

Budget Contents

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DISTRICT NAME Maize
USD # 266 (TYPE USD NUMBER ONLY)
HOME COUNTY Sedgwick

2026-2027

722,087,496	Final 2024 Assessed Valuation (All funds except General)
598,961,301	Final 2024 General Fund Assessed Valuation
726,703,516	Final 2024 Capital Outlay Assessed Valuation
801,556,269	Final 2025 Assessed Valuation (All funds except General)
675,439,061	Final 2025 General Fund Assessed Valuation
806,392,977	Final 2025 Capital Outlay Assessed Valuation
861,916,026	2026 Assessed Valuation (All funds except General)
733,121,349	2026 General Fund Assessed Valuation
867,395,434	2026 Capital Outlay Assessed Valuation

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

	2024-25 Mill Rates (official levies from County Clerk)	2025-26 Mill Rates (official levies from County Clerk)	2024 Taxes Levied (From 2025-2026 Budget Form 110, Line 2)
General	20.000	20.000	11,979,226
Supplemental General	13.521	13.038	9,775,751
Adult Education	0.000	0.000	0
Capital Outlay	7.734	8.000	5,629,999
Special Liability Expense	0.000	0.000	0
Bond and Interest #1	17.235	17.247	12,462,167
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	0.999	1.000	722,282
Rec Comm Employee Benefits	0.000	0.000	
Extraordinary Growth Facilities	0.000	0.000	
Cost of Living	1.610	1.396	1,163,956

Enrollment Data for Form 150 (Exclude Virtual)

7,311.5	9/20/23 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
7,297.7	9/20/24 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
7,216.3	9/20/25 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
7,500	9/20/26 Est. Funded Headcount for PK-12 (Include Preschool-Aged At-Risk [3 yr and 4 yr Old])
	9/20/26 Est. FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
7,500.0	Note: Out of state students counted as HALF of regular FTE. Exclude FHSU Math & Science Academy.
50.0	9/20/26 Est. Preschool-Aged At-Risk [3 yr and 4 yr Old] FTE Enrollment (count each student as .5 FTE)
	9/20/26 Est. Number of eligible students that qualify for free meals
1,950	EXCLUDE part-time students in grades 1-12 and students 20 years of age and over, unless they are on an IEP
	9/20/26 Est. Career and Tech Ed total clock hours of students enrolled and attending in approved courses
2,500.0	EXCLUDE classes taken at Technical College or Community College
700.0	9/20/26 Est. Bilingual Education total clock hours of students enrolled and attending
275	9/20/26 Est. Bilingual headcount of students enrolled and attending
4,500.0	9/20/26 Est. Public pupils transported or for whom transportation is being made available who reside in the district 2.5 miles or more
0.0	9/20/26 Est. FTE of students enrolled in your district and attending Fort Hays State University (FHSU) Math & Science Academy. [Cannot be used to generate general fund weightings other than BASE and cannot be used for LOB authority. Districts must send BASE to FHSU for students enrolled in their district and attending FHSU Math & Science Academy.]

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

0.0	2/20/24 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
0.0	2/20/25 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3yr and 4 yr Old])
0.0	2/20/26 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
0	2/20/27 Est. Funded Headcount for PK-12 (Include Preschool-Aged At-Risk [3 yr and 4 yr Old])
	2/20/27 Est. FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
0.0	Note: Out of state students counted as HALF of regular FTE.
0.0	2/20/27 Est. Preschool-Aged At-Risk [3 yr and 4 yr Old] FTE Enrollment (count each student as .5 FTE)
	2/20/27 Est. number of eligible students that qualify for free meals
0	EXCLUDE part-time students in grades 1-12 and students 20 years of age and over, unless they are on an IEP
0.0	2/20/27 Est. Career and Tech Ed total clock hours of students enrolled and attending in approved courses
0.0	2/20/27 Est. Bilingual Education total clock hours of students enrolled and attending
0	2/20/27 Est. Bilingual headcount of students enrolled and attending
0.0	2/20/27 Est. Public pupils transported for whom transportation is being made available who reside in the district 2.5 miles or more

Virtual State Aid (KSA 72-3715)

485.0	9/20/26 Est. FTE Virtual Students (Full-Time Students)
12.0	9/20/26 Est. FTE Virtual Students (Part-Time Students)
0.00	Total Credits Earned (20 yrs and older as of 9/20/26)
0.00	(No student shall be counted for more than 6 credits between July 1, 2026 and June 30, 2027)
0.00	Total Credits Earned (Dropouts aged 19 and under as of 9/20/26)
0.00	(No student shall be counted for more than 6 credits between July 1, 2026 and June 30, 2027)
42.5	Area of district in square miles 9/20/2026
0	Amount (Ancillary Facilities Weighting) approved by Board of Tax Appeals (Transfers to F150, Line 10)
	Your district qualifies for Cost of Living. Please complete this section.
Yes	Will the Board levy a tax for Cost of Living weighting?
Yes	If yes, will the Board adopt at least a 31% Local Option Budget?
5/10/2021	Date the Board adopted Resolution as authorized by 72-5159.
4/8/2019	Date the Board ADOPTED the LOB Resolution to exceed the statewide average of 32.4 %. (Goes to C01 as authorized by 72-5143.)
33.00	Percent authorized (cannot exceed 33%) (Goes to Form 155, Line 2)
9999	Expires (Enter year it expires or 9999 for continuous and permanent.) (Goes to Form 155)
	Date the ELECTION was held to increase LOB authority to exceed statewide average of 32.4 %. (Goes to C01 as authorized by 72-5143.)
	Percent authorized. (Cannot Exceed 33%) (Goes to Form 155, Line 3)
	Expires (Enter year it expires or 9999 for continuous and permanent.) (Goes to Form 155)
5/12/2014	Date the Capital Outlay was authorized. (Goes to Code 02.)
8.000	Number of mills. (Cannot exceed 8 mills.)
9999	Number of years authorized. (Enter 9999 for continuous and permanent.)
8.000	2026-27 Capital Outlay Mill Levy Rate to be used in this budget (Goes to Code 04.)
	Date the Adult Education was authorized. (Goes to Code 02.)
0.000	Number of mills.
	Number of years authorized.
2.000	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	\$139,370,000	\$124,160,000	\$108,200,000
Capital Outlay Bonds			
Temporary Note			
No-Fund Warrant			
Lease Purchase Principal	\$24,667	\$0	\$0

2,955,039	*Estimated Motor Vehicle Property Tax - 7/1/2026 to 6/30/2027
24,669	*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
3,550	*Estimated 16/20M Tax - 7/1/2026 to 6/30/2027
17,233	*Estimated Commercial Vehicle Tax - 7/1/2026 to 6/30/2027

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

0.000	2026-27 Adult Ed. Mill Levy Rate to be used in this budget (Goes to Code 04.)
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FTE Enrollment** for All Students (Used only for Sumexpense and Budget At A Glance Charts Only)

**FTE Enrollment includes Preschool-Aged At-Risk (3yr & 4yr old) and Virtual.

Beginning 2017-2018, full-day Kindergarten was funded as 1.0 FTE.

7,737.1	9/20/2022 FTE Enrollment (Includes 2/20/23 military count)
7,831.5	9/20/2023 FTE Enrollment (Includes 2/20/24 military count)
7,792.5	9/20/2024 FTE Enrollment (Includes 2/20/25 military count)
7,703.5	9/20/2025 FTE Enrollment (Includes 2/20/26 military count)
8,047.0	9/20/2026 Est. FTE Enrollment (Includes 2/20/27 military count estimate)
1,000	9/20/2026 Estimated Headcount Eligible for Reduced Priced Meals (Used for Sumexpense and Budget At A Glance Charts Only)

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*	\$10,457,807	\$6,459,215	\$13,833,540	\$802,094
3. Less: percent of delinquent taxes (3a) <u>0.940</u>	\$98,303	\$60,717	\$130,035	\$7,540
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**	\$5,869,437	\$3,623,801	\$7,764,063	\$450,184
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**	\$182,103	\$111,800	\$240,863	\$13,966
6. Less: June 5, 2026 Ad Valorem Taxes received**	\$4,079,196	\$2,519,382	\$5,395,990	\$312,860
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)	\$10,229,039	\$6,315,700	\$13,530,951	\$784,550
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)	\$228,768	\$143,515	\$302,589	\$17,544
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2026 to 12-31-2027) (Line 3 x 75%)	\$73,727	\$45,538	\$97,526	\$5,655
Tax Collection Ratio (Jan, Mar, June)	96.872 %	96.838 %	96.873 %	96.873 %

TABLE I

1. Estimated percent of distribution of 2026 tax dollars:	=	Jan. 20, 2027	56.500	Sept. 20, 2027	3.000
		Mar. 20, 2027	5.000	Oct. 31, 2027	0.500
		June 5, 2027	35.000		
2. Estimated percent of distribution (Jan., Mar., June)	=		96.500		
3. 2026 General Fund Assessed Valuation	=		\$733,121,349	TOTAL	100.000
4. 2026-2027 Tax Levied (20 mills x 2026 General Fund Assessed Valuation)	=		\$14,662,427		(Must total 100%)
5. 2026-2027 Est. Tax Levy to be received 1-1-2027 to 6-30-2027 (Line 2 x Line 4)	=		\$14,149,242		

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

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

	Adult Education	Special Liability	Bond & Interest #2
1. County Treasurer Balance 6/30/2026 *	\$0	\$0	\$0
2. 2025 Actual Taxes Levied*	\$0	\$0	\$0
3. Less: percent of delinquent taxes <u>0.940</u>	\$0	\$0	\$0
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**	\$0	\$0	\$0
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**	\$0	\$0	\$0
6. Less: June 5, 2026 Ad Valorem Taxes received**	\$0	\$0	\$0
7. Less: County Taxes received**	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0
9. Less: Taxes refunded/abated (NRA / TIF)	\$0	\$0	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2026 to 12-31-2027) (Line 3 x 75%)	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %
Estimated Motor Vehicle Property Tax* 7/1/2026 to 6/30/2027		Estimated Recreational Vehicle Property Tax* 7/1/2026 to 6/30/2027	Estimated In Lieu of Taxes on Industrial Revenue Bonds* 7/1/2026 to 6/30/2027
(13) <u>\$2,955,039</u>	(14) <u>\$24,669</u>	(15) <u>\$0</u>	
Estimated 16/20M Tax* 7/1/2026 to 6/30/2027		Estimated Commercial Vehicle Tax* 7/1/2026 to 6/30/2027	
(16) <u>\$3,550</u>	(17) <u>\$17,233</u>		
(18) 2024 DELINQUENT TAX PERCENTAGE			
Percent Uncollected*	= <u>0.9400</u> %		

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

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

	No Fund Warrant	Special Assessment	Temporary Note	Historical Museum	Public Library
1. County Treasurer Balance 6/30/2026 *	\$0	\$0	\$0	\$0	\$0
2. 2025 Actual Taxes Levied*	\$0	\$0	\$0	\$0	\$0
3. Less: percent of delinquent taxes <u>0.940</u>	\$0	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0	\$0
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0	\$0
6. Less: June 5, 2026 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0	\$0
7. Less: County Taxes received**	\$0	\$0	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0	\$0	\$0
9. Less: Taxes refunded/abated (NRA / TIF)	\$0	\$0	\$0	\$0	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0	\$0
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)	\$0	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2026 to 12-31-2027) (Line 3 x 75%)	\$0	\$0	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	0.000 %	0.000 %

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

2026-2027

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

	Rec. Comm Emp Benef & Spec Liab	Extraordinary Growth Facilities	Public Library Board Emp Benefits	Cost of Living
1. County Treasurer Balance 6/30/2026 *	\$0	\$0	\$0	\$0
2. 2025 Actual Taxes Levied*	\$0	\$0	\$0	\$1,119,812
3. Less: percent of delinquent taxes <u>0.940</u>	\$0	\$0	\$0	\$10,526
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**	\$0	\$0	\$0	\$628,499
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**	\$0	\$0	\$0	\$19,506
6. Less: June 5, 2026 Ad Valorem Taxes received**	\$0	\$0	\$0	\$436,780
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	\$1,095,311
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)	\$0	\$0	\$0	\$24,501
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	\$7,895
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	96.872 %

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

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

	Supplemental General Fund	Capital Outlay Fund	Bond and Interest Fund #1	Recreation Fund
1. County Treasurer Balance 6/30/2026 *	\$0	\$0	\$0	\$0
2. 2025 Actual Taxes Levied*	\$10,457,807	\$6,459,215	\$13,833,540	\$802,094
3. Less: percent of delinquent taxes (3a) <u>0.940</u>	\$98,303	\$60,717	\$130,035	\$7,540
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**	\$5,869,437	\$3,623,801	\$7,764,063	\$450,184
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**	\$182,103	\$111,800	\$240,863	\$13,966
6. Less: June 5, 2026 Ad Valorem Taxes received**	\$4,079,196	\$2,519,382	\$5,395,990	\$312,860
7. Less: County Taxes received**				
8. Less: County Taxes received**				
9. Less: Taxes refunded/abated (NRA / TIF)	\$0	\$0	\$0	\$0
10. Total Deductions (add Lines 3+4+5+6+7+8+9)	\$10,229,039	\$6,315,700	\$13,530,951	\$784,550
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)	\$228,768	\$143,515	\$302,589	\$17,544
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2026 to 12-31-2027) (Line 3 x 75%)	\$73,727	\$45,538	\$97,526	\$5,655
Tax Collection Ratio (Jan, Mar, June)	96.872 %	96.838 %	96.873 %	96.873 %

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

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

	Adult Education	Special Liability	Bond & Interest #2
1. County Treasurer Balance 6/30/2026 *			
2. 2025 Actual Taxes Levied*			
3. Less: percent of delinquent taxes <u>0.940</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**			
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**			
6. Less: June 5, 2026 Ad Valorem Taxes received**			
7. Less: County Taxes received**			
8. Less: County Taxes received**			
9. Less: Taxes refunded/abated (NRA / TIF)			
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2026 to 12-31-2027) (Line 3 x 75%)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %

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

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

	No Fund Warrant	Special Assessment	Temporary Note	Historical Museum	Public Library
1. County Treasurer Balance 6/30/2026 *					
2. 2025 Actual Taxes Levied*					
3. Less: percent of delinquent taxes <u>0.940</u>	\$0	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**					
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**					
6. Less: June 5, 2026 Ad Valorem Taxes received**					
7. Less: County Taxes received**					
8. Less: County Taxes received**					
9. Less: Taxes refunded/abated (NRA / TIF)					
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0	\$0
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)	\$0	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2026 to 12-31-2027) (Line 3 x 75%)	\$0	\$0	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	0.000 %	0.000 %

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

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

	Rec. Comm Emp Benef & Spec Liab	Extraordinary Growth Facilities	Public Library Board Emp Benefits	Cost of Living
1. County Treasurer Balance 6/30/2026 *	\$0			\$0
2. 2025 Actual Taxes Levied*	\$0			\$1,119,812
3. Less: percent of delinquent taxes <u>0.940</u>	\$0	\$0	\$0	\$10,526
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**	\$0			\$628,499
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**	\$0			\$19,506
6. Less: June 5, 2026 Ad Valorem Taxes received**	\$0			\$436,780
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	\$1,095,311
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)	\$0	\$0	\$0	\$24,501
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	\$7,895
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	96.872 %

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

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

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

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

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

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

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

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

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

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

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

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

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

	Supplemental General Fund	Capital Outlay Fund	Bond and Interest Fund #1	Recreation Fund
1. County Treasurer Balance 6/30/2026 *	_____	_____	_____	_____
2. 2025 Actual Taxes Levied*	_____	_____	_____	_____
3. Less: percent of delinquent taxes (3a) _____	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**	_____	_____	_____	_____
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**	_____	_____	_____	_____
6. Less: June 5, 2026 Ad Valorem Taxes received**	_____	_____	_____	_____
7. Less: County Taxes received**	_____	_____	_____	_____
8. Less: County Taxes received**	_____	_____	_____	_____
9. Less: Taxes refunded/abated (NRA / TIF)	_____	_____	_____	_____
10. Total Deductions (add Lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2026 to 12-31-2027) (Line 3 x 75%)	\$0	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	0.000 %

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

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

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

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

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

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

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

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

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

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

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

	Supplemental General Fund	Capital Outlay Fund	Bond and Interest Fund #1	Recreation Fund
1. County Treasurer Balance 6/30/2026 *	_____	_____	_____	_____
2. 2025 Actual Taxes Levied*	_____	_____	_____	_____
3. Less: percent of delinquent taxes (3a) _____	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**	_____	_____	_____	_____
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**	_____	_____	_____	_____
6. Less: June 5, 2026 Ad Valorem Taxes received**	_____	_____	_____	_____
7. Less: County Taxes received**	_____	_____	_____	_____
8. Less: County Taxes received**	_____	_____	_____	_____
9. Less: Taxes refunded/abated (NRA / TIF)	_____	_____	_____	_____
10. Total Deductions (add Lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2026 to 12-31-2027) (Line 3 x 75%)	\$0	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	0.000 %

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

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

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

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

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

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

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

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

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

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

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

	Supplemental General Fund	Capital Outlay Fund	Bond and Interest Fund #1	Recreation Fund
1. County Treasurer Balance 6/30/2026 *	_____	_____	_____	_____
2. 2025 Actual Taxes Levied*	_____	_____	_____	_____
3. Less: percent of delinquent taxes (3a) _____	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**	_____	_____	_____	_____
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**	_____	_____	_____	_____
6. Less: June 5, 2026 Ad Valorem Taxes received**	_____	_____	_____	_____
7. Less: County Taxes received**	_____	_____	_____	_____
8. Less: County Taxes received**	_____	_____	_____	_____
9. Less: Taxes refunded/abated (NRA / TIF)	_____	_____	_____	_____
10. Total Deductions (add Lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2026 to 12-31-2027) (Line 3 x 75%)	\$0	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	0.000 %

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

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

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

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

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

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

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

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

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

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

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

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

1. Estimated number of Special Education Teachers (FTE*)	_____
2. Estimated (FTE*) Special Education Paraprofessionals _____ times .4 =	_____ 0.0
3. Total number of Special Education Teachers (Line 1 + Line 2)	_____ 0.0
4. Estimated State Aid due from 7-1-2026 to 6-30-2027 (Line 3 x \$28,250)	_____ \$0

*Full-time equivalency

TRANSPORTATION COSTS FOR SPECIAL EDUCATION

5. Salaries of Bus Drivers and Transportation Aides (includes social security and fringe benefits)	_____ \$1,761,937
6. Contractual Services (includes mileage paid to parents)	_____
7. Insurance	_____ \$48,150
8. Maintenance in Lieu of Transportation (limited to \$750 per child)	_____
9. Other Expense (gasoline, oil, vehicle maintenance, etc.)	_____ \$216,000
10. Capital Outlay Fund—Equipment (exclude bus purchases)	_____
11. Depreciation (Includes only those vehicles which are not depreciated in the regular transportation formula. See depreciation schedule for prior year.)	_____ \$149,800
12. Teacher travel (in-district)	_____ \$80,250
13. Total of Lines 5 through 12	_____ \$2,256,137
14. Less: Transportation reimbursement (include cash sale of buses, EXCLUDE State Aid)	_____
15. Net Transportation Cost (Line 13 minus Line 14)	_____ \$2,256,137
16. Total Estimated Transportation Aid (7-1-2026 to 6-30-2027) (Line 15 x 80%)	_____ \$1,804,910
17. Estimated Catastrophic State Aid (7-1-2026 to 6-30-2027)	_____ \$100,000
18. Estimated Medicaid Replacement State Aid	_____ \$125,000
19. Estimated Special Education State Aid on behalf of Cooperative/Interlocal (Form 120) (7-1-2026 to 6-30-2027)	_____ \$9,000,000
20. Estimated Local Contribution Special Education State Aid	_____ \$1,250,000
21. Total Estimated Special Education Aid (7-1-2026 to 6-30-2027) (Line 4+16+17+18+19+20)	_____ \$12,279,910

Form 148
2026-2027 Estimated State Foundation Aid

1. 2026-27 General Fund Budget (Form 150, Line 16)	=	<u>\$71,969,550</u>
2. Estimated Local Effort		
a. 6-30-2026 Unencumbered Cash Balance (General Fund)	=	<u>\$0</u>
b. 2026-27 Pupil Tuition (General Fund Only)	=	<u>\$0</u>
c. 2026-27 Miscellaneous Revenue/Tax Collections (General Fund)	=	<u>\$0</u>
d. 2026-27 Mineral Production Tax (General Fund)	=	<u>\$0</u>
e. 2026-27 Special Education State Aid	=	<u>\$12,279,910</u>
3. TOTAL (2a + 2b + 2c + 2d + 2e)	=	<u>\$12,279,910</u>
4. 2026-27 Estimated State Foundation Aid (Line 1 minus Line 3)	=	<u>\$59,689,640</u>

Form 150
2026-2027
ESTIMATED LEGAL MAXIMUM GENERAL FUND BUDGET

General Fund Budget – Lines 1 through 18

1. 2026-27 Adjusted FTE enrollment (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old).) (from Table I)				=	<u>7,500.0</u>
2. Estimated 2026-27 Preschool-Aged At-Risk (3 yr and 4 yr Old) FTE enrollment (see Footnote(e)) (Count as .5 FTE)				=	<u>50.0</u>
	9/20/26	<u>50.0</u>	+	2/20/27	<u>0.0</u>
3. 2026-27 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2)				=	<u>7,550.0</u>
4. Estimated 2026-27 weighted low enrollment and high enrollment. (from line 3)	<u>7,550.0</u>	x	<u>0.035040</u>	factor (from Table II)	= <u>264.6</u>
5. Estimated 2026-27 Bilingual Weighting (see Footnotes (a) and (b))				=	<u>50.9</u>
A. (9/20/26 Contact Hrs	<u>700.0</u>	+ 2/20/27 Contact Hrs	<u>0.0</u>	) / 6 x 0.395	= <u>46.1</u>
B. (9/20/26 ELL Headcount	<u>275</u>	+ 2/20/27 ELL Hdct	<u>0</u>	) x .185	= <u>50.9</u>
<i>Note: Bilingual weighting is based on the higher of contact hours or headcount.</i>					
6. Estimated 2026-27 Career Technical Education (CTE) weighting (see Footnote (c))					
(9/20/26 CTE contact hrs	<u>2,500.0</u>	+ 2/20/27 contact hrs	<u>0.0</u>	) / 6 x 0.5	= <u>208.3</u>
7. Estimated 2026-27 At-Risk Student Weighting					
9/20/26 Free Lunch	<u>1,950</u>	+ 2/20/27 Free Lunch	<u>0</u>	x 0.484	= <u>943.8</u>
8. Estimated 2026-27 High-Density At-Risk Student Weighting (from Table V, Line 2)				=	<u>0.0</u>
9. Estimated 2026-27 Transportation Weighting (Table III, Line 6)		<u>3,433,568</u>	÷	\$5,778	= <u>594.2</u>
10. Estimated 2026-27 Ancillary School Facilities Weighting. Amt approved by Board of Tax Appeals.		<u>0</u>	÷	\$5,778	= <u>0.0</u>
11. Estimated Special Education Weighting. Amount of Sp. Ed. Funding (see Footnote(f))		<u>12,279,910</u>	÷	\$5,778	= <u>2,125.3</u>
12. Estimated FHSU Math & Science Academy FTE enrollment				=	<u>0.0</u>
13. Estimated 2026-27 Virtual State Aid (Table IV, Line 4)				=	<u>\$2,783,200</u>
14. Estimated 2026-27 operating budget excludes COLA. (Lines 3 thru 12 times BASE + Line 13)		<u>11,737.1</u>	x	\$5,778 + 2783200	= <u>\$70,600,164</u>
15. Estimated Cost of Living weighting (Must have 31% LOB)	\$1,369,643	<u>\$1,369,643</u>	÷	\$5,778	= <u>237.0</u>
(maximum allowed for this district) (Amt district will use, up to the maximum)					
16. Total General Fund Budget Authority including Cost of Living.		<u>11,974.1</u>	x	\$5,778 + 2783200	= <u>\$71,969,550</u>

Local Option Budget -- See Form 155

17. Estimated 2026-27 LOB General Fund budget (excludes Virtual & FHSU weighting) & includes higher of 2008-09 Spec Ed or current yr Spec Ed)				=	<u>\$69,964,332</u>
(Lines 3 through 10 + 15) = 9848.8 x \$5857 = \$57684422 + <u>12,279,910</u> (Spec Ed)					

TABLE I - KSA 72-5132

1. Does the district qualify for the 3 yr Average? (Due to military dependent children.)	<u>NO</u>	
2. 9/20/23 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>7,311.5</u>
3. 2/20/24 Audited FTE of new students of military families, not enrolled on 9/20/23. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 2. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>	= <u>0.0</u>
4. 9/20/24 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>7,297.7</u>
5. Estimated 2/20/25 Audited FTE of new students of military families, not enrolled on 9/20/24. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 4. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>	= <u>0.0</u>
6. 9/20/25 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>7,216.3</u>
7. 2/20/26 Audited FTE of new students of military families, not enrolled on 9/20/25. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 6. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>	= <u>0.0</u>
8. 9/20/26 Estimated FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>7,500.0</u>
9. 2/20/27 Estimated FTE of new students of military families, not enrolled on 9/20/26. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 6. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>	= <u>0.0</u>
10. Sept. 20, 2023, FTE enrollment plus 2/20/24 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		= <u>7,311.5</u>
11. Sept. 20, 2024, FTE enrollment plus 2/20/25 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		= <u>7,297.7</u>
12. Sept. 20, 2025, FTE enrollment plus 2/20/26 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		= <u>7,216.3</u>
13. Sept. 20, 2026, FTE enrollment plus 2/20/27 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		= <u>7,500.0</u>
14. 3 Prior Years' Average FTE*:	$\frac{7,311.5}{(\text{line } 10)} + \frac{7,297.7}{(\text{line } 11)} + \frac{7,216.3}{(\text{line } 12)} \div 3 = \frac{7,275.2}{(\text{goes to line } 14)}$	= <u>7,275.2</u>
* Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual; but includes 2/20 military students if they qualify for the Military Provision that year.		
15. 2026-27 FTE adjusted enrollment for budget purposes (higher of line 12 [PY] or 13 [CY], or line 14 [3YR AVG if qualified for Military Provision]).		= <u>7,500.0</u>
16. Total FTE adjusted enrollment. (Goes to page 1, line 1)		= <u>7,500.0</u>

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

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

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

EXAMPLE: (FTE of 954.0)

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

TABLE III - Transportation Weighting (KSA 72-5148)

1. Area of district in square miles 9-20-2026.			=	<u>42.5</u>
2. All public pupils transported or for whom transportation is being made available 9-20-2026 who reside in the district 2.5 miles or more (Estimated)	<u>4,500.0</u>	+ 2-20-27	<u>0.0</u>	= <u>4,500.0</u>
3. Index of density = Line 2	<u>4,500.0</u>	divided by Line 1	<u>42.5</u>	= <u>105.882</u>
4. Using index of density (Line 3), determine Per Capita Allowance.			=	<u>\$550</u>
		Factor A [BASE Change]		<u>1.3873</u>
		Factor B [Transported Students times Per Capita Allowance]		<u>\$2,475,000</u>
		Factor C [Factor B times Constant]		<u>\$2,475,000</u>
		Factor D [Factor C times Factor A]		<u>\$3,433,568</u>
6. 2026-27 Trans. State Aid =	<u>3,433,568</u>	(to Line 9, Page 1)	=	<u>3,433,568</u>

In no event shall the transportation weighting of the school district result in the portion of such school district's state foundation aid attributable to the transportation weighting being in excess of 110% of such school district's total expenditures from all funds for transporting students for the immediately preceding school year.

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

1. Estimated 9/20/26 FTE enrollment for full-time students enrolled in virtual programs.	<u>485.0</u>	X	<u>\$5,600</u>	=	<u>2,716,000</u>
2. Estimated 9/20/26 FTE enrollment for part-time students enrolled in virtual programs.	<u>12.0</u>	X	<u>\$5,600</u>	=	<u>67,200</u>
3. Estimated Virtual Credits* (20 years and older as of 9/20/26)	<u>0.00</u>	X	<u>\$709</u>	=	<u>0</u>
4. Estimated Virtual Credits* (dropouts aged 19 and under as of 9/20/26)	<u>0.00</u>	X	<u>\$709</u>	=	<u>0</u>
5. Estimated Virtual State Aid (Lines 1 plus 2 plus 3 plus 4)				=	<u>\$2,783,200</u>

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

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

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

1. Estimated 2026-27 Free Lunch Percentage (1B divided by 1A)			=	<u>26.00</u>	%
A. 9/20/26 + 2/20/27 Headcount (from Open page)			=	<u>7,500</u>	
B. 9/20/26 + 2/20/27 Free Lunch Headcount (from Open page)			=	<u>1,950</u>	
2. Estimated 2026-27 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8)			=	<u>0.0</u>	
A. USD Level (i or ii)			=	<u>0.0</u>	
i. High-Density At-Risk >= 50% (1B times 10.5%)	=	<u>0.0</u>			
ii. High-Density At-Risk >= 35% and < 50% (1B times (#1 minus 35%) times .7)	=	<u>0.0</u>			
B. SCHOOL Level ***Enter building enrollment on HD-AR_BLDG worksheet***			=	<u>0.0</u>	

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

1. Estimated 2026-27 At-Risk (Free Meals) Weighted FTE [Form 150 Line 7] =	<u>943.8</u>			
2. Estimated 2026-27 At-Risk (High Density) Weighted FTE [Form 150 Line 8] =	<u>0.0</u>			
3. Estimated 2026-27 At-Risk State Foundation Aid [(Line 1 + Line 2) X \$5778] =	<u>943.8</u>	X	<u>\$5,778</u>	= <u>\$5,453,276</u>

Page 1 Footnotes:

(a) Weighted FTE enrollment is computed by taking the total clock hours of bilingual students who are enrolled and attending in an approved bilingual class on 9-20-2026 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours 700.0 ÷ 6 x 0.395 = 46.0833 [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 275 x 0.185 = 50.8750 [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 2,500.0 ÷ 6 = 416.6667 [Form 150 Line 6]

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

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

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

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

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

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

Qualifying for Military Provision for 2/20 weightings

Is the 2/20/27 Est. FTE Enrollment <u>0.0</u>	>=25 or 1% of the 9/20/26 Est. FTE Enrollment	<u>7,500.0</u>	=	<u>NO</u>
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FORM 155
2026-2027 LOCAL OPTION BUDGET

1. Statewide average percent for 2026-27 school year. (Max 32.4 %) = 32.40 %
2. As authorized by KSA 72-5143, the Board adopted a resolution with no protest to exceed the statewide average. (Max 33%)
School year it expires Expires 99999 33.00 %
3. Due to protest petition, an election, as authorized by KSA 72-5143, affirmed the Board's resolution to increase the LOB authority to exceed the statewide average. (Max 33%)
School year it expires Expires _____ = 0.00 %
4. Maximum LOB authorized percent. (Maximum of Lines 1, 2 or 3) (Max 33%) = 33.00 %
5. Percent certified in April as required by KSA 72-5143 = 33.00 %
6. COMPUTED LOB FOR 2026-2027
(2026-27 LOB Base General Fund \$ 69,964,332 X Lower of Line 4 or Line 5 \$ 23,088,230
7. ADOPTED LOB FOR 2026-2027 \$ 22,895,161

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: 7.92 %
Amount required to transfer from Supplemental General Fund to K-12 At-Risk Fund: \$1,813,297

(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: 0.43 %
Amount required to transfer from Supplemental General Fund to Bilingual Fund: \$98,449

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

Percent of special education weighting to total adjusted (weighted) enrollment: 17.82 %
Amount required to transfer from Supplemental General Fund to Special Education Fund: \$4,079,918

Form 162

2026-2027 ESTIMATED FOOD SERVICE REVENUE

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

			TOTAL ANNUAL MEALS	FEDERAL		STATE		DISTRICT LOCAL		TOTAL
				RATE	Reimbursement	RATE	Reimbursement	PRICE	REVENUE	7-1-26 to 6-30-27
SCHOOL NUTRITION PROGRAMS										
LUNCH										
Paid	Elem	1.	340,000	.8550	\$290,700	.0400	\$13,600	3.00	\$1,020,000	\$1,324,300
	Jr. High	2.	100,000	.8550	\$85,500	.0400	\$4,000	3.20	\$320,000	\$409,500
	Sr. High	3.	130,000	.8550	\$111,150	.0400	\$5,200	3.50	\$455,000	\$571,350
Free		4.	210,000	5.0150	\$1,053,150	.0400	\$8,400			\$1,061,550
Reduced		5.	40,000	4.6150	\$184,600	.0400	\$1,600	0.40	\$16,000	\$202,200
Adult		6.	14,500					5.10	\$73,950	\$73,950
	TOTAL	7.	834,500		\$1,725,100		\$32,800		\$1,884,950	\$3,642,850
BREAKFAST										
Paid	Elem	8.	90,000	.4100	\$36,900			2.15	\$193,500	\$230,400
	Jr. High	9.	20,000	.4100	\$8,200			2.15	\$43,000	\$51,200
	Sr. High	10.	25,000	.4100	\$10,250			2.30	\$57,500	\$67,750
Free		11.	110,000	2.4800	\$272,800					\$272,800
Reduced		12.	17,000	2.1800	\$37,060			0.30	\$5,100	\$42,160
Adult		13.	300					3.00	\$900	\$900
	TOTAL	14.	262,300		\$365,210				\$300,000	\$665,210
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.	17,000	.2700	\$4,590				\$0	\$4,590
Free-Avg Dealer Cost		23.			\$0					\$0
	TOTAL	24.	17,000		\$4,590				\$0	\$4,590
CHILD & ADULT CARE FOOD PROGRAM										
BREAKFAST										
Paid	Elem	25.	16,000	.4200	\$6,720			0.55	\$8,800	\$15,520
	Jr. High	26.		.4200	\$0			0.55	\$0	\$0
	Sr. High	27.		.4200	\$0			0.55	\$0	\$0
Free		28.	8,000	2.4800	\$19,840					\$19,840
Reduced		29.	800	2.1800	\$1,744					\$1,744
Adult		30.							\$0	\$0
	TOTAL	31.	24,800		\$28,304				\$8,800	\$37,104
LUNCH										
Paid	Elem	32.	4,500	.7650	\$3,443			1.84	\$8,280	\$11,723
	Jr. High	33.		.7650	\$0			1.84	\$0	\$0
	Sr. High	34.		.7650	\$0			1.84	\$0	\$0
Free		35.	700	4.9250	\$3,448					\$3,448
Reduced		36.	200	4.5250	\$905					\$905
Adult		37.							\$0	\$0
	TOTAL	38.	5,400		\$7,796				\$8,280	\$16,076
SNACKS										
Paid	Elem	39.	14,000	.1300	\$1,820			0.35	\$4,900	\$6,720
	Jr. High	40.		.1300	\$0				\$0	\$0
	Sr. High	41.		.1300	\$0				\$0	\$0
Free		42.	7,000	1.2800	\$8,960					\$8,960
Reduced		43.	800	.6500	\$520					\$520
Adult		44.							\$0	\$0
	TOTAL	45.	21,800		\$11,300				\$4,900	\$16,200
SUPPER										
Paid	Elem	46.		.7650	\$0				\$0	\$0
	Jr. High	47.		.7650	\$0				\$0	\$0
	Sr. High	48.		.7650	\$0				\$0	\$0
Free		49.		4.9250	\$0					\$0
Reduced		50.		4.5250	\$0					\$0
Adult		51.							\$0	\$0
	TOTAL	52.	0		\$0				\$0	\$0

Form 162

2026-2027 ESTIMATED FOOD SERVICE REVENUE

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

		TOTAL ANNUAL MEALS	FEDERAL		STATE		DISTRICT LOCAL		TOTAL
			RATE	Reimbursement	RATE	Reimbursement	PRICE	REVENUE	7-1-26 to 6-30-27
SUMMER FOOD SERVICE PROGRAM									
BREAKFAST									
Free	53.		3.1575	\$0					\$0
Adult (if charge)	54.							\$0	\$0
TOTAL	55.	0		\$0				\$0	\$0
LUNCH									
Free	56.		5.5300	\$0	\$0				\$0
Adult (if charge)	57.							\$0	\$0
TOTAL	58.	0		\$0				\$0	\$0
SNACKS									
Free	59.		1.3150	\$0					\$0
Adult (if charge)	60.							\$0	\$0
TOTAL	61.	0		\$0				\$0	\$0
SUPPER									
Free	62.		5.5300	\$0					\$0
Adult (if charge)	63.							\$0	\$0
TOTAL	64.	0		\$0				\$0	\$0
OTHER CASH									
Sales/Income	65.	xxxxxxxxx		xxxxxxxxx			xxxxxx		\$0
12 Months									
Total Income	66.	xxxxxxxxx		\$2,142,300		\$32,800		\$2,206,930	\$4,382,030

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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	2024 Taxes Levied (Dollars)(a)	Percent of Total Taxes Levied (b)	Motor Vehicle Property Tax (d)	Percent of Total Taxes Levied (f)	Recreational Vehicle Property Tax (d)	In Lieu of Taxes in Ind. Rev. Bonds (g)	16/20M Tax (d)	Commercial Vehicle Tax (d)
1. General (No MVPT or RVPT)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	28.70%	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2. Supplemental Gen. Fund	\$9,775,751	32.86%	\$650,587	23.42%	\$5,431	\$0	\$782	\$3,794
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
4. Capital Outlay	\$5,629,999	18.92%	\$374,593	13.49%	\$3,127	\$0	\$450	\$2,185
5. Special Assessment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
6. Bond and Interest #1	\$12,462,167	41.88%	\$829,172	29.86%	\$6,922	\$0	\$996	\$4,835
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	\$722,282	2.43%	\$48,111	1.73%	\$402	\$0	\$58	\$281
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
12. Special Liability Expense	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
13. School Retirement	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
14. Historical Museum	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
15. Extraordinary Growth Facilities	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
16. Public Library Board	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
17. Public Library Board Emp Bnfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
18. Declining Enrollment	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
19. Cost of Living	\$1,163,956	3.91%	\$77,413	2.79%	\$646	\$0	\$93	\$451
20. TOTAL	\$29,754,155	100.00% (c)	\$1,979,876 (e)	100.00% (c)	\$16,528 (e)	\$0 (e)	\$2,379 (e)	\$11,546 (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	29.25%	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2. Supplemental Gen. Fund	\$10,457,807	32.01%	\$312,150	22.65%	\$2,606	\$0	\$375	\$1,820
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
4. Capital Outlay	\$6,459,215	19.77%	\$192,790	13.99%	\$1,609	\$0	\$232	\$1,124
5. Special Assessment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
6. Bond and Interest #1	\$13,833,540	42.34%	\$412,884	29.95%	\$3,447	\$0	\$496	\$2,408
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	\$802,094	2.45%	\$23,891	1.74%	\$199	\$0	\$29	\$139
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	\$1,119,812	3.43%	\$33,448	2.42%	\$279	\$0	\$40	\$195
21. TOTAL	\$32,672,468	100.00% (c)	\$975,163 (e)	100.00% (c)	\$8,141 (e)	\$0 (e)	\$1,172 (e)	\$5,687 (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) 325 x \$135) = \$43,875

B. Motorcycle Safety Aid (Approved Programs Only)

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

C. Estimated KPERS

1. KPERS State Aid for 2025-2026 School Year = \$9,601,023

2. Est. increase due to KPERS rate (Line 1 times 2.5%) = \$240,026

3. Est. KPERS State Aid due to salary increases and added staff ((Line 1 + Line 2) X % of salary increase and added staff 8.00 %) = \$787,284

4. Est. KPERS State Aid for 2026-27 (Line 1 + Line 2 + Line 3) = \$10,628,333

D. Professional Development Aid (Approved Programs Only)

1. Total estimated 2026-27 expenditures approved professional development program = 236,231

2. Total potential state aid (Line 1 X 0.5) = 118,116

3. Multiply Legal Maximum General Fund Budget X 0.005 = 359,848

4. Estimated State Aid (lower of Lines 2 or 3) = 118,116

5. Estimated Prorated State Aid (Line 4 X 0.3) to be paid on June 20, 2027 = 35,435

FORM 239

2026-2027 ESTIMATED SUPPLEMENTAL GENERAL (LOB) STATE AID

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

- | | | |
|--|---|---------------------|
| 1. 2026-27 Adopted Supplemental General Fund Budget (cannot exceed Line 6 of Form 155) | = | <u>\$22,895,161</u> |
| 2. Estimated Supplemental General State Aid | | |
| Line 1 <u>22,895,161</u> x factor <u>0.4339</u> | = | <u>\$9,934,210</u> |
| 3. Less Prior Year Overpayment | - | <u>\$0</u> |
| 4. Net Estimated Supplemental General State Aid (Line 2 - Line 3) | = | <u>\$9,934,210</u> |
-

FORM 243

2026-2027 ESTIMATED CAPITAL OUTLAY STATE AID

- | | | |
|---|---|--------------------|
| 1. Estimated 2026 Taxes Levied in the Capital Outlay Fund | = | <u>\$6,939,163</u> |
| 2. Estimated Capital Outlay State Aid (Line 1 x Factor) <u>0.3300</u> | = | <u>\$2,289,924</u> |

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

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

1. Estimated 2026-2027 bond and interest fund payments	=	_____
2. Estimated Federal Tax Credit (Build America Bonds)	=	_____ \$0
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor		<u>0.3200</u>
	=	_____ \$0
4. Less prior year overpayment	-	_____ \$0
5. Estimated bond and interest fund state aid (Goes to Code 62)	=	_____ \$0
(July 1, 2026 through June 30, 2027) (Line 3 - Line 4)		

Kansas Department of Education
Form 0-135-242

USD #266
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		<u>0.0000</u>
	=	_____ \$0
4. Less prior year overpayment	-	_____
5. Estimated bond and interest fund state aid (Goes to Code 62)	=	_____ \$0
(July 1, 2026 through June 30, 2027) (Line 3 - Line 4)		

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		=	<u>\$12,857,375</u>
2. Estimated Federal Tax Credit (Build America Bonds)		=	<u>\$0</u>
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	<u>0.0000</u> x <u>ProRation</u> 100	=	<u>\$0</u>
4. Less prior year overpayment		-	<u>\$0</u>
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2026 through June 30, 2027) (Line 3 - Line 4)		=	<u>\$0</u>

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

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

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

FORM 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 | | |
| | | 0.3200 |
| | = | \$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 244-A
BOND AND INTEREST FUND #2
2026-2027 ESTIMATED BOND AND INTEREST STATE AID
(Bond Elections After July 1, 2015 and Before June 30, 2017)

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

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

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

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

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

CERTIFICATE
TO THE CLERK of Sedgwick County, State of Kansas
We, the undersigned, duly elected, qualified and acting officers of
Unified School District 266

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		County Clerk's Use Certified Mill Rate
			1 Expenditures	2 2026 Tax to be Levied	
General ¹	72-5142	06	71,969,550	14,662,427	20.000 ²
Federal Funds	12-1663	07	1,383,271		
Supplemental General (LOB) ³	72-5147	08	22,895,161	11,247,933	
Adult Education	74-32,259	10	0	0	
Preschool-Aged At-Risk	72-5154	11	399,959		
Adult Supplemental Education	74-32,261	12	0		
At Risk Education Fund	72-5153	13	8,125,851		
Bilingual Education	72-3613	14	1,058,592		
Virtual Education	72-3715	15	2,869,250		
Capital Outlay	72-53, 113	16	22,714,547	6,939,163	
Driver Training	72-5163	18	140,689		
Declining Enrollment	72-5160	19	0		
Extraordinary School Program	72-3239	22	0		
Food Service	72-5164	24	4,956,365		
Professional Development	72-2552	26	471,765		
Parent Education Program	72-4165	28	309,215		
Summer School	72-3238	29	0		
Special Education	72-3422	30	27,395,850		
Cost of Living ⁴	72-5159	33	1,425,000	1,249,872	
Career and Postsecondary Education	72-5162	34	3,117,966		
Gifts and Grants	72-1142	35	631,377		
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	10,628,333		
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	12,860,875	14,867,914	
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 % 4/8/2019 authorizing 33.00% expires 99999
Date of ELECTION to exceed 32.4 % _____ authorizing 0.00% expires _____

4. Date the Board adopted Cost of Living Resolution authorized by 72-5159 5/10/2021

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

		2026-2027 Adopted Budget			
		1	2	3	
TABLE OF CONTENTS	K.S.A.	Code 01 Line	Expenditures	2026 Tax to be Levied	County Clerk's Use Certified Mill Rate
COOPERATIVES					
Special Education	72-3412	78	31,170,574		
Total USD		100	224,524,190	48,967,309	
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	925,000	861,916	
Rec Comm Emp Bnfts & Spec Liab	12-1928/75-6110	86	0	0	
Total Other		105	925,000	861,916	

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

Assisted by:

Attest: _____, 2026

Board President

County Clerk

Clerk of the Board

FINAL VALUATION
(County Clerk's Use Only)

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

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

Computation of Delinquency

2024 Delinquent Tax Percentage 0.940 %

Rate Used in this Budget for 2026-2027 2.000 %

Resolutions of Levies and Limits for Taxable Funds

1. Capital Outlay

Resolution dated 5/12/2014 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 _____ years.
(limit 5 years)

3. Historical Museum:

Tax Rate authorized by a petition dated _____ authorizing 0.000 mills.

4. Public Library:

Resolution dated _____ authorizing 0.000 mills.

5. Recreation Commission:

Resolution dated 11/19/1998 authorizing 1.000 mills.

6. Cost of Living Authority:

Resolution dated 5/10/2021

If resolution was protested, the date of the election authorizing the levy _____

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

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

Code	Code 04 Line	Fiscal Year 2026-2027									
		1	2	3	4	5	6	7	8	9	10
		Actual 2025 Tax Levy	Less 0.94 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	10,457,807	98,303	10,130,736	0	228,768	963,894	8,037	5,614	11,247,933	10,854,255
Adult Education	05	0	0	0	0	0	0	0	0	0	0
Capital Outlay	10	6,459,215	60,717	6,254,983	0	143,515	568,065	4,736	3,309	6,939,163	6,696,292
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	13,833,540	130,035	13,400,916	0	302,589	1,243,548	10,369	7,243	14,867,914	14,347,537
Bond and Interest #2	45	0	0	0	0	0	0	0	0	0	0
Temporary Note	50	0	0	0	0	0	0	0	0	0	0
No-fund Warrant	55	0	0	0	0	0	0	0	0	0	0
Extraordinary Growth Facility	57	0	0	0	0	0	0	0	0	0	0
Recreation Commission	60	802,094	7,540	777,010	0	17,544	72,089	601	420	861,916	831,749
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	1,119,812	10,526	1,084,785	0	24,501	110,994	925	646	1,249,872	1,206,126
TOTAL	80	32,672,468	307,121	31,648,430	0	716,917	2,958,590	24,668	17,232	35,166,798	33,935,959

Adult Education Computation	\$861,916,026	x	0.000	=	\$0
	Assessed Valuation		Adult Education Mill Levy		Taxes to be Levied
Capital Outlay Computation	\$867,395,434	x	8.000	=	\$6,939,163
	Assessed Valuation		Capital Outlay Mill Levy		Taxes to be Levied
Tax Collection Ratio for 2025	96.866 %				

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
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	Date Due		Due in 2026-2027		Due July-Dec. 2027	
								Interest	Principal	Interest	Principal	Interest	Principal
prior to July 1, 2015													
	Total						0			0	0	0	0
after July 1, 2015 & prior to June 30, 2017													
	Total						0			0	0	0	0
after July 1, 2017 & prior to June 30, 2022	Seies 2019-A	8/27/2019	11/5/2019		3-4%	108,200,000	108,200,000	9/1/2026	9/1/2026	1,934,625	9,125,000		
								3/1/2027		1,797,750			
								9/1/2027	9/1/2027			1,797,750	9,395,000
	Total						108,200,000			3,732,375	9,125,000	1,797,750	9,395,000
after July 1, 2022													
	Total						0			0	0	0	0
Grand Total							108,200,000			3,732,375	9,125,000	1,797,750	9,395,000

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.

Code 05a

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0
Cancellation of Prior Year Encumbrances	03	0	0	
REVENUES				
1000 Local Sources				
1300 Tuition				
1312 Individuals (out of district)	30	0	0	0
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	109,124	67,009	
1985 State Aid Reimbursements	65			
1990 Miscellaneous	67	0	0	
3000 State Sources				
3110 State Foundation Aid	95	53,779,215	55,822,301	59,689,640
3130 Mineral Production Tax	115	0	0	0
3205 Special Education Aid	120	11,454,785	11,127,943	12,279,910
RESOURCES AVAILABLE	170	65,343,124	67,017,253	71,969,550
Total Expenditures & Transfers	175	65,343,124	67,017,253	71,969,550
Unencumbered Cash Balance (June 30)	190	0	0	

Budget Line 190: Line 170 minus Line 175

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

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	12,215,462	14,802,751	15,690,916
120 Non-Licensed	215	788,376	888,492	941,802
200 Employee Benefits				
210 Insurance (employee)	220	1,311,096	1,365,671	1,461,268
220 Social Security	225	1,921,146	1,996,755	2,116,560
290 Other	230	215,167	389,626	413,004
300 Purchased Professional & Tech Serv	235	34,689	38,375	40,000
400 Purchased Property Services	237	0		
500 Other Purchased Services				
560 Tuition				
561 Tuition/Other State LEA's	240	10,756	0	
562 Tuition/Other Out-of-State LEA's	245			
563 Tuition/Private Sources	250			
590 Other	255	4,072	2,704	3,000

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
600 Supplies				
610 General Supplemental (teaching)	260	421,454	403,345	415,000
644 Textbooks	265	40,656	37,440	40,000
650 Supplies (technology related)	267	0		
680 Miscellaneous Supplies	270	85,061	70,803	
700 Property (equipment & furnishings)	275	365,067	348,687	
800 Other	280	346,967	330,805	
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	1,082,952	1,176,992	1,247,612
120 Non-Licensed	290			
200 Employee Benefits				
210 Insurance (employee)	295	42,712	42,674	45,661
220 Social Security	300	79,259	84,959	90,057
290 Other	305	1,752	1,778	1,885
300 Purchased Professional & Tech Serv	310	2,995	0	3,000
400 Purchased Property Services	313			
500 Other Purchased Services	315		2,375	3,001
600 Supplies	320	18,454	19,640	20,000
700 Property (equipment & furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335	604,510	621,984	659,303
120 Non-Licensed	340	877,461	1,103,031	1,169,213
200 Employee Benefits				
210 Insurance (employee)	345	78,017	78,895	84,418
220 Social Security	350	108,617	127,093	134,719
290 Other	355	3,010	3,407	3,611
300 Purchased Professional & Tech Serv	360	0		
400 Purchased Property Services	363	0		
500 Other Purchased Services	365	0	2,642	
600 Supplies				
640 Books (not textbooks) & Periodicals	370	22,299	21,613	10,000
650 Technology Supplies	375	441	9,370	
680 Miscellaneous Supplies	380	0		
700 Property (equipment & furnishings)	385	4,867	3,947	5,000
800 Other	390	0	2,598	5,000
2300 General Administration				
100 Salaries				
110 Licensed	395	579,285	620,022	657,223
120 Non-Licensed	400	273,974	273,542	289,955
200 Employee Benefits				
210 Insurance (employee)	405	30,760	30,853	33,013
220 Social Security	410	60,583	62,017	65,738
290 Other	415	15,551	14,825	15,715
300 Purchased Professional & Tech Serv	420	136,859	130,775	135,000
400 Purchased Property Services	425	0		
500 Other Purchased Services				
520 Insurance	430	7,212	3,606	5,000
530 Communications (telephone, postage, etc.)	435	161,947	171,814	160,000
590 Other	440	0	0	
600 Supplies	445	106,448	29,525	23,000
700 Property (equipment & furnishings)	450	200	2,811	3,000
800 Other	455	86,398	170,262	
2400 School Administration				

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
100 Salaries				
110 Licensed	460	3,101,978	3,329,038	3,528,780
120 Non-Licensed	465	942,162	997,394	1,057,238
200 Employee Benefits				
210 Insurance (employee)	470	154,971	167,242	178,949
220 Social Security	475	296,911	315,271	334,187
290 Other	480	12,534	24,639	26,117
300 Purchased Professional & Tech Serv	485	0		
400 Purchased Property Services	490	0		
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495	0		
590 Other	500	0		
600 Supplies	505	0		
700 Property (equipment & furnishings)	510	0		
800 Other	515	7,746	11,961	12,000
2500 Central Services				
100 Salaries				
110 Licensed	730	0		
120 Non-Licensed	735	1,507,468	1,422,437	1,507,783
200 Employee Benefits				
210 Insurance	740	41,963	43,079	46,095
220 Social Security	745	111,900	105,124	111,431
290 Other	750	2,072	2,727	2,891
300 Purchased Professional & Tech Serv	755	17,636	31,313	35,000
400 Purchased Property Services	760	0		
500 Other Purchased Services	765	0	24,529	25,000
600 Supplies	770	0	4,992	5,000
700 Property (equipment & furnishings)	775	0		
800 Other	780	6,633	14,995	15,000
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520	119,280	0	
200 Employee Benefits				
210 Insurance (employee)	525	5,094	0	
220 Social Security	530	8,854	0	
290 Other	535	44,093	0	
300 Purchased Professional & Tech Serv	540	360,032	522,829	525,000
400 Purchased Property Services				
411 Water/Sewer	545	229,433	228,631	240,000
420 Cleaning	550	0		
430 Repairs & Maintenance	555	1,449,293	1,550,450	1,600,000
440 Rentals	560	0	0	
460 Repair of Buildings	565	0	0	
490 Other	570	182,823	195,242	200,000
500 Other Purchased Services				
520 Insurance	575	640,808	729,244	750,000
590 Other	580	0	0	
600 Supplies				
610 General Supplies	585	686,188	620,199	620,000
620 Energy				
621 Heating	590	333,839	304,244	315,000
622 Electricity	595	1,970,276	2,147,760	2,300,000
626 Motor Fuel (not school bus)	600	0		
629 Other	605	0		
680 Miscellaneous Supplies	610	0		

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
700 Property (equipment & furnishings)	615	12,178	26,894	30,000
800 Other	620	0		
2601 Operations & Maintenance (transportation)				
100 Salaries				
120 Non-Licensed	622	2,522,979	327,183	346,814
200 Employee Benefits				
210 Insurance (employee)	623	156,656	3,590	3,841
220 Social Security	626	184,843	24,762	26,248
290 Other	628	2,646	3,995	4,000
300 Purchased Professional & Tech Serv	630			
400 Purchased Property Services	632			
500 Other Purchased Services	634		192	200
600 Supplies				
610 General Supplies	636		714	800
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		3,629	4,000
2700 Student Transportation Services				
2720 Supervision				
100 Salaries				
120 Non-Licensed	652	415,992	448,477	475,386
200 Employee Benefits				
210 Insurance	654	11,997	13,083	13,999
220 Social Security	656	31,141	33,535	35,547
290 Other	658	531	861	913
600 Supplies	660			
730 Equipment	662			
800 Other	664			
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	666	1,672,821	1,646,103	1,744,869
200 Employee Benefits				
210 Insurance	668	94,803	103,885	111,157
220 Social Security	670	120,633	116,827	123,837
290 Other	672	41,389	89,362	94,724
442 Rent of Vehicles (lease)	674	0		
500 Other Purchased Services				
513 Contracting of Bus Services	676	121,869	205,226	150,000
519 Mileage in Lieu of Trans	678	19,343	24,494	30,000
520 Insurance	680	153,757	215,844	225,000
626 Motor Fuel	682	244,924	426,727	250,000
730 Equipment (including buses)	684			
800 Other	686			
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 Non-Licensed	688	179,177	203,772	215,998
200 Employee Benefits				
210 Insurance	690	15,224	8,802	9,418
220 Social Security	692	13,158	14,958	15,855
290 Other	694	259	254	269
300 Purchased Professional & Tech Serv	696			
400 Purchased Property Services	698			

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
500 Other Purchased Services	700			
600 Supplies	702	90,015	188,201	200,000
730 Equipment	704	65,255	66,260	31,277
800 Other	706	65,741	70,870	
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Licensed	708	9,022	162,394	172,138
200 Employee Benefits				
210 Insurance	710		253	
220 Social Security	712	671	12,328	13,068
290 Other	714	513	839	889
300 Purchased Professional & Tech Serv	716			
400 Purchased Property Services	718			
500 Other Purchased Services	720			
600 Supplies	722			
730 Equipment	724			
800 Other	726		269	
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		601,402	700,000
937 Virtual Education	807	2,521,680	2,539,311	2,600,000
938 Capital Outlay	810	282,915	250,000	
940 Driver Training	815			
943 Extraordinary School Program	823			
944 Food Service	825		471,943	200,000
946 Professional Development	830	335,637	200,000	0
948 Parent Education Program	835	94,191	118,294	95,000
949 Summer School	837	0	0	
950 Special Education	840	14,193,093	11,146,398	16,363,882
954 Career & Postsecondary Education	850	1,891,070	2,282,865	2,200,000
960 Special Reserve Fund	853			
963 Special Liability Expense Fund	855			
972 Contingency Reserve	885		1,000,000	
974 Textbook & Student Materials Revolving Fund	889	255,575	250,000	300,000
976 Preschool-Aged At-Risk	891	284,035	296,664	300,000
978 At-Risk Education Fund	893	4,856,872	5,133,949	5,453,276
TOTAL EXPENDITURES*	~~~	65,343,124	67,017,253	71,969,550

*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	-2,363	-229,595	-11,729
Cancellation of Prior Year Encumbrances	03	0	0	
REVENUES				
4000 FEDERAL SOURCES - GRANTS				
4591 Title I	10	1,004,047	1,101,829	1,100,000
4593 Title II	15	154,262	213,873	200,000
4602 Title IV Part A	22	20,956	81,492	60,000
4607 Title IV Part B	27			
4601 Title III (English Language Acquisition)	60	18,714	26,894	35,000
4595 ESSER I (CARES Act)	67			
4605 ESSER II (CRRSA)	68			
4606 ESSER III (ARP)	70			
4599 Other	75	194,094	144,985	
RESOURCES AVAILABLE	170	1,389,710	1,339,478	1,383,271
TOTAL EXPENDITURES	175	1,619,305	1,351,207	1,383,271
UNENCUMBERED CASH BALANCE JUNE 30	190	-229,595	-11,729	0

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

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

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

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	791,167	702,594	744,750
120 Non-Licensed	215	133,330	100,484	106,513
200 Employee Benefits				
210 Insurance (Employee)	220	41,733	35,301	37,772
220 Social Security	225	57,153	57,514	60,965
290 Other	230	390	999	1,059
300 Purchased Professional & Technical Serv	235	6,274	8,886	9,000
400 Purchased Property Services	237			3,742
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	37,834	48,425	
562 Tuition/other LEA's outside the State	245			
563 Tuition/Private Sources	250			
590 Other	255	3,300		
600 Supplies				
610 General Supplemental (Teaching)	260	12,655	8,663	8,000
644 Textbooks	265	667	221	0
650 Supplies (Technology Related)	267	13,922	0	0
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	74,750	76,912	81,527
120 Non-Licensed	290			
200 Employee Benefits				
210 Insurance (Employee)	295	54	54	54
220 Social Security	300	5,798	5,889	6,242
290 Other	305	75	227	241
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315	24,465	30,128	32,000
600 Supplies	320	11,212	1,669	2,000
700 Property (Equipment & Furnishings)	325			
800 Other	330	1,934	4,033	4,000
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335	232,396	244,219	258,872
120 Non-Licensed	340	19,101	0	0
200 Employee Benefits				
210 Insurance (Employee)	345	6,363	6,528	6,985
220 Social Security	350	17,284	17,947	19,024
290 Other	355	120	514	525
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365	127,328	0	
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration				
100 Salaries				
110 Licensed	395			
120 Non-Licensed	400			
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410			
290 Other	415			
300 Purchased Professional & Technical Serv	420			
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (telephone, postage, etc.)	435			
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			

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

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance	630			
220 Social Security	635			
290 Other	640			
442 Rent of Vehicles (lease)	645			
500 Other Purchased Services				
513 Contracting of Bus Services	650			
519 Mileage in Lieu of Trans	655			
520 Insurance	660			
626 Motor Fuel	665			
730 Equipment (including buses)	670			
800 Other	675			
2900 Other Support Services				
100 Salaries				
110 Licensed	805			
120 Non-Licensed	810			
200 Employee Benefits				
210 Insurance	815			
220 Social Security	820			
290 Other	825			
300 Purchased Professional & Technical Serv	830			
400 Purchased Property Services	835			
500 Other Purchased Services	840			
600 Supplies	845			
700 Property (Equipment & Furnishings)	850			
800 Other	855			
3000 Operation of Non-Instructional Services				
3100 Food Service Operation				
100 Salaries				
110 Licensed	735			
120 Non-Licensed	740			
200 Employee Benefits				
210 Insurance	745			
220 Social Security	750			
290 Other	755			
500 Other Purchased Services				
520 Insurance	760			
570 Food Service Management	765			
590 Other Purchased Services	770			
600 Supplies				
630 Food & Milk	775			
680 Miscellaneous Supplies	780			
700 Property (Equipment & Furnishings)	785			
800 Other	790			
3300 Community Services Operations	795			
4300 Architectural & Engineering Services	800			
4500 New Building Acquisition & Construction	865			
4700 Building Improvements				
100 Salaries				
120 Non-Licensed	870			
200 Fringe Benefits				
210 Insurance	875			
220 Social Security	880			
290 Other	885			
400 Outside Contractors	890			
4900 Other	900			
TOTAL EXPENDITURES*	~~~	1,619,305	1,351,207	1,383,271

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

*Goes to Budget Line 175.

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	710,791	987,313	990,535
Cancellation of Prior Year Encumbrances	03	0	0	
REVENUES				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2023 \$	10	174,371		
2024 \$	15	9,483,802	109,915	
2025 \$	20		10,130,736	228,768
1140 Delinquent Tax	25	72,566	63,257	49,176
1410 Transportation Fees	47	0		
1980 Reimbursements	60	0		
1990 Miscellaneous	65	0		73,500
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (Includes 16/20M Tax)	70	977,965	1,064,683	963,894
2450 Recreational Vehicle Tax	75	8,176	7,675	8,037
2460 Commercial Vehicle Tax	77	13,410	17,631	5,614
2800 In Lieu of Taxes IRBs/Rental Excise	85	0	0	0
3000 STATE SOURCES				
3140 Supplemental State Aid	95	10,470,507	10,158,086	9,934,210
5000 OTHER				
5253 Transfer From Contingency Reserve	145	0	0	0
RESOURCES AVAILABLE	170	21,911,588	22,539,296	12,253,734
TOTAL EXPENDITURES & TRANSFERS	175	20,924,275	21,548,761	22,895,161
TAX REQUIRED (175 minus 170)	195			10,641,427
PERCENT OF COLLECTION	196			96.500 %
TOTAL 2026 TAX REQUIRED (195+196)	197			11,027,385
Delinquent Tax	200			220,548
AMOUNT OF 2026 TAX TO BE LEVIED (Line 197 + Line 200)	205			11,247,933
UNENCUMBERED CASH BALANCE JUNE 30	207	987,313	990,535	~~~~~

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

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	13,041,863	11,670,721	12,971,345
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	100,262	120,647	

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
600 Supplies				
610 General Supplemental (Teaching)	260			
644 Textbooks	265			
650 Supplies (Technology Related)	267	80,766	133,085	168,393
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275	627,282	1,038,195	1,475,000
800 Other	280	972,313	756,049	100,000
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335			
120 Non-Licensed	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration				
100 Salaries				
110 Licensed	395			
120 Non-Licensed	400			
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410			
290 Other	415			
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			

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
800 Other	455			
2400 School Administration				
100 Salaries				
110 Licensed	460			
120 Non-Licensed	465			
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475			
290 Other	480			
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Licensed	730			
120 Non-Licensed	735			
200 Employee Benefits				
210 Insurance	740			
220 Social Security	745			
290 Other	750			
300 Purchased Professional & Technical Serv	755			
400 Purchased Property Services	760			
500 Other Purchased Services	765			
600 Supplies	770			
700 Property (Equipment & Furnishings)	775			
800 Other	780			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520			
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			

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	615			
800 Other	620			
2601 Operations & Maintenance (Transportation)				
100 Salaries				
120 Non-Licensed	622			
200 Employee Benefits				
210 Insurance (Employee)	623			
220 Social Security	626			
290 Other	628			
300 Purchased Professional & Technical Serv	630			
400 Purchased Property Services	632			
500 Other Purchased Services	634			
600 Supplies				
610 General Supplies	636			
620 Energy				
621 Heating	638			
622 Electricity	640			
626 Motor Fuel (not school bus)	642			
629 Other	644			
680 Miscellaneous Supplies	646			
700 Property (Equipment & Furnishings)	648			
800 Other	650			
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 Non-Licensed	652			
200 Employee Benefits				
210 Insurance	654			
220 Social Security	656			
290 Other	658			
600 Supplies	660			
730 Equipment	662			
800 Other	664			
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	666			
200 Employee Benefits				
210 Insurance	668			
220 Social Security	670			
290 Other	672			
442 Rent of Vehicles (lease)	674			
500 Other Purchased Services				
513 Contracting of Bus Services	676			
519 Mileage in Lieu of Trans	678			
520 Insurance	680			
626 Motor Fuel	682			
730 Equipment (including buses)	684			
800 Other	686			
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 Non-Licensed	688			
200 Employee Benefits				
210 Insurance	690			
220 Social Security	692			
290 Other	694			
300 Purchased Professional & Technical Serv	696			
400 Purchased Property Services	698			

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
500 Other Purchased Services	700			
600 Supplies	702			
730 Equipment	704			
800 Other	706			
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Licensed	708			
200 Employee Benefits				
210 Insurance	710			
220 Social Security	712			
290 Other	714			
300 Purchased Professional & Technical Serv	716			
400 Purchased Property Services	718			
500 Other Purchased Services	720			
600 Supplies	722			
730 Equipment	724			
800 Other	726			
2900 Other Support Services				
100 Salaries				
110 Licensed	895			
120 Non-Licensed	900			
200 Employee Benefits				
210 Insurance	905			
220 Social Security	910			
290 Other	915			
300 Purchased Professional & Technical Serv	920			
400 Purchased Property Services	925			
500 Other Purchased Services	930			
600 Supplies	935			
700 Property (Equipment & Furnishings)	940			
800 Other	945			
3300 Community Services Operations	785			
4300 Architectural & Engineering Services	790			
5200 TRANSFER TO:				
930 General (not ending balance)	792			
932 Adult Education	795			
934 Adult Suppl Education	800			
936 Bilingual Education	805	636,368	309,817	258,592
937 Virtual Education	810			
940 Driver Training	815			
943 Extraordinary School Program	823			
944 Food Service	825			
946 Professional Development	830			
948 Parent Education Program	835			
949 Summer School	837			
950 Special Education	840	3,837,512	5,306,322	5,597,187
954 Career and Postsecondary Education	850			
960 Special Reserve	853			
963 Special Liability Expense Fund	855			
974 Textbook & Student Materials Revolving	880			
976 Preschool-Aged At-Risk	885			
978 At-Risk Education Fund	890	1,627,909	2,213,925	2,324,644
TOTAL EXPENDITURES & TRANSFERS*	~~~	20,924,275	21,548,761	22,895,161

*Goes to Budget Line 175.

ADULT EDUCATION	Code 10 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE, JULY 1	01	0	0	0	0
Cancellation of Prior Year Encumbrances	03	0	0		
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2023 \$	05				
2024 \$	10				
2025 \$	15		0	0	0
2026 \$	20			0	0
1140 Delinquent Tax	25			0	0
1310 Tuition Individuals-Class Fees	30				0
July - December Estimate	35				
1510 Interest on Idle Funds	40				
1900 Other Revenue From Local Source					
1940 Sale & Rent of Textbook	50				0
July - December Estimate	55				
1990 Miscellaneous	60				0
July - December Estimate	65				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (includes 16/20M Tax)	75			0	0
July - December Estimate	80				0
2450 Recreational Vehicle Tax	85			0	0
July - December Estimate	86				0
2460 Commercial Vehicle Tax	87			0	0
July - December Estimate	88				0
2800 In Lieu of Taxes IRBs/Rental Excise	90			0	0
July - December Estimate	95				0
3000 STATE SOURCES					
3201 Adult Basic Aid	100				0
July - December Estimate	105				
4000 FEDERAL SOURCES					
4540 Adult Education Aid	110				0
July - December Estimate	115				
5000 OTHER					
5206 Transfer From General	120	0	0	0	0
July - December Estimate	125				
5208 Transfer From Supplemental General	130	0	0	0	0
July - December Estimate	135				
5253 Transfer From Contingency Reserve	140	0	0	~~~~~	~~~~~
RESOURCES AVAILABLE	170	0	0	0	0
TOTAL EXPENDITURES & TRANSFERS	175	0	0	0	0
July - December Estimate	180				0
TOTAL OPERATING EXPENDITURE (18 MO)	185				0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0	~~~~~

ADULT EDUCATION	Code 10 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210			
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition	240			
590 Other	245			
600 Supplies				
610 General Supplemental (Teaching)	250			
644 Textbooks	255			
650 Supplies (Technology Related)	257			
680 Miscellaneous Supplies	260			
700 Property (Equipment & Furnishings)	265			
800 Other	270			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	275			
120 Non-Licensed	280			
200 Employee Benefits				
210 Insurance (Employee)	285			
220 Social Security	290			
290 Other	295			
300 Purchased Professional & Technical Serv	300			
400 Purchased Property Services	303			
500 Other Purchased Services	305			
600 Supplies	310			
700 Property (Equipment & Furnishings)	315			
800 Other	320			
2200 Instructional Support Staff				
100 Salaries				
110 Licensed	325			
120 Non-Licensed	330			
200 Employee Benefits				
210 Insurance (Employee)	335			
220 Social Security	340			
290 Other	345			
300 Purchased Professional & Technical Serv	350			
400 Purchased Property Services	353			
500 Other Purchased Services	355			
600 Supplies				
640 Books (not textbooks) & Periodicals	360			
650 Technology Supplies	365			
680 Miscellaneous Supplies	370			
700 Property (Equipment & Furnishings)	375			
800 Other	380			
2330 Special Area Administration Services				
100 Salaries				
110 Licensed	385			
120 Non-Licensed	390			

ADULT EDUCATION	Code 10 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance (Employee)	395			
220 Social Security	400			
290 Other	405			
300 Purchased Professional & Technical Serv	410			
400 Purchased Property Services	415			
500 Other Purchased Services	420			
600 Supplies	425			
700 Property (Equipment & Furnishings)	430			
800 Other	435			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	440			
200 Employee Benefits				
210 Insurance (Employee)	445			
220 Social Security	450			
290 Other	455			
300 Purchased Professional & Technical Serv	460			
400 Purchased Property Services	465			
500 Other Purchased Services	470			
600 Supplies				
610 General Supplies	475			
620 Energy				
621 Heating	480			
622 Electricity	485			
626 Motor Fuel (not school bus)	490			
629 Other	495			
680 Miscellaneous Supplies	500			
700 Property (Equipment & Furnishings)	505			
800 Other	510			
TOTAL EXPENDITURES*	~~~	0	0	0

*Goes to Budget Line 175.

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	100,000	100,000	99,959
Cancellation of Prior Year Encumbrances	03	0	0	
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	0		
1700 Student Activities(Reimbursement)	45	0		
1900 Other Revenue From Local Source				
1990 Miscellaneous	75	0		
4000 FEDERAL SOURCES				
4590 Other Federal Aid	115	0		
5000 OTHER				
5206 Transfer From General	135	284,035	296,664	300,000
5208 Transfer From Supplemental General	140	0	0	0
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	384,035	396,664	399,959
TOTAL EXPENDITURES & TRANSFERS	175	284,035	296,705	399,959
UNENCUMBERED CASH BALANCE JUNE 30	190	100,000	99,959	0

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	156,890	161,604	171,300
120 Non-Licensed	215	59,487	61,059	64,723
200 Employee Benefits				
210 Insurance (Employee)	220	8,147	12,035	12,877
220 Social Security	225	16,047	16,180	17,151
290 Other	230	301	372	394
300 Purchased Professional & Technical Serv	235	0		
400 Purchased Property Services	237	0		
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	0		
563 Tuition/Private Sources	245	0		
590 Other	250	430	680	700
600 Supplies				
610 General Supplemental (Teaching)	255	3,090	3,160	3,200
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			85,485
700 Property (Equipment & Furnishings)	270	342	285	300
800 Other	275			

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280			
120 Non-Licensed	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	330			
120 Non-Licensed	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360	214	188	200
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	34,654	36,593	38,789
120 Non-Licensed	395			
200 Employee Benefits				
210 Insurance (Employee)	400	1,797	1,829	1,957
220 Social Security	405	2,601	2,683	2,844
290 Other	410	35	37	39
300 Purchased Professional & Technical Serv	415			
500 Other Purchased Services	420			
600 Supplies	425			
700 Property (Equipment & Furnishings)	430			
800 Other	435			
2500 Central Services				
100 Salaries				
110 Licensed	535			
120 Non-Licensed	540			
200 Employee Benefits				
210 Insurance	545			
220 Social Security	550			
290 Other	555			
300 Purchased Professional & Technical Serv	560			
400 Purchased Property Services	565			
500 Other Purchased Services	570			
600 Supplies	575			

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	440			
200 Employee Benefits				
210 Insurance (Employee)	445			
220 Social Security	450			
290 Other	455			
300 Purchased Professional & Technical Serv	460			
400 Purchased Property Services				
411 Water/Sewer	465			
420 Cleaning	470			
430 Repairs & Maintenance	475			
440 Rentals	480			
490 Other	485			
500 Other Purchased Services	490			
600 Supplies				
610 General Supplies	495			
620 Energy				
621 Heating	500			
622 Electricity	505			
626 Motor Fuel (not schoolbus)	510			
629 Other	515			
680 Miscellaneous Supplies	520			
700 Property (Equipment & Furnishings)	525			
800 Other	530			
2700 Student Transportation Services				
120 Non-Licensed Salaries	531			
200 Employee Benefits	532			
800 Other	533			
2900 Other Support Services				
100 Salaries				
110 Licensed	600			
120 Non-Licensed	605			
200 Employee Benefits				
210 Insurance	610			
220 Social Security	615			
290 Other	620			
300 Purchased Professional & Technical Serv	625			
400 Purchased Property Services	630			
500 Other Purchased Services	635			
600 Supplies	640			
700 Property (Equipment & Furnishings)	645			
800 Other	650			
TOTAL EXPENDITURES*	~~~	284,035	296,705	399,959

*Goes to Budget Line 175.

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

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

ADULT SUPPLEMENTARY EDUCATION	Code 12 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instructional Support Staff				
100 Salaries				
110 Licensed	330			
120 Non-Licensed	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies	365			
700 Property (Equipment & Furnishings)	370			
800 Other	375			
2400 School Administration				
100 Salaries				
110 Licensed	425			
120 Non-Licensed	430			
200 Employee Benefits				
210 Insurance (Employee)	435			
220 Social Security	440			
290 Other	445			
300 Purchased Professional & Technical Serv	450			
500 Other Purchased Services	455			
600 Supplies	460			
700 Property (Equipment & Furnishings)	465			
800 Other	470			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	475			
200 Employee Benefits				
210 Insurance (Employee)	480			
220 Social Security	485			
290 Other	490			
300 Purchased Professional & Technical Serv	495			
400 Purchased Property Services	500			
500 Other Purchased Services	505			
600 Supplies				
610 General Supplies	510			
620 Energy				
621 Heating	515			
622 Electricity	520			
626 Motor Fuel (not school bus)	525			
629 Other	530			
680 Miscellaneous Supplies	535			
700 Property (Equipment & Furnishings)	540			
800 Other	545			
TOTAL EXPENDITURES*	~~~	0	0	0

*Goes to Budget Line 175.

AT-RISK EDUCATION FUND	Code 13 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	653,825	464,175	347,931
Cancellation of Prior Year Encumbrances	03	0	0	
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05			
1315 Individual (Summer School)	15			
1320 Other School District/Govt Sources (in-state)	25			
1510 Interest on Idle Funds	35			
1700 Student Activities(Reimbursement)	45			
1900 Other Revenue From Local Source				
1990 Miscellaneous	75			
4000 FEDERAL SOURCES				
4590 Other Federal Aid	115			
5000 OTHER				
5206 Transfer From General	135	4,856,872	5,133,949	5,453,276
5208 Transfer From Supplemental General	140	1,627,909	2,213,925	2,324,644
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	7,138,606	7,812,049	8,125,851
TOTAL EXPENDITURES & TRANSFERS	175	6,674,431	7,464,118	8,125,851
UNENCUMBERED CASH BALANCE JUNE 30	190	464,175	347,931	0

AT-RISK EDUCATION FUND	Code 13 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	1,250,878	1,555,143	1,648,452
120 Non-Licensed	215	1,901,381	1,885,007	1,998,107
200 Employee Benefits				
210 Insurance (Employee)	220	206,140	210,506	225,241
220 Social Security	225	229,434	248,894	263,828
290 Other	230	17,780	9,682	10,263
300 Purchased Professional & Technical Serv	235	26,125	310,000	310,000
400 Purchased Property Services	237	0		
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	0		
563 Tuition/Private Sources	245	0		203,482
590 Other	250	0		
600 Supplies				
610 General Supplemental (Teaching)	255	0	745	800
644 Textbooks	260	92,978	6,657	7,000
650 Supplies (Technology Related)	263	142,512	90,997	120,000
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			

AT-RISK EDUCATION FUND	Code 13 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280	2,173,914	2,550,682	2,703,723
120 Non-Licensed	285			
200 Employee Benefits				
210 Insurance (Employee)	290	112,805	145,125	155,284
220 Social Security	295	157,382	184,579	197,500
290 Other	300	4,118	7,300	7,738
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	173,130	77,875	82,548
120 Non-Licensed	335	44,035	45,619	48,356
200 Employee Benefits				
210 Insurance (Employee)	340	10,631	5,214	5,579
220 Social Security	345	17,535	9,048	9,591
290 Other	350	336	123	130
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books (not textbooks) & Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Licensed	390	100,670	107,487	113,936
120 Non-Licensed	395			
200 Employee Benefits				
210 Insurance (Employee)	400	4,971	5,214	5,579
220 Social Security	405	7,575	8,113	8,600
290 Other	410	101	108	114
300 Purchased Professional & Technical Serv	415			
500 Other Purchased Services	420			
600 Supplies	425			
700 Property (Equipment & Furnishings)	430			
800 Other	435			
2500 Central Services				
100 Salaries				
110 Licensed	535			
120 Non-Licensed	540			
200 Employee Benefits				
210 Insurance	545			
220 Social Security	550			
290 Other	555			
300 Purchased Professional & Technical Serv	560			
400 Purchased Property Services	565			
500 Other Purchased Services	570			
600 Supplies	575			

AT-RISK EDUCATION FUND	Code 13 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	440			
200 Employee Benefits				
210 Insurance (Employee)	445			
220 Social Security	450			
290 Other	455			
300 Purchased Professional & Technical Serv	460			
400 Purchased Property Services				
411 Water/Sewer	465			
420 Cleaning	470			
430 Repairs & Maintenance	475			
440 Rentals	480			
490 Other	485			
500 Other Purchased Services	490			
600 Supplies				
610 General Supplies	495			
620 Energy				
621 Heating	500			
622 Electricity	505			
626 Motor Fuel (not schoolbus)	510			
629 Other	515			
680 Miscellaneous Supplies	520			
700 Property (Equipment & Furnishings)	525			
800 Other	530			
2700 Student Transportation Services				
120 Non-Licensed Salaries	531			
200 Employee Benefits	532			
626 Motor Fuel	590			
800 Other	533			
2900 Other Support Services				
100 Salaries				
110 Licensed	600			
120 Non-Licensed	605			
200 Employee Benefits				
210 Insurance	610			
220 Social Security	615			
290 Other	620			
300 Purchased Professional & Technical Serv	625			
400 Purchased Property Services	630			
500 Other Purchased Services	635			
600 Supplies	640			
700 Property (Equipment & Furnishings)	645			
800 Other	650			
TOTAL EXPENDITURES*	~~~	6,674,431	7,464,118	8,125,851

*Goes to Budget Line 175.

		12 mo.	12 mo.	12 mo.
	Code 14 Line	2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
BILINGUAL EDUCATION				
UNENCUMBERED CASH BALANCE JULY 1	01	94,435	100,000	100,000
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	601,402	700,000
5208 Transfer From Supplemental General	50	636,368	309,817	258,592
5253 Transfer From Contingency Reserve	55	0	0	~~~~~
RESOURCES AVAILABLE	170	730,803	1,011,219	1,058,592
TOTAL EXPENDITURES & TRANSFERS	175	630,803	911,219	1,058,592
UNENCUMBERED CASH BALANCE JUNE 30	190	100,000	100,000	0

		12 mo.	12 mo.	12 mo.
	Code 14 Line	2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
BILINGUAL EDUCATION				
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	458,922	662,938	758,714
120 Non-Licensed	215	94,602	149,717	183,700
200 Employee Benefits				
210 Insurance (Employee)	220	27,950	30,040	32,143
220 Social Security	225	46,326	62,236	65,970
290 Other	230	3,003	6,288	6,665
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
564 Payment to Bilingual Education Coop	250			
590 Other	255			11,400
600 Supplies				
610 General Supplemental (Teaching)	260			
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			

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

BILINGUAL EDUCATION	Code 14 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance (Employee)	450			
220 Social Security	455			
290 Other	460			
300 Purchased Professional & Technical Serv	465			
400 Purchased Property Services				
411 Water/Sewer	470			
420 Cleaning	475			
430 Repairs & Maintenance	480			
440 Rentals	485			
490 Other	490			
500 Other Purchased Services	495			
600 Supplies				
610 General Supplies	500			
620 Energy				
621 Heating	505			
622 Electricity	510			
626 Motor Fuel (not school bus)	515			
629 Other	520			
680 Miscellaneous Supplies	525			
700 Property (Equipment & Furnishings)	530			
800 Other	535			
2700 Student Transportation Services				
120 Non-Licensed Salaries	536			
200 Employee Benefits	537			
800 Other	538			
2900 Other Support Services				
100 Salaries				
110 Licensed	600			
120 Non-Licensed	605			
200 Employee Benefits				
210 Insurance	610			
220 Social Security	615			
290 Other	620			
300 Purchased Professional & Technical Serv	625			
400 Purchased Property Services	630			
500 Other Purchased Services	635			
600 Supplies	640			
700 Property (Equipment & Furnishings)	645			
800 Other	650			
TOTAL EXPENDITURES*	~~~	630,803	911,219	1,058,592

*Goes to Budget Line 175.

VIRTUAL EDUCATION	Code 15 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	196,878	232,734	204,250
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1311 Individuals	05	69,697	66,720	65,000
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	2,521,680	2,539,311	2,600,000
5208 Transfer From Supplemental General	140	0	0	0
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	2,788,255	2,838,765	2,869,250
TOTAL EXPENDITURES & TRANSFERS	175	2,555,521	2,634,515	2,869,250
UNENCUMBERED CASH BALANCE JUNE 30	190	232,734	204,250	0

VIRTUAL EDUCATION	Code 15 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	1,445,015	1,505,420	1,595,745
120 Non-Licensed	215	0		
200 Employee Benefits				
210 Insurance (Employee)	220	101,829	90,333	96,656
220 Social Security	225	102,259	106,921	113,336
290 Other	230	7,856	2,594	2,750
300 Purchased Professional & Technical Serv	235	372,461	429,278	456,113
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	1,141	946	1,000
600 Supplies				
610 General Supplemental (Teaching)	255	1,191	4,949	5,000
644 Textbooks	260			
650 Supplies (Technology Related)	263		13,745	25,000
680 Miscellaneous Supplies	265			62,837
700 Property (Equipment & Furnishings)	270	36,201	924	1,000
800 Other	275		1,414	1,500
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280			
120 Non-Licensed	285			

VIRTUAL EDUCATION	Code 15 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	330			
120 Non-Licensed	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books (not textbooks) and Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375	863	439	500
700 Property (Equipment & Furnishings)	380			
800 Other	385	17,009	16,275	17,000
2400 School Administration				
100 Salaries				
110 Licensed	445	297,464	305,282	323,599
120 Non-Licensed	450	90,689	90,715	96,158
200 Employee Benefits				
210 Insurance (Employee)	455	18,050	19,123	20,462
220 Social Security	460	27,786	27,766	29,432
290 Other	465	1,661	681	722
300 Purchased Professional & Technical Serv	470			
500 Other Purchased Services	475			
600 Supplies	480			440
700 Property (Equipment & Furnishings)	485			
800 Other	490	34,046	17,710	20,000
2500 Central Services				
100 Salaries				
110 Licensed	590			
120 Non-Licensed	595			
200 Employee Benefits				
210 Insurance	600			
220 Social Security	605			
290 Other	610			
300 Purchased Professional & Technical Serv	615			
400 Purchased Property Services	620			
500 Other Purchased Services	625			
600 Supplies	630			
700 Property (Equipment & Furnishings)	635			
800 Other	640			

VIRTUAL EDUCATION	Code 15 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	495			
200 Employee Benefits				
210 Insurance (Employee)	500			
220 Social Security	505			
290 Other	510			
300 Purchased Professional & Technical Serv	515			
400 Purchased Property Services				
411 Water/Sewer	520			
420 Cleaning	525			
430 Repairs & Maintenance	530			
440 Rentals	535			
490 Other	540			
500 Other Purchased Services	545			
600 Supplies				
610 General Supplies	550			
620 Energy				
621 Heating	555			
622 Electricity	560			
626 Motor Fuel (not school bus)	565			
629 Other	570			
680 Miscellaneous Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2900 Other Support Services				
100 Salaries				
110 Licensed	650			
120 Non-Licensed	655			
200 Employee Benefits				
210 Insurance	660			
220 Social Security	665			
290 Other	670			
300 Purchased Professional & Technical Serv	675			
400 Purchased Property Services	680			
500 Other Purchased Services	685			
600 Supplies	690			
700 Property (Equipment & Furnishings)	695			
800 Other	700			
TOTAL EXPENDITURES*	---	2,555,521	2,634,515	2,869,250

*Goes to Budget Line 175.

CAPITAL OUTLAY	Code 16 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	16,151,063	17,808,692	10,678,332	10,678,332
Cancellation of Prior Year Encumbrances	03				
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2023 \$	05	77,616			
2024 \$	10	5,461,051	62,324		
2025 \$	15		6,254,983	143,515	143,515
2026 \$	20			6,696,292	6,939,163
1140 Delinquent Tax	25	33,778	39,122	30,374	45,538
1510 Interest on Idle Funds	30	1,628,982	1,397,533	2,000,000	2,000,000
July - December Estimate	35				
1900 Other Revenue From Local Source	40	227,483	158,003	300,000	300,000
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	469,620	506,182	568,065	568,065
July - December Estimate	60				284,033
2450 Recreational Vehicle Tax	65	3,938	3,623	4,736	4,736
July - December Estimate	66				2,368
2460 Commercial Vehicle Tax	67	6,091	9,367	3,309	3,309
July - December Estimate	68				1,655
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	2,697,756	2,515,946	2,289,924	2,289,924
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	282,915	250,000	0	0
RESOURCES AVAILABLE	170	27,040,293	29,005,775	22,714,547	23,260,638
TOTAL EXPENDITURES & TRANSFERS	175	9,231,601	18,327,443	22,714,547	22,714,547
July - December Estimate	180	~~~~~	~~~~~	~~~~~	546,091
TOTAL OPERATION EXPENDITURE (18 MO)	185	~~~~~	~~~~~	~~~~~	23,260,638
UNENCUMBERED CASH BALANCE JUNE 30	190	17,808,692	10,678,332	0	~~~~~

CAPITAL OUTLAY	Code 16 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
600 Supplies - Performance Uniforms	205			
650 Supplies - Technology Software	207			
700 Property (Equipment & Furnishings)	210	1,458,327	1,145,252	3,754,000
2000 Support Services				
2100 Student Support Services				
650 Supplies - Technology Software	213			
700 Property (Equipment & Furnishings)	215			
2200 Instructional Support Staff				
650 Supplies - Technology Software	217			
700 Property (Equipment & Furnishings)	220			2,172,760
2300 General Administration				
650 Supplies - Technology Software	223			
700 Property (Equipment & Furnishings)	225			
2400 School Administration				
650 Supplies - Technology Software	227			
700 Property (Equipment & Furnishings)	230			
2500 Central Services				
100 Salaries				
120 Non-Licensed	236			
200 Employee Benefits				
210 Insurance (Employee)	237			
220 Social Security	238			
290 Other	239			
650 Supplies - Technology Software	233			
700 Property (Equipment & Furnishings)	235		9,562	10,000
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	310		2,902,975	3,177,154
200 Employee Benefits				
210 Insurance (Employee)	315		174,983	187,232
220 Social Security	320		211,316	228,221
290 Other	325		55,722	60,180
300 Purchased Professional & Technical Serv	330			
400 Purchased Property Services				
420 Cleaning	335	1,246,027	1,319,238	2,000,000
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	18,190	57,891	100,000
2700 Transportation				
650 Supplies - Technology Software	370			
700 Property (Equipment & Buses)	243	674,641	167,862	1,000,000
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.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
800 Other	425			
2900 Other Support Services				
650 Supplies - Technology Software	430			
700 Property (Equipment & Furnishings)	250			
4000 Facility Acquisition & Construction Serv				
4100 Land Acquisition	255			
4200 Land Improvement	260			
4300 Architectural & Engineering Services	265			
4500 New Building Acquisition & Construction	275			
4600 Site Improvement	280	5,810,249	12,282,642	10,000,000
4700 Building Improvements				
100 Salaries				
120 Non-Licensed	286			
200 Fringe Benefits				
210 Insurance	287			
220 Social Security	288			
290 Other	289			
400 Outside Contractors	290			
4900 Other	291	24,167	0	25,000
5100 Debt Service				
Capital Outlay Bond				
832 Interest	295			
890 Commission & Postage	300			
831 Principal	305			
TOTAL EXPENDITURES*	~~~	9,231,601	18,327,443	22,714,547

*Goes to Budget Line 175.

	Code 18 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
DRIVER TRAINING				
UNENCUMBERED CASH BALANCE JULY 1	01	74,709	88,758	62,814
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15	48,520	33,844	34,000
3000 STATE SOURCES				
3208 State Safety Aid	25	33,060	38,720	43,875
3209 Motorcycle Safety Aid	35		0	0
4000 FEDERAL SOURCES				
4590 Other Federal Aid	40		0	
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	156,289	161,322	140,689
TOTAL EXPENDITURES & TRANSFERS	175	67,531	98,508	140,689
UNENCUMBERED CASH BALANCE JUNE 30	190	88,758	62,814	0

	Code 18 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
DRIVER TRAINING				
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	54,380	91,020	96,481
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	4,061	6,859	7,271
290 Other	230	54	91	96
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	496	538	600
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			26,241
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280			
120 Non-Licensed	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			

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

DRIVER TRAINING	Code 18 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance (Employee)	445			
220 Social Security	450			
290 Other	455			
300 Purchased Professional & Technical Serv	460			
400 Purchased Property Services	465			
500 Other Purchased Services	470			
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			
626 Motor Fuel (not school bus)	550	8,540	0	10,000
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*	~~~	67,531	98,508	140,689

*Goes to Budget Line 175.

	Code 19 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
DECLINING ENROLLMENT FUND				
UNENCUMBERED CASH BALANCE JULY 1	01		0	0
Cancellation of Prior Year Encumbrances	03	~~~~~	~~~~~	
REVENUES				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2023 \$	05			
2024 \$	10			
1140 Delinquent Tax	25			
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45			
2450 Recreational Vehicle Tax	55			
2460 Commercial Vehicle Tax	57			
2800 In Lieu of Taxes IRBs/Rental Excise	60			
RESOURCES AVAILABLE	70	0	0	0
EXPENDITURES				
5200 Transfer				
800 Other				
890 State Payment	75			
TOTAL EXPENDITURES & TRANSFERS	175	0	0	0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0
	195	TAX REQUIRED (line 175-line 70)		~~~~~
	200	Delinquent Tax		~~~~~
	205	Amount of 2026 Tax to be Levied		~~~~~

Note: KSA 72-5160 removes authority to levy taxes effective July 1, 2018.

EXTRAORDINARY SCHOOL PROGRAM	Code 22 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1310 Tuition Individual-Class Fees	05			
1510 Interest on Idle Funds	10			
1900 Other Revenue From Local Source	15			
4000 FEDERAL SOURCES				
4590 Other Federal Aid	40			
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	0	0	0
TOTAL EXPENDITURES & TRANSFERS	175	0	0	0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0

EXTRAORDINARY SCHOOL PROGRAM	Code 22 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210			
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/LEA's Out of 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			

EXTRAORDINARY SCHOOL PROGRAM	Code 22 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
290 Other	305			
300 Purchased Professional & Technical Serv	310			
400 Supplies (Technology Related)	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335			
120 Non-Licensed	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2400 School Administration				
100 Salaries				
110 Licensed	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	595			
120 Non-Licensed	600			
200 Employee Benefits				
210 Insurance	605			
220 Social Security	610			
290 Other	615			
300 Purchased Professional & Technical Serv	620			
400 Purchased Property Services	625			
500 Other Purchased Services	630			
600 Supplies	635			
700 Property (Equipment & Furnishings)	640			
800 Other	645			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	500			

EXTRAORDINARY SCHOOL PROGRAM	Code 22 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance (Employee)	505			
220 Social Security	510			
290 Other	515			
300 Purchased Professional & Technical Serv	520			
400 Purchased Property Serv				
411 Water/Sewer	525			
420 Cleaning	530			
430 Repairs & Maintenance	535			
440 Rentals	540			
490 Other	545			
500 Other Purchased Services	550			
600 Supplies				
610 General Supplies	555			
620 Energy				
621 Heating	560			
622 Electricity	565			
626 Motor Fuel (not school bus)	570			
629 Other	575			
680 Miscellaneous Supplies	580			
700 Property (Equipment & Furnishings)	585			
800 Other	590			
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*	~~~	0	0	0

*Goes to Budget Line 175.

		12 mo.	12 mo.	12 mo.
	Code 24 Line	2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
FOOD SERVICE				
UNENCUMBERED CASH BALANCE JULY 1	01	1,338,069	266,565	314,335
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES*				
1510 Interest on Idle Funds	05			
1600 Food Service				
1611 Student Sales (Lunch)	15	1,795,544	1,874,328	1,819,280
1612 Student Sales (Breakfast)	25	200,060	330,657	307,900
1613 Student Sales (Spec Milk)	35			0
1614 Student Sales (Snacks/Supper)	40	5,000	6,659	4,900
1620 Adult & Student Sales (Non-Reimbursable Prog)	45	55,508	63,144	74,850
1990 Miscellaneous	55	50,481	44,957	60,000
3000 STATE SOURCES				
3203 School Food Assistance	65	201,668	238,849	32,800
4000 FEDERAL SOURCES				
4550 Child Nutrition Programs	75	1,607,846	1,685,720	2,142,300
4590 Other Federal Aid	80			
5000 Other				
5206 Transfer From General	85	0	471,943	200,000
5208 Transfer From Supplemental General	90	0	0	0
5253 Transfer From Contingency Reserve	95	0	0	~~~~~
RESOURCES AVAILABLE	170	5,254,176	4,982,822	4,956,365
TOTAL EXPENDITURES & TRANSFERS	175	4,987,611	4,668,487	4,956,365
UNENCUMBERED CASH BALANCE JUNE 30	190	266,565	314,335	0

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

		12 mo.	12 mo.	12 mo.
	Code 24 Line	2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
FOOD SERVICE				
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	172,618	0	
626 Motor Fuel (not school bus)	260			
629 Other	265			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			

FOOD SERVICE	Code 24 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
800 Other	280	17,141	25,089	25,000
3000 Operation of NonInstructional Services				
3100 Food Service Operation				
100 Salaries				
110 Licensed	285	675		0
120 Non-Licensed	290	1,587,989	1,582,276	1,677,213
200 Employee Benefits				
210 Insurance	295	110,520	78,059	83,523
220 Social Security	300	116,220	116,403	123,387
290 Other	305	25,866	30,355	32,176
500 Other Purchased Services				
520 Insurance	310			
570 Food Service Management	315			3,866
590 Other Purchased Services	320	213	60	200
600 Supplies				
630 Food & Milk	325	2,454,803	2,617,535	2,751,000
680 Miscellaneous Supplies	330	270,055	170,675	200,000
700 Property (Equipment & Furnishings)	335	121,756	13,878	20,000
800 Other	340	109,755	34,157	40,000
TOTAL EXPENDITURES*	~~~	4,987,611	4,668,487	4,956,365

*Goes to Budget Line 175.

		12 mo.	12 mo.	12 mo.
PROFESSIONAL DEVELOPMENT	Code 26 Line	2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	250,000	399,999	436,330
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15	7,000		
3000 STATE SOURCES				
3204 Professional Development Aid	25	23,023	0	35,435
4000 FEDERAL SOURCES				
4500 Aid	40			
5000 OTHER				
5206 Transfer From General	45	335,637	200,000	0
5208 Transfer From Supplemental General	50	0	0	0
5253 Transfer From Contingency Reserve	55	0	0	~~~~~
RESOURCES AVAILABLE	170	615,660	599,999	471,765
TOTAL EXPENDITURES & TRANSFERS	175	215,661	163,669	471,765
UNENCUMBERED CASH BALANCE JUNE 30	190	399,999	436,330	0

		12 mo.	12 mo.	12 mo.
PROFESSIONAL DEVELOPMENT	Code 26 Line	2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
2000 Support Services				
2200 Instr Support Staff				
100 Salaries				
110 Licensed	210	48,288	8,921	40,000
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	662	408	550
290 Other	230	9	175	100
300 Purchased Professional & Technical Serv	235	7,500	29,687	30,000
400 Purchased Property Services	237			
500 Other Purchased Services	240			
600 Supplies				
640 Books (not textbooks) & Periodicals	245			
650 Technology Supplies	250			
680 Miscellaneous Supplies	255	325	4,856	4,000
700 Property (Equipment & Furnishings)	260			
800 Other	265			235,534
2500 Central Services				
100 Salaries				
110 Licensed	270		2,400	2,400
120 Non-Licensed	275			
200 Employee Benefits				
210 Insurance	280			
220 Social Security	285		179	179
290 Other	290		2	2
300 Purchased Professional & Technical Serv	295	72,412	70,939	72,000
400 Purchased Property Services	300			
500 Other Purchased Services	305	21,763	9,580	22,000
600 Supplies	310			

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

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
800 Other	320	64,702	36,522	65,000
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*	~~~	215,661	163,669	471,765

PARENT EDUCATION PROGRAM	Code 28 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	9,465	15,185	42,745
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	171,470	171,470	171,470
4000 FEDERAL SOURCES				
4500 Aid	45			
5000 OTHER				
5206 Transfer From General	55	94,191	118,294	95,000
5208 Transfer From Supplemental General	50	0	0	0
5253 Transfer From Contingency Reserve	60	0	0	~~~~~
RESOURCES AVAILABLE	170	275,126	304,949	309,215
TOTAL EXPENDITURES & TRANSFERS	175	259,941	262,204	309,215
UNENCUMBERED CASH BALANCE JUNE 30	190	15,185	42,745	0

PARENT EDUCATION PROGRAM	Code 28 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Support Services Student				
100 Salaries				
110 Licensed	210	20,663	20,910	22,165
120 Non-Licensed	215	197,983	199,974	211,972
200 Employee Benefits				
210 Insurance (Employee)	220	1,297	3,986	4,265
220 Social Security	225	16,419	16,644	17,643
290 Other	230	218	221	234
300 Purchased Professional & Technical Serv	235	4,595	5,320	5,500
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	2,392	6,120	6,000
600 Supplies				
640 Books (not textbooks) & Periodicals	255			
650 Technology Supplies	260			
680 Miscellaneous Supplies	265	14,383	6,000	6,000
700 Property (Equipment & Furnishings)	270			
800 Other	275			32,436
2200 Instr Support Staff				
100 Salaries				
110 Licensed	280			
120 Non-Licensed	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			

PARENT EDUCATION PROGRAM	Code 28 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
300 Purchased Professional & Technical Serv	305	1,991	3,029	3,000
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2500 Central Services				
100 Salaries				
110 Licensed	330			
120 Non-Licensed	335			
200 Employee Benefits				
210 Insurance	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	360			
500 Other Purchased Services	365			
600 Supplies	370			
700 Property (Equipment & Furnishings)	375			
800 Other	380			
2900 Other Support Services				
100 Salaries				
110 Licensed	390			
120 Non-Licensed	395			
200 Employee Benefits				
210 Insurance	400			
220 Social Security	405			
290 Other	410			
300 Purchased Professional & Technical Serv	415			
400 Purchased Property Services	420			
500 Other Purchased Services	425			
600 Supplies	430			
700 Property (Equipment & Furnishings)	435			
800 Other	440			
TOTAL EXPENDITURES*	~~~	259,941	262,204	309,215

*Goes to Budget Line 175.

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

SUMMER SCHOOL	Code 29 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210			
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 State	245			
563 Tuition/Private Sources	250			
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260			
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			

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

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

*Goes to Budget Line 175.

		12 mo.	12 mo.	12 mo.
	Code	2024-2025	2025-2026	2026-2027
SPECIAL EDUCATION	30	Actual	Actual	Budget
	Line	(1)	(2)	(3)
UNENCUMBERED CASH BALANCE JULY 1	01	6,700,000	7,100,000	4,859,781
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			300,000
1900 Other Revenue From Local Source	15			
1980 Reimbursements	20			
3000 STATE SOURCES				
3211 Deaf/Blind	35			
4000 FEDERAL SOURCES				
4310 PL 382 Special Ed (formerly PL:874)	45			
4560 Aid Regular*	55			
4570 Medicaid	60	128,971	257,776	275,000
4590 Other Reserve Grants in Aid	65			
4595 ESSER I	67			
4605 ESSER II	68			
5000 OTHER				
5206 Transfer From General	75	14,193,093	11,146,398	16,363,882
5208 Transfer From Supplemental General	80	3,837,512	5,306,322	5,597,187
5253 Transfer From Contingency Reserve	85	0	0	~~~~~
RESOURCES AVAILABLE	170	24,859,576	23,810,496	27,395,850
TOTAL EXPENDITURES & TRANSFERS	175	17,759,576	18,950,715	27,395,850
UNENCUMBERED CASH BALANCEJUNE 30	190	7,100,000	4,859,781	0

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

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210			
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
564 Payment to Spec Education Coop/Interlocal (Assessments)	250	6,978,779	7,743,672	15,641,926
565 Payment to Spec Education Coop/Interlocal (Flowthrough)	251	8,975,392	9,497,571	9,644,472
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	12,777	0	0
120 Non-Licensed	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335			
120 Non-Licensed	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			

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

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
440 Rentals	540			
490 Other	545			
500 Other Purchased Services	550			
600 Supplies				
610 General Supplies	555			
620 Energy				
621 Heating	560			
622 Electricity	565			
626 Motor Fuel (not school bus)	570			
629 Other	575			
680 Miscellaneous Supplies	580			
700 Property (Equipment & Furnishings)	585			
800 Other	590			
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 Non-Licensed	595			
200 Employee Benefits				
210 Insurance	600			
220 Social Security	605			
290 Other	610			
400 Purchased Property Services	615			
600 Supplies	620			
700 Property (Equipment & Furnishings)	625			
800 Other	630			
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	635	1,358,640	1,466,936	1,584,291
200 Employee Benefits				
210 Insurance	640	77,833	67,982	73,421
220 Social Security	645	102,129	109,955	118,751
290 Other	650	44,735	12,027	12,989
400 Purchased Property Services				
442 Rent of Vehicles (lease)	655			
490 Other	660			
500 Other Purchased Services				
513 Contracting of Bus Services	665			
519 Mileage in Lieu of Trans	670			
520 Insurance	675	38,763	52,572	70,000
590 Other Purchased Services	680			
600 Supplies				
626 Motor Fuel	685	123,264	0	200,000
680 Miscellaneous Supplies	690	47,264	0	50,000
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.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
800 Other	745			
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Licensed	750			
200 Employee Benefits				
210 Insurance	755			
220 Social Security	760			
290 Other	765			
300 Purchased Professional & Technical Serv	770			
400 Purchased Property Services	775			
500 Other Purchased Services	780			
600 Supplies	785			
700 Property (Equipment & Furnishings)	790			
800 Other	795			
2900 Other Support Services				
100 Salaries				
110 Licensed	860			
120 Non-Licensed	865			
200 Employee Benefits				
210 Insurance	870			
220 Social Security	873			
290 Other	880			
300 Purchased Professional & Technical Serv	885			
400 Purchased Property Services	890			
500 Other Purchased Services	895			
600 Supplies	900			
700 Property (Equipment & Furnishings)	905			
800 Other	910			
TOTAL EXPENDITURES*	~~~	17,759,576	18,950,715	27,395,850

*Goes to Budget Line 175.

		12 mo.	12 mo.	12 mo.
	Code 33 Line	2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
COST OF LIVING				
UNENCUMBERED CASH BALANCE JULY 1	01	5,347	59,254	57,303
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2023 \$	05	18,969		
2024 \$	10	1,129,180	13,065	
2025 \$	15		1,084,785	24,501
2026 \$	20			0
1140 Delinquent Tax	25	6,855	7,371	5,266
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (includes 16/20M Tax)	45	100,409	118,913	110,994
2450 Recreational Vehicle Tax	55	838	855	925
2460 Commercial Vehicle Tax	57	1,428	2,045	646
2800 In Lieu of Taxes IRBs/Rental Excise	60			0
RESOURCES AVAILABLE	70	1,263,026	1,286,288	199,635
EXPENDITURES				
5200 Transfer				
800 Other				
890 State Payment	75	1,203,772	1,228,985	1,425,000
TOTAL EXPENDITURES & TRANSFERS	175	1,203,772	1,228,985	1,425,000
UNENCUMBERED CASH BALANCE JUNE 30	190	59,254	57,303	~~~~~
	195	TAX REQUIRED (Line 175 - Line 70)		1,225,365
	200	Delinquent Tax		24,507
	205	Amount of 2026 Tax to be Levied		1,249,872

Budget Line 175: should be the amount the USD is utilizing for Cost of Living weighting per KSA 72-5159.

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	400,250	500,000	686,316
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	214,049	194,083	200,000
3000 STATE SOURCES				
3225 CTE Transportation State Aid	80	23,418	38,999	31,650
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	1,891,070	2,282,865	2,200,000
5208 Transfer From Supplemental General	140	0	0	0
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	2,528,787	3,015,947	3,117,966
TOTAL EXPENDITURES & TRANSFERS	175	2,028,787	2,329,631	3,117,966
UNENCUMBERED CASH BALANCE JUNE 30	190	500,000	686,316	0

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	1,241,354	1,397,954	1,481,831
120 Non-Licensed	215	16,410	40,603	43,039
200 Employee Benefits				
210 Insurance (Employee)	220	81,761	82,643	88,428
220 Social Security	225	90,771	104,915	167,864
290 Other	230	2,082	2,648	2,807
300 Purchased Professional & Technical Serv	235	18,464	9,912	20,000
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
564 Payment to Vocational Education Coop	245			
590 Other	250			
600 Supplies				
610 General Supplemental (Teaching)	255	1,929	1,508	2,000

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265	246,701	220,307	250,000
700 Property (Equipment & Furnishings)	270	87,480	209,634	210,000
800 Other	275			576,809
2100 Student Support Services				
100 Salaries				
110 Licensed	280	45,722	47,551	50,404
120 Non-Licensed	285			
200 Employee Benefits				
210 Insurance (Employee)	290	4,834	3,118	3,336
220 Social Security	295	3,344	3,479	3,688
290 Other	300	5,333	5,573	5,907
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	103,170	116,272	123,248
120 Non-Licensed	450	60,001	62,602	66,358
200 Employee Benefits				
210 Insurance (Employee)	455	7,923	7,974	8,532
220 Social Security	460	11,345	12,759	13,525
290 Other	465	163	179	190
300 Purchased Professional & Technical Serv	470			
500 Other Purchased Services	475			
600 Supplies	480			
700 Property (Equipment & Furnishings)	485			
800 Other	490			
2500 Central Services				
100 Salaries				
110 Licensed	590			
120 Non-Licensed	595			
200 Employee Benefits				
210 Insurance	600			
220 Social Security	605			
290 Other	610			

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
300 Purchased Professional & Technical Serv	615			
400 Purchased Property Services	620			
500 Other Purchased Services	625			
600 Supplies	630			
700 Property (Equipment & Furnishings)	635			
800 Other	640			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	495			
200 Employee Benefits				
210 Insurance (Employee)	500			
220 Social Security	505			
290 Other	510			
300 Purchased Professional & Technical Serv	515			
400 Purchased Property Services				
411 Water/Sewer	520			
420 Cleaning	525			
430 Repairs & Maintenance	530			
440 Rentals	535			
490 Other	540			
500 Other Purchased Services	545			
600 Supplies				
610 General Supplies	550			
620 Energy				
621 Heating	555			
622 Electricity	560			
626 Motor Fuel (not schoolbus)	565			
629 Other	570			
680 Miscellaneous Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2700 Student Transportation Services				
120 Non-Licensed	586			
200 Employee Benefits	587			
500 Other Purchased Services				
513 Contracting of Bus Services	596			
520 Insurance	597			
626 Motor Fuel	588			
730 Equipment (including buses)	598			
800 Other	589			
2900 Other Support Services				
100 Salaries				
110 Licensed	650			
120 Non-Licensed	655			
200 Employee Benefits				
210 Insurance	660			
220 Social Security	665			
290 Other	670			
300 Purchased Professional & Technical Serv	675			
400 Purchased Property Services	680			
500 Other Purchased Services	685			
600 Supplies	690			
700 Property (Equipment & Furnishings)	695			
800 Other	700			
TOTAL EXPENDITURES*	~~~	2,028,787	2,329,631	3,117,966

*Goes to Budget Line 175.

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

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	924,403	867,943	452,084
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1700 Student Activities*				
1710 Admissions	10			
1790 Other Student Activity Income	20			
1900 Other Revenue From Local Sources*				
1920 Contributions & Donations	30	75,752	50,670	75,000
1930 City/County Sales Tax	32			
1990 Miscellaneous	35	32,873	26,131	50,000
3000 STATE SOURCES				
3227 Mental Health (School Liaison)	40	194,319	296,470	0
3228 Mental Health (Community Mental Health)	45	104,633	167,886	0
3230 Safe & Secure Schools Grant	55			54,293
3231 Pre-K Pilot Grant (CIF)	60			
3240 Other State Grant	70			
4000 FEDERAL SOURCES				
4585 Pre-K Pilot Grant (TANF)	80			
4587 Pre-K Pilot Grant (GEER)	85			
4589 Safe & Secure Schools Grant	87			
RESOURCES AVAILABLE	170	1,331,980	1,409,100	631,377
TOTAL EXPENDITURES	175	464,037	957,016	631,377
UNENCUMBERED CASH BALANCE JUNE 30	190	867,943	452,084	0

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

**Include monetary gifts, private grants, and state grants that are administered by the Central Office.*

Exclude activity funds administered at the building level or federal grants received by the school districts.

Examples of funds to include:

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

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210		8,934	
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225		650	
290 Other	230		20	
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside the State	245			
563 Tuition/Private Sources	250			

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260	13,886	459,007	531,237
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280	36,623	30,332	30,000
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	239,836	245,102	60,000
120 Non-Licensed	290			
200 Employee Benefits				
210 Insurance (Employee)	295	9,700	6,925	1,000
220 Social Security	300	17,533	18,403	2,000
290 Other	305	295	4,937	
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315	146,164	157,707	7,140
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335		3,405	
120 Non-Licensed	340		258	
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350		3	
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		21,333	
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration				
100 Salaries				
110 Licensed	395			
120 Non-Licensed	400			
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410			
290 Other	415			
300 Purchased Professional & Technical Serv	420			
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (Telephone, postage, etc.)	435			
590 Other	440			
600 Supplies	445			
700 Property (Equipment & Furnishings)	450			
800 Other	455			

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

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

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
		EXPENDITURES		
200 Fringe Benefits				
210 Insurance	865			
220 Social Security	870			
290 Other	875			
400 Outside Contractors	880			
4900 Other	885			
TOTAL EXPENDITURES*	~~~	464,037	957,016	631,377

*Goes to Budget Line 175.

		12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)	18 mo. Financing Required (4)
SPECIAL LIABILITY EXPENSE					
UNENCUMBERED CASH BALANCE JULY 1	Code 42 Line 01		0	0	0
Cancellation of Prior Year Encumbrances	03				
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2023 \$	05				
2024 \$	10				
2025 \$	15		0	0	0
2026 \$	20			0	
1140 Delinquent Tax	25			0	0
1510 Interest on Idle Funds	27				0
1900 Other Revenue From Local Source	30				0
July - December Estimate	35				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	40			0	0
July - December Estimate	45				0
2450 Recreational Vehicle Tax	50			0	0
July - December Estimate	55				0
2460 Commercial Vehicle Tax	56			0	0
July - December Estimate	57				0
2800 In Lieu of Taxes IRBs/Rental Excise	60			0	0
July - December Estimate	65				0
5000 OTHER					
5206 Transfer From General	70	0	0	0	0
July - December Estimate	75				
5208 Transfer From Supplemental General	80	0	0	0	0
July - December Estimate	85				
5253 Transfer From Contingency Reserve	90	0	0	~~~~~	~~~~~
RESOURCES AVAILABLE	100	0	0	0	0
EXPENDITURES					
2300 General Administration					
2310 Board of Education Services					
520 Insurance	105				
820 Judgments	110				
890 Other	115				
5200 TRANSFER TO:					
960 Special Reserve Fund	120	0	0	0	
TOTAL EXPENDITURES & TRANSFERS	175	0	0	0	0
July - December Estimate	180	~~~~~	~~~~~	~~~~~	
TOTAL OPERATING EXPENDITURE (18 MO)	185	~~~~~	~~~~~	~~~~~	0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 100)			0
	200	Delinquent Tax			0
	205	Amount of 2026 Tax to be Levied			0

SCHOOL RETIREMENT (USD 500 ONLY)	Code 44 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0	0
Cancellation of Prior Year Encumbrances	03				
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2023 \$	05				
2024 \$	10				
2025 \$	15		0	0	0
2026 \$	20			0	
1140 Delinquent Tax	25			0	0
1510 Interest on Idle Funds	30				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45			0	0
July - December Estimate	50				0
2450 Recreational Vehicle Tax	55			0	0
July - December Estimate	56				0
2460 Commercial Vehicle Tax	57			0	0
July - December Estimate	58				0
2800 In Lieu of Taxes IRBs/Rental Excise	60			0	0
July - December Estimate	65				0
RESOURCES AVAILABLE	70	0	0	0	0
EXPENDITURES					
1000 Instruction					
200 Employee Benefits					
230 Retirement Appropriation	75				
TOTAL EXPENDITURES	175	0	0	0	0
July - December Estimate	180	~~~~~	~~~~~	~~~~~	
TOTAL OPERATING EXPENDITURE (18 MO)	185	~~~~~	~~~~~	~~~~~	0
UNENCUMBERED CASH BALANCEJUNE 30	190	0	0	0	~~~~~
195 TAX REQUIRED (Line 185 minus Line 70)					0
200 Delinquent Tax					0
205 Amount of 2026 Tax to be Levied					0

EXTRAORDINARY GROWTH FACILITIES	Code 45 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2023 \$	05			
2024 \$	10			
2025 \$	15		0	0
2026 \$	20			0
1140 Delinquent Tax	25			0
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45			0
2450 Recreational Vehicle Tax	55			0
2460 Commercial Vehicle Tax	57			0
2800 In Lieu of Taxes IRBs/Rental Excise	60			0
RESOURCES AVAILABLE	70	0	0	0
EXPENDITURES				
5200 Transfer				
800 Other				
890 State Payment	75			0
TOTAL EXPENDITURES & TRANSFERS	175	0	0	0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	~~~~~
Budget Line 175: should be the amount the USD is utilizing from the State Board of Tax Appeals approved for Ancillary New Facilities weighting per KSA 72-5158.	195	TAX REQUIRED (Line 175-Line 70)		0
	200	Delinquent Tax		0
	205	Amount of 2026 Tax to be Levied		0

SPECIAL RESERVE	Code 47 Line	12 mo.	12 mo.	2026-2027 Actual (3)
		2024-2025 Actual (1)	2025-2026 Actual (2)	
UNENCUMBERED CASH BALANCE JULY 1	01		0	0
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Sources	07			
1961 Revenue From General	10			
1962 Revenue From Supplemental General	12			
1963 Revenue From Adult Education	15			
1964 Revenue From Adult Supplemental Education	20			
1965 Revenue From Bilingual Education	25			
1966 Revenue From Driver Training	30			
1967 Revenue From Extraordinary School	37			
1968 Revenue From Food Service	40			
1969 Revenue From Professional Development	45			
1970 Revenue From Parent Education	50			
1971 Revenue From Summer School	52			
1972 Revenue From Special Education	55			
1975 Revenue From Career and Postsecondary	65			
1977 Revenue From Federal Funds	71			
1978 Revenue From Contingency Reserve	72	0	0	
1979 Revenue From Special Liability Expense	75	0	0	
1980 Revenue From Preschool-Aged At-Risk	77			
1981 Revenue From At Risk (K-12)	78			
1982 Revenue From Virtual Education	79			
5000 OTHER				
5206 Transfer from General	80	0	0	
5208 Transfer from Supplemental General	81	0	0	
RESOURCES AVAILABLE	82	0	0	
EXPENDITURES				
210 Health Care Services	85			
211 Disability Income Benefits	90			
212 Group Life Insurance	95			
260 School Workers' Compensation	100			
520 Risk Management Insurance	105			
TOTAL EXPENDITURES & TRANSFERS	175	0	0	
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	

KPERs SPECIAL RETIREMENT CONTRIBUTION	Code 51 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	~~~~~	~~~~~	~~~~~
Cancellation of Prior Year Encumbrances	03	~~~~~	~~~~~	~~~~~
REVENUES				
3000 STATE SOURCES				
3221 KPERs	05	8,992,631	9,601,023	10,628,333
RESOURCES AVAILABLE	70	8,992,631	9,601,023	10,628,333
EXPENDITURES				
1000 Instruction				
200 Employee Benefits	75	6,438,724	6,874,333	7,609,887
2100 Student Support				
200 Employee Benefits	80	413,661	441,647	488,904
2200 Instructional Support				
200 Employee Benefits	85	125,897	134,414	148,796
2300 General Administration				
200 Employee Benefits	90	485,602	518,455	573,930
2400 School Administration				
200 Employee Benefits	95	629,484	672,071	743,983
2500 Central Services				
200 Employee Benefits	100	0	0	0
2600 Operations & Maintenance				
200 Employee Benefits	105	350,713	374,440	414,505
2700 Student Transportation Services				
200 Employee Benefits	110	332,727	355,238	393,248
2900 Other Support Services				
200 Employee Benefits	113	0		
3000 Food Service				
200 Employee Benefits	115	215,823	230,425	255,080
TOTAL EXPENDITURES	175	8,992,631	9,601,023	10,628,333
UNENCUMBERED CASH BALANCE JUNE 30	190	~~~~~	~~~~~	~~~~~

	Code 53 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
CONTINGENCY RESERVE				
UNENCUMBERED CASH BALANCE JULY 1	01	2,912,739	1,918,074	2,918,074
Cancellation of Prior Year Encumbrances	03			
REVENUES				
5000 OTHER				
5206 Transfer From General	05	0	1,000,000	
RESOURCES AVAILABLE	170	2,912,739	2,918,074	
TOTAL EXPENDITURES & TRANSFERS	175	994,665	0	
UNENCUMBERED CASH BALANCE JUNE 30	190	1,918,074	2,918,074	

	Code 53 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
CONTINGENCY RESERVE				
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	482,513		
120 Non-Licensed	215	441,750		
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	68,250		
290 Other	230	2,152		
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside the State	245			
563 Tuition/Private Sources	250			
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260			
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				

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

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

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

CONTINGENCY RESERVE	Code 53 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
948 Parent Education Program	770			
949 Summer School	773			
950 Special Education	775			
954 Career and Postsecondary Education	790			
960 Special Reserve Fund	853			
963 Special Liability Expense Fund	800			
974 Textbook & Student Material Revolving	805			
976 Preschool-Aged At-Risk	810			
978 At-Risk Education Fund	815			
980 Supplemental General Fund	820			
TOTAL EXPENDITURES & TRANSFERS*	~~~	994,665	0	0

*Goes to Budget Line 175.

TEXTBOOK & STUDENT MATERIAL REVOLVING	Code 55 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	801,696	500,000	512,629
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	04			
1740 Fees (Rental)	05			
1911 Fines	10			
1942 Rental Fees & Books	15	599,701	620,707	
1990 Miscellaneous	20	72,482	75,996	
4000 FEDERAL SOURCES				
4590 Other Federal Aid	22			
5000 OTHER				
5206 Transfer From General	25	255,575	250,000	
5208 Transfer From Supplemental General	30	0	0	
5253 Transfer From Contingency Reserve	35	0	0	
RESOURCES AVAILABLE	40	1,729,454	1,446,703	
EXPENDITURES				
1000 Instruction				
600 Supplies				
644 Textbooks	75	916,762	632,635	
645 Workbooks	80			
646 Repairing Textbooks	85			
649 Other Materials & Supplies	90			
650 Supplies (Technology Related)	93	282,668	289,303	
2200 Support Services				
680 Miscellaneous Supplies				
681 Special Clothing & Towels	95			
682 Musical Instruments	100			
683 Other Material & Supplies	105	30,024	12,136	
684 Other	110			
TOTAL EXPENDITURES & TRANSFERS	175	1,229,454	934,074	
UNENCUMBERED CASH BALANCE JUNE 30	190	500,000	512,629	

ACTIVITY FUND	Code 56 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	172,986	220,859	246,294
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1710 Admissions/Gate Receipts	50	340,683	536,546	
1730 Student Organization Membership Dues	15			
1790 Other Student Activity Income	55			
1900 Other Revenue From Local Source				
1980 Reimbursements	60			
RESOURCES AVAILABLE	170	513,669	757,405	
TOTAL EXPENDITURES	175	292,810	511,111	
UNENCUMBERED CASH BALANCE JUNE 30	190	220,859	246,294	~~~~~

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

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

This does not include student organizations or clubs.

ACTIVITY FUND	Code 56 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210			
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional and Tech Services	232			
600 Supplies	235			
700 Property (Equipment & Furnishings)	240			
800 Other	245	292,810	511,111	
2700 Student Transportation Serv				
100 Salaries				
120 Non-Licensed	250			
200 Employee Benefits				
210 Insurance	255			
220 Social Security	260			
290 Other	265			
600 Supplies	270			
730 Equipment	275			
800 Other	280			
TOTAL EXPENDITURES*	~~~	292,810	511,111	~~~~~

*Goes to Budget Line 175.

BOND & INTEREST #1	Code 62 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	17,457,044	18,972,667	20,090,383	20,090,383
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2023 \$	05	248,558			
2024 \$	10	12,090,115	140,421		
2025 \$	15		13,400,916	302,589	302,589
2026 \$	20			14,347,537	
1140 Delinquent Tax	25	105,356	79,583	65,050	97,526
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	1,426,431	1,472,656	1,243,548	1,243,548
July - December Estimate	60				621,774
2450 Recreational Vehicle Tax	65	11,935	10,644	10,369	10,369
July - December Estimate	66				5,185
2460 Commercial Vehicle Tax	67	19,285	23,280	7,243	7,243
July - December Estimate	68				3,622
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	7,861,668	6,215,166	0	0
July - December Estimate*	77				0
3217 State Aid (after 7/1/15 and prior 6/30/17)	78			0	0
July - December Estimate*	79				0
3217 State Aid (after 7/1/17 and before 6/30/22)	83			0	0
July - December Estimate*	84				0
3217 State Aid (after 7/1/22)	86			0	0
July - December Estimate*	87				0
5000 OTHER FINANCING SOURCES					
5140 Federal Tax Credit	80			0	0
July - December Estimate*	81				0
RESOURCES AVAILABLE	82	39,220,392	40,315,333	36,066,719	22,382,239
EXPENDITURES					
5100 DEBT SERVICE					
832 Interest	85	5,037,725	4,264,950	3,732,375	
890 Bond Fees	90			3,500	
831 Principal	95	15,210,000	15,960,000	9,125,000	
TOTAL EXPENDITURES	100	20,247,725	20,224,950	12,860,875	12,860,875
832 Interest Due July-December	105				1,797,750
890 Bond Fees July-December	110				
831 Principal Due July-December	115				9,395,000
990 Cash Basis Reserve	120				12,905,000
TOTAL OPERATING EXPENDITURE (18 MO)	185				36,958,625
UNENCUMBERED CASH BALANCE JUNE 30	190	18,972,667	20,090,383	23,205,844	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 82)			14,576,386
	200	Delinquent Tax			291,528
	205	Amount of 2026 Tax to be Levied			14,867,914

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.

Note: Use this form only if bond issues have levies based on different assessed valuations.

BOND & INTEREST #2	Code 63 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		0	0	0
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2023 \$	05				
2024 \$	10				
2025 \$	15		0	0	0
2026 \$	20			0	
1140 Delinquent Tax	25			0	0
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			0	0
July - December Estimate	60				0
2450 Recreational Vehicle Tax	65			0	0
July - December Estimate	66				0
2460 Commercial Vehicle Tax	67			0	0
July - December Estimate	68				0
2800 In Lieu of Taxes IRBs/Rental Excise	70			0	0
July - December Estimate	72				0
3000 STATE SOURCES					
3217 State Aid (prior 7/1/15)	76			0	0
July - December Estimate *	77				
3217 State Aid (after 7/1/15 and prior 6/30/17)	78			0	0
July - December Estimate *	79				
3217 State Aid (after 7/1/17 and prior 6/30/22)	83			0	0
July - December Estimate *	84				
3217 State Aid (after 7/1/22)	86			0	0
July - December Estimate *	87				
5000 OTHER FINANCING SOURCES					
5140 Federal Tax Credit	80			0	0
July - December Estimate*	81				
RESOURCES AVAILABLE	82	0	0	0	0
EXPENDITURES					
5100 DEBT SERVICE					
832 Interest	85				
890 Bond Fees	90				
831 Principal	95				
TOTAL EXPENDITURES	100	0	0	0	0
832 Interest Due July-December	105				
890 Bond Fees July-December	110				
831 Principal Due July-December	115				
990 Cash Basis Reserve	120				
TOTAL OPERATING EXPENDITURE (18 MO)	185				0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 82)			0
	200	Delinquent Tax			0
	205	Amount of 2026 Tax to be Levied			0

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.

NO FUND WARRANT	Code 66 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0	0
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2023 \$	05				
2024 \$	10				
2025 \$	15		0	0	0
2026 \$	20			0	
1140 Delinquent Tax	25			0	0
1900 Other Revenue From Local Source	30				0
July - December Estimate	35				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45			0	0
July - December Estimate	50				0
2450 Recreational Vehicle Tax	55			0	0
July - December Estimate	56				0
2460 Commercial Vehicle Tax	57			0	0
July - December Estimate	58				0
2800 In Lieu of Taxes IRBs/Rental Excise	60			0	0
July - December Estimate	65				0
RESOURCES AVAILABLE	70	0	0	0	0
EXPENDITURES					
5100 DEBT SERVICE					
832 Interest	75				
831 Principal	80				
TOTAL EXPENDITURES	85	0	0	0	0
832 Interest Due July - December	90				
831 Principal Due July - December	95				
TOTAL OPERATING EXPENDITURE (18 MO)	185				0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0	
	195	TAX REQUIRED (Line 185 minus Line 70)			0
	200	Delinquent Tax			0
	205	Amount of 2026 Tax to be Levied			0

SPECIAL ASSESSMENT	Code 67 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0	0
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2023 \$	05				
2024 \$	10				
2025 \$	15		0	0	0
2026 \$	20			0	
1140 Delinquent Tax	25			0	0
1900 Other Revenue From Local Source	30				0
July - December Estimate	35				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45			0	0
July - December Estimate	50				0
2450 Recreational Vehicle Tax	55			0	0
July - December Estimate	56				0
2460 Commercial Vehicle Tax	57			0	0
July - December Estimate	58				0
2800 In Lieu of Taxes IRBs/Rental Excise	60			0	0
July - December Estimate	65				0
RESOURCES AVAILABLE	70	0	0	0	0
EXPENDITURES					
4000 FACILITIES ACQUISITION					
4200 Site Improvement Services	75				
TOTAL EXPENDITURES	175	0	0	0	0
July - December Estimate	180				
TOTAL OPERATING EXPENDITURE (18 MO)	185				0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 70)			0
	200	Delinquent Tax			0
	205	Amount of 2026 Tax to be Levied			0

TEMPORARY NOTE (KSA 72-5457)	Code 68 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0	0
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2023 \$	05				
2024 \$	10				
2025 \$	15		0	0	0
2026 \$	20			0	
1140 Delinquent Tax	25			0	0
1510 Interest on Idle Funds	30				
1900 Other Revenue From Local Source	40				0
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax	55			0	0
July - December Estimate	60				0
2450 Recreational Vehicle Tax	65			0	0
July - December Estimate	66				0
2460 Commercial Vehicle Tax	67			0	0
July - December Estimate	68				0
2800 In Lieu of Taxes IRBs/Rental Excise	70			0	0
July - December Estimate	75				0
RESOURCES AVAILABLE	80	0	0	0	0
EXPENDITURES					
5100 DEBT SERVICE					
832 Interest	85				
831 Principal	90				
TOTAL EXPENDITURES	95	0	0	0	0
832 Interest Due July - December	100				
831 Principal Due July - December	105				
TOTAL OPERATING EXPENDITURE (18 MO)	185				0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 80)			0
	200	Delinquent Tax			0
	205	Amount of 2026 Tax to be Levied			0

Budget Line 30: Interest on temporary notes only.

SPECIAL EDUCATION COOP (sponsoring district only)	Code 78 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	2,118,281	1,582,647	856,305
Cancellation of Prior Year Encumbrances	03	0		
REVENUES				
1000 LOCAL SOURCES				
1320 Payment from Other Districts/Govt Sources	05	20,741,385	22,089,595	27,228,246
1510 Interest on Idle Funds	15		0	
1900 Other Revenue From Local Source	25	220	3,600	4,000
3000 STATE SOURCES				
3211 Deaf/Blind	45	4,255	5,074	6,000
4000 FEDERAL SOURCES				
4560 Aid Regular*	55	2,723,400	1,992,189	1,992,189
4570 Medicaid	60	897,142	1,108,229	1,300,000
4590 Other Reserve Grants in Aid	65	156,952	130,228	130,000
RESOURCES AVAILABLE	170	26,641,635	26,911,562	31,516,740
TOTAL EXPENDITURES	175	25,058,988	26,055,257	31,170,574
UNENCUMBERED CASH BALANCE JUNE 30	190	1,582,647	856,305	346,166

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

SPECIAL EDUCATION COOP (sponsoring district only)	Code 78 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	8,489,446	9,239,168	9,978,301
120 Non-Licensed	215	6,642,071	6,834,237	7,380,976
200 Employee Benefits				
210 Insurance (Employee)	220	905,110	909,930	973,625
220 Social Security	225	1,111,257	1,170,388	1,240,611
290 Other	230	127,765	64,036	67,878
300 Purchased Professional & Technical Serv	235	35,288	11,610	31,195
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	17,519	17,254	18,000
563 Tuition/Private Sources	245			
590 Other	250	6,047	8,001	10,000
600 Supplies				
610 General Supplemental (Teaching)	255	45,052	39,110	45,000
644 Textbooks	260	12,958	34,470	35,000
650 Supplies (Technology Related)	263	31,135	51,179	35,000
680 Miscellaneous Supplies	265	102,116	47,814	50,000
700 Property (Equipment & Furnishings)	270	13,834	33,838	35,000
800 Other	275			2,825,365
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280	5,064,311	5,187,339	5,550,453
120 Non-Licensed	285	193,297	177,053	187,676

SPECIAL EDUCATION COOP (sponsoring district only)	Code 78 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance (Employee)	290	312,591	267,172	285,874
220 Social Security	295	376,794	384,592	407,668
290 Other	300	6,608	9,169	9,719
300 Purchased Professional & Technical Serv	305	6,308	1,440	5,000
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315	50,616	38,214	100,000
700 Property (Equipment & Furnishings)	320	37,724	47,237	200,000
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	330	45,372	25,912	27,467
120 Non-Licensed	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345	2,426	1,370	1,466
290 Other	350	197	18	19
300 Purchased Professional & Technical Serv	355	6,160	10,130	10,000
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			
2300 General Administration				
2330 Special Area Admin Services				
100 Salaries				
110 Licensed	390	579,824	608,636	651,241
120 Non-Licensed	395	314,459	307,231	328,737
200 Employee Benefits				
210 Insurance (Employee)	400	40,756	33,422	35,762
220 Social Security	405	67,202	68,416	72,521
290 Other	410	1,203	1,721	1,824
300 Purchased Professional & Technical Serv	415		1,654	2,000
400 Purchased Property Services	420			
500 Other Purchased Services	425			
600 Supplies	430	57		
700 Property (Equipment & Furnishings)	435			
800 Other	440	3,000	3,000	3,000
2400 School Administration				
100 Salaries				
110 Licensed	445	118,343	119,394	127,752
120 Non-Licensed	450	26,111	41,172	44,054
200 Employee Benefits				
210 Insurance (Employee)	455	10,271	13,018	13,929
220 Social Security	460	9,176	9,894	10,488
290 Other	465	561	161	171
300 Purchased Professional & Technical Serv	470			
500 Other Purchased Services	475			
600 Supplies	480	879	1,057	1,000
700 Property (Equipment & Furnishings)	485			
800 Other	490			

SPECIAL EDUCATION COOP (sponsoring district only)	Code 78 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
2500 Central Services				
100 Salaries				
110 Licensed	795			
120 Non-Licensed	800			
200 Employee Benefits				
210 Insurance	805			
220 Social Security	810			
290 Other	815			
300 Purchased Professional & Technical Serv	820			
400 Purchased Property Services	825			
500 Other Purchased Services	830			
600 Supplies	835			
700 Property (Equipment & Furnishings)	840			
800 Other	845	140	25	200
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	495	57,529	59,727	63,908
200 Employee Benefits				
210 Insurance (Employee)	500	7,391	7,730	8,271
220 Social Security	505	3,840	3,927	4,163
290 Other	510	58	60	60
300 Purchased Professional & Technical Serv	515	45,886	37,031	100,000
400 Purchased Property Services				
411 Water/Sewer	520	2,716	2,431	3,000
420 Cleaning	525			
430 Repairs & Maintenance	530			
440 Rentals	535			
490 Other	540	2,002	2,175	2,200
500 Other Purchased Services	545			
600 Supplies				
610 General Supplies	550			
620 Energy				
621 Heating	555	7,726	6,376	15,000
622 Electricity	560	63,242	54,813	100,000
626 Motor Fuel (not school bus)	565			
629 Other	570			
680 Miscellaneous Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 Non-Licensed	590			
200 Employee Benefits				
210 Insurance	595			
220 Social Security	600			
290 Other	605			
400 Purchased Property Services	610			
600 Supplies	615			
700 Property (Equipment & Furnishings)	620			
800 Other	625			
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	630			
200 Employee Benefits				
210 Insurance	635			

SPECIAL EDUCATION COOP (sponsoring district only)	Code 78 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
220 Social Security	640			
290 Other	645			
400 Purchased Property Services				
442 Rent of Vehicles (lease)	650			
490 Other	655			
500 Other Purchased Services				
513 Contracting of Bus Services	660			
519 Mileage in Lieu of Trans	665	54,614	61,505	70,000
520 Insurance	670			
590 Other Purchased Services	675			
600 Supplies				
626 Motor Fuel	680			
680 Miscellaneous Supplies	685			
730 Equip (Including Buses)	690			
800 Other	695			
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 Non-Licensed	700			
200 Employee Benefits				
210 Insurance	705			
220 Social Security	710			
290 Other	715			
300 Purchased Professional & Technical Serv	720			
400 Purchased Property Services	725			
500 Other Purchased Services	730			
700 Property (Equipment & Furnishings)	735			
800 Other	740			
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Licensed	745			
200 Employee Benefits				
210 Insurance	750			
220 Social Security	755			
290 Other	760			
300 Purchased Professional and Technical Servi	765			
400 Purchased Property Services	770			
500 Other Purchased Services	775			
600 Supplies	780			
700 Property (Equipment & Furnishings)	785			
800 Other	790			
2900 Other Support Services				
100 Salaries				
110 Licensed	850			
120 Non-Licensed	855			
200 Employee Benefits				
210 Insurance	860			
220 Social Security	865			
290 Other	870			
300 Purchased Professional & Technical Serv	875			
400 Purchased Property Services	880			
500 Other Purchased Services	885			
600 Supplies	890			
700 Property (Equipment & Furnishings)	895			
800 Other	900			
TOTAL EXPENDITURES*	~~~	25,058,988	26,055,257	31,170,574

*Goes to Budget Line 175.

HISTORICAL MUSEUM	Code 80 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0	0
Cancellation of Prior Year Encumbrances	03				
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2023 \$	05				
2024 \$	10				
2025 \$	15		0	0	0
2026 \$	20			0	
1140 Delinquent Tax	25			0	0
1900 Other Revenue From Local Source	30				0
July - December Estimate	35				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (includes 16/20M Tax)	45			0	0
July - December Estimate	50				0
2450 Recreational Vehicle Tax	55			0	0
July - December Estimate	56				0
2460 Commercial Vehicle Tax	57			0	0
July - December Estimate	58				0
2800 In Lieu of Taxes IRBs/Rental Excise	60			0	0
July - December Estimate	65				0
RESOURCES AVAILABLE	70	0	0	0	0
EXPENDITURES					
3300 Community Service Operations	75				
TOTAL EXPENDITURES	175	0	0	0	0
July - December Estimate	180				
TOTAL OPERATING EXPENDITURE (18 MO)	185				0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 70)			0
	200	Delinquent Tax			0
	205	Amount of 2026 Tax to be Levied			0

PUBLIC LIBRARY BOARD (only USD 446 & 500) Public Library District (only USD 463)	Code 82 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0	0
Cancellation of Prior Year Encumbrances	03				
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2023 \$	05				
2024 \$	10				
2025 \$	15		0	0	0
2026 \$	20			0	
1140 Delinquent Tax	25			0	0
1900 Other Revenue From Local Source	30				0
July - December Estimate	35				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45			0	0
July - December Estimate	50				0
2450 Recreational Vehicle Tax	55			0	0
July - December Estimate	56				0
2460 Commercial Vehicle Tax	57			0	0
July - December Estimate	58				0
2800 In Lieu of Taxes IRBs/Rental Excise	60			0	0
July - December Estimate	65				0
RESOURCES AVAILABLE	70	0	0	0	0
EXPENDITURES					
3300 Community Service Operations	75				
TOTAL EXPENDITURES	175	0	0	0	0
July - December Estimate	180				
TOTAL OPERATING EXPENDITURE (18 MO)	185				0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 70)			0
	200	Delinquent Tax			0
	205	Amount of 2026 Tax to be Levied			0

PUBLIC LIBRARY BOARD EMPLOYEE BENEFITS (only USD 446 & 500)	Code 83 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0	0
Cancellation of Prior Year Encumbrances	03				
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2023 \$	05				
2024 \$	10				
2025 \$	15		0	0	0
2026 \$	20			0	
1140 Delinquent Tax	25			0	0
1900 Other Revenue From Local Source	30				0
July - December Estimate	35				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45			0	0
July - December Estimate	50				0
2450 Recreational Vehicle Tax	55			0	0
July - December Estimate	56				0
2460 Commercial Vehicle Tax	57			0	0
July - December Estimate	58				0
2800 In Lieu of Taxes IRBs/Rental Excise	60			0	0
July - December Estimate	65				0
RESOURCES AVAILABLE	70	0	0	0	0
EXPENDITURES					
3300 Community Service Operations	75				
TOTAL EXPENDITURES	175	0	0	0	0
July - December Estimate	180				
TOTAL OPERATING EXPEND (18 MO)	185				0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 70)			0
	200	Delinquent Tax			0
	205	Amount of 2026 Tax to be Levied			0

RECREATION COMMISSION	Code 84 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	0	0	0	0
Cancellation of Prior Year Encumbrances	03	0			
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2023 \$	05	12,919			
2024 \$	10	700,715	8,121		
2025 \$	15		777,010	17,544	17,544
2026 \$	20			831,749	
1140 Delinquent Tax	25	5,474	4,681	3,772	5,655
1900 Other Revenue From Local Source	30				0
July - December Estimate	35				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45	74,092	78,813	72,089	72,089
July - December Estimate	50				36,045
2450 Recreational Vehicle Tax	55	620	568	601	601
July - December Estimate	56				301
2460 Commercial Vehicle Tax	57	1,002	1,304	420	420
July - December Estimate	58				210
2800 In Lieu of Taxes IRBs/Rental Excise	60			0	0
July - December Estimate	65				0
RESOURCES AVAILABLE	70	794,822	870,497	926,175	132,865
EXPENDITURES					
3300 Community Service Operations	75	794,822	870,497	925,000	
TOTAL EXPENDITURES	175	794,822	870,497	925,000	925,000
July - December Estimate	180				52,881
TOTAL OPERATING EXPENDITURE (18 MO)	185				977,881
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	1,175	~~~~~
<i>Budget Line 20: If the USD levies for a Recreation Commission you must have a copy of the adopted Recreation Commission budget.</i>	195	TAX REQUIRED (Line 185 minus Line 70)			845,016
	200	Delinquent Tax			16,900
	205	Amount of 2026 Tax to be Levied			861,916

RECREATION COMMISSION EMPLOYEE BENEFITS & SPECIAL LIABILITY	Code 86 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0	0
Cancellation of Prior Year Encumbrances	03				
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2023 \$	05				
2024 \$	10				
2025 \$	15		0	0	0
2026 \$	20			0	
1140 Delinquent Tax	25			0	0
1900 Other Revenue From Local Source	30				0
July - December Estimate	35				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45			0	0
July - December Estimate	50				0
2450 Recreational Vehicle Tax	55			0	0
July - December Estimate	56				0
2460 Commerical Vehicle Tax	57			0	0
July - December Estimate	58				0
2800 In Lieu of Taxes IRBs/Rental Excise	60			0	0
July - December Estimate	65				0
RESOURCES AVAILABLE	70	0	0	0	0
EXPENDITURES					
3300 Community Service Operations	75				
TOTAL EXPENDITURES	175	0	0	0	0
July - December Estimate	180				
TOTAL OPERATING EXPEND (18 MO)	185				0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 70)			0
	200	Delinquent Tax			0
	205	Amount of 2026 Tax to be Levied			0

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

Notice of Hearing 2026-2027 Budget

The governing body of Unified School District 266 will meet on the 14th day of September 2026 at 6:25 PM at 1155 W Academy Ave, Maize, KS 67101 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information, including budget profile, building needs assessment and Board state assessments review is available at the district office, on the district website and will be available at this hearing.

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

	Code 99 Line	2024-2025 Actual		2025-2026 Actual		2026-2027 Proposed Budget		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2026 Tax to be Levied (6)	Est. Tax Rate* (7)
OPERATING								
General	06	65,343,124	20.000	67,017,253	20.000	71,969,550	14,662,427	20.000
Supplemental General (LOB)	08	20,924,275	13.521	21,548,761	13.038	22,895,161	11,247,933	13.050
SPECIAL REVENUE								
Federal Funds	07	1,619,305		1,351,207		1,383,271		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	284,035		296,705		399,959		
Adult Supplemental Education	12	0		0		0		
At-Risk Education Fund	13	6,674,431		7,464,118		8,125,851		
Bilingual Education	14	630,803		911,219		1,058,592		
Virtual Education	15	2,555,521		2,634,515		2,869,250		
Capital Outlay	16	9,231,601	7.734	18,327,443	8.000	22,714,547	6,939,163	8.000
Driver Training	18	67,531		98,508		140,689		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	4,987,611		4,668,487		4,956,365		
Professional Development	26	215,661		163,669		471,765		
Parent Education Program	28	259,941		262,204		309,215		
Summer School	29	0		0		0		
Special Education	30	17,759,576		18,950,715		27,395,850		
Cost of Living	33	1,203,772	1.610	1,228,985	1.396	1,425,000	1,249,872	1.450
Career and Postsecondary Education	34	2,028,787		2,329,631		3,117,966		
Gifts and Grants	35	464,037		957,016		631,377		
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	8,992,631		9,601,023		10,628,333		
Contingency Reserve	53	994,665		0				
Textbook & Student Material Revolving	55	1,229,454		934,074				
Activity Fund	56	292,810		511,111				
DEBT SERVICE								
Bond and Interest #1	62	20,247,725	17.235	20,224,950	17.247	12,860,875	14,867,914	17.250
Bond and Interest #2	63	0	0.000	0	0.000	0	0	0.000
No-Fund Warrant	66	0	0.000	0	0.000	0	0	0.000
Special Assessment	67	0	0.000	0	0.000	0	0	0.000
Temporary Note	68	0	0.000	0	0.000	0	0	0.000
COOPERATIVES¹								
Special Education	78	25,058,988		26,055,257		31,170,574		
TOTAL USD EXPENDITURES	100	191,066,284	60.100	205,536,851	59.681	224,524,190	48,967,309	59.750
Less: Transfers	105	32,020,629		33,349,875		37,517,581		
NET USD EXPENDITURES	110	159,045,655		172,186,976		187,006,609		
TOTAL USD TAXES LEVIED	115	41,011,099		45,379,155		48,967,309		

1. Sponsoring District Only

*Tax Rates are expressed in Mills

	Code 99 Line	2024-2025 Actual		2025-2026 Actual		2026-2027 Proposed Budget		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2026 Tax to be Levied (6)	Est. Tax Rate* (7)
OTHER								
Historical Museum	80	0	0.000	0	0.000	0	0	0.000
Public Library Board/District	82	0	0.000	0	0.000	0	0	0.000
Public Library Board Employee Benefits	83	0	0.000	0	0.000	0	0	0.000
Recreation Commission	84	794,822	0.999	870,497	1.000	925,000	861,916	1.000
Rec Comm Emp Benefits & Spec Liab	86	0	0.000	0	0.000	0	0	0.000

Notice of Hearing 2026-2027 Budget

TOTAL OTHER	120	794,822	0.999	870,497	1.000	925,000	861,916	1.000
TOTAL TAXES LEVIED	125	\$41,733,381		\$46,181,249		\$49,829,225		
Assessed Valuation - General Fund	128	\$598,961,301		\$675,439,061		\$733,121,349		
Assessed Valuation - All Other Funds	130	\$722,087,496		\$801,556,269		\$861,916,026		
Assessed Valuation - Capital Outlay	129	\$726,703,516		\$806,392,977		\$867,395,434		
Outstanding Indebtedness, July 1		2024		2025		2026		
General Obligation Bonds	135	139,370,000		124,160,000		108,200,000		
Capital Outlay Bonds	140	0		0		0		
Temporary Note	145	0		0		0		
No-Fund Warrant	150	0		0		0		
Lease Purchase Principal	153	24,667		0		0		
TOTAL USD DEBT	155	139,394,667		124,160,000		108,200,000		
*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 266 will meet on the 14th day of September 2026 at 6:20 PM at 1155 W Academy Ave, Maize, KS 67101 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information, including budget profile, is available at the district office and will be available at this hearing.

Revenue Neutral						
	2025-2026				2026-2027	
	Actual Taxes Levied (1)	Actual Tax Rate (2)	Revenue Neutral Taxes (3)	Revenue Neutral Tax Rate (4)	Proposed Taxes to be Levied (5)	Proposed Tax Rate (6)
General	\$13,508,781	20.000	\$13,508,781	18.426	\$14,662,427	20.000
ALL OTHER FUNDS						
Supplemental General (LOB)	\$10,457,807	13.038	\$10,457,807	13.423	\$11,247,933	13.050
Adult Education	\$0	0.000	\$0		\$0	0.000
Capital Outlay	\$6,459,215	8.000	\$6,459,215	7.437	\$6,939,163	8.000
Cost of Living	\$1,119,812	1.396	\$1,119,812	1.396	\$1,249,872	1.450
Special Liability Expense Fund	\$0	0.000	\$0		\$0	0.000
Extraordinary Growth Facilities	\$0	0.000	\$0		\$0	0.000
Bond and Interest #1	\$13,833,540	17.247	\$13,833,540	16.039	\$14,867,914	17.250
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	\$45,379,155	59.681	\$45,379,155	56.721	\$48,967,309	59.750
Total Taxes Levied Excluding General Fund	\$31,870,374	39.681	\$31,870,374	38.295	\$34,304,882	39.750
Board President						
Clerk of the Board						

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Revenue Neutral

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Temporary Note	\$0	0.000	\$0	0.000	\$0	0.000
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Revenue Neutral Calculation

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Taxes Levied Excluding General Fund	\$31,870,374	39.681	\$31,870,374	38.295	\$34,304,882	39.750

Board President

Clerk of the Board

Unencumbered Cash Balance by Fund

	Fund	July 1, 2024	July 1, 2025	July 1, 2026
General	06	0	0	0
Federal Funds	07	-2,363	-229,595	-11,729
Supplemental General	08	710,791	987,313	990,535
Adult Education	10	0	0	0
Preschool-Aged At-Risk*	11	100,000	100,000	99,959
Adult Supplemental Education	12	0	0	0
At-Risk Education Fund*	13	653,825	464,175	347,931
Bilingual Education*	14	94,435	100,000	100,000
Virtual Education*	15	196,878	232,734	204,250
Capital Outlay	16	16,151,063	17,808,692	10,678,332
Driver Training*	18	74,709	88,758	62,814
Declining Enrollment	19	0	0	0
Extraordinary School Program*	22	0	0	0
Food Service	24	1,338,069	266,565	314,335
Professional Development*	26	250,000	399,999	436,330
Parent Education Program*	28	9,465	15,185	42,745
Summer School*	29	0	0	0
Special Education*	30	6,700,000	7,100,000	4,859,781
Cost of Living	33	5,347	59,254	57,303
Career and Postsecondary Education*	34	400,250	500,000	686,316
Gifts/Grants	35	924,403	867,943	452,084
Special Liability	42	0	0	0
School Retirement	44	0	0	0
Extraordinary Growth Facilities	45	0	0	0
Special Reserve	47	0	0	0
KPERS Spec. Ret. Contribution	51	0	0	0
Contingency Reserve*	53	2,912,739	1,918,074	2,918,074
Text Book & Student Material*	55	801,696	500,000	512,629
Activity Fund	56	172,986	220,859	246,294
Bond and Interest #1	62	17,457,044	18,972,667	20,090,383
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	2,118,281	1,582,647	856,305
USD TOTAL		51,069,618	51,955,270	43,944,671
Enrollment (FTE) ¹		7,792.5	7,703.5	8,047.0
Amount per Pupil ²		6,554	6,744	5,461
Historical Museum	80	0	0	0
Public Library	82	0	0	0
Public Library Emp. Benefits	83	0	0	0
Recreation Commission	84	0	0	0
Recreation Commission Emp. Benefits	86	0	0	0
OTHER TOTAL		0	0	0

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

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

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

July 1, 2024	July 1, 2025	July 1, 2026
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July 1 Beginning Balances of Highlighted Funds*			
TOTAL	12,193,997	11,418,925	10,270,829

Total Expenditures (including Transfers) for General Fund and Supplemental General (LOB) Fund			
General	65,343,124	67,017,253	71,969,550
LOB	20,924,275	21,548,761	22,895,161
Total	86,267,399	88,566,014	94,864,711

CASH BALANCE			
Percentage	14.14%	12.89%	10.83%



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: 266 - Maize

Superintendent:

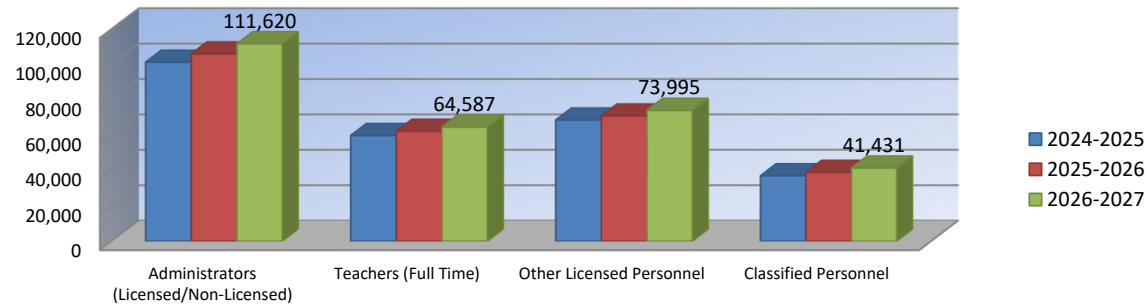
Date: September 14, 2026



Average Salaries

	2024-25 Actual			2025-26 Actual			2026-27 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Licensed/Non-Licensed)	65.0	6,577,275	101,189	65.0	6,880,441	105,853	63.0	7,032,059	111,620
Teachers (Full Time)	588.1	35,161,797	59,789	599.9	37,294,208	62,167	595.8	38,480,815	64,587
Other Licensed Personnel	148.8	10,202,323	68,564	152.6	10,806,588	70,816	147.1	10,884,608	73,995
Classified Personnel	557.7	20,674,839	37,072	547.2	21,337,100	38,993	509.0	21,088,485	41,431
Substitutes/Temporary Help	~~~~~	1,300,182	~~~~~	~~~~~	1,945,437	~~~~~	~~~~~	2,062,163	~~~~~

Average Salary



DEFINITIONS

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

Administrators:

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

Teachers (Full Time Only):

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

Other Certified (Licensed) Personnel:

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

Classified Personnel:

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

Substitutes/Temporary:

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

Total Salary:

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

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

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

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

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