instruction | | | | |
| 100 Salaries | | | | |
| 110 Licensed | 210 | | | |
| 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 | 2,111,121 | 2,131,029 | 1,863,322 |
| Cancellation of Prior Year Encumbrances | 03 | | | |
| **REVENUES** | | | | |
| 1000 LOCAL SOURCES | | | | |
| 1510 Interest on Idle Funds | 04 | | | |
| 1740 Fees (Rental) | 05 | | | |
| 1911 Fines | 10 | | | |
| 1942 Rental Fees & Books | 15 | | | |
| 1990 Miscellaneous | 20 | | | |
| 4000 FEDERAL SOURCES | | | | |
| 4590 Other Federal Aid | 22 | | | |
| 5000 OTHER | | | | |
| 5206 Transfer From General | 25 | 100,000 | 250,000 | |
| 5208 Transfer From Supplemental General | 30 | 0 | 781,545 | |
| 5253 Transfer From Contingency Reserve | 35 | 0 | 0 | |
| **RESOURCES AVAILABLE** | 40 | 2,211,121 | 3,162,574 | |
| **EXPENDITURES** | | | | |
| 1000 Instruction | | | | |
| 600 Supplies | | | | |
| 644 Textbooks | 75 | 80,092 | 1,290,760 | |
| 645 Workbooks | 80 | | | |
| 646 Repairing Textbooks | 85 | | | |
| 649 Other Materials & Supplies | 90 | | 3,887 | |
| 650 Supplies (Technology Related) | 93 | | 4,605 | |
| 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 | 80,092 | 1,299,252 | |
| UNENCUMBERED CASH BALANCE JUNE 30 | 190 | 2,131,029 | 1,863,322 | |

| 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 | 311,380 | 309,393 | 436,263 |
| Cancellation of Prior Year Encumbrances | 03 | | | |
| **REVENUES** | | | | |
| 1000 LOCAL SOURCES | | | | |
| 1710 Admissions/Gate Receipts | 50 | 64,881 | 82,913 | |
| 1730 Student Organization Membership Dues | 15 | | | |
| 1790 Other Student Activity Income | 55 | 437,631 | 449,992 | |
| 1900 Other Revenue From Local Source | | | | |
| 1980 Reimbursements | 60 | | | |
| **RESOURCES AVAILABLE** | 170 | 813,892 | 842,298 | |
| TOTAL EXPENDITURES | 175 | 504,499 | 406,035 | |
| UNENCUMBERED CASH BALANCE JUNE 30 | 190 | 309,393 | 436,263 | ~~~~~~~~~~ |

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

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

***This does not include student organizations or clubs.***

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| 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 | 28,478 | 19,104 | |
| 200 Employee Benefits | | | | |
| 210 Insurance (Employee) | 220 | | | |
| 220 Social Security | 225 | | | |
| 290 Other | 230 | | | |
| 300 Purchased Professional and Tech Services | 232 | | | |
| 600 Supplies | 235 | | | |
| 700 Property (Equipment & Furnishings) | 240 | | | |
| 800 Other | 245 | | | |
| 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 | 476,021 | 386,931 | |
| 730 Equipment | 275 | | | |
| 800 Other | 280 | | | |
| TOTAL EXPENDITURES* | ~~~ | 504,499 | 406,035 | ~~~~~~~~~~ |

**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 | 6,873,453 | 6,067,939 | 5,126,698 | 5,126,698 |
| **REVENUES** | | | | | |
| 1000 LOCAL SOURCES | | | | | |
| 1110 Ad Valorem Tax Levied | | | | | |
| 2023 $ | 05 | 62,903 | | | |
| 2024 $ | 10 | 2,953,291 | 89,542 | | |
| 2025 $ | 15 | | 3,069,890 | 41,848 | 41,848 |
| 2026 $ | 20 | | | 3,145,223 | |
| 1140 Delinquent Tax | 25 | 78,067 | 86,890 | 99,361 | 148,967 |
| 1510 Interest on Idle Funds | 30 | | | | 0 |
| July - December Estimate | 35 | | | | |
| 1900 Other Revenue From Local Source | 40 | | | | 0 |
| July - December Estimate | 45 | | | | |
| 2000 COUNTY SOURCES | | | | | |
| 2400 Motor Vehicle Tax (Includes 16/20M Tax) | 55 | 234,397 | 248,455 | 193,063 | 193,063 |
| July - December Estimate | 60 | | | | 96,532 |
| 2450 Recreational Vehicle Tax | 65 | 1,109 | 1,201 | 911 | 911 |
| July - December Estimate | 66 | | | | 456 |
| 2460 Commercial Vehicle Tax | 67 | 5,809 | 6,848 | 5,487 | 5,487 |
| July - December Estimate | 68 | | | | 2,744 |
| 2800 In Lieu of Taxes IRBs/Rental Excise | 70 | 58,512 | 125,237 | 0 | 0 |
| July - December Estimate | 72 | | | | 0 |
| 3000 STATE SOURCES | | | | | |
| 3217 State Aid (prior July 1, 2015) | 76 | 887,797 | 779,900 | 774,058 | 774,058 |
| July - December Estimate* | 77 | | | | 765,454 |
| 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 | 792,904 | 408,522 | 130,125 | 130,125 |
| July - December Estimate* | 84 | | | | 105,833 |
| 3217 State Aid (after 7/1/22) | 86 | | | 0 | 0 |
| July - December Estimate* | 87 | | | | |
| 5000 OTHER FINANCING SOURCES | | | | | |
| 5140 Federal Tax Credit | 80 | | | 0 | 0 |
| July - December Estimate* | 81 | | | | |
| **RESOURCES AVAILABLE** | 82 | 11,948,242 | 10,884,424 | 9,516,774 | 7,392,176 |
| **EXPENDITURES** | | | | | |
| 5100 DEBT SERVICE | | | | | |
| 832 Interest | 85 | 817,453 | 1,452,726 | 1,302,588 | |
| 890 Bond Fees | 90 | | | | |
| 831 Principal | 95 | 5,062,850 | 4,305,000 | 3,160,000 | |
| **TOTAL EXPENDITURES** | 100 | 5,880,303 | 5,757,726 | 4,462,588 | 4,462,588 |
| 832 Interest Due July-December | 105 | | | | 620,753 |
| 890 Bond Fees July-December | 110 | | | | |
| 831 Principal Due July-December | 115 | | | | 3,280,000 |
| 990 Cash Basis Reserve | 120 | | | | 2,233,145 |
| TOTAL OPERATING EXPENDITURE (18 MO) | 185 | | | | 10,596,486 |
| UNENCUMBERED CASH BALANCE JUNE 30 | 190 | 6,067,939 | 5,126,698 | 5,054,186 | ~~~~~~~~~~ |
| | 195 | TAX REQUIRED (Line 185 minus Line 82) | | | 3,204,310 |
| | 200 | Delinquent Tax | | | 192,259 |
| | 205 | Amount of 2026 Tax to be Levied | | | 3,396,569 |

***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.*

| RECREATION COMMISSION | Code 84 Line | 12 mo. 2024-2025 Actual (1) | 12 mo. 2025-2026 Actual (2) | 12 mo. 2026-2027 Budget (3) | 18 mo. Financing Required (4) |
|---|---|---|---|---|---|
| UNENCUMBERED CASH BALANCE JULY 1 | 01 | 1,392,863 | 1,310,150 | 1,493,178 | 1,493,178 |
| Cancellation of Prior Year Encumbrances | 03 | | | | |
| **REVENUES** | | | | | |
| 1000 LOCAL SOURCES | | | | | |
| 1110 Ad Valorem Tax Levied | | | | | |
| 2023 $ | 05 | 29,032 | | | |
| 2024 $ | 10 | 1,121,686 | 33,904 | | |
| 2025 $ | 15 | | 1,192,210 | 13,303 | 13,303 |
| 2026 $ | 20 | | | 1,455,829 | |
| 1140 Delinquent Tax | 25 | 35,529 | 35,815 | 38,493 | 57,711 |
| 1900 Other Revenue From Local Source | 30 | 265,315 | 286,739 | 158,700 | 158,700 |
| July - December Estimate | 35 | | | | |
| 2000 COUNTY SOURCES | | | | | |
| 2400 Motor Vehicle Tax (Includes 16/20M Tax) | 45 | 106,363 | 104,289 | 73,832 | 73,832 |
| July - December Estimate | 50 | | | | 36,916 |
| 2450 Recreational Vehicle Tax | 55 | 502 | 509 | 349 | 349 |
| July - December Estimate | 56 | | | | 175 |
| 2460 Commercial Vehicle Tax | 57 | 2,671 | 2,702 | 2,098 | 2,098 |
| July - December Estimate | 58 | | | | 1,049 |
| 2800 In Lieu of Taxes IRBs/Rental Excise | 60 | 22,294 | 48,061 | 0 | 0 |
| July - December Estimate | 65 | | | | 0 |
| **RESOURCES AVAILABLE** | **70** | 2,976,255 | 3,014,379 | 3,235,782 | 1,837,311 |
| **EXPENDITURES** | | | | | |
| 3300 Community Service Operations | 75 | 1,666,105 | 1,521,201 | 2,810,499 | |
| TOTAL EXPENDITURES | 175 | 1,666,105 | 1,521,201 | 2,810,499 | 2,810,499 |
| July - December Estimate | 180 | | | | 509,991 |
| **TOTAL OPERATING EXPENDITURE (18 MO)** | **185** | | | | 3,320,490 |
| UNENCUMBERED CASH BALANCE JUNE 30 | 190 | 1,310,150 | 1,493,178 | 425,283 | ~~~~~~~~~~ |
| | 195 | TAX REQUIRED (Line 185 minus Line 70) | | | 1,483,179 |
| | 200 | Delinquent Tax | | | 88,991 |
| | 205 | Amount of 2026 Tax to be Levied | | | 1,572,170 |

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

| RECREATION COMMISSION EMPLOYEE BENEFITS & SPECIAL LIABILITY | Code 86 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 | 618,733 | 530,229 | 413,765 | 413,765 |
| Cancellation of Prior Year Encumbrances | 03 | | | | |
| **REVENUES** | | | | | |
| 1000 LOCAL SOURCES | | | | | |
| 1110 Ad Valorem Tax Levied | | | | | |
| 2023 $ | 05 | 4,838 | | | |
| 2024 $ | 10 | 58,788 | 1,707 | | |
| 2025 $ | 15 | | 63,346 | 2 | 2 |
| 2026 $ | 20 | | | 63,297 | |
| 1140 Delinquent Tax | 25 | 5,923 | 3,807 | 2,022 | 3,032 |
| 1900 Other Revenue From Local Source | 30 | | | | 0 |
| July - December Estimate | 35 | | | | |
| 2000 COUNTY SOURCES | | | | | |
| 2400 Motor Vehicle Tax (Includes 16/20M Tax) | 45 | 17,732 | 11,869 | 3,895 | 3,895 |
| July - December Estimate | 50 | | | | 1,948 |
| 2450 Recreational Vehicle Tax | 55 | 84 | 61 | 19 | 19 |
| July - December Estimate | 56 | | | | 10 |
| 2460 Commerical Vehicle Tax | 57 | 445 | 207 | 111 | 111 |
| July - December Estimate | 58 | | | | 56 |
| 2800 In Lieu of Taxes IRBs/Rental Excise | 60 | 1,220 | 2,560 | 0 | 0 |
| July - December Estimate | 65 | | | | 0 |
| **RESOURCES AVAILABLE** | 70 | 707,763 | 613,786 | 483,111 | 422,838 |
| **EXPENDITURES** | | | | | |
| 3300 Community Service Operations | 75 | 177,534 | 200,021 | 300,000 | |
| TOTAL EXPENDITURES | 175 | 177,534 | 200,021 | 300,000 | 300,000 |
| July - December Estimate | 180 | | | | 187,324 |
| **TOTAL OPERATING EXPEND (18 MO)** | **185** | | | | 487,324 |
| UNENCUMBERED CASH BALANCE JUNE 30 | 190 | 530,229 | 413,765 | 183,111 | ~~~~~~~~~~ |
| | 195 | TAX REQUIRED (Line 185 minus Line 70) | | | 64,486 |
| | 200 | Delinquent Tax | | | 3,869 |
| | 205 | Amount of 2026 Tax to be Levied | | | 68,355 |

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

**Notice of Hearing 2026-2027 Budget**

The governing body of Unified School District 202 will meet on the 1st day of September 2026 at 6:15 PM at 800 S 55th Street, Kansas City, KS 66106 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 Administrative Service Center on the district website and will be available at this hearing.

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

| | | 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 | 35,611,395 | 20.000 | 36,846,506 | 20.000 | 38,512,918 | 4,384,471 | 20.000 |
| Supplemental General (LOB) | 08 | 11,505,589 | 13.215 | 11,880,965 | 15.841 | 12,040,546 | 4,466,614 | 16.336 |
| **SPECIAL REVENUE** | | | | | | | | |
| Federal Funds | 07 | 4,496,454 | | 1,879,261 | | 1,981,947 | | |
| Adult Education | 10 | 0 | 0.000 | 0 | 0.000 | 0 | 0 | 0.000 |
| Preschool-Aged At-Risk | 11 | 517,521 | | 554,817 | | 608,000 | | |
| Adult Supplemental Education | 12 | 0 | | 0 | | 0 | | |
| At-Risk Education Fund | 13 | 11,828,472 | | 12,566,877 | | 15,972,000 | | |
| Bilingual Education | 14 | 971,780 | | 1,060,050 | | 1,528,219 | | |
| Virtual Education | 15 | 42,000 | | 59,700 | | 128,079 | | |
| Capital Outlay | 16 | 4,969,766 | 8.000 | 8,408,149 | 8.000 | 21,400,000 | 2,187,366 | 8.000 |
| Driver Training | 18 | 0 | | 0 | | 0 | | |
| Declining Enrollment | 19 | 0 | 0.000 | 0 | 0.000 | 0 | 0 | 0.000 |
| Extraordinary School Program | 22 | 0 | | 0 | | 0 | | |
| Food Service | 24 | 2,675,293 | | 2,884,418 | | 5,761,000 | | |
| Professional Development | 26 | 25,559 | | 28,279 | | 136,000 | | |
| Parent Education Program | 28 | 493,444 | | 512,447 | | 780,000 | | |
| Summer School | 29 | 0 | | 0 | | 0 | | |
| Special Education | 30 | 8,154,405 | | 8,734,397 | | 11,654,000 | | |
| Cost of Living | 33 | 0 | 0.000 | 0 | 0.000 | 0 | 0 | 0.000 |
| Career and Postsecondary Education | 34 | 819,469 | | 864,822 | | 1,244,000 | | |
| Gifts and Grants | 35 | 248,758 | | 182,080 | | 556,332 | | |
| 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 | 11,719 | | 7,246 | | | | |
| KPERS Special Retirement Contribution | 51 | 4,296,700 | | 4,294,779 | | 4,842,363 | | |
| Contingency Reserve | 53 | 0 | | 0 | | | | |
| Textbook & Student Material Revolving | 55 | 80,092 | | 1,299,252 | | | | |
| Activity Fund | 56 | 504,499 | | 406,035 | | | | |
| **DEBT SERVICE** | | | | | | | | |
| Bond and Interest #1 | 62 | 5,880,303 | 12.552 | 5,757,726 | 12.422 | 4,462,588 | 3,396,569 | 12.422 |
| 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 | 93,133,218 | 53.767 | 98,227,806 | 56.263 | 121,607,992 | 14,435,020 | 56.758 |
| Less: Transfers | 105 | 24,568,999 | | 24,607,037 | | 20,991,861 | | |
| NET USD EXPENDITURES | 110 | 68,564,219 | | 73,620,769 | | 100,616,131 | | |
| **TOTAL USD TAXES LEVIED** | 115 | 12,557,431 | | 13,954,868 | | 14,435,020 | | |

*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) | 2024-2025 Actual Actual Tax Rate* (2) | 2025-2026 Actual Actual Expenditures (3) | 2025-2026 Actual Actual Tax Rate* (4) | 2026-2027 Proposed Budget Budgeted Expenditures (5) | 2026-2027 Proposed Budget Amount of 2026 Tax to be Levied (6) | 2026-2027 Proposed Budget Est. Tax Rate* (7) |
|---|---|---|---|---|---|---|---|---|
| **OTHER** | | | | | | | | |
| Historical Museum | 80 | 0 | 0.000 | 0 | 0.000 | 0 | 0 | 0.000 |
| Public Library Board/District | 82 | 0 | 0.000 | 0 | 0.000 | 0 | 0 | 0.000 |
| Public Library Board Employee Benefits | 83 | 0 | 0.000 | 0 | 0.000 | 0 | 0 | 0.000 |
| Recreation Commission | 84 | 1,666,105 | 4.769 | 1,521,201 | 4.813 | 2,810,499 | 1,572,170 | 5.750 |
| Rec Comm Emp Benefits & Spec Liab | 86 | 177,534 | 0.251 | 200,021 | 0.252 | 300,000 | 68,355 | 0.250 |
| **TOTAL OTHER** | 120 | 1,843,639 | 5.020 | 1,721,222 | 5.065 | 3,110,499 | 1,640,525 | 6.000 |
| **TOTAL TAXES LEVIED** | 125 | $13,827,755 | | $15,304,720 | | $16,075,545 | | |
| Assessed Valuation - General Fund | 128 | $200,292,531 | | $213,964,331 | | $219,223,569 | | |
| Assessed Valuation - All Other Funds | 130 | $254,081,136 | | $267,953,192 | | $273,420,792 | | |
| Assessed Valuation - Capital Outlay | 129 | $286,388,272 | | $302,859,139 | | $273,420,792 | | |
| **Outstanding Indebtedness, July 1** | | 2024 | | 2025 | | 2026 | | |
| General Obligation Bonds | 135 | 46,925,000 | | 42,645,000 | | 38,340,000 | | |
| 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 | 46,925,000 | | 42,645,000 | | 38,340,000 | | |

**Tax Rates are expressed in Mills*

Board President

Clerk of the Board

**Exceeding Revenue Neutral for the 2026-2027 School Year**

The governing body of Unified School District 202 will meet on the 1st day of September 2026 at 6:00 PM at 800 S 55th Street, Kansas City, KS 66106 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 Administrative Service Center and will be available at this hearing.

**Revenue Neutral**

| | 2025-2026 Actual Taxes Levied (1) | 2025-2026 Actual Tax Rate (2) | 2025-2026 Revenue Neutral Taxes (3) | 2025-2026 Revenue Neutral Tax Rate (4) | 2026-2027 Proposed Taxes to be Levied (5) | 2026-2027 Proposed Tax Rate (6) |
|---|---|---|---|---|---|---|
| General | $4,279,287 | 20.000 | $4,279,287 | 19.520 | $4,384,471 | 20.000 |
| **ALL OTHER FUNDS** | | | | | | |
| Supplemental General (LOB) | $4,221,595 | 15.841 | $4,244,858 | 15.440 | $4,466,614 | 16.336 |
| Adult Education | $0 | 0.000 | | | $0 | 0.000 |
| Capital Outlay | $2,143,626 | 8.000 | $2,422,873 | 7.840 | $2,187,366 | 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 | $3,310,360 | 12.422 | $3,328,625 | 12.107 | $3,396,569 | 12.422 |
| 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 | $13,954,868 | 56.263 | $14,275,643 | 54.907 | $14,435,020 | 56.758 |
| Total Taxes Levied Excluding General Fund | $9,675,581 | 36.263 | $9,996,356 | 35.387 | $10,050,549 | 36.758 |

**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 202 will meet on the 1st day of September 2026 at 6:00 PM at 800 S 55th Street, Kansas City, KS 66106 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 Administrative Service Center and will be available at this hearing.

**Revenue Neutral**

| | 2025-2026 | | | | 2026-2027 | |
|---|---|---|---|---|---|---|
| | Actual Taxes Levied (1) | Actual Tax Rate (2) | Revenue Neutral Taxes (3) | Revenue Neutral Tax Rate (4) | Proposed Taxes to be Levied (5) | Proposed Tax Rate (6) |
| General | $4,279,287 | 20.000 | $4,279,287 | 19.520 | $4,384,471 | 20.000 |
| **ALL OTHER FUNDS** | | | | | | |
| Supplemental General (LOB) | $4,221,595 | 15.841 | $4,244,858 | 15.440 | $4,466,614 | 16.336 |
| Adult Education | $0 | 0.000 | $0 | 0.000 | $0 | 0.000 |
| Capital Outlay | $2,143,626 | 8.000 | $2,422,873 | 7.840 | $2,187,366 | 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 | $3,310,360 | 12.422 | $3,328,625 | 12.107 | $3,396,569 | 12.422 |
| 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 | $13,954,868 | 56.263 | $14,275,643 | 54.907 | $14,435,020 | 56.758 |
| Taxes Levied Excluding General Fund | $9,675,581 | 36.263 | $9,996,356 | 35.387 | $10,050,549 | 36.758 |

Board President

Clerk of the Board

**Unencumbered Cash Balance by Fund**

| | Fund | July 1, 2024 | July 1, 2025 | July 1, 2026 |
|---|---|---|---|---|
| General | 06 | 0 | 0 | 0 |
| Federal Funds | 07 | -1,016,229 | -328,744 | -307,175 |
| Supplemental General | 08 | 548,235 | 346,279 | 503,421 |
| Adult Education | 10 | 0 | 0 | 0 |
| Preschool-Aged At-Risk* | 11 | 352,644 | 405,272 | 400,455 |
| Adult Supplemental Education | 12 | 0 | 0 | 0 |
| At-Risk Education Fund* | 13 | 5,601,808 | 5,462,712 | 4,157,376 |
| Bilingual Education* | 14 | 425,015 | 452,438 | 592,388 |
| Virtual Education* | 15 | 179,779 | 137,779 | 78,079 |
| Capital Outlay | 16 | 21,797,276 | 25,602,928 | 26,002,021 |
| Driver Training* | 18 | 0 | 0 | 0 |
| Declining Enrollment | 19 | 0 | 0 | 0 |
| Extraordinary School Program* | 22 | 0 | 0 | 0 |
| Food Service | 24 | 3,026,244 | 3,023,425 | 2,950,407 |
| Professional Development* | 26 | 80,601 | 58,181 | 79,902 |
| Parent Education Program* | 28 | 358,835 | 402,655 | 382,303 |
| Summer School* | 29 | 0 | 0 | 0 |
| Special Education* | 30 | 3,071,523 | 4,163,884 | 3,899,357 |
| Cost of Living | 33 | 0 | 0 | 0 |
| Career and Postsecondary Education* | 34 | 888,813 | 968,577 | 1,063,766 |
| Gifts/Grants | 35 | 8,774 | 34,031 | 30,256 |
| Special Liability | 42 | 0 | 0 | 0 |
| School Retirement | 44 | 0 | 0 | 0 |
| Extraordinary Growth Facilities | 45 | 0 | 0 | 0 |
| Special Reserve | 47 | 14,205 | 13,401 | 6,412 |
| KPERS Spec. Ret. Contribution | 51 | 0 | 0 | 0 |
| Contingency Reserve* | 53 | 2,273,487 | 2,273,487 | 2,273,487 |
| Text Book & Student Material* | 55 | 2,111,121 | 2,131,029 | 1,863,322 |
| Activity Fund | 56 | 311,380 | 309,393 | 436,263 |
| Bond and Interest #1 | 62 | 6,873,453 | 6,067,939 | 5,126,698 |
| 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** | | 46,906,964 | 51,524,666 | 49,538,738 |
| Enrollment (FTE)[1] | | 3,750.0 | 3,696.4 | 3,733.0 |
| Amount per Pupil[2] | | 12,509 | 13,939 | 13,270 |
| | | | | |
| Historical Museum | 80 | 0 | 0 | 0 |
| Public Library | 82 | 0 | 0 | 0 |
| Public Library Emp. Benefits | 83 | 0 | 0 | 0 |
| Recreation Commission | 84 | 1,392,863 | 1,310,150 | 1,493,178 |
| Recreation Commission Emp. Benefits | 86 | 618,733 | 530,229 | 413,765 |
| **OTHER TOTAL** | | 2,011,596 | 1,840,379 | 1,906,943 |

*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** | **15,343,626** | **16,456,014** | **14,790,435** |

| **Total Expenditures (including Transfers) for General Fund and Supplemental General (LOB) Fund** | | | |
|---|---|---|---|
| **General** | **35,611,395** | **36,846,506** | **38,512,918** |
| **LOB** | **11,505,589** | **11,880,965** | **12,040,546** |
| **Total** | **47,116,984** | **48,727,471** | **50,553,464** |

| **CASH BALANCE** | | | |
|---|---|---|---|
| **Percentage** | **32.56%** | **33.77%** | **29.26%** |



# Budget Certificate
# 2026-2027 School Year

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

**USD# and Name:** 202 - Turner-Kansas City

**Superintendent:**

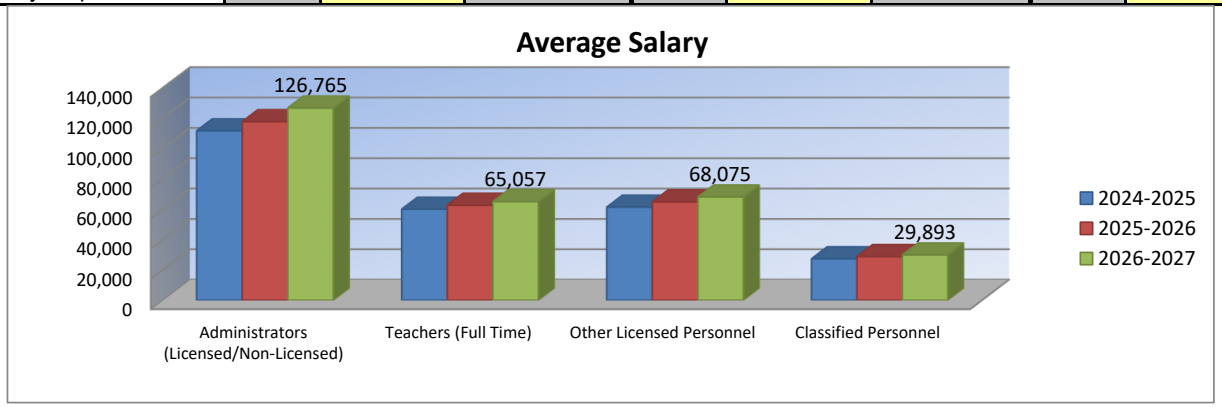
**Date:** September 1, 2026



USD # 202

## Average Salaries

| | 2024-25 Actual | | | 2025-26 Actual | | | 2026-27 Contracted | | |
|---|---|---|---|---|---|---|---|---|---|
| | FTE | Total Salary | Average Salary | FTE | Total Salary | Average Salary | FTE | Total Salary | Average Salary |
| Administrators (Licensed/Non-Licensed) | 37.0 | 4,133,414 | 111,714 | 38.0 | 4,474,213 | 117,742 | 36.0 | 4,563,540 | 126,765 |
| Teachers (Full Time) | 256.0 | 15,371,828 | 60,046 | 261.0 | 16,357,313 | 62,672 | 264.0 | 17,175,178 | 65,057 |
| Other Licensed Personnel | 52.0 | 3,193,766 | 61,419 | 57.0 | 3,695,510 | 64,834 | 57.0 | 3,880,285 | 68,075 |
| Classified Personnel | 263.0 | 7,192,387 | 27,347 | 274.0 | 7,895,722 | 28,817 | 278.0 | 8,310,248 | 29,893 |
| Substitutes/Temporary Help | ~~~~~~ | 978,814 | ~~~~~~ | ~~~~~~ | 866,269 | ~~~~~~ | ~~~~~~ | 1,200,000 | ~~~~~~ |




**DEFINITIONS**

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

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

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

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

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