CERTIFICATE

TO THE CLERK of Sedgwick County, State of Kansas

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

Unified School District 261

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

TABLE OF CONTENTS	K.S.A.	Code 01 Line	2026-2027 Adopted Budget 1 Expenditures	2 2026 Tax to be Levied	3 County Clerk's Use Certified Mill Rate
General[1]	72-5142	06	50,926,202	3,852,856	20.000[2]
Federal Funds	12-1663	07	1,647,616		
Supplemental General (LOB)[3]	72-5147	08	16,793,008	3,952,456	
Adult Education	74-32,259	10	0	0	
Preschool-Aged At-Risk	72-5154	11	450,000		
Adult Supplemental Education	74-32,261	12	0		
At Risk Education Fund	72-5153	13	11,521,040		
Bilingual Education	72-3613	14	205,000		
Virtual Education	72-3715	15	120,000		
Capital Outlay	72-53, 113	16	5,500,000	2,150,176	
Driver Training	72-5163	18	86,550		
Declining Enrollment	72-5160	19	0		
Extraordinary School Program	72-3239	22	0		
Food Service	72-5164	24	3,525,000		
Professional Development	72-2552	26	100,000		
Parent Education Program	72-4165	28	496,910		
Summer School	72-3238	29	0		
Special Education	72-3422	30	15,348,323		
Cost of Living[4]	72-5159	33	0	0	
Career and Postsecondary Education	72-5162	34	806,727		
Gifts and Grants	72-1142	35	0		
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	6,776,959		
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	14,989,869	3,626,518	
Bond and Interest #2	10-113	63	0	0	
No Fund Warrant[5]	79-2939	66	0	0	
Special Assessment	12-6a10	67	0	0	
Temporary Note	72-5457	68	0	0	

1. The amount computed on Form 150 is the limit of the 2026-2027 General Fund Expenditures.
2. The General Fund levy must be 20 mills. County clerks can't change this levy.
3. Date of Resolution ADOPTED to exceed 32.4 % _____ authorizing 0.00% expires _____
   Date of ELECTION to exceed 32.4 % 1/10/2019 authorizing 33.00% expires 9999
4. Date the Board adopted Cost of Living Resolution authorized by 72-5159 _____
5. See K.S.A. 79-2939, order #_____ dated _____/_____/_____.

TABLE OF CONTENTS	K.S.A.	Code 01 Line	2026-2027 Adopted Budget 1 Expenditures	2 2026 Tax to be Levied	3 County Clerk's Use Certified Mill Rate
COOPERATIVES					
Special Education	72-3412	78	0		
Total USD		100	129,293,204	13,582,006	
OTHER					
Historical Museum	12-1684	80	0	0	
Public Library Board/District	72-1420/12-12,118	82	0	0	
Public Library Board Emp Bnfts	12-16,102	83	0	0	
Recreation Commission	12-1927	84	0	0	
Rec Comm Emp Bnfts & Spec Liab	12-1928/75-6110	86	0	0	
Total Other		105	0	0	

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

Attest: _____, 2026

_____
County Clerk

Assisted by:

_____
Board President

_____
Clerk of the Board

FINAL VALUATION
(County Clerk's Use Only)

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

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

Computation of Delinquency

2024 Delinquent Tax Percentage 4.000 %

Rate Used in this Budget for 2026-2027 5.000 %

Resolutions of Levies and Limits for Taxable Funds

1. Capital Outlay
   Resolution dated 7/21/2014 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 _____
   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)

		1	2	3	4	Fiscal Year 2026-2027 5	6	7	8	9	10
Code	Code 04 Line	Actual 2025 Tax Levy	Less 5 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	3,667,828	183,391	3,408,400	0	76,037	388,884	7,056	9,902	3,952,456	3,788,429
Adult Education	05	0	0	0	0	0	0	0	0	0	0
Capital Outlay	10	1,998,600	99,930	1,857,590	0	41,080	211,770	3,842	5,392	2,150,176	2,060,944
Special Assessment	25	0	0	0	0	0	0	0	0	0	0
Spec Liability Expense	30	0	0	0	0	0	0	0	0	0	0
Bond and Interest #1	40	3,360,717	168,036	3,123,019	0	69,662	355,851	6,456	9,061	3,626,518	3,476,018
Bond and Interest #2	45	0	0	0	0	0	0	0	0	0	0
Temporary Note	50	0	0	0	0	0	0	0	0	0	0
No-fund Warrant	55	0	0	0	0	0	0	0	0	0	0
Extraordinary Gowth Facility	57	0	0	0	0	0	0	0	0	0	0
Recreation Commission	60	0	0	0	0	0	0	0	0	0	0
Rec Comm Emp Bnfts & Spec Liab	65	0	0	0	0	0	0	0	0	0	0
Public Library Board	70	0	0	0	0	0	0	0	0	0	0
Public Lib Brd Emp Bnfts	71	0	0	0	0	0	0	0	0	0	0
Historical Museum	75	0	0	0	0	0	0	0	0	0	0
Cost of Living	78	0	0	0	0	0	0	0	0	0	0
TOTAL	80	9,027,145	451,357	8,389,009	0	186,779	956,505	17,354	24,355	9,729,150	9,325,391

Adult Education Computation: $264,444,477 (Assessed Valuation) x 0.000 (Adult Education Mill Levy) = $0 (Taxes to be Levied)

Capital Outlay Computation: $268,772,011 (Assessed Valuation) x 8.000 (Capital Outlay Mill Levy) = $2,150,176 (Taxes to be Levied)

Tax Collection Ratio for 2025 92.931 %

STATEMENT OF INDEBTEDNESS

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

		1	2	3	4	5	6	7	8	9	10	11	12
								Date Due		Due in 2026-2027		Due July-Dec. 2027	
Bond Elections	Purpose of Debt	Date of Election	Date of Issue	Date Refunded/ Refinanced	Interest Rate	Amount of Bonds Issued	Principal Outstanding 7/1/2026	Interest	Principal	Interest	Principal	Interest	Principal
prior to July 1, 2015	Refunding Series 2013		2/1/2013		2.20%	9,060,000	3,715,000	11/1/2026	11/1/2026	41,803	1,840,000		
								5/1/2027		21,563			
								11/1/2027	11/1/2027			21,563	1,875,000
	Refunding Series 2015		2/1/2015		4.00%	21,540,000	1,375,000	11/1/2026	11/1/2026	27,500	1,375,000		
								5/1/2027					
								11/1/2027	11/1/2027				
	School Imp Series 2015		8/9/2015		4.00%	25,935,000	2,400,000	11/1/2026	11/1/2026	39,925	785,000		
								5/1/2027		24,225			
								11/1/2027	11/1/2027				
	Refunding Series 2016		5/3/2016		2.00%	24,540,000	17,915,000	11/1/2026	11/1/2026	271,500	1,515,000		
								5/1/2027		256,350			
								11/1/2027	11/1/2027			256,350	1,580,000
	Refunding Series 2020		12/1/2020		2.00%	6,555,000	6,420,000	11/1/2026	11/1/2026	96,050	25,000		
								5/1/2027		95,800			
								11/1/2027	11/1/2027			95,800	25,000
	Series 2026-A GO		6/23/2026		5.00%		30,550,000	11/1/2026	11/1/2026	975,903	120,000		
								5/1/2027		760,750			
								11/1/2027	11/1/2027	760,750	1,150,000		
						Total	62,375,000			3,372,119	6,810,000	373,713	3,480,000
after July 1, 2015 & prior to June 30, 2017													
						Total	0			0	0	0	0
after July 1, 2017 & prior to June 30, 2022													
						Total	0			0	0	0	0
after July 1, 2022	Series 2025-A GO		11/1/2025		5.00%	77,605,000	77,605,000	11/1/2026	11/1/2026	1,906,625	1,020,000		
								5/1/2027		1,881,125			
								11/1/2027	11/1/2027			1,881,125	2,420,000
						Total	77,605,000			3,787,750	1,020,000	1,881,125	2,420,000
						Grand Total	139,980,000			**7,159,869**	**7,830,000**	**2,254,838**	**5,900,000**

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

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

	1	2	3	4	5	6	7	8	9
Item/Service Purchased	Date of Contract	Term of Contract (Months)	Interest Rate %	Total Outright Purchase Price	Other Charges in Contract	Total Amount Financed (Beginning Principal)	Principal Balance on 7/1/2026	Payments Due in 2026-2027	Payments due July - Dec 2027
QZAB JC Contract 2011	11/1/2011	204	0.00%	1,600,000		1,600,000	820,000	205,000	205,000
			TOTAL	$1,600,000	$0	$1,600,000	$820,000	$205,000	$205,000

GENERAL FUND	Code 06 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 Local Sources				
1300 Tuition				
1312 Individuals (out of district)	30			
1320 Other School District/Govt Sources (in-state)	40			
1330 Other School District/Govt Sources	45			
1410 Transportation Fees (reimbursement)	47			
1700 Student Activities (reimbursement)	50			
1900 Other Revenue from Local Source				
1910 User Charges (reimbursement)	55			
1980 Reimbursements	60			
1985 State Aid Reimbursements	65			
1990 Miscellaneous	67			
3000 State Sources				
3110 State Foundation Aid	95	41,724,574	41,696,103	43,302,202
3130 Mineral Production Tax	115			
3205 Special Education Aid	120	7,328,530	7,158,038	7,624,000
RESOURCES AVAILABLE	**170**	**49,053,104**	**48,854,141**	**50,926,202**
Total Expenditures & Transfers	175	49,053,104	48,854,141	50,926,202
Unencumbered Cash Balance (June 30)	190	0	0	

Budget Line 190: Line 170 minus Line 175

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

State of Kansas
Budget Form USD-E

USD #261
2026-2027

GENERAL FUND	Code 06 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	10,299,138	9,830,899	10,300,000
120 Non-Licensed	215	119,257	75,962	120,000
200 Employee Benefits				
210 Insurance (employee)	220	1,377,471	1,356,571	1,400,000
220 Social Security	225	1,330,988	1,305,591	1,350,000
290 Other	230	53,272	36,583	55,000
300 Purchased Professional & Tech Serv	235	34,674	276,376	300,000
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/Other State LEA's	240			
562 Tuition/Other Out-of-State LEA's	245			
563 Tuition/Private Sources	250			
590 Other	255	555,686	518,499	575,000

GENERAL FUND	Code 06 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
600 Supplies				
610 General Supplemental (teaching)	260	654,475	232,995	650,000
644 Textbooks	265			
650 Supplies (technology related)	267			
680 Miscellaneous Supplies	270	155,947	210,539	215,000
700 Property (equipment & furnishings)	275	72,041	78,139	80,000
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	2,110,713	1,771,852	2,144,000
120 Non-Licensed	290	241,355	234,727	250,000
200 Employee Benefits				
210 Insurance (employee)	295	105,152	160,787	165,000
220 Social Security	300	152,478	141,708	155,000
290 Other	305	4,327	847	4,400
300 Purchased Professional & Tech Serv	310	18,224	27,481	28,000
400 Purchased Property Services	313	19,909	25,066	26,000
500 Other Purchased Services	315	5,675	15,176	15,000
600 Supplies	320	32,007	56,831	60,000
700 Property (equipment & furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335	1,126,197	1,046,587	1,200,000
120 Non-Licensed	340	1,429,359	1,141,964	1,465,000
200 Employee Benefits				
210 Insurance (employee)	345	250,519	163,086	251,000
220 Social Security	350	183,611	163,583	184,000
290 Other	355	28,102	15,330	30,000
300 Purchased Professional & Tech Serv	360	64,343	47,068	65,000
400 Purchased Property Services	363			
500 Other Purchased Services	365	14,659	27,008	28,000
600 Supplies				
640 Books (not textbooks) & Periodicals	370	50,049	52,224	53,000
650 Technology Supplies	375	37,396	61,065	62,000
680 Miscellaneous Supplies	380			
700 Property (equipment & furnishings)	385			
800 Other	390	8,896	0	9,000
2300 General Administration				
100 Salaries				
110 Licensed	395	203,554	250,933	255,000
120 Non-Licensed	400	121,611	116,183	125,000
200 Employee Benefits				
210 Insurance (employee)	405	17,474	17,648	18,000
220 Social Security	410	22,931	26,147	27,000
290 Other	415	621	210	972
300 Purchased Professional & Tech Serv	420	129,282	184,684	185,000
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (telephone, postage, etc.)	435	42,260	31,687	43,000
590 Other	440	15,405	7,226	16,000
600 Supplies	445	23,459	21,027	24,000
700 Property (equipment & furnishings)	450			
800 Other	455	76,487	108,106	110,000
2400 School Administration				
100 Salaries				
110 Licensed	460	2,060,137	1,992,265	2,100,000
120 Non-Licensed	465	1,112,364	1,081,606	1,200,000

GENERAL FUND	Code 06 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance (employee)	470	231,626	235,797	240,000
220 Social Security	475	229,390	221,903	230,000
290 Other	480	7,574	1,436	8,000
300 Purchased Professional & Tech Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495	10,433	7,111	11,000
590 Other	500	17,176	16,108	17,000
600 Supplies	505	123,397	32,564	125,000
700 Property (equipment & furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Licensed	730	262,232	271,579	275,000
120 Non-Licensed	735	753,082	696,549	775,000
200 Employee Benefits				
210 Insurance	740	73,934	75,836	78,000
220 Social Security	745	74,386	70,411	76,000
290 Other	750	1,435	630	1,500
300 Purchased Professional & Tech Serv	755	6,078	13,414	14,000
400 Purchased Property Services	760			
500 Other Purchased Services	765	27,262	34,109	36,000
600 Supplies	770	56,075	56,953	58,000
700 Property (equipment & furnishings)	775			
800 Other	780	67,186	60,171	68,000
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520	1,351,468	230,897	250,000
200 Employee Benefits				
210 Insurance (employee)	525	293,484	197,054	200,000
220 Social Security	530	207,238	124,425	125,000
290 Other	535	7,548	368	2,000
300 Purchased Professional & Tech Serv	540			
400 Purchased Property Services				
411 Water/Sewer	545	200,459	103,060	105,000
420 Cleaning	550	172,124	168,456	170,000
430 Repairs & Maintenance	555	145,067	0	0
440 Rentals	560			
460 Repair of Buildings	565	195,498	70,170	85,000
490 Other	570			
500 Other Purchased Services				
520 Insurance	575			
590 Other	580	116,349	53,262	60,000
600 Supplies				
610 General Supplies	585	535,517	950,661	1,000,000
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not school bus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			

GENERAL FUND	Code 06 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
700 Property (equipment & furnishings)	615	193,670	0	0
800 Other	620			
2601 Operations & Maintenance (transportation)				
100 Salaries				
120 Non-Licensed	622		1,074,595	1,200,000
200 Employee Benefits				
210 Insurance (employee)	623		70,459	75,000
220 Social Security	626		78,485	80,000
290 Other	628		3,393	4,000
300 Purchased Professional & Tech Serv	630			
400 Purchased Property Services	632		139,850	150,000
500 Other Purchased Services	634		18,753	20,000
600 Supplies				
610 General Supplies	636		59,649	65,000
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		97,290	100,000
800 Other	650			
2700 Student Transportation Services				
2720 Supervision				
100 Salaries				
120 Non-Licensed	652		91,132	95,000
200 Employee Benefits				
210 Insurance	654		420	600
220 Social Security	656		6,730	7,000
290 Other	658		120	500
600 Supplies	660			
730 Equipment	662			
800 Other	664			
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	666	1,346,660	1,226,077	1,300,000
200 Employee Benefits				
210 Insurance	668	142,997	159,707	175,000
220 Social Security	670	95,785	86,365	95,000
290 Other	672	14,339	6,549	8,000
442 Rent of Vehicles (lease)	674			
500 Other Purchased Services				
513 Contracting of Bus Services	676			
519 Mileage in Lieu of Trans	678			
520 Insurance	680	11,182	9,466	10,000
626 Motor Fuel	682	239,152	264,014	275,000
730 Equipment (including buses)	684	84,023	0	0
800 Other	686			
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 Non-Licensed	688	309,692	282,725	300,000
200 Employee Benefits				
210 Insurance	690	15,409	11,497	13,000
220 Social Security	692	23,044	21,100	25,000
290 Other	694	549	62	500
300 Purchased Professional & Tech Serv	696			
400 Purchased Property Services	698	93,443	84,512	90,000

GENERAL FUND	Code 06 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
500 Other Purchased Services	700			
600 Supplies	702	117,300	127,115	130,000
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	644	527	750
600 Supplies	722	1,397		1,100
730 Equipment	724			
800 Other	726			
2900 Other Support Services 100 Salaries 110 Licensed	895			
120 Non-Licensed	900			
200 Employee Benefits 210 Insurance	905			
220 Social Security	910			
290 Other	915			
300 Purchased Professional & Tech Serv	920			
400 Purchased Property Services	925			
500 Other Purchased Services	930			
600 Supplies	935			
700 Property (equipment & furnishings)	940			
800 Other	945			
3300 Community Services Operations	785			
4300 Architectural & Engineering Services	790			
5200 Transfers 932 Adult Education	795			
934 Adult Supplemental Education	800			
936 Bilingual Education	805			
937 Virtual Education	807			
938 Capital Outlay	810		1,802,545	
940 Driver Training	815			
943 Extraordinary School Program	823			
944 Food Service	825			
946 Professional Development	830			
948 Parent Education Program	835	100,000	100,000	100,000
949 Summer School	837			
950 Special Education	840	7,328,530	7,531,708	7,624,000
954 Career & Postsecondary Education	850			
960 Special Reserve Fund	853			
963 Special Liability Expense Fund	855			
972 Contingency Reserve	885	542,381		500,000
974 Textbook & Student Materials Revolving Fund	889			
976 Preschool-Aged At-Risk	891	110,000	110,000	110,000
978 At-Risk Education Fund	893	8,755,384	8,784,106	9,018,880
TOTAL EXPENDITURES*	~~~	49,053,104	48,854,141	50,926,202

**Goes to Budget Line 175.*

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	-295,924	-180,398	-154,384
Cancellation of Prior Year Encumbrances	03			
REVENUES				
4000 FEDERAL SOURCES - GRANTS				
4591 Title I	10	814,000	896,397	900,000
4593 Title II	15	170,330	162,284	165,000
4602 Title IV Part A	22	52,070	56,916	57,000
4607 Title IV Part B	27			
4601 Title III (English Language Acquisition)	60	86,843	26,672	30,000
4595 ESSER I (CARES Act)	67			
4605 ESSER II (CRRSA)	68			
4606 ESSER III (ARP)	70			
4599 Other	75	564,295	660,645	650,000
RESOURCES AVAILABLE	170	1,391,614	1,622,516	1,647,616
TOTAL EXPENDITURES	175	1,572,012	1,776,900	1,647,616
UNENCUMBERED CASH BALANCE JUNE 30	190	-180,398	-154,384	0

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

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

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

USD# 261

STATE OF KANSAS
Budget Form USD-E
2026-2027

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	569,235	740,731	600,000
120 Non-Licensed	215	124,035	81,631	90,000
200 Employee Benefits				
210 Insurance (Employee)	220	48,031	53,051	55,000
220 Social Security	225	45,110	55,748	60,261
290 Other	230	4,783	3,716	4,000
300 Purchased Professional & Technical Serv	235	374	8,650	9,000
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	5,696	3,881	4,000
600 Supplies				
610 General Supplemental (Teaching)	260	59,132	64,646	65,000
644 Textbooks	265			
650 Supplies (Technology Related)	267	2,495	1,645	2,000
680 Miscellaneous Supplies	270	0	2,678	2,000
700 Property (Equipment & Furnishings)	275			
800 Other	280	11,821	7,961	8,000

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	62,470	95,364	80,000
120 Non-Licensed	290			
200 Employee Benefits				
210 Insurance (Employee)	295	11,865	9,643	10,000
220 Social Security	300	9,056	8,693	9,000
290 Other	305	293	108	100
300 Purchased Professional & Technical Serv	310	49,728	35,000	35,000
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325	12,500		
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335	44,346	46,266	48,000
120 Non-Licensed	340	46,164	45,129	47,000
200 Employee Benefits				
210 Insurance (Employee)	345	114	10	50
220 Social Security	350	8,953	9,932	10,000
290 Other	355	25,993	17,588	20,000
300 Purchased Professional & Technical Serv	360	356,455	353,163	357,000
400 Purchased Property Services	363			
500 Other Purchased Services	365	41,037	45,270	45,000
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380	18,141	61,396	60,000
700 Property (Equipment & Furnishings)	385			
800 Other	390	300	450	500
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				

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
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	337		
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	13,460	23,019	25,000

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance	630	17	177	200
220 Social Security	635	70	1,351	1,500
290 Other	640	1	3	5
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*	~~~	1,572,012	1,776,900	1,647,616

**Goes to Budget Line 175.*

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	273,542	477,988	837,996
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2023 $	10			
2024 $	15	3,224,042		
2025 $	20		3,408,400	76,037
1140 Delinquent Tax	25	69,687	120,923	91,741
1410 Transportation Fees	47			
1980 Reimbursements	60			
1990 Miscellaneous	65			
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (Includes 16/20M Tax)	70	405,808	430,990	388,884
2450 Recreational Vehicle Tax	75		7,210	7,056
2460 Commercial Vehicle Tax	77		9,790	9,902
2800 In Lieu of Taxes IRBs/Rental Excise	85			0
3000 STATE SOURCES				
3140 Supplemental State Aid	95	12,627,274	12,320,807	11,773,364
5000 OTHER				
5253 Transfer From Contingency Reserve	145	0	0	0
RESOURCES AVAILABLE	170	16,600,353	16,776,108	13,184,980
TOTAL EXPENDITURES & TRANSFERS	175	16,122,365	15,938,112	16,793,008
TAX REQUIRED (175 minus 170)	195			3,608,028
PERCENT OF COLLECTION	196			95.850 %
TOTAL 2026 TAX REQUIRED (195÷196)	197			3,764,244
Delinquent Tax	200			188,212
AMOUNT OF 2026 TAX TO BE LEVIED (Line 197 + Line 200)	205			3,952,456
UNENCUMBERED CASH BALANCE JUNE 30	207	477,988	837,996	~~~~~~~~~~

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

USD # 261

STATE OF KANSAS
Budget Form USD-E
2026-2027

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210			
120 Non-Licensed	215	209,599	194,272	200,000
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	784,583	332,505	1,200,000
644 Textbooks	265			

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275	2,163,677	2,313,345	3,410,000
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	37,493	41,843	43,000
120 Non-Licensed	290	120,309	103,527	110,000
200 Employee Benefits				
210 Insurance (Employee)	295	13,617	14,243	15,000
220 Social Security	300	11,282	10,304	11,000
290 Other	305	173	39	100
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320	22,000	23,340	24,000
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335	134,997	27,844	130,000
120 Non-Licensed	340	31,997		32,000
200 Employee Benefits				
210 Insurance (Employee)	345	10,200		11,000
220 Social Security	350	12,546	2,031	10,000
290 Other	355	516	35	200
300 Purchased Professional & Technical Serv	360	16,290		17,000
400 Purchased Property Services	363			
500 Other Purchased Services	365	300	100	200
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380	1,683	290	1,000
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration				
100 Salaries				
110 Licensed	395			
120 Non-Licensed	400	113,171	125,488	130,000
200 Employee Benefits				
210 Insurance (Employee)	405	4,553	4,780	4,800
220 Social Security	410	8,520	9,431	9,500
290 Other	415	95	27	100
300 Purchased Professional & Technical Serv	420	8,897	2,978	3,000
400 Purchased Property Services	425	21,250	32,913	33,000
500 Other Purchased Services				
520 Insurance	430	909,159	919,871	1,098,000
530 Communications (telephone, postage, etc.)	435	420	420	420
590 Other	440	622	3,436	3,500
600 Supplies	445	1,655	1,154	2,000
700 Property (Equipment & Furnishings)	450	353	312	462

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
800 Other	455		102,177	125,000
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	61,619	1,244	65,000
800 Other	515			
2500 Central Services				
100 Salaries				
110 Licensed	730			
120 Non-Licensed	735		32,547	35,000
200 Employee Benefits				
210 Insurance	740			
220 Social Security	745			
290 Other	750	310,720	385,502	400,000
300 Purchased Professional & Technical Serv	755	81,270	93,003	100,000
400 Purchased Property Services	760			
500 Other Purchased Services	765			
600 Supplies	770			
700 Property (Equipment & Furnishings)	775			
800 Other	780		37,237	45,000
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520	168,616	181,178	185,000
200 Employee Benefits				
210 Insurance (Employee)	525	14,660	13,835	14,000
220 Social Security	530	12,427	13,418	13,500
290 Other	535	335	42	200
300 Purchased Professional & Technical Serv	540	201,534	226,393	250,000
400 Purchased Property Services				
411 Water/Sewer	545	6,319	7,132	7,500
420 Cleaning	550	6,061	7,156	7,500
430 Repairs & Maintenance	555	1,117		2,000
440 Rentals	560			
460 Repair of Buildings	565	10,388	211,438	1,200,000
490 Other	570	10,149	11,033	12,000
500 Other Purchased Services				
520 Insurance	575			
590 Other	580	5,446	1,716	4,000
600 Supplies				
610 General Supplies	585	34,044	14,113	20,000
620 Energy				
621 Heating	590	198,493	160,316	200,000
622 Electricity	595	793,849	783,090	800,000
626 Motor Fuel (not school bus)	600			
629 Other	605	1,387		1,500
680 Miscellaneous Supplies	610			
700 Property (Equipment & Furnishings)	615			
800 Other	620			
2601 Operations & Maintenance (Transportation)				

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
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			
500 Other Purchased Services	700			
600 Supplies	702			
730 Equipment	704			
800 Other	706			
2790 Other Student Transportation Services 100 Salaries				

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
120 Non-Licensed	708			
200 Employee Benefits				
210 Insurance	710			
220 Social Security	712			
290 Other	714			
300 Purchased Professional & Technical Serv	716			
400 Purchased Property Services	718			
500 Other Purchased Services	720			
600 Supplies	722			
730 Equipment	724			
800 Other	726			
2900 Other Support Services				
100 Salaries				
110 Licensed	895			
120 Non-Licensed	900			
200 Employee Benefits				
210 Insurance	905			
220 Social Security	910			
290 Other	915			
300 Purchased Professional & Technical Serv	920			
400 Purchased Property Services	925			
500 Other Purchased Services	930			
600 Supplies	935			
700 Property (Equipment & Furnishings)	940			
800 Other	945			
3300 Community Services Operations	785			
4300 Architectural & Engineering Services	790			
5200 TRANSFER TO:				
930 General (not ending balance)	792			
932 Adult Education	795			
934 Adult Suppl Education	800			
936 Bilingual Education	805	204,978	205,000	205,000
937 Virtual Education	810	120,000	120,000	120,000
940 Driver Training	815			
943 Extraordinary School Program	823			
944 Food Service	825			
946 Professional Development	830	150,000		
948 Parent Education Program	835	213,090	215,000	215,000
949 Summer School	837			
950 Special Education	840	5,319,605	4,993,273	2,574,368
954 Career and Postsecondary Education	850	665,872	795,199	700,000
960 Special Reserve	853			
963 Special Liability Expense Fund	855			
974 Textbook & Student Materials Revolving	880	123,541	142,542	150,000
976 Preschool-Aged At-Risk	885	340,000	340,000	340,000
978 At-Risk Education Fund	890	2,426,888	2,680,000	2,502,158
TOTAL EXPENDITURES & TRANSFERS*	~~~	16,122,365	15,938,112	16,793,008

**Goes to Budget Line 175.*

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	7,862	7,867	7,867
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05			
1315 Individual (Summer School)	15			
1320 Other School District/Govt Sources (in-state)	25			
1510 Interest on Idle Funds	35			
1700 Student Activities(Reimbursement)	45			
1900 Other Revenue From Local Source				
1990 Miscellaneous	75			
4000 FEDERAL SOURCES				
4590 Other Federal Aid	115			
5000 OTHER				
5206 Transfer From General	135	110,000	110,000	110,000
5208 Transfer From Supplemental General	140	340,000	340,000	340,000
5253 Transfer From Contingency Reserve	145	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	**170**	457,862	457,867	457,867
TOTAL EXPENDITURES & TRANSFERS	175	449,995	450,000	450,000
UNENCUMBERED CASH BALANCE JUNE 30	190	7,867	7,867	7,867

USD# 261

STATE OF KANSAS
Budget Form USD-E
2026-2027

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	208,457	40,119	45,000
120 Non-Licensed	215	158,879	263,120	262,300
200 Employee Benefits				
210 Insurance (Employee)	220	725	56,261	55,000
220 Social Security	225	25,040	33,676	35,000
290 Other	230	1,743	441	1,200
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
590 Other	250			
600 Supplies				
610 General Supplemental (Teaching)	255	4,701	7,125	5,000
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280			
120 Non-Licensed	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	330			
120 Non-Licensed	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books (not textbooks) & Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Licensed	390	23,812	21,979	20,000
120 Non-Licensed	395	20,370	20,949	20,000
200 Employee Benefits				
210 Insurance (Employee)	400	191	210	200
220 Social Security	405	3,341	3,256	3,300
290 Other	410	80	113	100
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			
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2600 Operations & Maintenance				

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
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	288		100
500 Other Purchased Services	490			
600 Supplies				
610 General Supplies	495	2,368	2,751	2,800
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*	~~~	449,995	450,000	450,000

**Goes to Budget Line 175.*

AT-RISK EDUCATION FUND	Code 13 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	4,314	4,082	4,088
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES 1300 Tuition 1312 Individuals	05			
1315 Individual (Summer School)	15	3,590		
1320 Other School District/Govt Sources (in-state)	25			
1510 Interest on Idle Funds	35			
1700 Student Activities(Reimbursement)	45			
1900 Other Revenue From Local Source 1990 Miscellaneous	75			
4000 FEDERAL SOURCES 4590 Other Federal Aid	115			
5000 OTHER 5206 Transfer From General	135	8,755,384	8,784,106	9,018,880
5208 Transfer From Supplemental General	140	2,426,888	2,680,000	2,502,158
5253 Transfer From Contingency Reserve	145	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	**170**	11,190,176	11,468,188	11,525,126
TOTAL EXPENDITURES & TRANSFERS	175	11,186,094	11,464,100	11,521,040
UNENCUMBERED CASH BALANCE JUNE 30	190	4,082	4,088	4,086

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AT-RISK EDUCATION FUND	Code 13 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction 100 Salaries 110 Licensed	210	10,308,270	10,495,523	10,600,000
120 Non-Licensed	215	52,514	63,770	65,000
200 Employee Benefits 210 Insurance (Employee)	220	93,956	124,766	125,000
220 Social Security	225	128,802	130,472	130,000
290 Other	230	21,653	23,148	23,000
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	14,033	100	4,935
600 Supplies 610 General Supplemental (Teaching)	255	8,893	6,702	7,000
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265	1,409	139	1,500
700 Property (Equipment & Furnishings)	270	455	430	450
800 Other	275			

AT-RISK EDUCATION FUND	Code 13 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280	37,493	38,260	39,000
120 Non-Licensed	285			
200 Employee Benefits				
210 Insurance (Employee)	290	3,476	3,211	3,500
220 Social Security	295	2,607	2,676	2,700
290 Other	300	22	13	25
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315	485	504	500
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	330	224,318	233,422	230,000
120 Non-Licensed	335	10,463	10,940	11,000
200 Employee Benefits				
210 Insurance (Employee)	340	17,573	12,335	13,000
220 Social Security	345	16,959	18,176	19,000
290 Other	350	748	101	500
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books (not textbooks) & Periodicals	365	380	1,995	2,000
650 Technology Supplies	370			
680 Miscellaneous Supplies	375	639	484	600
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Licensed	390	135,247	130,850	130,000
120 Non-Licensed	395	65,008	66,036	66,000
200 Employee Benefits				
210 Insurance (Employee)	400	24,458	27,109	29,000
220 Social Security	405	13,821	13,305	14,000
290 Other	410	417	479	500
300 Purchased Professional & Technical Serv	415			
500 Other Purchased Services	420		56,428	
600 Supplies	425	1,151	1,629	1,700
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			
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2600 Operations & Maintenance				

AT-RISK EDUCATION FUND	Code 13 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
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	45	45	45
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	721	1,036	1,000
200 Employee Benefits	532	46	16	50
626 Motor Fuel	590	32		35
800 Other	533			
2900 Other Support Services 100 Salaries 110 Licensed	600			
120 Non-Licensed	605			
200 Employee Benefits 210 Insurance	610			
220 Social Security	615			
290 Other	620			
300 Purchased Professional & Technical Serv	625			
400 Purchased Property Services	630			
500 Other Purchased Services	635			
600 Supplies	640			
700 Property (Equipment & Furnishings)	645			
800 Other	650			
TOTAL EXPENDITURES*	~~~	11,186,094	11,464,100	11,521,040

**Goes to Budget Line 175.*

BILINGUAL EDUCATION	Code 14 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	22	0	0
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15			
4000 FEDERAL SOURCES				
4520 Bilingual Aid	35			
4590 Other Federal Aid	40			
5000 OTHER				
5206 Transfer From General	45	0	0	0
5208 Transfer From Supplemental General	50	204,978	205,000	205,000
5253 Transfer From Contingency Reserve	55	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	**170**	205,000	205,000	205,000
TOTAL EXPENDITURES & TRANSFERS	175	205,000	205,000	205,000
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0

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BILINGUAL EDUCATION	Code 14 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	147,974	158,275	159,000
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220	22,291	15,179	15,000
220 Social Security	225	25,797	25,151	25,000
290 Other	230	869	221	225
300 Purchased Professional & Technical Serv	235	4,625	5,838	5,175
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	329		100
600 Supplies				
610 General Supplemental (Teaching)	260	3,115	336	500
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			

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

BILINGUAL EDUCATION	Code 14 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
200 Employee Benefits 210 Insurance (Employee)	450			
220 Social Security	455			
290 Other	460			
300 Purchased Professional & Technical Serv	465			
400 Purchased Property Services 411 Water/Sewer	470			
420 Cleaning	475			
430 Repairs & Maintenance	480			
440 Rentals	485			
490 Other	490			
500 Other Purchased Services	495			
600 Supplies 610 General Supplies	500			
620 Energy 621 Heating	505			
622 Electricity	510			
626 Motor Fuel (not school bus)	515			
629 Other	520			
680 Miscellaneous Supplies	525			
700 Property (Equipment & Furnishings)	530			
800 Other	535			
2700 Student Transportation Services 120 Non-Licensed Salaries	536			
200 Employee Benefits	537			
800 Other	538			
2900 Other Support Services 100 Salaries 110 Licensed	600			
120 Non-Licensed	605			
200 Employee Benefits 210 Insurance	610			
220 Social Security	615			
290 Other	620			
300 Purchased Professional & Technical Serv	625			
400 Purchased Property Services	630			
500 Other Purchased Services	635			
600 Supplies	640			
700 Property (Equipment & Furnishings)	645			
800 Other	650			
TOTAL EXPENDITURES*	~~~	205,000	205,000	205,000

**Goes to Budget Line 175.*

VIRTUAL EDUCATION	Code 15 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES 1300 Tuition 1311 Individuals	05			
1320 Other School District/Govt Sources (in-state)	25			
1510 Interest on Idle Funds	35			
1900 Other Revenue From Local Source 1990 Miscellaneous	75			
5000 OTHER 5206 Transfer From General	135	0	0	0
5208 Transfer From Supplemental General	140	120,000	120,000	120,000
5253 Transfer From Contingency Reserve	145	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	**170**	120,000	120,000	120,000
TOTAL EXPENDITURES & TRANSFERS	175	120,000	120,000	120,000
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0

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

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

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

**Goes to Budget Line 175.*

CAPITAL OUTLAY	Code 16 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)	18 mo. Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	3,428,160	4,762,941	9,197,448	9,197,448
Cancellation of Prior Year Encumbrances	03				
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2023 $	05				
2024 $	10	1,754,307	39,071		
2025 $	15		1,857,590	41,080	41,080
2026 $	20			2,060,944	2,150,176
1140 Delinquent Tax	25	39,078	66,634	49,990	74,948
1510 Interest on Idle Funds	30	1,189,663	1,236,953	1,275,000	1,275,000
July - December Estimate	35				
1900 Other Revenue From Local Source	40	272,013	859,385	400,000	400,000
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	233,045	243,154	211,770	211,770
July - December Estimate	60				105,885
2450 Recreational Vehicle Tax	65			3,842	3,842
July - December Estimate	66				1,921
2460 Commercial Vehicle Tax	67			5,392	5,392
July - December Estimate	68				2,696
2600 Other County Revenue	70				0
July - December Estimate	75				
2800 In Lieu of Taxes IRBs/Rental Excise	80			0	0
July - December Estimate	82				0
3000 STATE SOURCES					
3223 Capital Outlay State Aid	87	1,735,655	1,753,956	1,935,158	1,935,158
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	1,802,545	0	0
RESOURCES AVAILABLE	**170**	8,651,921	12,622,229	15,180,624	15,405,316
TOTAL EXPENDITURES & TRANSFERS	175	3,888,980	3,424,781	5,500,000	5,500,000
July - December Estimate	180	~~~~~~~~~~	~~~~~~~~~~	~~~~~~~~~~	9,905,316
TOTAL OPERATION EXPENDITURE (18 MO)	**185**	~~~~~~~~~~	~~~~~~~~~~	~~~~~~~~~~	15,405,316
UNENCUMBERED CASH BALANCE JUNE 30	190	4,762,941	9,197,448	9,680,624	~~~~~~~~~~

CAPITAL OUTLAY	Code 16 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
600 Supplies - Performance Uniforms	205			
650 Supplies - Technology Software	207			
700 Property (Equipment & Furnishings)	210	165,207	148,391	175,000
2000 Support Services				
2100 Student Support Services				
650 Supplies - Technology Software	213			
700 Property (Equipment & Furnishings)	215	658,664	689,273	1,221,350
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	15,608	20,432	75,000
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			
700 Property (Equipment & Furnishings)	235			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	310	1,500,000	1,500,000	1,500,000
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			
430 Repairs & Maintenance	340			
440 Rentals	345			
460 Repair of Buildings	350			
490 Other	355			
500 Other Purchased Services	360			
600 Supplies				
610 General Supplies	363			
650 Supplies - Technology Software	365			
700 Property (Equipment & Furnishings)	240	53,688	144,519	250,000
2700 Transportation				
650 Supplies - Technology Software	370			
700 Property (Equipment & Buses)	243	646,945	655,458	900,000
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 Non-Licensed	375			
200 Employee Benefits				
210 Insurance	380			
220 Social Security	385			
290 Other	390			
300 Purchased Professional & Technical Serv	395			
400 Purchased Property Services	400			
500 Other Purchased Services	405			
600 Supplies	410			
650 Supplies - Technology Software	415			
700 Property (Equipment & Furnishings)	420			

CAPITAL OUTLAY	Code 16 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
800 Other	425			
2900 Other Support Services 650 Supplies - Technology Software	430			
700 Property (Equipment & Furnishings)	250			
4000 Facility Acquisition & Construction Serv 4100 Land Acquisition	255			
4200 Land Improvement	260			
4300 Architectural & Engineering Services	265	24,840	2,985	50,000
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	525,685	22,433	1,000,000
4900 Other	291	46,697		80,000
5100 Debt Service Capital Outlay Bond 832 Interest	295	45,756	34,640	40,000
890 Commission & Postage	300	1,650	1,650	1,650
831 Principal	305	204,240	205,000	207,000
TOTAL EXPENDITURES*	~~~	3,888,980	3,424,781	5,500,000

**Goes to Budget Line 175.*

DRIVER TRAINING	Code 18 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	118,160	80,153	100,000
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15	27,367	28,830	30,000
3000 STATE SOURCES				
3208 State Safety Aid	25	14,645	25,920	40,500
3209 Motorcycle Safety Aid	35			0
4000 FEDERAL SOURCES				
4590 Other Federal Aid	40			
5000 OTHER				
5206 Transfer From General	45	0	0	0
5208 Transfer From Supplemental General	50	0	0	0
5253 Transfer from Contingency Reserve	55	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	**170**	160,172	134,903	170,500
TOTAL EXPENDITURES & TRANSFERS	175	80,019	34,903	86,550
UNENCUMBERED CASH BALANCE JUNE 30	190	80,153	100,000	83,950

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DRIVER TRAINING	Code 18 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	42,655	2,071	45,000
120 Non-Licensed	215	16,998	14,345	15,000
200 Employee Benefits				
210 Insurance (Employee)	220	0		
220 Social Security	225	4,574	3,667	5,000
290 Other	230	41	24	50
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	1,980	2,908	3,000
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275	860	8,340	8,500
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			

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

DRIVER TRAINING	Code 18 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance (Employee)	445			
220 Social Security	450			
290 Other	455			
300 Purchased Professional & Technical Serv	460			
400 Purchased Property Services	465			
500 Other Purchased Services	470			
600 Supplies				
610 General Supplies	475			
620 Energy				
621 Heating	480			
622 Electricity	485			
626 Motor Fuel-not schoolbus	490			
629 Other	495			
680 Miscellaneous Supplies	500			
700 Property (Equipment & Furnishings)	505			
800 Other	510			
2650 Vehicle Operations & Maintenance Serv (Not Student Transportation)				
100 Salaries				
120 Non-Licensed	515			
200 Employee Benefits				
210 Insurance	520			
220 Social Security	525			
290 Other	530			
300 Purchased Professional & Technical Serv	535			
442 Rental of Vehicles	540			
520 Insurance	545	12,911	3,548	10,000
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*	~~~	80,019	34,903	86,550

**Goes to Budget Line 175.*

FOOD SERVICE	Code 24 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	3,007,515	2,635,197	2,602,643
Cancellation of Prior Year Encumbrances	03	41,315		
REVENUES				
1000 LOCAL SOURCES*				
1510 Interest on Idle Funds	05			
1600 Food Service				
1611 Student Sales (Lunch)	15	835,025	881,264	788,000
1612 Student Sales (Breakfast)	25	727		0
1613 Student Sales (Spec Milk)	35			0
1614 Student Sales (Snacks/Supper)	40			0
1620 Adult & Student Sales (Non-Reimbursable Prog)	45	57,590	64,873	350
1990 Miscellaneous	55	3,595	2,181	
3000 STATE SOURCES				
3203 School Food Assistance	65	27,729	200,774	24,800
4000 FEDERAL SOURCES				
4550 Child Nutrition Programs	75	2,298,078	2,214,622	2,321,988
4590 Other Federal Aid	80			
5000 Other				
5206 Transfer From General	85	0	0	0
5208 Transfer From Supplemental General	90	0	0	0
5253 Transfer From Contingency Reserve	95	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	170	6,271,574	5,998,911	5,737,781
TOTAL EXPENDITURES & TRANSFERS	175	3,636,377	3,396,268	3,525,000
UNENCUMBERED CASH BALANCE JUNE 30	190	2,635,197	2,602,643	2,212,781

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

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

FOOD SERVICE	Code 24 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
800 Other	280			
3000 Operation of NonInstructional Services 3100 Food Service Operation 100 Salaries 110 Licensed	285			
120 Non-Licensed	290	1,460,084	1,375,995	1,400,000
200 Employee Benefits 210 Insurance	295	148,492	137,752	140,000
220 Social Security	300	104,240	97,494	100,000
290 Other	305	9,068	5,749	7,000
500 Other Purchased Services 520 Insurance	310	57,394	45,287	53,000
570 Food Service Management	315	4,327	4,851	5,000
590 Other Purchased Services	320			
600 Supplies 630 Food & Milk	325	1,766,113	1,611,008	1,700,000
680 Miscellaneous Supplies	330	35,328	33,387	35,000
700 Property (Equipment & Furnishings)	335	51,331	84,745	85,000
800 Other	340			
TOTAL EXPENDITURES*	~~~	3,636,377	3,396,268	3,525,000

**Goes to Budget Line 175.*

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	28,312	157,171	150,002
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15			
3000 STATE SOURCES				
3204 Professional Development Aid	25	16,124	0	0
4000 FEDERAL SOURCES				
4500 Aid	40			
5000 OTHER				
5206 Transfer From General	45	0	0	0
5208 Transfer From Supplemental General	50	150,000	0	0
5253 Transfer From Contingency Reserve	55	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	170	194,436	157,171	150,002
TOTAL EXPENDITURES & TRANSFERS	175	37,265	7,169	100,000
UNENCUMBERED CASH BALANCE JUNE 30	190	157,171	150,002	50,002

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PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
2000 Support Services				
2200 Instr Support Staff				
100 Salaries				
110 Licensed	210	1,024	749	1,000
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220	39		25
220 Social Security	225	349	531	500
290 Other	230	27	81	100
300 Purchased Professional & Technical Serv	235	3,250		3,225
400 Purchased Property Services	237			
500 Other Purchased Services	240	23,559	5,808	86,150
600 Supplies				
640 Books (not textbooks) & Periodicals	245			
650 Technology Supplies	250			
680 Miscellaneous Supplies	255	9,017		9,000
700 Property (Equipment & Furnishings)	260			
800 Other	265			
2500 Central Services				
100 Salaries				
110 Licensed	270			
120 Non-Licensed	275			
200 Employee Benefits				
210 Insurance	280			
220 Social Security	285			
290 Other	290			
300 Purchased Professional & Technical Serv	295			
400 Purchased Property Services	300			
500 Other Purchased Services	305			
600 Supplies	310			
700 Property (Equipment & Furnishings)	315			

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
800 Other	320			
2900 Other Support Services 100 Salaries 110 Licensed	327			
120 Non-Licensed	330			
200 Employee Benefits 210 Insurance	335			
220 Social Security	340			
290 Other	345			
300 Purchased Professional & Technical Serv	350			
400 Purchased Property Services	355			
500 Other Purchased Services	360			
600 Supplies	365			
700 Property (Equipment & Furnishings)	370			
800 Other	375			
TOTAL EXPENDITURES*	~~~	37,265	7,169	100,000

PARENT EDUCATION PROGRAM	Code 28 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1320 Payment from Other school district	05			
1510 Interest on Idle Funds	15			
1900 Other Revenue From Local Source	25			
3000 STATE SOURCES				
3216 Parent Education Aid	35	181,910	181,910	181,910
4000 FEDERAL SOURCES				
4500 Aid	45			
5000 OTHER				
5206 Transfer From General	55	100,000	100,000	100,000
5208 Transfer From Supplemental General	50	213,090	215,000	215,000
5253 Transfer From Contingency Reserve	60	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	170	495,000	496,910	496,910
TOTAL EXPENDITURES & TRANSFERS	175	495,000	496,910	496,910
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0

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PARENT EDUCATION PROGRAM	Code 28 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Support Services Student				
100 Salaries				
110 Licensed	210	372,100	375,898	376,000
120 Non-Licensed	215	29,545	30,055	30,000
200 Employee Benefits				
210 Insurance (Employee)	220	35,386	30,285	31,000
220 Social Security	225	40,724	43,826	44,000
290 Other	230	1,724	606	1,000
300 Purchased Professional & Technical Serv	235	3,174	2,968	3,000
400 Purchased Property Services	237			
500 Other Purchased Services				
561 Payment to Other School District	240			
564 Payment to Coops/Interlocal	245			
590 Other	250	9,859	9,199	9,810
600 Supplies				
640 Books (not textbooks) & Periodicals	255			
650 Technology Supplies	260			
680 Miscellaneous Supplies	265	2,387	2,062	2,000
700 Property (Equipment & Furnishings)	270	101	101	100
800 Other	275		1,910	
2200 Instr Support Staff				
100 Salaries				
110 Licensed	280			
120 Non-Licensed	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			

PARENT EDUCATION PROGRAM	Code 28 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2500 Central Services 100 Salaries 110 Licensed	330			
120 Non-Licensed	335			
200 Employee Benefits 210 Insurance	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	360			
500 Other Purchased Services	365			
600 Supplies	370			
700 Property (Equipment & Furnishings)	375			
800 Other	380			
2900 Other Support Services 100 Salaries 110 Licensed	390			
120 Non-Licensed	395			
200 Employee Benefits 210 Insurance	400			
220 Social Security	405			
290 Other	410			
300 Purchased Professional & Technical Serv	415			
400 Purchased Property Services	420			
500 Other Purchased Services	425			
600 Supplies	430			
700 Property (Equipment & Furnishings)	435			
800 Other	440			
TOTAL EXPENDITURES*	~~~	495,000	496,910	496,910

**Goes to Budget Line 175.*

SPECIAL EDUCATION	Code 30 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	3,524,360	3,484,963	3,124,955
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES 1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15	440,550	240,506	300,000
1980 Reimbursements	20			
3000 STATE SOURCES 3211 Deaf/Blind	35			
4000 FEDERAL SOURCES 4310 PL 382 Special Ed (formerly PL:874)	45			
4560 Aid Regular*	55			
4570 Medicaid	60	237,755	357,187	375,000
4590 Other Reserve Grants in Aid	65	1,280,093	1,319,704	1,350,000
4595 ESSER I	67			
4605 ESSER II	68			
5000 OTHER 5206 Transfer From General	75	7,328,530	7,531,708	7,624,000
5208 Transfer From Supplemental General	80	5,319,605	4,993,273	2,574,368
5253 Transfer From Contingency Reserve	85	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	**170**	18,130,893	17,927,341	15,348,323
TOTAL EXPENDITURES & TRANSFERS	175	14,645,930	14,802,386	15,348,323
UNENCUMBERED CASH BALANCEJUNE 30	190	3,484,963	3,124,955	0

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

SPECIAL EDUCATION	Code 30 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	4,092,674	4,093,984	4,100,000
120 Non-Licensed	215	3,416,512	3,460,050	3,514,673
200 Employee Benefits				
210 Insurance (Employee)	220	802,854	799,703	800,000
220 Social Security	225	530,900	535,571	535,000
290 Other	230	52,500	35,336	50,000
300 Purchased Professional & Technical Serv	235	21,024	6,639	20,000
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			
565 Payment to Spec Education Coop/Interlocal (Flowthrough)	251			
590 Other	255	11,685	17,693	18,000
600 Supplies				
610 General Supplemental (Teaching)	260	20,671	15,939	40,000
644 Textbooks	265	1,657	1,779	2,000
650 Supplies (Technology Related)	267	5,431	3,376	15,000
680 Miscellaneous Supplies	270	1	1,199	1,200
700 Property (Equipment & Furnishings)	275	4,739	8,138	13,000
800 Other	280	3,167	1	3,200
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	2,655,600	2,673,905	2,700,000
120 Non-Licensed	290	567,791	602,686	610,000
200 Employee Benefits				
210 Insurance (Employee)	295	223,224	237,269	240,000
220 Social Security	300	231,312	238,325	240,000
290 Other	305	7,305	1,845	7,000
300 Purchased Professional & Technical Serv	310	376,136	353,009	460,000
400 Purchased Property Services	313			
500 Other Purchased Services	315	7,360	9,676	10,000
600 Supplies	320	26,438	18,409	19,000
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335	0	85,675	88,000
120 Non-Licensed	340	10,463	10,940	11,000
200 Employee Benefits				
210 Insurance (Employee)	345	149	14,127	15,000
220 Social Security	350	802	6,461	6,500
290 Other	355	35	29	50
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	5,587	1,174	5,000

SPECIAL EDUCATION	Code 30 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration				
2330 Special Area Admin Services				
100 Salaries				
110 Licensed	395	297,042	238,445	245,000
120 Non-Licensed	400	123,604	124,298	125,000
200 Employee Benefits				
210 Insurance (Employee)	405	18,539	26,894	27,000
220 Social Security	410	30,691	26,234	30,000
290 Other	415	705	212	500
300 Purchased Professional & Technical Serv	420			
400 Purchased Property Services	425			
500 Other Purchased Services	430	4,556	1,914	4,000
600 Supplies	435	3,080	2,741	3,000
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	720	290	1,000
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	1,841	1,942	2,000
420 Cleaning	530	1,623	5,199	5,200
430 Repairs & Maintenance	535			

SPECIAL EDUCATION	Code 30 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
440 Rentals	540			
490 Other	545			
500 Other Purchased Services	550			
600 Supplies 610 General Supplies	555		24,674	25,000
620 Energy 621 Heating	560			
622 Electricity	565	39,070	41,175	42,000
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	832,181	883,738	900,000
200 Employee Benefits 210 Insurance	640	112,163	101,297	105,000
220 Social Security	645	56,263	59,399	60,000
290 Other	650	10,748	6,430	10,000
400 Purchased Property Services 442 Rent of Vehicles (lease)	655			200,000
490 Other	660	14,879	3,152	15,000
500 Other Purchased Services 513 Contracting of Bus Services	665			
519 Mileage in Lieu of Trans	670			
520 Insurance	675			
590 Other Purchased Services	680			
600 Supplies 626 Motor Fuel	685			
680 Miscellaneous Supplies	690	22,208	21,414	25,000
730 Equip (including buses)	695			
800 Other	700			
2730 Vehicle Services & Maintenance Services 100 Salaries 120 Non-Licensed	705			
200 Employee Benefits 210 Insurance	710			
220 Social Security	715			
290 Other	720			
300 Purchased Professional & Technical Serv	725			
400 Purchased Property Services	730			
500 Other Purchased Services	735			
700 Property (Equipment & Furnishings)	740			

SPECIAL EDUCATION	Code 30 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
800 Other	745			
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Licensed	750			
200 Employee Benefits				
210 Insurance	755			
220 Social Security	760			
290 Other	765			
300 Purchased Professional & Technical Serv	770			
400 Purchased Property Services	775			
500 Other Purchased Services	780			
600 Supplies	785			
700 Property (Equipment & Furnishings)	790			
800 Other	795			
2900 Other Support Services				
100 Salaries				
110 Licensed	860			
120 Non-Licensed	865			
200 Employee Benefits				
210 Insurance	870			
220 Social Security	873			
290 Other	880			
300 Purchased Professional & Technical Serv	885			
400 Purchased Property Services	890			
500 Other Purchased Services	895			
600 Supplies	900			
700 Property (Equipment & Furnishings)	905			
800 Other	910			
TOTAL EXPENDITURES*	~~~	14,645,930	14,802,386	15,348,323

**Goes to Budget Line 175.*

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	25,115	55,599	67,127
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			
3000 STATE SOURCES				
3225 CTE Transportation State Aid	80	29,323	11,528	39,600
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	0	0	0
5208 Transfer From Supplemental General	140	665,872	795,199	700,000
5253 Transfer From Contingency Reserve	145	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	**170**	720,310	862,326	806,727
TOTAL EXPENDITURES & TRANSFERS	175	664,711	795,199	806,727
UNENCUMBERED CASH BALANCE JUNE 30	190	55,599	67,127	0

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CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	401,629	440,771	440,000
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220	50,582	39,803	40,000
220 Social Security	225	39,099	32,069	33,000
290 Other	230	1,074	150	477
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	7,090	1	8,000
600 Supplies				
610 General Supplemental (Teaching)	255	64,010	59,239	64,000
644 Textbooks	260	585	610	700
650 Supplies (Technology Related)	263	10,916	27,268	20,000
680 Miscellaneous Supplies	265			

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	270	89,726	90,497	92,000
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			
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	445		96,778	100,000
120 Non-Licensed	450			
200 Employee Benefits				
210 Insurance (Employee)	455		2,000	2,500
220 Social Security	460		5,984	6,000
290 Other	465		29	50
300 Purchased Professional & Technical Serv	470			
500 Other Purchased Services	475			
600 Supplies	480			
700 Property (Equipment & Furnishings)	485			
800 Other	490			
2500 Central Services				
100 Salaries				
110 Licensed	590			
120 Non-Licensed	595			
200 Employee Benefits				
210 Insurance	600			
220 Social Security	605			
290 Other	610			
300 Purchased Professional & Technical Serv	615			
400 Purchased Property Services	620			
500 Other Purchased Services	625			
600 Supplies	630			
700 Property (Equipment & Furnishings)	635			
800 Other	640			

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
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*	~~~	664,711	795,199	806,727

**Goes to Budget Line 175.*

KPERS SPECIAL RETIREMENT CONTRIBUTION	Code 51 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	~~~~~~~~~~	~~~~~~~~~~	~~~~~~~~~~
Cancellation of Prior Year Encumbrances	03	~~~~~~~~~~	~~~~~~~~~~	~~~~~~~~~~
REVENUES				
3000 STATE SOURCES 3221 KPERS	05	6,261,548	6,010,607	6,776,959
RESOURCES AVAILABLE	**70**	6,261,548	6,010,607	6,776,959
EXPENDITURES				
1000 Instruction 200 Employee Benefits	75	4,020,540	3,859,410	4,316,959
2100 Student Support 200 Employee Benefits	80	505,933	485,657	600,000
2200 Instructional Support 200 Employee Benefits	85	312,451	299,929	350,000
2300 General Administration 200 Employee Benefits	90	88,288	84,750	95,000
2400 School Administration 200 Employee Benefits	95	442,065	424,349	460,000
2500 Central Services 200 Employee Benefits	100	117,717	112,999	130,000
2600 Operations & Maintenance 200 Employee Benefits	105	432,673	415,334	450,000
2700 Student Transportation Services 200 Employee Benefits	110	200,370	192,339	220,000
2900 Other Support Services 200 Employee Benefits	113			
3000 Food Service 200 Employee Benefits	115	141,511	135,840	155,000
TOTAL EXPENDITURES	175	6,261,548	6,010,607	6,776,959
UNENCUMBERED CASH BALANCE JUNE 30	190	~~~~~~~~~~	~~~~~~~~~~	~~~~~~~~~~

USD # 261

STATE OF KANSAS
Budget Form USD-E
2026-2027

CONTINGENCY RESERVE	Code 53 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	500,000	1,042,381	1,042,381
Cancellation of Prior Year Encumbrances	03			
REVENUES				
5000 OTHER				
5206 Transfer From General	05	542,381	0	
RESOURCES AVAILABLE	170	1,042,381	1,042,381	
TOTAL EXPENDITURES & TRANSFERS	175	0	0	
UNENCUMBERED CASH BALANCE JUNE 30	190	1,042,381	1,042,381	

USD # 261

STATE OF KANSAS
Budget Form USD-E
2026-2027

CONTINGENCY RESERVE	Code 53 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210			
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside the State	245			
563 Tuition/Private Sources	250			
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260			
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335			
120 Non-Licensed	340			

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

CONTINGENCY RESERVE	Code 53 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
200 Employee Benefits 210 Insurance	635			
220 Social Security	640			
290 Other	645			
300 Purchased Professional & Technical Serv	650			
400 Purchased Property Services	655			
500 Other Purchased Services	660			
600 Supplies	665			
700 Property (Equipment & Furnishings)	670			
800 Other	675			
2600 Operations & Maintenance 100 Salaries 120 Non-Licensed	520			
200 Employee Benefits 210 Insurance (Employee)	525			
220 Social Security	530			
290 Other	535			
300 Purchased Professional & Technical Serv	540			
400 Purchased Property Services 411 Water/Sewer	545			
420 Cleaning	550			
430 Repairs & Maintenance	555			
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services 520 Insurance	575			
590 Other	580			
600 Supplies 610 General Supplies	585			
620 Energy 621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not schoolbus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			
700 Property (Equipment & Furnishings)	615			
800 Other	620			
2700 Student Transportation Serv 2720 Supervision 100 Salaries 120 Non-Licensed	880			
200 Employee Benefits 210 Insurance	882			
220 Social Security	884			
290 Other	886			
600 Supplies	888			
730 Equipment	890			
800 Other	892			
2710 Vehicle Operating Services 100 Salaries 120 Non-Licensed	894			
200 Employee Benefits 210 Insurance	896			
220 Social Security	898			
290 Other	900			
442 Rent of Vehicles (lease)	902			
500 Other Purchased Services 513 Contracting of Bus Services	904			
519 Mileage in Lieu of Trans	906			

CONTINGENCY RESERVE	Code 53 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
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			
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			

CONTINGENCY RESERVE	Code 53 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
974 Textbook & Student Material Revolving	805			
976 Preschool-Aged At-Risk	810			
978 At-Risk Education Fund	815			
980 Supplemental General Fund	820			
TOTAL EXPENDITURES & TRANSFERS*	~~~	0	0	0

**Goes to Budget Line 175.*

TEXTBOOK & STUDENT MATERIAL REVOLVING	Code 55 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	2,252,719	2,540,846	2,660,758
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	04			
1740 Fees (Rental)	05	72,804	67,870	
1911 Fines	10	16,117	13,958	
1942 Rental Fees & Books	15	291,835	281,611	
1990 Miscellaneous	20	4,937	1,862	
4000 FEDERAL SOURCES				
4590 Other Federal Aid	22			
5000 OTHER				
5206 Transfer From General	25	0	0	
5208 Transfer From Supplemental General	30	123,541	142,542	
5253 Transfer From Contingency Reserve	35	0	0	
RESOURCES AVAILABLE	40	2,761,953	3,048,689	
EXPENDITURES				
1000 Instruction				
600 Supplies				
644 Textbooks	75	142,711	196,193	
645 Workbooks	80		24,910	
646 Repairing Textbooks	85			
649 Other Materials & Supplies	90			
650 Supplies (Technology Related)	93	2,948	2,874	
2200 Support Services				
680 Miscellaneous Supplies				
681 Special Clothing & Towels	95	73,898	49,298	
682 Musical Instruments	100			
683 Other Material & Supplies	105	1,550	113,826	
684 Other	110		830	
TOTAL EXPENDITURES & TRANSFERS	175	221,107	387,931	
UNENCUMBERED CASH BALANCE JUNE 30	190	2,540,846	2,660,758	

BOND & INTEREST #1	Code 62 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)	18 mo. Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	14,771,262	17,770,715	19,454,653	19,454,653
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2023 $	05	69,613			
2024 $	10	2,880,655	66,983		
2025 $	15		3,123,019	69,662	69,662
2026 $	20			3,476,018	
1140 Delinquent Tax	25	71,019	118,681	84,060	126,027
1510 Interest on Idle Funds	30				0
July - December Estimate	35				
1900 Other Revenue From Local Source	40				0
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	425,695	419,590	355,851	355,851
July - December Estimate	60				177,926
2450 Recreational Vehicle Tax	65			6,456	6,456
July - December Estimate	66				3,228
2460 Commercial Vehicle Tax	67			9,061	9,061
July - December Estimate	68				4,531
2800 In Lieu of Taxes IRBs/Rental Excise	70			0	0
July - December Estimate	72				0
3000 STATE SOURCES					
3217 State Aid (prior July 1, 2015)	76	7,122,160	8,125,334	7,366,079	7,366,079
July - December Estimate*	77				3,050,000
3217 State Aid (after 7/1/15 and prior 6/30/17)	78			0	0
July - December Estimate*	79				
3217 State Aid (after 7/1/17 and before 6/30/22)	83			0	0
July - December Estimate*	84				
3217 State Aid (after 7/1/22)	86			1,790,406	1,790,406
July - December Estimate*	87				727,000
5000 OTHER FINANCING SOURCES					
5140 Federal Tax Credit	80			0	0
July - December Estimate*	81				
RESOURCES AVAILABLE	82	25,340,404	29,624,322	32,612,246	33,140,880
EXPENDITURES					
5100 DEBT SERVICE					
832 Interest	85	2,424,689	4,829,669	7,159,869	
890 Bond Fees	90				
831 Principal	95	5,145,000	5,340,000	7,830,000	
TOTAL EXPENDITURES	100	7,569,689	10,169,669	14,989,869	14,989,869
832 Interest Due July-December	105				2,254,838
890 Bond Fees July-December	110				
831 Principal Due July-December	115				5,900,000
990 Cash Basis Reserve	120				13,450,000
TOTAL OPERATING EXPENDITURE (18 MO)	185				36,594,707
UNENCUMBERED CASH BALANCE JUNE 30	190	17,770,715	19,454,653	17,622,377	~~~~~~~~~~
	195	TAX REQUIRED (Line 185 minus Line 82)			3,453,827
	200	Delinquent Tax			172,691
	205	Amount of 2026 Tax to be Levied			3,626,518

***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 261 will meet on the 14th day of September 2026 at 6:30 PM at 1745 W Grand Ave., Haysville, KS 67060 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 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.

		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	49,053,104	20.000	48,854,141	20.000	50,926,202	3,852,856	20.000
Supplemental General (LOB)	08	16,122,365	14.986	15,938,112	14.965	16,793,008	3,952,456	14.946
SPECIAL REVENUE								
Federal Funds	07	1,572,012		1,776,900		1,647,616		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	449,995		450,000		450,000		
Adult Supplemental Education	12	0		0		0		
At-Risk Education Fund	13	11,186,094		11,464,100		11,521,040		
Bilingual Education	14	205,000		205,000		205,000		
Virtual Education	15	120,000		120,000		120,000		
Capital Outlay	16	3,888,980	7.993	3,424,781	7.999	5,500,000	2,150,176	8.000
Driver Training	18	80,019		34,903		86,550		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	3,636,377		3,396,268		3,525,000		
Professional Development	26	37,265		7,169		100,000		
Parent Education Program	28	495,000		496,910		496,910		
Summer School	29	0		0		0		
Special Education	30	14,645,930		14,802,386		15,348,323		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	664,711		795,199		806,727		
Gifts and Grants	35	0		0		0		
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	6,261,548		6,010,607		6,776,959		
Contingency Reserve	53	0		0				
Textbook & Student Material Revolving	55	221,107		387,931				
Activity Fund	56	863,229		885,563				
DEBT SERVICE								
Bond and Interest #1	62	7,569,689	13.702	10,169,669	13.712	14,989,869	3,626,518	13.714
Bond and Interest #2	63	0	0.000	0	0.000	0	0	0.000
No-Fund Warrant	66	0	0.000	0	0.000	0	0	0.000
Special Assessment	67	0	0.000	0	0.000	0	0	0.000
Temporary Note	68	0	0.000	0	0.000	0	0	0.000
COOPERATIVES[1]								
Special Education	78	0		0		0		
TOTAL USD EXPENDITURES	100	117,072,425	56.681	119,219,639	56.676	129,293,204	13,582,006	56.660
Less: Transfers	105	26,400,269		27,819,373		23,509,406		
NET USD EXPENDITURES	110	90,672,156		91,400,266		105,783,798		
TOTAL USD TAXES LEVIED	115	11,394,932		12,500,544		13,582,006		

1. Sponsoring District Only

**Tax Rates are expressed in Mills*

Notice of Hearing 2026-2027 Budget

	Code 99 Line	2024-2025 Actual Actual Expenditures (1)	2024-2025 Actual Actual Tax Rate* (2)	2025-2026 Actual Actual Expenditures (3)	2025-2026 Actual Actual Tax Rate* (4)	2026-2027 Proposed Budget Budgeted Expenditures (5)	2026-2027 Proposed Budget Amount of 2026 Tax to be Levied (6)	2026-2027 Proposed Budget Est. Tax Rate* (7)
OTHER								
Historical Museum	80	0	0.000	0	0.000	0	0	0.000
Public Library Board/District	82	0	0.000	0	0.000	0	0	0.000
Public Library Board Employee Benefits	83	0	0.000	0	0.000	0	0	0.000
Recreation Commission	84	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	$11,394,932		$12,500,544		$13,582,006		
Assessed Valuation - General Fund	128	$155,071,472		$173,669,929		$192,642,788		
Assessed Valuation - All Other Funds	130	$224,303,974		$244,703,028		$264,444,477		
Assessed Valuation - Capital Outlay	129	$228,575,585		$249,172,612		$268,772,011		
Outstanding Indebtedness, July 1		2024		2025		2026		
General Obligation Bonds	135	76,410,000		148,875,000		139,985,000		
Capital Outlay Bonds	140	0		0		0		
Temporary Note	145	0		0		0		
No-Fund Warrant	150	0		0		0		
Lease Purchase Principal	153	1,230,000		1,025,000		820,000		
TOTAL USD DEBT	155	77,640,000		149,900,000		140,805,000		

Tax Rates are expressed in Mills

Board President

Clerk of the Board

Exceeding Revenue Neutral for the 2026-2027 School Year

The governing body of Unified School District 261 will meet on the 14th day of September 2026 at 6:15 PM at 1745 W Grand Ave., Haysville, KS 67060 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 District Office and will be available at this hearing.

Revenue Neutral

	2025-2026 Actual Taxes Levied (1)	2025-2026 Actual Tax Rate (2)	2025-2026 Revenue Neutral Taxes (3)	2025-2026 Revenue Neutral Tax Rate (4)	2026-2027 Proposed Taxes to be Levied (5)	2026-2027 Proposed Tax Rate (6)
General	$3,473,399	20.000	$3,473,399	18.030	$3,852,856	20.000
ALL OTHER FUNDS						
Supplemental General (LOB)	$3,667,828	14.965	$3,667,828	13.870	$3,952,456	14.946
Adult Education	$0	0.000			$0	0.000
Capital Outlay	$1,998,600	7.999	$1,998,600	7.436	$2,150,176	8.000
Cost of Living	$0	0.000			$0	0.000
Special Liability Expense Fund	$0	0.000			$0	0.000
Extraordinary Growth Facilities	$0	0.000			$0	0.000
Bond and Interest #1	$3,360,717	13.712	$3,360,717	12.709	$3,626,518	13.714
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	$12,500,544	56.676	$12,500,544	52.045	$13,582,006	56.660
Total Taxes Levied Excluding General Fund	$9,027,145	36.676	$9,027,145	34.015	$9,729,150	36.660

Board President

Clerk of the Board

Exceeding Revenue Neutral for the 2026-2027 School Year

The governing body of Unified School District 261 will meet on the 14th day of September 2026 at 6:15 PM at 1745 W Grand Ave., Haysville, KS 67060 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 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	$3,473,399	20.000	$3,473,399	18.030	$3,852,856	20.000
ALL OTHER FUNDS						
Supplemental General (LOB)	$3,667,828	14.965	$3,667,828	13.870	$3,952,456	14.946
Adult Education	$0	0.000	$0	0.000	$0	0.000
Capital Outlay	$1,998,600	7.999	$1,998,600	7.436	$2,150,176	8.000
Cost of Living	$0	0.000	$0	0.000	$0	0.000
Special Liability Expense Fund	$0	0.000	$0	0.000	$0	0.000
Extraordinary Growth Facilities	$0	0.000	$0	0.000	$0	0.000
Bond and Interest #1	$3,360,717	13.712	$3,360,717	12.709	$3,626,518	13.714
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	$12,500,544	56.676	$12,500,544	52.045	$13,582,006	56.660
Taxes Levied Excluding General Fund	$9,027,145	36.676	$9,027,145	34.015	$9,729,150	36.660

Board President

Clerk of the Board

Affidavit of Publication

TRAVIS MOUNTS
Of lawful age being duly sworn upon oath states:
That she is the lawful billing clerk/asst at

Times-Sentinel Newspapers, LLC
State of Kansas

A weekly newspaper printed in the state of Kansas, And published in and of general circulation in **Sedgwick County,** with a general paid circulation on a yearly Basis in Sumner County of Kansas, and that said Newspaper is not a trade, religious, or fraternal Publication. That said newspaper has been 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 to the Post Office of Conway Springs, Kansas, in Sumner County as Second class matter. That the attached is a true copy Thereof and was published on the following dates in the Regular and entire Issue of said newspaper.

First Publication was made
On the 13 Day of August, 2026
Second Publication was made
On the _____ Day of _____, 2026
Third Publication was made
On the _____ Day of _____, 2026

Total Publication Fee $ 364.26

Travis Mounts

Subscribed and sworn to before me this

18 Day of Aug, 2026

Melissa Olthoff

Notary Public

My Commission expires on 5/23/28

NOTARY PUBLIC - State of Kansas
MELISSA OLTHOFF
MY APPT. EXPIRES 5/23/28

PUBLIC NOTICE

First Published in TSnews August 13, 2026 (1t)

Notice of Hearing 2026-2027 Budget

The governing body of Unified School District 261 will meet on the 14th day of September 2026 at 6:30 PM at 1745 W Grand Ave., Haysville, KS 67060 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 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.

		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	00	49,083,104	20.000	48,654,141	20.000	50,926,202	3,852,956	20.000
Supplemental General (LOB)	08	19,122,365	14.955	15,036,112	14.955	16,793,008	3,852,456	14.946
SPECIAL REVENUE								
Federal Funds	07	1,572,012		1,776,600		1,647,616		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	449,995		450,000		450,000		
Adult Supplemental Education	12	0		0		0		
At-Risk Education Fund	13	11,186,034		11,464,100		11,521,040		
Bilingual Education	14	205,000		205,000		205,000		
Virtual Education	15	120,000		120,000		120,000		
Capital Outlay	16	3,886,890	7.993	3,439,057	7.989	5,500,000	2,159,178	8.000
Driver Training	18	60,018		0		0		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	3,636,377		3,395,268		3,600,000		
Professional Development	26	97,265		7,169		100,000		
Parent Education Program	28	495,000		499,910		499,910		
Summer School	29	0		0		0		
Special Education	30	14,645,930		14,802,356		15,348,323		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	654,711		795,199		808,727		
Gifts and Grants	35	0		0		0		
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	6,251,548		6,010,607		6,776,959		
Contingency Reserve	53	0		0				
Textbook & Student Material Revolving	55	221,107		387,931				
Activity Fund	58	883,229		865,563				
DEBT SERVICE								
Bond and Interest 01	62	7,969,669	13.702	10,169,669	13.712	14,089,669	3,626,516	13.714
Bond and Interest 02	63	0	0.000	0	0.000	0	0	0.000
No-Fund Warrant	65	0	0.000	0	0.000	0	0	0.000
Special Assessment	67	0	0.000	0	0.000	0	0	0.000
Temporary Note	68	0	0.000	0	0.000	0	0	0.000
COOPERATIVES'								
Special Education	70	0		0		0		
TOTAL USD EXPENDITURES	100	117,072,425	56.650	118,169,812	56.676	129,481,654	13,682,000	56.660
Less: Transfers	105	26,400,269		27,619,373		23,509,408		
NET USD EXPENDITURES	110	90,672,156		91,378,639		105,972,246		
TOTAL USD TAXES LEVIED	115	11,394,932		12,500,544		13,682,000		

1. Sponsoring District Only

**Tax Rates are expressed in Mills*

Notice of Hearing 2026-2027 Budget

		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)
OTHER								
Historical Museum	60	0	0.000	0	0.000	0	0	0.000
Public Library Board/District	62	0	0.000	0	0.000	0	0	0.000
Public Library Board Employee Benefits	63	0	0.000	0	0.000	0	0	0.000
Recreation Commission	64	0	0.000	0	0.000	0	0	0.000
Rec Comm Emp Benefits & Soap Lion	65	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	$11,394,932		$12,500,544		$13,682,000		
Assessed Valuation - General Fund	128	$156,071,472		$173,669,920		$192,642,783		
Assessed Valuation - All Other Funds	130	$224,303,974		$244,703,028		$264,444,477		
Assessed Valuation - Capital Outlay	129	$228,575,585		$249,172,612		$268,772,011		
Outstanding Indebtedness, July 1		2024		2025		2026		
General Obligation Bonds	135	76,410,000		148,870,000		139,985,000		
Capital Outlay Bonds	140	0		0		0		
Temporary Note	145	0		0		0		
No-Fund Warrant	150	0		0		0		
Lease Purchase Principal	163	1,230,000		1,026,000		820,000		
TOTAL USD DEBT	165	77,640,000		149,896,000		140,805,000		

**Tax Rates are expressed in Mills*

Board President

Clerk of the Board

PUBLIC NOTICE

First Published in TSnews August 13, 2026 (1t)

Notice of Hearing 2026-2027 Budget

The governing body of Unified School District 291 will meet on the 14th day of September 2026 at 6:30 PM at 1748 W Grand Ave., Hayesville, KS 67060 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 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.

Exceeding Revenue Neutral for the 2026-2027 School Year

The governing body of Unified School District 291 will meet on the 14th day of September 2026 at 6:15 PM at 1748 W Grand Ave., Hayesville, KS 67060 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 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	$3,473,399	20.000	$3,473,399	19.030	$3,552,850	20.000
ALL OTHER FUNDS						
Supplemental General (LOB)	$3,667,828	14.000	$3,667,828	13.670	$3,552,455	14.940
Adult Education	$0	0.000			$0	0.000
Capital Outlay	$1,999,600	7.630	$1,999,600	7.436	$2,160,176	8.000
Cost of Living	$0	0.000			$0	0.000
Special Liability Expense Fund	$0	0.000			$0	0.000
Extraordinary Growth Facilities	$3,360,717	13.712	$3,360,717	12.705	$3,326,518	13.710
Bond and Interest 01	$0	0.000			$0	0.000
Bond and Interest 02	$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						
	Revenue Neutral Calculation					
Total Taxes Levied Including General Fund	$12,500,544	59.076	$12,500,544	52.043	$13,592,000	56.650
Total Taxes Levied Excluding General Fund	$9,027,145	35.076	$9,027,145	34.013	$9,739,150	36.650

Board President

Clerk of the Board

UNIFIED SCHOOL DISTRICT NO. 261, SEDGWICK COUNTY, KANSAS

RESOLUTION NO. 91426a

A resolution expressing the property taxation policy of USD 261 Haysville with respect to exceeding the Revenue Neutral Tax Rate for financing the annual budget for 2026-2027.

Whereas, K.S.A. 79-2988 provides that a levy of property taxes to finance the 2026-2027 budget of USD 261 Haysville exceeds the Revenue Neutral Tax Rate to finance the 2026-2027 budget of USD 261 Haysville, be authorized by a resolution; and

Whereas, the Board of Education of USD 261 Haysville held a hearing on September 14, 2026, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

Whereas, the Board of Education of USD 261 Haysville, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of USD 261 Haysville that the 2026-2027 budget with a levy of property taxes exceeding the Revenue Neutral Tax Rates calculated for 2026-2027, as adjusted pursuant to K.S.A. 79-2988, is hereby adopted.

Adopted this **14th** day of **September**, 2026 by USD 261 Haysville in Sedgwick County, Kansas.

Board Clerk Signature

Board President Signature

Roll Call Vote

Board Member Name	Yes	No
1. Jennifer Bain	✓	
2. Courtney Williams	✓	
3. Jeremy Bennett	✓	
4. Greg Fenster Not Present		

Board Member Name	Yes	No
5. Barbara Walters	✓	
6. Tosha White	✓	
7. Kelly Ramseyer	✓	

UNIFIED SCHOOL DISTRICT NO. 261, SEDGWICK COUNTY, KANSAS

RESOLUTION 91426

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 **2026-2027** school year.

CERTIFICATE

THIS IS TO CERTIFY that the above Resolution was duly adopted by the board of education of Unified School District No. 261, Sedgwick County, Kansas, on the 14th day of September, 2026.

Clerk of the Board of Education

UNIFIED SCHOOL DISTRICT NO. 261, SEDGWICK COUNTY, KANSAS

RESOLUTION NO. 91426b

BE IT RESOLVED THAT:

The above-named school board shall be authorized to approve and adopt the official budget for Unified School District No. 261 for the **2026-2027** school year, as presented.

CERTIFICATE

THIS IS TO CERTIFY that the above Resolution was duly adopted by the board of education of Unified School District No. 261, Sedgwick County, Kansas, on the 14th day of September, 2026.



Clerk of the Board of Education



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: 261 - Haysville

Superintendent: Gillian Mares

Date: 9/14/2026



DISTRICT NAME Haysville
USD # 261 (TYPE USD NUMBER ONLY)
HOME COUNTY Sedgwick

2026-2027

224,303,974	Final 2024 Assessed Valuation (All funds except General)
155,071,472	Final 2024 General Fund Assessed Valuation
228,575,585	Final 2024 Capital Outlay Assessed Valuation
244,703,028	Final 2025 Assessed Valuation (All funds except General)
173,669,929	Final 2025 General Fund Assessed Valuation
249,172,612	Final 2025 Capital Outlay Assessed Valuation
264,444,477	2026 Assessed Valuation (All funds except General)
192,642,788	2026 General Fund Assessed Valuation
268,772,011	2026 Capital Outlay Assessed Valuation
	2026 Assessed Valuation for Bond and Interest #2 (Only use if you have a different assessed valuation for the bond and interest #2 fund.)
	LEAVE BLANK

	2024-25 Mill Rates (official levies from County Clerk)	2025-26 Mill Rates	2024 Taxes Levied (From 2025-2026 Budget Form 110, Line 2)
General	20.000	20.000	3,101,429
Supplemental General	14.986	14.965	3,373,196
Adult Education	0.000	0.000	
Capital Outlay	7.993	7.999	1,835,993
Special Liability Expense	0.000	0.000	
Bond and Interest #1	13.702	13.712	3,084,314
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)

5,186.0	9/20/23 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
5,066.9	9/20/24 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
5,002.4	9/20/25 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
5,150	9/20/26 Est. Funded Headcount for PK-12 (Include Preschool-Aged At-Risk [3 yr and 4 yr Old])
5,100.0	9/20/26 Est. FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old]) Note: Out of state students counted as HALF of regular FTE. Exclude FHSU Math & Science Academy.
100.0	9/20/26 Est. Preschool-Aged At-Risk [3 yr and 4 yr Old] FTE Enrollment (count each student as .5 FTE)
2,650	9/20/26 Est. Number of eligible students that qualify for free meals EXCLUDE part-time students in grades 1-12 and students 20 years of age and over, unless they are on an IEP
1,200.0	9/20/26 Est. Career and Tech Ed total clock hours of students enrolled and attending in approved courses EXCLUDE classes taken at Technical College or Community College
750.0	9/20/26 Est. Bilingual Education total clock hours of students enrolled and attending
287	9/20/26 Est. Bilingual headcount of students enrolled and attending
2,200.0	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
1.0	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)

110.0	9/20/26 Est. FTE Virtual Students (Full-Time Students)
	9/20/26 Est. FTE Virtual Students (Part-Time Students)
	Total Credits Earned (20 yrs and older as of 9/20/26) (No student shall be counted for more than 6 credits between July 1, 2026 and June 30, 2027)
	Total Credits Earned (Dropouts aged 19 and under as of 9/20/26) (No student shall be counted for more than 6 credits between July 1, 2026 and June 30, 2027)
36.0	Area of district in square miles 9/20/2026
	Amount (Ancillary Facilities Weighting) approved by Board of Tax Appeals (Transfers to F150, Line 10)
	Your district does NOT qualify for Cost of Living. Please skip this section.
	Will the Board levy a tax for Cost of Living weighting?
	If yes, will the Board adopt at least a 31% Local Option Budget?
	Date the Board adopted Resolution as authorized by 72-5159.
	Date the Board ADOPTED the LOB Resolution to exceed the statewide average of 32.4 %. (Goes to C01 as authorized by 72-5143.)
	Percent authorized (cannot exceed 33%) **(Goes to Form 155, Line 2)**
	Expires (Enter **year** it expires or 9999 for continuous and permanent.) **(Goes to Form 155)**
1/10/2019	Date the ELECTION was held to increase LOB authority to exceed statewide average of 32.4 %. (Goes to C01 as authorized by 72-5143.)
33.00	Percent authorized. (Cannot Exceed 33%) **(Goes to Form 155, Line 3)**
9999	Expires (Enter **year** it expires or 9999 for continuous and permanent.) **(Goes to Form 155)**
7/21/2014	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.
5.000	**Delinquent tax rate to be used for the 2026-2027 budget. (Goes to Code 01.)**

Bonded Indebtedness (Total Principal Outstanding)	**7/1/2024**	**7/1/2025**	**7/1/2026**
General Obligation Bonds	$76,410,000	$148,875,000	$139,985,000
Capital Outlay Bonds			
Temporary Note			
No-Fund Warrant			
Lease Purchase Principal	$1,230,000	$1,025,000	$820,000

954,395	*Estimated Motor Vehicle Property Tax - 7/1/2026 to 6/30/2027
17,355	*Estimated Recreational Vehicle Property Tax - 7/1/2026 to 6/30/2027
0	*Estimated In Lieu of Taxes on Industrial Bonds - 7/1/2026 to 6/30/2027
2,112	*Estimated 16/20M Tax - 7/1/2026 to 6/30/2027
24,355	*Estimated Commercial Vehicle Tax - 7/1/2026 to 6/30/2027

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

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

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

5,614.9	9/20/2022 FTE Enrollment (Includes 2/20/23 military count)
5,367.0	9/20/2023 FTE Enrollment (Includes 2/20/24 military count)
5,245.9	9/20/2024 FTE Enrollment (Includes 2/20/25 military count)
5,181.8	9/20/2025 FTE Enrollment (Includes 2/20/26 military count)
5,310.0	9/20/2026 Est. FTE Enrollment (Includes 2/20/27 military count estimate)
350	9/20/2026 Estimated Headcount Eligible for Reduced Priced Meals (Used for Sumexpense and Budget At A Glance Charts Only)

Kansas Department of Education
Form 0-135-110
6/2026

District Name Haysville No. 261
County COMBINED

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

	Supplemental General Fund	Capital Outlay Fund	Bond and Interest Fund #1	Recreation Fund
1. County Treasurer Balance 6/30/2026 *	$0	$0	$0	$0
2. 2025 Actual Taxes Levied*	$3,667,828	$1,998,600	$3,360,717	$0
3. Less: percent of delinquent taxes (3a) 5.000	$183,391	$99,930	$168,036	$0
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**	$1,984,769	$1,080,562	$1,818,591	$0
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**	$99,853	$52,964	$91,493	$0
6. Less: June 5, 2026 Ad Valorem Taxes received**	$1,323,778	$724,064	$1,212,935	$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)	$3,591,791	$1,957,520	$3,291,055	$0
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)	$76,037	$41,080	$69,662	$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2026 to 12-31-2027) (Line 3 x 75%)	$137,543	$74,948	$126,027	$0
Tax Collection Ratio (Jan, Mar, June)	92.927 %	92.945 %	92.927 %	0.000 %

TABLE I

1. Estimated percent of distribution of 2026 tax dollars:	=	Jan. 20, 2027	55.520	Sept. 20, 2027	4.150
		Mar. 20, 2027	3.170	Oct. 31, 2027	0.000
		June 5, 2027	37.160		
2. Estimated percent of distribution (Jan., Mar., June)		=	95.850		
3. 2026 General Fund Assessed Valuation		=	$192,642,788	TOTAL	100.000
4. 2026-2027 Tax Levied (20 mills x 2026 General Fund Assessed Valuation)		=	$3,852,856		
5. 2026-2027 Est. Tax Levy to be received 1-1-2027 to 6-30-2027 (Line 2 x Line 4)		=	$3,692,962		

***WARNING: Est. collection rate may be too high based upon prior year LOB percent collected.**

(Must total 100%)

*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.

Kansas Department of Education
Form 0-135-110
6/2026

District Name Haysville No. 261
County COMBINED

2026-2027

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

		Adult Education	Special Liability	Bond & Interest #2
1. County Treasurer Balance 6/30/2026 *		$0	$0	$0
2. 2025 Actual Taxes Levied*		$0	$0	$0
3. Less: percent of delinquent taxes	5.000	$0	$0	$0
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**		$0	$0	$0
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**		$0	$0	$0
6. Less: June 5, 2026 Ad Valorem Taxes received**		$0	$0	$0
7. Less: County Taxes received**		$0	$0	$0
8. Less: County Taxes received**		$0	$0	$0
9. Less: Taxes refunded/abated (NRA / TIF)		$0	$0	$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)		$0	$0	$0
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)		$0	$0	$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2026 to 12-31-2027) (Line 3 x 75%)		$0	$0	$0
Tax Collection Ratio (Jan, Mar, June)		0.000 %	0.000 %	0.000 %

(13) Estimated Motor Vehicle Property Tax* 7/1/2026 to 6/30/2027: $954,395

(14) Estimated Recreational Vehicle Property Tax* 7/1/2026 to 6/30/2027: $17,355

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

(16) Estimated 16/20M Tax* 7/1/2026 to 6/30/2027: $2,112

(17) Estimated Commercial Vehicle Tax* 7/1/2026 to 6/30/2027: $24,355

(18) **2024 DELINQUENT TAX PERCENTAGE**

Percent Uncollected* = 4.0000 %

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Kansas Department of Education
Form 0-135-110
6/2026

District Name Haysville No. 261
County COMBINED

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

	No Fund Warrant	Special Assessment	Temporary Note	Historical Museum	Public Library
1. County Treasurer Balance 6/30/2026 *	$0	$0	$0	$0	$0
2. 2025 Actual Taxes Levied*	$0	$0	$0	$0	$0
3. Less: percent of delinquent taxes 5.000	$0	$0	$0	$0	$0
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**	$0	$0	$0	$0	$0
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**	$0	$0	$0	$0	$0
6. Less: June 5, 2026 Ad Valorem Taxes received**	$0	$0	$0	$0	$0
7. Less: County Taxes received**	$0	$0	$0	$0	$0
8. Less: County Taxes received**	$0	$0	$0	$0	$0
9. Less: Taxes refunded/abated (NRA / TIF)	$0	$0	$0	$0	$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	$0	$0	$0	$0	$0
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)	$0	$0	$0	$0	$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2026 to 12-31-2027) (Line 3 x 75%)	$0	$0	$0	$0	$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	0.000 %	0.000 %

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Kansas Department of Education
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6/2026

District Name Haysville No. 261
County COMBINED

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

	Rec. Comm Emp Benef & Spec Liab	Extraordinary Growth Facilities	Public Library Board Emp Benefits	Cost of Living
1. County Treasurer Balance 6/30/2026 *	$0	$0	$0	$0
2. 2025 Actual Taxes Levied*	$0	$0	$0	$0
3. Less: percent of delinquent taxes 5.000	$0	$0	$0	$0
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**	$0	$0	$0	$0
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**	$0	$0	$0	$0
6. Less: June 5, 2026 Ad Valorem Taxes received**	$0	$0	$0	$0
7. Less: County Taxes received**	$0	$0	$0	$0
8. Less: County Taxes received**	$0	$0	$0	$0
9. Less: Taxes refunded/abated (NRA / TIF)	$0	$0	$0	$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	$0	$0	$0	$0
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)	$0	$0	$0	$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2026 to 12-31-2027) (Line 3 x 75%)	$0	$0	$0	$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	0.000 %

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Kansas Department of Education
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6/2026

District Name Haysville No. 261
County Sedgwick

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*		$3,667,828	$1,998,600	$3,360,717	
3. Less: percent of delinquent taxes (3a)	4.000	$146,713	$79,944	$134,429	$0
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**		$1,984,769	$1,080,562	$1,818,591	
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**		$99,853	$52,964	$91,493	
6. Less: June 5, 2026 Ad Valorem Taxes received**		$1,323,778	$724,064	$1,212,935	
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)		$3,555,113	$1,937,534	$3,257,448	$0
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)		$112,715	$61,066	$103,269	$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2026 to 12-31-2027) (Line 3 x 75%)		$110,035	$59,958	$100,822	$0
Tax Collection Ratio (Jan, Mar, June)		92.927 %	92.945 %	92.927 %	0.000 %

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Kansas Department of Education
Form 0-135-110
6/2026

District Name Haysville No. 261
County Sedgwick

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	4.000	$0	$0	$0
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**				
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**				
6. Less: June 5, 2026 Ad Valorem Taxes received**				
7. Less: County Taxes received**				
8. Less: County Taxes received**				
9. Less: Taxes refunded/abated (NRA / TIF)				
10. Total Deductions (Add lines 3+4+5+6+7+8+9)		$0	$0	$0
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)		$0	$0	$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2026 to 12-31-2027) (Line 3 x 75%)		$0	$0	$0
Tax Collection Ratio (Jan, Mar, June)		0.000 %	0.000 %	0.000 %

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Kansas Department of Education
Form 0-135-110
6/2026

District Name Haysville No. 261
County Sedgwick

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	4.000	$0	$0	$0	$0	$0
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**						
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**						
6. Less: June 5, 2026 Ad Valorem Taxes received**						
7. Less: County Taxes received**						
8. Less: County Taxes received**						
9. Less: Taxes refunded/abated (NRA / TIF)						
10. Total Deductions (Add lines 3+4+5+6+7+8+9)		$0	$0	$0	$0	$0
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)		$0	$0	$0	$0	$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2026 to 12-31-2027) (Line 3 x 75%)		$0	$0	$0	$0	$0
Tax Collection Ratio (Jan, Mar, June)		0.000 %	0.000 %	0.000 %	0.000 %	0.000 %

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

District Name Haysville No. 261
County Sedgwick

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	4.000	$0	$0	$0	$0
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**					
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**					
6. Less: June 5, 2026 Ad Valorem Taxes received**					
7. Less: County Taxes received**					
8. Less: County Taxes received**					
9. Less: Taxes refunded/abated (NRA / TIF)					
10. Total Deductions (Add lines 3+4+5+6+7+8+9)		$0	$0	$0	$0
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)		$0	$0	$0	$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2026 to 12-31-2027) (Line 3 x 75%)		$0	$0	$0	$0
Tax Collection Ratio (Jan, Mar, June)		0.000 %	0.000 %	0.000 %	0.000 %

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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*)	100.0
2. Estimated (FTE*) Special Education Paraprofessionals 190.0 times .4 =	76.0
3. Total number of Special Education Teachers (Line 1 + Line 2)	176.0
4. Estimated State Aid due from 7-1-2026 to 6-30-2027 (Line 3 x $28,250)	$4,972,000

**Full-time equivalency*

TRANSPORTATION COSTS FOR SPECIAL EDUCATION

5. Salaries of Bus Drivers and Transportation Aides (includes social security and fringe benefits)	$1,400,000
6. Contractual Services (includes mileage paid to parents)	$25,000
7. Insurance	$35,000
8. Maintenance in Lieu of Transportation (limited to $750 per child)	$0
9. Other Expense (gasoline, oil, vehicle maintenance, etc.)	$185,000
10. Capital Outlay Fund—Equipment (exclude bus purchases)	$0
11. Depreciation (Includes only those vehicles which are not depreciated in the regular transportation formula. See depreciation schedule for prior year.)	$75,000
12. Teacher travel (in-district)	$20,000
13. Total of Lines 5 through 12	$1,740,000
14. Less: Transportation reimbursement (include cash sale of buses, EXCLUDE State Aid)	$0
15. Net Transportation Cost (Line 13 minus Line 14)	$1,740,000
16. Total Estimated Transportation Aid (7-1-2026 to 6-30-2027) (Line 15 x 80%)	$1,392,000
17. Estimated Catastrophic State Aid (7-1-2026 to 6-30-2027)	
18. Estimated Medicaid Replacement State Aid	$100,000
19. Estimated Special Education State Aid on behalf of Cooperative/Interlocal (Form 120) (7-1-2026 to 6-30-2027)	$0
20. Estimated Local Contribution Special Education State Aid	$1,160,000
21. Total Estimated Special Education Aid (7-1-2026 to 6-30-2027) (Line 4+16+17+18+19+20)	**$7,624,000**

Form 148
2026-2027 Estimated State Foundation Aid

1. 2026-27 General Fund Budget (Form 150, Line 16)	=	$50,926,202
2. Estimated Local Effort		
a. 6-30-2026 Unencumbered Cash Balance (General Fund)	=	$0
b. 2026-27 Pupil Tuition (General Fund Only)	=	$0
c. 2026-27 Miscellaneous Revenue/Tax Collections (General Fund)	=	$0
d. 2026-27 Mineral Production Tax (General Fund)	=	$0
e. 2026-27 Special Education State Aid	=	$7,624,000
3. TOTAL (2a + 2b + 2c + 2d + 2e)	=	$7,624,000
4. 2026-27 Estimated State Foundation Aid (Line 1 minus Line 3)	=	$43,302,202

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) = 5,100.0

2. Estimated 2026-27 Preschool-Aged At-Risk (3 yr and 4 yr Old) FTE enrollment (see Footnote(e)) (Count as .5 FTE)
   9/20/26 100.0 + 2/20/27 0.0 = 100.0

3. 2026-27 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2) = 5,200.0

4. Estimated 2026-27 weighted low enrollment and high enrollment.
   (from line 3) 5,200.0 x 0.035040 factor (from Table II) = 182.2

5. Estimated 2026-27 Bilingual Weighting (see Footnotes (a) and (b)) = 53.1
   A. (9/20/26 Contact Hrs 750.0 + 2/20/27 Contact Hrs 0.0) / 6 x 0.395 = 49.4
   B. (9/20/26 ELL Headcount 287 + 2/20/27 ELL Hdct 0) x .185 = 53.1
   Note: Bilingual weighting is based on the higher of contact hours or headcount.

6. Estimated 2026-27 Career Technical Education (CTE) weighting (see Footnote (c))
   (9/20/26 CTE contact hrs 1,200.0 + 2/20/27 contact hrs 0.0) / 6 x 0.5 = 100.0

7. Estimated 2026-27 At-Risk Student Weighting
   9/20/26 Free Lunch 2,650 + 2/20/27 Free Lunch 0 x 0.484 = 1,282.6

8. Estimated 2026-27 High-Density At-Risk Student Weighting (from Table V, Line 2) = 278.3

9. Estimated 2026-27 Transportation Weighting (Table III, Line 6) 1,678,633 ÷ $5,778 = 290.5

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

11. Estimated Special Education Weighting. Amount of Sp. Ed. Funding (see Footnote(f)) 7,624,000 ÷ $5,778 = 1,319.5

12. Estimated FHSU Math & Science Academy FTE enrollment = 1.0

13. Estimated 2026-27 Virtual State Aid (Table IV, Line 4) = $616,000

14. Estimated 2026-27 operating budget excludes COLA. (Lines 3 thru 12 times BASE + Line 13) 8,707.2 x $5,778 + 616000 = $50,926,202

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) = 0.0

16. Total General Fund Budget Authority including Cost of Living. 8,707.2 x $5,778 + 616000 = $50,926,202

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) = 7386.7 x $5857 = $43263902 + 7,624,000 (Spec Ed) = $50,887,902

TABLE I - KSA 72-5132

1. Does the district qualify for the 3 yr Average? (Due to military dependent children.) **NO**

2. 9/20/23 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual) = 5,186.0

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

4. 9/20/24 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual) = 5,066.9

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

6. 9/20/25 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual) = 5,002.4

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

8. 9/20/26 Estimated FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual) = 5,100.0

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

10. Sept. 20, 2023, FTE enrollment plus 2/20/24 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.) = 5,186.0

11. Sept. 20, 2024, FTE enrollment plus 2/20/25 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.) = 5,066.9

12. Sept. 20, 2025, FTE enrollment plus 2/20/26 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.) = 5,002.4

13. Sept. 20, 2026, FTE enrollment plus 2/20/27 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.) = 5,100.0

14. 3 Prior Years' Average FTE*: 5,186.0 (line 10) + 5,066.9 (line 11) + 5,002.4 (line 12)) ÷ 3 = 5,085.1 (goes to line 14) = 5,085.1

* 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]). = 5,100.0

16. Total FTE adjusted enrollment. (Goes to page 1, line 1) = 5,100.0

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.				=	36.0
2. All public pupils transported or for whom transportation is being made available 9-20-2026 who reside in the district 2.5 miles or more (Estimated)	2,200.0	+ 2-20-27	0.0	=	2,200.0
3. Index of density = Line 2	2,200.0	divided by Line 1	36.0	=	61.111
4. Using index of density (Line 3), determine Per Capita Allowance.				=	$550
			Factor A [BASE Change]		1.3873
			Factor B [Transported Students times Per Capita Allowance]		$1,210,000
			Factor C [Factor B times Constant]		$1,210,000
			Factor D [Factor C times Factor A]		$1,678,633
6. 2026-27 Trans. State Aid = 1,678,633			(to Line 9, Page 1)	=	1,678,633

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.	110.0 X	$5,600	=	616,000
2. Estimated 9/20/26 FTE enrollment for part-time students enrolled in virtual programs.	0.0 X	$5,600	=	0
3. Estimated Virtual Credits* (20 years and older as of 9/20/26)	0.00 X	$709	=	0
4. Estimated Virtual Credits* (dropouts aged 19 and under as of 9/20/26)	0.00 X	$709	=	0
5. **Estimated Virtual State Aid (Lines 1 plus 2 plus 3 plus 4)**			=	**$616,000**

*No student shall be counted for more than 6 credits per year.

"Virtual School" means any school or educational program that: (1) Is offered for credit; (2) uses distance-learning technologies which predominately use internet-based methods to deliver instruction; (3) involves instruction that occurs asynchronously with the teacher and pupil in separate locations; (4) requires the pupil to make academic progress toward the next grade level and matriculation from kindergarten through high school graduation; (5) requires the pupil to demonstrate competence in subject matter for each class or subject in which the pupil is enrolled as part of the virtual school; and (6) requires age-appropriate pupils to complete state assessment tests.

TABLE V
High At-Risk Weighting Calculation (KSA 72-5151)

1. Estimated 2026-27 Free Lunch Percentage (1B divided by 1A)			=	51.46 %
A. 9/20/26 + 2/20/27 Headcount (from Open page)		= 5,150		
B. 9/20/26 + 2/20/27 Free Lunch Headcount (from Open page)		= 2,650		
2. Estimated 2026-27 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8)			=	278.3
A. USD Level (i or ii)		= 278.3		
i. High-Density At-Risk >= 50% (1B times 10.5%)	= 278.3			
ii. High-Density At-Risk >= 35% and < 50% (1B times (#1 minus 35%) times .7)	= 0.0			
B. SCHOOL Level Do NOT need to enter information by building		= 0.0		

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

1. Estimated 2026-27 At-Risk (Free Meals) Weighted FTE [Form 150 Line 7] =	1,282.6		
2. Estimated 2026-27 At-Risk (High Density) Weighted FTE [Form 150 Line 8] =	278.3		
3. Estimated 2026-27 At-Risk State Foundation Aid [(Line 1 + Line 2) X $5778] =	1,560.9 X	$5,778	= $9,018,880

(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 750.0 ÷ 6 x 0.395 = 49.3750 [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 287 x 0.185 = 53.0950 [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? = NO
2. Did the district have a military dependent student enrolled during the 2025-2026 school year? = YES
3. Did the district decline in enrollment for 2025-2026 school year compared to the 2024-2025 school year? = YES

Qualifying for Military Provision for 2/20 weightings

Is the 2/20/27 Est. FTE Enrollment 0.0 >=25 or 1% of the 9/20/26 Est. FTE Enrollment 5,100.0 = NO

FORM 155
2026-2027 LOCAL OPTION BUDGET

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

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

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

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

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

6. COMPUTED LOB FOR 2026-2027
(2026-27 LOB Base General Fund $ 50,887,902 X Lower of Line 4 or Line 5 ..... $ 16,793,008

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: 14.90 %
Amount required to transfer from Supplemental General Fund to K-12 At-Risk Fund: $2,502,158

(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: 0.62 %
Amount required to transfer from Supplemental General Fund to Bilingual Fund: $104,117

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

Percent of special education weighting to total adjusted (weighted) enrollment: 15.33 %
Amount required to transfer from Supplemental General Fund to Special Education Fund: $2,574,368

Form 162

2026-2027 ESTIMATED FOOD SERVICE REVENUE

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

SCHOOL NUTRITION PROGRAMS		TOTAL ANNUAL MEALS	FEDERAL RATE	FEDERAL Reimbursement	STATE RATE	STATE Reimbursement	DISTRICT LOCAL PRICE	DISTRICT LOCAL REVENUE	TOTAL 7-1-26 to 6-30-27
LUNCH									
Paid Elem	1.	120,000	.8550	$102,600	.0400	$4,800	2.60	$312,000	$419,400
Jr. High	2.	80,000	.8550	$68,400	.0400	$3,200	2.80	$224,000	$295,600
Sr. High	3.	80,000	.8550	$68,400	.0400	$3,200	2.95	$236,000	$307,600
Free	4.	300,000	5.0150	$1,504,500	.0400	$12,000			$1,516,500
Reduced	5.	40,000	4.6150	$184,600	.0400	$1,600	0.40	$16,000	$202,200
Adult	6.	100					3.50	$350	$350
TOTAL	7.	620,100		$1,928,500		$24,800		$788,350	$2,741,650
BREAKFAST									
Paid Elem	8.		.4100	$0				$0	$0
Jr. High	9.		.4100	$0				$0	$0
Sr. High	10.		.4100	$0				$0	$0
Free	11.	130,000	2.4800	$322,400					$322,400
Reduced	12.		2.1800	$0			0.30	$0	$0
Adult	13.							$0	$0
TOTAL	14.	130,000		$322,400				$0	$322,400
SNACKS									
Paid Elem	15.		.1300	$0				$0	$0
Jr. High	16.		.1300	$0				$0	$0
Sr. High	17.		.1300	$0				$0	$0
Free	18.		1.2800	$0					$0
Reduced	19.		.6500	$0			0.15	$0	$0
Adult	20.							$0	$0
TOTAL	21.	0		$0				$0	$0
SPECIAL MILK PROGRAM									
MILK									
Paid	22.		.2700	$0				$0	$0
Free-Avg Dealer Cost	23.			$0					$0
TOTAL	24.	0		$0				$0	$0
CHILD & ADULT CARE FOOD PROGRAM									
BREAKFAST									
Paid Elem	25.		.4200	$0				$0	$0
Jr. High	26.		.4200	$0				$0	$0
Sr. High	27.		.4200	$0				$0	$0
Free	28.		2.4800	$0					$0
Reduced	29.		2.1800	$0					$0
Adult	30.							$0	$0
TOTAL	31.	0		$0				$0	$0
LUNCH									
Paid Elem	32.		.7650	$0				$0	$0
Jr. High	33.		.7650	$0				$0	$0
Sr. High	34.		.7650	$0				$0	$0
Free	35.		4.9250	$0					$0
Reduced	36.		4.5250	$0					$0
Adult	37.							$0	$0
TOTAL	38.	0		$0				$0	$0
SNACKS									
Paid Elem	39.		.1300	$0				$0	$0
Jr. High	40.		.1300	$0				$0	$0
Sr. High	41.		.1300	$0				$0	$0
Free	42.		1.2800	$0					$0
Reduced	43.		.6500	$0					$0
Adult	44.							$0	$0
TOTAL	45.	0		$0				$0	$0
SUPPER									
Paid Elem	46.		.7650	$0				$0	$0
Jr. High	47.		.7650	$0				$0	$0
Sr. High	48.		.7650	$0				$0	$0
Free	49.		4.9250	$0					$0
Reduced	50.		4.5250	$0					$0
Adult	51.							$0	$0
TOTAL	52.	0		$0				$0	$0

Form 162

2026-2027 ESTIMATED FOOD SERVICE REVENUE

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

SUMMER FOOD SERVICE PROGRAM		TOTAL ANNUAL MEALS	FEDERAL RATE	FEDERAL Reimbursement	STATE RATE	STATE Reimbursement	DISTRICT LOCAL PRICE	DISTRICT LOCAL REVENUE	TOTAL 7-1-26 to 6-30-27
BREAKFAST									
Free	53.	5,000	3.1575	$15,788					$15,788
Adult (if charge)	54.							$0	$0
TOTAL	55.	5,000		$15,788				$0	$15,788
LUNCH									
Free	56.	10,000	5.5300	$55,300		$0			$55,300
Adult (if charge)	57.							$0	$0
TOTAL	58.	10,000		$55,300				$0	$55,300
SNACKS									
Free	59.		1.3150	$0					$0
Adult (if charge)	60.							$0	$0
TOTAL	61.	0		$0				$0	$0
SUPPER									
Free	62.		5.5300	$0					$0
Adult (if charge)	63.							$0	$0
TOTAL	64.	0		$0				$0	$0
OTHER CASH									
Sales/Income	65.	xxxxxxxxxx		xxxxxxxxxx			xxxxxx		$0
12 Months Total Income	66.	xxxxxxxxxx		$2,321,988		$24,800		$788,350	$3,135,138

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	27.22%	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2. Supplemental Gen. Fund	$3,373,196	40.67%	$260,062	29.60%	$4,729	$0	$575	$6,637
3. Adult Education	$0	0.00%	$0	0.00%	$0	$0	$0	$0
4. Capital Outlay	$1,835,993	22.14%	$141,573	16.11%	$2,574	$0	$313	$3,613
5. Special Assessment	$0	0.00%	$0	0.00%	$0	$0	$0	$0
6. Bond and Interest #1	$3,084,314	37.19%	$237,810	27.07%	$4,324	$0	$526	$6,069
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	$8,293,503	100.00% (c)	$639,445 (e)	100.00% (c)	$11,628 (e)	$0 (e)	$1,415 (e)	$16,318 (e)

(a) Do not include taxes levied for any funds in which a budget will not be made in 2026-2027.
(b) Divide each fund's tax levy by total tax dollars levied.
(c) Should equal 100 percent.
(d) Take the amount on line 21 times the calculated percentage for each fund from column 2.
(e) Take the amount on Form 110, Page 2, Lines 13, 14, 15, 16 and 17 and multiply by .67.
(f) Includes the total 2024 General Fund taxes levied.
(g) Take the amount on line 21 times the calculated percentage for each fund from column 2.

2026-2027
FORM 194-A
Proration of Estimated Motor Vehicle Property Tax, Recreational Vehicle Property Tax and In Lieu of Taxes on Industrial Revenue Bonds for January 1, 2027, to June 30, 2027

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

	(1) 2025 Taxes Levied (Dollars)(a)	(2) Percent of Total Taxes Levied (b)	(3) Motor Vehicle Property Tax (d)	(4) Percent of Total Taxes Levied (f)	(5) Recreational Vehicle Property Tax (d)	(6) In Lieu of Taxes in Ind. Rev. Bonds (g)	(7) 16/20M Tax (d)	(8) Commercial Vehicle Tax (d)
1. General (No MVPT or RVPT)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	27.79%	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2. Supplemental Gen. Fund	$3,667,828	40.63%	$127,964	29.34%	$2,327	$0	$283	$3,265
3. Adult Education	$0	0.00%	$0	0.00%	$0	$0	$0	$0
4. Capital Outlay	$1,998,600	22.14%	$69,730	15.99%	$1,268	$0	$154	$1,779
5. Special Assessment	$0	0.00%	$0	0.00%	$0	$0	$0	$0
6. Bond and Interest #1	$3,360,717	37.23%	$117,256	26.88%	$2,132	$0	$259	$2,992
7. Bond and Interest #2	$0	0.00%	$0	0.00%	$0	$0	$0	$0
8. Temporary Notes	$0	0.00%	$0	0.00%	$0	$0	$0	$0
9. Recreation Commission	$0	0.00%	$0	0.00%	$0	$0	$0	$0
10. Rec Comm Employee Bnfts	$0	0.00%	$0	0.00%	$0	$0	$0	$0
11. No Fund Warrant	$0	0.00%	$0	0.00%	$0	$0	$0	$0
13. Special Liability Expense	$0	0.00%	$0	0.00%	$0	$0	$0	$0
14. School Retirement	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
15. Historical Museum	$0	0.00%	$0	0.00%	$0	$0	$0	$0
16. Extraordinary Growth Facilities	$0	0.00%	$0	0.00%	$0	$0	$0	$0
17. Public Library Board	$0	0.00%	$0	0.00%	$0	$0	$0	$0
18. Public Library Board Emp Bnfts	$0	0.00%	$0	0.00%	$0	$0	$0	$0
19. Declining Enrollment	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
20. Cost of Living	$0	0.00%	$0	0.00%	$0	$0	$0	$0
21. TOTAL	$9,027,145	100.00% (c)	$314,950 (e)	100.00% (c)	$5,727 (e)	$0 (e)	$697 (e)	$8,037 (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) 300 x $135) = $40,500

B. Motorcycle Safety Aid (Approved Programs Only)

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

C. Estimated KPERS

1. KPERS State Aid for 2025-2026 School Year = $6,010,607
2. Est. increase due to KPERS rate (Line 1 times 2.5%) = $150,265
3. Est. KPERS State Aid due to salary increases and added staff ((Line 1 + Line 2) X % of salary increase and added staff 10.00 %) = $616,087
4. Est. KPERS State Aid for 2026-27 (Line 1 + Line 2 + Line 3) = $6,776,959

D. Professional Development Aid (Approved Programs Only)

1. Total estimated 2026-27 expenditures approved professional development program = 0
2. Total potential state aid (Line 1 X 0.5) = 0
3. Multiply Legal Maximum General Fund Budget X 0.005 = 254,631
4. Estimated State Aid (lower of Lines 2 or 3) = 0
5. Estimated Prorated State Aid (Line 4 X 0.3) to be paid on June 20, 2027 = 0

USD# 261

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
44,000.0 times amount per mile ($.90 per mile) = $39,600

TOTAL = $39,600

*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)					=	$16,793,008
2. Estimated Supplemental General State Aid Line 1	16,793,008	x	factor	0.7416	=	$12,453,695
3. Less Prior Year Overpayment					-	$680,331
4. Net Estimated Supplemental General State Aid (Line 2 - Line 3)					=	$11,773,364

FORM 243
2026-2027 ESTIMATED CAPITAL OUTLAY STATE AID

1. Estimated 2026 Taxes Levied in the Capital Outlay Fund		=	$2,150,176
2. Estimated Capital Outlay State Aid (Line 1 x Factor)	0.9000	=	$1,935,158

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		=	$8,276,493
2. Estimated Federal Tax Credit (Build America Bonds)		=	
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	0.8900	=	$7,366,079
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)		=	$7,366,079

Kansas Department of Education
Form 0-135-242

USD #261
6/2026

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

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

1. Estimated 2026-2027 bond and interest fund payments		=	
2. Estimated Federal Tax Credit (Build America Bonds)		=	
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	0.2900	=	$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	0.2900	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

Kansas Department of Education
Form 0-135-242

USD #261
6/2026

FORM 248

BOND AND INTEREST FUND #1

2026-2027 ESTIMATED BOND AND INTEREST STATE AID

(Bond Elections After July 1, 2022)

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

1. Estimated 2026-2027 bond and interest fund payments				=	$4,807,750
2. Estimated Federal Tax Credit (Build America Bonds)				=	
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	0.3800	x	ProRation 98	=	$1,790,406
4. Less prior year overpayment				-	
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2026 through June 30, 2027) (Line 3 - Line 4)				=	$1,790,406

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	0.8900	=	$0
4. Less prior year overpayment		-	
5. Estimated bond and interest fund state aid (Goes to Code 63) (July 1, 2026 through June 30, 2027) (Line 3 - Line 4)		=	$0

Kansas Department of Education
Form 0-135-242A

USD #261
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	0.2900	=	$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 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	0.2900 x	ProRation 100	=	$0
4. Less prior year overpayment			-	
5. Estimated bond and interest fund state aid (Goes to Code 63) (July 1, 2026 through June 30, 2027) (Line 3 - Line 4)			=	$0

Kansas Department of Education
Form 0-135-242A

USD #261
6/2026

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	0.3800 x	ProRation 98	=	$0
4. Less prior year overpayment			-	
5. Estimated bond and interest fund state aid (Goes to Code 63) (July 1, 2026 through June 30, 2027) (Line 3 - Line 4)			=	$0

Unencumbered Cash Balance by Fund

	Fund	July 1, 2024	July 1, 2025	July 1, 2026
General	06	0	0	0
Federal Funds	07	-295,924	-180,398	-154,384
Supplemental General	08	273,542	477,988	837,996
Adult Education	10	0	0	0
Preschool-Aged At-Risk*	11	7,862	7,867	7,867
Adult Supplemental Education	12	0	0	0
At-Risk Education Fund*	13	4,314	4,082	4,088
Bilingual Education*	14	22	0	0
Virtual Education*	15	0	0	0
Capital Outlay	16	3,428,160	4,762,941	9,197,448
Driver Training*	18	118,160	80,153	100,000
Declining Enrollment	19	0	0	0
Extraordinary School Program*	22	0	0	0
Food Service	24	3,007,515	2,635,197	2,602,643
Professional Development*	26	28,312	157,171	150,002
Parent Education Program*	28	0	0	0
Summer School*	29	0	0	0
Special Education*	30	3,524,360	3,484,963	3,124,955
Cost of Living	33	0	0	0
Career and Postsecondary Education*	34	25,115	55,599	67,127
Gifts/Grants	35	0	0	0
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	500,000	1,042,381	1,042,381
Text Book & Student Material*	55	2,252,719	2,540,846	2,660,758
Activity Fund	56	560,147	584,850	561,551
Bond and Interest #1	62	14,771,262	17,770,715	19,454,653
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		28,205,566	33,424,355	39,657,085
Enrollment (FTE)[1]		5,245.9	5,181.8	5,310.0
Amount per Pupil[2]		5,377	6,450	7,468
Historical Museum	80	0	0	0
Public Library	82	0	0	0
Public Library Emp. Benefits	83	0	0	0
Recreation Commission	84	0	0	0
Recreaction Commission Emp. Benefits	86	0	0	0
OTHER TOTAL		0	0	0

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

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

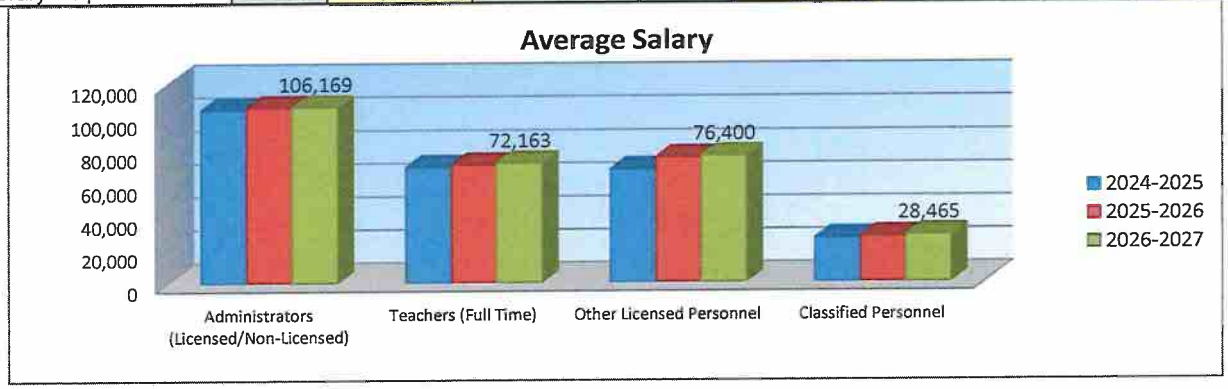
2. Amount per pupil excludes the following funds: Historical Museum, Public Library, Public Library Emp. Benefits, Recreation Commission and Recreation Commission Emp. Benefits.

	July 1, 2024	July 1, 2025	July 1, 2026
July 1 Beginning Balances of Highlighted Funds*			
TOTAL	6,460,864	7,373,062	7,157,178
Total Expenditures (including Transfers) for General Fund and Supplemental General (LOB) Fund			
General	49,053,104	48,854,141	50,926,202
LOB	16,122,365	15,938,112	16,793,008
Total	65,175,469	64,792,253	67,719,210
CASH BALANCE			
Percentage	9.91%	11.38%	10.57%

USD # 261

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)	31.0	3,244,699	104,668	31.0	3,282,360	105,883	31.0	3,291,225	106,169
Teachers (Full Time)	364.0	25,422,197	69,841	357.0	25,407,642	71,170	352.0	25,401,417	72,163
Other Licensed Personnel	93.0	6,365,102	68,442	91.0	6,860,341	75,388	91.0	6,952,365	76,400
Classified Personnel	539.0	14,319,445	26,567	537.0	14,778,347	27,520	540.0	15,371,206	28,465
Substitutes/Temporary Help	~~~~~~	1,456,225	~~~~~~	~~~~~~	828,165	~~~~~~	~~~~~~	1,127,455	~~~~~~



DEFINITIONS

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

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

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

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

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