

2026-2027 BUDGET



ANDOVER
PUBLIC SCHOOLS

USD 385

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District Budget

- Code 01 Certificate Page – shows adopted budget, expenditures and tax to be levied, and computation of delinquency
- Code 02 Resolutions for levy limits for tax funds (capital outlay, adult ed, historical museum, recreation commission)
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- Code 05 Statement of Indebtedness (bond and interest – bonds issued, interest and principle)
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- Code 06 General Fund – Unencumbered cash balance; Revenue (local, county, state and federal)
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- Code 07 Federal Funds – Unencumbered cash balance; Revenue - federal grants such as Title I, II, and IV
Federal Funds – Expenditures such as salaries, benefits, textbooks, supplies, purchased services, etc.
- Code 08 Supplemental General (Local Option Budget) Revenue (local, county, state); tax levied
Supplemental General (Local Option Budget) Expenditures such as salaries, supplies, equipment, repairs and maintenance, communication services, and transfers to other funds
- Code 11 Preschool-Aged At-Risk – Revenue (local, federal)
Preschool-Aged At-Risk – Expenditures such as salaries, benefits, textbooks and supplies

Code 13	At Risk K-12 – Revenue (local, federal) At Risk K-12 – Expenditures such as salaries, benefits, textbooks, and supplies
Code 14	Bilingual Education – Revenue (local, federal) Bilingual Education – Expenditures such as salaries, purchased services, and supplies
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Code 16	Capital Outlay – Revenue [local, county, federal (impact aid construction)] Capital Outlay – Expenditures – equipment and furnishings, buses, property, repair and remodeling, etc.
Code 18	Driver Training – Revenue (local, state) Driver Training – Expenditures such as salaries, supplies, equipment, etc.
Code 24	Food Service – Revenue (local, state, federal), and expenditures for salaries, supplies, equipment, etc.
Code 26	Professional Development – Revenue (local, state, federal), and expenditures for support services, salaries, supplies, equipment, etc.
Code 29	Summer School – Revenue (local, federal) Summer School – instruction, salaries, supplies, equipment, energy, etc.
Code 30	Special Education – Revenue (local, state, federal) Special Education – Expenditures such as salaries, purchased services, property, supplies, equipment, student transportation, etc.
Code 34	Career and Postsecondary Education – Revenue (local, federal) Career and Postsecondary Education – Expenditures such as salaries, purchased services, supplies, and equipment
Code 35	Gifts and Grants – Revenue (local, state), and expenditures for miscellaneous grants and donations
Code 51	KPERS – Revenue (state); Expenditures such as employee benefits
Code 53	Contingency Reserve – Revenue (transfer from general) Contingency Reserve – Expenditures such as salaries, supplies, equipment, property services, etc.
Code 55	Textbook & Student Material Revolving – Revenue (local) and expenditures for textbooks, musical equipment, materials and supplies, etc.
Code 56	Activity Fund – Revenue (local) and expenditures for activities in which pupils may participate directly or indirectly. This <u>does not</u> include student organizations or clubs.
Code 62	Bond and Interest (USD) #1 – Revenue (local, county, state) and expenditures for principal and interest
Code 99	Notice of Hearing (published in newspaper) is a summary showing operating funds and total expenditures, special education cooperative, total taxes levied and estimated tax rate. Other line items include library board, recreation commission, assessed valuation, lease purchase principle, and total USD debt.
Revenue Neutral....	This "Revenue Neutral Tax Rate" form is required to be published in the local paper if <i>Taxes Levied</i> for the budget year exceed the revenue neutral rate.
Average Salary	This page provides FTE and average salaries for administrators, teachers, licensed personnel, and substitutes.

One-Page Summary

This provides a summary of charts combined on one page.

Coding Expenditures in the Budget Document

(Definitions for Functions, Sub-functions, Objects)

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

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

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

Coding the USD Budget Document

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

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

For example:

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

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

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

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

FUNCTION DEFINITIONS

EXPENDITURES

Code

1000 Instruction

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

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

2000 Support Services

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

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

3000 Operation of Non-Instructional Services

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

4000 Facilities Acquisition and Construction Service

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

5000 Debt Service

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

SUBFUNCTION DEFINITIONS

EXPENDITURES

Definition - A sub-function is the next level of accounting breakdown under the functions.

Example: For 2000 – Support Services function this would look as follows:

Code

2000 Support Services

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

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

- 2110
- 2111
- 2112

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

OBJECT DEFINITIONS

EXPENDITURES

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

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

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

Code

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

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

FUNDS

Description

- **General Fund, Supplemental General Fund** (*i.e. Local Option Budget or LOB*)
Accounts for all financial resources of the LEA except those required to be accounted for in another fund.
- **Special Revenue Funds** (*Includes: Adult Education, Special Liability Expense, Adult Supplemental Education, Bilingual Education, Virtual Education, Driver Training, Professional Development, Parent Education Program, Summer School, Special Education, Career and Postsecondary Education, Textbook & Student Materials Revolving Fund, Capital Outlay Fund, Extraordinary School Program, Food Service, Extraordinary Growth Facility, Coop Special Education, Federal Funds, Preschool-Aged At-Risk, At-Risk (K-12), KPERs, and Cost of Living*).

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

A separate fund may be used for each restricted source, or one fund may be used supplemented by the dimension Project/Reporting code.
- **Capital Project Funds**
Account for bond proceeds used to acquire or construct major capital facilities.
- **Debt Service Funds** (*Includes: Bond & Interest, Special Assessment, No-Fund Warrants and Temporary Notes*)
Account for the accumulation of resources for, and the payment of general debt, principal and interest.

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

ACCOUNT GROUPS

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

General Fixed Asset Accounts

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

General Long-Term Debt Account Group

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

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

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

Profile Information

2026-2027



USD 385

Introduction

The Andover Unified School District #385 spans 47 square miles in Butler and Sedgwick counties, covering both the City of Andover and an eastern portion of Wichita. Approximately 5,600 students attend one virtual, six elementary, two middle and two high schools in Andover.

Andover schools take pride in their academic excellence and progress to exceed local, state and national goals. Our tradition of excellence is evident in our National Merit Finalists and Semi-Finalists, continually high ACT scores, state championships in athletics and activities and regional and national recognitions awarded to programs and staff. Andover is a progressive district focused on helping students succeed.

Andover Public Schools holds high expectations for students and staff. Our success is evident in the many awards and recognitions staff receive. Andover educators have won recognitions such as Kansas Teacher of the Year, Kansas Teacher of the Year finalists and semi-finalists, Kansas Master Teacher, Kansas History Teacher of the Year and many more.

The district enjoys partnerships with Butler Community College and WSU Tech that allows high school students the opportunity to earn college credit hours. The district also participates in the Butler County Special Education Interlocal #638 and the ORION Education Services. Andover employs counselors and nurses in each building, has intervention and prevention teams available to work with at-risk students, employs paraprofessionals to assist librarians and teachers and has active parent volunteer organizations that enhance learning experiences.

The Andover community overwhelmingly passed a \$188 million bond issue in May of 2017. These bond projects are now complete and have touched every school in the district. The focus of the bond projects include safety, storm shelters, building upgrades, improvements for academic and athletic programs and two replacement schools.

All of this has contributed to the success of Andover Public Schools.

Mission Statement

Andover Public Schools prepares learners for a changing world by creating meaningful educational opportunities that equip and empower students to lead successful and fulfilling lives.

Portrait of a Graduate

Academic preparation

- Has skills and knowledge to pursue life goals
- Has real-world experience to succeed after high school

Collaboration and communication

- Works well with others
- Values teamwork

Innovative thinking

- Thinks critically and independently
- Solves problems creatively

Integrity and character

- Has strong work ethic
- Does the right thing

Resilience

- Learns from mistakes and failures
- Adapts to an ever-changing world



2026-2027 Budget General Information Andover Public Schools



Unified School
District #385
Butler County, KS



1432 N Andover
Road, Andover,
Kansas 67002



www.usd385.org



@AndoverSchools



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AndoverPublic-
Schools](http://www.facebook.com/AndoverPublic-Schools)

Present to: The Board of Education

Josh Wells, President
Jill Hodge, Vice President
Jake Ashley
Pierre Harter
Marshall Murphy
Chris Purdum
Jennifer Seymour

Prepared by:

Business Department
Sherame Kneisel, Chief Financial Officer/Treasurer

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Traci Holder, Assistant Superintendent of Academic Affairs
Sherame Kneisel, Chief Financial Officer/Treasurer
Terry Rombeck, Director of Communication
Richard Bell, Executive Director of Operations
Brad Niessen, Director of Technology
Jamie Bohannon, Clerk of the Board

The Andover Public Schools does not discriminate on the basis of race, color, national origin, sex, handicap/disability, religion or age. Persons having inquiries may contact the school district's ADA and Section 504 coordinator, 1432 N Andover Road, Andover, Kansas, 67002, 316-218-4660.

The Importance of Cash Balances in Kansas School District Budgets

As long as school budgets have been in existence, there have been questions regarding the reasons why schools need to maintain cash balances. Because school budgets are substantially larger and significantly different than the personal budgets managed by our patrons, parents and politicians, there has always been confusion about why schools need to retain cash balances. The purpose of this report is to help the reader better understand the need for schools to maintain and illustrate adequate cash flow throughout the annual budget cycle.

Why are sufficient fund balances so important?

School districts must maintain adequate financial reserves in order to demonstrate a strong fiscal position, solid financial planning, and sound fiscal management. First and foremost, fund balances should be maintained at a level that supports attaining a district's long-range educational goals for the children of our community. Reserves should be adjusted to insulate districts against future instabilities and/or reductions of revenue. Achieving an appropriate amount of financial reserves enables a district to meet both planned and unplanned short-term cash flow needs while also setting aside funds for anticipated future needs.

Conversely, insufficient fund balances typically force districts to reduce expenditures which results in the elimination of programs and personnel; both of which are detrimental to advancing educational achievement. In the area of capital needs, a district may be forced to borrow which ultimately results in additional interest expenses being borne by our taxpayers. On the flip side, a district that can illustrate a fiscally sound level of financial reserves will receive higher credit ratings which, in turn, lower borrowing costs. Ultimately, taxpayer dollars that are not spent on interest expenses can be utilized to support the educational mission of the district.

In summary, financial reserves provide:

1. Adequate funds for cash flow.
2. Adequate funds for planned and unplanned expenses as well as planned investments. This provides a way to set money aside for repairs (roofs), maintenance (new heating and cooling systems, etc.), catastrophic or near catastrophic events or major purchases (busses, textbooks, new educational programs).
3. Adequate funds for insulation against revenue loss and instability. This helps to address uncertainty about state and federal funding, as well as the challenges associated with school districts dealing with declining enrollment. For the Kansas districts currently faced with declining enrollment, having sufficient fund balances allows these districts to better manage the decline.
4. Adequate mechanisms to accumulate sufficient funds to make designated future purchases or implement new programming initiatives without borrowing or diverting existing and needed program budgets.
5. Adequate funds for contractual and other legal contingencies.

In conclusion, maintaining reserve balances is a very import of the budget process. Presently, Kansas School Districts operate on a one-year budget process with limited ability to plan for the future. Reserve balances are the safety net most districts have in place to work through the fluctuations in yearly funding, delayed State Aid payments and increased operating costs.

When reviewing the budgets of Kansas Schools, districts typically maintain cash reserves in the following funds for the following reasons:

➤ **Instructional Funds:**

- **K-12 At-Risk (Fund 13)**
- **Bilingual / English as a Second Language (Fund 14)**
- **Career & Post-Secondary Education (Fund 34)**

Each year, school districts are required to illustrate that all state aid received in these funds are spent on programs directly related to these funds. However, several years ago the legislature began allowing the practice of transferring funds over and above the state aid allocation in order to build a fund balance; thus allowing districts to deal with the fluctuation of enrollment and changes in yearly programming.

➤ **Special Education (Local Fund 30)**

Special Education aid has never covered the full cost of providing specialized services for our special needs students. As such, these funds must receive supplemental support from district general fund budgets. Funding for Special Education has been flat or nearly flat for several years and unfortunately, the yearly allocation each district receives is typically unknown until the spring of each school year. School districts carry over funds in special education for two reasons. The first reason is that school districts do not receive state aid for Special Education until October. This means that each school district needs to have carryover funds to pay teachers and other expenses. The second reason that school districts need reserves is to meet the additional/rising cost of the program. State support for special education is currently below statutory requirements for the district.

➤ **Summer School (Fund 29)**

Summer School and Extended Year Programs are not funded by the state for non-Special Education students. As such, not every district is able to offer summer school due to the expense of the program. Schools that offer Summer School usually try to build a reserve balance in order to deal with the yearly fluctuation of enrollment numbers and the different needs of students. The reserve balance is used as a management tool to cover expenses. Summer school programs from 2021 through summer of 2024 are funded under the ESSER federal program.

➤ **Drivers Education (Fund 18)**

Over the years, Drivers Education has become more of a service that school districts offer to parents than part of the current high school curriculum. The revenue received from student fees and a small amount of state aid are used to fund operating costs. The program is for the most part self-sufficient. Funding can only be used in support of the program. Any vehicles purchased or leased must be used for the purpose of the program.

➤ **Professional Development (Fund 26)**

Since there is only a small amount of state aid to assist schools in providing professional development for their employees, the majority of funds for professional learning are transferred from either the General Fund or the Supplemental General Fund / Local Option Budget. School districts are not required to spend all of the funds that are transferred to the Professional Development fund each year. Any carryover balances are used in the next school year for staff support.

➤ **Textbook (Fund 55)**

The textbook fund consists primarily of fees charged to students for use of district resources. In some cases, schools are also required to make transfers from the General Fund to help support the expenses associated with curriculum/textbook adoptions. The primary expense is curriculum adoptions and other materials used by students in a classroom.

➤ **4-Year-Old At-Risk / Pre-K (Fund 11)**

As is typically the case in most funds, state funding does not cover the total cost of a district's efforts to provide instruction to students enrolled in the 4 Year At-Risk program. Therefore, each district offering these programs usually supplements the costs of the program through transfers from the General Fund or Local Option Budget. At times, school districts will transfer additional funds to the At-Risk / (Pre-K) program or build cash balances as a way to budget for program needs in the future.

Specific Program Funds (Specific Mill Levy or Self-Funded)

➤ **Capital Outlay (Fund 16)**

Capital Outlay resources are used to help pay for facilities costs – building construction, remodeling, and renovations; as well as “non-consumable” items like vehicles, lawnmowers and classroom furniture. Districts typically build reserves in these funds for future capital projects and purchases of equipment. Items like roofs, buildings, busses, remodeling expenses and other district vehicles. This fund is restricted, only certain expenditures are allowed.

➤ **Bond & Interest (Fund 62)**

This fund is restricted and solely designed for the purpose of paying off specific voter approved debt (bond issues). A reserve balance is essential in this fund to meet annual payment obligations. The reserve balance can only be used to pay off bonds. This fund is calculated on an 18-month basis due to the difference in timing of payments and the receipt of tax revenues.

➤ **Food Service (Fund 24)**

Providing students with breakfast and lunch are services provided to students at each district. The funding for a district's food service program is derived from the Federal Government, State Government and student fees. If the revenue from these three sources is not enough to cover expenses, the local Board of Education is forced to transfer monies from their general fund to cover the excess costs. Districts attempt to maintain adequate cash balances in this fund for two primary reasons. The first reason is that federal lunch and state aid support payments are not typically distributed to local schools until September. This forces districts to have enough carryover to cover food costs and employee wages for the first two months of the school year. The second reason that school districts carry over resources in this fund is to adapt to the ever-changing cost of food and to have funds available to replace ovens and other expensive equipment.

➤ **Contingency Reserve (Fund 53)**

The Contingency Reserve Fund is used primarily as a “rainy day” fund for the district when unforeseen, unbudgeted items occur during the school year. Because school districts are typically unable to borrow or incur debt for operational purposes, this fund is used predominately when expenses occur that are not planned for in the adopted budget plan. More specifically, these funds are used for unexpected items like a roof failure, replacement of equipment, additional payroll costs, increased insurance costs, etc. Unlike other reserve balance funds, this one does not have a specific purpose so it can generally be used for most school expenditures. Board approval is required for any and all expenditures. Increases in cash balance are generated through approved transfers from other funds.

Note: *FTE (Full Time Equivalency) is the audited enrollment 9/20 and 2/20 (if applicable) and estimated for the budget year, which includes 4yr old at-risk and virtual enrollment. Enrollment does not include non-funded preschool. Beginning 2017-18, full-day Kindergarten is 1.0 FTE. This information is used for calculating Amount Per Pupil for Sumexpen.xlsx and Budget At A Glance (BAG).*

Public School District Reports (KSDE)

([Data Central](#)) ([Accountability Reports](#))

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

[Kansas K-12 Reports](#)

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

Inclement Weather / In-Service Date
Building
Transportation
Suspension / Expulsion

School Finance Reports:

[Warehouse](#)

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

Bond
State Foundation Aid & LOB
Expenditure
Kindergarten Formats
Meal Pricing
Pupil to Teacher Ratio

[Comparative Performance & Fiscal System \(CPFS\)](#)

Budget Reports by Fund, Function & Object Code

[Budgets](#)

Budget, At a Glance, Profile, Form 150, & Summary

[CPA Reports](#)

[School District Funding Report](#)

Kansas State Building Report Card:

[Kansas Report Card](#)

Attendance Rate
Graduation / Dropout / Post-Secondary Progress
School Violence
Assessments - NAEP (Reading / Mathematics)
Similar Schools
Title I statue
Teacher Quality

Enrollment
IDEA Performance Plan
Performance Level
ACT Scores
Grade Range
Website / Contact Info
Demographic

Summary of Total Expenditures by Function (All Funds)

	2024-2025 Actual	% of Total	2025-2026 Actual	% of Total	% Change	2026-2027 Budget	% of Total	% Change
Instruction	\$44,431,821	49%	\$46,043,156	49%	4%	\$49,050,207	47%	7%
Student Support Services	\$2,561,795	3%	\$2,796,617	3%	9%	\$2,913,515	3%	4%
Instructional Support Services	\$2,080,402	2%	\$2,033,693	2%	-2%	\$2,347,136	2%	15%
Administration & Support	\$10,179,761	11%	\$10,578,797	11%	4%	\$12,057,084	11%	14%
Operations & Maintenance	\$9,521,481	10%	\$10,139,067	11%	6%	\$14,073,259	13%	39%
Transportation	\$3,505,821	4%	\$3,745,695	4%	7%	\$4,089,223	4%	9%
Food Services	\$2,893,174	3%	\$2,997,563	3%	4%	\$3,766,828	4%	26%
Capital Improvements	\$25,803	<1%	\$2,669	<1%	-90%	\$2,600	<1%	-3%
Debt Services	\$16,075,633	18%	\$16,469,329	17%	2%	\$16,835,539	16%	2%
Other Costs	\$86,788	<1%	\$97,746	0%	13%	\$102,580	<1%	5%
Total Expenditures ¹	91,362,479	100%	\$94,904,332	100%	4%	\$105,237,971	100%	11%
Amount per Pupil	\$13,995		\$13,640		-3%	\$14,976		10%
Current Expenditures ²	\$70,170,054	100%	\$73,611,695	100%	5%	\$80,402,432	100%	9%
Amount per Pupil	\$10,748		\$10,580		-2%	\$11,441		8%

Percent of Expenditures for Instruction³

Total Expenditures	\$42,575,858	47%	\$44,251,833	47%	0%	\$46,900,207	45%	-2%
Current Expenditures	\$42,575,858	61%	\$44,251,833	60%	-1%	\$46,900,207	58%	-2%

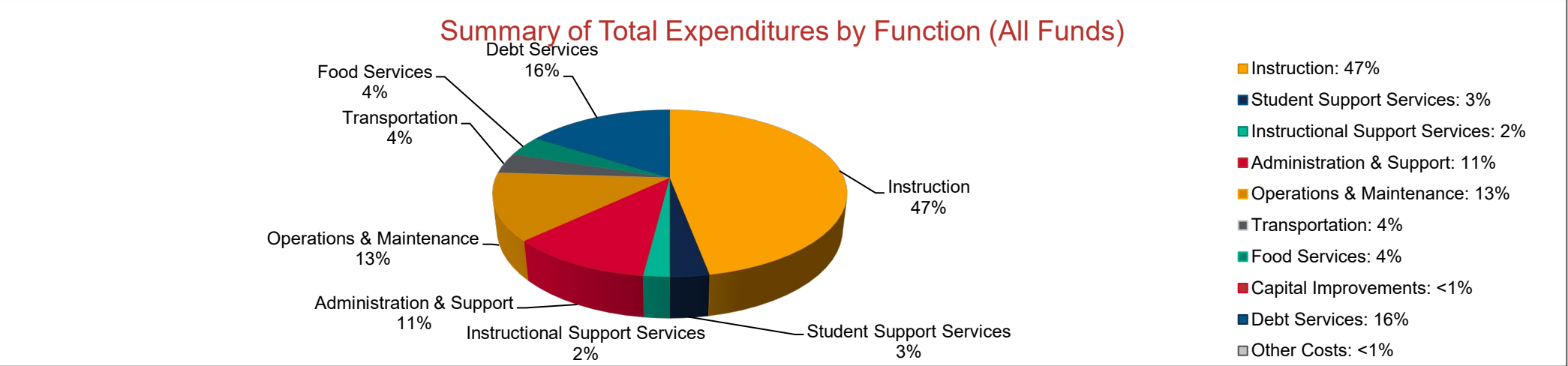
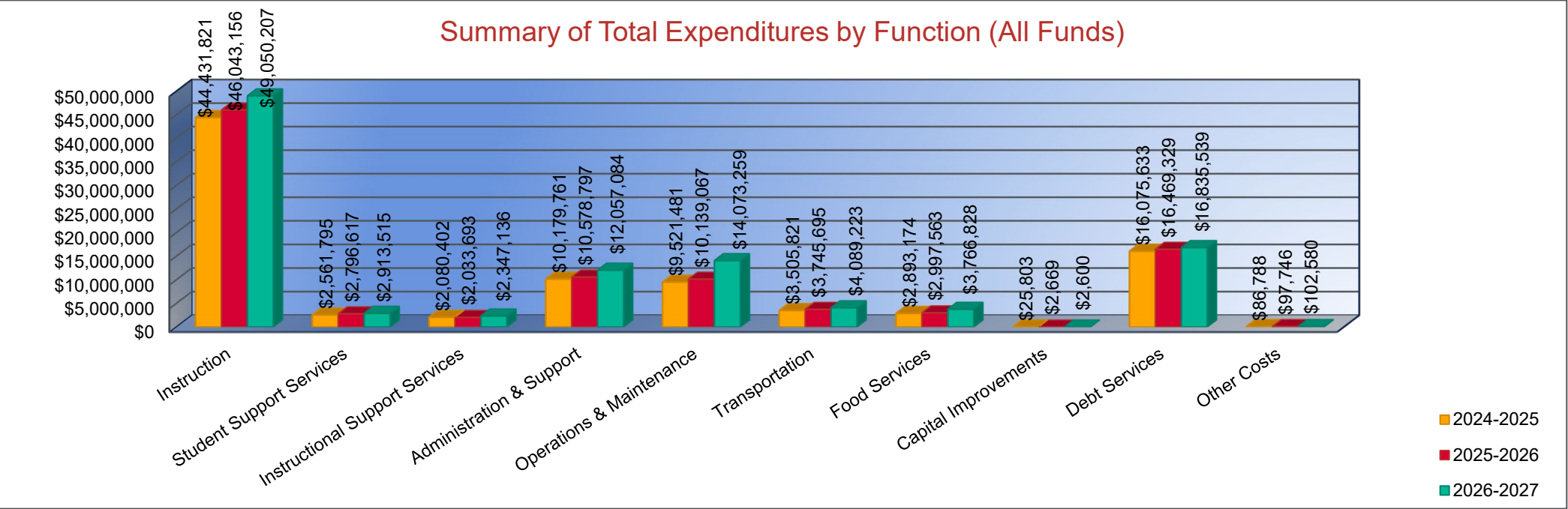
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At-Risk Education Fund, (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School Program, (26) Professional Development, (28) Parent Education, (29) Summer School, (30) Special Education, (34) Career and Postsecondary Education, (35) Gifts & Grants, (42) Special Liability Expense, (44) School Retirement, (51) KPERs Special Retirement Contribution, (53) Contingency Reserve, (55) Textbook & Student Material Revolving, (56) Activity Fund, (62) Bond & Interest #1, (63) Bond & Interest #2, (66) No-Fund Warrant, (67) Special Assessment, and (78) Special Education Coop Fund.

Note: The Budgeted Total Expenditures may not match Code 99 due to budgeted transfers from (06) General and (08) Supplemental General to (53) Contingency Reserve and (55) Textbook & Student Material Revolving, which are not budgeted funds.

2. Current Expenditures excludes Capital Outlay (Code 16) and Bond Debt expenditures (Code 62 & 63)

3. Instruction excludes Capital Outlay (Code 16) and Bond Debt expenditures (Code 62 & 63)

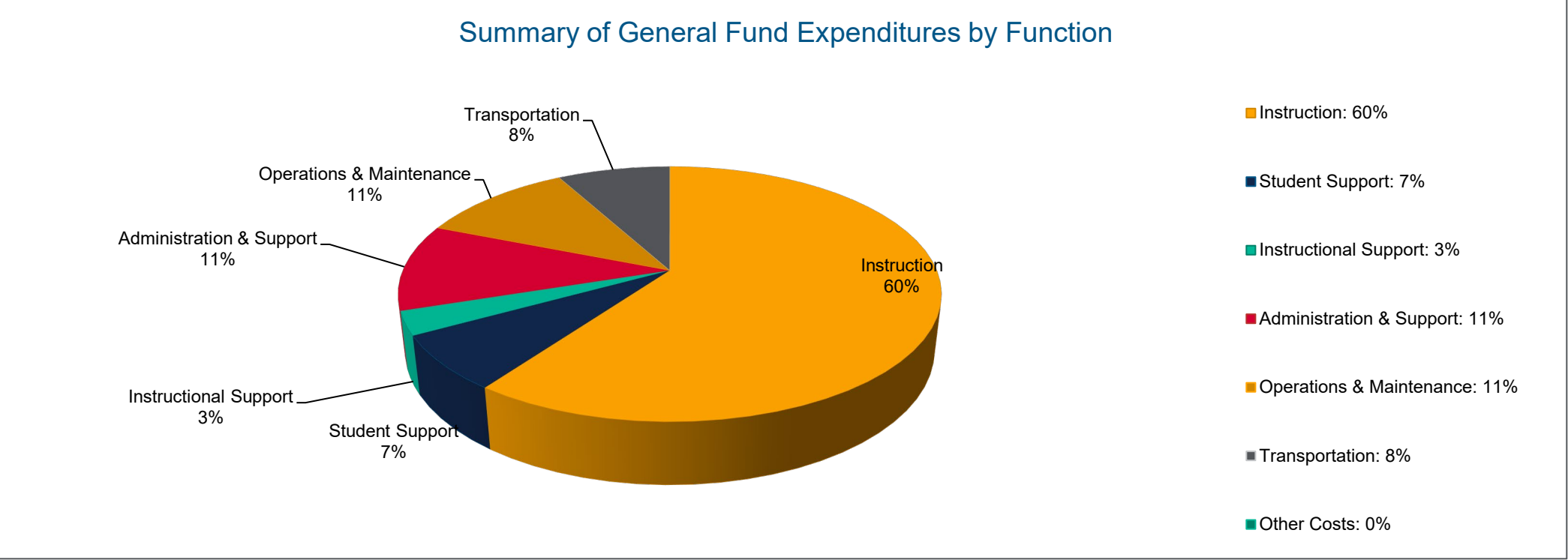
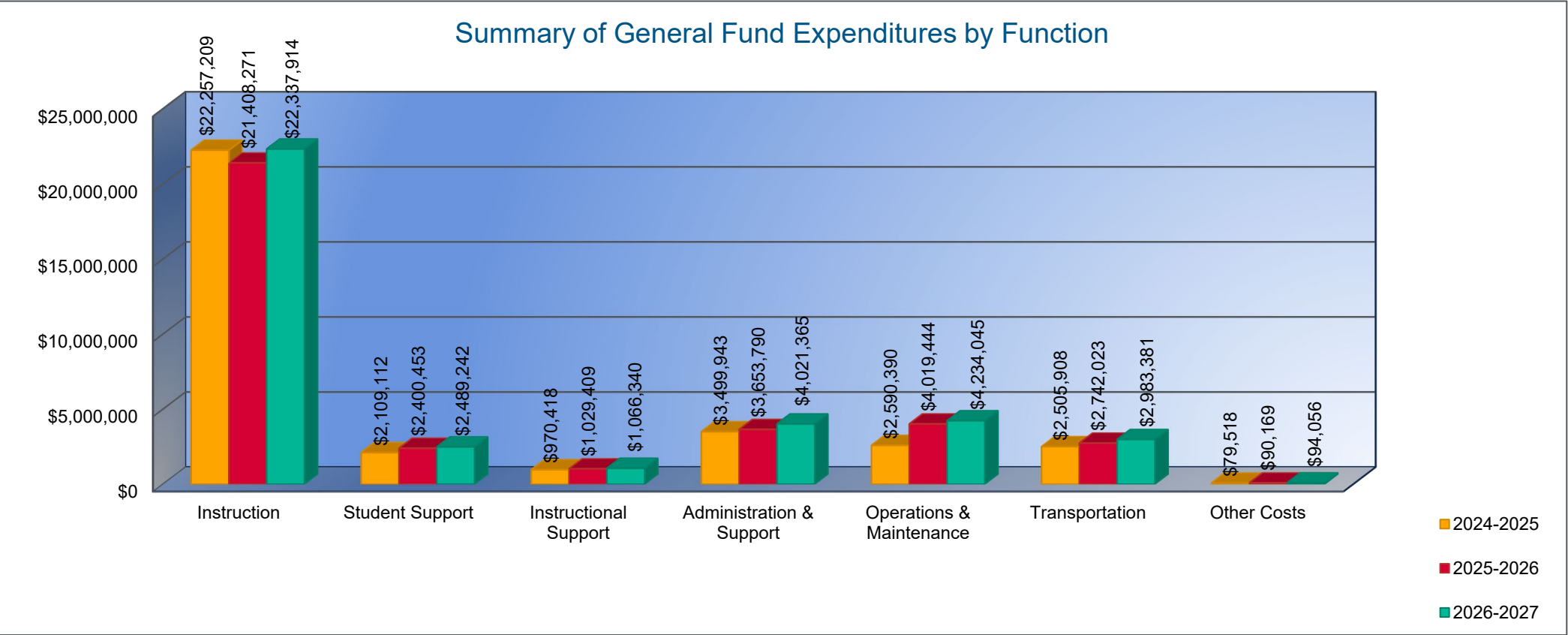
Functions Included: Instruction (1000), Student Support Services (2100), Instructional Support Services (2200), Administration & Support (2300, 2400, 2500), Operations & Maintenance (2600), Transportation (2700), Food Service (3100), Other Costs (2900, 3300), Capital Improvements (4000), Debt Services (5100) and Transfers (5200)



Summary of General Fund Expenditures
by Function*

	2024-2025 Actual	% of Total	2025-2026 Actual	% of Total	% Change	2026-2027 Budget	% of Total	% Change
Instruction	\$22,257,209	65%	\$21,408,271	61%	-4%	\$22,337,914	60%	4%
Student Support	\$2,109,112	6%	\$2,400,453	7%	14%	\$2,489,242	7%	4%
Instructional Support	\$970,418	3%	\$1,029,409	3%	6%	\$1,066,340	3%	4%
Administration & Support	\$3,499,943	10%	\$3,653,790	10%	4%	\$4,021,365	11%	10%
Operations & Maintenance	\$2,590,390	8%	\$4,019,444	11%	55%	\$4,234,045	11%	5%
Transportation	\$2,505,908	7%	\$2,742,023	8%	9%	\$2,983,381	8%	9%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$79,518	0%	\$90,169	0%	13%	\$94,056	0%	4%
Total Expenditures	\$34,012,498	100%	\$35,343,559	100%	4%	\$37,226,343	100%	5%
Amount per Pupil	\$5,210		\$5,080		-2%	\$5,297		4%

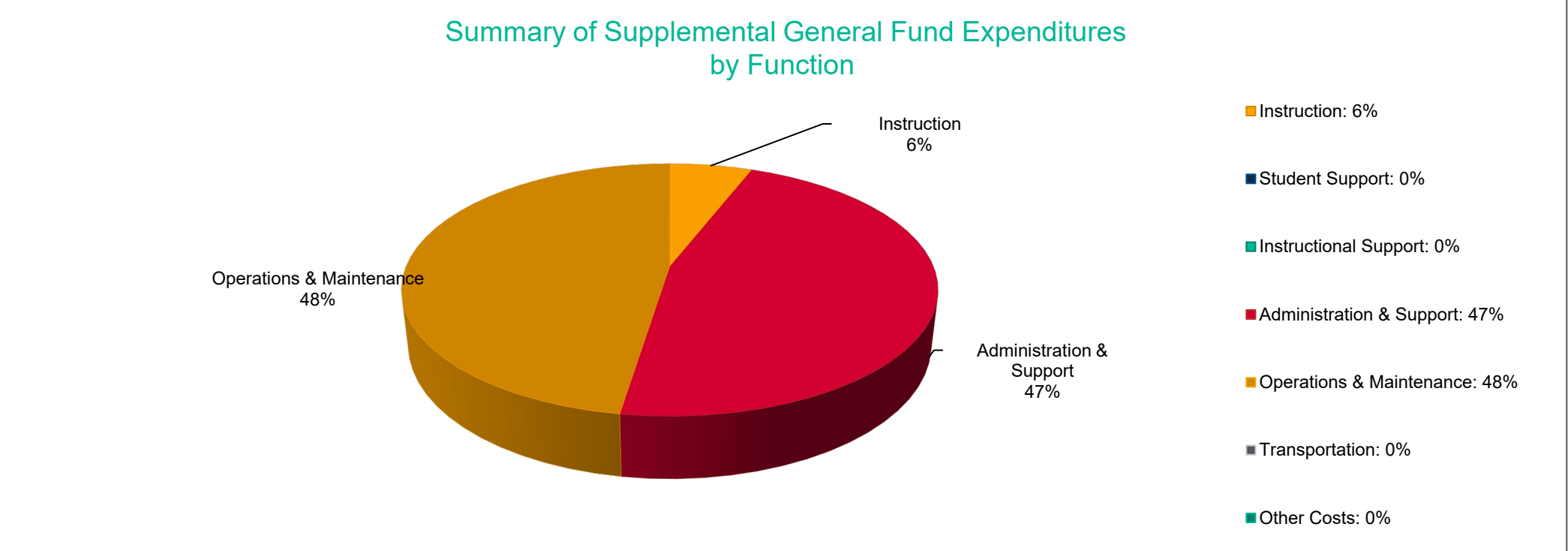
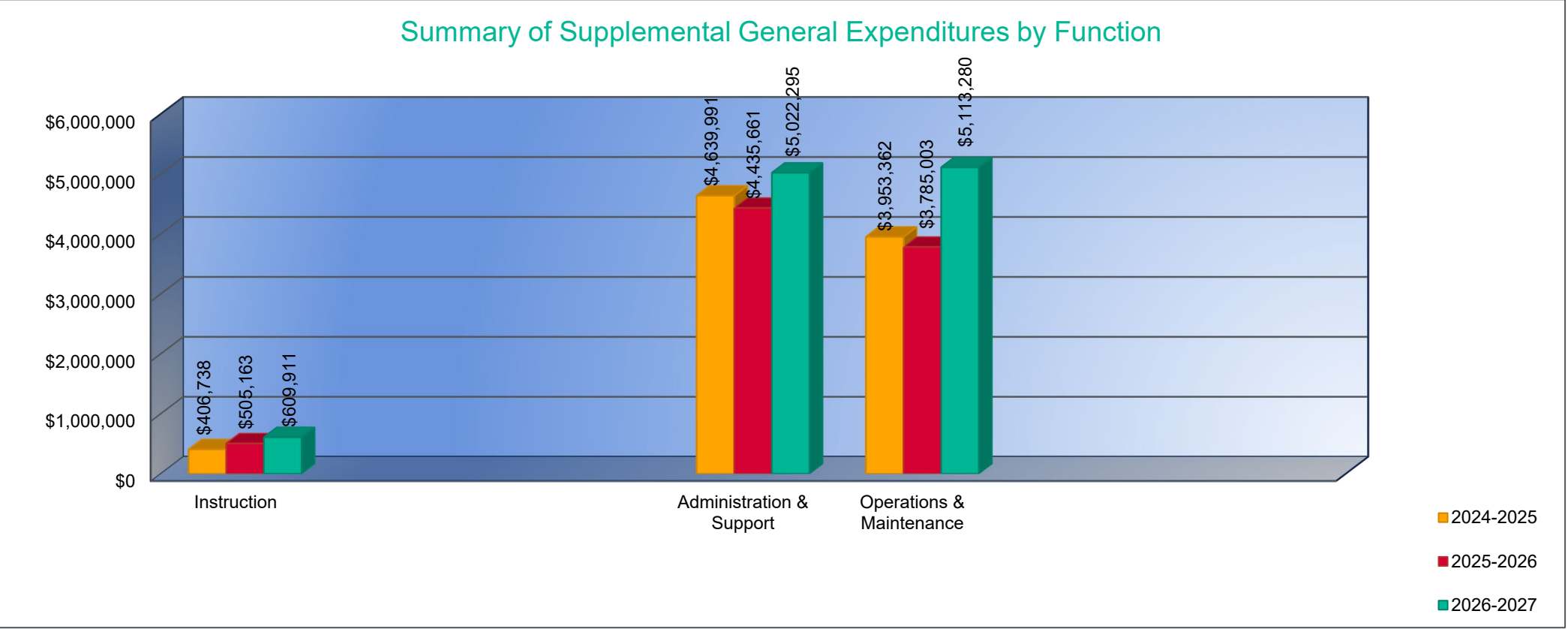
*The Summary of General Fund Expenditures by Function comes from pages 6-13 and only uses the "General Fund" line items.



Summary of Supplemental General Fund Expenditures
by Function*

	2024-2025 Actual	% of Total	2025-2026 Actual	% of Total	% Change	2026-2027 Budget	% of Total	% Change
Instruction	\$406,738	5%	\$505,163	6%	24%	\$609,911	6%	21%
Student Support	\$0	0%	\$0	0%	0%	\$0	0%	0%
Instructional Support	\$0	0%	\$0	0%	0%	\$0	0%	0%
Administration & Support	\$4,639,991	52%	\$4,435,661	51%	-4%	\$5,022,295	47%	13%
Operations & Maintenance	\$3,953,362	44%	\$3,785,003	43%	-4%	\$5,113,280	48%	35%
Transportation	\$0	0%	\$0	0%	0%	\$0	0%	0%
Capital Improvements	\$2,845	<1%	\$2,669	<1%	-6%	\$2,600	<1%	-3%
Other Costs	\$0	0%	\$0	0%	0%	\$0	0%	0%
Total Expenditures	\$9,002,936	100%	\$8,728,496	100%	-3%	\$10,748,086	100%	23%
Amount per Pupil	\$1,379		\$1,255		-9%	\$1,529		22%

*The Summary of Supplemental General Fund Expenditures by Function comes from pages 6-13 and only uses the "Supplemental General Fund" line items.

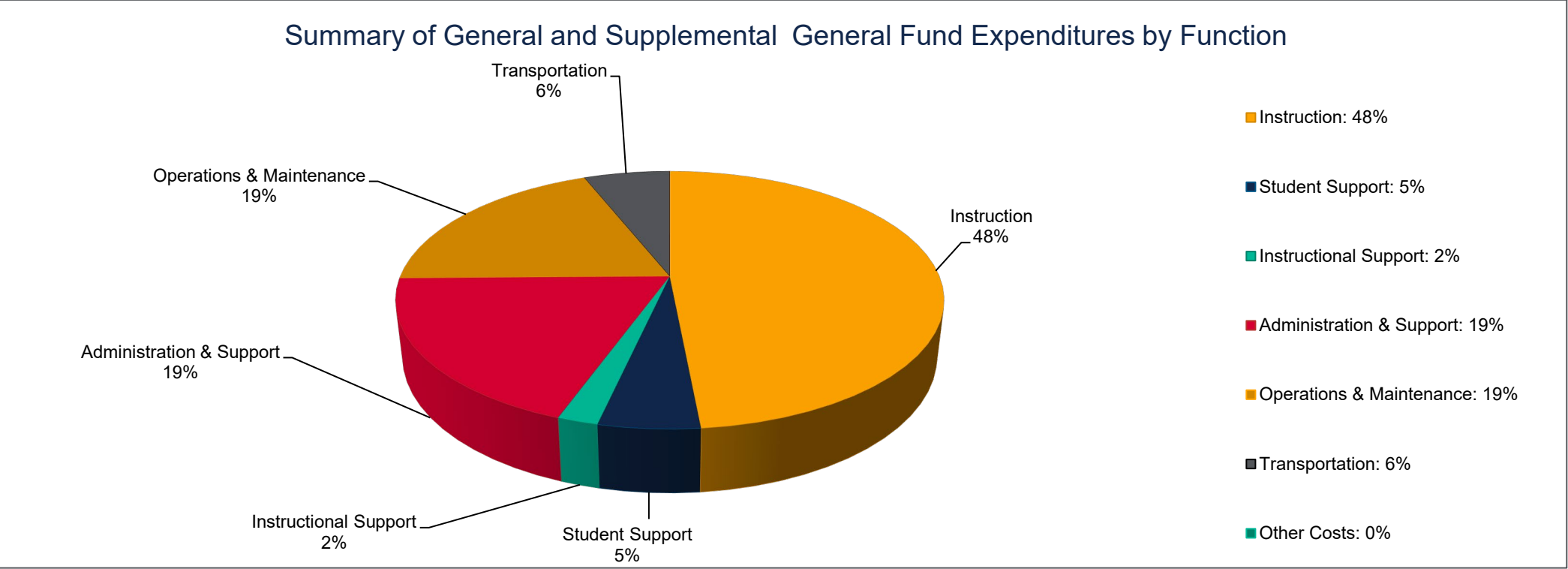
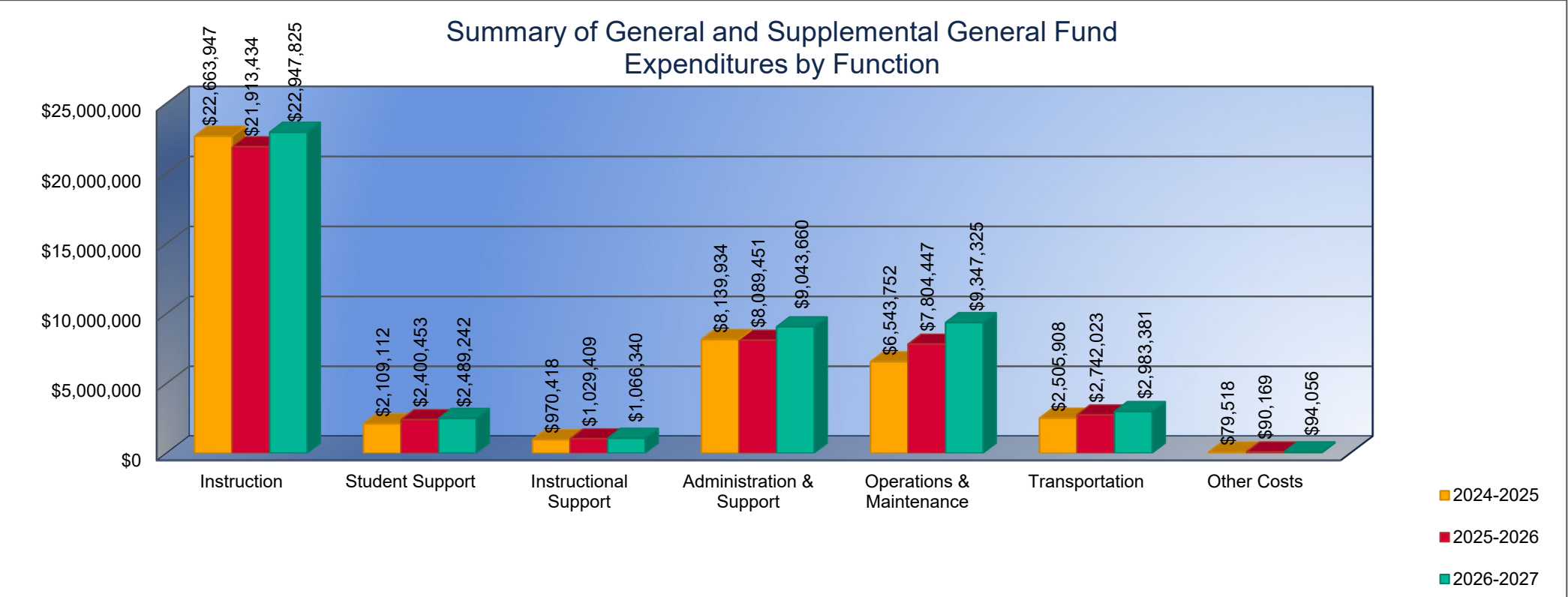


Note: Numbers on charts are within 1% due to rounding.
Sumexpen.xlsx

Summary of General and Supplemental General Fund Expenditures by Function*

	2024-2025 Actual	% of Total	2025-2026 Actual	% of Total	% Change	2026-2027 Budget	% of Total	% Change
Instruction	\$22,663,947	53%	\$21,913,434	50%	-3%	\$22,947,825	48%	5%
Student Support	\$2,109,112	5%	\$2,400,453	5%	14%	\$2,489,242	5%	4%
Instructional Support	\$970,418	2%	\$1,029,409	2%	6%	\$1,066,340	2%	4%
Administration & Support	\$8,139,934	19%	\$8,089,451	18%	-1%	\$9,043,660	19%	12%
Operations & Maintenance	\$6,543,752	15%	\$7,804,447	18%	19%	\$9,347,325	19%	20%
Transportation	\$2,505,908	6%	\$2,742,023	6%	9%	\$2,983,381	6%	9%
Capital Improvements	\$2,845	<1%	\$2,669	<1%	-6%	\$2,600	<1%	-3%
Other Costs	\$79,518	\$0	\$90,169	\$0	13%	\$94,056	0%	4%
Total Expenditures	\$43,015,434	100%	\$44,072,055	100%	2%	\$47,974,429	100%	9%
Amount per Pupil	\$6,589		\$6,334		-4%	\$6,827		8%

*The Summary of General and Supplemental General Fund Expenditures by Function comes from pages 6-13 and is the sum of the "General Fund" and "Supplemental General Fund" line items.



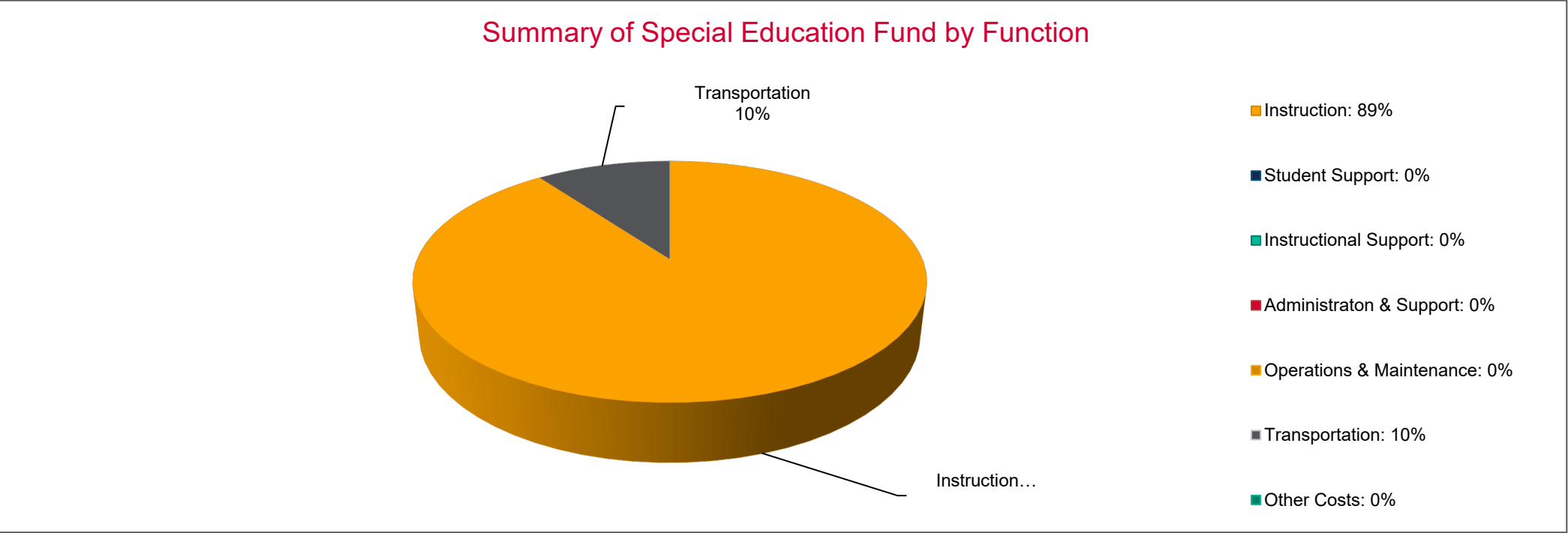
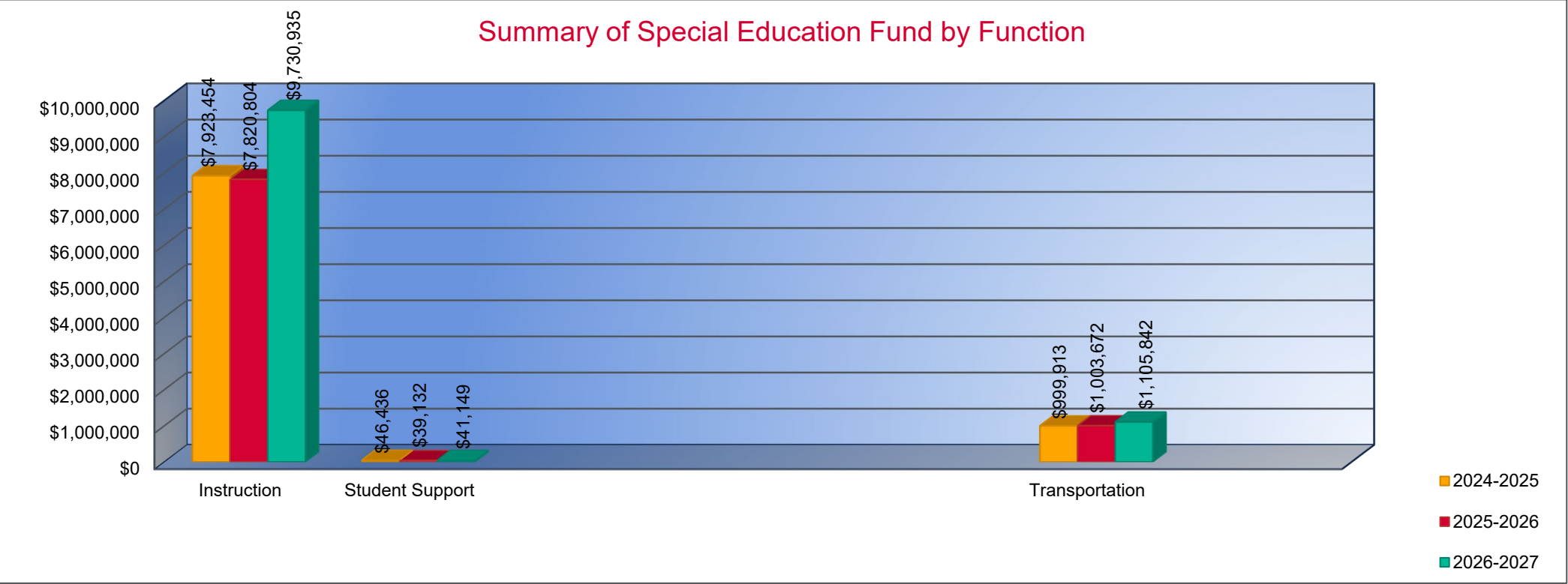
Note: Numbers on charts are within 1% due to rounding.
Sumexpen.xlsx

Summary of Special Education Fund
by Function*

	2024-2025 Actual	% of Total	2025-2026 Actual	% of Total	% Change	2026-2027 Budget	% of Total	% Change
Instruction	\$7,923,454	88%	\$7,820,804	88%	-1%	\$9,730,935	89%	24%
Student Support	\$46,436	1%	\$39,132	0%	-16%	\$41,149	0%	5%
Instructional Support	\$0	0%	\$0	0%	0%	\$0	0%	0%
Administraton & Support	\$0	0%	\$0	0%	0%	\$0	0%	0%
Operations & Maintenance	\$0	0%	\$0	0%	0%	\$0	0%	0%
Transportation	\$999,913	11%	\$1,003,672	11%	0%	\$1,105,842	10%	10%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$0	0%	\$0	0%	0%	\$0	0%	0%
Total Expenditures¹	\$8,969,803	100%	\$8,863,608	100%	-1%	\$10,877,926	100%	23%
Amount per Pupil	\$1,374		\$1,274		-7%	\$1,548		22%

*The Summary of Special Education Fund Expenditures by Function comes from pages 6-13 and only uses the "Special Education Fund" line items.

1. Total expenditures excludes the Special Ed Coop fund because it would include expenditures for all schools participating in the Coop.



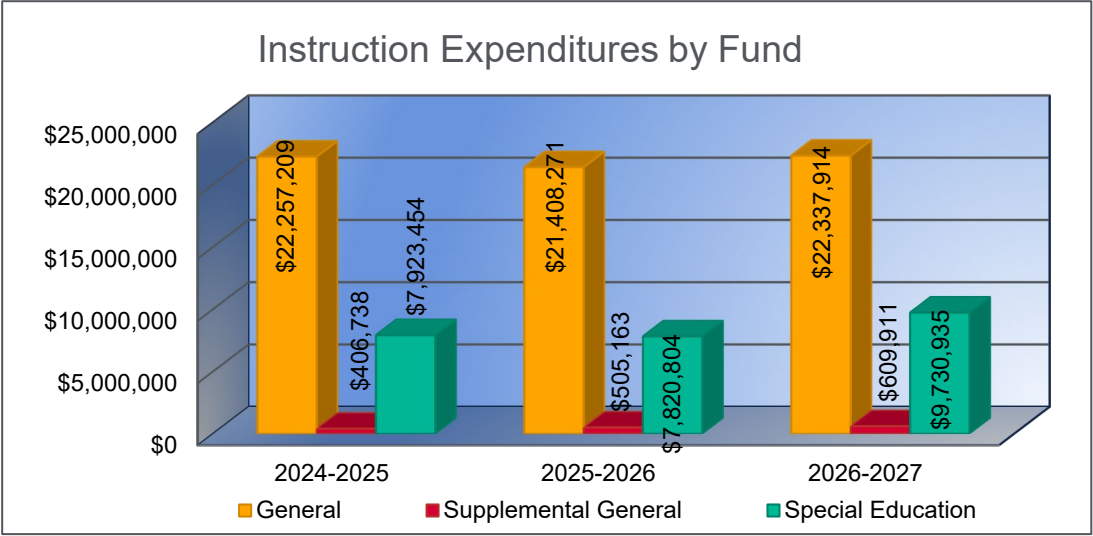
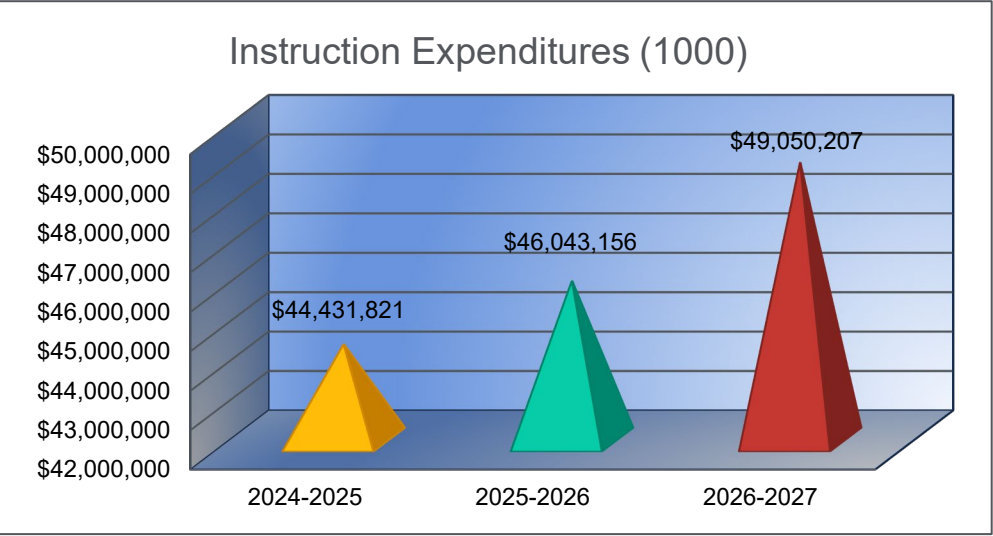
Instruction Expenditures (1000)

	2024-2025 Actual
General	\$22,257,209
Federal Funds	\$337,190
Supplemental General	\$406,738
Preschool-Aged At-Risk	\$436,325
At-Risk Education Fund	\$2,302,314
Bilingual Education	\$414,482
Virtual Education	\$2,405,756
Capital Outlay	\$1,855,963
Driver Education	\$26,714
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$11,058
Special Education	\$7,923,454
Cost of Living	\$0
Career and Postsecondary Ed.	\$953,591
Gifts & Grants ¹	\$162,270
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$3,026,308
Contingency Reserve	\$0
Text Book & Student Material	\$367,700
Activity Fund	\$1,544,749
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$44,431,821
Enrollment (FTE) ³	6,528.4
Amount per Pupil ²	\$6,806
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$44,431,821

2025-2026 Actual	% Change
\$21,408,271	-4%
\$249,515	-26%
\$505,163	24%
\$396,531	-9%
\$4,234,068	84%
\$428,076	3%
\$2,574,533	7%
\$1,791,323	-3%
\$32,219	21%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$7,228	-35%
\$7,820,804	-1%
\$0	0%
\$937,039	-2%
\$107,849	-34%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$3,153,937	4%
\$0	0%
\$730,186	99%
\$1,666,414	8%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$46,043,156	4%
6,957.6	7%
\$6,618	-3%
\$0	0%
\$0	0%
\$0	0%
\$46,043,156	4%

2026-2027 Budget	% Change
\$22,337,914	4%
\$386,700	55%
\$609,911	21%
\$505,337	27%
\$4,677,302	10%
\$493,001	15%
\$3,127,956	21%
\$2,150,000	20%
\$59,600	85%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$26,220	263%
\$9,730,935	24%
\$0	0%
\$1,127,152	20%
\$220,000	104%
\$0	0%
\$0	0%
\$0	0%
\$3,598,179	14%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$49,050,207	7%
7,027.3	1%
\$6,980	5%
\$0	0%
\$0	0%
\$0	0%
\$49,050,207	7%

1. Gifts & Grants includes private grants and grants from non-federal sources.
2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.
3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (3 and 4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.



Note: Numbers on charts are within 1% due to rounding.
Sumexpen.xlsx

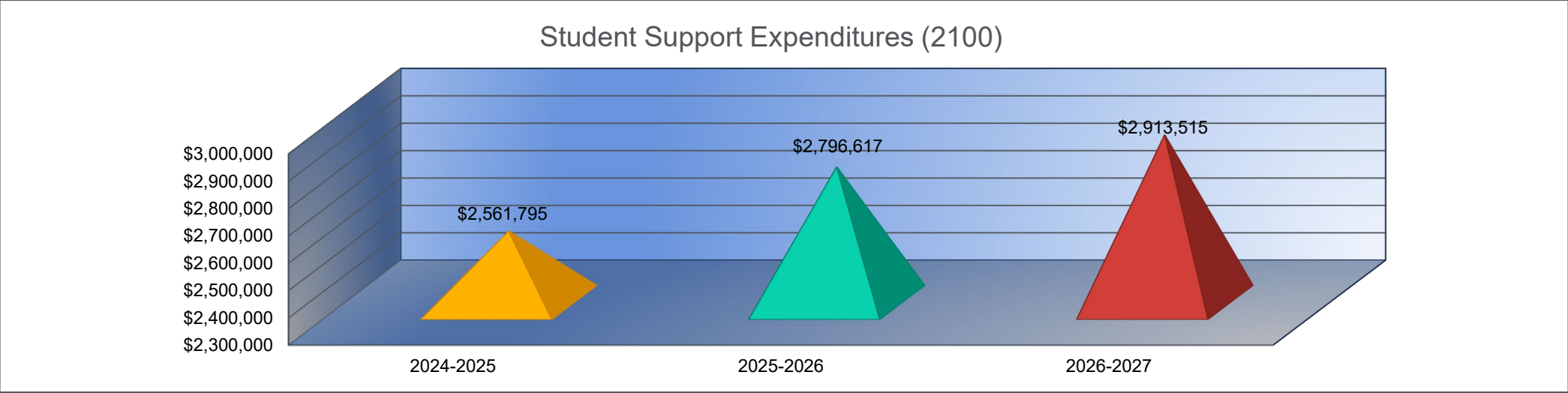
Student Support Expenditures (2100)

	2024-2025 Actual
General	\$2,109,112
Federal Funds	\$58,679
Supplemental General	\$0
Preschool-Aged At-Risk	\$0
At-Risk Education Fund	\$0
Bilingual Education	\$0
Virtual Education	\$138,205
Capital Outlay	\$0
Driver Training	\$0
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$46,436
Cost of Living	\$0
Career and Postsecondary Ed.	\$0
Gifts & Grants ¹	\$0
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$209,363
Contingency Reserve	\$0
Text Book & Student Material	\$0
Activity Fund	\$0
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$2,561,795
Enrollment (FTE) ³	6,528.4
Amount per Pupil ²	\$392
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$2,561,795

2025-2026 Actual	% Change
\$2,400,453	14%
\$0	-100%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$137,771	0%
\$0	0%
\$0	0%
\$0	0%
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\$0	0%
\$0	0%
\$39,132	-16%
\$0	0%
\$1,069	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$218,192	4%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$2,796,617	9%
6,957.6	7%
\$402	3%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$2,796,617	9%

2026-2027 Budget	% Change
\$2,489,242	4%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$136,158	-1%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$41,149	5%
\$0	0%
\$0	-100%
\$0	0%
\$0	0%
\$0	0%
\$246,966	13%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$2,913,515	4%
7,027.3	1%
\$415	3%
\$0	0%
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\$2,913,515	4%

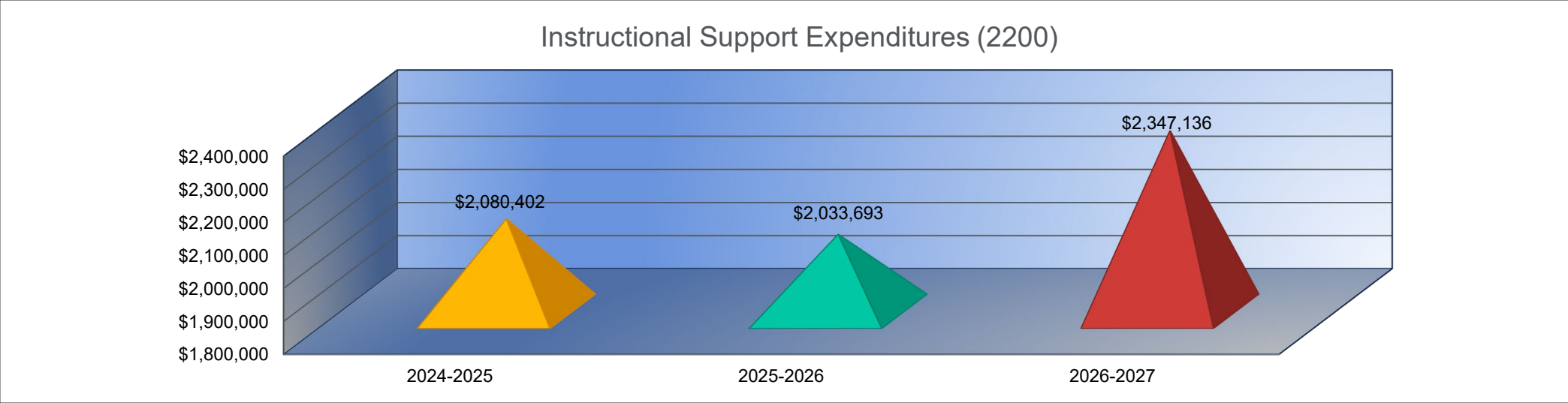
1. Gifts & Grants includes private grants and grants from non-federal sources.
2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.
3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (3 and 4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.



Instructional Support Expenditures (2200)

	2024-2025 Actual	2025-2026 Actual	% Change	2026-2027 Budget	% Change
General	\$970,418	\$1,029,409	6%	\$1,066,340	4%
Federal Funds	\$217,228	\$138,516	-36%	\$169,477	22%
Supplemental General	\$0	\$0	0%	\$0	0%
Preschool-Aged At-Risk	\$0	\$0	0%	\$0	0%
At-Risk Education Fund	\$631,493	\$625,712	-1%	\$821,646	31%
Bilingual Education	\$0	\$0	0%	\$0	0%
Virtual Education	\$95	\$899	846%	\$1,500	67%
Capital Outlay	\$0	\$0	0%	\$0	0%
Driver Training	\$0	\$0	0%	\$0	0%
Declining Enrollment	\$0	\$0	0%	\$0	0%
Extraordinary School Program	\$0	\$0	0%	\$0	0%
Food Service	\$0	\$0	0%	\$0	0%
Professional Development	\$96,515	\$64,117	-34%	\$100,000	56%
Parent Education Program	\$0	\$0	0%	\$0	0%
Summer School	\$0	\$0	0%	\$0	0%
Special Education	\$0	\$0	0%	\$0	0%
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$293	\$0	-100%	\$0	0%
Gifts & Grants ¹	\$7,276	\$11,331	56%	\$2,500	-78%
Special Liability	\$0	\$0	0%	\$0	0%
School Retirement	\$0	\$0	0%	\$0	0%
Extraordinary Growth Facilities	\$0	\$0	0%	\$0	0%
Special Reserve	\$0	\$0	0%		
KPERS Spec. Ret. Contribution	\$157,084	\$163,709	4%	\$185,673	13%
Contingency Reserve	\$0	\$0	0%		
Text Book & Student Material	\$0	\$0	0%		
Activity Fund	\$0	\$0	0%		
Bond and Interest #1	\$0	\$0	0%	\$0	0%
Bond and Interest #2	\$0	\$0	0%	\$0	0%
No-Fund Warrant	\$0	\$0	0%	\$0	0%
Special Assessment	\$0	\$0	0%	\$0	0%
Temporary Note	\$0	\$0	0%	\$0	0%
SUBTOTAL	\$2,080,402	\$2,033,693	-2%	\$2,347,136	15%
Enrollment (FTE) ³	6,528.4	6,957.6	7%	7,027.3	1%
Amount per Pupil ²	\$319	\$292	-8%	\$334	14%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$2,080,402	\$2,033,693	-2%	\$2,347,136	15%

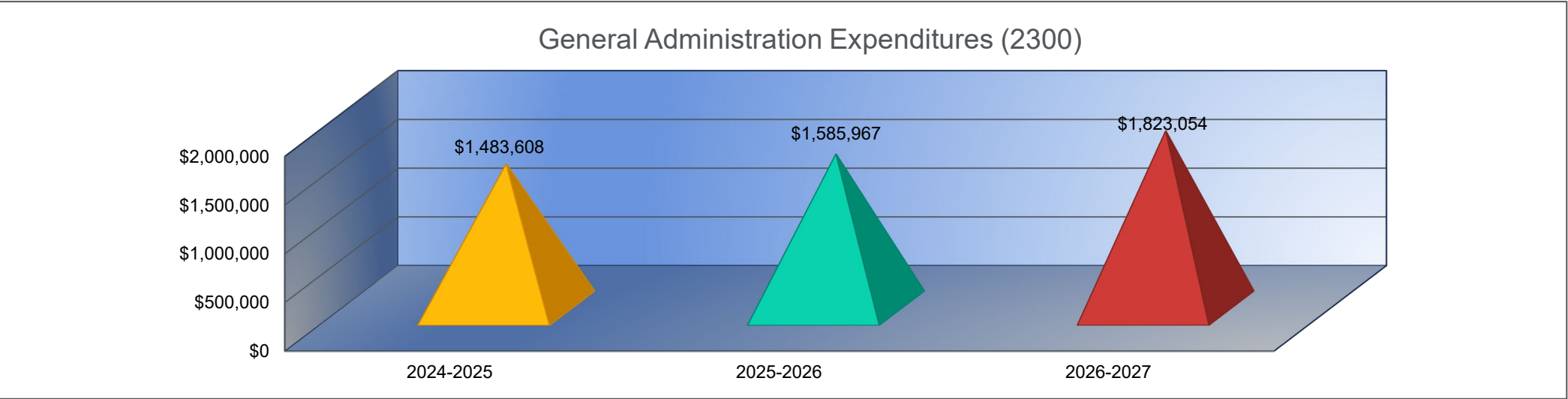
1. Gifts & Grants includes private grants and grants from non-federal sources.
2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.
3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (3 and 4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.



General Administration Expenditures (2300)

	2024-2025 Actual	2025-2026 Actual	% Change	2026-2027 Budget	% Change
General	\$0	\$0	0%	\$0	0%
Federal Funds	\$0	\$0	0%	\$0	0%
Supplemental General	\$1,077,441	\$1,099,276	2%	\$1,179,515	7%
Preschool-Aged At-Risk	\$0	\$0	0%	\$0	0%
At-Risk Education Fund	\$0	\$0	0%	\$0	0%
Bilingual Education	\$0	\$0	0%	\$0	0%
Virtual Education	\$0	\$0	0%	\$0	0%
Capital Outlay	\$284,102	\$359,443	27%	\$500,000	39%
Driver Training	\$0	\$0	0%	\$0	0%
Declining Enrollment	\$0	\$0	0%	\$0	0%
Extraordinary School Program	\$0	\$0	0%	\$0	0%
Food Service	\$0	\$0	0%	\$0	0%
Professional Development	\$0	\$0	0%	\$0	0%
Parent Education Program	\$0	\$0	0%	\$0	0%
Summer School	\$0	\$0	0%	\$0	0%
Special Education	\$0	\$0	0%	\$0	0%
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$0	\$0	0%	\$0	0%
Gifts & Grants ¹	\$0	\$35	0%	\$0	-100%
Special Liability Expense	\$0	\$0	0%	\$0	0%
School Retirement	\$0	\$0	0%	\$0	0%
Extraordinary Growth Facilities	\$0	\$0	0%	\$0	0%
Special Reserve	\$0	\$0	0%		
KPERS Spec. Ret. Contribution	\$122,065	\$127,213	4%	\$143,539	13%
Contingency Reserve	\$0	\$0	0%		
Text Book & Student Material	\$0	\$0	0%		
Activity Fund	\$0	\$0	0%		
Bond and Interest #1	\$0	\$0	0%	\$0	0%
Bond and Interest #2	\$0	\$0	0%	\$0	0%
No-Fund Warrant	\$0	\$0	0%	\$0	0%
Special Assessment	\$0	\$0	0%	\$0	0%
Temporary Note	\$0	\$0	0%	\$0	0%
SUBTOTAL	\$1,483,608	\$1,585,967	7%	\$1,823,054	15%
Enrollment (FTE) ³	6,528.4	6,957.6	7%	7,027.3	1%
Amount per Pupil ²	\$227	\$228	0%	\$259	14%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$1,483,608	\$1,585,967	7%	\$1,823,054	15%

1. Gifts & Grants includes private grants and grants from non-federal sources.
2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.
3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (3 and 4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.

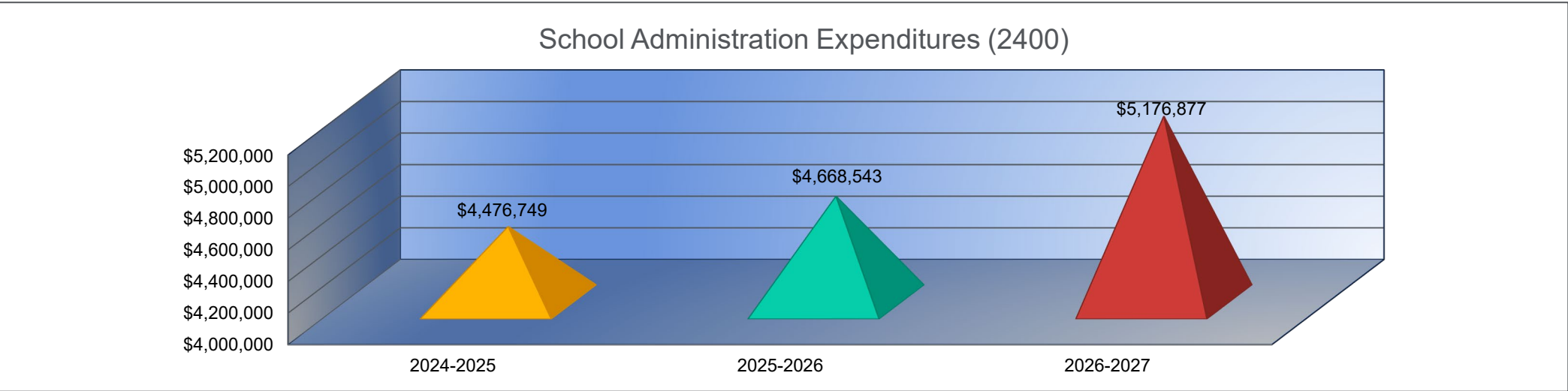


Note: Numbers on charts are within 1% due to rounding.
Sumexpen.xlsx

School Administration Expenditures (2400)

	2024-2025 Actual	2025-2026 Actual	% Change	2026-2027 Budget	% Change
General	\$3,499,943	\$3,653,790	4%	\$4,021,365	10%
Federal Funds	\$0	\$1,500	0%	\$0	-100%
Supplemental General	\$0	\$0	0%	\$0	0%
Preschool-Aged At-Risk	\$0	\$0	0%	\$0	0%
At-Risk Education Fund	\$0	\$0	0%	\$0	0%
Bilingual Education	\$20,154	\$0	-100%	\$0	0%
Virtual Education	\$333,190	\$360,740	8%	\$380,941	6%
Capital Outlay	\$0	\$0	0%	\$0	0%
Driver Training	\$1,254	\$2,721	117%	\$6,605	143%
Declining Enrollment	\$0	\$0	0%	\$0	0%
Extraordinary School Program	\$0	\$0	0%	\$0	0%
Food Service	\$0	\$0	0%	\$0	0%
Professional Development	\$0	\$0	0%	\$0	0%
Parent Education Program	\$0	\$0	0%	\$0	0%
Summer School	\$1,264	\$1,124	-11%	\$1,127	0%
Special Education	\$0	\$0	0%	\$0	0%
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$196,230	\$206,042	5%	\$213,885	4%
Gifts & Grants ¹	\$0	\$0	0%	\$0	0%
Special Liability Expense	\$0	\$0	0%	\$0	0%
School Retirement	\$0	\$0	0%	\$0	0%
Extraordinary Growth Facilities	\$0	\$0	0%	\$0	0%
Special Reserve	\$0	\$0	0%		
KPERS Spec. Ret. Contribution	\$424,714	\$442,626	4%	\$552,954	25%
Contingency Reserve	\$0	\$0	0%		
Text Book & Student Material	\$0	\$0	0%		
Activity Fund	\$0	\$0	0%		
Bond and Interest #1	\$0	\$0	0%	\$0	0%
Bond and Interest #2	\$0	\$0	0%	\$0	0%
No-Fund Warrant	\$0	\$0	0%	\$0	0%
Special Assessment	\$0	\$0	0%	\$0	0%
Temporary Note	\$0	\$0	0%	\$0	0%
SUBTOTAL	\$4,476,749	\$4,668,543	4%	\$5,176,877	11%
Enrollment (FTE) ³	6,528.4	6,957.6	7%	7,027.3	1%
Amount per Pupil ²	\$686	\$671	-2%	\$737	10%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$4,476,749	\$4,668,543	4%	\$5,176,877	11%

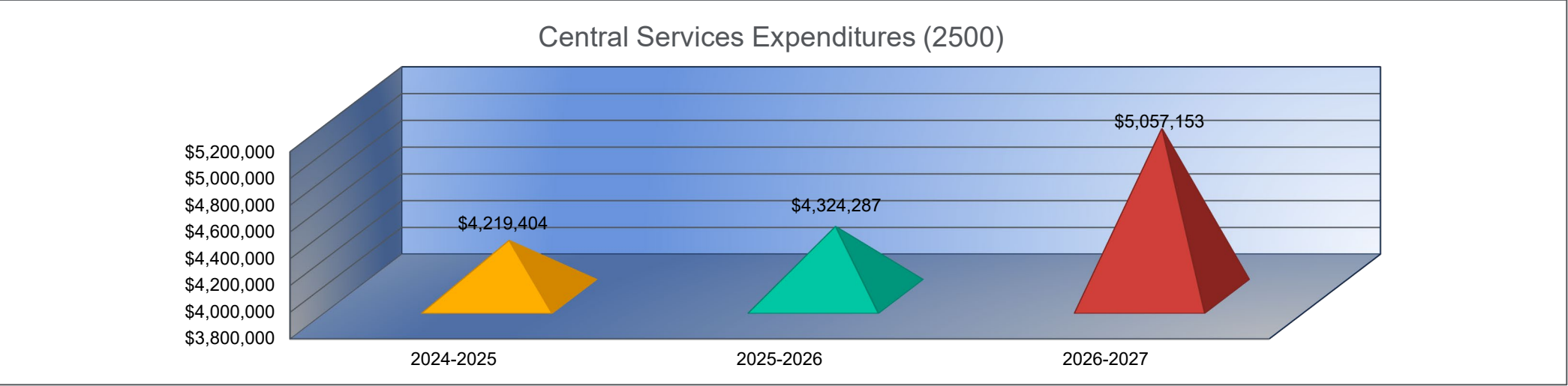
1. Gifts & Grants includes private grants and grants from non-federal sources.
2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.
3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (3 and 4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.



Central Services Expenditures (2500)

	2024-2025 Actual	2025-2026 Actual	% Change	2026-2027 Budget	% Change
General	\$0	\$0	0%	\$0	0%
Federal Funds	\$0	\$0	0%	\$0	0%
Supplemental General	\$3,562,550	\$3,336,385	-6%	\$3,842,780	15%
Preschool-Aged At-Risk	\$0	\$0	0%	\$0	0%
At-Risk Education Fund	\$0	\$0	0%	\$0	0%
Bilingual Education	\$0	\$0	0%	\$0	0%
Virtual Education	\$0	\$0	0%	\$0	0%
Capital Outlay	\$502,863	\$807,795	61%	\$1,025,000	27%
Driver Training	\$1,000	\$0	-100%	\$10,000	0%
Declining Enrollment	\$0	\$0	0%	\$0	0%
Extraordinary School Program	\$0	\$0	0%	\$0	0%
Food Service	\$0	\$0	0%	\$0	0%
Professional Development	\$0	\$0	0%	\$0	0%
Parent Education Program	\$0	\$0	0%	\$0	0%
Summer School	\$0	\$0	0%	\$0	0%
Special Education	\$0	\$0	0%	\$0	0%
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$0	\$0	0%	\$0	0%
Gifts & Grants ¹	\$0	\$20,664	0%	\$0	-100%
Special Liability	\$0	\$0	0%	\$0	0%
School Retirement	\$0	\$0	0%	\$0	0%
Extraordinary Growth Facilities	\$0	\$0	0%	\$0	0%
Special Reserve	\$0	\$0	0%		
KPERS Spec. Ret. Contribution	\$152,991	\$159,443	4%	\$179,373	12%
Contingency Reserve	\$0	\$0	0%		
Text Book & Student Material	\$0	\$0	0%		
Activity Fund	\$0	\$0	0%		
Bond and Interest #1	\$0	\$0	0%	\$0	0%
Bond and Interest #2	\$0	\$0	0%	\$0	0%
No-Fund Warrant	\$0	\$0	0%	\$0	0%
Special Assessment	\$0	\$0	0%	\$0	0%
Temporary Note	\$0	\$0	0%	\$0	0%
SUBTOTAL	\$4,219,404	\$4,324,287	2%	\$5,057,153	17%
Enrollment (FTE) ³	6,528.4	6,957.6	7%	7,027.3	1%
Amount per Pupil ²	\$646	\$622	-4%	\$720	16%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$4,219,404	\$4,324,287	2%	\$5,057,153	17%

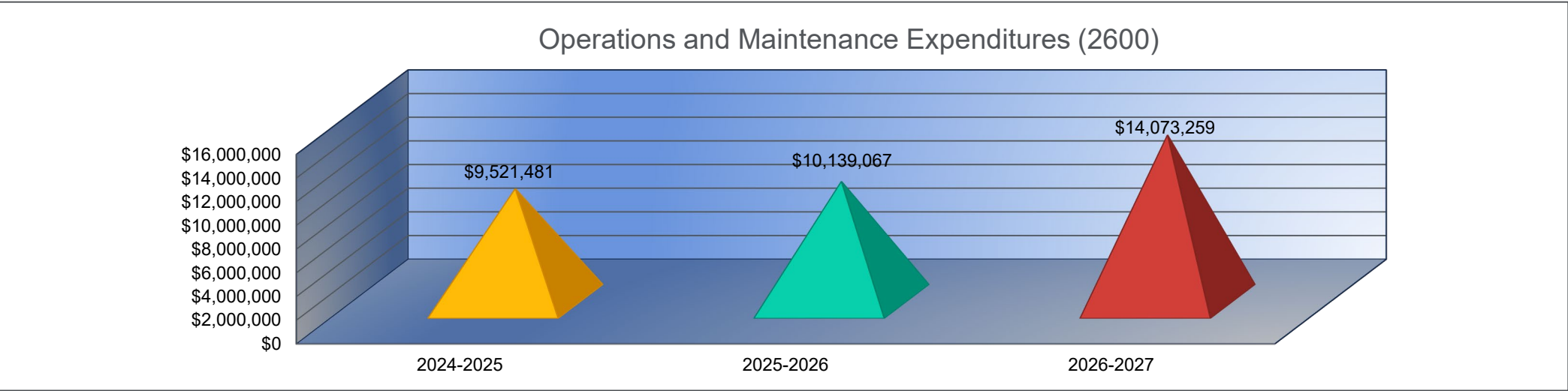
1. Gifts & Grants includes private grants and grants from non-federal sources.
2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.
3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (3 and 4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.



Operations and Maintenance Expenditures (2600)

	2024-2025 Actual	2025-2026 Actual	% Change	2026-2027 Budget	% Change
General	\$2,590,390	\$4,019,444	55%	\$4,234,045	5%
Federal Funds	\$0	\$0	0%	\$0	0%
Supplemental General	\$3,953,362	\$3,785,003	-4%	\$5,113,280	35%
Preschool-Aged At-Risk	\$0	\$0	0%	\$0	0%
At-Risk Education Fund	\$0	\$0	0%	\$0	0%
Bilingual Education	\$0	\$0	0%	\$0	0%
Virtual Education	\$0	\$0	0%	\$0	0%
Capital Outlay	\$2,450,906	\$1,864,747	-24%	\$4,325,000	132%
Driver Training	\$5,800	\$2,500	-57%	\$23,500	840%
Declining Enrollment	\$0	\$0	0%	\$0	0%
Extraordinary School Program	\$0	\$0	0%	\$0	0%
Food Service	\$110,738	\$0	-100%	\$0	0%
Professional Development	\$0	\$0	0%	\$0	0%
Parent Education Program	\$0	\$0	0%	\$0	0%
Summer School	\$0	\$0	0%	\$0	0%
Special Education	\$0	\$0	0%	\$0	0%
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$0	\$0	0%	\$0	0%
Gifts & Grants ¹	\$88,365	\$131,876	49%	\$0	-100%
Special Liability	\$0	\$0	0%	\$0	0%
School Retirement	\$0	\$0	0%	\$0	0%
Extraordinary Growth Facilities	\$0	\$0	0%	\$0	0%
Special Reserve	\$0	\$0	0%		
KPERS Spec. Ret. Contribution	\$321,920	\$335,497	4%	\$377,434	12%
Contingency Reserve	\$0	\$0	0%		
Text Book & Student Material	\$0	\$0	0%		
Activity Fund	\$0	\$0	0%		
Bond and Interest #1	\$0	\$0	0%	\$0	0%
Bond and Interest #2	\$0	\$0	0%	\$0	0%
No-Fund Warrant	\$0	\$0	0%	\$0	0%
Special Assessment	\$0	\$0	0%	\$0	0%
Temporary Note	\$0	\$0	0%	\$0	0%
SUBTOTAL	\$9,521,481	\$10,139,067	6%	\$14,073,259	39%
Enrollment (FTE) ³	6,528.4	6,957.6	7%	7,027.3	1%
Amount per Pupil ²	\$1,458	\$1,457	0%	\$2,003	37%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$9,521,481	\$10,139,067	6%	\$14,073,259	39%

1. Gifts & Grants includes private grants and grants from non-federal sources.
2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.
3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (3 and 4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.



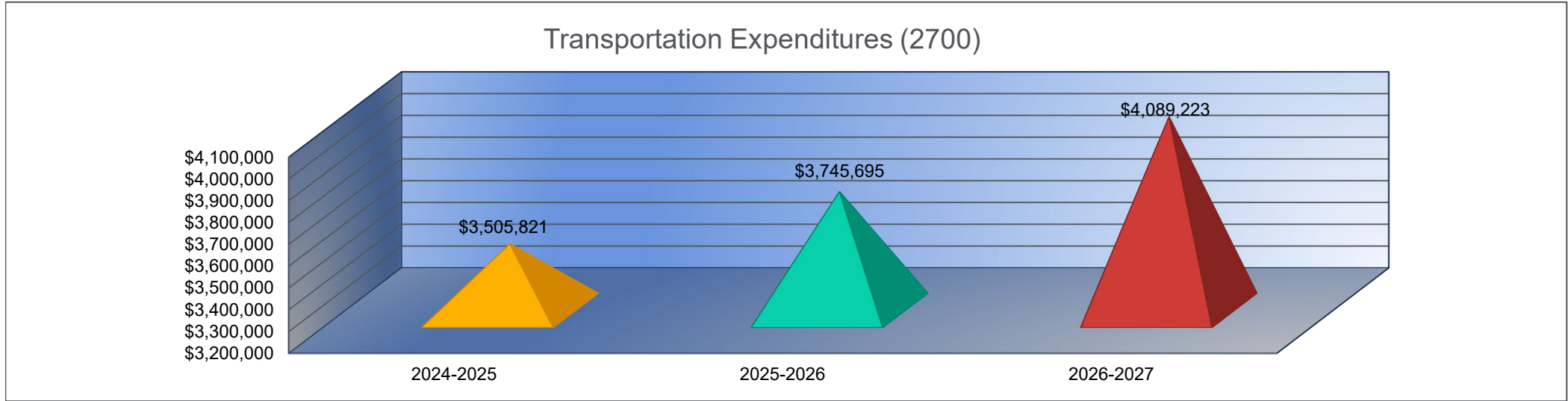
Transportation Expenditures (2700)

	2024-2025 Actual
General	\$2,505,908
Federal Funds	\$0
Supplemental General	\$0
Preschool-Aged At-Risk	\$0
At-Risk Education Fund	\$0
Bilingual Education	\$0
Virtual Education	\$0
Capital Outlay	\$0
Driver Training	\$0
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$999,913
Cost of Living	\$0
Career and Postsecondary Ed.	\$0
Gifts & Grants ¹	\$0
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$0
Contingency Reserve	\$0
Text Book & Student Material	\$0
Activity Fund	\$0
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$3,505,821
Enrollment (FTE) ³	6,528.4
Amount per Pupil ²	\$537
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$3,505,821

[illegible]

2026-2027 Budget	% Change
\$2,983,381	9%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$1,105,842	10%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$4,089,223	9%
7,027.3	1%
\$582	8%
\$0	0%
\$0	0%
\$0	0%
\$4,089,223	9%

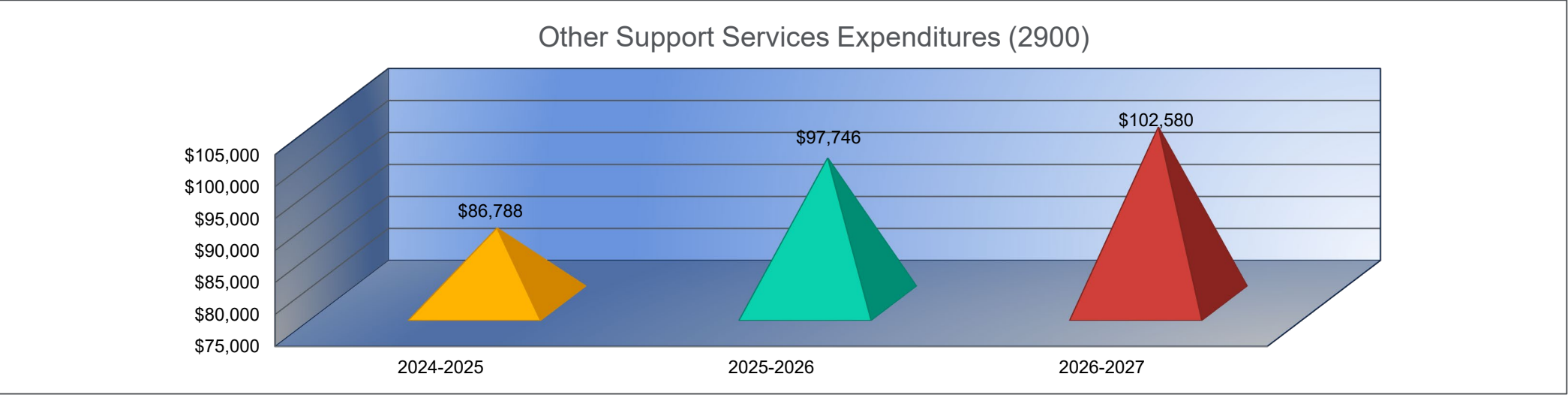
1. Gifts & Grants includes private grants and grants from non-federal sources.
2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.
3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (3 and 4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.



Other Support Services Expenditures (2900)

	2024-2025 Actual	2025-2026 Actual	% Change	2026-2027 Budget	% Change
General	\$79,518	\$90,169	13%	\$94,056	4%
Federal Funds	\$0	\$0	0%	\$0	0%
Supplemental General	\$0	\$0	0%	\$0	0%
Preschool-Aged At-Risk	\$0	\$0	0%	\$0	0%
At-Risk Education Fund	\$0	\$0	0%	\$0	0%
Bilingual Education	\$0	\$0	0%	\$0	0%
Virtual Education	\$0	\$0	0%	\$0	0%
Capital Outlay	\$0	\$0	0%	\$0	0%
Driver Training	\$0	\$0	0%	\$0	0%
Declining Enrollment	\$0	\$0	0%	\$0	0%
Extraordinary School Program	\$0	\$0	0%	\$0	0%
Food Service	\$0	\$0	0%	\$0	0%
Professional Development	\$0	\$0	0%	\$0	0%
Parent Education Program	\$0	\$0	0%	\$0	0%
Summer School	\$0	\$0	0%	\$0	0%
Special Education	\$0	\$0	0%	\$0	0%
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$0	\$0	0%	\$0	0%
Gifts & Grants ¹	\$0	\$0	0%	\$0	0%
Special Liability	\$0	\$0	0%	\$0	0%
School Retirement	\$0	\$0	0%	\$0	0%
Extraordinary Growth Facilities	\$0	\$0	0%	\$0	0%
Special Reserve	\$0	\$0	0%		
KPERS Spec. Ret. Contribution	\$7,270	\$7,577	4%	\$8,524	12%
Contingency Reserve	\$0	\$0	0%		
Text Book & Student Material	\$0	\$0	0%		
Activity Fund	\$0	\$0	0%		
Bond and Interest #1	\$0	\$0	0%	\$0	0%
Bond and Interest #2	\$0	\$0	0%	\$0	0%
No-Fund Warrant	\$0	\$0	0%	\$0	0%
Special Assessment	\$0	\$0	0%	\$0	0%
Temporary Note	\$0	\$0	0%	\$0	0%
SUBTOTAL	\$86,788	\$97,746	13%	\$102,580	5%
Enrollment (FTE) ³	6,528.4	6,957.6	7%	7,027.3	1%
Amount per Pupil ²	\$13	\$14	8%	\$15	7%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$86,788	\$97,746	13%	\$102,580	5%

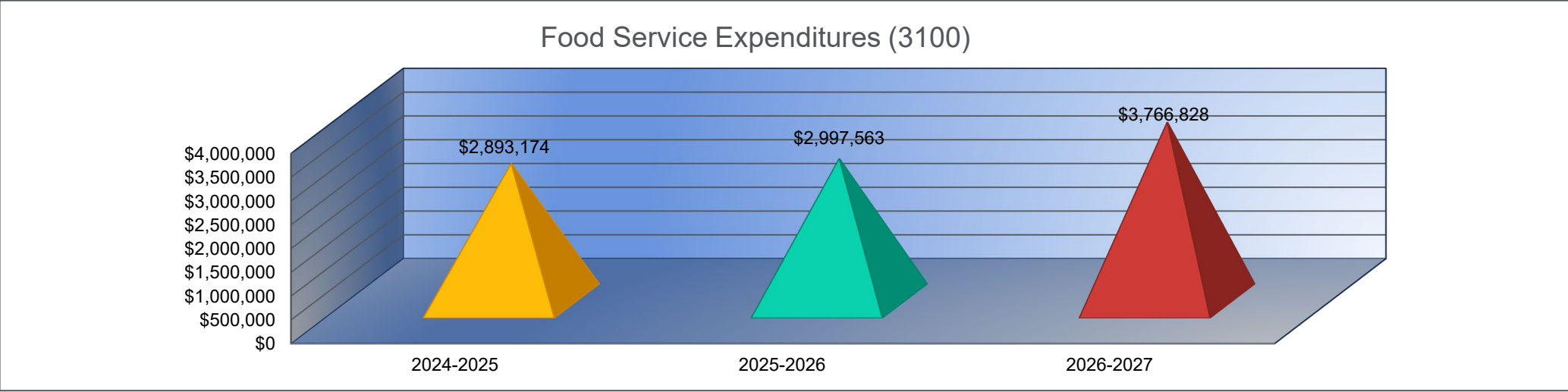
1. Gifts & Grants includes private grants and grants from non-federal sources.
2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.
3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (3 and 4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.



Food Service Expenditures (3100)

	2024-2025 Actual	2025-2026 Actual	% Change	2026-2027 Budget	% Change
General	\$0	\$0	0%	\$0	0%
Federal Funds	\$0	\$0	0%	\$0	0%
Supplemental General	\$0	\$0	0%	\$0	0%
Preschool-Aged At-Risk	\$0	\$0	0%	\$0	0%
At-Risk Education Fund	\$0	\$0	0%	\$0	0%
Bilingual Education	\$0	\$0	0%	\$0	0%
Virtual Education	\$0	\$0	0%	\$0	0%
Capital Outlay	\$0	\$0	0%	\$0	0%
Driver Training	\$0	\$0	0%	\$0	0%
Declining Enrollment	\$0	\$0	0%	\$0	0%
Extraordinary School Program	\$0	\$0	0%	\$0	0%
Food Service	\$2,791,530	\$2,891,632	4%	\$3,647,655	26%
Professional Development	\$0	\$0	0%	\$0	0%
Parent Education Program	\$0	\$0	0%	\$0	0%
Summer School	\$0	\$0	0%	\$0	0%
Special Education	\$0	\$0	0%	\$0	0%
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$0	\$0	0%	\$0	0%
Gifts & Grants ¹	\$0	\$0	0%	\$0	0%
Special Liability	\$0	\$0	0%	\$0	0%
School Retirement	\$0	\$0	0%	\$0	0%
Extraordinary Growth Facilities	\$0	\$0	0%	\$0	0%
Special Reserve	\$0	\$0	0%		
KPERS Spec. Ret. Contribution	\$101,644	\$105,931	4%	\$119,173	13%
Contingency Reserve	\$0	\$0	0%		
Text Book & Student Material	\$0	\$0	0%		
Activity Fund	\$0	\$0	0%		
Bond and Interest #1	\$0	\$0	0%	\$0	0%
Bond and Interest #2	\$0	\$0	0%	\$0	0%
No-Fund Warrant	\$0	\$0	0%	\$0	0%
Special Assessment	\$0	\$0	0%	\$0	0%
Temporary Note	\$0	\$0	0%	\$0	0%
SUBTOTAL	\$2,893,174	\$2,997,563	4%	\$3,766,828	26%
Enrollment (FTE) ³	6,528.4	6,957.6	7%	7,027.3	1%
Amount per Pupil ²	\$443	\$431	-3%	\$536	24%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$2,893,174	\$2,997,563	4%	\$3,766,828	26%

1. Gifts & Grants includes private grants and grants from non-federal sources.
2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.
3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (3 and 4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.



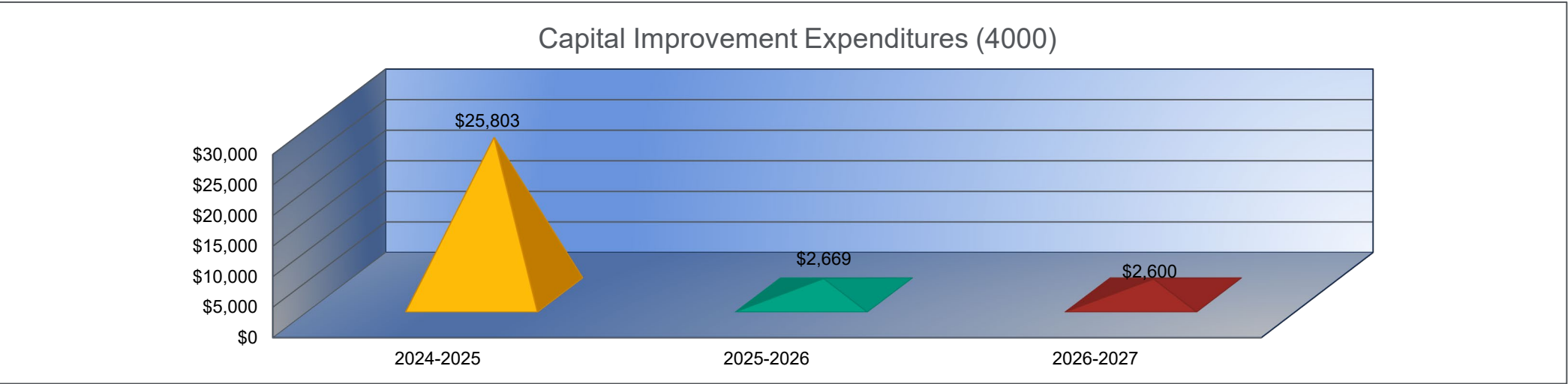
	2024-2025 Actual	2025-2026 Actual	% Change	2026-2027 Budget	% Change
General	\$0	\$0	0%	\$0	0%
Federal Funds	\$0	\$0	0%	\$0	0%
Supplemental General	\$0	\$0	0%	\$0	0%
Preschool-Aged At-Risk	\$0	\$0	0%	\$0	0%
At-Risk Education Fund	\$0	\$0	0%	\$0	0%
Bilingual Education	\$0	\$0	0%	\$0	0%
Virtual Education	\$0	\$0	0%	\$0	0%
Capital Outlay	\$0	\$0	0%	\$0	0%
Driver Training	\$0	\$0	0%	\$0	0%
Declining Enrollment	\$0	\$0	0%	\$0	0%
Extraordinary School Program	\$0	\$0	0%	\$0	0%
Food Service	\$0	\$0	0%	\$0	0%
Professional Development	\$0	\$0	0%	\$0	0%
Parent Education Program	\$0	\$0	0%	\$0	0%
Summer School	\$0	\$0	0%	\$0	0%
Special Education	\$0	\$0	0%	\$0	0%
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$0	\$0	0%	\$0	0%
Gifts & Grants¹	\$0	\$0	0%	\$0	0%
Special Liability	\$0	\$0	0%	\$0	0%
School Retirement	\$0	\$0	0%	\$0	0%
Extraordinary Growth Facilities	\$0	\$0	0%	\$0	0%
Special Reserve	\$0	\$0	0%		
KPERS Spec. Ret. Contribution	\$0	\$0	0%	\$0	0%
Contingency Reserve	\$0	\$0	0%		
Text Book & Student Material	\$0	\$0	0%		
Activity Fund	\$0	\$0	0%		
Bond and Interest #1	\$0	\$0	0%	\$0	0%
Bond and Interest #2	\$0	\$0	0%	\$0	0%
No-Fund Warrant	\$0	\$0	0%	\$0	0%
Special Assessment	\$0	\$0	0%	\$0	0%
Temporary Note	\$0	\$0	0%	\$0	0%
SUBTOTAL	\$0	\$0	0%	\$0	0%
Enrollment (FTE)³	6,528.4	6,957.6	7%	7,027.3	1%
Amount per Pupil²	\$0	\$0	0%	\$0	0%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$0	\$0	0%	\$0	0%

-
- Community Service Operations Expenditures (3300)
- | Fiscal Year | Expenditure Amount |
|-------------|--------------------|
| 2024-2025 | \$1 |
| 2025-2026 | \$1 |
| 2026-2027 | \$0 |

Capital Improvement Expenditures (4000)

	2024-2025 Actual	2025-2026 Actual	% Change	2026-2027 Budget	% Change
General	\$0	\$0	0%	\$0	0%
Federal Funds	\$0	\$0	0%	\$0	0%
Supplemental General	\$2,845	\$2,669	-6%	\$2,600	-3%
Preschool-Aged At-Risk	\$0	\$0	0%	\$0	0%
At-Risk Education Fund	\$0	\$0	0%	\$0	0%
Bilingual Education	\$0	\$0	0%	\$0	0%
Virtual Education	\$0	\$0	0%	\$0	0%
Capital Outlay	\$22,958	\$0	-100%	\$0	0%
Driver Training	\$0	\$0	0%	\$0	0%
Declining Enrollment	\$0	\$0	0%	\$0	0%
Extraordinary School Program	\$0	\$0	0%	\$0	0%
Food Service	\$0	\$0	0%	\$0	0%
Professional Development	\$0	\$0	0%	\$0	0%
Parent Education Program	\$0	\$0	0%	\$0	0%
Summer School	\$0	\$0	0%	\$0	0%
Special Education	\$0	\$0	0%	\$0	0%
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$0	\$0	0%	\$0	0%
Gifts & Grants ¹	\$0	\$0	0%	\$0	0%
Special Liability	\$0	\$0	0%	\$0	0%
School Retirement	\$0	\$0	0%	\$0	0%
Extraordinary Growth Facilities	\$0	\$0	0%	\$0	0%
Special Reserve	\$0	\$0	0%		
KPERS Spec. Ret. Contribution	\$0	\$0	0%	\$0	0%
Contingency Reserve	\$0	\$0	0%		
Text Book & Student Material	\$0	\$0	0%		
Activity Fund	\$0	\$0	0%		
Bond and Interest #1	\$0	\$0	0%	\$0	0%
Bond and Interest #2	\$0	\$0	0%	\$0	0%
No-Fund Warrant	\$0	\$0	0%	\$0	0%
Special Assessment	\$0	\$0	0%	\$0	0%
Temporary Note	\$0	\$0	0%	\$0	0%
SUBTOTAL	\$25,803	\$2,669	-90%	\$2,600	-3%
Enrollment (FTE) ³	6,528.4	6,957.6	7%	7,027.3	1%
Amount per Pupil ²	\$4	\$0	-100%	\$0	0%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$25,803	\$2,669	-90%	\$2,600	-3%

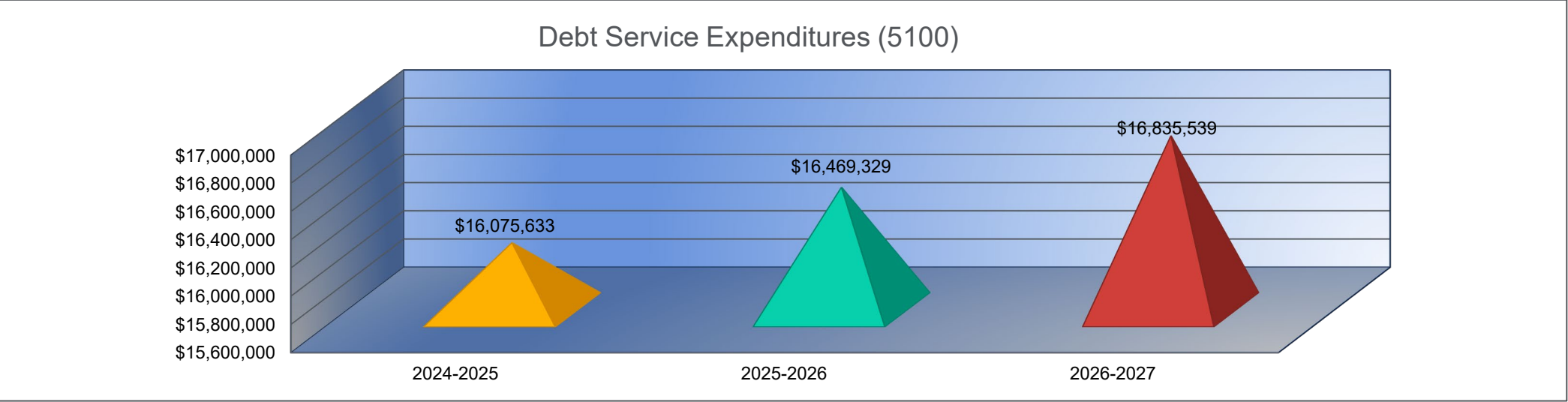
1. Gifts & Grants includes private grants and grants from non-federal sources.
2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.
3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (3 and 4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.



Debt Service Expenditures (5100)

	2024-2025 Actual	2025-2026 Actual	% Change	2026-2027 Budget	% Change
General	\$0	\$0	0%	\$0	0%
Federal Funds	\$0	\$0	0%	\$0	0%
Supplemental General	\$0	\$0	0%	\$0	0%
Preschool-Aged At-Risk	\$0	\$0	0%	\$0	0%
At-Risk Education Fund	\$0	\$0	0%	\$0	0%
Bilingual Education	\$0	\$0	0%	\$0	0%
Virtual Education	\$0	\$0	0%	\$0	0%
Capital Outlay	\$0	\$0	0%	\$0	0%
Driver Training	\$0	\$0	0%	\$0	0%
Declining Enrollment	\$0	\$0	0%	\$0	0%
Extraordinary School Program	\$0	\$0	0%	\$0	0%
Food Service	\$0	\$0	0%	\$0	0%
Professional Development	\$0	\$0	0%	\$0	0%
Parent Education Program	\$0	\$0	0%	\$0	0%
Summer School	\$0	\$0	0%	\$0	0%
Special Education	\$0	\$0	0%	\$0	0%
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$0	\$0	0%	\$0	0%
Gifts & Grants ¹	\$0	\$0	0%	\$0	0%
Special Liability	\$0	\$0	0%	\$0	0%
School Retirement	\$0	\$0	0%	\$0	0%
Extraordinary Growth Facilities	\$0	\$0	0%	\$0	0%
Special Reserve	\$0	\$0	0%		
KPERS Spec. Ret. Contribution	\$0	\$0	0%	\$0	0%
Contingency Reserve	\$0	\$0	0%		
Text Book & Student Material	\$0	\$0	0%		
Activity Fund	\$0	\$0	0%		
Bond and Interest #1	\$16,075,633	\$16,469,329	2%	\$16,835,539	2%
Bond and Interest #2	\$0	\$0	0%	\$0	0%
No-Fund Warrant	\$0	\$0	0%	\$0	0%
Special Assessment	\$0	\$0	0%	\$0	0%
Temporary Note	\$0	\$0	0%	\$0	0%
SUBTOTAL	\$16,075,633	\$16,469,329	2%	\$16,835,539	2%
Enrollment (FTE) ³	6,528.4	6,957.6	7%	7,027.3	1%
Amount per Pupil ²	\$2,462	\$2,367	-4%	\$2,396	1%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$16,075,633	\$16,469,329	2%	\$16,835,539	2%

1. Gifts & Grants includes private grants and grants from non-federal sources.
2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.
3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (3 and 4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.

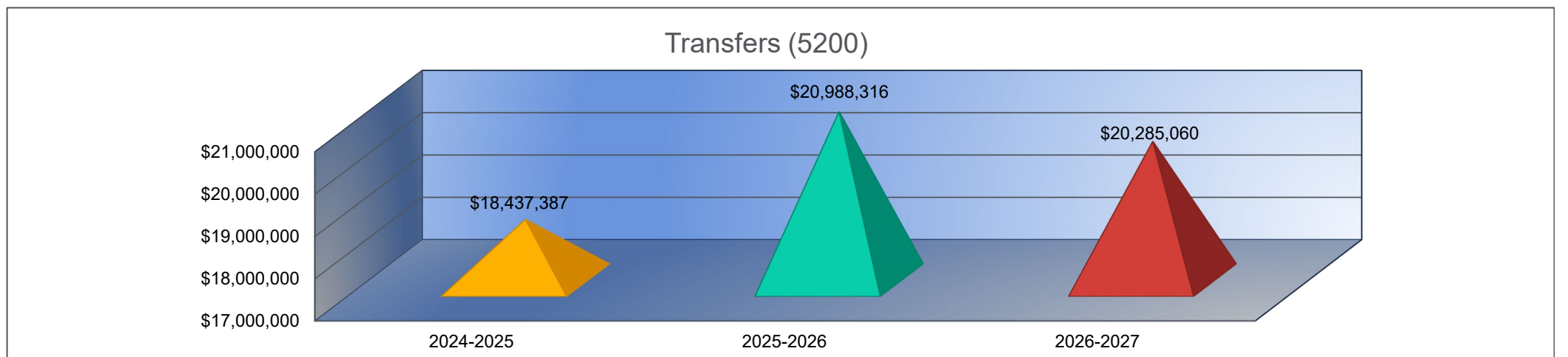


Transfers (5200)

	2024-2025 Actual
General	\$13,332,251
Federal Funds	\$0
Supplemental General	\$5,105,136
Preschool-Aged At-Risk	\$0
At-Risk Education Fund	\$0
Bilingual Education	\$0
Virtual Education	\$0
Capital Outlay	\$0
Driver Training	\$0
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$0
Cost of Living	\$0
Career and Postsecondary Ed.	\$0
Gifts & Grants ¹	\$0
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$0
Contingency Reserve	\$0
Text Book & Student Material	\$0
Activity Fund	\$0
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$18,437,387
Enrollment (FTE) ³	6,528.4
Amount per Pupil ²	\$2,824
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$18,437,387

[illegible][illegible]

1. Gifts & Grants includes private grants and grants from non-federal sources.
2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.
3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (3 and 4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.



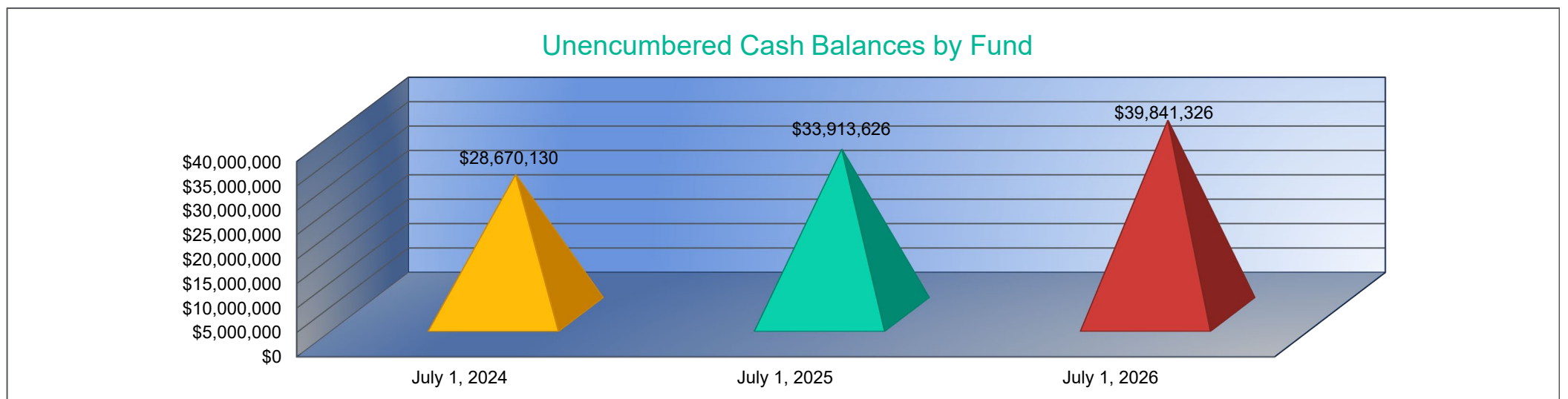
Unencumbered Cash Balances by Fund

	July 1, 2024
General	\$193
Federal Funds	-\$265,984
Supplemental General	\$454,215
Preschool-Aged At-Risk	\$23,850
At-Risk Education Fund	\$1,335,220
Bilingual Education	\$0
Virtual Education	\$485,644
Capital Outlay	\$4,540,900
Driver Training	\$181,732
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$250,727
Professional Development	\$75,000
Parent Education Program	\$0
Summer School	\$35,727
Special Education	\$1,315,757
Cost of Living	\$0
Career and Post-Secondary Ed.	\$0
Gifts & Grants ¹	\$87,956
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$0
Contingency Reserve	\$2,080,001
Text Book & Student Material	\$290,229
Activity Fund	\$175,949
Bond and Interest #1	\$17,603,014
Bond and Interest #2	\$0
No Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$28,670,130
Enrollment (FTE) ³	6,528.4
Amount per Pupil ²	\$4,392
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$28,670,130

July 1, 2025
\$35
-\$11,774
\$292,224
\$16,200
\$2,063,531
\$2,964
\$381,183
\$7,366,327
\$190,904
\$0
\$0
\$239,078
\$99,905
\$0
\$41,655
\$1,857,622
\$0
\$78,673
\$78,027
\$0
\$0
\$0
\$0
\$0
\$2,080,007
\$891,879
\$188,017
\$18,057,173
\$0
\$0
\$0
\$0
\$33,913,620
6,957.6
\$4,874
\$0
\$0
\$0
\$33,913,620

July 1, 2026
\$5
-\$32,019
\$508,975
\$337
\$1,787,966
\$224
\$395,122
\$10,715,084
\$192,823
\$0
\$0
\$276,838
\$100,020
\$0
\$48,353
\$2,361,489
\$0
\$0
\$96,986
\$0
\$0
\$0
\$0
\$0
\$4,080,001
\$917,258
\$247,902
\$18,143,962
\$0
\$0
\$0
\$0
\$39,841,326
7,027.3
\$5,670
\$0
\$0
\$0
\$39,841,326

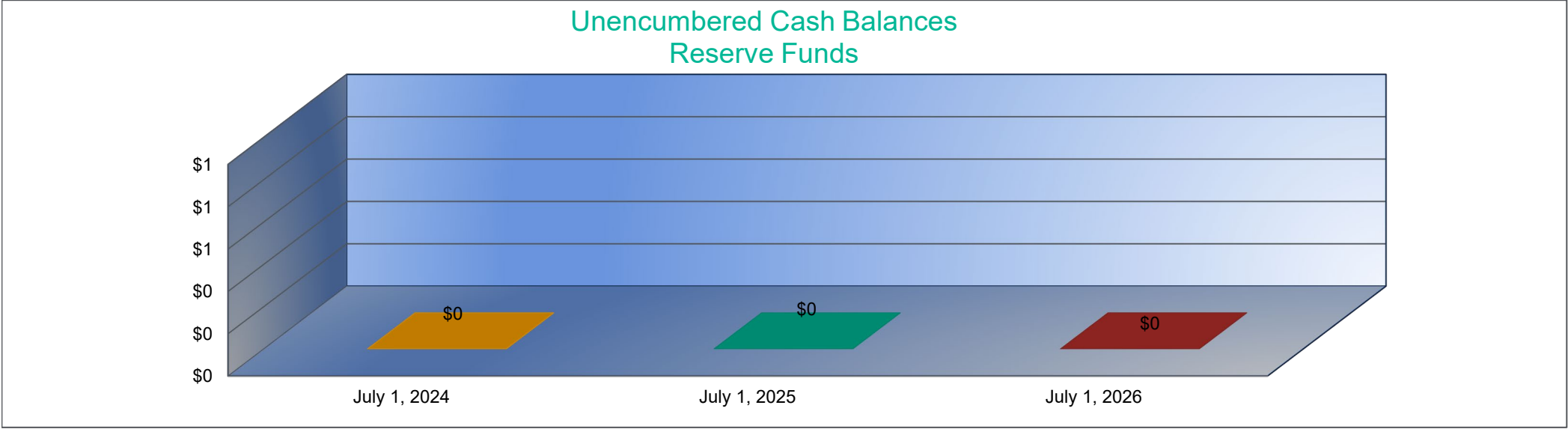
1. Gifts & Grants includes private grants and grants from non-federal sources.
2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.
3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (3 and 4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.



Unencumbered Cash Balances
Reserve Funds

	July 1, 2024	July 1, 2025	July 1, 2026
Special Reserve	\$0	\$0	\$0
Amount per Pupil	\$0	\$0	\$0

School districts are authorized by law to self insure rather than purchase insurance for the following categories:
Worker's Comp, Health Insurance, Life Insurance, Property and Casualty (Risk Management) and Disability Income Insurance. Monies are placed in the Self Insured Fund to pay for claims which may arise from the categories listed above.

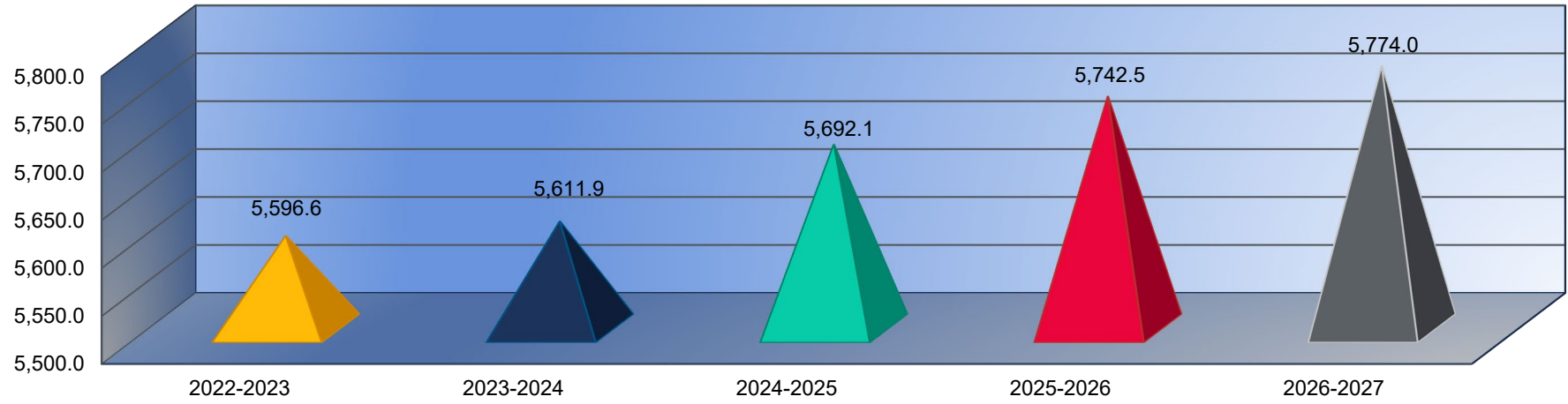


Enrollment Information

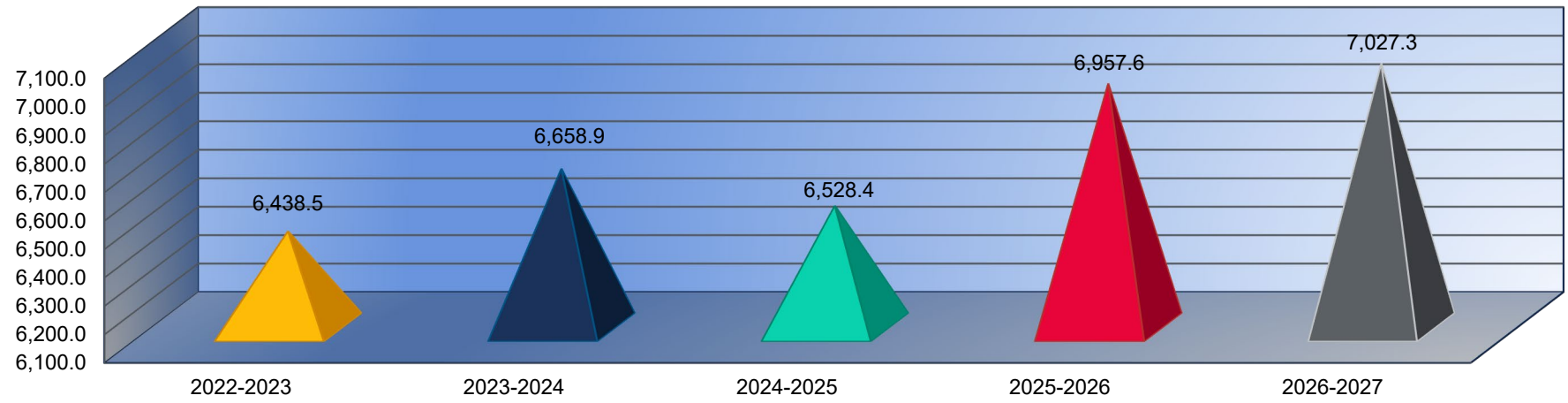
	2022-2023 Actual	2023-2024 Actual	% Change	2024-2025 Actual	% Change	2025-2026 Actual	% Change	2026-2027 Budget	% Change
FTE Enrollment (excl. Virtual) ¹	5,596.6	5,611.9	0%	5,692.1	1%	5,742.5	1%	5,774.0	1%
FTE Enrollment (incl. Virtual) ¹	6,438.5	6,658.9	3%	6,528.4	-2%	6,957.6	7%	7,027.3	1%
Free Meal Student Headcount	934	1,026	10%	1,053	3%	934	-11%	1,080	16%
Reduced Meal Student Headcount	172	215	25%	204	-5%	217	6%	300	38%

1. FTE Enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year olds). Beginning in the 2017-2018 school year, full-day Kindergarten is funded as 1.0 FTE. KAMS FTE is excluded.

FTE Enrollment for Computing State Foundation Aid
(excludes Virtual)



FTE Enrollment for Calculating "Amount per Pupil"
(includes Virtual)



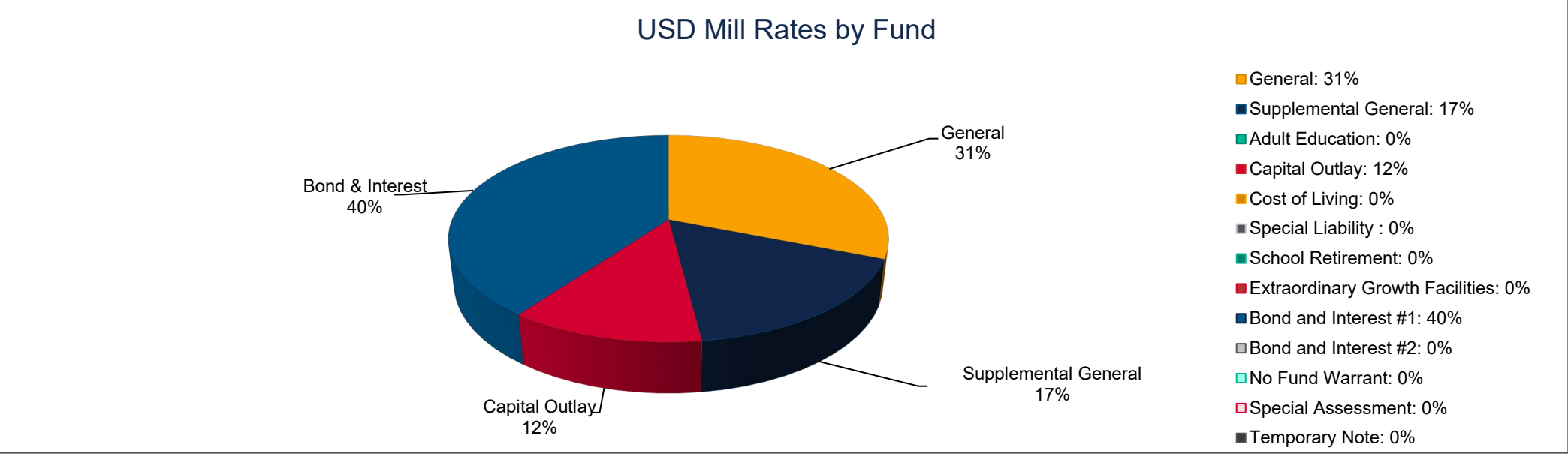
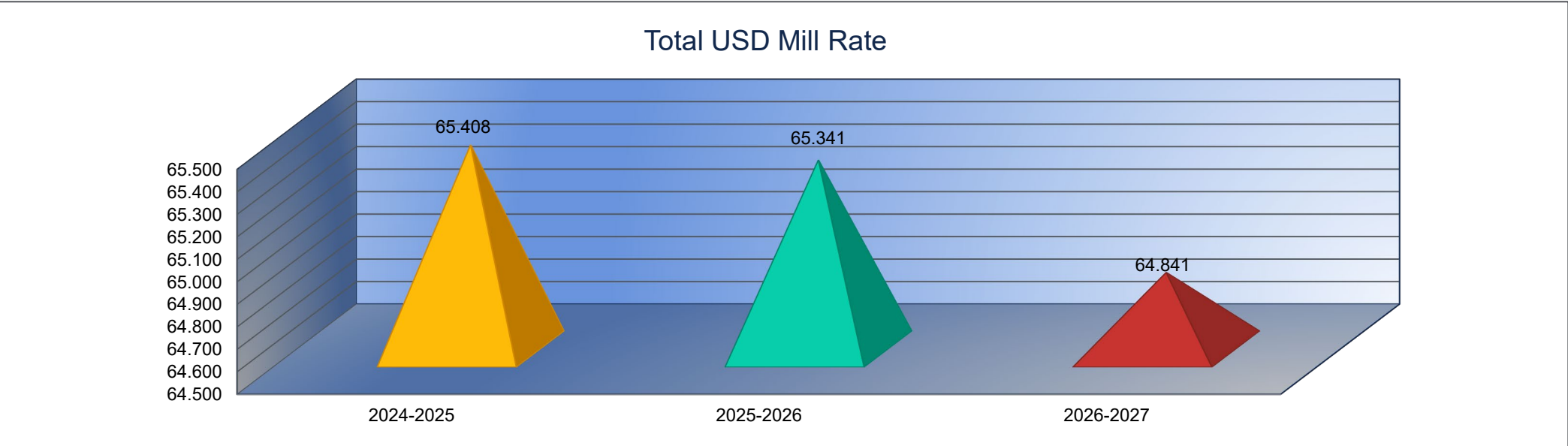
Low Income Students



Note: Numbers on charts are within 1% due to rounding.
Sumexpen.xlsx

Mill Rates by Fund

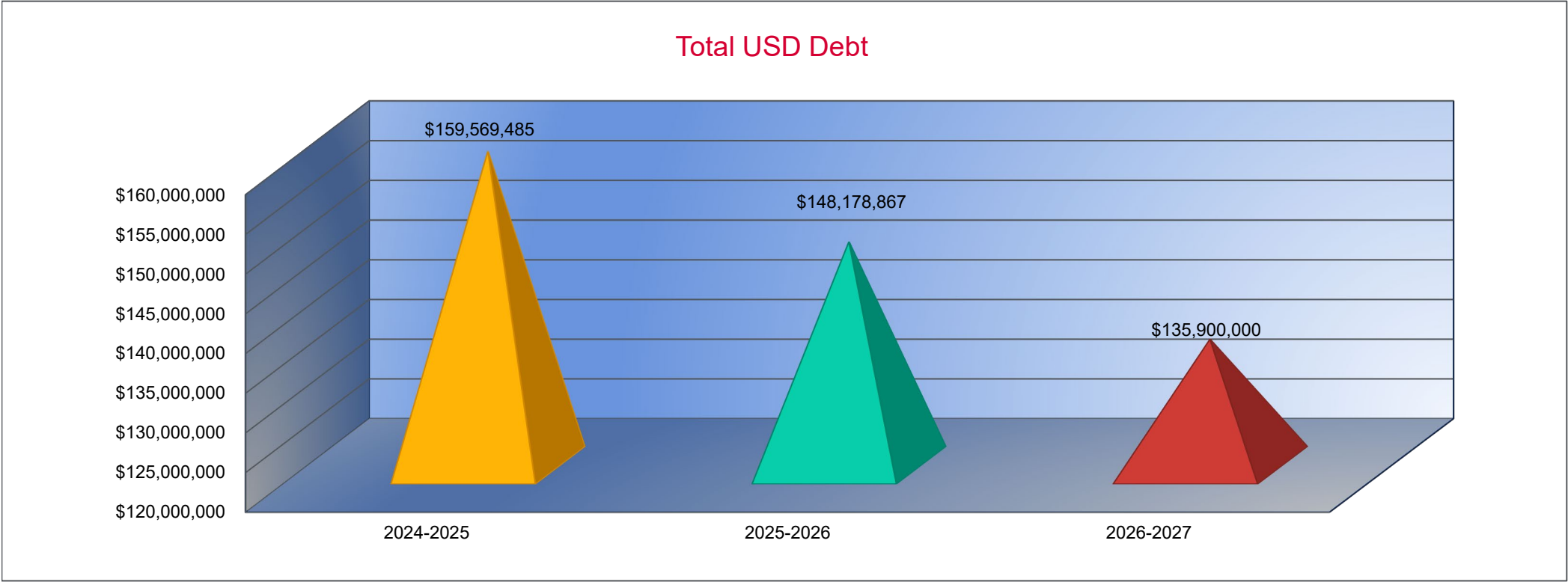
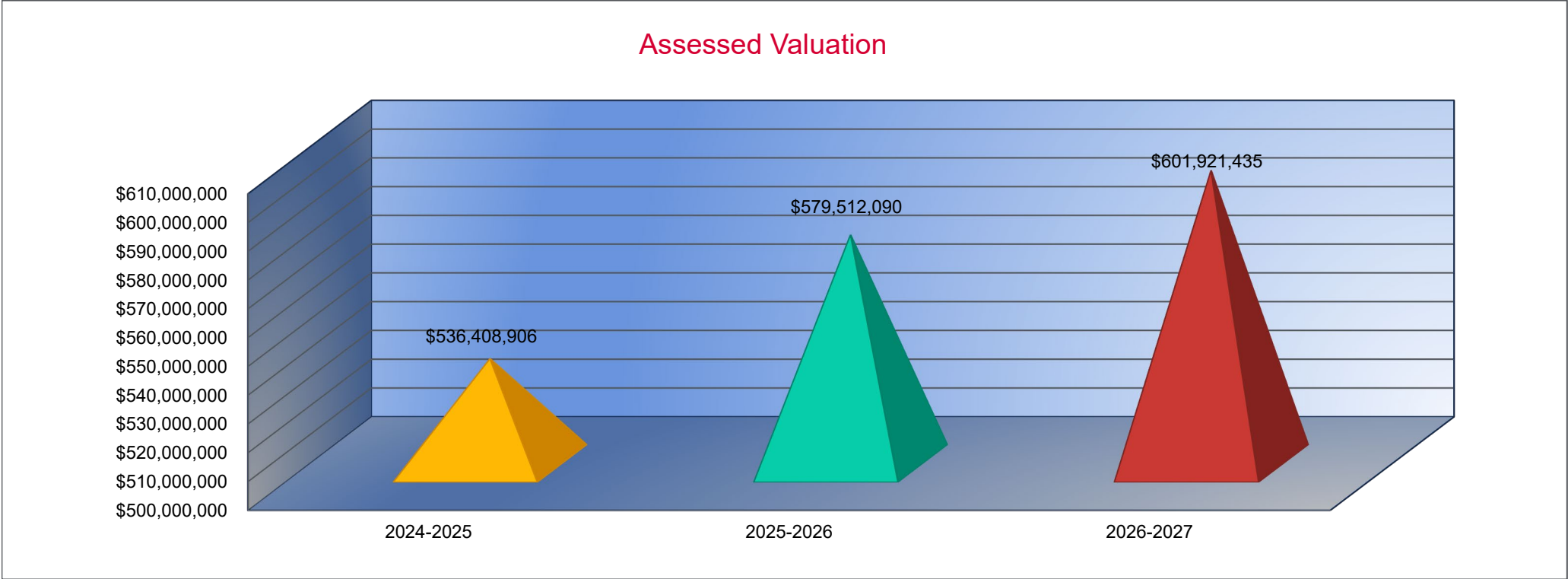
	2024-2025 Actual	2025-2026 Actual	2026-2027 Budget
General	20.000	20.000	20.000
Supplemental General	10.294	11.239	10.970
Adult Education	0.000	0.000	0.000
Capital Outlay	7.942	7.940	8.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond and Interest #1	27.172	26.162	25.871
Bond and Interest #2	0.000	0.000	0.000
No Fund Warrant	0.000	0.000	0.000
Special Assessment	0.000	0.000	0.000
Temporary Note	0.000	0.000	0.000
TOTAL USD	65.408	65.341	64.841
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Board & Emp Benefits	0.000	0.000	0.000
Recreation Commission	0.000	0.000	0.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	0.000	0.000	0.000



Note: Numbers on charts are within 1% due to rounding.
Sumexpen.xlsx

Other Information

	2024-2025 Actual	2025-2026 Actual	2026-2027 Budget
Assessed Valuation	\$536,408,906	\$579,512,090	\$601,921,435
Total USD Debt	\$159,569,485	\$148,178,867	\$135,900,000





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: 385 - Andover

Superintendent: *Brian White*

Date: *8/31/26*



DISTRICT NAME Andover
USD # 385 (TYPE USD NUMBER ONLY)
HOME COUNTY Butler

2026-2027

536,408,906	Final 2024 Assessed Valuation (All funds except General)
455,151,891	Final 2024 General Fund Assessed Valuation
528,323,478	Final 2024 Capital Outlay Assessed Valuation
579,512,090	Final 2025 Assessed Valuation (All funds except General)
497,061,687	Final 2025 General Fund Assessed Valuation
568,550,400	Final 2025 Capital Outlay Assessed Valuation
601,921,435	2026 Assessed Valuation (All funds except General)
530,697,276	2026 General Fund Assessed Valuation
599,877,058	2026 Capital Outlay Assessed Valuation

	2026 Assessed Valuation for Bond and Interest #2 (Only use if you have a different assessed valuation for the bond and interest #2 fund.)
	LEAVE BLANK

	2024-25 Mill Rates (official levies from County Clerk)	2025-26 Mill Rates	2024 Taxes Levied (From 2025-2026 Budget Form 110, Line 2)
General	20.000	20.000	9,103,038
Supplemental General	10.294	11.239	5,536,161
Adult Education	0.000	0.000	
Capital Outlay	7.942	7.940	4,288,480
Special Liability Expense	0.000	0.000	
Bond and Interest #1	27.172	26.162	14,611,847
Bond and Interest #2	0.000	0.000	
No Fund Warrant	0.000	0.000	
Special Assessment	0.000	0.000	
Temporary Note	0.000	0.000	
Historical Museum	0.000	0.000	
Public Library Board	0.000	0.000	
Public Library Brd - Emp Bnfts	0.000	0.000	
Recreation Commission	0.000	0.000	
Rec Comm Employee Benefits	0.000	0.000	
Extraordinary Growth Facilities	0.000	0.000	
Cost of Living	0.000	0.000	

Enrollment Data for Form 150 (Exclude Virtual)

5,573.9	9/20/23 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
5,649.6	9/20/24 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
5,682.5	9/20/25 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
5,851	9/20/26 Est. Funded Headcount for PK-12 (Include Preschool-Aged At-Risk [3 yr and 4 yr Old])
	9/20/26 Est. FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
5,690.5	Note: Out of state students counted as HALF of regular FTE. Exclude FHSU Math & Science Academy.
83.5	9/20/26 Est. Preschool-Aged At-Risk [3 yr and 4 yr Old] FTE Enrollment (count each student as .5 FTE)
	9/20/26 Est. Number of eligible students that qualify for free meals
1,080	EXCLUDE part-time students in grades 1-12 and students 20 years of age and over, unless they are on an IEP
	9/20/26 Est. Career and Tech Ed total clock hours of students enrolled and attending in approved courses
1,200.0	EXCLUDE classes taken at Technical College or Community College
315.0	9/20/26 Est. Bilingual Education total clock hours of students enrolled and attending
120	9/20/26 Est. Bilingual headcount of students enrolled and attending
1,700.0	9/20/26 Est. Public pupils transported or for whom transportation is being made available who reside in the district 2.5 miles or more
0.0	9/20/26 Est. FTE of students enrolled in your district and attending Fort Hays State University (FHSU) Math & Science Academy.
	[Cannot be used to generate general fund weightings other than BASE and cannot be used for LOB authority. Districts must send BASE to FHSU for students enrolled in their district and attending FHSU Math & Science Academy.]

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

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

Virtual State Aid (KSA 72-3715)	
350.0	9/20/26 Est. FTE Virtual Students (Full-Time Students)
900.0	9/20/26 Est. FTE Virtual Students (Part-Time Students)
	Total Credits Earned (20 yrs and older as of 9/20/26)
15.00	(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)
5.00	(No student shall be counted for more than 6 credits between July 1, 2026 and June 30, 2027)
46.8	Area of district in square miles 9/20/2026
	Amount (Ancillary Facilities Weighting) approved by Board of Tax Appeals (Transfers to F150, Line 10)
Your district qualifies for Cost of Living. Please complete this section.	
No	Will the Board levy a tax for Cost of Living weighting?
	If yes, will the Board adopt at least a 31% Local Option Budget?
3/7/2016	Date the Board adopted Resolution as authorized by 72-5159.
2/10/2020	Date the Board ADOPTED the LOB Resolution to exceed the statewide average of 32.4 %. (Goes to C01 as authorized by 72-5143.)
33.00	Percent authorized (cannot exceed 33%) (Goes to Form 155, Line 2)
9999	Expires (Enter year it expires or 9999 for continuous and permanent.) (Goes to Form 155)
	Date the ELECTION was held to increase LOB authority to exceed statewide average of 32.4 %. (Goes to C01 as authorized by 72-5143.)
	Percent authorized. (Cannot Exceed 33%) (Goes to Form 155, Line 3)
	Expires (Enter year it expires or 9999 for continuous and permanent.) (Goes to Form 155)
6/9/2014	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.
3.500	Delinquent tax rate to be used for the 2026-2027 budget. (Goes to Code 01.)

Bonded Indebtedness	7/1/2024	7/1/2025	7/1/2026
(Total Principal Outstanding)			
General Obligation Bonds	\$158,865,000	\$147,795,000	\$135,900,000
Capital Outlay Bonds			
Temporary Note			
No-Fund Warrant			
Lease Purchase Principal	\$704,485	\$383,867	\$0

2,455,065	*Estimated Motor Vehicle Property Tax - 7/1/2026 to 6/30/2027
14,660	*Estimated Recreational Vehicle Property Tax - 7/1/2026 to 6/30/2027
50,000	*Estimated In Lieu of Taxes on Industrial Bonds - 7/1/2026 to 6/30/2027
4,309	*Estimated 16/20M Tax - 7/1/2026 to 6/30/2027
8,459	*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.)
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FTE Enrollment** for All Students (Used only for Sumexpense and Budget At A Glance Charts Only)
**FTE Enrollment includes Preschool-Aged At-Risk (3yr & 4yr old) and Virtual.
Beginning 2017-2018, full-day Kindergarten was funded as 1.0 FTE.

6,438.5	9/20/2022 FTE Enrollment (Includes 2/20/23 military count)
6,658.9	9/20/2023 FTE Enrollment (Includes 2/20/24 military count)
6,528.4	9/20/2024 FTE Enrollment (Includes 2/20/25 military count)
6,957.6	9/20/2025 FTE Enrollment (Includes 2/20/26 military count)
7,027.3	9/20/2026 Est. FTE Enrollment (Includes 2/20/27 military count estimate)

300	9/20/2026 Estimated Headcount Eligible for Reduced Priced Meals (Used for Sumexpense and Budget At A Glance Charts Only)
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CERTIFICATE
TO THE CLERK of Butler County, State of Kansas
We, the undersigned, duly elected, qualified and acting officers of
Unified School District 385

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	52,929,057	10,613,946	20.000 ²
Federal Funds	12-1663	07	556,177		
Supplemental General (LOB) ³	72-5147	08	15,330,432	6,602,893	
Adult Education	74-32,259	10	0	0	
Preschool-Aged At-Risk	72-5154	11	505,337		
Adult Supplemental Education	74-32,261	12	0		
At Risk Education Fund	72-5153	13	5,498,948		
Bilingual Education	72-3613	14	493,001		
Virtual Education	72-3715	15	3,646,555		
Capital Outlay	72-53, 113	16	8,000,000	4,799,016	
Driver Training	72-5163	18	99,705		
Declining Enrollment	72-5160	19	0		
Extraordinary School Program	72-3239	22	0		
Food Service	72-5164	24	3,647,655		
Professional Development	72-2552	26	100,000		
Parent Education Program	72-4165	28	0		
Summer School	72-3238	29	27,347		
Special Education	72-3422	30	10,877,926		
Cost of Living ⁴	72-5159	33	0	0	
Career and Postsecondary Education	72-5162	34	1,341,037		
Gifts and Grants	72-1142	35	222,500		
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	5,411,815		
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	16,835,539	15,572,126	
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 % 2/10/2020 authorizing 33.00% expires 9999

Date of ELECTION to exceed 32.4 % _____ authorizing 0.00% expires _____

4. Date the Board adopted Cost of Living Resolution authorized by 72-5159 3/7/2016

5. See K.S.A. 79-2939, order # _____ dated _____ / _____ / _____.

		2026-2027 Adopted Budget		
		1	2	3
TABLE OF CONTENTS	K.S.A.	Code 01 Line	Expenditures	2026 Tax to be Levied
COOPERATIVES				
Special Education	72-3412	78	0	
Total USD		100	125,523,031	37,587,981
OTHER				
Historical Museum	12-1684	80	0	0
Public Library Board/District	72-1420/12-12,118	82	0	0
Public Library Board Emp Bnfts	12-16,102	83	0	0
Recreation Commission	12-1927	84	0	0
Rec Comm Emp Bnfts & Spec Liab	12-1928/75-6110	86	0	0
Total Other		105	0	0

<u>Municipal Accounting Use Only</u>	
Received	
Reviewed by	
Follow-up: Yes	No

Attest: _____, 2026

County Clerk

Assisted by:

Board President
Jamie Bohm
Clerk of the Board

FINAL VALUATION
(County Clerk's Use Only)

County	Final Assessed Valuation		Bond and Interest	
	General Fund ¹	Other Funds	#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 3.000 %
Rate Used in this Budget for 2026-2027 3.500 %

Unified School District No. 385 Andover, Butler County, Kansas.

RESOLUTION 26-27-07

Be It Resolved that:

The above-named school board shall be authorized to make a Local Option Percentage in an amount of 33% percent for the 2026-27 school year.

CERTIFICATE

THIS IS TO CERTIFY that the above Resolution was duly adopted by the board of education of Unified School District No. 385, Butler County, Kansas, on the 31st day of August, 2026.


Clerk of the Board of Education

Resolutions of Levies and Limits for Taxable Funds

1. Capital Outlay

Resolution dated 6/9/2014 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 _____ authorizing _____ mills.

6. Cost of Living Authority:

Resolution dated 3/7/2016

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)

Code	Code 04 Line	1	2	3	4	Fiscal Year 2026-2027					
		Actual 2025 Tax Levy	Less 3 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	6,519,218	195,577	5,999,206	29,662	294,773	574,418	3,424	1,975	6,602,893	5,975,618
Adult Education	05	0	0	0	0	0	0	0	0	0	0
Capital Outlay	10	4,623,568	138,707	4,333,856	1,142	149,863	431,783	2,574	1,485	4,799,016	4,343,109
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	15,174,733	455,242	13,965,016	69,047	685,428	1,453,338	8,664	4,998	15,572,126	14,092,774
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 Growth Facility	57	0	0	0	0	0	0	0	0	0	0
Recreation Commission	60	0	0	0	0	0	0	0	0	0	0
Rec Comm Emp Bnfts & Spec Liab	65	0	0	0	0	0	0	0	0	0	0
Public Library Board	70	0	0	0	0	0	0	0	0	0	0
Public Lib Brd Emp Bnfts	71	0	0	0	0	0	0	0	0	0	0
Historical Museum	75	0	0	0	0	0	0	0	0	0	0
Cost of Living	78	0	0	0	0	0	0	0	0	0	0
TOTAL	80	26,317,519	789,526	24,298,078	99,851	1,130,064	2,459,539	14,662	8,458	26,974,035	24,411,501

Adult Education Computation	\$601,921,435	x	0.000	=	\$0
	Assessed Valuation		Adult Education Mill Levy		Taxes to be Levied
Capital Outlay Computation	\$599,877,058	x	8.000	=	\$4,799,016
	Assessed Valuation		Capital Outlay Mill Levy		Taxes to be Levied
Tax Collection Ratio for 2025	92.327 %				

STATEMENT OF INDEBTEDNESS

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

Bond Elections	Purpose of Debt	1	2	3	4	5	6	7		8	9		10	11		12
		Date of Election	Date of Issue	Date Refunded/Refinanced	Interest Rate	Amount of Bonds Issued	Principal Outstanding 7/1/2026	Date Due			Due in 2026-2027			Due July-Dec. 2027		
prior to July 1, 2015								Interest	Principal		Interest	Principal		Interest	Principal	

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

[illegible]

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	193	35	5
Cancellation of Prior Year Encumbrances	03	35	5	
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	282,054	250,690	
1700 Student Activities (reimbursement)	50		71,415	
1900 Other Revenue from Local Source				
1910 User Charges (reimbursement)	55			
1980 Reimbursements	60	247,652	193,665	
1985 State Aid Reimbursements	65			
1990 Miscellaneous	67			
3000 State Sources				
3110 State Foundation Aid	95	40,970,991	44,510,357	46,568,463
3130 Mineral Production Tax	115	2		
3205 Special Education Aid	120	5,843,857	5,552,455	6,360,589
RESOURCES AVAILABLE	170	47,344,784	50,578,622	52,929,057
Total Expenditures & Transfers	175	47,344,749	50,578,617	52,929,057
Unencumbered Cash Balance (June 30)	190	35	5	

Budget Line 190: Line 170 minus Line 175

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

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	19,006,629	18,407,720	19,111,503
120 Non-Licensed	215	92,885	81,926	84,793
200 Employee Benefits				
210 Insurance (employee)	220	1,298,343	1,107,065	1,200,000
220 Social Security	225	1,397,489	1,363,078	1,463,963
290 Other	230	34,176	40,251	45,000
300 Purchased Professional & Tech Serv	235			
400 Purchased Property Services	237	659	720	
500 Other Purchased Services				
560 Tuition				
561 Tuition/Other State LEA's	240			
562 Tuition/Other Out-of-State LEA's	245			
563 Tuition/Private Sources	250			
590 Other	255	11,755	14,599	15,000

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
600 Supplies				
610 General Supplemental (teaching)	260	334,063	336,303	359,155
644 Textbooks	265	8,068	754	
650 Supplies (technology related)	267	8,215	8,509	8,500
680 Miscellaneous Supplies	270			
700 Property (equipment & furnishings)	275	64,927	47,346	50,000
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	1,640,796	1,869,127	1,934,546
120 Non-Licensed	290	166,409	200,075	207,077
200 Employee Benefits				
210 Insurance (employee)	295	156,253	146,043	150,000
220 Social Security	300	125,937	145,240	163,119
290 Other	305	1,538	1,775	2,000
300 Purchased Professional & Tech Serv	310	441	14,179	12,500
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320	17,738	22,680	20,000
700 Property (equipment & furnishings)	325		1,334	
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335	694,451	733,702	759,382
120 Non-Licensed	340	129,854	150,933	156,215
200 Employee Benefits				
210 Insurance (employee)	345	49,894	38,984	39,000
220 Social Security	350	61,058	65,852	70,043
290 Other	355	3,490	3,784	4,000
300 Purchased Professional & Tech Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) & Periodicals	370	20,848	23,403	25,000
650 Technology Supplies	375	5,272	6,018	6,000
680 Miscellaneous Supplies	380	5,551	6,733	6,700
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 & Tech 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				

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
100 Salaries				
110 Licensed	460	2,086,595	2,181,220	2,466,656
120 Non-Licensed	465	951,798	997,095	1,031,994
200 Employee Benefits				
210 Insurance (employee)	470	206,046	202,373	215,093
220 Social Security	475	222,276	230,579	267,647
290 Other	480	2,810	2,819	2,975
300 Purchased Professional & Tech Serv	485			
400 Purchased Property Services	490		3,175	
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495			
590 Other	500	18,044	23,809	25,000
600 Supplies	505	12,374	12,720	12,000
700 Property (equipment & furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Licensed	730			
120 Non-Licensed	735			
200 Employee Benefits				
210 Insurance	740			
220 Social Security	745			
290 Other	750			
300 Purchased Professional & Tech Serv	755			
400 Purchased Property Services	760			
500 Other Purchased Services	765			
600 Supplies	770			
700 Property (equipment & furnishings)	775			
800 Other	780			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520	2,004,747	3,404,132	3,546,256
200 Employee Benefits				
210 Insurance (employee)	525	319,150	335,027	400,000
220 Social Security	530	237,020	249,535	271,289
290 Other	535	18,218	15,146	16,500
300 Purchased Professional & Tech Serv	540			
400 Purchased Property Services				
411 Water/Sewer	545			
420 Cleaning	550			
430 Repairs & Maintenance	555	11,255	15,604	
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			

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
700 Property (equipment & furnishings)	615			
800 Other	620			
2601 Operations & Maintenance (transportation)				
100 Salaries				
120 Non-Licensed	622			
200 Employee Benefits				
210 Insurance (employee)	623			
220 Social Security	626			
290 Other	628			
300 Purchased Professional & Tech Serv	630			
400 Purchased Property Services	632			
500 Other Purchased Services	634			
600 Supplies				
610 General Supplies	636			
620 Energy				
621 Heating	638			
622 Electricity	640			
626 Motor Fuel (not school bus)	642			
629 Other	644			
680 Miscellaneous Supplies	646			
700 Property (equipment & furnishings)	648			
800 Other	650			
2700 Student Transportation Services				
2720 Supervision				
100 Salaries				
120 Non-Licensed	652			
200 Employee Benefits				
210 Insurance	654			
220 Social Security	656			
290 Other	658			
600 Supplies	660		7,418	8,000
730 Equipment	662			
800 Other	664			
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	666			
200 Employee Benefits				
210 Insurance	668			
220 Social Security	670			
290 Other	672			
442 Rent of Vehicles (lease)	674			
500 Other Purchased Services				
513 Contracting of Bus Services	676	2,388,542	2,566,390	2,743,381
519 Mileage in Lieu of Trans	678			
520 Insurance	680		31,000	50,000
626 Motor Fuel	682	109,333	120,891	160,000
730 Equipment (including buses)	684			
800 Other	686	1,626	966	2,000
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 Non-Licensed	688			
200 Employee Benefits				
210 Insurance	690			
220 Social Security	692			
290 Other	694			
300 Purchased Professional & Tech Serv	696			
400 Purchased Property Services	698	6,407	15,358	20,000

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
500 Other Purchased Services	700			
600 Supplies	702			
730 Equipment	704			
800 Other	706			
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Licensed	708			
200 Employee Benefits				
210 Insurance	710			
220 Social Security	712			
290 Other	714			
300 Purchased Professional & Tech Serv	716			
400 Purchased Property Services	718			
500 Other Purchased Services	720			
600 Supplies	722			
730 Equipment	724			
800 Other	726			
2900 Other Support Services				
100 Salaries				
110 Licensed	895			
120 Non-Licensed	900	68,054	77,550	79,876
200 Employee Benefits				
210 Insurance	905	6,609	7,125	8,000
220 Social Security	910	4,796	5,427	6,110
290 Other	915	59	67	70
300 Purchased Professional & Tech Serv	920			
400 Purchased Property Services	925			
500 Other Purchased Services	930			
600 Supplies	935			
700 Property (equipment & furnishings)	940			
800 Other	945			
3300 Community Services Operations	785			
4300 Architectural & Engineering Services	790			
5200 Transfers				
932 Adult Education	795			
934 Adult Supplemental Education	800			
936 Bilingual Education	805	380,387	382,321	450,000
937 Virtual Education	807	2,758,197	3,069,510	3,500,000
938 Capital Outlay	810			
940 Driver Training	815			
943 Extraordinary School Program	823			
944 Food Service	825	300,000	250,000	300,000
946 Professional Development	830			
948 Parent Education Program	835			
949 Summer School	837			
950 Special Education	840	6,043,467	5,653,513	7,082,553
954 Career & Postsecondary Education	850	612,721	594,342	850,000
960 Special Reserve Fund	853			
963 Special Liability Expense Fund	855			
972 Contingency Reserve	885		2,000,000	
974 Textbook & Student Materials Revolving Fund	889	250,000		
976 Preschool-Aged At-Risk	891	246,312	287,068	500,000
978 At-Risk Education Fund	893	2,741,167	2,998,304	3,020,161
TOTAL EXPENDITURES*	~~~	47,344,749	50,578,617	52,929,057

*Goes to Budget Line 175.

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	-265,984	-11,774	-32,019
Cancellation of Prior Year Encumbrances	03	8,089		
REVENUES				
4000 FEDERAL SOURCES - GRANTS				
4591 Title I	10	197,013	178,985	410,911
4593 Title II	15	73,305	114,228	103,294
4602 Title IV Part A	22	43,529	20,555	23,821
4607 Title IV Part B	27			
4601 Title III (English Language Acquisition)	60	6,888	12,576	17,111
4595 ESSER I (CARES Act)	67			
4605 ESSER II (CRRSA)	68			
4606 ESSER III (ARP)	70	373,285		
4599 Other	75	165,198	42,942	33,059
RESOURCES AVAILABLE	170	601,323	357,512	556,177
TOTAL EXPENDITURES	175	613,097	389,531	556,177
UNENCUMBERED CASH BALANCE JUNE 30	190	-11,774	-32,019	0

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

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

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

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	205,503	148,608	226,912
120 Non-Licensed	215	45,362	60,157	62,262
200 Employee Benefits				
210 Insurance (Employee)	220	24,731	23,212	35,059
220 Social Security	225	17,226	14,668	22,267
290 Other	230	212	175	200
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside the State	245			
563 Tuition/Private Sources	250			
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260	25,356	1,573	20,000
644 Textbooks	265	7,930		
650 Supplies (Technology Related)	267	10,870	1,122	20,000
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	51,219		
120 Non-Licensed	290			
200 Employee Benefits				
210 Insurance (Employee)	295	2,692		
220 Social Security	300	3,843		
290 Other	305	46		
300 Purchased Professional & Technical Serv	310	879		
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	146,499		
120 Non-Licensed	340			
200 Employee Benefits				
210 Insurance (Employee)	345	5,011		
220 Social Security	350	11,081		
290 Other	355	137		
300 Purchased Professional & Technical Serv	360	11,578	43,016	60,000
400 Purchased Property Services	363			
500 Other Purchased Services	365	18,737	62,063	75,000
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375	12,831	6,998	5,000
680 Miscellaneous Supplies	380	6,023	2,446	4,477
700 Property (Equipment & Furnishings)	385	3,831	23,784	25,000
800 Other	390	1,500	209	
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		1,500	
120 Non-Licensed	465			
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475			
290 Other	480			

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

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance	630			
220 Social Security	635			
290 Other	640			
442 Rent of Vehicles (lease)	645			
500 Other Purchased Services				
513 Contracting of Bus Services	650			
519 Mileage in Lieu of Trans	655			
520 Insurance	660			
626 Motor Fuel	665			
730 Equipment (including buses)	670			
800 Other	675			
2900 Other Support Services				
100 Salaries				
110 Licensed	805			
120 Non-Licensed	810			
200 Employee Benefits				
210 Insurance	815			
220 Social Security	820			
290 Other	825			
300 Purchased Professional & Technical Serv	830			
400 Purchased Property Services	835			
500 Other Purchased Services	840			
600 Supplies	845			
700 Property (Equipment & Furnishings)	850			
800 Other	855			
3000 Operation of 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*	~~~	613,097	389,531	556,177

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

*Goes to Budget Line 175.

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	454,215	292,224	508,975
Cancellation of Prior Year Encumbrances	03		29	
REVENUES				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2023 \$	10	98,436		
2024 \$	15	5,169,872	154,925	
2025 \$	20		5,999,206	294,773
1140 Delinquent Tax	25	58,734	96,687	97,838
1410 Transportation Fees	47			
1980 Reimbursements	60	32,570	23,296	
1990 Miscellaneous	65			
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (Includes 16/20M Tax)	70	576,340	602,594	574,418
2450 Recreational Vehicle Tax	75	2,488	3,363	3,424
2460 Commercial Vehicle Tax	77	477	527	1,975
2800 In Lieu of Taxes IRBs/Rental Excise	85	13,686	5,973	11,678
3000 STATE SOURCES				
3140 Supplemental State Aid	95	7,993,478	7,811,905	8,063,807
5000 OTHER				
5253 Transfer From Contingency Reserve	145	0	0	0
RESOURCES AVAILABLE	170	14,400,296	14,990,729	9,556,888
TOTAL EXPENDITURES & TRANSFERS	175	14,108,072	14,481,754	15,330,432
TAX REQUIRED (175 minus 170)	195			5,773,544
PERCENT OF COLLECTION	196			90.500 %
TOTAL 2026 TAX REQUIRED (195+196)	197			6,379,607
Delinquent Tax	200			223,286
AMOUNT OF 2026 TAX TO BE LEVIED (Line 197 + Line 200)	205			6,602,893
UNENCUMBERED CASH BALANCE JUNE 30	207	292,224	508,975	

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

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210		11,525	25,000
120 Non-Licensed	215	61,319	67,176	69,527
200 Employee Benefits				
210 Insurance (Employee)	220	11,500	11,210	15,000
220 Social Security	225	4,447	4,781	5,319
290 Other	230	8,608	59	65
300 Purchased Professional & Technical Serv	235	44,856	70,866	75,000
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	209,692	253,735	320,000

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
600 Supplies				
610 General Supplemental (Teaching)	260	66,316	85,811	100,000
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			
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	555,475	557,462	576,973
120 Non-Licensed	400	311,215	334,242	345,940
200 Employee Benefits				
210 Insurance (Employee)	405	36,688	25,395	30,000
220 Social Security	410	60,749	63,401	70,602
290 Other	415	25,820	25,854	26,000
300 Purchased Professional & Technical Serv	420	35,531	38,796	60,000
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (telephone, postage, etc.)	435			
590 Other	440	17,964	18,237	20,000
600 Supplies	445	19,449	20,506	30,000
700 Property (Equipment & Furnishings)	450			

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
800 Other	455	14,550	15,383	20,000
2400 School Administration				
100 Salaries				
110 Licensed	460			
120 Non-Licensed	465			
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475			
290 Other	480			
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Licensed	730			
120 Non-Licensed	735	1,194,769	1,365,093	1,462,871
200 Employee Benefits				
210 Insurance	740	122,201	101,341	120,000
220 Social Security	745	92,273	102,740	111,909
290 Other	750	52,925	57,609	58,000
300 Purchased Professional & Technical Serv	755	63,491	73,609	100,000
400 Purchased Property Services	760	1,489	10,258	25,000
500 Other Purchased Services	765	1,367,345	1,291,653	1,350,000
600 Supplies	770	659,153	319,859	600,000
700 Property (Equipment & Furnishings)	775	850	1,771	2,000
800 Other	780	8,054	12,452	13,000
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520			
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530			
290 Other	535			
300 Purchased Professional & Technical Serv	540	287,005	327,086	400,000
400 Purchased Property Services				
411 Water/Sewer	545	227,002	258,805	265,000
420 Cleaning	550	201,291	196,184	215,000
430 Repairs & Maintenance	555	389,009	312,250	350,000
440 Rentals	560	11,967	16,428	20,000
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575			
590 Other	580	26,270	24,619	25,000
600 Supplies				
610 General Supplies	585	659,481	622,213	625,000
620 Energy				
621 Heating	590	293,184	348,280	500,000
622 Electricity	595	1,805,947	1,617,662	2,648,280
626 Motor Fuel (not school bus)	600	30,265	35,885	40,000
629 Other	605			
680 Miscellaneous Supplies	610		5,027	5,000

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	615	21,941	20,564	20,000
800 Other	620			
2601 Operations & Maintenance (Transportation)				
100 Salaries				
120 Non-Licensed	622			
200 Employee Benefits				
210 Insurance (Employee)	623			
220 Social Security	626			
290 Other	628			
300 Purchased Professional & 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.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
500 Other Purchased Services	700			
600 Supplies	702			
730 Equipment	704			
800 Other	706			
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Licensed	708			
200 Employee Benefits				
210 Insurance	710			
220 Social Security	712			
290 Other	714			
300 Purchased Professional & Technical Serv	716			
400 Purchased Property Services	718			
500 Other Purchased Services	720			
600 Supplies	722			
730 Equipment	724			
800 Other	726			
2900 Other Support Services				
100 Salaries				
110 Licensed	895			
120 Non-Licensed	900			
200 Employee Benefits				
210 Insurance	905			
220 Social Security	910			
290 Other	915			
300 Purchased Professional & Technical Serv	920			
400 Purchased Property Services	925			
500 Other Purchased Services	930			
600 Supplies	935			
700 Property (Equipment & Furnishings)	940			
800 Other	945			
3300 Community Services Operations	785			
4300 Architectural & Engineering Services	790	2,845	2,669	2,600
5200 TRANSFER TO:				
930 General (not ending balance)	792			
932 Adult Education	795			
934 Adult Suppl Education	800			
936 Bilingual Education	805	57,213	43,015	46,829
937 Virtual Education	810			
940 Driver Training	815			
943 Extraordinary School Program	823			
944 Food Service	825			
946 Professional Development	830	107,574	64,152	100,000
948 Parent Education Program	835			
949 Summer School	837			
950 Special Education	840	3,403,745	3,608,542	2,915,842
954 Career and Postsecondary Education	850	616,066	451,744	500,000
960 Special Reserve	853			
963 Special Liability Expense Fund	855			
974 Textbook & Student Materials Revolving	880			
976 Preschool-Aged At-Risk	885			
978 At-Risk Education Fund	890	920,538	1,585,805	1,019,675
TOTAL EXPENDITURES & TRANSFERS*	~~~	14,108,072	14,481,754	15,330,432

*Goes to Budget Line 175.

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	23,850	16,200	337
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	182,363	93,600	5,000
4000 FEDERAL SOURCES				
4590 Other Federal Aid	115			
5000 OTHER				
5206 Transfer From General	135	246,312	287,068	500,000
5208 Transfer From Supplemental General	140	0	0	0
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	452,525	396,868	505,337
TOTAL EXPENDITURES & TRANSFERS	175	436,325	396,531	505,337
UNENCUMBERED CASH BALANCE JUNE 30	190	16,200	337	0

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	272,962	223,173	255,984
120 Non-Licensed	215	112,656	121,915	126,182
200 Employee Benefits				
210 Insurance (Employee)	220	20,215	24,123	25,000
220 Social Security	225	27,751	24,306	27,323
290 Other	230	342	298	325
300 Purchased Professional & Technical Serv	235		49	
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		300	
600 Supplies				
610 General Supplemental (Teaching)	255	2,399	2,151	70,000
644 Textbooks	260			
650 Supplies (Technology Related)	263		216	523
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			

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

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	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*	~~~	436,325	396,531	505,337

*Goes to Budget Line 175.

AT-RISK EDUCATION FUND	Code 13 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	1,335,220	2,063,531	1,787,966
Cancellation of Prior Year Encumbrances	03		106	
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	413		
4000 FEDERAL SOURCES				
4590 Other Federal Aid	115			
5000 OTHER				
5206 Transfer From General	135	2,741,167	2,998,304	3,020,161
5208 Transfer From Supplemental General	140	920,538	1,585,805	1,019,675
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	4,997,338	6,647,746	5,827,802
TOTAL EXPENDITURES & TRANSFERS	175	2,933,807	4,859,780	5,498,948
UNENCUMBERED CASH BALANCE JUNE 30	190	2,063,531	1,787,966	328,854

AT-RISK EDUCATION FUND	Code 13 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	1,526,375	3,221,809	3,534,572
120 Non-Licensed	215	349,269	365,862	378,667
200 Employee Benefits				
210 Insurance (Employee)	220	139,932	236,717	250,000
220 Social Security	225	136,961	241,425	304,063
290 Other	230	2,814	18,691	20,000
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
590 Other	250	118,316	124,008	150,000
600 Supplies				
610 General Supplemental (Teaching)	255	8,847	7,709	20,000
644 Textbooks	260			
650 Supplies (Technology Related)	263	19,800	17,847	20,000
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			

AT-RISK EDUCATION FUND	Code 13 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280			
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	425,998	530,567	549,137
120 Non-Licensed	335			
200 Employee Benefits				
210 Insurance (Employee)	340	22,931	29,432	30,000
220 Social Security	345	31,066	38,407	42,009
290 Other	350	380	470	500
300 Purchased Professional & Technical Serv	355	48,150	16,100	50,000
400 Purchased Property Services	357			
500 Other Purchased Services	360		10,736	50,000
600 Supplies				
640 Books (not textbooks) & Periodicals	365			
650 Technology Supplies	370	102,968		100,000
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Licensed	390			
120 Non-Licensed	395			
200 Employee Benefits				
210 Insurance (Employee)	400			
220 Social Security	405			
290 Other	410			
300 Purchased Professional & Technical Serv	415			
500 Other Purchased Services	420			
600 Supplies	425			
700 Property (Equipment & Furnishings)	430			
800 Other	435			
2500 Central Services				
100 Salaries				
110 Licensed	535			
120 Non-Licensed	540			
200 Employee Benefits				
210 Insurance	545			
220 Social Security	550			
290 Other	555			
300 Purchased Professional & Technical Serv	560			
400 Purchased Property Services	565			
500 Other Purchased Services	570			
600 Supplies	575			

AT-RISK EDUCATION FUND	Code 13 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	440			
200 Employee Benefits				
210 Insurance (Employee)	445			
220 Social Security	450			
290 Other	455			
300 Purchased Professional & Technical Serv	460			
400 Purchased Property Services				
411 Water/Sewer	465			
420 Cleaning	470			
430 Repairs & Maintenance	475			
440 Rentals	480			
490 Other	485			
500 Other Purchased Services	490			
600 Supplies				
610 General Supplies	495			
620 Energy				
621 Heating	500			
622 Electricity	505			
626 Motor Fuel (not schoolbus)	510			
629 Other	515			
680 Miscellaneous Supplies	520			
700 Property (Equipment & Furnishings)	525			
800 Other	530			
2700 Student Transportation Services				
120 Non-Licensed Salaries	531			
200 Employee Benefits	532			
626 Motor Fuel	590			
800 Other	533			
2900 Other Support Services				
100 Salaries				
110 Licensed	600			
120 Non-Licensed	605			
200 Employee Benefits				
210 Insurance	610			
220 Social Security	615			
290 Other	620			
300 Purchased Professional & Technical Serv	625			
400 Purchased Property Services	630			
500 Other Purchased Services	635			
600 Supplies	640			
700 Property (Equipment & Furnishings)	645			
800 Other	650			
TOTAL EXPENDITURES*	~~~	2,933,807	4,859,780	5,498,948

*Goes to Budget Line 175.

BILINGUAL EDUCATION	Code 14 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	0	2,964	224
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	380,387	382,321	450,000
5208 Transfer From Supplemental General	50	57,213	43,015	46,829
5253 Transfer From Contingency Reserve	55	0	0	~~~~~
RESOURCES AVAILABLE	170	437,600	428,300	497,053
TOTAL EXPENDITURES & TRANSFERS	175	434,636	428,076	493,001
UNENCUMBERED CASH BALANCE JUNE 30	190	2,964	224	4,052

BILINGUAL EDUCATION	Code 14 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	319,447	343,612	365,638
120 Non-Licensed	215	47,797	38,656	45,009
200 Employee Benefits				
210 Insurance (Employee)	220	17,687	14,842	45,000
220 Social Security	225	27,592	28,854	31,415
290 Other	230	1,578	1,694	2,000
300 Purchased Professional & Technical Serv	235	381	418	3,939
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
564 Payment to Bilingual Education Coop	250			
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260			
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.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
290 Other	305			
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instructional Support Staff				
100 Salaries				
110 Licensed	335			
120 Non-Licensed	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2400 School Administration				
100 Salaries				
110 Licensed	395			
120 Non-Licensed	400	14,265		
200 Employee Benefits				
210 Insurance (Employee)	405	5,065		
220 Social Security	410	814		
290 Other	415	10		
300 Purchased Professional & Technical Serv	420			
500 Other Purchased Services	425			
600 Supplies	430			
700 Property (Equipment & Furnishings)	435			
800 Other	440			
2500 Central Services				
100 Salaries				
110 Licensed	540			
120 Non-Licensed	545			
200 Employee Benefits				
210 Insurance	550			
220 Social Security	555			
290 Other	560			
300 Purchased Professional & Technical Serv	565			
400 Purchased Property Services	570			
500 Other Purchased Services	575			
600 Supplies	580			
700 Property (Equipment & Furnishings)	585			
800 Other	590			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	445			

BILINGUAL EDUCATION	Code 14 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance (Employee)	450			
220 Social Security	455			
290 Other	460			
300 Purchased Professional & Technical Serv	465			
400 Purchased Property Services				
411 Water/Sewer	470			
420 Cleaning	475			
430 Repairs & Maintenance	480			
440 Rentals	485			
490 Other	490			
500 Other Purchased Services	495			
600 Supplies				
610 General Supplies	500			
620 Energy				
621 Heating	505			
622 Electricity	510			
626 Motor Fuel (not school bus)	515			
629 Other	520			
680 Miscellaneous Supplies	525			
700 Property (Equipment & Furnishings)	530			
800 Other	535			
2700 Student Transportation Services				
120 Non-Licensed Salaries	536			
200 Employee Benefits	537			
800 Other	538			
2900 Other Support Services				
100 Salaries				
110 Licensed	600			
120 Non-Licensed	605			
200 Employee Benefits				
210 Insurance	610			
220 Social Security	615			
290 Other	620			
300 Purchased Professional & Technical Serv	625			
400 Purchased Property Services	630			
500 Other Purchased Services	635			
600 Supplies	640			
700 Property (Equipment & Furnishings)	645			
800 Other	650			
TOTAL EXPENDITURES*	~~~~	434,636	428,076	493,001

*Goes to Budget Line 175.

VIRTUAL EDUCATION	Code 15 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	485,644	381,185	395,122
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1311 Individuals	05		3,600	
1320 Other School District/Govt Sources (In-state)	25			
1510 Interest on Idle Funds	35			
1900 Other Revenue From Local Source				
1990 Miscellaneous	75	14,590	14,770	
5000 OTHER				
5206 Transfer From General	135	2,758,197	3,069,510	3,500,000
5208 Transfer From Supplemental General	140	0	0	0
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	3,258,431	3,469,065	3,895,122
TOTAL EXPENDITURES & TRANSFERS	175	2,877,246	3,073,943	3,646,555
UNENCUMBERED CASH BALANCE JUNE 30	190	381,185	395,122	248,567

VIRTUAL EDUCATION	Code 15 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	1,625,561	1,643,204	1,700,530
120 Non-Licensed	215	31,560	31,714	32,824
200 Employee Benefits				
210 Insurance (Employee)	220	93,966	74,577	85,000
220 Social Security	225	122,163	123,351	132,602
290 Other	230	13,152	10,439	12,000
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
564 Payment to Virtual Education Coop	245			
590 Other	250	47,539	51,505	100,000
600 Supplies				
610 General Supplemental (Teaching)	255	16,480	5,269	15,000
644 Textbooks	260			
650 Supplies (Technology Related)	263	451,086	633,644	700,000
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270	2,359	830	300,000
800 Other	275	1,890		50,000
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280	120,803	120,311	124,522
120 Non-Licensed	285			

VIRTUAL EDUCATION	Code 15 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance (Employee)	290	8,477	8,874	1,000
220 Social Security	295	8,795	8,460	9,526
290 Other	300	108	103	110
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315	22	23	1,000
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	95	899	1,500
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	113,846	122,439	126,112
120 Non-Licensed	450	129,431	143,561	148,585
200 Employee Benefits				
210 Insurance (Employee)	455	19,910	19,830	20,000
220 Social Security	460	17,198	18,670	21,014
290 Other	465	25,614	227	230
300 Purchased Professional & Technical Serv	470			
500 Other Purchased Services	475	23,453	51,175	60,000
600 Supplies	480	3,738	4,838	5,000
700 Property (Equipment & Furnishings)	485			
800 Other	490			
2500 Central Services				
100 Salaries				
110 Licensed	590			
120 Non-Licensed	595			
200 Employee Benefits				
210 Insurance	600			
220 Social Security	605			
290 Other	610			
300 Purchased Professional & Technical Serv	615			
400 Purchased Property Services	620			
500 Other Purchased Services	625			
600 Supplies	630			
700 Property (Equipment & Furnishings)	635			
800 Other	640			

VIRTUAL EDUCATION	Code 15 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	495			
200 Employee Benefits				
210 Insurance (Employee)	500			
220 Social Security	505			
290 Other	510			
300 Purchased Professional & Technical Serv	515			
400 Purchased Property Services				
411 Water/Sewer	520			
420 Cleaning	525			
430 Repairs & Maintenance	530			
440 Rentals	535			
490 Other	540			
500 Other Purchased Services	545			
600 Supplies				
610 General Supplies	550			
620 Energy				
621 Heating	555			
622 Electricity	560			
626 Motor Fuel (not school bus)	565			
629 Other	570			
680 Miscellaneous Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2900 Other Support Services				
100 Salaries				
110 Licensed	650			
120 Non-Licensed	655			
200 Employee Benefits				
210 Insurance	660			
220 Social Security	665			
290 Other	670			
300 Purchased Professional & Technical Serv	675			
400 Purchased Property Services	680			
500 Other Purchased Services	685			
600 Supplies	690			
700 Property (Equipment & Furnishings)	695			
800 Other	700			
TOTAL EXPENDITURES*	~~~	2,877,246	3,073,943	3,646,555

*Goes to Budget Line 175.

CAPITAL OUTLAY	Code 16 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	4,540,900	7,366,327	10,715,084	10,715,084
Cancellation of Prior Year Encumbrances	03	5,200	10,080		
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2023 \$	05	79,141			
2024 \$	10	4,059,354	121,042		
2025 \$	15		4,333,856	149,863	149,863
2026 \$	20			4,343,109	4,799,016
1140 Delinquent Tax	25	44,806	98,728	69,388	104,030
1510 Interest on Idle Funds	30	668,609	668,648		0
July - December Estimate	35				
1900 Other Revenue From Local Source	40	160,825	175,325		0
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	435,242	454,940	431,783	431,783
July - December Estimate	60				215,892
2450 Recreational Vehicle Tax	65	2,598	2,539	2,574	2,574
July - December Estimate	66				1,287
2460 Commercial Vehicle Tax	67	357	406	1,485	1,485
July - December Estimate	68				743
2600 Other County Revenue	70				0
July - December Estimate	75				
2800 In Lieu of Taxes IRBs/Rental Excise	80	10,479	4,213	8,778	8,778
July - December Estimate	82				4,389
3000 STATE SOURCES					
3223 Capital Outlay State Aid	87	2,475,608	2,302,288	2,687,449	2,687,449
4000 FEDERAL SOURCES					
4390 Impact Aid Construction	90				0
July - December Estimate	95				
4590 Other Federal Aid	97				0
5000 OTHER					
5206 Transfer From General	100	0	0	0	0
RESOURCES AVAILABLE	170	12,483,119	15,538,392	18,409,513	19,122,373
TOTAL EXPENDITURES & TRANSFERS	175	5,116,792	4,823,308	8,000,000	8,000,000
July - December Estimate	180				11,122,373
TOTAL OPERATION EXPENDITURE (18 MO)	185				19,122,373
UNENCUMBERED CASH BALANCE JUNE 30	190	7,366,327	10,715,084	10,409,513	

CAPITAL OUTLAY	Code 16 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
600 Supplies - Performance Uniforms	205	174,714	44,770	50,000
650 Supplies - Technology Software	207	499,668	420,533	600,000
700 Property (Equipment & Furnishings)	210	1,181,581	1,326,020	1,500,000
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	284,102	359,443	500,000
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	37,478	202,294	25,000
700 Property (Equipment & Furnishings)	235	465,385	605,501	1,000,000
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	310	1,203,651		
200 Employee Benefits				
210 Insurance (Employee)	315			
220 Social Security	320			
290 Other	325			
300 Purchased Professional & Technical Serv	330			
400 Purchased Property Services				
420 Cleaning	335	335,100	335,100	350,000
430 Repairs & Maintenance	340	290,392	184,183	250,000
440 Rentals	345			
460 Repair of Buildings	350	368,966	1,084,773	3,425,000
490 Other	355			
500 Other Purchased Services	360			
600 Supplies				
610 General Supplies	363			
650 Supplies - Technology Software	365			
700 Property (Equipment & Furnishings)	240	252,797	260,691	300,000
2700 Transportation				
650 Supplies - Technology Software	370			
700 Property (Equipment & Buses)	243			
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 Non-Licensed	375			
200 Employee Benefits				
210 Insurance	380			
220 Social Security	385			
290 Other	390			
300 Purchased Professional & Technical Serv	395			
400 Purchased Property Services	400			
500 Other Purchased Services	405			
600 Supplies	410			
650 Supplies - Technology Software	415			
700 Property (Equipment & Furnishings)	420			

CAPITAL OUTLAY	Code 16 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
800 Other	425			
2900 Other Support Services				
650 Supplies - Technology Software	430			
700 Property (Equipment & Furnishings)	250			
4000 Facility Acquisition & Construction Serv				
4100 Land Acquisition	255			
4200 Land Improvement	260			
4300 Architectural & Engineering Services	265			
4500 New Building Acquisition & Construction	275			
4600 Site Improvement	280			
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	22,958		
4900 Other	291			
5100 Debt Service				
Capital Outlay Bond				
832 Interest	295			
890 Commission & Postage	300			
831 Principal	305			
TOTAL EXPENDITURES*	---	5,116,792	4,823,308	8,000,000

*Goes to Budget Line 175.

DRIVER TRAINING	Code 18 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	181,732	190,904	192,823
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15	23,495	23,169	
3000 STATE SOURCES				
3208 State Safety Aid	25	20,445	16,190	12,960
3209 Motorcycle Safety Aid	35			0
4000 FEDERAL SOURCES				
4590 Other Federal Aid	40			
5000 OTHER				
5206 Transfer From General	45	0	0	0
5208 Transfer From Supplemental General	50	0	0	0
5253 Transfer from Contingency Reserve	55	0	0	~~~~~
RESOURCES AVAILABLE	170	225,672	230,263	205,783
TOTAL EXPENDITURES & TRANSFERS	175	34,768	37,440	99,705
UNENCUMBERED CASH BALANCE JUNE 30	190	190,904	192,823	106,078

DRIVER TRAINING	Code 18 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	21,390	29,115	50,000
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220	107		
220 Social Security	225	1,632	2,236	3,500
290 Other	230	20	27	100
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
590 Other	250			
600 Supplies				
610 General Supplemental (Teaching)	255			
644 Textbooks	260		734	1,000
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265		107	2,500
700 Property (Equipment & Furnishings)	270	2,665		2,500
800 Other	275	900		
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280			
120 Non-Licensed	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			

DRIVER TRAINING	Code 18 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
290 Other	300			
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instructional Support Staff				
100 Salaries				
110 Licensed	330			
120 Non-Licensed	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
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	375	1,500	4,000
120 Non-Licensed	395	775	1,025	2,500
200 Employee Benefits				
210 Insurance (Employee)	400	15		
220 Social Security	405	88	193	100
290 Other	410	1	3	5
300 Purchased Professional & Technical Serv	415			
500 Other Purchased Services	420			
600 Supplies	425			
700 Property (Equipment & Furnishings)	430			
800 Other	435			
2500 Central Services				
100 Salaries				
110 Licensed	565			
120 Non-Licensed	570			
200 Employee Benefits				
210 Insurance	575			
220 Social Security	580			
290 Other	585			
300 Purchased Professional & Technical Serv	590			
400 Purchased Property Services	595			
500 Other Purchased Services	600	1,000		10,000
600 Supplies	605			
700 Property (Equipment & Furnishings)	610			
800 Other	615			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	440			

DRIVER TRAINING	Code 18 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance (Employee)	445			
220 Social Security	450			
290 Other	455			
300 Purchased Professional & Technical Serv	460	800		1,500
400 Purchased Property Services	465			
500 Other Purchased Services	470			
600 Supplies				
610 General Supplies	475			
620 Energy				
621 Heating	480			
622 Electricity	485			
626 Motor Fuel-not schoolbus	490	5,000	2,500	7,000
629 Other	495			
680 Miscellaneous Supplies	500			
700 Property (Equipment & Furnishings)	505			
800 Other	510			
2650 Vehicle Operations & Maintenance Serv (Not Student Transportation)				
100 Salaries				
120 Non-Licensed	515			
200 Employee Benefits				
210 Insurance	520			
220 Social Security	525			
290 Other	530			
300 Purchased Professional & Technical Serv	535			
442 Rental of Vehicles	540			15,000
520 Insurance	545			
626 Motor Fuel (not school bus)	550			
700 Property (Equipment & Furnishings)	555			
800 Other	560			
2900 Other Support Services				
100 Salaries				
110 Licensed	630			
120 Non-Licensed	635			
200 Employee Benefits				
210 Insurance	640			
220 Social Security	645			
290 Other	650			
300 Purchased Professional & Technical Serv	655			
400 Purchased Property Services	660			
500 Other Purchased Services	665			
600 Supplies	670			
700 Property (Equipment & Furnishings)	675			
800 Other	680			
TOTAL EXPENDITURES*	~~~	34,768	37,440	99,705

*Goes to Budget Line 175.

FOOD SERVICE	Code 24 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	250,727	239,078	276,838
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES*				
1510 Interest on Idle Funds	05	15,433	11,185	
1600 Food Service				
1611 Student Sales (Lunch)	15	1,607,532	1,697,126	1,543,500
1612 Student Sales (Breakfast)	25	84,607	89,289	90,600
1613 Student Sales (Spec Milk)	35			0
1614 Student Sales (Snacks/Supper)	40			0
1620 Adult & Student Sales (Non-Reimbursable Prog)	45			605,150
1990 Miscellaneous	55	14,992	4,355	
3000 STATE SOURCES				
3203 School Food Assistance	65	21,026	20,441	21,704
4000 FEDERAL SOURCES				
4550 Child Nutrition Programs	75	847,029	856,996	1,190,956
4590 Other Federal Aid	80			
5000 Other				
5206 Transfer From General	85	300,000	250,000	300,000
5208 Transfer From Supplemental General	90	0	0	0
5253 Transfer From Contingency Reserve	95	0	0	~~~~~
RESOURCES AVAILABLE	170	3,141,346	3,168,470	4,028,748
TOTAL EXPENDITURES & TRANSFERS	175	2,902,268	2,891,632	3,647,655
UNENCUMBERED CASH BALANCE JUNE 30	190	239,078	276,838	381,093

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

FOOD SERVICE	Code 24 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	210			
200 Employee Benefits				
210 Insurance (Employee)	215			
220 Social Security	220			
290 Other	225			
400 Purchased Property Services				
411 Water/Sewer	230	19,200		
490 Other	235	46,738		
500 Other Purchased Services	240			
600 Supplies				
610 General Supplies	245			
620 Energy				
621 Heating	250	12,800		
622 Electricity	255	32,000		
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.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	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	879,176	971,015	1,105,000
200 Employee Benefits				
210 Insurance	295	106,567	100,468	150,000
220 Social Security	300	64,614	71,106	76,883
290 Other	305	2,005	3,122	4,000
500 Other Purchased Services				
520 Insurance	310			
570 Food Service Management	315			
590 Other Purchased Services	320	12,031	33,089	50,000
600 Supplies				
630 Food & Milk	325	1,639,122	1,661,915	1,811,772
680 Miscellaneous Supplies	330	30,370	30,529	150,000
700 Property (Equipment & Furnishings)	335	6,390	7,573	150,000
800 Other	340	51,255	12,815	150,000
TOTAL EXPENDITURES*	~~~	2,902,268	2,891,632	3,647,655

*Goes to Budget Line 175.

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	75,000	99,905	100,020
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15	1,338	80	
3000 STATE SOURCES				
3204 Professional Development Aid	25	12,508	0	15,000
4000 FEDERAL SOURCES				
4500 Aid	40			
5000 OTHER				
5206 Transfer From General	45	0	0	0
5208 Transfer From Supplemental General	50	107,574	64,152	100,000
5253 Transfer From Contingency Reserve	55	0	0	~~~~~
RESOURCES AVAILABLE	170	196,420	164,137	215,020
TOTAL EXPENDITURES & TRANSFERS	175	96,515	64,117	100,000
UNENCUMBERED CASH BALANCE JUNE 30	190	99,905	100,020	115,020

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
2000 Support Services				
2200 Instr Support Staff				
100 Salaries				
110 Licensed	210	18,412		25,000
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	11		
290 Other	230	1		
300 Purchased Professional & Technical Serv	235	64,534	61,344	50,000
400 Purchased Property Services	237			
500 Other Purchased Services	240	10,138	2,344	25,000
600 Supplies				
640 Books (not textbooks) & Periodicals	245			
650 Technology Supplies	250			
680 Miscellaneous Supplies	255	3,419	429	
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.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
		EXPENDITURES		
700 Property (Equipment & Furnishings)	315			

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo.	12 mo.	12 mo.
		2024-2025	2025-2026	2026-2027
		Actual (1)	Actual (2)	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*	~~~	96,515	64,117	100,000

SUMMER SCHOOL	Code 29 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	35,727	41,655	48,353
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1315 Individual (Summer School)	05	18,250	15,050	
1316 Individuals (Out-of-District)	10			
1320 Other School District in State	15			
1510 Interest on Idle Funds	20			
1990 Miscellaneous	25			
4000 FEDERAL SOURCES				
4590 Other Federal Aid	30			
4599 Summer School Aid	35			
5000 OTHER				
5206 Transfer from General	40	0	0	0
5208 Transfer From Supplemental General	45	0	0	0
5253 Transfer From Contingency Reserve	50	0	0	
RESOURCES AVAILABLE	170	53,977	56,705	48,353
TOTAL EXPENDITURES & TRANSFERS	175	12,322	8,352	27,347
UNENCUMBERED CASH BALANCE JUNE 30	190	41,655	48,353	21,006

SUMMER SCHOOL	Code 29 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	10,176	6,653	20,000
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220	101	65	1,000
220 Social Security	225	771	504	1,200
290 Other	230	10	6	20
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside State	245			
563 Tuition/Private Sources	250			
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260			1,500
644 Textbooks	265			
650 Supplies (Technology Related)	267			2,500
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			

SUMMER SCHOOL	Code 29 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335			
120 Non-Licensed	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2400 School Administration				
100 Salaries				
110 Licensed	460	1,125	1,000	1,000
120 Non-Licensed	465			
200 Employee Benefits				
210 Insurance (Employee)	470	54	50	50
220 Social Security	475	84	73	75
290 Other	480	1	1	2
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Serv	490			
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520			
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530			
290 Other	535			
300 Purchased Professional & Technical Serv	540			
400 Purchased Property Services				

SUMMER SCHOOL	Code 29 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
411 Water/Sewer	545			
420 Cleaning	550			
430 Repairs & Maintenance	555			
440 Rentals	560			
460 Repair of Building	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575			
590 Other	580			
600 Supplies				
610 General Supplies	585			
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not school bus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			
700 Property (Equipment & Furnishings)	615			
800 Other	620			
2500 Central Services				
100 Salaries				
110 Licensed	625			
120 Non-Licensed	630			
200 Employee Benefits				
210 Insurance	635			
220 Social Security	640			
290 Other	645			
300 Purchased Professional & Technical Serv	650			
400 Purchased Property Services	655			
500 Other Purchased Services	660			
600 Supplies	665			
700 Property (Equipment & Furnishings)	670			
800 Other	675			
2900 Other Support Services				
100 Salaries				
110 Licensed	690			
120 Non-Licensed	695			
200 Employee Benefits				
210 Insurance	700			
220 Social Security	705			
290 Other	710			
300 Purchased Professional & Technical Serv	715			
400 Purchased Property Services	720			
500 Other Purchased Services	725			
600 Supplies	730			
700 Property (Equipment & Furnishings)	735			
800 Other	740			
3300 Community Services Operations	680			
TOTAL EXPENDITURES*	~~~~	12,322	8,352	27,347

*Goes to Budget Line 175.

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	1,315,757	1,857,622	2,361,489
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15			
1980 Reimbursements	20	4,289		
3000 STATE SOURCES				
3211 Deaf/Blind	35			
4000 FEDERAL SOURCES				
4310 PL 382 Special Ed (formerly PL:874)	45			
4560 Aid Regular*	55			
4570 Medicaid	60	60,167	105,420	
4590 Other Reserve Grants in Aid	65			
4595 ESSER I	67			
4605 ESSER II	68			
5000 OTHER				
5206 Transfer From General	75	6,043,467	5,653,513	7,082,553
5208 Transfer From Supplemental General	80	3,403,745	3,608,542	2,915,842
5253 Transfer From Contingency Reserve	85	0	0	~~~~~
RESOURCES AVAILABLE	170	10,827,425	11,225,097	12,359,884
TOTAL EXPENDITURES & TRANSFERS	175	8,969,803	8,863,608	10,877,926
UNENCUMBERED CASH BALANCEJUNE 30	190	1,857,622	2,361,489	1,481,958

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

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	335,925	341,899	353,865
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220	26,047	21,489	32,000
220 Social Security	225	24,349	24,378	27,071
290 Other	230	299	298	315
300 Purchased Professional & Technical Serv	235	4,000	2,400	6,000
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
564 Payment to Spec Education Coop/Interlocal (Assessments)	250	3,206,624	3,452,636	4,503,684
565 Payment to Spec Education Coop/Interlocal (Flowthrough)	251	4,320,104	3,970,676	4,800,000
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260	6,106	7,028	8,000
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	19,088	29,087	30,105
120 Non-Licensed	290	8,145	6,006	6,216
200 Employee Benefits				
210 Insurance (Employee)	295	3,109	1,488	2,000
220 Social Security	300	1,713	2,520	2,778
290 Other	305	21	31	50
300 Purchased Professional & Technical Serv	310	14,360		
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335			
120 Non-Licensed	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			

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

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
440 Rentals	540			
490 Other	545			
500 Other Purchased Services	550			
600 Supplies				
610 General Supplies	555			
620 Energy				
621 Heating	560			
622 Electricity	565			
626 Motor Fuel (not school bus)	570			
629 Other	575			
680 Miscellaneous Supplies	580			
700 Property (Equipment & Furnishings)	585			
800 Other	590			
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 Non-Licensed	595			
200 Employee Benefits				
210 Insurance	600			
220 Social Security	605			
290 Other	610			
400 Purchased Property Services	615			
600 Supplies	620			
700 Property (Equipment & Furnishings)	625			
800 Other	630			
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	635			
200 Employee Benefits				
210 Insurance	640			
220 Social Security	645			
290 Other	650			
400 Purchased Property Services				
442 Rent of Vehicles (lease)	655			
490 Other	660			
500 Other Purchased Services				
513 Contracting of Bus Services	665	907,913	905,672	1,002,842
519 Mileage in Lieu of Trans	670			
520 Insurance	675	2,000	3,000	3,000
590 Other Purchased Services	680			
600 Supplies				
626 Motor Fuel	685	90,000	95,000	100,000
680 Miscellaneous Supplies	690			
730 Equip (including buses)	695			
800 Other	700			
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 Non-Licensed	705			
200 Employee Benefits				
210 Insurance	710			
220 Social Security	715			
290 Other	720			
300 Purchased Professional & Technical Serv	725			
400 Purchased Property Services	730			
500 Other Purchased Services	735			
700 Property (Equipment & Furnishings)	740			

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2024-2025	2025-2026	2026-2027
		Actual (1)	Actual (2)	Budget (3)
EXPENDITURES				
800 Other	745			
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Licensed	750			
200 Employee Benefits				
210 Insurance	755			
220 Social Security	760			
290 Other	765			
300 Purchased Professional & Technical Serv	770			
400 Purchased Property Services	775			
500 Other Purchased Services	780			
600 Supplies	785			
700 Property (Equipment & Furnishings)	790			
800 Other	795			
2900 Other Support Services				
100 Salaries				
110 Licensed	860			
120 Non-Licensed	865			
200 Employee Benefits				
210 Insurance	870			
220 Social Security	873			
290 Other	880			
300 Purchased Professional & Technical Serv	885			
400 Purchased Property Services	890			
500 Other Purchased Services	895			
600 Supplies	900			
700 Property (Equipment & Furnishings)	905			
800 Other	910			
TOTAL EXPENDITURES*	~~~	8,969,803	8,863,608	10,877,926

*Goes to Budget Line 175.

	Code 34 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
CAREER & POSTSECONDARY EDUCATION				
UNENCUMBERED CASH BALANCE JULY 1	01	0	78,673	0
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05			
1315 Individual (Summer School)	15			
1320 Other School District/Govt Sources (in-state)	25			
1510 Interest on Idle Funds	35			
1700 Student Activities (reimbursement)	45			
1900 Other Revenue From Local Source				
1910 User Charges	55			
1940 Sale & Rent of Textbook	65			
1990 Miscellaneous	75		19,391	
3000 STATE SOURCES				
3225 CTE Transportation State Aid	80	0	0	0
3240 Other State Grant	90			
4000 FEDERAL SOURCES				
4530 Vocational Aid				
4531 Regular Aid	115			
4532 Special Project Aid	125			
4590 Other Federal Aid	130			
5000 OTHER				
5206 Transfer From General	135	612,721	594,342	850,000
5208 Transfer From Supplemental General	140	616,066	451,744	500,000
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	1,228,787	1,144,150	1,350,000
TOTAL EXPENDITURES & TRANSFERS	175	1,150,114	1,144,150	1,341,037
UNENCUMBERED CASH BALANCE JUNE 30	190	78,673	0	8,963

	Code 34 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
CAREER & POSTSECONDARY EDUCATION				
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	829,618	805,439	983,629
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220	47,689	40,130	42,000
220 Social Security	225	60,125	58,335	63,773
290 Other	230	736	718	750
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
564 Payment to Vocational Education Coop	245			
590 Other	250			
600 Supplies				
610 General Supplemental (Teaching)	255	12,316	29,896	35,000

		12 mo.	12 mo.	12 mo.
		2024-2025	2025-2026	2026-2027
		Actual	Actual	Budget
		(1)	(2)	(3)
CAREER & POSTSECONDARY EDUCATION				
EXPENDITURES				
644 Textbooks	260		144	
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270	3,107	2,377	2,000
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		1,069	
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	293		
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	445	138,625	146,404	150,796
120 Non-Licensed	450	31,077	31,907	32,864
200 Employee Benefits				
210 Insurance (Employee)	455	6,987	7,202	8,000
220 Social Security	460	12,930	13,658	14,050
290 Other	465	159	168	175
300 Purchased Professional & Technical Serv	470	1,779	1,603	2,000
500 Other Purchased Services	475	1,145	817	1,000
600 Supplies	480	3,528	4,283	5,000
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.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
300 Purchased Professional & Technical Serv	615			
400 Purchased Property Services	620			
500 Other Purchased Services	625			
600 Supplies	630			
700 Property (Equipment & Furnishings)	635			
800 Other	640			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	495			
200 Employee Benefits				
210 Insurance (Employee)	500			
220 Social Security	505			
290 Other	510			
300 Purchased Professional & Technical Serv	515			
400 Purchased Property Services				
411 Water/Sewer	520			
420 Cleaning	525			
430 Repairs & Maintenance	530			
440 Rentals	535			
490 Other	540			
500 Other Purchased Services	545			
600 Supplies				
610 General Supplies	550			
620 Energy				
621 Heating	555			
622 Electricity	560			
626 Motor Fuel (not schoolbus)	565			
629 Other	570			
680 Miscellaneous Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2700 Student Transportation Services				
120 Non-Licensed	586			
200 Employee Benefits	587			
500 Other Purchased Services				
513 Contracting of Bus Services	596			
520 Insurance	597			
626 Motor Fuel	588			
730 Equipment (including buses)	598			
800 Other	589			
2900 Other Support Services				
100 Salaries				
110 Licensed	650			
120 Non-Licensed	655			
200 Employee Benefits				
210 Insurance	660			
220 Social Security	665			
290 Other	670			
300 Purchased Professional & Technical Serv	675			
400 Purchased Property Services	680			
500 Other Purchased Services	685			
600 Supplies	690			
700 Property (Equipment & Furnishings)	695			
800 Other	700			
TOTAL EXPENDITURES*	~~~	1,150,114	1,144,150	1,341,037

*Goes to Budget Line 175.

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

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	87,956	78,027	96,986
Cancellation of Prior Year Encumbrances	03		32	
REVENUES				
1700 Student Activities*				
1710 Admissions	10			
1790 Other Student Activity Income	20			
1900 Other Revenue From Local Sources*				
1920 Contributions & Donations	30	165,426	290,682	200,000
1930 City/County Sales Tax	32			
1990 Miscellaneous	35			
3000 STATE SOURCES				
3227 Mental Health (School Liaison)	40			
3228 Mental Health (Community Mental Health)	45			
3230 Safe & Secure Schools Grant	55	82,556		
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	335,938	368,741	296,986
TOTAL EXPENDITURES	175	257,911	271,755	222,500
UNENCUMBERED CASH BALANCE JUNE 30	190	78,027	96,986	74,486

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

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

Examples of funds to include:

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

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	8,700	13,150	10,000
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220		95	
220 Social Security	225	649	933	
290 Other	230	8	11	
300 Purchased Professional & Technical Serv	235	5,161	8,239	10,000
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			

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260	34,158	25,028	50,000
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275	113,594	60,393	150,000
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				
100 Salaries				
110 Licensed	335		560	2,500
120 Non-Licensed	340			
200 Employee Benefits				
210 Insurance (Employee)	345		26	
220 Social Security	350		42	
290 Other	355		1,988	
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	7,276	8,715	
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		35	
700 Property (Equipment & Furnishings)	450			
800 Other	455			

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
2400 School Administration				
100 Salaries				
110 Licensed	460			
120 Non-Licensed	465			
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475			
290 Other	480			
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Licensed	680			
120 Non-Licensed	685			
200 Employee Benefits				
210 Insurance	690			
220 Social Security	695			
290 Other	700			
300 Purchased Professional & Technical Serv	705			
400 Purchased Property Services	710			
500 Other Purchased Services	715			
600 Supplies	720		20,664	
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		131,876	
500 Other Purchased Services				
520 Insurance	575			
590 Other	580			
600 Supplies				
610 General Supplies	585	3,850		
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not schoolbus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	615	84,515		
800 Other	620			
2700 Student Transportation Services				
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	625			
200 Employee Benefits				
210 Insurance	630			
220 Social Security	635			
290 Other	640			
442 Rent of Vehicles (lease)	645			
500 Other Purchased Services				
513 Contracting of Bus Services	650			
519 Mileage in Lieu of Trans	655			
520 Insurance	660			
626 Motor Fuel	665			
730 Equipment (including buses)	670			
800 Other	675			
2900 Other Support Services				
100 Salaries				
110 Licensed	805			
120 Non-Licensed	810			
200 Employee Benefits				
210 Insurance	815			
220 Social Security	820			
290 Other	825			
300 Purchased Professional & Technical Serv	830			
400 Purchased Property Services	835			
500 Other Purchased Services	840			
600 Supplies	845			
700 Property (Equipment & Furnishings)	850			
800 Other	855			
3000 Operation of Noninstructional Services				
3100 Food Service Operation				
100 Salaries				
110 Licensed	735			
120 Non-Licensed	740			
200 Employee Benefits				
210 Insurance	745			
220 Social Security	750			
290 Other	755			
500 Other Purchased Services				
520 Insurance	760			
570 Food Service Management	765			
590 Other Purchased Services	770			
600 Supplies				
630 Food & Milk	775			
680 Miscellaneous Supplies	780			
700 Property (Equipment & Furnishings)	785			
800 Other	790			
3300 Community Services Operations	795			
4300 Architectural & Engineering Services	800			
4700 Building Improvements				
100 Salaries				
120 Non-Licensed	860			

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
200 Fringe Benefits				
210 Insurance	865			
220 Social Security	870			
290 Other	875			
400 Outside Contractors	880			
4900 Other	885			
TOTAL EXPENDITURES*	~~~	257,911	271,755	222,500

*Goes to Budget Line 175.

KPERs SPECIAL RETIREMENT CONTRIBUTION	Code 51 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	~~~~~	~~~~~	~~~~~
Cancellation of Prior Year Encumbrances	03	~~~~~	~~~~~	~~~~~
REVENUES				
3000 STATE SOURCES				
3221 KPERs	05	4,523,359	4,714,125	5,411,815
RESOURCES AVAILABLE	70	4,523,359	4,714,125	5,411,815
EXPENDITURES				
1000 Instruction				
200 Employee Benefits	75	3,026,308	3,153,937	3,598,179
2100 Student Support				
200 Employee Benefits	80	209,363	218,192	246,966
2200 Instructional Support				
200 Employee Benefits	85	157,084	163,709	185,673
2300 General Administration				
200 Employee Benefits	90	122,065	127,213	143,539
2400 School Administration				
200 Employee Benefits	95	424,714	442,626	552,954
2500 Central Services				
200 Employee Benefits	100	152,991	159,443	179,373
2600 Operations & Maintenance				
200 Employee Benefits	105	321,920	335,497	377,434
2700 Student Transportation Services				
200 Employee Benefits	110			
2900 Other Support Services				
200 Employee Benefits	113	7,270	7,577	8,524
3000 Food Service				
200 Employee Benefits	115	101,644	105,931	119,173
TOTAL EXPENDITURES	175	4,523,359	4,714,125	5,411,815
UNENCUMBERED CASH BALANCE JUNE 30	190	~~~~~	~~~~~	~~~~~

CONTINGENCY RESERVE	Code 53 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	2,080,001	2,080,001	4,080,001
Cancellation of Prior Year Encumbrances	03			
REVENUES				
5000 OTHER				
5206 Transfer From General	05	0	2,000,000	
RESOURCES AVAILABLE	170	2,080,001	4,080,001	
TOTAL EXPENDITURES & TRANSFERS	175	0	0	
UNENCUMBERED CASH BALANCE JUNE 30	190	2,080,001	4,080,001	

CONTINGENCY RESERVE	Code 53 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210			
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
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.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	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.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance	635			
220 Social Security	640			
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.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	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.	12 mo.	12 mo.
		2024-2025	2025-2026	2026-2027
		Actual (1)	Actual (2)	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.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	290,229	891,879	917,258
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	558,449	570,584	
1990 Miscellaneous	20	160,901	184,981	
4000 FEDERAL SOURCES				
4590 Other Federal Aid	22			
5000 OTHER				
5206 Transfer From General	25	250,000	0	
5208 Transfer From Supplemental General	30	0	0	
5253 Transfer From Contingency Reserve	35	0	0	
RESOURCES AVAILABLE	40	1,259,579	1,647,444	
EXPENDITURES				
1000 Instruction				
600 Supplies				
644 Textbooks	75	186,967	473,624	
645 Workbooks	80			
646 Repairing Textbooks	85			
649 Other Materials & Supplies	90	97,106	82,086	
650 Supplies (Technology Related)	93	83,627	174,476	
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	367,700	730,186	
UNENCUMBERED CASH BALANCE JUNE 30	190	891,879	917,258	

ACTIVITY FUND	Code 56 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	175,949	188,017	247,902
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1710 Admissions/Gate Receipts	50	346,132	347,438	
1730 Student Organization Membership Dues	15			
1790 Other Student Activity Income	55	1,210,685	1,378,861	
1900 Other Revenue From Local Source				
1980 Reimbursements	60			
RESOURCES AVAILABLE	170	1,732,766	1,914,316	
TOTAL EXPENDITURES	175	1,544,749	1,666,414	
UNENCUMBERED CASH BALANCE JUNE 30	190	188,017	247,902	~~~~~

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

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

This does not include student organizations or clubs.

ACTIVITY FUND	Code 56 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210			
120 Non-Licensed	215	361,467	375,896	
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional and Tech Services	232			
600 Supplies	235	929,272	1,014,696	
700 Property (Equipment & Furnishings)	240	254,010	275,822	
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			
730 Equipment	275			
800 Other	280			
TOTAL EXPENDITURES*	~~~	1,544,749	1,666,414	~~~~~

*Goes to Budget Line 175.

BOND & INTEREST #1	Code 62 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	17,603,014	18,057,173	18,143,962	18,143,962
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2023 \$	05	252,994			
2024 \$	10	13,646,394	408,838		
2025 \$	15		13,965,016	685,428	685,428
2026 \$	20			14,092,774	
1140 Delinquent Tax	25	153,905	261,550	227,735	341,432
1510 Interest on Idle Funds	30	396,676	325,189		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	1,551,066	1,571,462	1,453,338	1,453,338
July - December Estimate	60				726,669
2450 Recreational Vehicle Tax	65	9,263	8,771	8,664	8,664
July - December Estimate	66				4,332
2460 Commercial Vehicle Tax	67	1,240	1,388	4,998	4,998
July - December Estimate	68				2,499
2800 In Lieu of Taxes IRBs/Rental Excise	70	35,985	13,904	29,547	29,547
July - December Estimate	72				14,774
3000 STATE SOURCES					
3217 State Aid (prior July 1, 2015)	76			0	0
July - December Estimate*	77				
3217 State Aid (after 7/1/15 and prior 6/30/17)	78	482,269		0	0
July - December Estimate*	79				
3217 State Aid (after 7/1/17 and before 6/30/22)	83			0	0
July - December Estimate*	84				
3217 State Aid (after 7/1/22)	86			0	0
July - December Estimate*	87				
5000 OTHER FINANCING SOURCES					
5140 Federal Tax Credit	80			0	0
July - December Estimate*	81				
RESOURCES AVAILABLE	82	34,132,806	34,613,291	34,646,446	21,415,643
EXPENDITURES					
5100 DEBT SERVICE					
832 Interest	85	5,005,633	4,574,329	4,105,539	
890 Bond Fees	90				
831 Principal	95	11,070,000	11,895,000	12,730,000	
TOTAL EXPENDITURES	100	16,075,633	16,469,329	16,835,539	16,835,539
832 Interest Due July-December	105				1,930,636
890 Bond Fees July-December	110				
831 Principal Due July-December	115				12,695,000
990 Cash Basis Reserve	120				5,000,000
TOTAL OPERATING EXPENDITURE (18 MO)	185				36,461,175
UNENCUMBERED CASH BALANCE JUNE 30	190	18,057,173	18,143,962	17,810,907	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 82)			15,045,532
	200	Delinquent Tax			526,594
	205	Amount of 2026 Tax to be Levied			15,572,126

Budget Line 30: Interest on Bond Proceeds only. Interest earned from the ad valorem must be deposited to any categorical fund.

*July - December estimate must be entered manually.

Notice of Hearing 2026-2027 Budget

The governing body of Unified School District 385 will meet on the 31st day of August 2026 at 6:15 PM at 1432 N. Andover Rd, Andover, KS 67002 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information, including budget profile, building needs assessment and Board state assessments review is available at the district office on the district website and will be available at this hearing.

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

	Code 99 Line	2024-2025 Actual		2025-2026 Actual		2026-2027 Proposed Budget		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2026 Tax to be Levied (6)	Est. Tax Rate* (7)
OPERATING								
General	06	47,344,749	20.000	50,578,617	20.000	52,929,057	10,613,946	20.000
Supplemental General (LOB)	08	14,108,072	10.294	14,481,754	11.239	15,330,432	6,602,893	10.970
SPECIAL REVENUE								
Federal Funds	07	613,097		389,531		556,177		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	436,325		396,531		505,337		
Adult Supplemental Education	12	0		0		0		
At-Risk Education Fund	13	2,933,807		4,859,780		5,498,948		
Bilingual Education	14	434,636		428,076		493,001		
Virtual Education	15	2,877,246		3,073,943		3,646,555		
Capital Outlay	16	5,116,792	7.942	4,823,308	7.940	8,000,000	4,799,016	8.000
Driver Training	18	34,768		37,440		99,705		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	2,902,268		2,891,632		3,647,655		
Professional Development	26	96,515		64,117		100,000		
Parent Education Program	28	0		0		0		
Summer School	29	12,322		8,352		27,347		
Special Education	30	8,969,803		8,863,608		10,877,926		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	1,150,114		1,144,150		1,341,037		
Gifts and Grants	35	257,911		271,755		222,500		
Special Liability Expense Fund	42	0	0.000	0	0.000	0	0	0.000
Extraordinary Growth Facilities	45	0	0.000	0	0.000	0	0	0.000
Special Reserve Fund	47	0		0				
KPERS Special Retirement Contribution	51	4,523,359		4,714,125		5,411,815		
Contingency Reserve	53	0		0				
Textbook & Student Material Revolving	55	367,700		730,186				
Activity Fund	56	1,544,749		1,666,414				
DEBT SERVICE								
Bond and Interest #1	62	16,075,633	27.172	16,469,329	26.162	16,835,539	15,572,126	25.871
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
COOPERATIVES¹								
Special Education	78	0		0		0		
TOTAL USD EXPENDITURES	100	109,799,866	65.408	115,892,648	65.341	125,523,031	37,587,981	64.841
Less: Transfers	105	18,437,387		20,988,316		20,285,060		
NET USD EXPENDITURES	110	91,362,479		94,904,332		105,237,971		
TOTAL USD TAXES LEVIED	115	33,539,526		36,258,753		37,587,981		

1. Sponsoring District Only

*Tax Rates are expressed in Mills

Notice of Hearing 2026-2027 Budget

	Code 99 Line	2024-2025 Actual		2025-2026 Actual		2026-2027 Proposed Budget		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2026 Tax to be Levied (6)	Est. Tax Rate* (7)
OTHER								
Historical Museum	80	0	0.000	0	0.000	0	0	0.000
Public Library Board/District	82	0	0.000	0	0.000	0	0	0.000
Public Library Board Employee Benefits	83	0	0.000	0	0.000	0	0	0.000
Recreation Commission	84	0	0.000	0	0.000	0	0	0.000
Rec Comm Emp Benefits & Spec Liab	86	0	0.000	0	0.000	0	0	0.000
TOTAL OTHER	120	0	0.000	0	0.000	0	0	0.000
TOTAL TAXES LEVIED	125	\$33,539,526		\$36,258,753		\$37,587,981		
Assessed Valuation - General Fund	128	\$455,151,891		\$497,061,687		\$530,697,276		
Assessed Valuation - All Other Funds	130	\$536,408,906		\$579,512,090		\$601,921,435		
Assessed Valuation - Capital Outlay	129	\$528,323,478		\$568,550,400		\$599,877,058		
Outstanding Indebtedness, July 1		2024		2025		2026		
General Obligation Bonds	135	158,865,000		147,795,000		135,900,000		
Capital Outlay Bonds	140	0		0		0		
Temporary Note	145	0		0		0		
No-Fund Warrant	150	0		0		0		
Lease Purchase Principal	153	704,485		383,867		0		
TOTAL USD DEBT	155	159,569,485		148,178,867		135,900,000		
*Tax Rates are expressed in Mills								
		Board President				Clerk of the Board		

Notice of Hearing 2026-2027 Budget

Exceeding Revenue Neutral for the 2026-2027 School Year

The governing body of Unified School District 385 will meet on the 31st day of August 2026 at 6:00 PM at 1432 N. Andover Rd, Andover, KS 67002 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information, including budget profile, is available at the district office and will be available at this hearing.

Revenue Neutral						
	2025-2026				2026-2027	
	Actual Taxes Levied (1)	Actual Tax Rate (2)	Revenue Neutral Taxes (3)	Revenue Neutral Tax Rate (4)	Proposed Taxes to be Levied (5)	Proposed Tax Rate (6)
General	\$9,941,234	20.000	\$9,896,974	18.649	\$10,613,946	20.000
ALL OTHER FUNDS						
Supplemental General (LOB)	\$6,519,218	11.239	\$6,359,300	10.565	\$6,602,893	10.970
Adult Education	\$0	0.000			\$0	0.000
Capital Outlay	\$4,623,568	7.940	\$4,478,000	7.466	\$4,799,016	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	\$15,174,733	26.162	\$14,802,000	24.592	\$15,572,126	25.871
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	\$36,258,753	65.341	\$35,536,274	61.272	\$37,587,981	64.841
Total Taxes Levied Excluding General Fund	\$26,317,519	45.341	\$25,629,300	42.623	\$26,974,035	44.841

Board President

Clerk of the Board

AFFIDAVIT OF PUBLICATION

Butler County Times-Gazette - KS
120 N Main, Suite #4, El Dorado, KS 67042
(316) 402-1415

State of Florida, County of Orange, ss:

I, Anjana Bhadoriya, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of Butler County Times-Gazette - KS, a weekly newspaper, a publication that is a "legal newspaper" as that phrase is defined for the city of El Dorado, for the County of Butler, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates.

Publication Dates:

- Aug 12, 2026

Notice ID: FMK8arHBoAIJJGUu2a1Z

Notice Name: 2026-27 Budget/RNR Notice of Hearing

Publication Fee: \$798.00

Anjana Bhadoriya

Agent

VERIFICATION

State of Florida
County of Orange

Signed or attested before me on this: 08/12/2026

J. Ra

Notary Public

Notarized remotely online using communication technology via Proof.



JESSICA GORDON-THOMPSON
Notary Public - State of Florida

Commission # HH301656
Expires on August 17, 2026

**Published in the Butler County Times-Gazette
Aug 12, 2026**

Notice of Hearing 2026-2027 Budget

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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	47,344,749	20.000	50,578,617	20.000	52,929,057	10,613,946	20.000
Supplemental General (LOB)	08	14,108,072	10.294	14,481,754	11.239	15,330,432	6,602,893	10.970
SPECIAL REVENUE								
Federal Funds	07	613,097		389,531		556,177		0.000
Adult Education	10	0	0.000	0	0.000	0	0	
Preschool-Aged At-Risk	11	436,325		396,531		505,337		
Adult Supplemental Education	12	0		0		0		
At-Risk Education Fund	13	2,933,807		4,859,780		5,498,948		
Bilingual Education	14	434,636		428,076		493,001		
Virtual Education	15	2,877,246		3,073,943		3,646,555		
Capital Outlay	16	5,116,792	7.942	4,823,308	7.940	8,000,000	4,799,016	8.000
Driver Training	18	34,768		37,440		99,705		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	2,902,268		2,891,632		3,647,655		
Professional Development	26	96,515		64,117		100,000		
Parent Education Program	28	0		0		0		
Summer School	29	12,322		8,352		27,347		
Special Education	30	8,969,803		8,863,608		10,877,926		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	1,150,114		1,144,150		1,341,037		
Gifts and Grants	35	257,911		271,755		222,500		
Special Liability Expense Fund	42	0	0.000	0	0.000	0	0	0.000
School Retirement	44	0	0.000	0	0.000	0	0	0.000
Extraordinary Growth Facilities	45	0	0.000	0	0.000	0	0	0.000
Special Reserve Fund	47	0		0				
KPERS Special Retirement Contribution	51	4,523,359		4,714,125		5,411,815		
Contingency Reserve	53	0		0				
Textbook & Student Material Revolving	55	367,700		730,186				
Activity Fund	56	1,544,749		1,666,414				
DEBT SERVICE								
Bond and Interest #1	62	16,075,633	27.172	16,469,329	26.162	16,835,539	15,572,126	25.871
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
COOPERATIVES1								
Special Education	78	0		0		0		
TOTAL USD EXPENDITURES	100	109,799,866	65.408	115,892,648	65.341	125,523,031	37,587,981	64.841
Less: Transfers	105	18,437,387		20,988,316		20,285,060		
NET USD EXPENDITURES	110	91,362,479		94,904,332		105,237,971		
TOTAL USD TAXES LEVIED	115	33,539,526		36,258,753		37,587,981		

1. Sponsoring District Only

*Tax Rates are expressed in Mills

4790950

AFFIDAVIT OF PUBLICATION

Butler County Times-Gazette - KS
120 N Main, Suite #4, El Dorado, KS 67042
(316) 402-1415

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Publication Dates:

- Aug 12, 2026

Notice ID: JDIOi85ce3wn3S9JQOpH

Notice Name: 2026-27 Budget/RNR Notice of Hearing (2)

Publication Fee: \$0.00

Anjana Bhadoriya

Agent

VERIFICATION

State of Florida
County of Orange



JESSICA GORDON-THOMPSON
Notary Public - State of Florida

Commission # HH301656
Expires on August 17, 2026

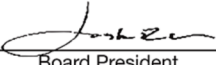
Signed or attested before me on this: 08/12/2026

J. Ra

Notary Public

Notarized remotely online using communication technology via Proof.

**Published in the Butler County Times-Gazette
Aug 12, 2026**

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	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)
OTHER								
Historical Museum	80	0	0.000	0	0.000	0	0	0.000
Public Library Board/District	82	0	0.000	0	0.000	0	0	0.000
Public Library Board Employee Benefits	83	0	0.000	0	0.000	0	0	0.000
Recreation Commission	84	0	0.000	0	0.000	0	0	0.000
Rec Comm Emp Benefits & Spec Liab	86	0	0.000	0	0.000	0	0	0.000
TOTAL OTHER	120	0	0.000	0	0.000	0	0	0.000
TOTAL TAXES LEVIED	125	\$33,539,526		\$36,258,753		\$37,587,981		
Assessed Valuation - General Fund	128	\$455,151,891		\$497,061,687		\$530,697,276		
Assessed Valuation - All Other Funds	130	\$536,408,906		\$579,512,090		\$601,921,435		
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Capital Outlay Bonds	140	0		0		0		
Temporary Note	145	0		0		0		
No-Fund Warrant	150	0		0		0		
Lease Purchase Principal	153	704,485		383,867		0		
TOTAL USD DEBT	155	159,569,485		148,178,867		135,900,000		
*Tax Rates are expressed in Mills								
 Board President								
 Clerk of Board								

Exceeding Revenue Neutral for the 2026-2027 School Year

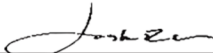
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Revenue Neutral

	2025-2026		2026-2027	
	Actual Taxes	Actual Revenue	Proposed Revenue	Proposed
General	\$9,941,234	20.000	\$9,896,974	18.649
ALL OTHER FUNDS				
Supplemental General (LOB)	\$6,519,218	11.239	\$6,359,300	10.565
Adult Education	\$0	0.000		\$0
Capital Outlay	\$4,623,568	7.940	\$4,478,000	7.466
Cost of Living	\$0	0.000		\$0
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Extraordinary Growth Facilities	\$0	0.000		\$0
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No-Fund Warrant	\$0	0.000		\$0
Special Assessment	\$0	0.000		\$0
Temporary Note	\$0	0.000		\$0
Historical Museum	\$0	0.000		\$0
Public Library Board/District	\$0	0.000		\$0
Public Library Board Employee Benefits	\$0	0.000		\$0

Revenue Neutral Calculation

Total Taxes Levied Including General Fund	\$36,258,753	65.341	\$35,536,274	61.272	\$37,587,981	64.841
Total Taxes Levied Excluding General Fund	\$26,317,519	45.341	\$25,639,300	42.623	\$26,974,035	44.841


Board President


Clerk of Board

4791030

Affidavit of Publication

STATE OF KANSAS,
SEDGWICK COUNTY, ss.

Chris Strunk, being first duly sworn, deposes and says: That he is Publisher of The Ark Valley News, formerly The Valley Center Index, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Sedgwick County Kansas, with a general paid circulation on a yearly basis in Sedgwick County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Valley Center in said County as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive weeks, the first publication thereof being made as aforesaid on the 13th day of August, 2026, with subsequent publications being made on the following dates:

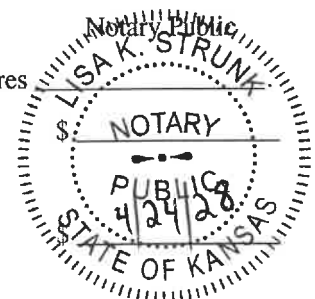
_____ , 2026	_____ , 2026
_____ , 2026	_____ , 2026
_____ , 2026	_____ , 2026

Subscribed and sworn to before me this 13th day of August, 2026.

My commission expires

Additional copies

Printer's fee



USD 385 public notice

(Published In The Ark Valley News Aug. 13, 2026.)

Notice of Hearing 2026-2027 Budget

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Virtual Education	15	2,877,248		3,073,943		3,646,555		
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Driver Training	18	34,788		37,440		99,705		
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Extraordinary School Program	22	0		0		0		
Food Service	24	2,902,268		2,891,632		3,647,665		
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Temporary Note	68	0	0.000	0	0.000	0	0	0.000
COOPERATIVES								
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Recreation Commission	84	0	0.000	0	0.000	0	0	0.000
Rec Comm Emp Benefits & Spec Liab	85	0	0.000	0	0.000	0	0	0.000
TOTAL OTHER	120	0		0		0	0	
TOTAL TAXES LEVIED	125	\$33,538,528		\$36,258,753		\$37,587,981		
Assessed Valuation - General Fund	128	\$455,151,891		\$497,061,887		\$530,667,276		
Assessed Valuation - All Other Funds	130	\$538,408,906		\$679,512,090		\$801,821,435		
Assessed Valuation - Capital Outlay	129	\$528,323,478		\$568,650,400		\$698,877,058		
Outstanding Indebtedness, July 1		2024		2025		2026		
General Obligation Bonds	135	168,865,000		147,795,000		135,900,000		
Capital Outlay Bonds	140	0		0		0		
Temporary Note	145	0		0		0		
No-Fund Warrant	150	0		0		0		
Lease Purchase Principal	153	704,453		383,687		0		
TOTAL USD DEBT	155	169,569,453		148,178,687		135,900,000		

* Tax Rates are expressed in Mills

John E. ...
Board President

Janice Bohannon
Chief of the Board

Exceeding Revenue Neutral for the 2026-2027 School Year

The governing body of Unified School District 385 will meet on the 31st day of August 2026 at 6:00 PM at 1432 N. Andover Rd, Andover, KS 67002 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information, including budget profile, is available at the district office and will be available at this hearing.

	2024-2025 Actual		2025-2026 Actual		2026-2027 Proposed	
	Actual Taxes	Actual Revenue	Actual Taxes	Actual Revenue	Proposed	Proposed
General	\$9,941,234	20.000	\$9,898,974	18.849	\$10,813,948	20.000
Supplemental General (LOB)	\$6,519,218	11.238	\$6,359,300	10.565	\$6,602,893	10.970
Adult Education	\$0	0.000	\$0	0.000	\$0	0.000
Capital Outlay	\$4,623,588	7.940	\$4,478,000	7.466	\$4,799,016	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	\$15,174,733	26.162	\$14,802,000	24.592	\$15,572,126	25.871
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	\$36,258,753	65.341	\$36,530,274	61.272	\$37,587,981	64.841
Total Taxes Levied Excluding General Fund	\$26,317,519	45.341	\$26,638,300	42.623	\$26,974,036	44.841

John E. ...
Board President

Janice Bohannon
Chief of the Board

RESOLUTION NO. 26-27-06

A resolution expressing the property taxation policy of USD 385 Andover with respect to exceeding the Revenue Neutral Tax Rate for financing the annual budget for 2026-27.

Whereas, K.S.A 79-2988, provides that a levy of property taxes to finance the 2026-27 budget of USD 385 exceeds the Revenue Neutral Tax Rate to finance the 2026-27 budget of USD 385, be authorized by a resolution.

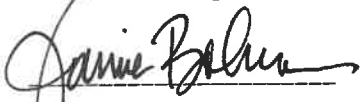
Whereas, the board of Education of USD 385 held a hearing on August 31, 2026 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

Whereas, the Board of Education of USD 385, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED by USD 385 that the 2026-27 budget with a levy of property taxes exceeding the Revenue Neutral Tax Rates calculated for 2026-27, as adjusted pursuant to K.S.A 79-2988 is hereby adopted.

Adopted this 31st day of August, 2026 by USD 385 Andover in Butler County, Kansas.

Board Clerk Signature


Jamie Bohannon

Board President Signature


Josh Wells

Roll Call Vote

<u>Board Member</u>	<u>Yes</u>	<u>No</u>
Jake Ashley	✓	
Pierre Harter	✓	
Jill Hodge	✓	
Marshall Murphy	✓	
Chris Purdum	✓	
Jennifer Seymour	✓	
Josh Wells	✓	

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*	\$6,519,218	\$4,623,568	\$15,174,733	\$0
3. Less: percent of delinquent taxes (3a) <u>3.000</u>	\$195,577	\$138,707	\$455,242	\$0
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**	\$3,470,349	\$2,502,208	\$8,078,245	\$0
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**	\$167,710	\$120,652	\$390,424	\$0
6. Less: June 5, 2026 Ad Valorem Taxes received**	\$2,361,147	\$1,710,996	\$5,496,347	\$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)	\$29,662	\$1,142	\$69,047	\$0
10. Total Deductions (add Lines 3+4+5+6+7+8+9)	\$6,224,445	\$4,473,705	\$14,489,305	\$0
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)	\$294,773	\$149,863	\$685,428	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2026 to 12-31-2027) (Line 3 x 75%)	\$146,683	\$104,030	\$341,432	\$0
Tax Collection Ratio (Jan, Mar, June)	92.023 %	93.734 %	92.028 %	0.000 %

TABLE I

1. Estimated percent of distribution of 2026 tax dollars:	=	Jan. 20, 2027	49.000	Sept. 20, 2027	8.000
		Mar. 20, 2027	4.000	Oct. 31, 2027	1.500
		June 5, 2027	37.500		
2. Estimated percent of distribution (Jan., Mar., June)	=		90.500		
3. 2026 General Fund Assessed Valuation	=		\$530,697,276	TOTAL	100.000
4. 2026-2027 Tax Levied (20 mills x 2026 General Fund Assessed Valuation)	=		\$10,613,946		(Must total 100%)
5. 2026-2027 Est. Tax Levy to be received 1-1-2027 to 6-30-2027 (Line 2 x Line 4)	=		\$9,605,621		

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

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

	Adult Education	Special Liability	Bond & Interest #2
1. County Treasurer Balance 6/30/2026 *	\$0	\$0	\$0
2. 2025 Actual Taxes Levied*	\$0	\$0	\$0
3. Less: percent of delinquent taxes <u>3.000</u>	\$0	\$0	\$0
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**	\$0	\$0	\$0
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**	\$0	\$0	\$0
6. Less: June 5, 2026 Ad Valorem Taxes received**	\$0	\$0	\$0
7. Less: County Taxes received**	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0
9. Less: Taxes refunded/abated (NRA / TIF)	\$0	\$0	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2026 to 12-31-2027) (Line 3 x 75%)	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %
Estimated Motor Vehicle Property Tax* 7/1/2026 to 6/30/2027		Estimated Recreational Vehicle Property Tax* 7/1/2026 to 6/30/2027	Estimated In Lieu of Taxes on Industrial Revenue Bonds* 7/1/2026 to 6/30/2027
(13) <u>\$2,455,065</u>	(14) <u>\$14,660</u>	(15) <u>\$50,000</u>	
Estimated 16/20M Tax* 7/1/2026 to 6/30/2027		Estimated Commercial Vehicle Tax* 7/1/2026 to 6/30/2027	
(16) <u>\$4,309</u>	(17) <u>\$8,459</u>		
(18) 2024 DELINQUENT TAX PERCENTAGE			
Percent Uncollected*	=	<u>3.0000</u> %	

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

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

	No Fund Warrant	Special Assessment	Temporary Note	Historical Museum	Public Library
1. County Treasurer Balance 6/30/2026 *	\$0	\$0	\$0	\$0	\$0
2. 2025 Actual Taxes Levied*	\$0	\$0	\$0	\$0	\$0
3. Less: percent of delinquent taxes <u>3.000</u>	\$0	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0	\$0
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0	\$0
6. Less: June 5, 2026 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0	\$0
7. Less: County Taxes received**	\$0	\$0	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0	\$0	\$0
9. Less: Taxes refunded/abated (NRA / TIF)	\$0	\$0	\$0	\$0	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0	\$0
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)	\$0	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2026 to 12-31-2027) (Line 3 x 75%)	\$0	\$0	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	0.000 %	0.000 %

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

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

	Rec. Comm Emp Benef & Spec Liab	Extraordinary Growth Facilities	Public Library Board Emp Benefits	Cost of Living
1. County Treasurer Balance 6/30/2026 *	\$0	\$0	\$0	\$0
2. 2025 Actual Taxes Levied*	\$0	\$0	\$0	\$0
3. Less: percent of delinquent taxes <u>3.000</u>	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0
6. Less: June 5, 2026 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0
7. Less: County Taxes received**	\$0	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0	\$0
9. Less: Taxes refunded/abated (NRA / TIF)	\$0	\$0	\$0	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2026 to 12-31-2027) (Line 3 x 75%)	\$0	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	0.000 %

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

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

	Supplemental General Fund	Capital Outlay Fund	Bond and Interest Fund #1	Recreation Fund
1. County Treasurer Balance 6/30/2026 *				
2. 2025 Actual Taxes Levied*	\$3,431,671	\$2,440,903	\$7,988,354	
3. Less: percent of delinquent taxes (3a) 3.000	\$102,950	\$73,227	\$239,651	\$0
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**	\$1,706,502	\$1,256,107	\$3,972,388	
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**	\$104,947	\$76,312	\$244,325	
6. Less: June 5, 2026 Ad Valorem Taxes received**	\$1,220,287	\$905,012	\$2,840,664	
7. Less: County Taxes received**				
8. Less: County Taxes received**				
9. Less: Taxes refunded/abated (NRA / TIF)	\$29,662	\$1,142	\$69,047	
10. Total Deductions (add Lines 3+4+5+6+7+8+9)	\$3,164,348	\$2,311,800	\$7,366,075	\$0
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)	\$267,323	\$129,103	\$622,279	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2026 to 12-31-2027) (Line 3 x 75%)	\$77,213	\$54,920	\$179,738	\$0
Tax Collection Ratio (Jan, Mar, June)	88.346 %	91.664 %	88.346 %	0.000 %

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

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

	Adult Education	Special Liability	Bond & Interest #2
1. County Treasurer Balance 6/30/2026 *			
2. 2025 Actual Taxes Levied*			
3. Less: percent of delinquent taxes <u>3.000</u>	\$0	\$0	\$0
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**			
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**			
6. Less: June 5, 2026 Ad Valorem Taxes received**			
7. Less: County Taxes received**			
8. Less: County Taxes received**			
9. Less: Taxes refunded/abated (NRA / TIF)			
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2026 to 12-31-2027) (Line 3 x 75%)	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %

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

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

	No Fund Warrant	Special Assessment	Temporary Note	Historical Museum	Public Library
1. County Treasurer Balance 6/30/2026 *					
2. 2025 Actual Taxes Levied*					
3. Less: percent of delinquent taxes <u>3.000</u>	\$0	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**					
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**					
6. Less: June 5, 2026 Ad Valorem Taxes received**					
7. Less: County Taxes received**					
8. Less: County Taxes received**					
9. Less: Taxes refunded/abated (NRA / TIF)					
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0	\$0
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)	\$0	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2026 to 12-31-2027) (Line 3 x 75%)	\$0	\$0	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	0.000 %	0.000 %

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

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

	Rec. Comm Emp Benef & Spec Liab	Extraordinary Growth Facilities	Public Library Board Emp Benefits	Cost of Living
1. County Treasurer Balance 6/30/2026 *				
2. 2025 Actual Taxes Levied*				
3. Less: percent of delinquent taxes <u>3.000</u>	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**				
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**				
6. Less: June 5, 2026 Ad Valorem Taxes received**				
7. Less: County Taxes received**				
8. Less: County Taxes received**				
9. Less: Taxes refunded/abated (NRA / TIF)				
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2026 to 12-31-2027) (Line 3 x 75%)	\$0	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	0.000 %

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

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

	Supplemental General Fund	Capital Outlay Fund	Bond and Interest Fund #1	Recreation Fund
1. County Treasurer Balance 6/30/2026 *				
2. 2025 Actual Taxes Levied*	\$3,087,547	\$2,182,665	\$7,186,379	
3. Less: percent of delinquent taxes (3a) <u>2.000</u>	\$61,751	\$43,653	\$143,728	\$0
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**	\$1,763,847	\$1,246,101	\$4,105,857	
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**	\$62,763	\$44,340	\$146,099	
6. Less: June 5, 2026 Ad Valorem Taxes received**	\$1,140,860	\$805,984	\$2,655,683	
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)	\$3,029,221	\$2,140,078	\$7,051,367	\$0
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)	\$58,326	\$42,587	\$135,012	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2026 to 12-31-2027) (Line 3 x 75%)	\$46,313	\$32,740	\$107,796	\$0
Tax Collection Ratio (Jan, Mar, June)	96.111 %	96.049 %	96.121 %	0.000 %

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

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

	Adult Education	Special Liability	Bond & Interest #2
1. County Treasurer Balance 6/30/2026 *			
2. 2025 Actual Taxes Levied*			
3. Less: percent of delinquent taxes <u>2.000</u>	\$0	\$0	\$0
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**			
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**			
6. Less: June 5, 2026 Ad Valorem Taxes received**			
7. Less: County Taxes received**			
8. Less: County Taxes received**			
9. Less: Taxes refunded/abated (NRA / TIF)			
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2026 to 12-31-2027) (Line 3 x 75%)	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %

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

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

	No Fund Warrant	Special Assessment	Temporary Note	Historical Museum	Public Library
1. County Treasurer Balance 6/30/2026 *					
2. 2025 Actual Taxes Levied*					
3. Less: percent of delinquent taxes <u>2.000</u>	\$0	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**					
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**					
6. Less: June 5, 2026 Ad Valorem Taxes received**					
7. Less: County Taxes received**					
8. Less: County Taxes received**					
9. Less: Taxes refunded/abated (NRA / TIF)					
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0	\$0
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)	\$0	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2026 to 12-31-2027) (Line 3 x 75%)	\$0	\$0	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	0.000 %	0.000 %

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

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

	Rec. Comm Emp Benef & Spec Liab	Extraordinary Growth Facilities	Public Library Board Emp Benefits	Cost of Living
1. County Treasurer Balance 6/30/2026 *				
2. 2025 Actual Taxes Levied*				
3. Less: percent of delinquent taxes <u>2.000</u>	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**				
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**				
6. Less: June 5, 2026 Ad Valorem Taxes received**				
7. Less: County Taxes received**				
8. Less: County Taxes received**				
9. Less: Taxes refunded/abated (NRA / TIF)				
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2026 to 12-31-2027) (Line 3 x 75%)	\$0	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	0.000 %

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

FORM 118
2026-2027 ESTIMATED SPECIAL EDUCATION STATE AID
FOR GENERAL FUND PURPOSES

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

1. Estimated number of Special Education Teachers (FTE*)	5.5
2. Estimated (FTE*) Special Education Paraprofessionals <u>1.0</u> times <u>.4</u> =	0.4
3. Total number of Special Education Teachers (Line 1 + Line 2)	5.9
4. Estimated State Aid due from 7-1-2026 to 6-30-2027 (Line 3 x \$28,250)	\$166,675

**Full-time equivalency*

TRANSPORTATION COSTS FOR SPECIAL EDUCATION

5. Salaries of Bus Drivers and Transportation Aides (includes social security and fringe benefits)	
6. Contractual Services (includes mileage paid to parents)	\$995,419
7. Insurance	\$5,000
8. Maintenance in Lieu of Transportation (limited to \$750 per child)	
9. Other Expense (gasoline, oil, vehicle maintenance, etc.)	\$95,000
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	\$1,095,419
14. Less: Transportation reimbursement (include cash sale of buses, EXCLUDE State Aid)	
15. Net Transportation Cost (Line 13 minus Line 14)	\$1,095,419
16. Total Estimated Transportation Aid (7-1-2026 to 6-30-2027) (Line 15 x 80%)	\$876,335
17. Estimated Catastrophic State Aid (7-1-2026 to 6-30-2027)	
18. Estimated Medicaid Replacement State Aid	
19. Estimated Special Education State Aid on behalf of Cooperative/Interlocal (Form 120) (7-1-2026 to 6-30-2027)	\$4,767,579
20. Estimated Local Contribution Special Education State Aid	\$550,000
21. Total Estimated Special Education Aid (7-1-2026 to 6-30-2027) (Line 4+16+17+18+19+20)	\$6,360,589

Form 148
2026-2027 Estimated State Foundation Aid

1. 2026-27 General Fund Budget (Form 150, Line 16)	=	<u>\$52,929,057</u>
2. Estimated Local Effort		
a. 6-30-2026 Unencumbered Cash Balance (General Fund)	=	<u>\$5</u>
b. 2026-27 Pupil Tuition (General Fund Only)	=	<u>\$0</u>
c. 2026-27 Miscellaneous Revenue/Tax Collections (General Fund)	=	<u>\$0</u>
d. 2026-27 Mineral Production Tax (General Fund)	=	<u>\$0</u>
e. 2026-27 Special Education State Aid	=	<u>\$6,360,589</u>
3. TOTAL (2a + 2b + 2c + 2d + 2e)	=	<u>\$6,360,594</u>
4. 2026-27 Estimated State Foundation Aid (Line 1 minus Line 3)	=	<u>\$46,568,463</u>

Form 150
2026-2027
ESTIMATED LEGAL MAXIMUM GENERAL FUND BUDGET

General Fund Budget – Lines 1 through 18

1. 2026-27 Adjusted FTE enrollment (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old).) (from Table I)	=	<u>5,690.5</u>
2. Estimated 2026-27 Preschool-Aged At-Risk (3 yr and 4 yr Old) FTE enrollment (see Footnote(e)) (Count as .5 FTE)	=	<u>83.5</u>
9/20/26 <u>83.5</u> + 2/20/27 <u>0.0</u>		
3. 2026-27 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2)	=	<u>5,774.0</u>
4. Estimated 2026-27 weighted low enrollment and high enrollment. (from line 3) <u>5,774.0</u> x <u>0.035040</u> factor (from Table II)	=	<u>202.3</u>
5. Estimated 2026-27 Bilingual Weighting (see Footnotes (a) and (b))	=	<u>22.2</u>
A. (9/20/26 Contact Hrs <u>315.0</u> + 2/20/27 Contact Hrs <u>0.0</u>) / 6 x 0.395	=	<u>20.7</u>
B. (9/20/26 ELL Headcount <u>120</u> + 2/20/27 ELL Hdct <u>0</u>) x .185	=	<u>22.2</u>
<i>Note: Bilingual weighting is based on the higher of contact hours or headcount.</i>		
6. Estimated 2026-27 Career Technical Education (CTE) weighting (see Footnote (c)) (9/20/26 CTE contact hrs <u>1,200.0</u> + 2/20/27 contact hrs <u>0.0</u>) / 6 x 0.5	=	<u>100.0</u>
7. Estimated 2026-27 At-Risk Student Weighting 9/20/26 Free Lunch <u>1,080</u> + 2/20/27 Free Lunch <u>0</u> x 0.484	=	<u>522.7</u>
8. Estimated 2026-27 High-Density At-Risk Student Weighting (from Table V, Line 2)	=	<u>0.0</u>
9. Estimated 2026-27 Transportation Weighting (Table III, Line 6)	<u>1,297,126</u> ÷ \$5,778	= <u>224.5</u>
10. Estimated 2026-27 Ancillary School Facilities Weighting. Amt approved by Board of Tax Appeals.	<u>0</u> ÷ \$5,778	= <u>0.0</u>
11. Estimated Special Education Weighting. Amount of Sp. Ed. Funding (see Footnote(f))	<u>6,360,589</u> ÷ \$5,778	= <u>1,100.8</u>
12. Estimated FHSU Math & Science Academy FTE enrollment		= <u>0.0</u>
13. Estimated 2026-27 Virtual State Aid (Table IV, Line 4)		= <u>\$7,014,180</u>
14. Estimated 2026-27 operating budget excludes COLA. (Lines 3 thru 12 times BASE + Line 13)	<u>7,946.5</u> x \$5,778 + 7014180	= <u>\$52,929,057</u>
15. Estimated Cost of Living weighting (Must have 31% LOB) \$0 (maximum allowed for this district) ÷ \$5,778 (Amt district will use, up to the maximum)		= <u>0.0</u>
16. Total General Fund Budget Authority including Cost of Living.	<u>7,946.5</u> x \$5,778 + 7014180	= <u>\$52,929,057</u>

Local Option Budget -- See Form 155

17. Estimated 2026-27 LOB General Fund budget (excludes Virtual & FHSU weighting) & includes higher of 2008-09 Spec Ed or current yr Spec Ed) (Lines 3 through 10 + 15) = 6845.7 x \$5857 = \$40095265 + <u>6,360,589</u> (Spec Ed)	=	<u>\$46,455,854</u>
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TABLE I - KSA 72-5132

1. Does the district qualify for the 3 yr Average? (Due to military dependent children.)	<u>NO</u>	
2. 9/20/23 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>5,573.9</u>
3. 2/20/24 Audited FTE of new students of military families, not enrolled on 9/20/23. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 2. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>	= <u>0.0</u>
4. 9/20/24 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>5,649.6</u>
5. Estimated 2/20/25 Audited FTE of new students of military families, not enrolled on 9/20/24. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 4. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>	= <u>0.0</u>
6. 9/20/25 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>5,682.5</u>
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.)	<u>0.0</u>	= <u>0.0</u>
8. 9/20/26 Estimated FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>5,690.5</u>
9. 2/20/27 Estimated FTE of new students of military families, not enrolled on 9/20/26. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 6. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>	= <u>0.0</u>
10. Sept. 20, 2023, FTE enrollment plus 2/20/24 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		= <u>5,573.9</u>
11. Sept. 20, 2024, FTE enrollment plus 2/20/25 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		= <u>5,649.6</u>
12. Sept. 20, 2025, FTE enrollment plus 2/20/26 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		= <u>5,682.5</u>
13. Sept. 20, 2026, FTE enrollment plus 2/20/27 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		= <u>5,690.5</u>
14. 3 Prior Years' Average FTE*: <u>5,573.9</u> (line 10) <u>5,682.5</u> (line 12) +) ÷ 3 = <u>5,649.6</u> (line 11) <u>5,635.3</u> (goes to line 14) + = <u>5,635.3</u>		
* Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual; but includes 2/20 military students if they qualify for the Military Provision that year.		
15. 2026-27 FTE adjusted enrollment for budget purposes (higher of line 12 [PY] or 13 [CY], or line 14 [3YR AVG if qualified for Military Provision]).		= <u>5,690.5</u>
16. Total FTE adjusted enrollment. (Goes to page 1, line 1)		= <u>5,690.5</u>

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

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

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

EXAMPLE: (FTE of 954.0)

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

TABLE III - Transportation Weighting (KSA 72-5148)

1. Area of district in square miles 9-20-2026.				=	<u>46.8</u>
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)	<u>1,700.0</u>	+	2-20-27	<u>0.0</u>	= <u>1,700.0</u>
3. Index of density = Line 2	<u>1,700.0</u>	divided by Line 1	<u>46.8</u>	=	<u>36.325</u>
4. Using index of density (Line 3), determine Per Capita Allowance.				=	<u>\$550</u>
			Factor A [BASE Change]		<u>1.3873</u>
			Factor B [Transported Students times Per Capita Allowance]		<u>\$935,000</u>
			Factor C [Factor B times Constant]		<u>\$935,000</u>
			Factor D [Factor C times Factor A]		<u>\$1,297,126</u>
6. 2026-27 Trans. State Aid =	<u>1,297,126</u>		(to Line 9, Page 1)	=	<u>1,297,126</u>

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.	<u>350.0</u>	X	\$5,600	=	<u>1,960,000</u>
2. Estimated 9/20/26 FTE enrollment for part-time students enrolled in virtual programs.	<u>900.0</u>	X	\$5,600	=	<u>5,040,000</u>
3. Estimated Virtual Credits* (20 years and older as of 9/20/26)	<u>15.00</u>	X	\$709	=	<u>10,635</u>
4. Estimated Virtual Credits* (dropouts aged 19 and under as of 9/20/26)	<u>5.00</u>	X	\$709	=	<u>3,545</u>
5. Estimated Virtual State Aid (Lines 1 plus 2 plus 3 plus 4)				=	<u>\$7,014,180</u>

*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)				=	<u>18.46</u>
A. 9/20/26 + 2/20/27 Headcount (from Open page)			<u>5,851</u>		
B. 9/20/26 + 2/20/27 Free Lunch Headcount (from Open page)			<u>1,080</u>		
2. Estimated 2026-27 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8)				=	<u>0.0</u>
A. USD Level (i or ii)			<u>0.0</u>		
i. High-Density At-Risk >= 50% (1B times 10.5%)	=	<u>0.0</u>			
ii. High-Density At-Risk >= 35% and < 50% (1B times (#1 minus 35%) times .7)	=	<u>0.0</u>			
B. SCHOOL Level ***Enter building enrollment on HD-AR_BLDG worksheet***			<u>0.0</u>		

**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] =	<u>522.7</u>				
2. Estimated 2026-27 At-Risk (High Density) Weighted FTE [Form 150 Line 8] =	<u>0.0</u>				
3. Estimated 2026-27 At-Risk State Foundation Aid [(Line 1 + Line 2) X \$5778] =	<u>522.7</u>	X	\$5,778	=	<u>\$3,020,161</u>

Page 1 Footnotes:

- (a) Weighted FTE enrollment is computed by taking the total clock hours of bilingual students who are enrolled and attending in an approved bilingual class on 9-20-2026 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours 315.0 ÷ 6 x 0.395 = 20.7375 [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 120 x 0.185 = 22.2000 [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 1,200.0 ÷ 6 = 200.0000 [Form 150 Line 6]
EXCLUDES classes taken at a Technical College or Community College as those classes are funded directly to the College by the Kansas Board of Regents.
- (e) Preschool-Aged At-Risk (3 yr and 4 yr Old) students are counted as .5 FTE. USD must be approved by the Kansas State Department of Education.
- (f) Comes from form 118 (line 21).

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

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

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

Qualifying for Military Provision for 2/20 weightings

Is the 2/20/27 Est. FTE Enrollment	<u>0.0</u>	>=25 or 1% of the 9/20/26 Est. FTE Enrollment	<u>5,690.5</u>	=	<u>NO</u>
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FORM 155
2026-2027 LOCAL OPTION BUDGET

1. Statewide average percent for 2026-27 school year. (Max 32.4 %) = 32.40 %
2. As authorized by KSA 72-5143, the Board adopted a resolution with no protest to exceed the statewide average. (Max 33%)

School year it expires
Expires 9999 33.00 %
3. Due to protest petition, an election, as authorized by KSA 72-5143, affirmed the Board's resolution to increase the LOB authority to exceed the statewide average. (Max 33%)

School year it expires
Expires _____ = 0.00 %
4. Maximum LOB authorized percent. (Maximum of Lines 1, 2 or 3) (Max 33%) = 33.00 %
5. Percent certified in April as required by KSA 72-5143 = 33.00 %
6. COMPUTED LOB FOR 2026-2027
(2026-27 LOB Base General Fund \$ 46,455,854 X Lower of Line 4 or Line 5 \$ 15,330,432
7. ADOPTED LOB FOR 2026-2027 \$ _____

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

KSA 72-5143 (Required Transfers)

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

Percent of at-risk weighting to total adjusted (weighted) enrollment:	6.65 %
Amount required to transfer from Supplemental General Fund to K-12 At-Risk Fund:	\$1,019,474

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

Percent of bilingual weighting to total adjusted (weighted) enrollment:	0.28 %
Amount required to transfer from Supplemental General Fund to Bilingual Fund:	\$42,925

(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:	14.00 %
Amount required to transfer from Supplemental General Fund to Special Education Fund:	\$2,146,260

Form 162

2026-2027 ESTIMATED FOOD SERVICE REVENUE

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

			TOTAL ANNUAL MEALS	FEDERAL		STATE		DISTRICT LOCAL		TOTAL
				RATE	Reimbursement	RATE	Reimbursement	PRICE	REVENUE	7-1-26 to 6-30-27
SCHOOL NUTRITION PROGRAMS										
LUNCH										
Paid	Elem	1.	210,000	.8550	\$179,550	.0400	\$8,400	3.55	\$745,500	\$933,450
	Jr. High	2.	120,000	.8550	\$102,600	.0400	\$4,800	3.70	\$444,000	\$551,400
	Sr. High	3.	90,000	.8550	\$76,950	.0400	\$3,600	3.80	\$342,000	\$422,550
Free		4.	92,600	5.0150	\$464,389	.0400	\$3,704			\$468,093
Reduced		5.	30,000	4.6150	\$138,450	.0400	\$1,200	0.40	\$12,000	\$151,650
Adult		6.	20,000					5.10	\$102,000	\$102,000
TOTAL		7.	562,600		\$961,939		\$21,704		\$1,645,500	\$2,629,143
BREAKFAST										
Paid	Elem	8.	25,000	.4100	\$10,250			2.20	\$55,000	\$65,250
	Jr. High	9.	4,000	.4100	\$1,640			2.20	\$8,800	\$10,440
	Sr. High	10.	4,000	.4100	\$1,640			2.20	\$8,800	\$10,440
Free		11.	34,148	2.4800	\$84,687					\$84,687
Reduced		12.	60,000	2.1800	\$130,800			0.30	\$18,000	\$148,800
Adult		13.	1,000					3.15	\$3,150	\$3,150
TOTAL		14.	128,148		\$229,017				\$93,750	\$322,767
SNACKS										
Paid	Elem	15.		.1300	\$0				\$0	\$0
	Jr. High	16.		.1300	\$0				\$0	\$0
	Sr. High	17.		.1300	\$0				\$0	\$0
Free		18.		1.2800	\$0					\$0
Reduced		19.		.6500	\$0			0.15	\$0	\$0
Adult		20.							\$0	\$0
TOTAL		21.	0		\$0				\$0	\$0
SPECIAL MILK PROGRAM										
MILK										
Paid		22.		.2700	\$0			0.70	\$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	\$0
Adult		37.							\$0	\$0
TOTAL		38.	0		\$0				\$0	\$0
SNACKS										
Paid	Elem	39.		.1300	\$0				\$0	\$0
	Jr. High	40.		.1300	\$0				\$0	\$0
	Sr. High	41.		.1300	\$0				\$0	\$0
Free		42.		1.2800	\$0					\$0
Reduced		43.		.6500	\$0				\$0	\$0
Adult		44.							\$0	\$0
TOTAL		45.	0		\$0				\$0	\$0
SUPPER										
Paid	Elem	46.		.7650	\$0				\$0	\$0
	Jr. High	47.		.7650	\$0				\$0	\$0
	Sr. High	48.		.7650	\$0				\$0	\$0
Free		49.		4.9250	\$0					\$0
Reduced		50.		4.5250	\$0				\$0	\$0
Adult		51.							\$0	\$0
TOTAL		52.	0		\$0				\$0	\$0

Form 162

2026-2027 ESTIMATED FOOD SERVICE REVENUE

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

		TOTAL ANNUAL MEALS	FEDERAL		STATE		DISTRICT LOCAL		TOTAL 7-1-26 to 6-30-27
			RATE	Reimbursement	RATE	Reimbursement	PRICE	REVENUE	
SUMMER FOOD SERVICE PROGRAM									
BREAKFAST									
	Free	53.		3.1575	\$0				\$0
	Adult (if charge)	54.						\$0	\$0
	TOTAL	55.	0	\$0				\$0	\$0
LUNCH									
	Free	56.		5.5300	\$0	\$0			\$0
	Adult (if charge)	57.						\$0	\$0
	TOTAL	58.	0	\$0				\$0	\$0
SNACKS									
	Free	59.		1.3150	\$0				\$0
	Adult (if charge)	60.						\$0	\$0
	TOTAL	61.	0	\$0				\$0	\$0
SUPPER									
	Free	62.		5.5300	\$0				\$0
	Adult (if charge)	63.						\$0	\$0
	TOTAL	64.	0	\$0				\$0	\$0
OTHER CASH									
	Sales/Income	65.	xxxxxxxxxx	xxxxxxxxxx			xxxxxx	\$500,000	\$500,000
12 Months									
	Total Income	66.	xxxxxxxxxx	\$1,190,956		\$21,704		\$2,239,250	\$3,451,910

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	27.14%	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2. Supplemental Gen. Fund	\$5,536,161	22.66%	\$372,733	16.51%	\$2,226	\$7,591	\$654	\$1,284
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
4. Capital Outlay	\$4,288,480	17.55%	\$288,679	12.79%	\$1,724	\$5,879	\$507	\$995
5. Special Assessment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
6. Bond and Interest #1	\$14,611,847	59.80%	\$983,647	43.57%	\$5,874	\$20,033	\$1,726	\$3,389
7. Bond and Interest #2	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
8. Temporary Notes	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
9. Recreation Commission	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
10. Rec Comm Employee Bnfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
11. No Fund Warrant	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
13. Special Liability Expense	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
14. School Retirement	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
15. Historical Museum	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
16. Extraordinary Growth Facilities	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
17. Public Library Board	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
18. Public Library Board Emp Bnfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
19. Declining Enrollment	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
20. Cost of Living	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
21. TOTAL	\$24,436,488	100.00% (c)	\$1,644,894 (e)	100.00% (c)	\$9,822 (e)	\$33,500 (e)	\$2,887 (e)	\$5,668 (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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	2025 Taxes Levied (Dollars)(a)	Percent of Total Taxes Levied (b)	Motor Vehicle Property Tax (d)	Percent of Total Taxes Levied (f)	Recreational Vehicle Property Tax (d)	In Lieu of Taxes in Ind. Rev. Bonds (g)	16/20M Tax (d)	Commercial Vehicle Tax (d)
1. General (No MVPT or RVPT)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	27.42%	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2. Supplemental Gen. Fund	\$6,519,218	24.77%	\$200,679	17.98%	\$1,198	\$4,087	\$352	\$691
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
4. Capital Outlay	\$4,623,568	17.57%	\$142,347	12.75%	\$850	\$2,899	\$250	\$490
5. Special Assessment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
6. Bond and Interest #1	\$15,174,733	57.66%	\$467,145	41.85%	\$2,790	\$9,514	\$820	\$1,609
7. Bond and Interest #2	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
8. Temporary Notes	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
9. Recreation Commission	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
10. Rec Comm Employee Bnfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
11. No Fund Warrant	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
13. Special Liability Expense	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
14. School Retirement	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
15. Historical Museum	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
16. Extraordinary Growth Facilities	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
17. Public Library Board	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
18. Public Library Board Emp Bnfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
19. Declining Enrollment	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
20. Cost of Living	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
21. TOTAL	\$26,317,519	100.00% (c)	\$810,171 (e)	100.00% (c)	\$4,838 (e)	\$16,500 (e)	\$1,422 (e)	\$2,791 (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) 96 x \$135) = \$12,960

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 = \$4,714,125

2. Est. increase due to KPERS rate (Line 1 times 2.5%) = \$117,853

3. Est. KPERS State Aid due to salary increases and added staff
((Line 1 + Line 2) X % of salary increase and added staff 12.00 %) = \$579,837

4. Est. KPERS State Aid for 2026-27 (Line 1 + Line 2 + Line 3) = \$5,411,815

D. Professional Development Aid (Approved Programs Only)

1. Total estimated 2026-27 expenditures approved professional development program = 100,000

2. Total potential state aid (Line 1 X 0.5) = 50,000

3. Multiply Legal Maximum General Fund Budget X 0.005 = 264,645

4. Estimated State Aid (lower of Lines 2 or 3) = 50,000

5. Estimated Prorated State Aid (Line 4 X 0.3) to be paid on June 20, 2027 = 15,000

Form 196
Career and Technical Education

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

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

School Bus - Types C & D

Total number of miles to and from community college/technical college
_____ times amount per mile (\$1.45 per mile) = _____ \$0

School Bus - Type A

Total number of miles to and from community college/technical college
_____ times amount per mile (\$1.15 per mile) = _____ \$0

Passenger Vehicles*

Total number of miles to and from community college/technical college
_____ times amount per mile (\$.90 per mile) = _____ \$0

TOTAL = _____ \$0

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

FORM 239

2026-2027 ESTIMATED SUPPLEMENTAL GENERAL (LOB) STATE AID

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

- | | | |
|--|---|-----------------------------|
| 1. 2026-27 Adopted Supplemental General Fund Budget (cannot exceed Line 6 of Form 155) | = | <u>\$15,330,432</u> |
| 2. Estimated Supplemental General State Aid | | |
| Line 1 <u>15,330,432</u> x factor <u>0.5260</u> | = | <u>\$8,063,807</u> |
| 3. Less Prior Year Overpayment | - | <u> </u> |
| 4. Net Estimated Supplemental General State Aid (Line 2 - Line 3) | = | <u>\$8,063,807</u> |
-

FORM 243

2026-2027 ESTIMATED CAPITAL OUTLAY STATE AID

- | | | |
|---|---|--------------------|
| 1. Estimated 2026 Taxes Levied in the Capital Outlay Fund | = | <u>\$4,799,016</u> |
| 2. Estimated Capital Outlay State Aid (Line 1 x Factor) <u>0.5600</u> | = | <u>\$2,687,449</u> |

FORM 242
BOND AND INTEREST FUND #1
2026-2027 ESTIMATED BOND AND INTEREST STATE AID
(Bond Elections Prior July 1, 2015)

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

- | | | |
|---|---|-----|
| 1. Estimated 2026-2027 bond and interest fund payments | = | |
| 2. Estimated Federal Tax Credit (Build America Bonds) | = | |
| 3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor | | |
| 0.5500 | = | \$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 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 | = | \$16,835,539 |
| 2. Estimated Federal Tax Credit (Build America Bonds) | = | |
| 3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor | | |
| 0.0000 | = | \$0 |
| 4. Less prior year overpayment | - | |
| 5. Estimated bond and interest fund state aid (Goes to Code 62)
(July 1, 2026 through June 30, 2027) (Line 3 - Line 4) | = | \$0 |

FORM 246
BOND AND INTEREST FUND #1
2026-2027 ESTIMATED BOND AND INTEREST STATE AID
(Bond Elections After July 1, 2017 and Before June 30, 2022)

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

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

FORM 248
BOND AND INTEREST FUND #1
2026-2027 ESTIMATED BOND AND INTEREST STATE AID
(Bond Elections After July 1, 2022)

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

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

FORM 242-A
BOND AND INTEREST FUND #2
2026-2027 ESTIMATED BOND AND INTEREST STATE AID
(Bond Elections Prior July 1, 2015)

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

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

Kansas Department of Education
Form 0-135-242A

USD #385
6/2026

FORM 244-A
BOND AND INTEREST FUND #2
2026-2027 ESTIMATED BOND AND INTEREST STATE AID
(Bond Elections After July 1, 2015 and Before June 30, 2017)

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

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

FORM 246-A
BOND AND INTEREST FUND #2
2026-2027 ESTIMATED BOND AND INTEREST STATE AID
(Bond Elections After July 1, 2017 and Before June 30, 2022)

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

1. Estimated 2026-2027 bond and interest fund payments		=	_____
2. Estimated Federal Tax Credit (Build America Bonds)		=	_____
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	0.0000 x	ProRation 100	= _____ \$0
4. Less prior year overpayment		-	_____
5. Estimated bond and interest fund state aid (Goes to Code 63) (July 1, 2026 through June 30, 2027) (Line 3 - Line 4)		=	_____ \$0

FORM 248-A
BOND AND INTEREST FUND #2
2026-2027 ESTIMATED BOND AND INTEREST STATE AID
(Bond Elections After July 1, 2022)

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

1. Estimated 2026-2027 bond and interest fund payments		=	_____
2. Estimated Federal Tax Credit (Build America Bonds)		=	_____
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	0.0000 x	ProRation 100	= _____ \$0
4. Less prior year overpayment		-	_____
5. Estimated bond and interest fund state aid (Goes to Code 63) (July 1, 2026 through June 30, 2027) (Line 3 - Line 4)		=	_____ \$0

Unencumbered Cash Balance by Fund

	Fund	July 1, 2024	July 1, 2025	July 1, 2026
General	06	193	35	5
Federal Funds	07	-265,984	-11,774	-32,019
Supplemental General	08	454,215	292,224	508,975
Adult Education	10	0	0	0
Preschool-Aged At-Risk*	11	23,850	16,200	337
Adult Supplemental Education	12	0	0	0
At-Risk Education Fund*	13	1,335,220	2,063,531	1,787,966
Bilingual Education*	14	0	2,964	224
Virtual Education*	15	485,644	381,185	395,122
Capital Outlay	16	4,540,900	7,366,327	10,715,084
Driver Training*	18	181,732	190,904	192,823
Declining Enrollment	19	0	0	0
Extraordinary School Program*	22	0	0	0
Food Service	24	250,727	239,078	276,838
Professional Development*	26	75,000	99,905	100,020
Parent Education Program*	28	0	0	0
Summer School*	29	35,727	41,655	48,353
Special Education*	30	1,315,757	1,857,622	2,361,489
Cost of Living	33	0	0	0
Career and Postsecondary Education*	34	0	78,673	0
Gifts/Grants	35	87,956	78,027	96,986
Special Liability	42	0	0	0
School Retirement	44	0	0	0
Extraordinary Growth Facilities	45	0	0	0
Special Reserve	47	0	0	0
KPERS Spec. Ret. Contribution	51	0	0	0
Contingency Reserve*	53	2,080,001	2,080,001	4,080,001
Text Book & Student Material*	55	290,229	891,879	917,258
Activity Fund	56	175,949	188,017	247,902
Bond and Interest #1	62	17,603,014	18,057,173	18,143,962
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		28,670,130	33,913,626	39,841,326
Enrollment (FTE) ¹		6,528.4	6,957.6	7,027.3
Amount per Pupil ²		4,392	4,874	5,670
Historical Museum	80	0	0	0
Public Library	82	0	0	0
Public Library Emp. Benefits	83	0	0	0
Recreation Commission	84	0	0	0
Recreation Commission Emp. Benefits	86	0	0	0
OTHER TOTAL		0	0	0

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

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

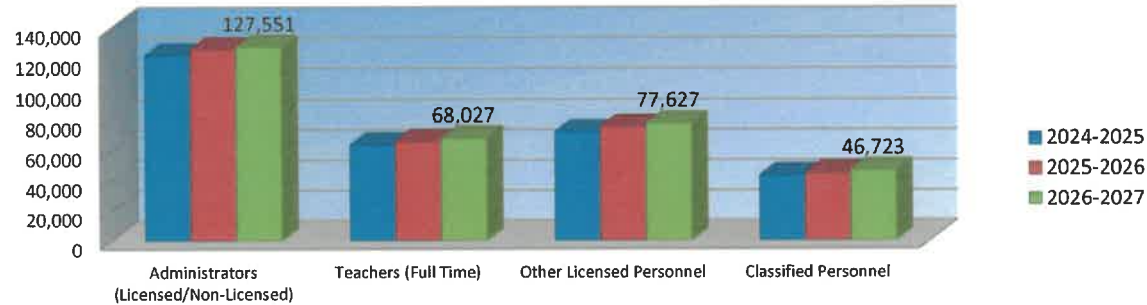
2. Amount per pupil excludes the following funds: Historical Museum, Public Library, Public Library Emp. Benefits, Recreation Commission and Recreation Commission Emp. Benefits.

	July 1, 2024	July 1, 2025	July 1, 2026
July 1 Beginning Balances of Highlighted Funds*			
TOTAL	5,823,160	7,704,519	9,883,593
Total Expenditures (including Transfers) for General Fund and Supplemental General (LOB) Fund			
General	47,344,749	50,578,617	52,929,057
LOB	14,108,072	14,481,754	15,330,432
Total	61,452,821	65,060,371	68,259,489
CASH BALANCE			
Percentage	9.48%	11.84%	14.48%

Average Salaries

	2024-25 Actual			2025-26 Actual			2026-27 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Licensed/Non-Licensed)	28.0	3,414,001	121,929	28.0	3,523,458	125,838	30.0	3,826,540	127,551
Teachers (Full Time)	353.4	22,515,043	63,710	352.5	23,174,464	65,743	354.5	24,115,570	68,027
Other Licensed Personnel	43.3	3,115,466	71,951	43.5	3,274,766	75,282	44.5	3,454,383	77,627
Classified Personnel	167.2	7,259,640	43,419	174.2	7,796,634	44,757	177.2	8,279,309	46,723
Substitutes/Temporary Help		1,703,550			2,173,218			2,312,000	

Average Salary



DEFINITIONS

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

Administrators:

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

Teachers (Full Time Only):

*Practical Arts/Vocational Teachers; Special Education Teachers; Prekindergarten Teachers; Kindergarten Teachers; Reading Specialists/Teachers; All Other Teachers.

Other Certified (Licensed) Personnel:

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

Classified Personnel:

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

Substitutes/Temporary:

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

Total Salary:

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

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

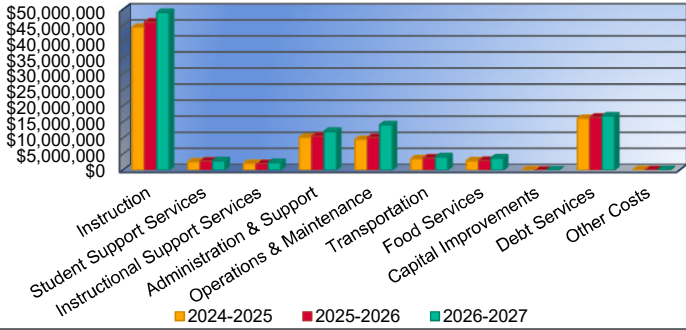
**FTE of 1.0 for Non-Licensed Administrators, Classified Personnel and Substitutes/Temporary should be based upon 2,080 hours.

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

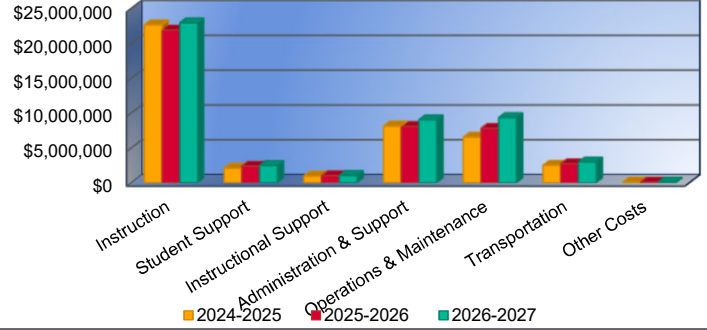
****Board paid fringe benefits (employer paid) include group life, group health, disability income, accidental death and dismemberment, and hospital surgical, and/or medical expense insurance. Does not include social security, workers' compensation, and unemployment insurance.

USD 385 - Andover

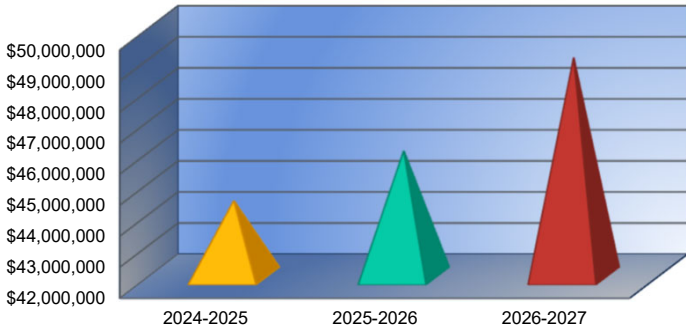
Summary of Total Expenditures by Function (All Funds)



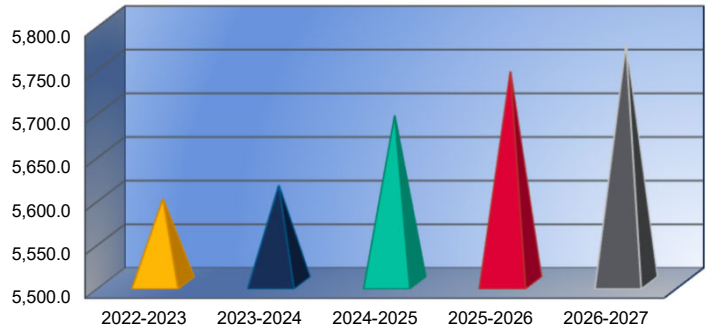
General and Supplemental General Fund Expenditures by Function



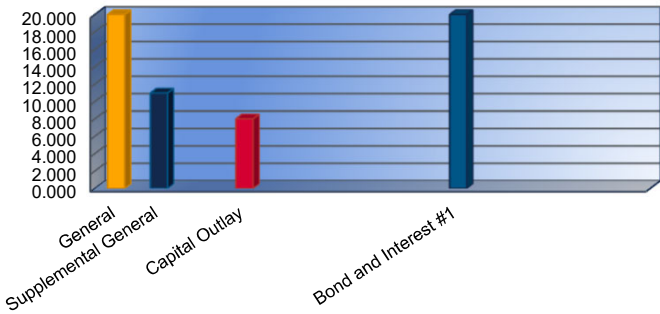
Instruction Expenditures



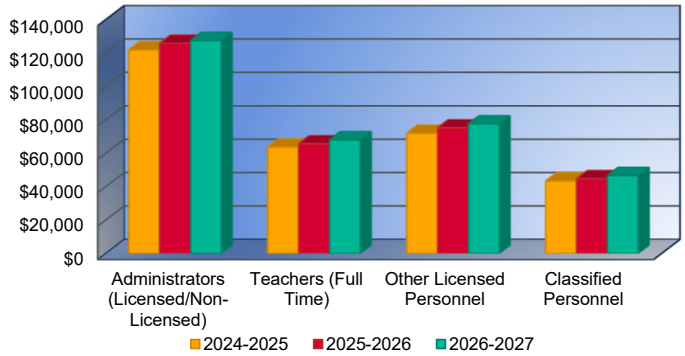
FTE Enrollment for Budget Authority



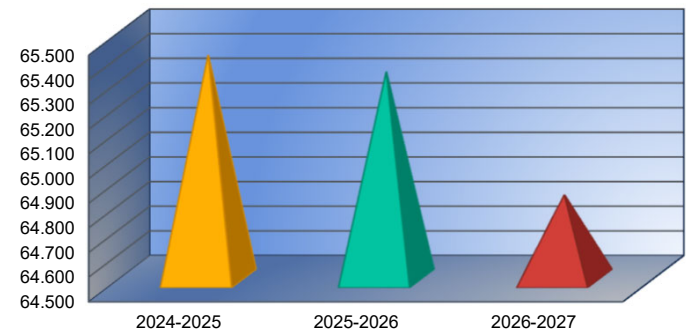
Mill Rates by Fund



Average Salary



Total USD Mill Rate



Amount Per Pupil By Function (All Funds)

