



WICHITA
PUBLIC SCHOOLS®

USD259.ORG



2026-2027

Adopted Budget Book

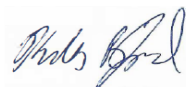


Budget Certificate 2026-2027 School Year

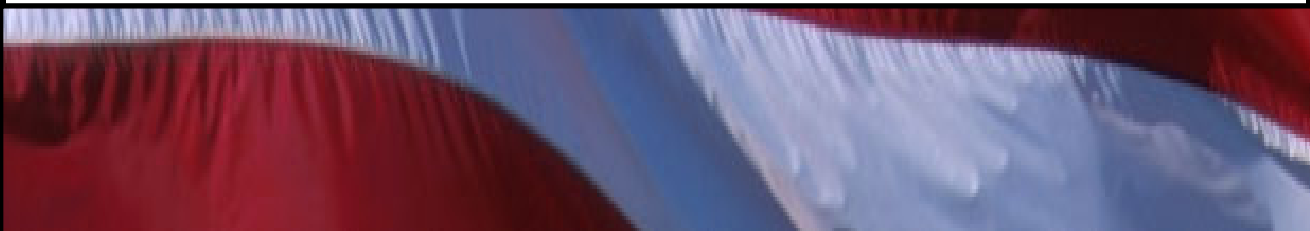
I hereby certify that the budget amounts and expenditures within this document are in compliance with the Kansas Accounting Handbook to the best of my knowledge.

USD# and Name: 259 - Wichita

Superintendent:



Date: September 14th, 2026



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Table of Contents

District Budget

Code 01	Certificate Page – shows adopted budget, expenditures and tax to be levied, and computation of delinquency
Code 02	Resolutions for levy limits for tax funds (capital outlay, adult ed, historical museum, recreation commission)
Code 04	Worksheet showing tax levy (motor vehicle, recreational vehicle, delinquency, estimates)
Code 05	Statement of Indebtedness (bond and interest – bonds issued, interest and principal)
Code 05a.....	Statement of conditional lease, lease purchase and certificate of participation (payments and int.)
Code 06	General Fund – Unencumbered cash balance; Revenue (local, county, state and federal) General Fund – Expenditures such as salaries, benefits, textbooks, supplies, operations and maintenance, etc.
Code 07	Federal Funds – Unencumbered cash balance; Revenue - federal grants such as Title I, II, and IV Federal Funds – Expenditures such as salaries, benefits, textbooks, supplies, purchased services, etc.
Code 08	Supplemental General (Local Option Budget) Revenue (local, county, state); tax levied Supplemental General (Local Option Budget) Expenditures such as salaries, supplies, equipment, repairs and maintenance, communication services, and transfers to other funds
Code 11	Preschool-Aged At-Risk – Revenue (local, federal) Preschool-Aged At-Risk – Expenditures such as salaries, benefits, textbooks and supplies
Code 13	At-Risk Education Fund – Revenue (local, federal) At-Risk Education Fund – Expenditures such as salaries, benefits, textbooks, and supplies
Code 14	Bilingual Education – Revenue (local, federal) Bilingual Education – Expenditures such as salaries, purchased services, and supplies
Code 15	Virtual Education – Revenue (local) Virtual Education – Expenditures such as salaries, benefits, textbooks, supplies, operations and maintenance, etc.
Code 16	Capital Outlay – Revenue [local, county, federal (impact aid construction)] Capital Outlay – Expenditures – equipment and furnishings, buses, property, repair and remodeling, etc.
Code 18	Driver Training – Revenue (local, state) Driver Training – Expenditures such as salaries, supplies, equipment, etc.
Code 22	Extraordinary School Program – Revenue (local, federal) Extraordinary School Program - Expenditures such as salaries, purchased services, and supplies, etc.
Code 24	Food Service – Revenue (local, state, federal), and expenditures for salaries, supplies, equipment, etc.
Code 26	Professional Development – Revenue (local, state, federal), and expenditures for support services, salaries, supplies, equipment, etc.
Code 28	Parents Education – Revenue (local, state, federal), and expenditures for support services, salaries, supplies, equipment, etc.
Code 29	Summer School – Revenue (local, federal) Summer School – instruction, salaries, supplies, equipment, energy, etc.
Code 30	Special Education – Revenue (local, state, federal) Special Education – Expenditures such as salaries, purchased services, property, supplies, equipment, student transportation, etc.
Code 34	Career and Postsecondary Education – Revenue (local, federal) Career and Postsecondary Education – Expenditures such as salaries, purchased services, supplies, and equipment
Code 35	Gifts and Grants – Revenue (local, state), and expenditures for miscellaneous grants and donations
Code 42	Special Liability Expense – Revenue (local, county) and expenditures
Code 47	Special Reserve Fund – Revenue (local) and expenditures for health care services, life insurance, etc.
Code 51	KPERS – Revenue (state); Expenditures such as employee benefits
Code 53	Contingency Reserve – Revenue (transfer from general) Contingency Reserve – Expenditures such as salaries, supplies, equipment, property services, etc.
Code 55	Textbook & Student Material Revolving – Revenue (local) and expenditures for textbooks, musical equipment, materials and supplies, etc.

Table of Contents con't

Code 56	Activity Fund – Revenue (local) and expenditures for activities in which pupils may participate directly or indirectly. This <u>does not</u> include student organizations or clubs.
Code 62	Bond and Interest (USD) #1 – Revenue (local, county, state) and expenditures for principal and interest
Code 63	Bond and Interest (USD) #2 – Revenue (local, county, state) and expenditures for principal and interest
Code 99	Notice of Hearing (published in newspaper) is a summary showing operating funds and total expenditures, special education cooperative, total taxes levied and estimated tax rate. Other line items include library board, recreation commission, assessed valuation, lease purchase principle, and total USD debt.
Revenue Neutral....	This "Revenue Neutral Tax Rate" form is required to be published in the local paper if Taxes Levied for the budget year exceed the revenue neutral rate.
Average Salary	This page provides FTE and average salaries for administrators, teachers, licensed personnel, and substitutes.

Budget Profile

Page 1	Budget general information: general information about the community, contact information for board members, names of key staff (administrators, business office and board clerk), and district accomplishments and challenges
Page 2	Supplemental information for tables in Summary of Expenditures
Page 4	KSDE DATA CENTRAL – Kansas Education Data Reporting Services • Kansas State Building Report Card – Aggregate performance and demographic data related to district and buildings within the State. (Postsecondary, graduation, dropout, attendance, ACT scores, etc.) • Kansas K-12 Reports – Information on counties, districts, and schools in the State. (Building, district or state totals for attendance, enrollment, staff, graduates/dropouts, suspension/expulsion, etc.) • School Finance Reports – Budget documents, Comparative Performance and Fiscal System [CPFS], School Finance Reports Warehouse. (Certified personnel, enrollment, dropouts, graduates, salary reports)

Summary of expenditures (Sumexpen.xlsx) – Tables and graphs illustrate a 3-year comparison of expenditures by function, FTE enrollment, low-income students, mill rates by fund, assessed valuation and bonded indebtedness.

Budget At A Glance

Page 2	Summary of Total Expenditures by function (all funds)
Page 3	Total Expenditures by Function (all funds)
Page 4	Total Expenditures Amount Per Pupil by Function (all funds)
Page 5	Summary of General and Supplemental General Fund Expenditures
Page 6	Instruction Expenditures
Page 7	Sources of Revenue (state, federal and local) and proposed budget for current year
Page 8	Enrollment and Low-Income Students
Page 9	Mill Rates by Fund
Page 10	Assessed Valuation and Bonded Indebtedness
Page 11	Average Salary - This page provides FTE and average salaries for administrators, teachers, licensed personnel, and substitutes.
Page 12	KSDE DATA CENTRAL – Kansas Education Data Reporting Services • Kansas State Building Report Card – Aggregate performance and demographic data related to district and buildings within the State. (Postsecondary, graduation, dropout, attendance, ACT scores, etc.) • Kansas K-12 Reports – Information on counties, districts, and schools in the State. (Building, district or state totals for attendance, enrollment, staff, graduates/dropouts, suspension/expulsion, etc.) • School Finance Reports – Budget documents, Comparative Performance and Fiscal System [CPFS], School Finance Reports Warehouse. (Certified personnel, enrollment, dropouts, graduates, salary reports)

One-Page Summary

This provides a summary of charts combined on one page.

Coding Expenditures in the Budget Document

(Definitions for Functions, Sub-functions, Objects)

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

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

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

Coding the USD Budget Document

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

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

For example:

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

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

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

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

FUNCTION DEFINITIONS

EXPENDITURES

Code**1000 Instruction**

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

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

2000 Support Services

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

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

3000 Operation of Non-Instructional Services

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

4000 Facilities Acquisition and Construction Service

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

5000 Debt Service

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

SUBFUNCTION DEFINITIONS

EXPENDITURES

Definition - A sub-function is the next level of accounting breakdown under the functions.
Example: For 2000 – Support Services function this would look as follows:

Code**2000 Support Services**

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

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

2110
2111
2112

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

OBJECT DEFINITIONS

EXPENDITURES

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

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

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

Code

- 100 Personal Services - Salaries** - Amounts paid to all employees of the district. This includes gross salary for personal services rendered while in the payroll of the district and insurance payments reduced under section 125 plan.
- 200 Employee Benefits** - Amounts paid by the district in behalf of employees; these amounts are not included in the gross salary but are in addition to that amount. Such payments are fringe payments and, while not paid directly to employees, nevertheless they are part of the cost of personal services. *Used with all functions except 5000 - Debt Service.*
- 300 Purchased Professional and Technical Services** - Services which by their nature can be performed only by people or firms with specialized skills and knowledge. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, etc.
- 400 Purchased Property Services** - Services purchased to operate, repair, maintain, and rent property owned or used by the district. *These services are performed by people other than district employees.*
- 500 Other Purchased Services** - Amounts paid for services rendered by organizations or personnel not on the payroll of the district (separate from Professional and Technical Services or Property Services). While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.
- 600 Supplies and Materials** - Amounts paid for items that are consumed, worn out, or deteriorated through use.
- 700 Property** - Expenditures for acquiring fixed assets, including land or existing buildings; improvements of grounds; initial equipment; additional equipment; and replacement of equipment.
- 800 Debt Service & Miscellaneous** - Amounts paid for goods and services not otherwise classified above.
- 900 Other Uses of Funds (Appropriated Funds Only)** - This series of codes is used to classify transactions which are not properly recorded as expenditures to the LEA but require budgetary or accounting control. These include redemption of principal and interest in long-term debt and fund transfers. *Used with governmental funds only.*

FUNDS

Description

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

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

A separate fund may be used for each restricted source, or one fund may be used supplemented by the dimension Project/Reporting code.
- **Capital Project Funds**
Account for bond proceeds used to acquire or construct major capital facilities.
- **Debt Service Funds** (*Includes: Bond & Interest, Special Assessment, No-Fund Warrants and Temporary Notes*)
Account for the accumulation of resources for, and the payment of general debt, principal and interest.
- **Trust and Agency Funds** (*Includes: Recreation Commission, Recreation Commission Employees Benefit, Library Board, Library Board Employees Benefit, Historical Museum, School Retirement, Special Reserve Fund, Contingency Reserve Fund, and Gifts and Grants.*)

ACCOUNT GROUPS

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

General Fixed Asset Accounts

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

General Long-Term Debt Account Group

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

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

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

District Profile



2026-2027

USD Budget Profile



Wichita Public Schools USD 259



School Finance
Kansas State Department of Education
Landon State Office Building
900 SW Jackson Street, Suite 356
Topeka, Kansas 66612-1212

www.ksde.org

Order of Contents

- Budget General Information (characteristics of district)
- Supplemental Information for Tables in *Summary of Expenditures*
- KSDE Website Information Available
- Summary of Expenditures (Sumexpen.xlsx)

2026-2027 Budget – General Information

USD #: 259

Introduction

Unified School District (USD) No.259 is located in Sedgwick County of south-central Kansas. The major city within the school district is Wichita with the population of more than 389,000. Approximately 100 schools and other administrative or attendance centers. The school district covers more than 151 square miles and serves more than 46,000 students. The district consists of over 90 schools and other administrative or non-attendance centers.

USD No. 259 is the largest school district in the state of Kansas. The district provides a full range of school programs and services authorized by Kansas statutes. These services include educational programs for kindergarten through twelfth grades, special education, Title I, pre-kindergarten, career and post-secondary education, transportation, nutrition services, health services, support services, and professional development activities for educators. USD No. 259 also supervises the use of facilities to ensure that individuals and community groups may use those facilities.

USD No. 259 was established on July 1, 1965. The district is governed by a seven-member elected School Board. Board of Education members are elected by the public, have policy-setting authority, and have primary responsibility for fiscal matters. Most district funding comes from the State of Kansas. The district also receives funds from local and federal government sources and must comply with the accompanying requirements of those entities. However, USD No. 259 is not included in any other governmental “reporting entity” as defined by the Governmental Accounting Standards Board.

The Board of Education holds its regular meetings at the Alvin E Morris Administration Center, 903 S Edgemoor, in the historic midtown of Wichita. The meeting calendar is available at <https://www.usd259.org> A member of the public may register to speak and address the Board as provided by guidelines in the BOE Agenda.

The community has held strong support of the education opportunities made available through Wichita Public Schools. This support is enhanced by the quality and enthusiasm of the professionals who work in the school system. Continued cooperation between local citizens and professional educators will maximize future educational opportunities to ensure that all students learn the skills and acquire the knowledge necessary for becoming lifelong learners and future ready citizens of the greater community.

Board Members

District 1: Diane Albert, 547. N Yale Ave, Wichita, KS 67208 (Term Expires 1/1/2030)

District 2: Julie Hedrick, 2526 N. Greenleaf Court, Wichita, KS 67226 (Term Expires 1/1/2030)

District 3: Vacancy

District 4: Stan Reeser, 2551 S. Hiram Ave, Wichita, KS 67217 (Term Expires 1/1/2028)

District 5: Amy Jensen, 1225 Sand Plum Ave, Wichita, KS 67212 (Term Expires 1/1/2030)

District 6: Amy Warren, 1101 N. Forest Ave, Wichita, KS 67203 (Term Expires 1/1/2030)

At-Large: Sheila Brown-Kinnard, 8220 E. Oxford Cir. #15103, Wichita, KS 67226 (Term Expires 1/1/2028)

Key Staff

Superintendent of Schools

Deputy Superintendent of Schools

Chief of Schools

Chief Communications Officer

Chief Financial Officer

Chief Human Resources Officer

Chief Legal Counsel

Chief Operations Officer

Clerk of the Board

Kelly Bielefeld

Gil Alvarez

Dr. Loren Hatfield

Rachel Bell

Addi Lowell

Stephen Christian

Dan Lawrence

Dr. Steve Noble

Litona Hoyt

Other Key Staff

Interim Director of Budgeting

Director of Accounting and Controller

Financial Reporting and Project Manager

April Webb

Nancy Iverson

April Webb

The District's Accomplishments and Challenges

Accomplishments:

1. **Graduation Rate Strategic Plan Milestone Achieved:** The Class of 2025 achieved an 85.1% graduation rate, surpassing the Every Student Future Ready Strategic Plan goal of increasing the district's graduation rate from 79.9% to 85% by 2029. Wichita Public Schools reached this milestone in just two years, reflecting sustained investments in student achievement, targeted interventions, and innovative programming.
2. **Expanded Future-Ready Career Pathways:** Wichita Public Schools expanded college and career opportunities through new workforce partnerships and programs. In partnership with WSU Tech, the district opened the Future Ready Center for Instructional Technology, giving students opportunities to earn industry-recognized IT credentials while in high school. The district also launched a Mental and Behavioral Health Career Pathway for the 2026–27 school year, preparing students for careers in one of the region's fastest-growing fields.
3. **Strengthened Long-Range Capital Planning:** Wichita Public Schools strengthened long-range financial planning by developing a Five-Year Capital Improvement Plan (CIP) and a complementary Five-Year Capital Plan to guide investments in technology, safety and security, facilities repairs and maintenance, major capital improvements, and strategic programs. Together, these plans improve transparency, prioritize investments, and align long-term capital needs with available resources. The district is also developing a community-informed bond proposal for November 2026, incorporating feedback from districtwide listening tours and facility engagement sessions.
4. **Expanded Technology Innovation:** Wichita Public Schools opened Verizon Innovative Learning Labs at Coleman, Curtis, and Hamilton Middle Schools, expanding access to artificial intelligence, augmented and virtual reality, 3D printing, and other emerging technologies. These learning environments help students develop the technical skills needed for future careers. These labs are in addition to Brooks and Marshall Middle Schools.
5. **Expanded Innovative Learning Opportunities:** Following a successful implementation, Creative Minds will double its capacity by adding two classrooms at Benton Elementary School for the 2026–27 school year. The expansion reflects growing demand for personalized, student-centered learning and the district's commitment to innovative educational opportunities.
6. **Expanded Student Opportunities Through Partnerships:** Through a partnership with the Kansas City Chiefs, Wichita Public Schools launched girls flag football at its comprehensive high schools, expanding athletic opportunities while promoting leadership, teamwork, and equitable access to extracurricular activities.
7. **Strategic Priorities Guided by Stakeholder Feedback:** Wichita Public Schools completed two rounds of districtwide listening tours and facility engagement sessions to gather input

from employees, and created new ways to engage with families, and community members. This feedback informed the district's strategic priorities, which focus on becoming the region's district of choice through future ready facilities, innovative programming, operational excellence, and initiatives that support thriving students and staff.

Staff and School Recognitions:

- Superintendent Kelly Bielefeld was selected for the 2026 Power 50 from the Wichita Business Journal.
- 2026 Excellence in Public Service Award
- Council of the Great City Schools' Michael Casserly Urban Executive Leadership Institute for Superintendents.
- North High business teacher named a Horizon Award nominee by the Kansas State Department of Education.
- Gordon Parks Academy music teacher was named the 2026 Yamaha Music USA "40 Under 40" for excellence in music education.
- 2026 Outstanding Leadership Award for the National American String Teachers Association
- Truesdell Computer Science teacher named the inaugural We Build It Better Teacher of the Year

Allison Traditional Magnet Middle School is named a National Magnet School of Excellence, the highest achievement for a magnet school, for the second time. Earhart Environmental Magnet Elementary School is named a School of Distinction for the fourth time.

Six Wichita Public Schools were named 2024 Challenge Award winners. The award recognizes schools that are making a notable difference in student achievement.

WPS kindergarten readiness and individual plan of study, recognized by Kansas State Department of Education through the 2024 Kansans Can Star Recognition Program.

Four WPS schools, Chester I. Lewis Academic Learning Center, Education Imagine Academy, Gordon Parks Academy STEM Leaders in Applied and Media Arts and Wells Middle School have been named Capturing Kids' Hearts National Showcase Schools.

Scholarships and Student Recognitions:

The Wichita Public Schools Class of 2025 had more than 3,000 graduates who were offered the following scholarships:

- National Merit Scholars
- Wichita State University Koch Scholar
- Wichita State University McGregor Scholar
- Wichita State University Wallace Scholars
- Wichita State University Rudd Scholar
- Naval Reserve Training Corps scholar

The National Merit Scholarship Program has named six Semifinalists from East High School.

Fourteen seniors from the Class of 2026 were awarded full-ride scholarships to WSU Tech and Butler Community College.

Earhart Environmental Magnet Elementary School, Riverside Leadership Magnet Elementary School, and Mayberry Middle School were named National Magnet Schools of Distinction.

Spaght Magnet became the first Kansas school to launch a fully-immersive elementary school computer coding program.

We honored eight 2026 Distinguished Classroom Teachers and recognized one outstanding staff member with the Excellence in 2026 Public Service Award, celebrating the people who make a difference for students every day.

Challenges:

1. **Facilities Modernization and Infrastructure Investment:** Wichita Public Schools continues to manage the significant challenge of maintaining and modernizing an aging portfolio of school facilities in Kansas. Nearly 60 schools are more than 75 years old, and the district's facilities have an average age of 61 years, creating substantial ongoing needs for repairs, maintenance, and building modernization. While the district has established a comprehensive Five-Year Capital Improvement Plan (CIP) and Five-Year Capital Plan to strategically prioritize investments, available funding remains insufficient to address the full scope of facility needs. The district continues to engage the community on a November 2026 bond proposal designed to address long-term facility needs and preserve safe, functional, and future-ready learning environments that support teaching and learning.
2. **Changing Enrollment and Financial Sustainability:** Changing enrollment patterns continue to influence the district's financial outlook. Demographic shifts and increased educational choice require Wichita Public Schools to strategically align staffing, facilities, and operations while preserving educational opportunities and maintaining high-quality services. Becoming the district of choice through innovative programming, future-ready facilities, and operational excellence remains essential to sustaining enrollment and long-term financial stability.
3. **Supporting Thriving Students and Staff:** Wichita Public Schools is committed to creating an environment where both students and employees can thrive. Meeting the increasingly complex academic, behavioral, and social-emotional needs of students requires continued investment in exceptional educators and support staff. At the same time, rising healthcare and benefit costs, increasing competition for talent, and evolving employee expectations require the district to maintain competitive total compensation, professional growth opportunities, and workplace supports while ensuring long-term financial sustainability.
4. **State and Federal Funding and Legislative Uncertainty:** Wichita Public Schools continues to navigate evolving education policy, funding, and legislative activity at both

the state and federal levels. Frequent policy changes, evolving compliance requirements, and legislation enacted within compressed implementation timelines require the district to remain agile while balancing operational, financial, and educational priorities. The expiration of Kansas' current school finance formula at the end of fiscal year 2027, coupled with the Education Funding Task Force's evaluation of a new or altered funding model, adds further uncertainty to long-range financial planning. These factors reinforce the need for prudent budgeting, financial flexibility, and thoughtful long-term planning.

Supplemental Information for the Following Tables

1. Summary of Total Expenditures by Function (All Funds)

- District-wide, 77% of the total budget is spent on students for instruction, student, and instructional support (librarians, counselors, nurses, etc.), school principals, student meals, and student transportation.
- The district is budgeting over \$61 million more in instruction for FY27 over FY26 actual expenditures. Direct instruction of students accounts for 46% of all budgeted expenditures for all funds, remaining relatively the same percentage from FY26.
- Student meals under Food Services increased 5%, or roughly \$1.7 million, due to an estimated increase in food costs related to supply chain concerns.
- Debt Service will increase 12% in FY26, or under \$6 million. Bond and interest payments will increase slightly each year as the district meets its principal and interest payments from Bond Debt Service.
- Transportation expenditures increased over FY26 actual expenditures by over \$6.4 million as the district renegotiated its contract with the transportation service provider. When comparing the FY27 budget to FY26 actuals, the increase reflects 13% due to lower than anticipated expenditures in FY26 due to the inability to fill bus driver vacancies to cover budgeted routes.
- Total budgeted expenditures for FY27 increased over \$160 million compared to FY26 actuals, an increase of 18%. When compared to FY26 budgeted expenditures, FY27 increased by \$31 million, or a 3% increase in budgeted expenditures. This slight increase in budgeted expenditures is accounted by the expiration of Federal ESSER III funds, offset by an increase in the statutory base aid per pupil from \$5,615 to \$5,778.

2. Summary of General Fund Expenditures by Function

- Instruction increased by 21% when comparing FY26 actual expenditures and FY27 budgeted expenditures, due to planned flexibility required for enrollment audits.
- Budgeted amounts for transportation increased 26% compared to FY26 actuals as the result of a contractual increase on services by the district's transportation providers and increased fuel cost.
- Operations & Maintenance increased by 1% compared to prior year actuals due to an expected increase in natural gas and electric utilities for FY27.

3. Summary of Supplemental General Fund Expenditures by Function

- Instruction expenditures decreased by 48% from FY25 actuals to FY26 actuals, and are budgeted to decrease an additional 27% in FY27. This decrease reflects audit related adjustments, declining enrollment and school closures in the district.
- Instructional Support expenditures increased by 31% from FY25 actuals to FY26 actuals, less than the 59% expected, but still a notable increase reflecting the intentional investment in instructional support staff and services. The FY27 budget includes a projected increase of 7%.
- Administration & Support expenditures increased by 12% in FY26 but are expected to decline by 13% in FY27 as budget is shifted to instructional support as well as rising operations & maintenance and transportation costs.
- Operations & Maintenance expenditures declined slightly by 6% in FY26. Due to rising insurance and energy costs, this is expected to increase by 19% in FY27.
- Transportation expenditures grew by 14% in FY26 actuals and are projected to increase by 18% in FY27. This increase reflects rising fuel and service costs.

4. Summary of General and Supplemental General Fund Expenditures by Function

- Percentages for Instruction and Instructional Support increased by 20% and 10%, respectively, compared to FY26 actuals.
- Budgeted amounts for Transportation increased by 18%, compared to FY26 actuals.

5. Summary of Special Education Fund by Function

- Instruction remains the largest expenditure function, with a FY27 budget of approximately \$100.9 million, or 56.8% of total Special Education Fund expenditures. Instruction increases approximately \$6.9 million, or 7.4%, compared with FY26 actual expenditures.

- Administration & Support shows a significant increase in budget compared to the prior year expenditure. The increase is due to indirect costs and/or unallocated expenditure authority for anticipated special education expenditures. Indirect costs are allowable expenses that support district administrative cost but are not directly tied to specific programs such as accounting, human resources, and facilities management. These costs are calculated using a federally approved indirect cost rate and are now recorded in this line for transparency. The rise in this area reflects a shift in how these costs are allocated, not a sudden increase in administrative staffing or overhead. The Student and Instructional Support budget also remained level compared to FY25 and FY26.
- Transportation increases approximately \$1.9 million, or 7.7%, to \$26.2 million and represents 14.7% of FY27 Special Education Fund expenditures. This reflects the continued rising fuel cost and increased transportation demand for special education students.

6. Instruction Expenditures (1000)

- The FY27 Capital Outlay budget includes one of the most significant increases compared with FY26 actual expenditures. This investment supports the district's efforts to address expanding facility needs and deferred maintenance in aging school buildings.
- The FY27 Gifts & Grants budget represents a notable increase over FY26 expenditures. The increase reflects the district's proactive efforts to secure additional resources to support schools, as well as the reinstatement of state grant programs.

7. Student Support Expenditures (2100)

- The FY27 Capital Outlay budget shows a significant increase compared to FY26 actuals. The increase reflects the district's efforts to address expanding facility needs and deferred maintenance in aging school buildings.
- Extraordinary School Program: Also known as Latchkey provides before school, after school and all-day summer care at designated school sites. While budget-to-actuals reflects an increase, the budget remains consistent with prior years. Funding allocations support planned salary improvements and rising operational costs necessary to sustain the program.

8. Instructional Support Expenditures (2200)

- Federal Funds budgeted expenditures for instructional support increased by 24% as the district does continues to plan to use federal funds for professional development through Title allocations.
- Professional Development Fund instructional support expenditures increased as a result of additional planned trainings for instructional support personnel.
- An increase in Bilingual Education is anticipated as the district expands programs at the elementary level.

- Growth in demand for virtual education options is expected to drive the need for additional instructional support.

9. General Administration Expenditures (2300)

- Total General Administration expenditures are expected to increase by 4% in FY27. Down from a 9% increase in actuals between FY25 and FY26.
- Although the General Administration expenditures budgeted in the Supplemental General Fund increased by 25% when comparing FY26 Actuals to FY27 Budget, there is only a 4% increase when comparing budget to budget. In line with overall expected expenditure increases.
- Federal Funds used for General Administration are expected to decrease again by 49% in FY27, following a decrease of 29% percent between actuals in FY25 and FY26.
- Capital Outlay funded General Administration expenses are expected to increase significantly in FY27 but will remain less than 0.3% of the overall budget.

10. School Administration Expenditures (2400)

- Summer School reflects a 1,165% increase over FY26 actual expenditures, primarily due to the small prior-year expenditure base. Despite the large percentage change, the budget represents only a small portion of total administrative expenditures.
- The FY27 Preschool-Aged At-Risk budget increase reflects spending levels consistent with prior-year trends.

11. Central Services Expenditures (2500)

- General Fund expenditures decreased by 32% in FY26. However, they are projected to increase by 43% in FY27, reflecting intentional support for core instructional and operational activities.
- Federal Fund expenditures decreased by 34% in FY26, reflecting the expiration of time-limited federal relief funds (e.g., ESSER). In FY27, these expenditures are projected to remain about the same, with only a 1% increase budgeted.
- Supplemental General expenditures increased by 12% in FY26 but are projected to decrease by 16% in FY27, reflecting a shift in how supplemental resources are allocated and the realignment of program costs.

12. Operations and Maintenance Expenditures (2600)

- Food Service expenditures decreased by 90% as expected in FY26. This decline reflected the completion of FY24 investments using USDA's Free Meals for All Kids funding, which

supported equipment and facility upgrades to ensure long-term sustainability under post-pandemic service expectations. In FY27, expenditures are projected to increase again by 310% due to planned upgrades at Nutrition Services.

- The Supplemental General Fund expenditures decreased in FY26 but are projected to rise by 19% in FY27 as the district adjusts its operational budget to meet increased demand for energy and essential services while facing inflationary pressures.
- Capital Outlay expenditures increased by 9% in FY26, slightly less than expected. They are expected to increase again by 140% in FY27. This increase supports planned repairs, maintenance, upgrades and other facility improvements across the district.

13. Transportation Expenditures (2700)

- The Wichita Public Schools' transportation contract with First Student was extended in 2025 and includes a planned annual increase of 6% for the 2026-2027 school year. Overall, transportation expenditures are expected to increase 13% in FY27.

14. Other Support Services Expenditures (2900)

- There are no significant findings or changes to the budget for Other Support Services expenditures for FY27.

15. Food Service Expenditures (3100)

- Food Service expenditures remained fairly level in FY26. The USDA predicts an overall increase in the CPI for food of 3.1% in 2027, and an increase of 5% is projected in the FY27 budget.

16. Community Services Operations (3300)

- There are no significant findings or changes to the budget for Community Services Operations for FY27.

17. Capital Improvements (4000)

- Capital Improvement Expenditures are budgeted to increase by 87% in FY27, rising from \$49.5 million in FY26 to \$91.8 million. This sharp increase follows a 5% decline in actuals from FY25 to FY26 and reflects a significant investment in long-term infrastructure and facility upgrades.
- Special Assessment expenditures, which dropped to zero in FY25, remained at zero for FY26 and expected to be near zero again in FY27.

18. Debt Services (5100)

- Debt Service expenditures remained nearly flat with a slight increase of 2% from FY25 to FY26.
- Bond and Interest expenditures are expected to increase by 12% in FY27.

19. Miscellaneous Information – Transfers (5200)

- Transfers were budgeted using prior year actuals as a guideline. Enrollment and weighting counts heavily impact how much the General and Supplemental General Funds must transfer.

20. Miscellaneous Information Unencumbered Cash Balance by Fund

- Capital Outlay, Bond and Interest, and the district's health reserves in the Special Reserve Fund account for over 65% of the district's unencumbered cash.
- The Special Reserve Fund balance decreased by approximately 7%, driven by rising health care costs and related reserve requirements for the district's self-funded health plan.
- The Food Service Fund balance increased by nearly 200%, strengthening the district's ability to support future food service operations, equipment needs, and program sustainability.
- The Contingency Fund increased by approximately 10%, reflecting the district's commitment to maintaining sufficient reserves to address unexpected financial needs and mitigate potential risks.
- The Textbook and Student Materials Fund increased by approximately 70% to support the anticipated adoption and implementation of new curriculum resources across the district.

21. Reserve Funds Unencumbered Cash Balance

- The district Special Reserve Fund's balance decreased as a result of increased cost associated with the district's health plan.
- The district has maintained its reserves for workers' compensation within Special Reserve funds in FY27 to fully fund the present value of existing claims.

22. Other Information – Enrollment Information

- After recognizing a dramatic enrollment decline from the 2020-21 school year, enrollment estimates are expected to continue the pre-pandemic trajectory. The district anticipates slight enrollment decline as projections continue to come to fruition.

23. Miscellaneous Information Mill Rates by Fund

- The Bond and Interest mill levy will decrease by 0.696 mills as the district approaches an appropriate cash reserve for anticipated Bond and Interest payments scheduled for FY27 through FY29.
- The Supplemental General Fund mill levy decreased by 0.529 mills. Following the enrollment audit adjustments for FY26, which resulted in a decrease in the General Fund, the district utilized all the levied funds in the Supplemental General Fund to support the original adopted budget. This action reduced the unencumbered cash balance used in the mill levy calculation for FY27.
- Increased assessed valuations and the maximization of the Supplemental General Fund at 33% will enable the district to optimize its revenue streams.

24. Other Information – Assessed Valuation and Bonded Indebtedness

- Assessed property values in the Sedgwick County boundaries for Wichita increased 8%.
- The district will continue to pay down its debt requirements at a rate of 24.9% in the upcoming year.

Note: FTE is the audited enrollment 9/20 and 2/20 (if applicable) and estimated for the budget year, which includes preschool-aged at-risk and virtual enrollment. Enrollment does not include non-funded preschool. Beginning 2017-2018, full-day Kindergarten is 1.0 FTE. Beginning 2021-2022, three-year-old at-risk students were funded. This information is used for calculating Amount Per Pupil for Sumexpen.xlsx and Budget At A Glance (BAG).

KSDE Website Information Available

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

https://datacentral.ksde.gov/report_gen.aspx

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

School Finance Reports (Data Central) website below:

<https://datacentral.ksde.gov/default.aspx>

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

Kansas Building Report Card website below:

<http://ksreportcard.ksde.gov/>

- Attendance Rate
- Graduation Rate
- Dropout Rate
- School Violence
- Assessments
 - Reading
 - Mathematics
 - Writing
- Graduates Passing Adv. Science Courses
- Graduates Passing Adv. Math Courses

Accountability Reports website below:

<https://datacentral.ksde.gov/accountability.aspx>

- Performance Accountability Reports
- Financial Accountability Reports
- Longitudinal Achievement Reports

KSDE Summary of Expenditures



Summary of Total Expenditures by Function (All Funds)

	2024-2025 Actual	% of Total	2025-2026 Actual	% of Total	% Change	2026-2027 Budget	% of Total	% Change
Instruction	\$406,535,820	47%	\$412,986,050	47%	2%	\$474,326,175	46%	15%
Student Support Services	\$75,951,752	9%	\$78,384,817	9%	3%	\$87,690,229	8%	12%
Instructional Support Services	\$35,874,940	4%	\$38,074,625	4%	6%	\$48,891,655	5%	28%
Administration & Support	\$84,711,567	10%	\$84,055,380	10%	-1%	\$92,701,812	9%	10%
Operations & Maintenance	\$82,627,713	10%	\$79,738,193	9%	-3%	\$93,199,299	9%	17%
Transportation	\$40,640,451	5%	\$48,522,094	6%	19%	\$54,934,357	5%	13%
Food Services	\$35,347,162	4%	\$36,780,213	4%	4%	\$38,550,742	4%	5%
Capital Improvements	\$52,198,219	6%	\$49,555,369	6%	-5%	\$92,589,621	9%	87%
Debt Services	\$46,807,851	5%	\$47,654,028	5%	2%	\$53,580,160	5%	12%
Other Costs	\$373,274	<1%	\$387,016	<1%	4%	\$437,839	<1%	13%
Total Expenditures¹	\$861,068,749	100%	\$876,137,785	100%	2%	\$1,036,901,889	100%	18%
Amount per Pupil	\$19,427		\$20,338		5%	\$24,016		18%
Current Expenditures²	\$737,463,544	100%	\$758,401,597	100%	3%	\$839,499,014	100%	11%
Amount per Pupil	\$16,638		\$17,605		6%	\$19,444		10%

Percent of Expenditures for Instruction³

Total Expenditures	\$394,410,980	46%	\$403,349,749	46%	0%	\$442,371,375	43%	-3%
Current Expenditures	\$394,410,980	53%	\$403,349,749	53%	0%	\$442,371,375	53%	0%

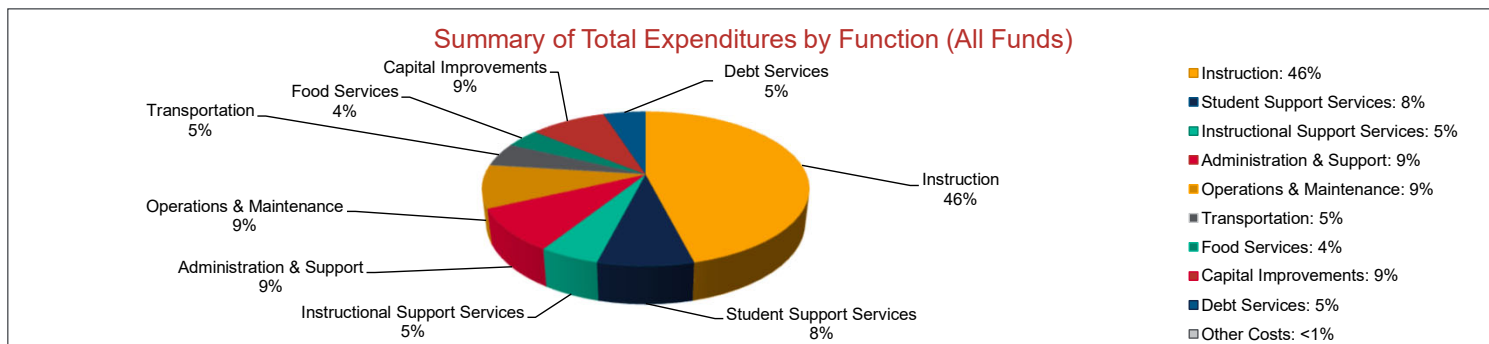
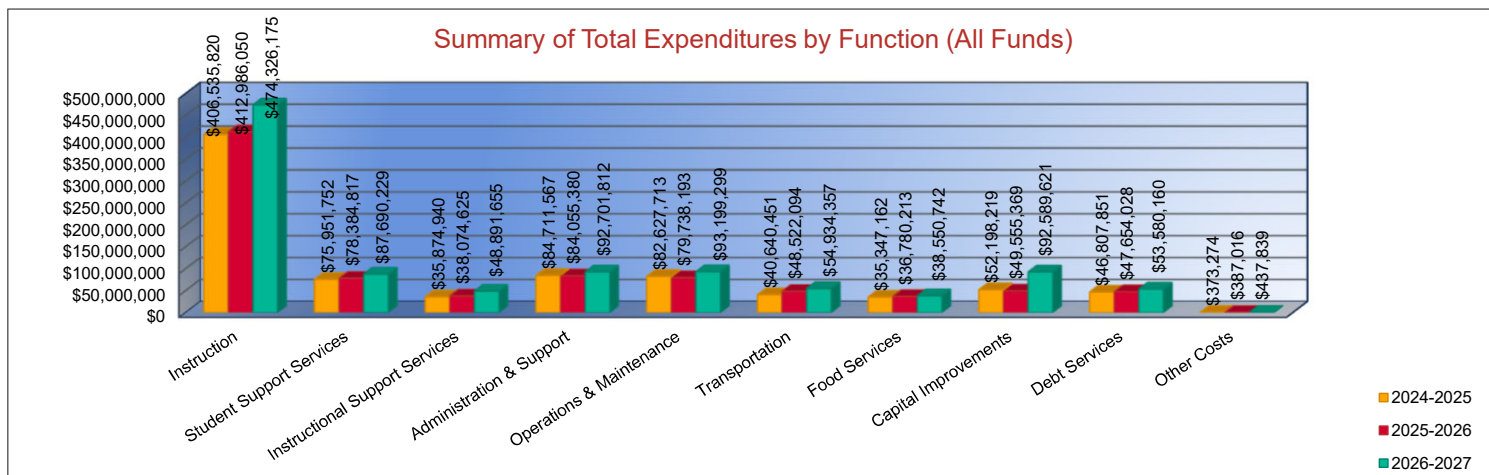
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At-Risk Education Fund, (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary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

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

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

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

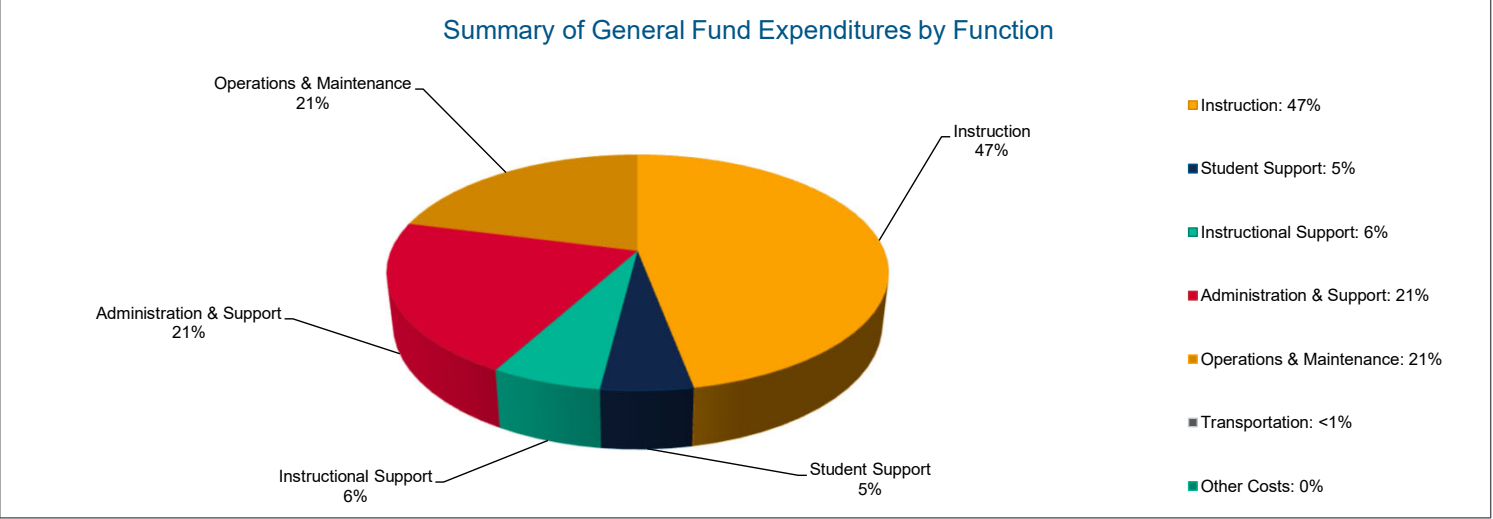
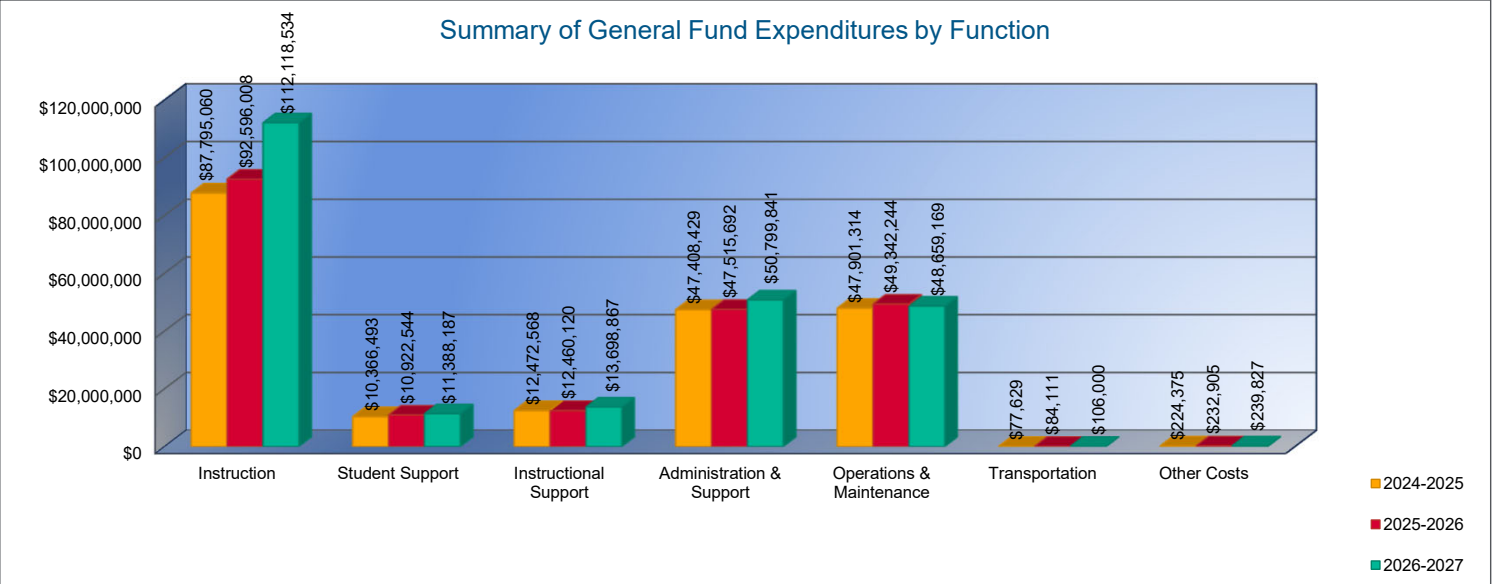
Functions Included: Instruction (1000), Student Support Services (2100), Instructional Support Services (2200), Administration & Support (2300, 2400, 2500), Operations & Maintenance (2600), Transportation (2700), Food Service (3100), Other Costs (2900, 3300), Capital Improvements (4000), Debt Services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



Summary of General Fund Expenditures
by Function*

	2024-2025 Actual	% of Total	2025-2026 Actual	% of Total	% Change	2026-2027 Budget	% of Total	% Change
Instruction	\$87,795,060	43%	\$92,596,008	43%	5%	\$112,118,534	47%	21%
Student Support	\$10,366,493	5%	\$10,922,544	5%	5%	\$11,388,187	5%	4%
Instructional Support	\$12,472,568	6%	\$12,460,120	6%	0%	\$13,698,867	6%	10%
Administration & Support	\$47,408,429	23%	\$47,515,692	22%	0%	\$50,799,841	21%	7%
Operations & Maintenance	\$47,901,314	23%	\$49,342,244	23%	3%	\$48,659,169	21%	-1%
Transportation	\$77,629	<1%	\$84,111	<1%	8%	\$106,000	<1%	26%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$224,375	0%	\$232,905	0%	4%	\$239,827	0%	3%
Total Expenditures	\$206,245,868	100%	\$213,153,624	100%	3%	\$237,010,425	100%	11%
Amount per Pupil	\$4,653		\$4,948		6%	\$5,489		11%

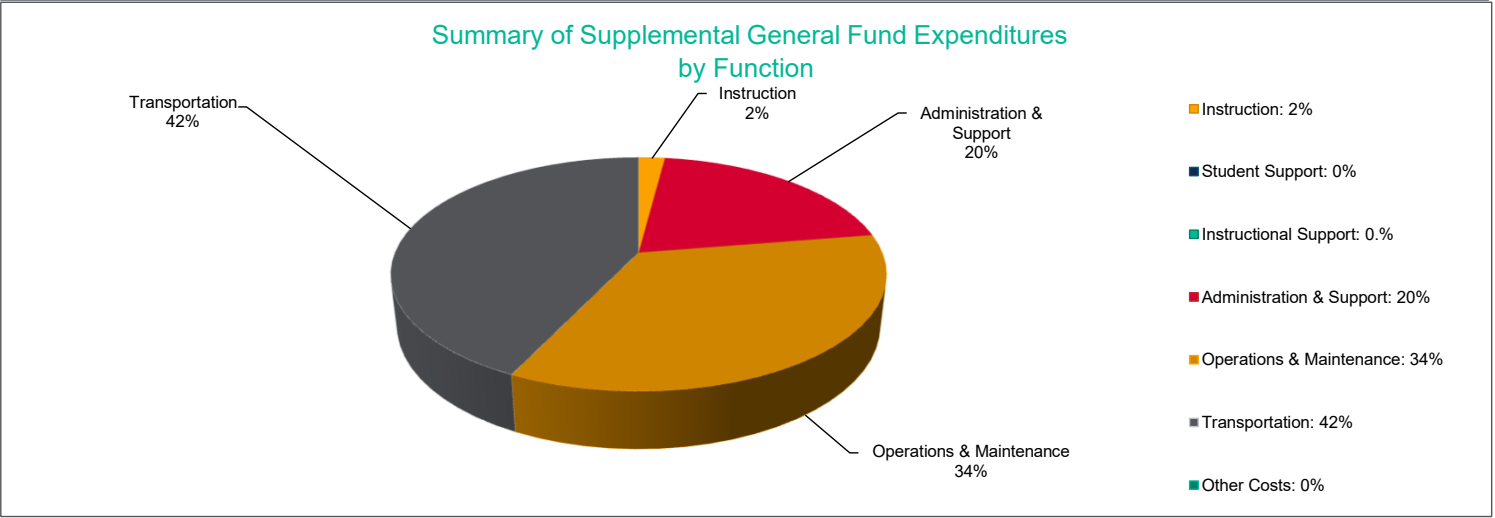
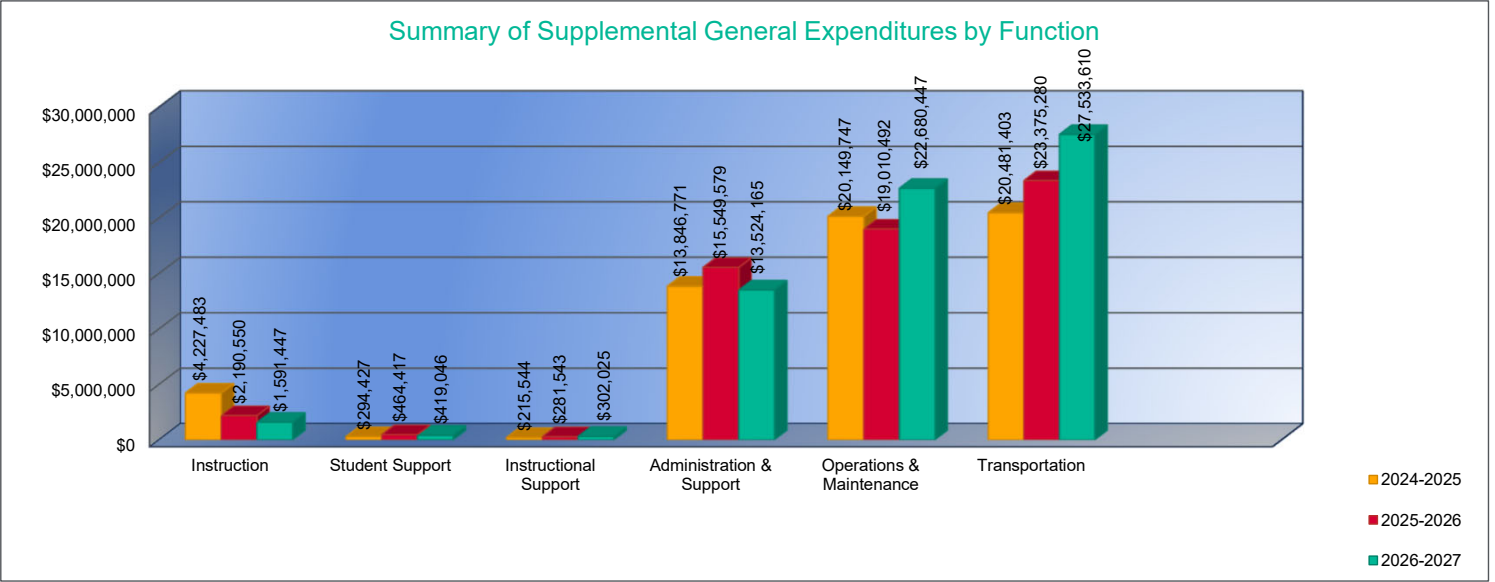
*The Summary of General Fund Expenditures by Function comes from pages 6-13 and only uses the "General Fund" line items.



Summary of Supplemental General Fund Expenditures
by Function*

	2024-2025 Actual	% of Total	2025-2026 Actual	% of Total	% Change	2026-2027 Budget	% of Total	% Change
Instruction	\$4,227,483	7%	\$2,190,550	4%	-48%	\$1,591,447	2%	-27%
Student Support	\$294,427	0%	\$464,417	1%	58%	\$419,046	1%	-10%
Instructional Support	\$215,544	0%	\$281,543	0%	31%	\$302,025	0%	7%
Administration & Support	\$13,846,771	23%	\$15,549,579	26%	12%	\$13,524,165	20%	-13%
Operations & Maintenance	\$20,149,747	34%	\$19,010,492	31%	-6%	\$22,680,447	34%	19%
Transportation	\$20,481,403	35%	\$23,375,280	38%	14%	\$27,533,610	42%	18%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$0	0%	\$0	0%	0%	\$0	0%	0%
Total Expenditures	\$59,215,375	100%	\$60,871,861	100%	3%	\$66,050,740	100%	9%
Amount per Pupil	\$1,336		\$1,413		6%	\$1,530		8%

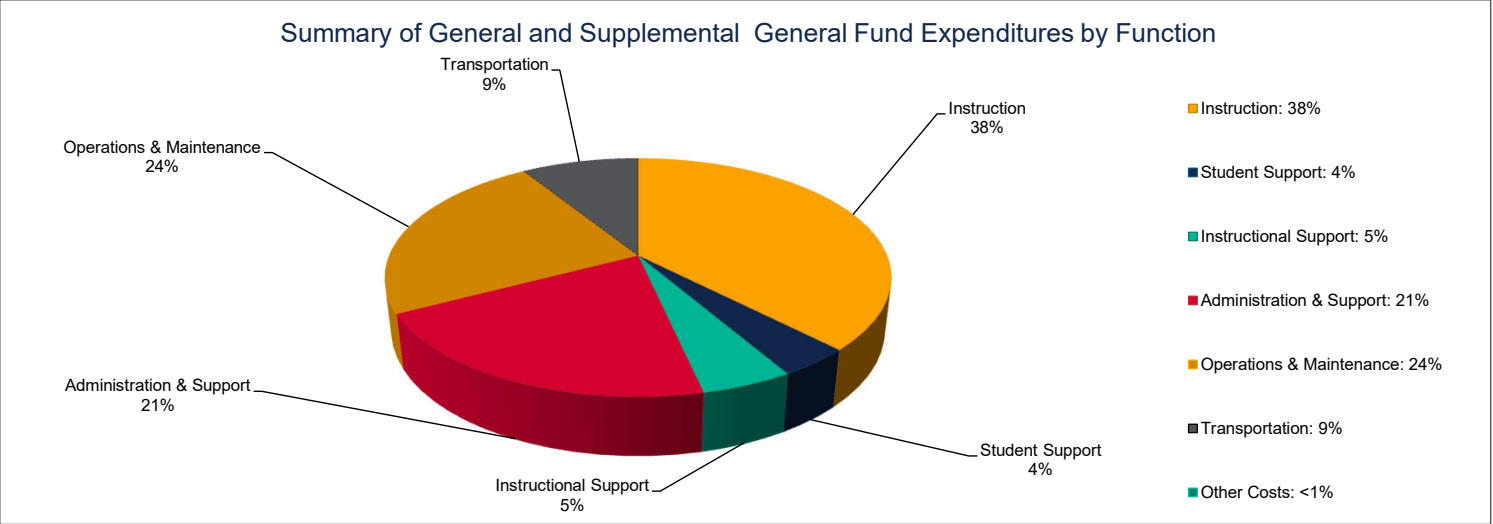
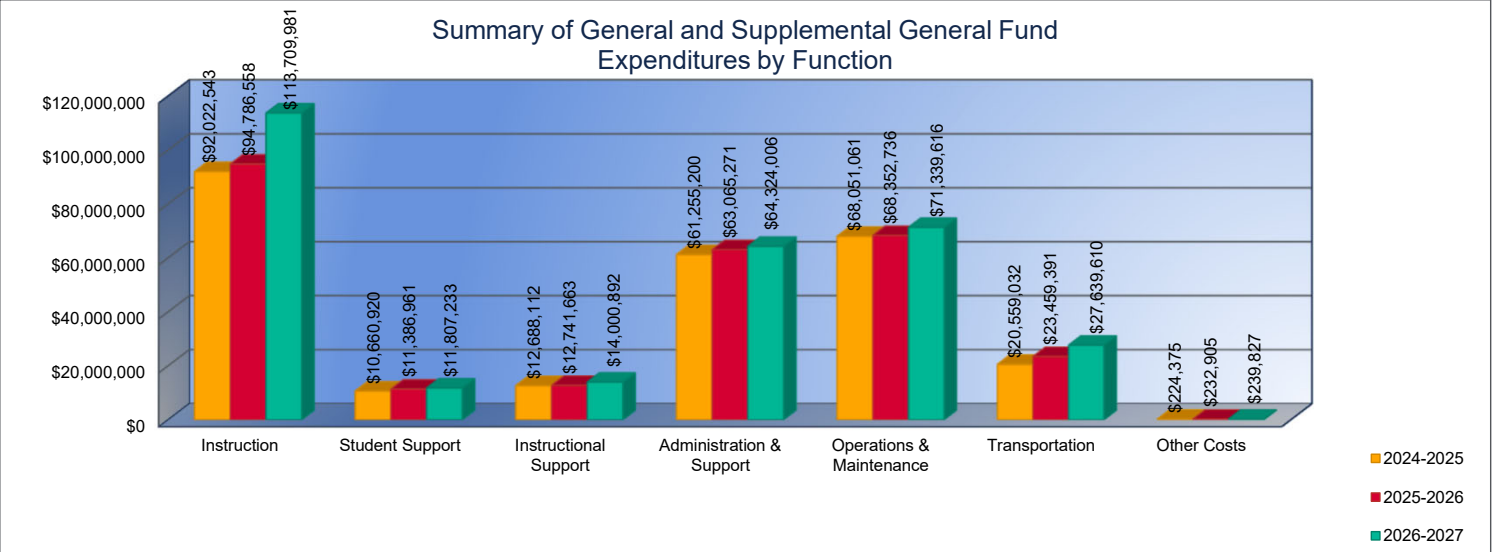
*The Summary of Supplemental General Fund Expenditures by Function comes from pages 6-13 and only uses the "Supplemental General Fund" line items.



Summary of General and Supplemental General Fund Expenditures by Function*

	2024-2025 Actual	% of Total	2025-2026 Actual	% of Total	% Change	2026-2027 Budget	% of Total	% Change
Instruction	\$92,022,543	35%	\$94,786,558	35%	3%	\$113,709,981	38%	20%
Student Support	\$10,660,920	4%	\$11,386,961	4%	7%	\$11,807,233	4%	4%
Instructional Support	\$12,688,112	5%	\$12,741,663	5%	0%	\$14,000,892	5%	10%
Administration & Support	\$61,255,200	23%	\$63,065,271	23%	3%	\$64,324,006	21%	2%
Operations & Maintenance	\$68,051,061	26%	\$68,352,736	25%	0%	\$71,339,616	24%	4%
Transportation	\$20,559,032	8%	\$23,459,391	9%	14%	\$27,639,610	9%	18%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$224,375	<1%	\$232,905	<1%	4%	\$239,827	<1%	3%
Total Expenditures	\$265,461,243	100%	\$274,025,485	100%	3%	\$303,061,165	100%	11%
Amount per Pupil	\$5,989		\$6,361		6%	\$7,019		10%

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

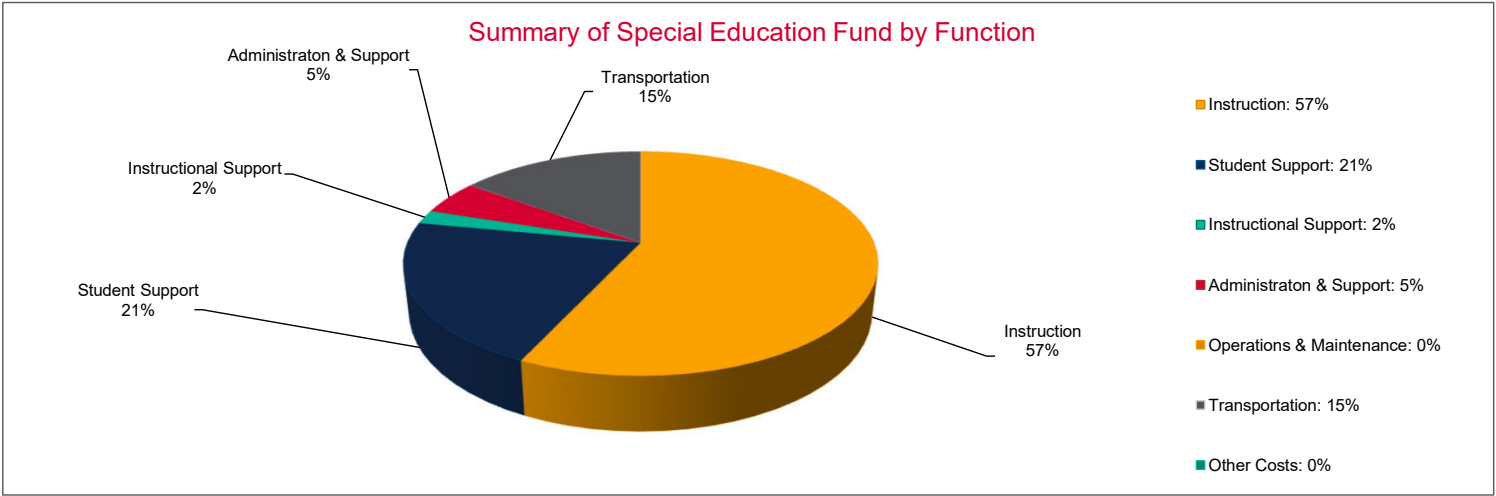
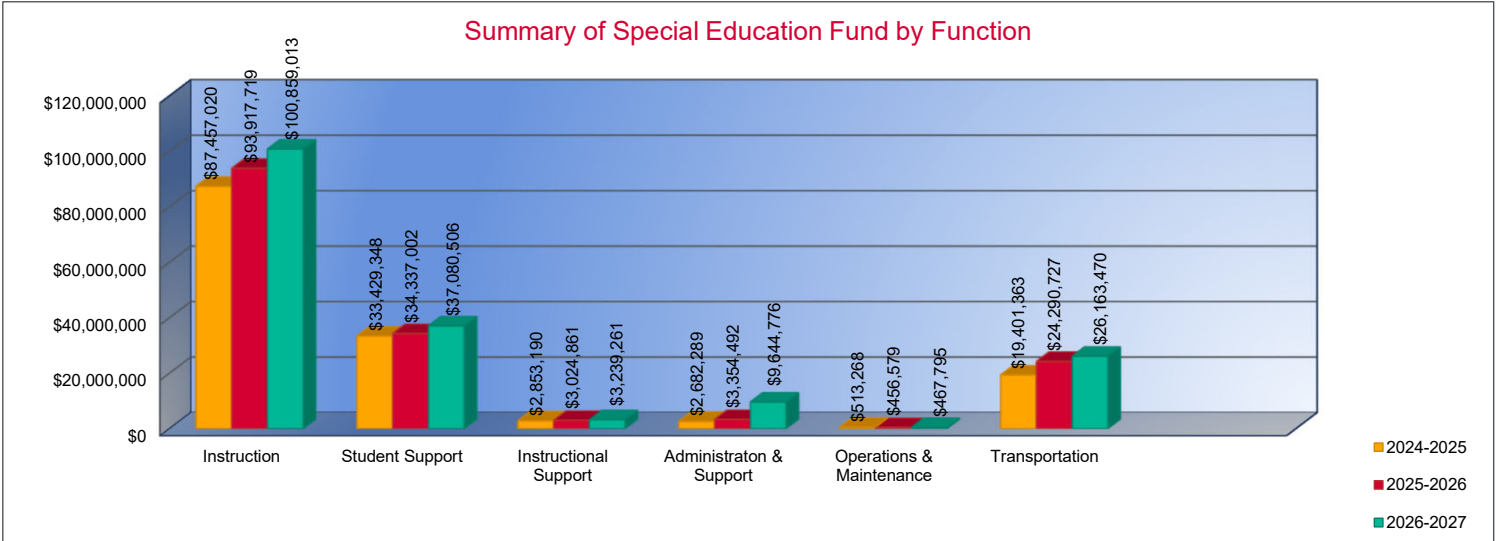


Summary of Special Education Fund
by Function*

	2024-2025 Actual	% of Total	2025-2026 Actual	% of Total	% Change	2026-2027 Budget	% of Total	% Change
Instruction	\$87,457,020	60%	\$93,917,719	59%	7%	\$100,859,013	57%	7%
Student Support	\$33,429,348	23%	\$34,337,002	22%	3%	\$37,080,506	21%	8%
Instructional Support	\$2,853,190	2%	\$3,024,861	2%	6%	\$3,239,261	2%	7%
Administraton & Support	\$2,682,289	2%	\$3,354,492	2%	25%	\$9,644,776	5%	188%
Operations & Maintenance	\$513,268	0%	\$456,579	0%	-11%	\$467,795	0%	2%
Transportation	\$19,401,363	13%	\$24,290,727	15%	25%	\$26,163,470	15%	8%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$0	0%	\$0	0%	0%	\$0	0%	0%
Total Expenditures ¹	\$146,336,478	100%	\$159,381,380	100%	9%	\$177,454,821	100%	11%
Amount per Pupil	\$3,302		\$3,700		12%	\$4,110		11%

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

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



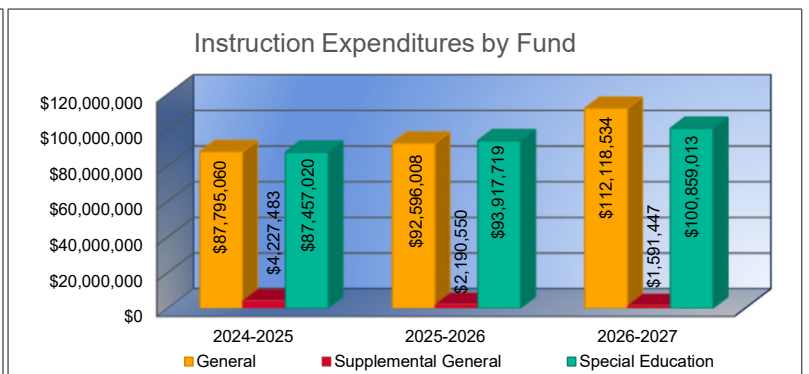
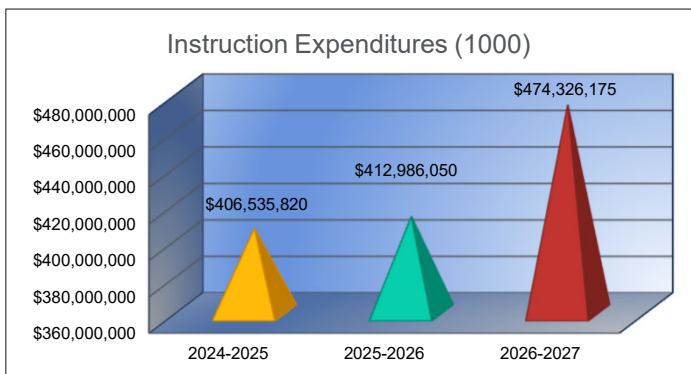
Instruction Expenditures (1000)

	2024-2025 Actual
General	\$87,795,060
Federal Funds	\$20,133,203
Supplemental General	\$4,227,483
Preschool-Aged At-Risk	\$7,846,899
At-Risk Education Fund	\$117,004,983
Bilingual Education	\$13,602,337
Virtual Education	\$1,885,760
Capital Outlay	\$12,124,840
Driver Education	\$0
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$72,048
Special Education	\$87,457,020
Cost of Living	\$0
Career and Postsecondary Ed.	\$10,982,680
Gifts & Grants ¹	\$1,244,884
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$32,048,613
Contingency Reserve	\$0
Text Book & Student Material	\$9,716,591
Activity Fund	\$393,419
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$406,535,820
Enrollment (FTE) ³	44,324.2
Amount per Pupil ²	\$9,172
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$406,535,820

2025-2026 Actual	% Change
\$92,596,008	5%
\$22,755,516	13%
\$2,190,550	-48%
\$5,815,403	-26%
\$112,129,453	-4%
\$14,213,455	4%
\$2,545,288	35%
\$9,636,301	-21%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$114,522	59%
\$93,917,719	7%
\$0	0%
\$10,698,681	-3%
\$2,152,187	73%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$33,781,470	5%
\$0	0%
\$10,090,129	4%
\$349,368	-11%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$412,986,050	2%
43,078.8	-3%
\$9,587	5%
\$0	0%
\$0	0%
\$0	0%
\$412,986,050	2%

2026-2027 Budget	% Change
\$112,118,534	21%
\$24,778,213	9%
\$1,591,447	-27%
\$9,163,712	58%
\$116,339,553	4%
\$17,924,314	26%
\$2,432,892	-4%
\$31,954,800	232%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$336,782	194%
\$100,859,013	7%
\$0	0%
\$12,358,551	16%
\$8,630,447	301%
\$0	0%
\$0	0%
\$0	0%
\$35,837,917	6%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$474,326,175	15%
43,176.2	0%
\$10,986	15%
\$0	0%
\$0	0%
\$0	0%
\$474,326,175	15%

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



Student Support Expenditures (2100)

	2024-2025 Actual
General	\$10,366,493
Federal Funds	\$5,453,901
Supplemental General	\$294,427
Preschool-Aged At-Risk	\$144,169
At-Risk Education Fund	\$13,463,752
Bilingual Education	\$603,065
Virtual Education	\$305,573
Capital Outlay	\$74,362
Driver Training	\$0
Declining Enrollment	\$0
Extraordinary School Program	\$2,946,496
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$584,456
Summer School	\$10,396
Special Education	\$33,429,348
Cost of Living	\$0
Career and Postsecondary Ed.	\$5,045
Gifts & Grants ¹	\$2,185,975
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$6,084,294
Contingency Reserve	\$0
Text Book & Student Material	\$0
Activity Fund	\$0
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$75,951,752
Enrollment (FTE) ³	44,324.2
Amount per Pupil ²	\$1,714
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$75,951,752

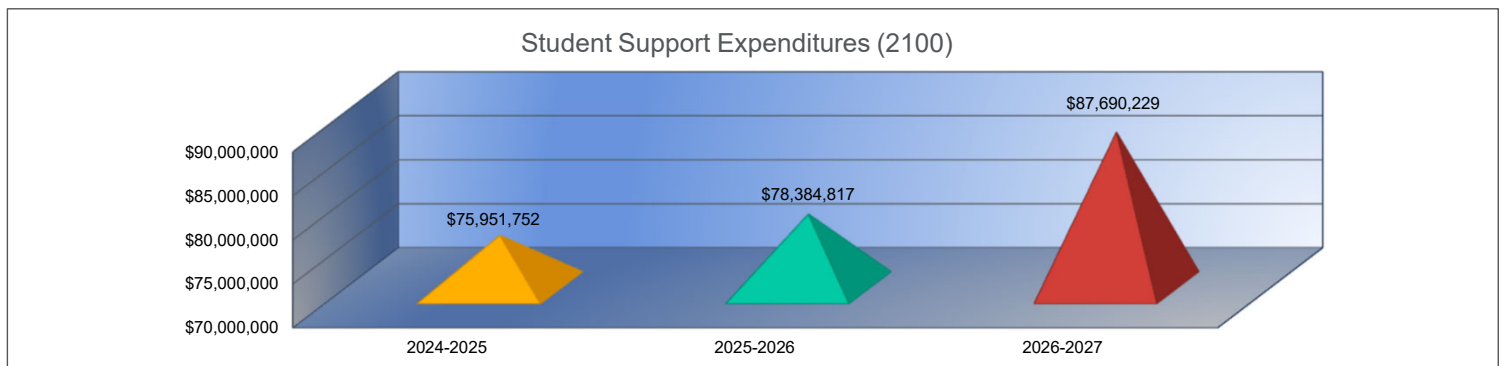
2025-2026 Actual	% Change
\$10,922,544	5%
\$5,147,044	-6%
\$464,417	58%
\$86,308	-40%
\$13,881,896	3%
\$614,371	2%
\$427,311	40%
\$19,142	-74%
\$0	0%
\$0	0%
\$0	0%
\$3,498,446	19%
\$0	0%
\$0	0%
\$679,804	16%
\$11,572	11%
\$34,337,002	3%
\$0	0%
\$0	-100%
\$1,932,708	-12%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$6,362,252	5%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$78,384,817	3%
43,078.8	-3%
\$1,820	6%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$78,384,817	3%

2026-2027 Budget	% Change
\$11,388,187	4%
\$6,312,064	23%
\$419,046	-10%
\$79,811	-8%
\$14,181,254	2%
\$701,073	14%
\$441,727	3%
\$48,300	152%
\$0	0%
\$0	0%
\$0	0%
\$7,324,266	109%
\$0	0%
\$0	0%
\$911,635	34%
\$2,167	-81%
\$37,080,506	8%
\$0	0%
\$0	0%
\$2,050,639	6%
\$0	0%
\$0	0%
\$0	0%
\$6,749,554	6%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$87,690,229	12%
43,176.2	0%
\$2,031	12%
\$0	0%
\$0	0%
\$0	0%
\$87,690,229	12%

1. Gifts & Grants includes private grants and grants from non-federal sources.

2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.

3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (3 and 4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.



Instructional Support Expenditures (2200)

	2024-2025 Actual
General	\$12,472,568
Federal Funds	\$11,653,607
Supplemental General	\$215,544
Preschool-Aged At-Risk	\$29,909
At-Risk Education Fund	\$3,895,469
Bilingual Education	\$96,870
Virtual Education	\$140,937
Capital Outlay	\$206,166
Driver Training	\$0
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$1,359,313
Parent Education Program	\$0
Summer School	\$2,991
Special Education	\$2,853,190
Cost of Living	\$0
Career and Postsecondary Ed.	\$101,414
Gifts & Grants ¹	\$45,391
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$2,787,668
Contingency Reserve	\$0
Text Book & Student Material	\$13,903
Activity Fund	\$0
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$35,874,940
Enrollment (FTE) ³	44,324.2
Amount per Pupil ²	\$809
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$35,874,940

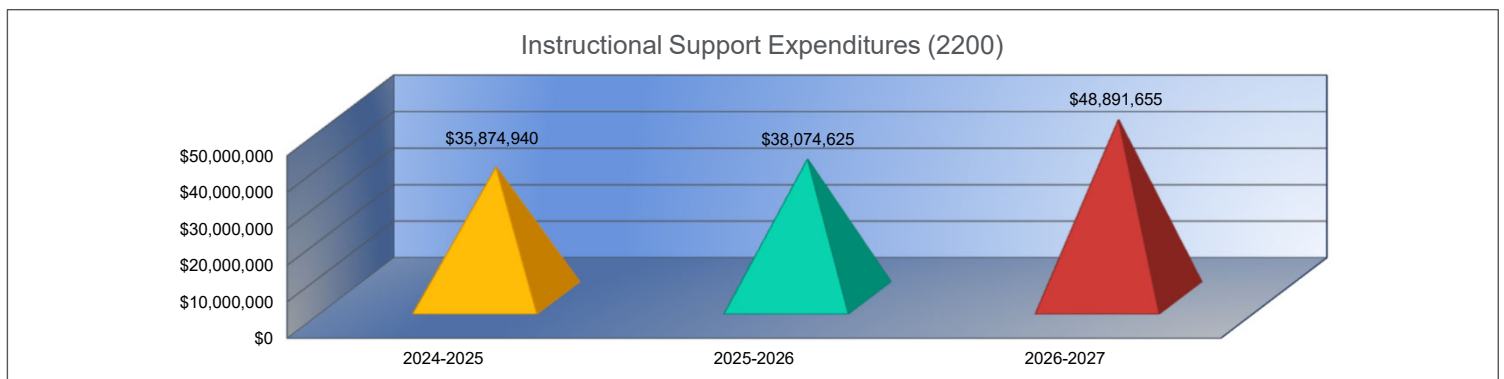
2025-2026 Actual	% Change
\$12,460,120	0%
\$12,773,544	10%
\$281,543	31%
\$57,885	94%
\$4,349,882	12%
\$78,627	-19%
\$264,576	88%
\$292,239	42%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$1,440,738	6%
\$0	0%
\$3,078	3%
\$3,024,861	6%
\$0	0%
\$54,429	-46%
\$74,763	65%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$2,908,846	4%
\$0	0%
\$9,494	-32%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$38,074,625	6%
43,078.8	-3%
\$884	9%
\$0	0%
\$0	0%
\$0	0%
\$38,074,625	6%

2026-2027 Budget	% Change
\$13,698,867	10%
\$15,872,377	24%
\$302,025	7%
\$161,086	178%
\$4,235,228	-3%
\$129,282	64%
\$384,126	45%
\$410,200	40%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$7,165,389	397%
\$0	0%
\$9,908	222%
\$3,239,261	7%
\$0	0%
\$59,722	10%
\$138,262	85%
\$0	0%
\$0	0%
\$0	0%
\$3,085,922	6%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$48,891,655	28%
43,176.2	0%
\$1,132	28%
\$0	0%
\$0	0%
\$0	0%
\$48,891,655	28%

1. Gifts & Grants includes private grants and grants from non-federal sources.

2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.

3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (3 and 4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.



General Administration Expenditures (2300)

	2024-2025 Actual
General	\$3,570,526
Federal Funds	\$812,556
Supplemental General	\$881,714
Preschool-Aged At-Risk	\$0
At-Risk Education Fund	\$0
Bilingual Education	\$0
Virtual Education	\$0
Capital Outlay	\$1,235
Driver Training	\$0
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$1,934,610
Cost of Living	\$0
Career and Postsecondary Ed.	\$0
Gifts & Grants ¹	\$318,431
Special Liability Expense	\$1,162,539
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$683,975
Contingency Reserve	\$0
Text Book & Student Material	\$0
Activity Fund	\$0
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$9,365,586
Enrollment (FTE) ³	44,324.2
Amount per Pupil ²	\$211
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$9,365,586

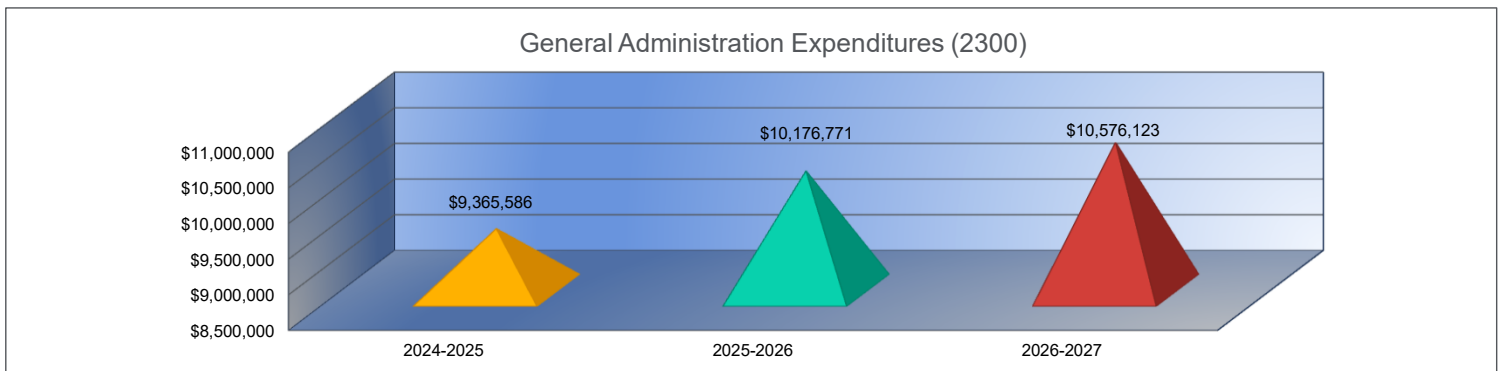
	2025-2026 Actual	% Change
	\$3,779,494	6%
	\$576,821	-29%
	\$1,001,196	14%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$8,408	581%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$2,612,714	35%
	\$0	0%
	\$0	0%
	\$556,081	75%
	\$907,909	-22%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$734,148	7%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$10,176,771	9%
	43,078.8	-3%
	\$236	12%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$10,176,771	9%

	2026-2027 Budget	% Change
	\$4,126,614	9%
	\$292,014	-49%
	\$1,249,347	25%
	\$0	0%
	\$0	0%
	\$0	0%
	\$21,200	152%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$2,574,737	-1%
	\$0	0%
	\$0	0%
	\$613,372	10%
	\$920,000	1%
	\$0	0%
	\$0	0%
	\$778,839	6%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$10,576,123	4%
	43,176.2	0%
	\$245	4%
	\$0	0%
	\$0	0%
	\$0	0%
	\$10,576,123	4%

1. Gifts & Grants includes private grants and grants from non-federal sources.

2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.

3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (3 and 4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.

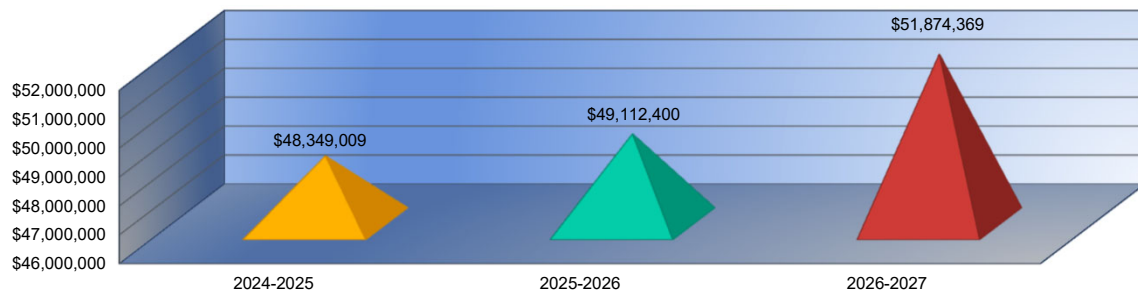


	2024-2025 Actual
General	\$41,271,674
Federal Funds	\$213,001
Supplemental General	\$0
Preschool-Aged At-Risk	\$7,987
At-Risk Education Fund	\$6,779
Bilingual Education	\$735,407
Virtual Education	\$391,350
Capital Outlay	\$33,250
Driver Training	\$0
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$747,543
Cost of Living	\$0
Career and Postsecondary Ed.	\$829,574
Gifts & Grants ¹	\$15,740
Special Liability Expense	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$4,096,704
Contingency Reserve	\$0
Text Book & Student Material	\$0
Activity Fund	\$0
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$48,349,009
Enrollment (FTE) ³	44,324.2
Amount per Pupil ²	\$1,091
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$48,349,009

2025-2026 Actual	% Change
\$42,001,014	2%
\$96,415	-55%
\$0	0%
\$24,969	213%
\$0	-100%
\$609,816	-17%
\$540,904	38%
\$47,374	42%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$524	0%
\$741,778	-1%
\$0	0%
\$695,365	-16%
\$7,716	-51%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$4,346,525	6%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$49,112,400	2%
43,078.8	-3%
\$1,140	4%
\$0	0%
\$0	0%
\$0	0%
\$49,112,400	2%

2026-2027 Budget	% Change
\$44,197,927	5%
\$178,628	85%
\$0	0%
\$54,913	120%
\$0	0%
\$656,071	8%
\$540,095	0%
\$147,700	212%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$6,630	1165%
\$739,865	0%
\$0	0%
\$731,220	5%
\$10,200	32%
\$0	0%
\$0	0%
\$0	0%
\$4,611,120	6%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$51,874,369	6%
43,176.2	0%
\$1,201	5%
\$0	0%
\$0	0%
\$0	0%
\$51,874,369	6%

- ### School Administration Expenditures (2400)

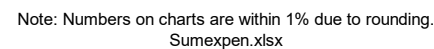


	2024-2025 Actual	2025-2026 Actual	% Change	2026-2027 Budget	% Change
General	\$2,566,229	\$1,735,184	-32%	\$2,475,300	43%
Federal Funds	\$2,137,147	\$1,402,511	-34%	\$1,416,508	1%
Supplemental General	\$12,965,057	\$14,548,383	12%	\$12,274,818	-16%
Preschool-Aged At-Risk	\$86,254	\$92,133	7%	\$124,016	35%
At-Risk Education Fund	\$0	\$0	0%	\$0	0%
Bilingual Education	\$0	\$0	0%	\$0	0%
Virtual Education	\$0	\$0	0%	\$0	0%
Capital Outlay	\$7,317,313	\$4,934,878	-33%	\$5,059,600	3%
Driver Training	\$0	\$0	0%	\$0	0%
Declining Enrollment	\$0	\$0	0%	\$0	0%
Extraordinary School Program	\$0	\$0	0%	\$0	0%
Food Service	\$0	\$0	0%	\$0	0%
Professional Development	\$0	\$0	0%	\$0	0%
Parent Education Program	\$0	\$0	0%	\$26,305	0%
Summer School	\$0	\$0	0%	\$0	0%
Special Education	\$136	\$0	-100%	\$6,330,174	0%
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$96,931	\$97,881	1%	\$99,608	2%
Gifts & Grants¹	\$216,263	\$299,597	39%	\$688,562	130%
Special Liability	\$0	\$0	0%	\$0	0%
School Retirement	\$0	\$0	0%	\$0	0%
Extraordinary Growth Facilities	\$0	\$0	0%	\$0	0%
Special Reserve	\$0	\$0	0%		
KPERS Spec. Ret. Contribution	\$1,611,642	\$1,655,642	3%	\$1,756,429	6%
Contingency Reserve	\$0	\$0	0%		
Text Book & Student Material	\$0	\$0	0%		
Activity Fund	\$0	\$0	0%		
Bond and Interest #1	\$0	\$0	0%	\$0	0%
Bond and Interest #2	\$0	\$0	0%	\$0	0%
No-Fund Warrant	\$0	\$0	0%	\$0	0%
Special Assessment	\$0	\$0	0%	\$0	0%
Temporary Note	\$0	\$0	0%	\$0	0%
SUBTOTAL	\$26,996,972	\$24,766,209	-8%	\$30,251,320	22%
Enrollment (FTE)³	44,324.2	43,078.8	-3%	43,176.2	0%
Amount per Pupil²	\$609	\$575	-6%	\$701	22%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$26,996,972	\$24,766,209	-8%	\$30,251,320	22%

-
- Central Services Expenditures (2500)
- | Period | Expenditure (\$) |
|-----------|------------------|
| 2024-2025 | \$26,996,972 |
| 2025-2026 | \$24,766,209 |
| 2026-2027 | \$30,251,320 |

	2024-2025 Actual	2025-2026 Actual	% Change	2026-2027 Budget	% Change
General	\$47,901,314	\$49,342,244	3%	\$48,659,169	-1%
Federal Funds	\$89,221	\$0	-100%	\$0	0%
Supplemental General	\$20,149,747	\$19,010,492	-6%	\$22,680,447	19%
Preschool-Aged At-Risk	\$0	\$0	0%	\$0	0%
At-Risk Education Fund	\$0	\$0	0%	\$0	0%
Bilingual Education	\$41	\$0	-100%	\$1,390	0%
Virtual Education	\$54,406	\$40,554	-25%	\$40,097	-1%
Capital Outlay	\$5,489,141	\$5,969,104	9%	\$14,303,305	140%
Driver Training	\$0	\$0	0%	\$0	0%
Declining Enrollment	\$0	\$0	0%	\$0	0%
Extraordinary School Program	\$0	\$0	0%	\$0	0%
Food Service	\$4,208,737	\$403,723	-90%	\$1,654,967	310%
Professional Development	\$0	\$0	0%	\$0	0%
Parent Education Program	\$0	\$0	0%	\$0	0%
Summer School	\$0	\$0	0%	\$5,418	0%
Special Education	\$513,268	\$456,579	-11%	\$467,795	2%
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$107	\$0	-100%	\$0	0%
Gifts & Grants¹	\$325,656	\$375,771	15%	\$994,979	165%
Special Liability	\$0	\$0	0%	\$0	0%
School Retirement	\$0	\$0	0%	\$0	0%
Extraordinary Growth Facilities	\$0	\$0	0%	\$0	0%
Special Reserve	\$0	\$0	0%		
KPERS Spec. Ret. Contribution	\$3,896,075	\$4,139,726	6%	\$4,391,732	6%
Contingency Reserve	\$0	\$0	0%		
Text Book & Student Material	\$0	\$0	0%		
Activity Fund	\$0	\$0	0%		
Bond and Interest #1	\$0	\$0	0%	\$0	0%
Bond and Interest #2	\$0	\$0	0%	\$0	0%
No-Fund Warrant	\$0	\$0	0%	\$0	0%
Special Assessment	\$0	\$0	0%	\$0	0%
Temporary Note	\$0	\$0	0%	\$0	0%
SUBTOTAL	\$82,627,713	\$79,738,193	-3%	\$93,199,299	17%
Enrollment (FTE)³	44,324.2	43,078.8	-3%	43,176.2	0%
Amount per Pupil²	\$1,864	\$1,851	-1%	\$2,159	17%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$82,627,713	\$79,738,193	-3%	\$93,199,299	17%

- ### Operations and Maintenance Expenditures (2600)



Transportation Expenditures (2700)

	2024-2025 Actual
General	\$77,629
Federal Funds	\$81,350
Supplemental General	\$20,481,403
Preschool-Aged At-Risk	\$0
At-Risk Education Fund	\$0
Bilingual Education	\$0
Virtual Education	\$0
Capital Outlay	\$0
Driver Training	\$0
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$19,401,363
Cost of Living	\$0
Career and Postsecondary Ed.	\$490,302
Gifts & Grants ¹	\$0
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$108,404
Contingency Reserve	\$0
Text Book & Student Material	\$0
Activity Fund	\$0
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$40,640,451
Enrollment (FTE) ³	44,324.2
Amount per Pupil ²	\$917
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$40,640,451

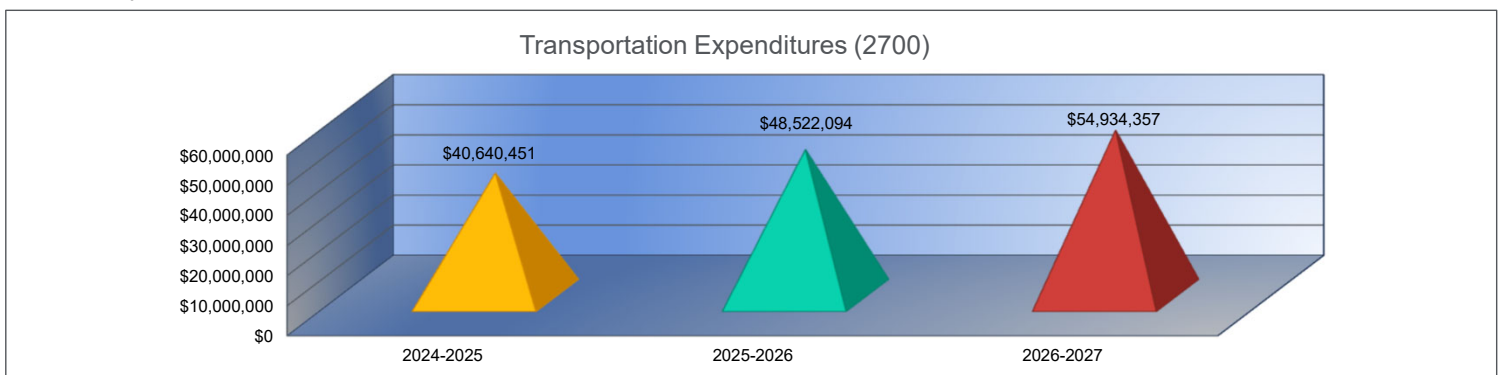
	2025-2026 Actual	% Change
	\$84,111	8%
	\$16,899	-79%
	\$23,375,280	14%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$24,290,727	25%
	\$0	0%
	\$638,069	30%
	\$899	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$116,109	7%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$48,522,094	19%
	43,078.8	-3%
	\$1,126	23%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$48,522,094	19%

	2026-2027 Budget	% Change
	\$106,000	26%
	\$40,700	141%
	\$27,533,610	18%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$26,163,470	8%
	\$0	0%
	\$923,200	45%
	\$44,200	4817%
	\$0	0%
	\$0	0%
	\$0	0%
	\$123,177	6%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$54,934,357	13%
	43,176.2	0%
	\$1,272	13%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$54,934,357	13%

1. Gifts & Grants includes private grants and grants from non-federal sources.

2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.

3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (3 and 4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.



	2024-2025 Actual	2025-2026 Actual	% Change	2026-2027 Budget	% Change
General	\$375	\$2,185	483%	\$2,185	0%
Federal Funds	\$0	\$0	0%	\$0	0%
Supplemental General	\$0	\$0	0%	\$0	0%
Preschool-Aged At-Risk	\$0	\$0	0%	\$0	0%
At-Risk Education Fund	\$0	\$0	0%	\$0	0%
Bilingual Education	\$0	\$0	0%	\$0	0%
Virtual Education	\$0	\$0	0%	\$0	0%
Capital Outlay	\$0	\$0	0%	\$0	0%
Driver Training	\$0	\$0	0%	\$0	0%
Declining Enrollment	\$0	\$0	0%	\$0	0%
Extraordinary School Program	\$0	\$0	0%	\$0	0%
Food Service	\$0	\$0	0%	\$0	0%
Professional Development	\$0	\$0	0%	\$0	0%
Parent Education Program	\$0	\$0	0%	\$0	0%
Summer School	\$0	\$0	0%	\$0	0%
Special Education	\$0	\$0	0%	\$0	0%
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$0	\$0	0%	\$0	0%
Gifts & Grants¹	\$142,862	\$146,912	3%	\$190,375	30%
Special Liability	\$0	\$0	0%	\$0	0%
School Retirement	\$0	\$0	0%	\$0	0%
Extraordinary Growth Facilities	\$0	\$0	0%	\$0	0%
Special Reserve	\$0	\$0	0%		
KPERS Spec. Ret. Contribution	\$6,037	\$7,199	19%	\$7,637	6%
Contingency Reserve	\$0	\$0	0%		
Text Book & Student Material	\$0	\$0	0%		
Activity Fund	\$0	\$0	0%		
Bond and Interest #1	\$0	\$0	0%	\$0	0%
Bond and Interest #2	\$0	\$0	0%	\$0	0%
No-Fund Warrant	\$0	\$0	0%	\$0	0%
Special Assessment	\$0	\$0	0%	\$0	0%
Temporary Note	\$0	\$0	0%	\$0	0%
SUBTOTAL	\$149,274	\$156,296	5%	\$200,197	28%
Enrollment (FTE)³	44,324.2	43,078.8	-3%	43,176.2	0%
Amount per Pupil²	\$3	\$4	33%	\$5	25%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$149,274	\$156,296	5%	\$200,197	28%

-
- Other Support Services Expenditures (2900)
- | Period | Expenditure (\$) |
|-----------|------------------|
| 2024-2025 | \$149,274 |
| 2025-2026 | \$156,296 |
| 2026-2027 | \$200,197 |

Food Service Expenditures (3100)

	2024-2025 Actual
General	\$0
Federal Funds	\$35,673
Supplemental General	\$0
Preschool-Aged At-Risk	\$0
At-Risk Education Fund	\$0
Bilingual Education	\$0
Virtual Education	\$0
Capital Outlay	\$0
Driver Training	\$0
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$33,704,402
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$0
Cost of Living	\$0
Career and Postsecondary Ed.	\$0
Gifts & Grants ¹	\$362,962
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$1,244,125
Contingency Reserve	\$0
Text Book & Student Material	\$0
Activity Fund	\$0
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$35,347,162
Enrollment (FTE) ³	44,324.2
Amount per Pupil ²	\$797
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$35,347,162

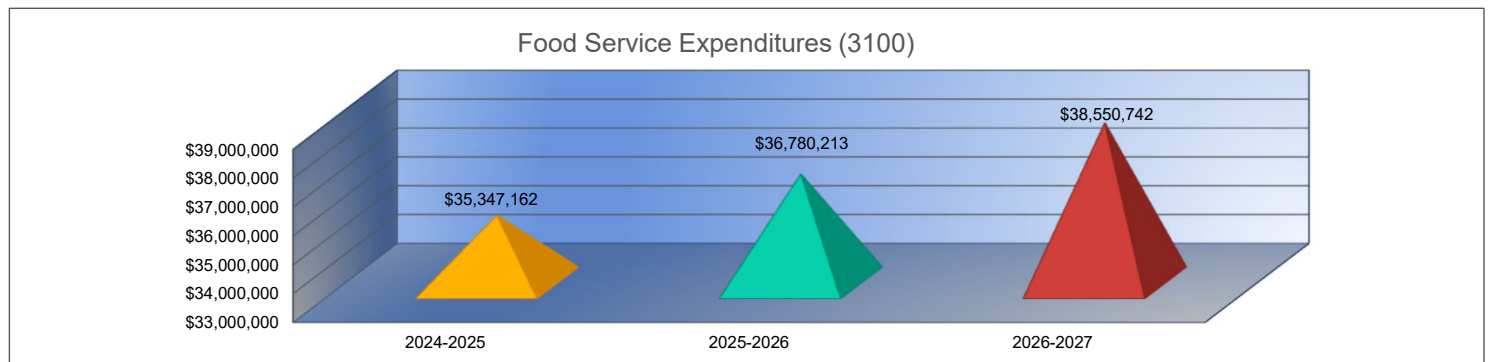
2025-2026 Actual	% Change
\$0	0%
\$39,609	11%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$35,181,210	4%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$261,694	-28%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$1,297,700	4%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$36,780,213	4%
43,078.8	-3%
\$854	7%
\$0	0%
\$0	0%
\$0	0%
\$36,780,213	4%

2026-2027 Budget	% Change
\$0	0%
\$67,696	71%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$37,029,249	5%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$77,100	-71%
\$0	0%
\$0	0%
\$0	0%
\$1,376,697	6%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$38,550,742	5%
43,176.2	0%
\$893	5%
\$0	0%
\$0	0%
\$0	0%
\$38,550,742	5%

1. Gifts & Grants includes private grants and grants from non-federal sources.

2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.

3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (3 and 4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.



	2024-2025 Actual	2025-2026 Actual	% Change	2026-2027 Budget	% Change
General	\$224,000	\$230,720	3%	\$237,642	3%
Federal Funds	\$0	\$0	0%	\$0	0%
Supplemental General	\$0	\$0	0%	\$0	0%
Preschool-Aged At-Risk	\$0	\$0	0%	\$0	0%
At-Risk Education Fund	\$0	\$0	0%	\$0	0%
Bilingual Education	\$0	\$0	0%	\$0	0%
Virtual Education	\$0	\$0	0%	\$0	0%
Capital Outlay	\$0	\$0	0%	\$0	0%
Driver Training	\$0	\$0	0%	\$0	0%
Declining Enrollment	\$0	\$0	0%	\$0	0%
Extraordinary School Program	\$0	\$0	0%	\$0	0%
Food Service	\$0	\$0	0%	\$0	0%
Professional Development	\$0	\$0	0%	\$0	0%
Parent Education Program	\$0	\$0	0%	\$0	0%
Summer School	\$0	\$0	0%	\$0	0%
Special Education	\$0	\$0	0%	\$0	0%
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$0	\$0	0%	\$0	0%
Gifts & Grants¹	\$0	\$0	0%	\$0	0%
Special Liability	\$0	\$0	0%	\$0	0%
School Retirement	\$0	\$0	0%	\$0	0%
Extraordinary Growth Facilities	\$0	\$0	0%	\$0	0%
Special Reserve	\$0	\$0	0%		
KPERS Spec. Ret. Contribution	\$0	\$0	0%	\$0	0%
Contingency Reserve	\$0	\$0	0%		
Text Book & Student Material	\$0	\$0	0%		
Activity Fund	\$0	\$0	0%		
Bond and Interest #1	\$0	\$0	0%	\$0	0%
Bond and Interest #2	\$0	\$0	0%	\$0	0%
No-Fund Warrant	\$0	\$0	0%	\$0	0%
Special Assessment	\$0	\$0	0%	\$0	0%
Temporary Note	\$0	\$0	0%	\$0	0%
SUBTOTAL	\$224,000	\$230,720	3%	\$237,642	3%
Enrollment (FTE)³	44,324.2	43,078.8	-3%	43,176.2	0%
Amount per Pupil²	\$5	\$5	0%	\$6	20%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$224,000	\$230,720	3%	\$237,642	3%

-
- Community Service Operations Expenditures (3300)
- | Period | Expenditure (\$) |
|-----------|------------------|
| 2024-2025 | 224,000 |
| 2025-2026 | 230,720 |
| 2026-2027 | 237,642 |

	2024-2025 Actual	2025-2026 Actual	% Change	2026-2027 Budget	% Change
General	\$0	\$0	0%	\$0	0%
Federal Funds	\$0	\$0	0%	\$0	0%
Supplemental General	\$0	\$0	0%	\$0	0%
Preschool-Aged At-Risk	\$0	\$0	0%	\$0	0%
At-Risk Education Fund	\$0	\$0	0%	\$0	0%
Bilingual Education	\$0	\$0	0%	\$0	0%
Virtual Education	\$0	\$0	0%	\$0	0%
Capital Outlay	\$51,551,047	\$49,174,714	-5%	\$91,877,610	87%
Driver Training	\$0	\$0	0%	\$0	0%
Declining Enrollment	\$0	\$0	0%	\$0	0%
Extraordinary School Program	\$0	\$0	0%	\$0	0%
Food Service	\$0	\$0	0%	\$0	0%
Professional Development	\$0	\$0	0%	\$0	0%
Parent Education Program	\$0	\$0	0%	\$0	0%
Summer School	\$0	\$0	0%	\$0	0%
Special Education	\$0	\$0	0%	\$0	0%
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$0	\$0	0%	\$0	0%
Gifts & Grants¹	\$647,172	\$380,655	-41%	\$712,000	87%
Special Liability	\$0	\$0	0%	\$0	0%
School Retirement	\$0	\$0	0%	\$0	0%
Extraordinary Growth Facilities	\$0	\$0	0%	\$0	0%
Special Reserve	\$0	\$0	0%		
KPERS Spec. Ret. Contribution	\$0	\$0	0%	\$0	0%
Contingency Reserve	\$0	\$0	0%		
Text Book & Student Material	\$0	\$0	0%		
Activity Fund	\$0	\$0	0%		
Bond and Interest #1	\$0	\$0	0%	\$0	0%
Bond and Interest #2	\$0	\$0	0%	\$0	0%
No-Fund Warrant	\$0	\$0	0%	\$0	0%
Special Assessment	\$0	\$0	0%	\$11	0%
Temporary Note	\$0	\$0	0%	\$0	0%
SUBTOTAL	\$52,198,219	\$49,555,369	-5%	\$92,589,621	87%
Enrollment (FTE)³	44,324.2	43,078.8	-3%	43,176.2	0%
Amount per Pupil²	\$1,178	\$1,150	-2%	\$2,144	86%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$52,198,219	\$49,555,369	-5%	\$92,589,621	87%

-
- Capital Improvement Expenditures (4000)
- | Period | Expenditure (\$) |
|-----------|------------------|
| 2024-2025 | \$52,198,219 |
| 2025-2026 | \$49,555,369 |
| 2026-2027 | \$92,589,621 |

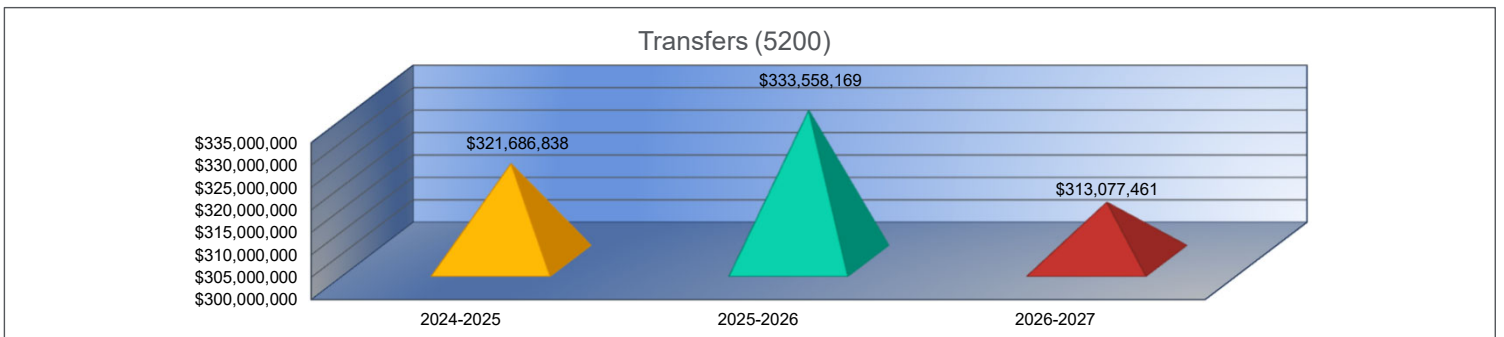
Transfers (5200)

	2024-2025 Actual
General	\$234,772,883
Federal Funds	\$0
Supplemental General	\$86,913,955
Preschool-Aged At-Risk	\$0
At-Risk Education Fund	\$0
Bilingual Education	\$0
Virtual Education	\$0
Capital Outlay	\$0
Driver Training	\$0
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$0
Cost of Living	\$0
Career and Postsecondary Ed.	\$0
Gifts & Grants ¹	\$0
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$0
Contingency Reserve	\$0
Text Book & Student Material	\$0
Activity Fund	\$0
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$321,686,838
Enrollment (FTE) ³	44,324.2
Amount per Pupil ²	\$7,258
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$321,686,838

[illegible]

2026-2027 Budget	% Change
\$225,618,089	-7%
\$0	0%
\$87,309,372	-3%
\$0	0%
\$0	n/a
\$0	n/a
\$0	n/a
\$0	n/a
\$0	n/a
\$0	0%
\$0	0%
\$0	0%
\$0	n/a
\$0	n/a
\$0	n/a
\$0	0%
\$0	n/a
\$0	0%
\$150,000	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$313,077,461	-6%
43,176.2	0%
\$7,251	-6%
\$0	0%
\$0	0%
\$0	0%
\$313,077,461	-6%

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



Unencumbered Cash Balances by Fund

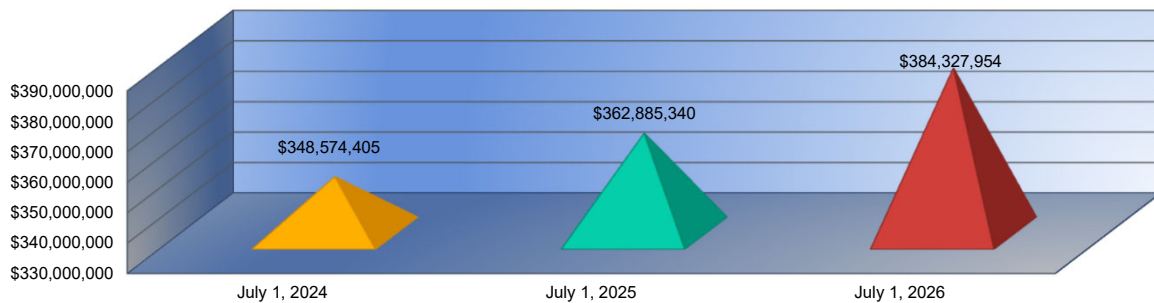
	July 1, 2024
General	\$0
Federal Funds	-\$5,278,495
Supplemental General	\$0
Preschool-Aged At-Risk	\$1,500,000
At-Risk Education Fund	\$1,662,910
Bilingual Education	\$2,000,000
Virtual Education	\$1,285,635
Capital Outlay	\$84,094,747
Driver Training	\$0
Declining Enrollment	\$0
Extraordinary School Program	\$4,709,873
Food Service	\$6,952,611
Professional Development	\$4,000,000
Parent Education Program	\$500,000
Summer School	\$316,591
Special Education	\$23,000,000
Cost of Living	\$0
Career and Post-Secondary Ed.	\$2,500,000
Gifts & Grants ¹	\$5,591,238
Special Liability	\$1,807,306
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$66,617,658
KPERS Spec. Ret. Contribution	\$0
Contingency Reserve	\$41,000,000
Text Book & Student Material	\$20,986,963
Activity Fund	\$2,257,955
Bond and Interest #1	\$83,069,410
Bond and Interest #2	\$0
No Fund Warrant	\$0
Special Assessment	\$3
Temporary Note	\$0
SUBTOTAL	\$348,574,405
Enrollment (FTE) ³	44,324.2
Amount per Pupil ²	\$7,864
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$348,574,405

	July 1, 2025
General	\$42,018
Federal Funds	-\$2,799,696
Supplemental General	\$0
Preschool-Aged At-Risk	\$1,500,000
At-Risk Education Fund	\$0
Bilingual Education	\$2,000,000
Virtual Education	\$1,554,569
Capital Outlay	\$92,887,105
Driver Training	\$0
Declining Enrollment	\$0
Extraordinary School Program	\$4,628,067
Food Service	\$2,089,255
Professional Development	\$5,000,000
Parent Education Program	\$500,000
Summer School	\$286,891
Special Education	\$24,000,000
Cost of Living	\$0
Career and Post-Secondary Ed.	\$2,500,000
Gifts & Grants ¹	\$6,240,234
Special Liability	\$1,497,262
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$67,016,063
KPERS Spec. Ret. Contribution	\$0
Contingency Reserve	\$41,000,000
Text Book & Student Material	\$15,745,063
Activity Fund	\$2,582,014
Bond and Interest #1	\$94,616,484
Bond and Interest #2	\$0
No Fund Warrant	\$0
Special Assessment	\$11
Temporary Note	\$0
SUBTOTAL	\$362,885,340
Enrollment (FTE) ³	43,078.8
Amount per Pupil ²	\$8,424
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$362,885,340

	July 1, 2026
General	\$21,669
Federal Funds	-\$3,464,694
Supplemental General	\$2,355,814
Preschool-Aged At-Risk	\$3,000,000
At-Risk Education Fund	\$9,760
Bilingual Education	\$3,000,000
Virtual Education	\$646,937
Capital Outlay	\$92,427,810
Driver Training	\$0
Declining Enrollment	\$0
Extraordinary School Program	\$4,203,116
Food Service	\$4,566,595
Professional Development	\$5,000,000
Parent Education Program	\$500,000
Summer School	\$260,905
Special Education	\$26,000,000
Cost of Living	\$0
Career and Post-Secondary Ed.	\$2,500,011
Gifts & Grants ¹	\$5,683,977
Special Liability	\$1,844,165
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$62,138,283
KPERS Spec. Ret. Contribution	\$0
Contingency Reserve	\$45,000,000
Text Book & Student Material	\$27,277,999
Activity Fund	\$3,021,384
Bond and Interest #1	\$98,334,212
Bond and Interest #2	\$0
No Fund Warrant	\$0
Special Assessment	\$11
Temporary Note	\$0
SUBTOTAL	\$384,327,954
Enrollment (FTE) ³	43,176.2
Amount per Pupil ²	\$8,901
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$384,327,954

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

Unencumbered Cash Balances by Fund



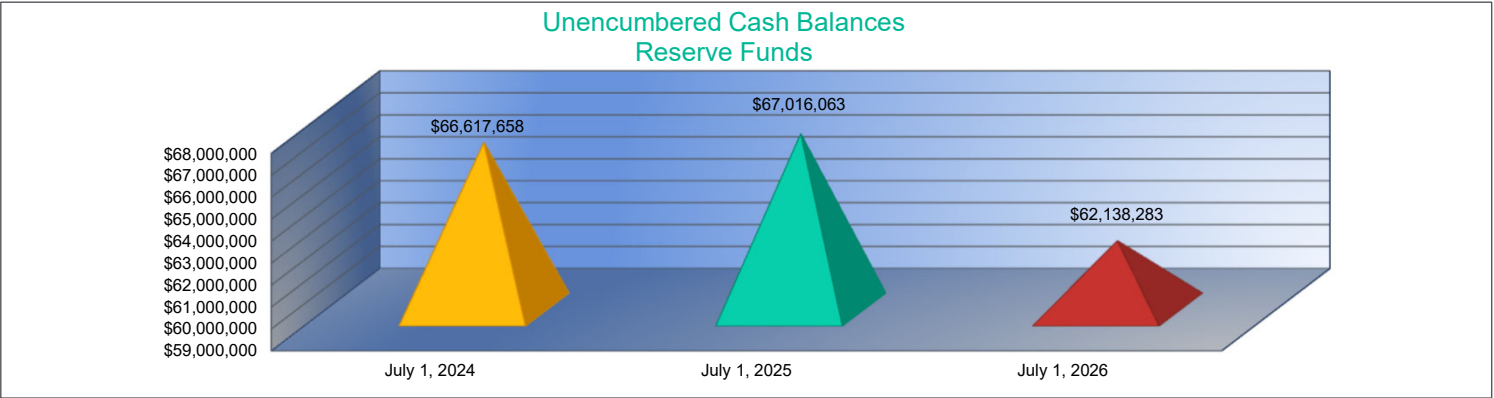
Unencumbered Cash Balances
Reserve Funds

	July 1, 2024
Special Reserve	\$66,617,658
Amount per Pupil	\$1,503

	July 1, 2025
	\$67,016,063
	\$1,556

	July 1, 2026
	\$62,138,283
	\$1,439

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

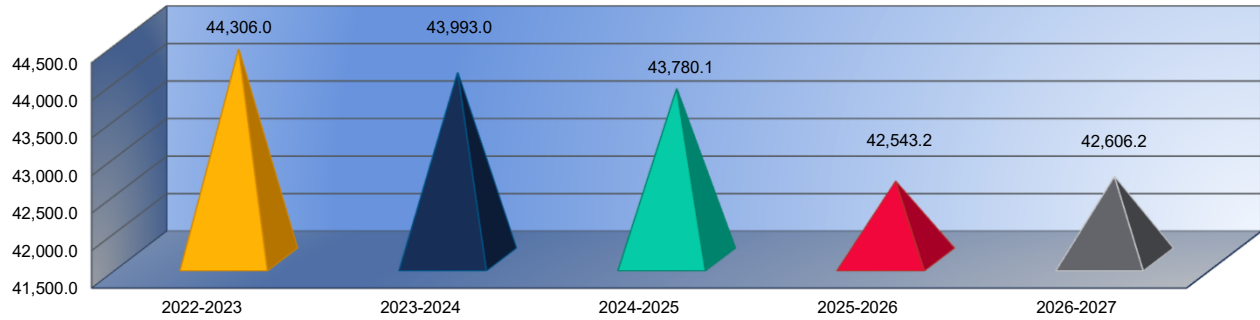


Enrollment Information

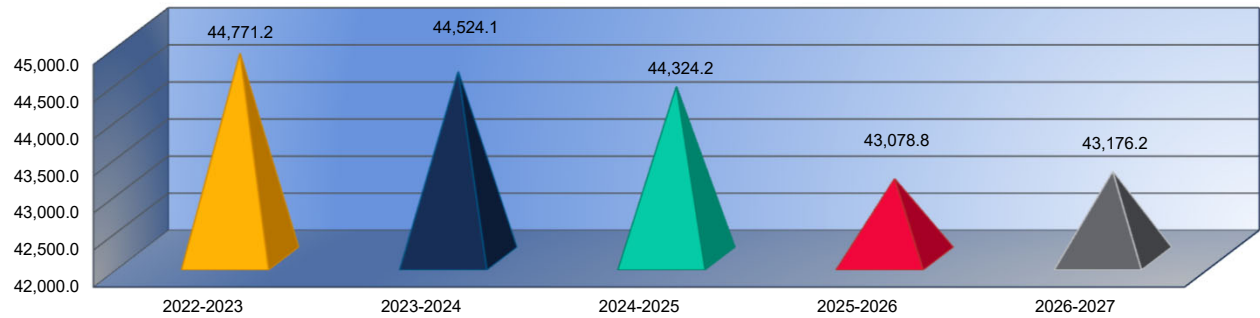
	2022-2023 Actual	2023-2024 Actual	% Change	2024-2025 Actual	% Change	2025-2026 Actual	% Change	2026-2027 Budget	% Change
FTE Enrollment (excl. Virtual) ¹	44,306.0	43,993.0	-1%	43,780.1	0%	42,543.2	-3%	42,606.2	0%
FTE Enrollment (incl. Virtual) ¹	44,771.2	44,524.1	-1%	44,324.2	0%	43,078.8	-3%	43,176.2	0%
Free Meal Student Headcount	32,518	32,685	1%	32,013	-2%	30,865	-4%	31,000	0%
Reduced Meal Student Headcount	3,714	3,613	-3%	3,818	6%	3,592	-6%	4,000	11%

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

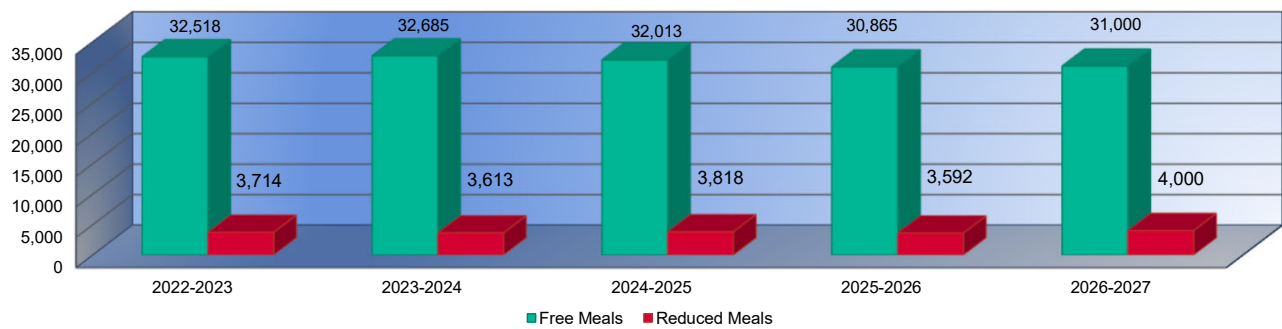
FTE Enrollment for Computing State Foundation Aid
(excludes Virtual)



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



Low Income Students



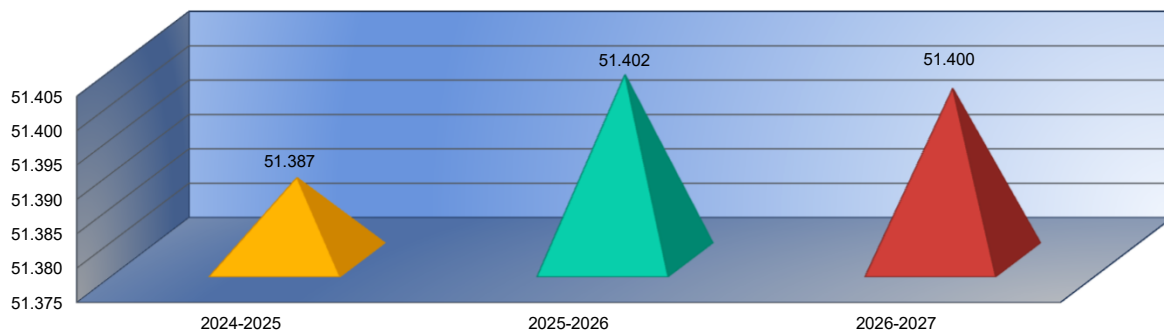
Mill Rates by Fund

	2024-2025 Actual
General	20.000
Supplemental General	15.776
Adult Education	0.000
Capital Outlay	8.000
Declining Enrollment	0.000
Cost of Living	0.000
Special Liability	0.100
School Retirement	0.000
Extraordinary Growth Facilities	0.000
Bond and Interest #1	7.511
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	51.387
Historical Museum	0.000
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	0.000
Rec Comm Employee Bnfts	0.000
TOTAL OTHER	0.000

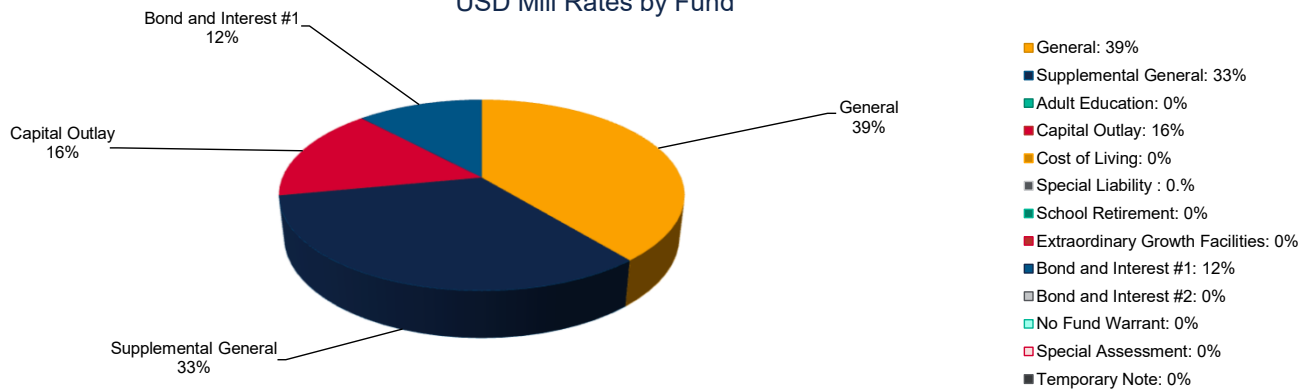
	2025-2026 Actual
	20.000
	17.629
	0.000
	8.000
	0.000
	0.000
	0.269
	0.000
	0.000
	5.504
	0.000
	0.000
	0.000
	0.000
	0.000
TOTAL USD	51.402
	0.000
	0.000
	0.000
	0.000
	0.000
	0.000
TOTAL OTHER	0.000

	2026-2027 Budget
	20.000
	17.100
	0.000
	8.000
	0.000
	0.000
	0.100
	0.000
	0.000
	6.200
	0.000
	0.000
	0.000
	0.000
	0.000
TOTAL USD	51.400
	0.000
	0.000
	0.000
	0.000
	0.000
	0.000
TOTAL OTHER	0.000

Total USD Mill Rate



USD Mill Rates by Fund



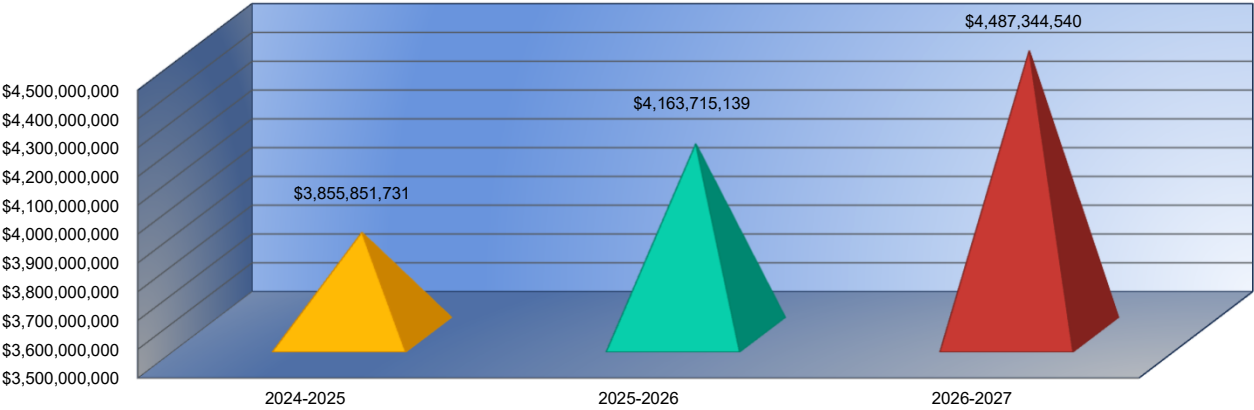
Other Information

	2024-2025 Actual
Assessed Valuation	\$3,855,851,731
Total USD Debt	\$194,025,000

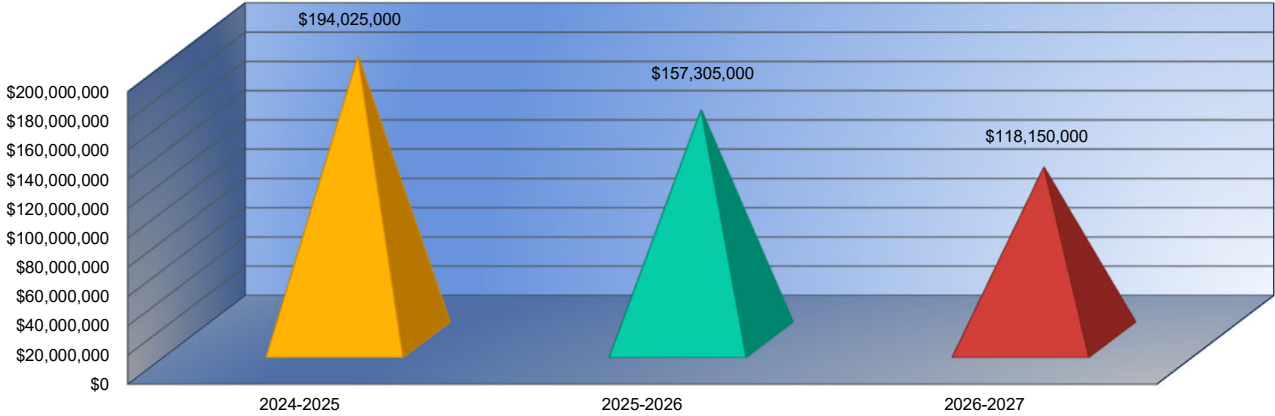
	2025-2026 Actual
Assessed Valuation	\$4,163,715,139
Total USD Debt	\$157,305,000

	2026-2027 Budget
Assessed Valuation	\$4,487,344,540
Total USD Debt	\$118,150,000

Assessed Valuation



Total USD Debt



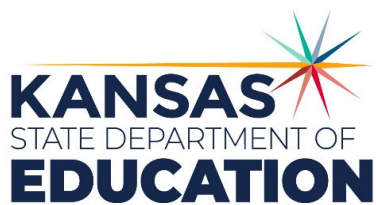
KSDE Budget-at-a-Glance



Budget at a Glance

259 - Wichita

2026-2027



Kansas leads the world in the success of each student.

Table of Contents

Summary of Total Expenditures by Function (All Funds)..... 3

Total Expenditures by Function (All Funds)..... 4

Total Expenditures Amount per Pupil by Function (All Funds)..... 5

Summary of General and
Supplemental General Fund Expenditures..... 6

Instruction Expenses..... 7

Sources of Revenue and Proposed Budget for 2026-2027 8

Enrollment and Low Income Students..... 9

Mill Rates by Fund..... 10

Assessed Valuation and Bonded Indebtedness..... 11

Average Salary..... 12

District Reports..... 13

Summary of Total Expenditures by Function (All Funds)

	2024-2025 Actual	% of Total	2025-2026 Actual	% of Total	% Change	2026-2027 Budget	% of Total	% Change
Instruction	\$406,535,820	47%	\$412,986,050	47%	2%	\$474,326,175	46%	15%
Student Support Services	\$75,951,752	9%	\$78,384,817	9%	3%	\$87,690,229	8%	12%
Instructional Support Services	\$35,874,940	4%	\$38,074,625	4%	6%	\$48,891,655	5%	28%
Administration & Support	\$84,711,567	10%	\$84,055,380	10%	-1%	\$92,701,812	9%	10%
Operations & Maintenance	\$82,627,713	10%	\$79,738,193	9%	-3%	\$93,199,299	9%	17%
Transportation	\$40,640,451	5%	\$48,522,094	6%	19%	\$54,934,357	5%	13%
Food Services	\$35,347,162	4%	\$36,780,213	4%	4%	\$38,550,742	4%	5%
Capital Improvements	\$52,198,219	6%	\$49,555,369	6%	-5%	\$92,589,621	9%	87%
Debt Services	\$46,807,851	5%	\$47,654,028	5%	2%	\$53,580,160	5%	12%
Other Costs	\$373,274	<1%	\$387,016	<1%	4%	\$437,839	<1%	13%
Total Expenditures ¹	861,068,749	100%	\$876,137,785	100%	2%	\$1,036,901,889	100%	18%
Amount per Pupil	\$19,427		\$20,338		5%	\$24,016		18%
Current Expenditures ²	\$737,463,544	100%	\$758,401,597	100%	3%	\$839,499,014	100%	11%
Amount per Pupil	\$16,638		\$17,605		6%	\$19,444		10%

Percent of Expenditures for Instruction³

Total Expenditures	\$394,410,980	46%	\$403,349,749	46%	0%	\$442,371,375	43%	-3%
Current Expenditures	\$394,410,980	53%	\$403,349,749	53%	0%	\$442,371,375	53%	0%

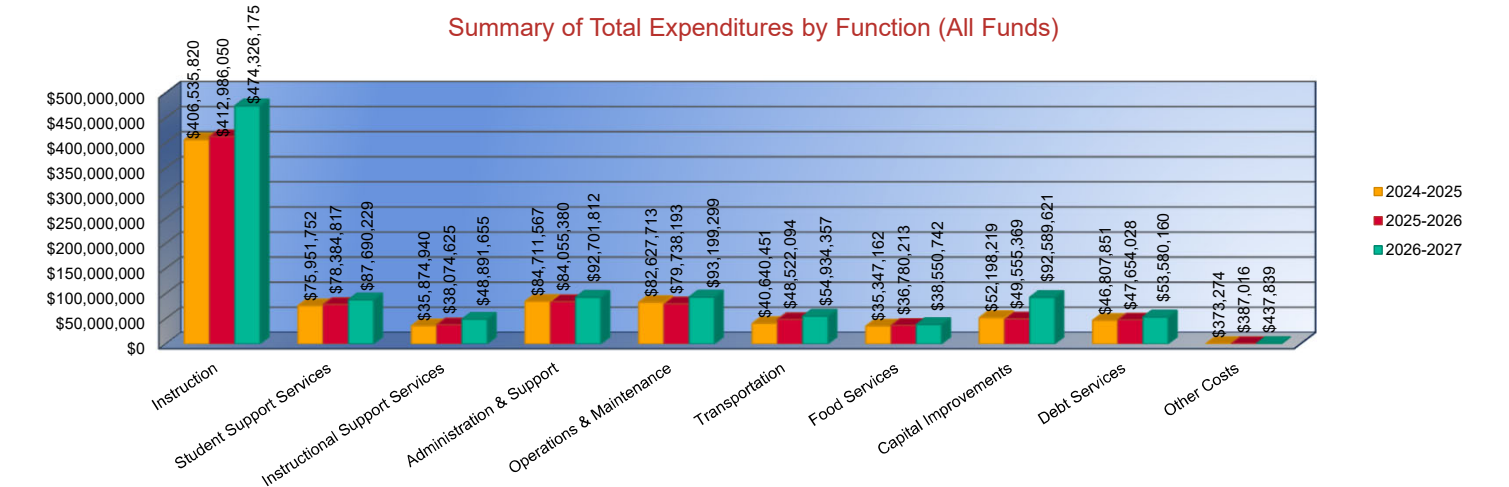
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At-Risk Education Fund, (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary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

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

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

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

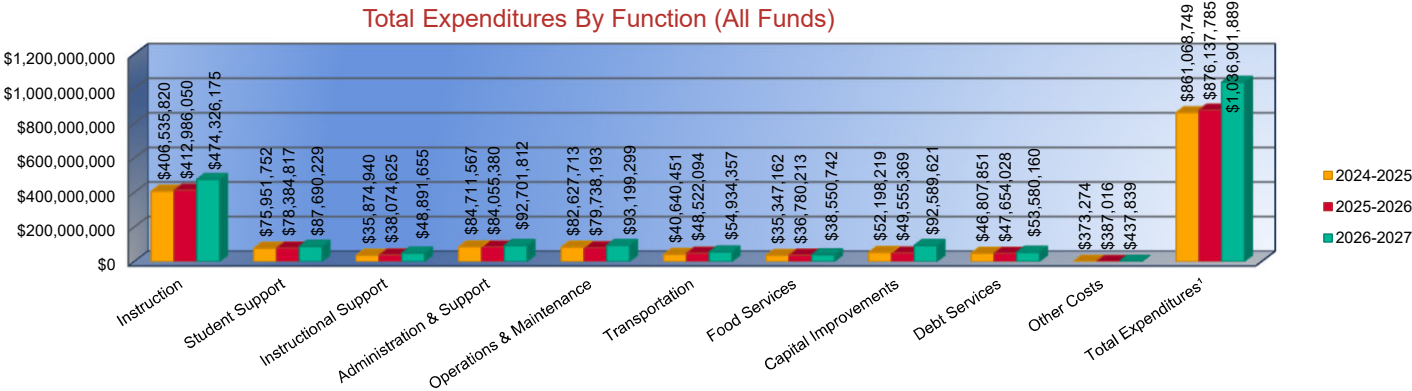
Functions Included: Instruction (1000), Student Support Services (2100), Instructional Support Services (2200), Administration & Support (2300, 2400, 2500), Operations & Maintenance (2600), Transportation (2700), Food Service (3100), Other Costs (2900, 3300), Capital Improvements (4000), Debt Services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



Total Expenditures By Function (All Funds)

	2024-2025 Actual	2025-2026 Actual	2026-2027 Budget
Instruction	\$406,535,820	\$412,986,050	\$474,326,175
Student Support	\$75,951,752	\$78,384,817	\$87,690,229
Instructional Support	\$35,874,940	\$38,074,625	\$48,891,655
Administration & Support	\$84,711,567	\$84,055,380	\$92,701,812
Operations & Maintenance	\$82,627,713	\$79,738,193	\$93,199,299
Transportation	\$40,640,451	\$48,522,094	\$54,934,357
Food Services	\$35,347,162	\$36,780,213	\$38,550,742
Capital Improvements	\$52,198,219	\$49,555,369	\$92,589,621
Debt Services	\$46,807,851	\$47,654,028	\$53,580,160
Other Costs	\$373,274	\$387,016	\$437,839
Total Expenditures ¹	\$861,068,749	\$876,137,785	\$1,036,901,889

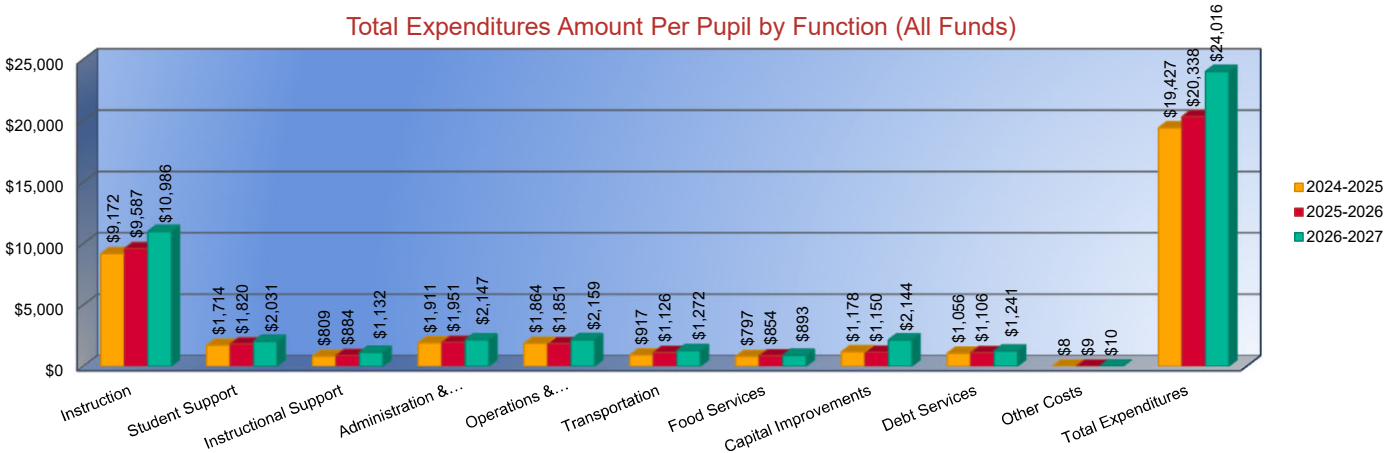
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At-Risk Education Fund, (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary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



Total Expenditures Amount Per Pupil by Function (All Funds)

	2024-2025 Actual	2025-2026 Actual	2026-2027 Budget
Instruction	\$9,172	\$9,587	\$10,986
Student Support	\$1,714	\$1,820	\$2,031
Instructional Support	\$809	\$884	\$1,132
Administration & Support	\$1,911	\$1,951	\$2,147
Operations & Maintenance	\$1,864	\$1,851	\$2,159
Transportation	\$917	\$1,126	\$1,272
Food Services	\$797	\$854	\$893
Capital Improvements	\$1,178	\$1,150	\$2,144
Debt Services	\$1,056	\$1,106	\$1,241
Other Costs	\$8	\$9	\$10
Total Expenditures ¹	\$19,427	\$20,338	\$24,016
Enrollment (FTE) ²	44,324.2	43,078.8	43,176.2

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

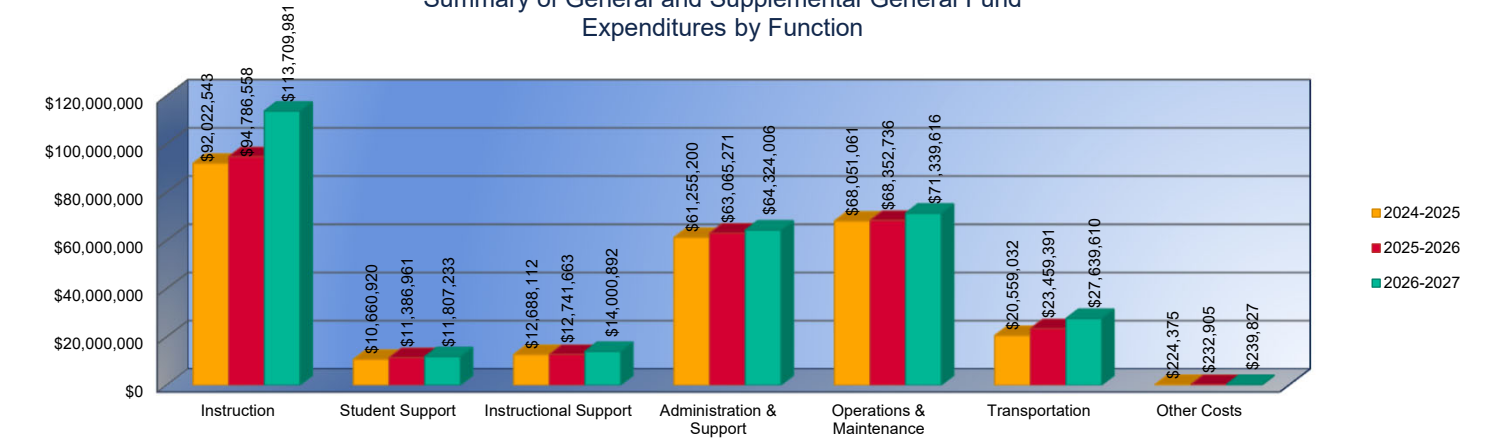


Summary of General and Supplemental General Fund Expenditures by Function*

	2024-2025 Actual	% of Total	2025-2026 Actual	% of Total	% Change	2026-2027 Budget	% of Total	% Change
Instruction	\$92,022,543	35%	\$94,786,558	35%	3%	\$113,709,981	38%	20%
Student Support	\$10,660,920	4%	\$11,386,961	4%	7%	\$11,807,233	4%	4%
Instructional Support	\$12,688,112	5%	\$12,741,663	5%	0%	\$14,000,892	5%	10%
Administration & Support	\$61,255,200	23%	\$63,065,271	23%	3%	\$64,324,006	21%	2%
Operations & Maintenance	\$68,051,061	26%	\$68,352,736	25%	0%	\$71,339,616	24%	4%
Transportation	\$20,559,032	8%	\$23,459,391	9%	14%	\$27,639,610	9%	18%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$224,375	<1%	\$232,905	<1%	4%	\$239,827	<1%	3%
Total Expenditures	\$265,461,243	100%	\$274,025,485	100%	3%	\$303,061,165	100%	11%
Amount per Pupil	\$5,989		\$6,361		6%	\$7,019		10%

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

Summary of General and Supplemental General Fund Expenditures by Function



Instruction Expenditures (1000)

	2024-2025 Actual
General	\$87,795,060
Federal Funds	\$20,133,203
Supplemental General	\$4,227,483
Preschool-Aged At-Risk	\$7,846,899
At-Risk Education Fund	\$117,004,983
Bilingual Education	\$13,602,337
Virtual Education	\$1,885,760
Capital Outlay	\$12,124,840
Driver Education	\$0
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$72,048
Special Education	\$87,457,020
Cost of Living	\$0
Career and Postsecondary Ed.	\$10,982,680
Gifts & Grants ¹	\$1,244,884
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$32,048,613
Contingency Reserve	\$0
Text Book & Student Material	\$9,716,591
Activity Fund	\$393,419
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$406,535,820
Enrollment (FTE) ³	44,324.2
Amount per Pupil ²	\$9,172
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$406,535,820

2025-2026 Actual	% Change
\$92,596,008	5%
\$22,755,516	13%
\$2,190,550	-48%
\$5,815,403	-26%
\$112,129,453	-4%
\$14,213,455	4%
\$2,545,288	35%
\$9,636,301	-21%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$114,522	59%
\$93,917,719	7%
\$0	0%
\$10,698,681	-3%
\$2,152,187	73%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$33,781,470	5%
\$0	0%
\$10,090,129	4%
\$349,368	-11%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$412,986,050	2%
43,078.8	-3%
\$9,587	5%
\$0	0%
\$0	0%
\$0	0%
\$412,986,050	2%

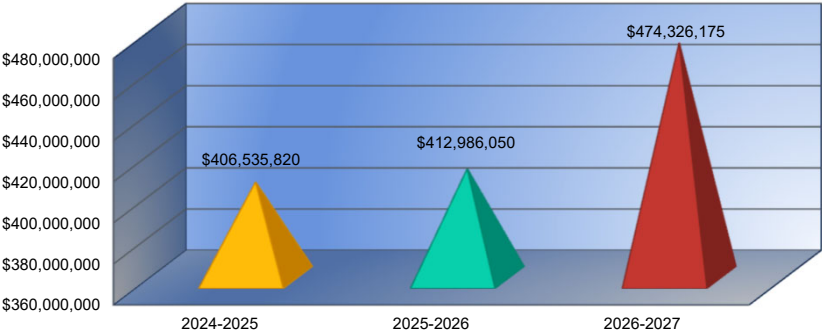
2026-2027 Budget	% Change
\$112,118,534	21%
\$24,778,213	9%
\$1,591,447	-27%
\$9,163,712	58%
\$116,339,553	4%
\$17,924,314	26%
\$2,432,892	-4%
\$31,954,800	232%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$336,782	194%
\$100,859,013	7%
\$0	0%
\$12,358,551	16%
\$8,630,447	301%
\$0	0%
\$0	0%
\$0	0%
\$35,837,917	6%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$474,326,175	15%
43,176.2	0%
\$10,986	15%
\$0	0%
\$0	0%
\$0	0%
\$474,326,175	15%

1. Gifts & Grants includes private grants and grants from non-federal sources.

2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.

3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (3 and 4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.

Instruction Expenditures (1000)



Sources of Revenue and Proposed Budget for 2026-2027

Fund	2026-2027 Amount Budgeted	July 1, 2026 Cash Balance	Estimated Sources of Revenue - 2026-2027					Estimated July 1, 2027 Cash Balance
			State	Federal	Local			
					Interest	Transfers	Other	
General	\$462,628,514	\$21,669	\$462,606,845	\$0			\$0	\$0
Supplemental General	\$153,360,112	\$2,355,814	\$73,122,101			\$0	\$77,882,197	
Adult Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Preschool-Aged At-Risk (3 and 4 yr Old)	\$9,583,538	\$3,000,000		\$0	\$0	\$6,583,538	\$0	\$0
Adult Supplemental Education	\$0	\$0			\$0	\$0	\$0	\$0
At-Risk Education Fund	\$134,756,035	\$9,760		\$0	\$0	\$134,746,275	\$0	\$0
Bilingual Education	\$19,412,130	\$3,000,000		\$0	\$0	\$16,412,130	\$0	\$0
Virtual Education	\$3,838,937	\$646,937			\$0	\$3,192,000	\$0	\$0
Capital Outlay	\$143,822,715	\$92,427,810	\$15,019,097	\$0	\$11,865,615	\$0	\$39,825,512	\$15,315,319
Driver Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Declining Enrollment	\$0	\$0				\$0		\$0
Extraordinary School Program	\$7,324,266	\$4,203,116		\$874,979	\$0	\$0	\$2,246,171	\$0
Food Service	\$38,684,216	\$4,566,595	\$181,432	\$29,686,004	\$726,805	\$0	\$3,523,380	\$0
Professional Development	\$7,236,934	\$5,000,000	\$358,837	\$0	\$0	\$1,878,097	\$0	\$0
Parent Education Program	\$937,940	\$500,000	\$291,960	\$0	\$0	\$145,980	\$0	\$0
Summer School	\$360,905	\$260,905		\$0	\$0	\$0	\$100,000	\$0
Special Education	\$177,454,821	\$26,000,000	\$0	\$27,825,369	\$0	\$135,192,578	\$0	\$11,563,126
Career and Postsecondary Education	\$14,172,301	\$2,500,011	\$72,290	\$0	\$0	\$11,600,000	\$0	\$0
Special Liability Expense Fund	\$1,070,000	\$1,844,165			\$0	\$0	\$534,768	\$1,308,933
Special Reserve Fund		\$62,138,283						
Gifts and Grants	\$14,150,136	\$5,683,977	\$2,383,051	\$0			\$6,083,108	\$0
Textbook & Student Materials Revolving		\$27,277,999						
School Retirement	\$0	\$0			\$0		\$0	\$0
Extraordinary Growth Facilities	\$0	\$0				\$0	\$0	
KPERS Special Retirement Contribution	\$58,719,024	\$0	\$58,719,024					
Contingency Reserve		\$45,000,000						
Activity Funds		\$3,021,384						
Bond and Interest #1	\$53,580,160	\$98,334,212	\$21,186,774	\$1,905,101	\$0		\$29,041,235	\$96,887,162
Bond and Interest #2	\$0	\$0	\$0	\$0	\$0		\$0	\$0
No Fund Warrant	\$0	\$0					\$0	\$0
Special Assessment	\$11	\$11					\$0	\$0
Temporary Note	\$0	\$0			\$0		\$0	\$0
Coop Special Education	\$0	\$0	\$0	\$0	\$0		\$0	\$0
Federal Funds	\$48,958,200	-\$3,464,694		\$52,422,894				\$0
Cost of Living	\$0	\$0				\$0	\$0	
SUBTOTAL	\$1,350,050,895	\$384,327,954	\$633,941,411	\$112,714,347	\$12,592,420	\$309,750,598	\$159,236,371	\$125,074,540
Less Transfers	\$309,750,598							
TOTAL Budget Expenditures	\$1,040,300,297							

Sources of Revenue

	2024-2025	2025-2026	2026-2027
State Revenues	611,764,379	625,886,680	633,941,411
Federal Revenues	95,542,609	101,647,162	112,714,347
Local Revenues ¹	182,384,600	192,444,527	171,828,791
Total Revenues	889,691,588	919,978,369	918,484,549
Revenues Per Pupil	20,072	21,356	21,273

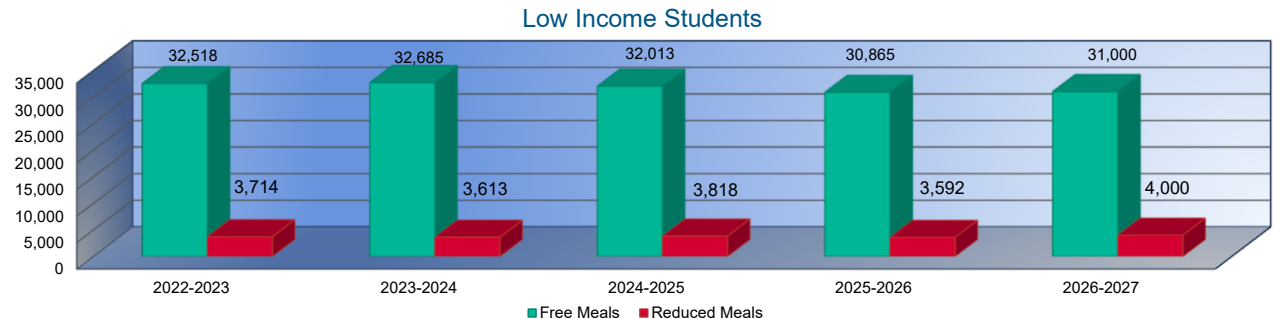
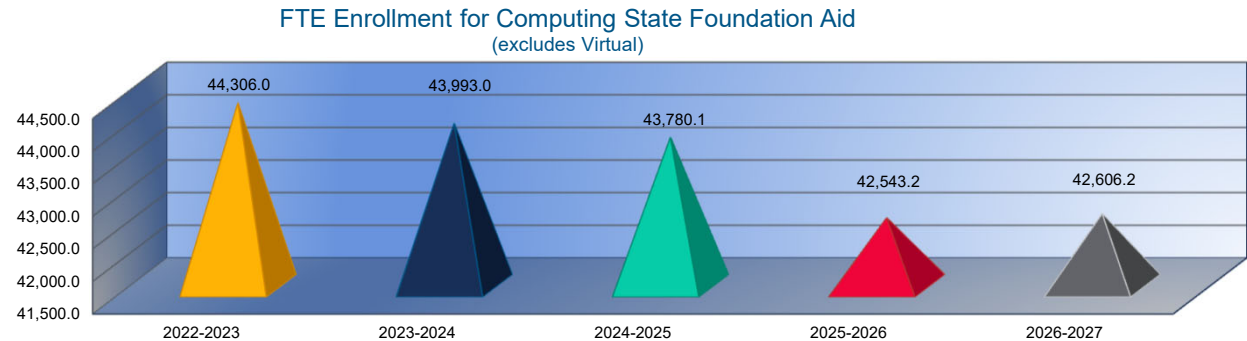
1. Excludes "Transfers" to avoid duplication of revenue.

Note: Effective July 1, 2014 (2014-2015 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as State Foundation (General State) Aid.

Enrollment Information

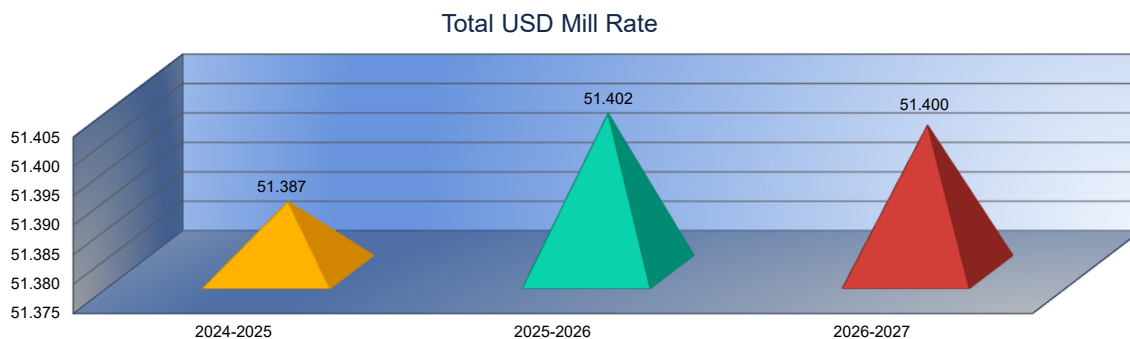
	2022-2023 Actual	2023-2024 Actual	% Change	2024-2025 Actual	% Change	2025-2026 Actual	% Change	2026-2027 Budget	% Change
FTE Enrollment (excl. Virtual)*	44,306.0	43,993.0	-1%	43,780.1	0%	42,543.2	-3%	42,606.2	0%
Free Meal Student Headcount	32,518	32,685	1%	32,013	-2%	30,865	-4%	31,000	0%
Reduced Meal Student Headcount	3,714	3,613	-3%	3,818	6%	3,592	-6%	4,000	11%

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



Mill Rates by Fund

	2024-2025 Actual
General	20.000
Supplemental General	15.776
Adult Education	0.000
Capital Outlay	8.000
Declining Enrollment	0.000
Cost of Living	0.000
Special Liability	0.100
School Retirement	0.000
Extraordinary Growth Facilities	0.000
Bond and Interest #1	7.511
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	51.387
Historical Museum	0.000
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	0.000
Rec Comm Employee Bnfts	0.000
TOTAL OTHER	0.000

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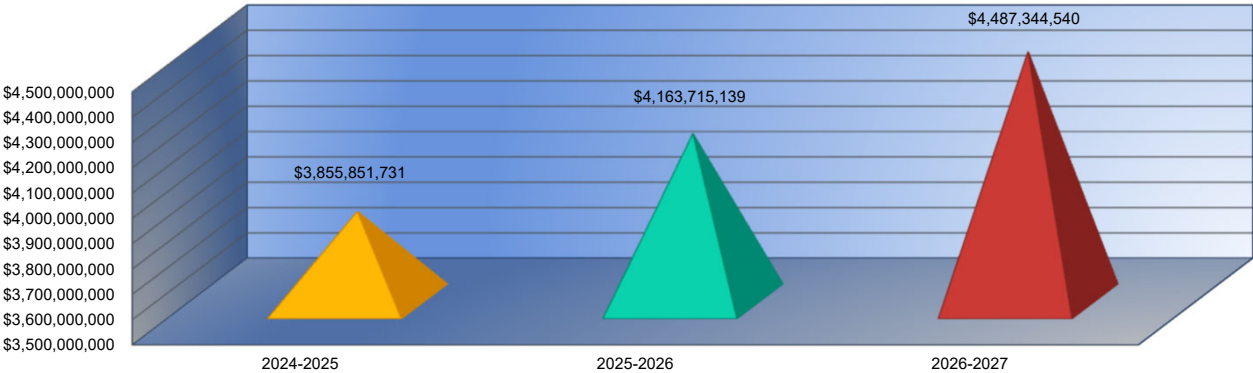
Other Information

	2024-2025 Actual
Assessed Valuation	\$3,855,851,731
Total USD Debt	\$194,025,000

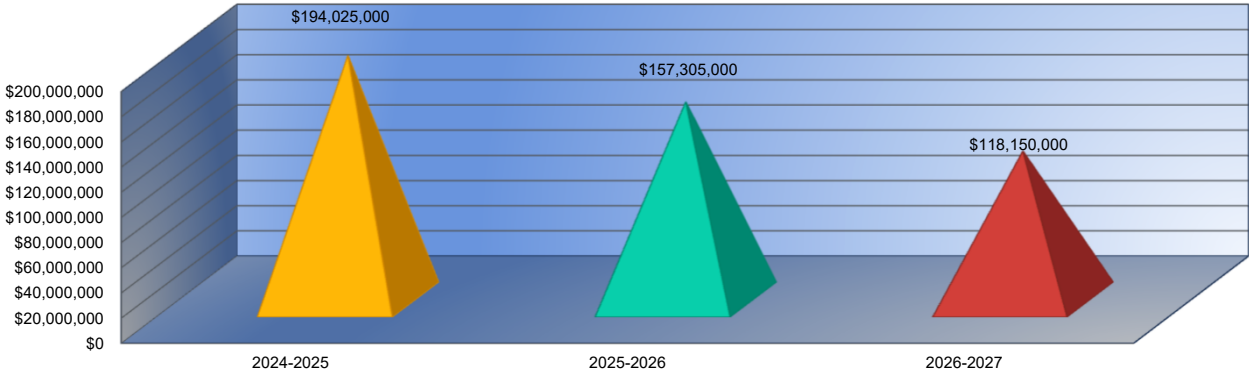
	2025-2026 Actual
	\$4,163,715,139
	\$157,305,000

	2026-2027 Budget
	\$4,487,344,540
	\$118,150,000

Assessed Valuation



Total USD Debt



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)	237.0	\$30,705,103	\$129,557	248.0	\$33,155,837	\$133,693	253.0	\$34,953,634	\$138,157
Teachers (Full Time)	3,146.9	\$236,619,999	\$75,191	3,179.7	\$245,415,653	\$77,182	3,177.4	\$265,302,253	\$83,497
Other Licensed Personnel	825.8	\$72,418,625	\$87,695	829.2	\$76,638,595	\$92,425	834.7	\$83,972,601	\$100,602
Classified Personnel	2,780.8	\$134,955,471	\$48,531	2,837.8	\$142,787,673	\$50,316	2,848.0	\$155,146,922	\$54,476
Substitutes/Temporary Help		\$15,883,057			\$19,597,808			\$18,863,705	

Administrators:

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

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)****.

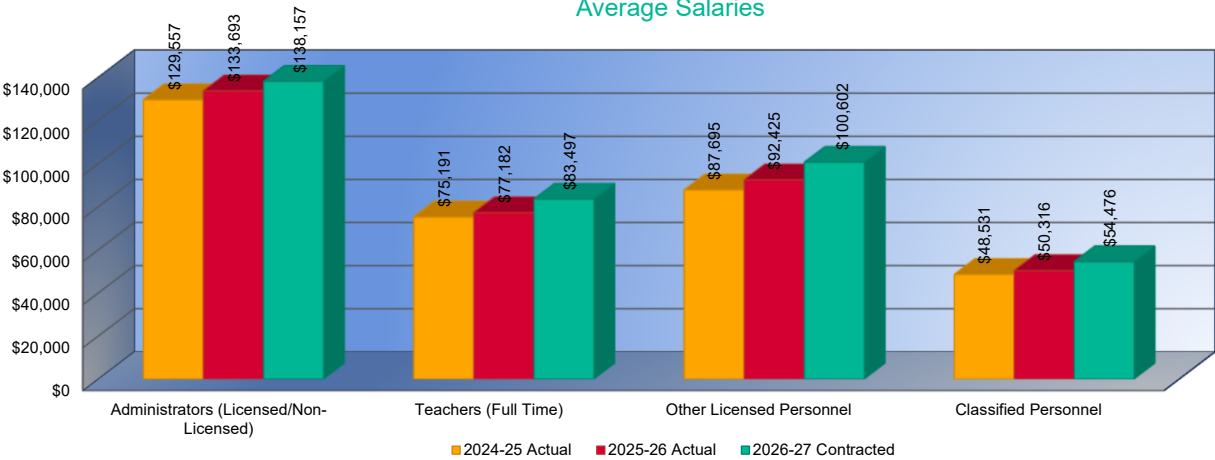
*FTE for Licensed Administrators, Teachers and Other Licensed Personnel is defined by the local school board. Generally FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12 month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

Average Salaries



Public School District Reports

KSDE's Data Central

Kansas K-12 Reports

- Attendance & Enrollment
- Inclement Weather & In-Service Date
- Graduate & Dropout
- Crime
- Building
- Personnel (Certified & Non-Certified)
- Suspension & Expulsion
- Transportation

School Finance Reports

Warehouse

- Assessed Valuation
- Cash Balance
- Headcount Enrollment
- Mill Levies
- Personnel (Certified & Non-Certified)
- Salary
- Bond
- State Foundation Aid & LOB
- Expenditure
- Kindergarten Formats
- Meal Pricing
- Expenditure
- Pupil to Teacher Ratio
- Transportation

Comparative Performance & Fiscal System (CPFS)

Budget Reports by Fund, Function and Object Code.

Budgets

Budget, At a Glance, Profile, Form 150, and Summary.

CPA Reports

School District Funding Report

Kansas State Building Report Card

- Attendance Rate
- IDEA Performance Plan
- Performance Level
- School Violence
- Assessments (NAEP)
 - Reading
 - Mathematics
- Enrollment
- ACT Scores
- Similar Schools
- Grade Range
- Title I status
- Website & Contact info
- Post-Secondary Progress
- Dropout and Graduation Rate & Post-Secondary Progress
- Teacher Quality
- Demographic

State Budget Codes



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	42,018	21,669
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 Local Sources				
1300 Tuition				
1312 Individuals (out of district)	30			
1320 Other School District/Govt Sources (in-state)	40			
1330 Other School District/Govt Sources	45			
1410 Transportation Fees (reimbursement)	47			
1700 Student Activities (reimbursement)	50			
1900 Other Revenue from Local Source				
1910 User Charges (reimbursement)	55			
1980 Reimbursements	60			
1985 State Aid Reimbursements	65	441,654	640,110	
1990 Miscellaneous	67	41,887	21,669	
3000 State Sources				
3110 State Foundation Aid	95	376,168,338	383,837,776	391,433,905
3130 Mineral Production Tax	115	246	220	
3205 Special Education Aid	120	64,408,644	71,896,571	71,172,940
RESOURCES AVAILABLE	170	441,060,769	456,438,364	462,628,514
Total Expenditures & Transfers	175	441,018,751	456,416,695	462,628,514
Unencumbered Cash Balance (June 30)	190	42,018	21,669	

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	59,272,948	66,528,552	84,540,981
120 Non-Licensed	215	1,296,521	1,332,098	1,585,293
200 Employee Benefits				
210 Insurance (employee)	220	10,712,425	9,743,420	10,366,913
220 Social Security	225	5,736,975	5,959,398	6,588,528
290 Other	230	4,061,584	2,114,825	1,369,011
300 Purchased Professional & Tech Serv	235	2,478,212	2,264,096	2,233,936
400 Purchased Property Services	237	69,728	172,390	112,848
500 Other Purchased Services				
560 Tuition				
561 Tuition/Other State LEA's	240			
562 Tuition/Other Out-of-State LEA's	245			
563 Tuition/Private Sources	250			
590 Other	255	994,371	1,067,246	1,499,740

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	2,290,399	2,503,274	2,956,451
644 Textbooks	265			
650 Supplies (technology related)	267	216,137	364,334	210,310
680 Miscellaneous Supplies	270	442,628	269,630	318,081
700 Property (equipment & furnishings)	275	181,862	220,530	286,810
800 Other	280	41,270	56,215	49,632
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	6,987,722	7,359,085	7,632,097
120 Non-Licensed	290	998,211	1,387,103	1,427,946
200 Employee Benefits				
210 Insurance (employee)	295	857,596	824,222	903,113
220 Social Security	300	599,650	656,446	693,100
290 Other	305	512,577	254,573	143,892
300 Purchased Professional & Tech Serv	310	135,108	168,166	126,941
400 Purchased Property Services	313	26,320	17,859	36,480
500 Other Purchased Services	315	88,390	59,710	147,567
600 Supplies	320	146,549	161,289	241,228
700 Property (equipment & furnishings)	325	7,057	29,929	31,769
800 Other	330	7,313	4,162	4,054
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335	8,021,766	8,341,195	9,061,590
120 Non-Licensed	340	1,413,120	1,437,440	1,561,500
200 Employee Benefits				
210 Insurance (employee)	345	1,113,322	958,957	1,036,629
220 Social Security	350	716,187	743,835	812,670
290 Other	355	606,764	285,884	156,851
300 Purchased Professional & Tech Serv	360			74,148
400 Purchased Property Services	363	2,521	4,692	2,678
500 Other Purchased Services	365	108,693	128,691	289,237
600 Supplies				
640 Books (not textbooks) & Periodicals	370	197,607	193,730	233,524
650 Technology Supplies	375	39,132	45,511	109,517
680 Miscellaneous Supplies	380	188,794	176,755	221,915
700 Property (equipment & furnishings)	385	38,262	16,525	25,694
800 Other	390	26,400	126,905	112,914
2300 General Administration				
100 Salaries				
110 Licensed	395	2,033,123	2,267,062	2,561,940
120 Non-Licensed	400	614,283	592,046	461,921
200 Employee Benefits				
210 Insurance (employee)	405	204,863	188,158	193,920
220 Social Security	410	188,920	202,997	231,325
290 Other	415	197,554	121,002	156,677
300 Purchased Professional & Tech Serv	420	103,640	117,590	142,996
400 Purchased Property Services	425			1,512
500 Other Purchased Services				
520 Insurance	430			
530 Communications (telephone, postage, etc.)	435	3,671	5,193	5,982
590 Other	440	42,191	74,720	112,257
600 Supplies	445	64,594	65,442	118,610
700 Property (equipment & furnishings)	450	7,245	18,819	21,745
800 Other	455	110,442	126,465	117,729

GENERAL FUND	Code 06 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	21,043,183	22,361,608	23,871,234
120 Non-Licensed	465	10,252,580	10,787,057	11,133,001
200 Employee Benefits				
210 Insurance (employee)	470	4,354,650	3,974,933	4,177,920
220 Social Security	475	2,350,153	2,490,981	2,677,825
290 Other	480	2,024,009	979,371	1,189,717
300 Purchased Professional & Tech Serv	485	3,188	8,436	3,175
400 Purchased Property Services	490	62,817	58,701	55,163
500 Other Purchased Services				
530 Communications (phone, postage, etc.)	495	13,535	13,808	16,529
590 Other	500	69,561	75,323	118,480
600 Supplies	505	1,069,518	1,201,757	922,232
700 Property (equipment & furnishings)	510	21,411	40,418	26,829
800 Other	515	7,069	8,621	5,822
2500 Central Services				
100 Salaries				
110 Licensed	730	254,971	72,849	421,274
120 Non-Licensed	735	1,584,810	1,187,697	1,443,011
200 Employee Benefits				
210 Insurance	740	223,763	133,307	134,400
220 Social Security	745	137,986	93,095	142,618
290 Other	750	125,873	48,437	41,819
300 Purchased Professional & Tech Serv	755	58,240	56,144	107,750
400 Purchased Property Services	760	296	271	20,650
500 Other Purchased Services	765	80,583	64,525	76,796
600 Supplies	770	68,911	41,536	70,051
700 Property (equipment & furnishings)	775	1,382	28,012	10,231
800 Other	780	29,414	9,311	6,700
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520	29,839,139	31,311,651	31,903,375
200 Employee Benefits				
210 Insurance (employee)	525	5,661,240	5,151,904	5,563,200
220 Social Security	530	2,234,749	2,345,508	2,440,607
290 Other	535	1,940,654	935,344	472,671
300 Purchased Professional & Tech Serv	540	1,106,168	1,240,992	1,154,515
400 Purchased Property Services				
411 Water/Sewer	545			
420 Cleaning	550	278,311	281,075	45,500
430 Repairs & Maintenance	555	712,777	721,948	743,640
440 Rentals	560			1,805
460 Repair of Buildings	565			
490 Other	570	1,138,606	1,100,000	1,122,000
500 Other Purchased Services				
520 Insurance	575			
590 Other	580	43,289	50,517	74,102
600 Supplies				
610 General Supplies	585	4,357,208	4,829,736	4,001,138
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not school bus)	600	348,134	372,310	725,000

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
629 Other	605			
680 Miscellaneous Supplies	610	63,794	76,504	131,883
700 Property (equipment & furnishings)	615	155,873	904,264	252,058
800 Other	620	21,372	20,491	27,675
2601 Operations & Maintenance (transportation)				
100 Salaries				
120 Non-Licensed	622			
200 Employee Benefits				
210 Insurance (employee)	623			
220 Social Security	626			
290 Other	628			
300 Purchased Professional & Tech Serv	630			
400 Purchased Property Services	632			
500 Other Purchased Services	634			
600 Supplies				
610 General Supplies	636			
620 Energy				
621 Heating	638			
622 Electricity	640			
626 Motor Fuel (not school bus)	642			
629 Other	644			
680 Miscellaneous Supplies	646			
700 Property (equipment & furnishings)	648			
800 Other	650			
2700 Student Transportation Services				
2720 Supervision				
100 Salaries				
120 Non-Licensed	652			
200 Employee Benefits				
210 Insurance	654			
220 Social Security	656			
290 Other	658			
600 Supplies	660			
730 Equipment	662			
800 Other	664			
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	666			
200 Employee Benefits				
210 Insurance	668			
220 Social Security	670			
290 Other	672			
442 Rent of Vehicles (lease)	674			
500 Other Purchased Services				
513 Contracting of Bus Services	676			
519 Mileage in Lieu of Trans	678	77,629	84,111	106,000
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 & Tech Serv	696			

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
400 Purchased Property Services	698			
500 Other Purchased Services	700			
600 Supplies	702			
730 Equipment	704			
800 Other	706			
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Licensed	708			
200 Employee Benefits				
210 Insurance	710			
220 Social Security	712			
290 Other	714			
300 Purchased Professional & Tech Serv	716			
400 Purchased Property Services	718			
500 Other Purchased Services	720			
600 Supplies	722			
730 Equipment	724			
800 Other	726			
2900 Other Support Services				
100 Salaries				
110 Licensed	895			
120 Non-Licensed	900			
200 Employee Benefits				
210 Insurance	905			
220 Social Security	910			
290 Other	915			
300 Purchased Professional & Tech Serv	920			
400 Purchased Property Services	925	130	140	475
500 Other Purchased Services	930			
600 Supplies	935		1,397	475
700 Property (equipment & furnishings)	940	245	648	1,235
800 Other	945			
3300 Community Services Operations	785	224,000	230,720	237,642
4300 Architectural & Engineering Services	790			
5200 Transfers				
932 Adult Education	795			
934 Adult Supplemental Education	800			
936 Bilingual Education	805	11,274,649	10,092,492	12,470,775
937 Virtual Education	807	3,046,960	2,907,744	3,192,000
938 Capital Outlay	810	17,379,309		
940 Driver Training	815			
943 Extraordinary School Program	823			
944 Food Service	825			
946 Professional Development	830	2,304,545	1,451,648	1,878,097
948 Parent Education Program	835			
949 Summer School	837			
950 Special Education	840	77,639,322	85,884,884	84,516,314
954 Career & Postsecondary Education	850	7,249,157	9,271,736	8,300,000
960 Special Reserve Fund	853			
963 Special Liability Expense Fund	855			
972 Contingency Reserve	885	3,181,016	4,000,000	
974 Textbook & Student Materials Revolving Fund	889	3,176,863	20,000,000	3,176,863
976 Preschool-Aged At-Risk	891	8,115,107	7,576,674	6,583,538
978 At-Risk Education Fund	893	101,405,955	102,077,893	105,500,502
TOTAL EXPENDITURES*	~~~	441,018,751	456,416,695	462,628,514

*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	-5,278,495	-2,799,696	-3,464,694
Cancellation of Prior Year Encumbrances	03	2,684,317	53,230	
REVENUES				
4000 FEDERAL SOURCES - GRANTS				
4591 Title I	10	31,623,573	32,342,875	41,325,215
4593 Title II	15	1,301,252	5,214,127	7,167,814
4602 Title IV Part A	22			2,500
4607 Title IV Part B	27	360,162	503,218	1,106,818
4601 Title III (English Language Acquisition)	60	925,157	970,857	1,662,814
4595 ESSER I (CARES Act)	67			
4605 ESSER II (CRRSA)	68			
4606 ESSER III (ARP)	70	4,452,628	107,227	
4599 Other	75	1,741,369	2,951,827	1,157,733
RESOURCES AVAILABLE	170	37,809,963	39,343,665	48,958,200
TOTAL EXPENDITURES	175	40,609,659	42,808,359	48,958,200
UNENCUMBERED CASH BALANCE JUNE 30	190	-2,799,696	-3,464,694	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	7,737,747	9,403,773	9,824,726
120 Non-Licensed	215	5,578,942	5,500,121	6,319,364
200 Employee Benefits				
210 Insurance (Employee)	220	2,083,423	2,125,083	2,613,504
220 Social Security	225	1,002,017	1,124,422	1,181,901
290 Other	230	368,206	341,930	260,315
300 Purchased Professional & Technical Serv	235	776,737	1,683,881	2,382,800
400 Purchased Property Services	237		7,941	11,900
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	546		
590 Other	255	320,414	384,616	532,806
600 Supplies				
610 General Supplemental (Teaching)	260	1,282,505	1,521,424	642,797
644 Textbooks	265			
650 Supplies (Technology Related)	267	194,175	225,685	300,600
680 Miscellaneous Supplies	270	330,093	294,676	463,700
700 Property (Equipment & Furnishings)	275	458,273	141,464	242,300
800 Other	280	125	500	1,500

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	2,669,510	2,564,132	3,037,345
120 Non-Licensed	290	1,278,188	1,310,008	1,584,709
200 Employee Benefits				
210 Insurance (Employee)	295	455,331	411,015	492,800
220 Social Security	300	294,256	288,401	315,969
290 Other	305	112,870	90,876	68,541
300 Purchased Professional & Technical Serv	310	191,973	176,297	275,300
400 Purchased Property Services	313	2,270	350	400
500 Other Purchased Services	315	54,644	32,129	59,600
600 Supplies	320	383,218	238,990	401,100
700 Property (Equipment & Furnishings)	325	11,641	34,726	76,200
800 Other	330		120	100
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335	8,857,740	9,627,973	11,344,751
120 Non-Licensed	340	14,545		
200 Employee Benefits				
210 Insurance (Employee)	345	799,400	827,724	982,080
220 Social Security	350	613,277	721,196	784,385
290 Other	355	250,808	236,673	176,520
300 Purchased Professional & Technical Serv	360	329,098	421,724	1,080,400
400 Purchased Property Services	363		348	1,600
500 Other Purchased Services	365	639,895	789,923	1,207,941
600 Supplies				
640 Books (not textbooks) & Periodicals	370	79,399	35,876	67,600
650 Technology Supplies	375	324	1,709	5,700
680 Miscellaneous Supplies	380	41,640	58,778	94,500
700 Property (Equipment & Furnishings)	385	25,578	40,326	76,600
800 Other	390	1,903	11,294	50,300
2300 General Administration				
100 Salaries				
110 Licensed	395	277,257	146,621	201,518
120 Non-Licensed	400	382,146	314,963	23,947
200 Employee Benefits				
210 Insurance (Employee)	405	58,639	40,710	14,400
220 Social Security	410	49,267	33,592	15,793
290 Other	415	27,944	16,091	5,556
300 Purchased Professional & Technical Serv	420	2,075	5,510	14,900
400 Purchased Property Services	425		1,575	
500 Other Purchased Services				
520 Insurance	430			
530 Communications (telephone, postage, etc.)	435	460	561	800
590 Other	440	3,581	3,137	7,600
600 Supplies	445	11,187	12,809	7,500
700 Property (Equipment & Furnishings)	450		1,194	
800 Other	455		58	
2400 School Administration				
100 Salaries				
110 Licensed	460	85,395		
120 Non-Licensed	465	99,907	48,598	53,796
200 Employee Benefits				
210 Insurance (Employee)	470	9,235	8,280	9,600

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				
220 Social Security	475	14,029	3,825	9,991
290 Other	480	4,435	1,081	1,341
300 Purchased Professional & Technical Serv	485		26,131	78,400
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505		8,500	25,500
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Licensed	680			
120 Non-Licensed	685	2,129,854	1,386,186	1,397,856
200 Employee Benefits				
210 Insurance	690	2,857	8,280	9,600
220 Social Security	695	3,264	5,164	5,843
290 Other	700	435	2,306	1,709
300 Purchased Professional & Technical Serv	705			
400 Purchased Property Services	710			
500 Other Purchased Services	715	737	453	1,100
600 Supplies	720		122	400
700 Property (Equipment & Furnishings)	725			
800 Other	730			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520	80,416		
200 Employee Benefits				
210 Insurance (Employee)	525	955		
220 Social Security	530	5,838		
290 Other	535	2,012		
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	80,746	12,849	33,800
519 Mileage in Lieu of Trans	655		260	6,900
520 Insurance	660			
626 Motor Fuel	665			
730 Equipment (including buses)	670			
800 Other	675	604	3,790	
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			64,996
680 Miscellaneous Supplies	780	35,673	39,609	2,700
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*	~~~	40,609,659	42,808,359	48,958,200

*Goes to Budget Line 175.

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	0	0	2,355,814
Cancellation of Prior Year Encumbrances	03	681,132	0	
REVENUES				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2023 \$	10	2,694,032		
2024 \$	15	56,151,979	2,153,928	
2025 \$	20		67,281,430	3,814,885
1140 Delinquent Tax	25	575,364	817,939	1,061,192
1410 Transportation Fees	47			
1980 Reimbursements	60			
1990 Miscellaneous	65			
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (Includes 16/20M Tax)	70	6,025,864	6,590,908	6,057,557
2450 Recreational Vehicle Tax	75	40,484	40,544	43,149
2460 Commercial Vehicle Tax	77	393,290	400,543	182,229
2800 In Lieu of Taxes IRBs/Rental Excise	85	33,594	19,100	46,795
3000 STATE SOURCES				
3140 Supplemental State Aid	95	76,352,575	76,218,381	73,122,101
5000 OTHER				
5253 Transfer From Contingency Reserve	145	3,181,016	0	0
RESOURCES AVAILABLE	170	146,129,330	153,522,773	86,683,722
TOTAL EXPENDITURES & TRANSFERS	175	146,129,330	151,166,959	153,360,112
TAX REQUIRED (175 minus 170)	195			66,676,390
PERCENT OF COLLECTION	196			89.405 %
TOTAL 2026 TAX REQUIRED (195+196)	197			74,577,921
Delinquent Tax	200			2,155,302
AMOUNT OF 2026 TAX TO BE LEVIED (Line 197 + Line 200)	205			76,733,223
UNENCUMBERED CASH BALANCE JUNE 30	207	0	2,355,814	~~~~~

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

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	2,498,998	471,134	415,907
120 Non-Licensed	215		12,342	74
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	1,224	5,310	31,823
290 Other	230	429	823	2,911
300 Purchased Professional & Technical Serv	235	7,768	19,420	15,000
400 Purchased Property Services	237	8,781	6,658	10,000
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside the State	245			
563 Tuition/Private Sources	250			
590 Other	255	570,478	1,073,364	1,000,000

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
600 Supplies				
610 General Supplemental (Teaching)	260	50,724	600,483	20,000
644 Textbooks	265			
650 Supplies (Technology Related)	267	57,637		30,000
680 Miscellaneous Supplies	270	1,370	450	
700 Property (Equipment & Furnishings)	275	1,030,074	566	65,732
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290	126,465	244,726	262,171
200 Employee Benefits				
210 Insurance (Employee)	295	24,933	36,288	38,400
220 Social Security	300	9,368	18,303	20,056
290 Other	305	6,553	7,037	5,419
300 Purchased Professional & Technical Serv	310	55,366	80,294	
400 Purchased Property Services	313			
500 Other Purchased Services	315			4,500
600 Supplies	320	335	558	5,500
700 Property (Equipment & Furnishings)	325			
800 Other	330	71,407	77,211	83,000
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335	122,138	218,963	238,079
120 Non-Licensed	340			
200 Employee Benefits				
210 Insurance (Employee)	345	10,317	18,683	19,200
220 Social Security	350	8,959	15,898	18,213
290 Other	355	4,987	4,875	3,683
300 Purchased Professional & Technical Serv	360	67,457	16,301	20,000
400 Purchased Property Services	363			
500 Other Purchased Services	365	1,305	6,717	2,850
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380	381	106	
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration				
100 Salaries				
110 Licensed	395	10,886		
120 Non-Licensed	400	582,894	738,853	655,927
200 Employee Benefits				
210 Insurance (Employee)	405	41,269	42,815	38,400
220 Social Security	410	41,209	52,041	50,179
290 Other	415	58,562	35,379	21,142
300 Purchased Professional & Technical Serv	420	132,558	112,049	409,200
400 Purchased Property Services	425			250
500 Other Purchased Services				
520 Insurance	430			
530 Communications (telephone, postage, etc.)	435			75
590 Other	440	625	2,939	1,800
600 Supplies	445	2,713	6,017	10,374
700 Property (Equipment & Furnishings)	450		548	2,000

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
800 Other	455	10,998	10,555	60,000
2400 School Administration				
100 Salaries				
110 Licensed	460			
120 Non-Licensed	465			
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475			
290 Other	480			
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Licensed	730	148,000	160,452	175,327
120 Non-Licensed	735	6,036,658	8,129,532	3,199,089
200 Employee Benefits				
210 Insurance	740	1,341,052	1,350,232	1,430,400
220 Social Security	745	770,339	886,026	981,048
290 Other	750	728,854	407,028	298,539
300 Purchased Professional & Technical Serv	755	217,702	845,515	1,028,677
400 Purchased Property Services	760	657,195	585,131	519,141
500 Other Purchased Services	765	666,092	653,898	1,005,842
600 Supplies	770	1,456,534	215,937	2,000,522
700 Property (Equipment & Furnishings)	775	442,458	1,028,753	1,403,074
800 Other	780	500,173	285,879	233,159
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520	253,014	257,170	268,869
200 Employee Benefits				
210 Insurance (Employee)	525	33,531	28,024	28,800
220 Social Security	530	18,729	19,171	20,569
290 Other	535	15,674	7,688	5,708
300 Purchased Professional & Technical Serv	540	3,926	15,963	20,000
400 Purchased Property Services				
411 Water/Sewer	545	1,406,550	1,361,614	1,335,120
420 Cleaning	550			
430 Repairs & Maintenance	555	13,492	31,748	40,000
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570			10,000
500 Other Purchased Services				
520 Insurance	575	4,732,889	4,457,600	3,939,000
590 Other	580	3,916	5,123	10,609
600 Supplies				
610 General Supplies	585	615,563	379,640	63,441
620 Energy				
621 Heating	590	2,898,679	2,627,109	4,427,214
622 Electricity	595	10,047,820	9,725,392	12,313,617
626 Motor Fuel (not school bus)	600			37,500
629 Other	605			
680 Miscellaneous Supplies	610	85,784	93,539	85,500

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	6,349		54,500
800 Other	620	13,831	711	20,000
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	502,026	538,904	487,245
200 Employee Benefits				
210 Insurance	654	65,969	59,294	59,904
220 Social Security	656	37,337	40,365	37,274
290 Other	658	36,192	18,226	10,472
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	17,636,182	21,162,446	24,295,000
519 Mileage in Lieu of Trans	678	1,787	3,165	2,120
520 Insurance	680			
626 Motor Fuel	682	2,171,780	1,494,410	2,606,780
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			

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				
300 Purchased Professional & Technical Serv	696			
400 Purchased Property Services	698			
500 Other Purchased Services	700			
600 Supplies	702			
730 Equipment	704			
800 Other	706			
2790 Other Student Transportation Services				
100 Salaries				
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	8,190	6,225	11,571
600 Supplies	722	18,794	51,995	16,844
730 Equipment	724	3,146		6,400
800 Other	726		250	
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	3,753,250	6,388,119	3,941,355
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	337,766	387,844	145,980
949 Summer School	837			
950 Special Education	840	46,978,532	53,063,444	50,676,264
954 Career and Postsecondary Education	850	4,542,289	2,172,353	3,300,000
960 Special Reserve	853			
963 Special Liability Expense Fund	855			
974 Textbook & Student Materials Revolving	880			
976 Preschool-Aged At-Risk	885			
978 At-Risk Education Fund	890	31,302,118	28,283,338	29,245,773
TOTAL EXPENDITURES & TRANSFERS*	~~~	146,129,330	151,166,959	153,360,112

*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	1,500,000	1,500,000	3,000,000
Cancellation of Prior Year Encumbrances	03	111	24	
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	8,115,107	7,576,674	6,583,538
5208 Transfer From Supplemental General	140	0	0	0
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	9,615,218	9,076,698	9,583,538
TOTAL EXPENDITURES & TRANSFERS	175	8,115,218	6,076,698	9,583,538
UNENCUMBERED CASH BALANCE JUNE 30	190	1,500,000	3,000,000	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	2,891,707	2,405,830	5,260,118
120 Non-Licensed	215	2,724,882	1,957,893	2,049,025
200 Employee Benefits				
210 Insurance (Employee)	220	1,389,756	926,670	948,480
220 Social Security	225	422,393	330,295	559,144
290 Other	230	301,840	111,887	102,445
300 Purchased Professional & Technical Serv	235			100,000
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	3,123	8,232	4,500
600 Supplies				
610 General Supplemental (Teaching)	255	67,153	50,032	100,000
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265	23,698	2,786	10,000
700 Property (Equipment & Furnishings)	270	22,347	21,778	30,000
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	30,578	32,451	33,038
120 Non-Licensed	285	44,283	20,642	100
200 Employee Benefits				
210 Insurance (Employee)	290	14,444	8,407	3,840
220 Social Security	295	5,519	3,919	2,535
290 Other	300	4,248	1,371	630
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307	2,650	502	1,000
500 Other Purchased Services	310	2,278	2,291	2,018
600 Supplies	315	38,161	14,370	20,475
700 Property (Equipment & Furnishings)	320	2,008	2,355	16,175
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	330	11,172	30,177	119,000
120 Non-Licensed	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345	851	2,294	9,104
290 Other	350	97	273	833
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360	3,329	1,755	18,718
600 Supplies				
640 Books (not textbooks) & Periodicals	365	99	247	475
650 Technology Supplies	370			
680 Miscellaneous Supplies	375	10,788	4,748	8,706
700 Property (Equipment & Furnishings)	380	3,573	18,391	4,250
800 Other	385			
2400 School Administration				
100 Salaries				
110 Licensed	390			
120 Non-Licensed	395		14,385	33,801
200 Employee Benefits				
210 Insurance (Employee)	400		3,892	9,600
220 Social Security	405		1,086	2,586
290 Other	410		341	593
300 Purchased Professional & Technical Serv	415			
500 Other Purchased Services	420	2,971	68	4,318
600 Supplies	425	4,465	4,028	2,950
700 Property (Equipment & Furnishings)	430	511	1,169	1,025
800 Other	435	40		40
2500 Central Services				
100 Salaries				
110 Licensed	535			
120 Non-Licensed	540	64,742	71,552	95,882
200 Employee Benefits				
210 Insurance	545	14,186	14,012	19,200
220 Social Security	550	4,501	4,903	7,336
290 Other	555	2,825	1,666	1,598
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*	~~~	8,115,218	6,076,698	9,583,538

*Goes to Budget Line 175.

AT-RISK EDUCATION FUND	Code 13 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	1,662,910	0	9,760
Cancellation of Prior Year Encumbrances	03		9,760	
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	101,405,955	102,077,893	105,500,502
5208 Transfer From Supplemental General	140	31,302,118	28,283,338	29,245,773
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	134,370,983	130,370,991	134,756,035
TOTAL EXPENDITURES & TRANSFERS	175	134,370,983	130,361,231	134,756,035
UNENCUMBERED CASH BALANCE JUNE 30	190	0	9,760	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	90,829,077	89,565,281	92,553,853
120 Non-Licensed	215	2,027,802	2,128,180	2,417,018
200 Employee Benefits				
210 Insurance (Employee)	220	12,462,426	11,233,456	11,751,312
220 Social Security	225	5,863,649	6,045,965	7,265,224
290 Other	230	4,598,879	2,188,690	1,693,331
300 Purchased Professional & Technical Serv	235	548,977	558,984	583,815
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		86,819	

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				
600 Supplies				
610 General Supplemental (Teaching)	255		24,367	
644 Textbooks	260	116,513	132,295	
650 Supplies (Technology Related)	263		87,500	
680 Miscellaneous Supplies	265	557,660	58	75,000
700 Property (Equipment & Furnishings)	270			
800 Other	275		77,858	
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280	10,174,257	10,457,293	10,978,445
120 Non-Licensed	285	319,898	566,176	588,560
200 Employee Benefits				
210 Insurance (Employee)	290	1,565,196	1,460,027	1,511,851
220 Social Security	295	788,144	829,316	884,882
290 Other	300	616,257	297,293	217,516
300 Purchased Professional & Technical Serv	305		271,791	
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	2,954,339	3,387,229	3,298,418
120 Non-Licensed	335	103,254	110,735	115,268
200 Employee Benefits				
210 Insurance (Employee)	340	430,048	386,201	410,379
220 Social Security	345	229,858	263,617	261,148
290 Other	350	177,970	88,643	63,692
300 Purchased Professional & Technical Serv	355			25,000
400 Purchased Property Services	357			
500 Other Purchased Services	360		69,734	
600 Supplies				
640 Books (not textbooks) & Periodicals	365		2,171	
650 Technology Supplies	370			
680 Miscellaneous Supplies	375		27,409	16,323
700 Property (Equipment & Furnishings)	380			
800 Other	385		14,143	45,000
2400 School Administration				
100 Salaries				
110 Licensed	390			
120 Non-Licensed	395	6,245		
200 Employee Benefits				
210 Insurance (Employee)	400			
220 Social Security	405	478		

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				
290 Other	410	56		
300 Purchased Professional & Technical Serv	415			
500 Other Purchased Services	420			
600 Supplies	425			
700 Property (Equipment & Furnishings)	430			
800 Other	435			
2500 Central Services				
100 Salaries				
110 Licensed	535			
120 Non-Licensed	540			
200 Employee Benefits				
210 Insurance	545			
220 Social Security	550			
290 Other	555			
300 Purchased Professional & Technical Serv	560			
400 Purchased Property Services	565			
500 Other Purchased Services	570			
600 Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2600 Operations & Maintenance				
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			

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				
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*	~~~	134,370,983	130,361,231	134,756,035

*Goes to Budget Line 175.

		12 mo.	12 mo.	12 mo.
BILINGUAL EDUCATION	Code 14 Line	2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	2,000,000	2,000,000	3,000,000
Cancellation of Prior Year Encumbrances	03		28,536	
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15	9,821	7,122	
4000 FEDERAL SOURCES				
4520 Bilingual Aid	35			
4590 Other Federal Aid	40			
5000 OTHER				
5206 Transfer From General	45	11,274,649	10,092,492	12,470,775
5208 Transfer From Supplemental General	50	3,753,250	6,388,119	3,941,355
5253 Transfer From Contingency Reserve	55	0	0	~~~~~
RESOURCES AVAILABLE	170	17,037,720	18,516,269	19,412,130
TOTAL EXPENDITURES & TRANSFERS	175	15,037,720	15,516,269	19,412,130
UNENCUMBERED CASH BALANCE JUNE 30	190	2,000,000	3,000,000	0

		12 mo.	12 mo.	12 mo.
BILINGUAL EDUCATION	Code 14 Line	2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	8,100,808	8,302,170	11,235,501
120 Non-Licensed	215	1,672,320	2,581,268	3,026,704
200 Employee Benefits				
210 Insurance (Employee)	220	1,665,238	1,755,823	1,904,160
220 Social Security	225	734,047	818,861	1,091,050
290 Other	230	888,561	281,784	235,423
300 Purchased Professional & Technical Serv	235	494,064	463,777	398,563
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	3,406	126	4,729
600 Supplies				
610 General Supplemental (Teaching)	260	15,035	7,093	13,934
644 Textbooks	265			
650 Supplies (Technology Related)	267	6,081		6,000
680 Miscellaneous Supplies	270	22,777	1,508	7,250
700 Property (Equipment & Furnishings)	275		1,045	1,000
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	16,864	32,975	42,177
120 Non-Licensed	290	308,567	348,958	381,099
200 Employee Benefits				
210 Insurance (Employee)	295	61,903	62,276	67,200

BILINGUAL EDUCATION	Code 14 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
220 Social Security	300	24,586	29,002	32,380
290 Other	305	16,080	8,621	6,761
300 Purchased Professional & Technical Serv	310	141,038	129,310	147,000
400 Purchased Property Services	313	198		300
500 Other Purchased Services	315	9,079	660	3,681
600 Supplies	320	23,808	1,691	6,975
700 Property (Equipment & Furnishings)	325	942	878	13,500
800 Other	330			
2200 Instructional Support Staff				
100 Salaries				
110 Licensed	335	65,459	67,571	82,645
120 Non-Licensed	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350	4,981	5,457	6,322
290 Other	355	575	643	579
300 Purchased Professional & Technical Serv	360	130		
400 Purchased Property Services	363			
500 Other Purchased Services	365	4,860	2,389	11,761
600 Supplies				
640 Books (not textbooks) & Periodicals	370	290	210	
650 Technology Supplies	375	72		4,750
680 Miscellaneous Supplies	380	11,555	2,147	9,000
700 Property (Equipment & Furnishings)	385	8,948		13,975
800 Other	390		210	250
2400 School Administration				
100 Salaries				
110 Licensed	395			
120 Non-Licensed	400	470,770	455,028	460,782
200 Employee Benefits				
210 Insurance (Employee)	405	99,825	88,276	91,200
220 Social Security	410	35,465	34,263	35,249
290 Other	415	23,748	10,983	7,867
300 Purchased Professional & Technical Serv	420	79,085		
500 Other Purchased Services	425	5,632	2,720	7,009
600 Supplies	430	20,689	18,268	35,114
700 Property (Equipment & Furnishings)	435			18,340
800 Other	440	193	278	510
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			390
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	41		1,000
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*	~~~	15,037,720	15,516,269	19,412,130

*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	1,285,635	1,554,569	646,937
Cancellation of Prior Year Encumbrances	03		3,257	
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1311 Individuals	05			
1320 Other School District/Govt Sources (in-state)	25			
1510 Interest on Idle Funds	35			
1900 Other Revenue From Local Source				
1990 Miscellaneous	75			
5000 OTHER				
5206 Transfer From General	135	3,046,960	2,907,744	3,192,000
5208 Transfer From Supplemental General	140	0	0	0
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	4,332,595	4,465,570	3,838,937
TOTAL EXPENDITURES & TRANSFERS	175	2,778,026	3,818,633	3,838,937
UNENCUMBERED CASH BALANCE JUNE 30	190	1,554,569	646,937	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	1,285,218	1,356,579	1,614,126
120 Non-Licensed	215	77,821	128,191	105,484
200 Employee Benefits				
210 Insurance (Employee)	220	182,202	182,779	186,240
220 Social Security	225	102,837	111,702	131,550
290 Other	230	77,952	40,484	30,092
300 Purchased Professional & Technical Serv	235	3,300	181	3,300
400 Purchased Property Services	237			475
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			122
564 Payment to Virtual Education Coop	245			
590 Other	250	56,152	68,203	73,862
600 Supplies				
610 General Supplemental (Teaching)	255	25,198	23,581	48,343
644 Textbooks	260			
650 Supplies (Technology Related)	263	47,453	99,681	80,000

VIRTUAL EDUCATION	Code 15 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
680 Miscellaneous Supplies	265	13,075	5,715	16,335
700 Property (Equipment & Furnishings)	270	14,552	528,192	142,463
800 Other	275			500
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280	204,591	306,748	320,007
120 Non-Licensed	285	36,422	41,116	42,316
200 Employee Benefits				
210 Insurance (Employee)	290	33,015	43,905	45,120
220 Social Security	295	18,096	26,090	27,717
290 Other	300	13,316	9,041	6,567
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310	133		
600 Supplies	315		411	
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	330	109,555	197,112	212,838
120 Non-Licensed	335		5,845	76,583
200 Employee Benefits				
210 Insurance (Employee)	340	10,317	20,240	33,600
220 Social Security	345	8,346	15,052	22,142
290 Other	350	4,804	4,776	5,242
300 Purchased Professional & Technical Serv	355	6,125	12,100	22,930
400 Purchased Property Services	357			
500 Other Purchased Services	360	270	1,332	2,850
600 Supplies				
640 Books (not textbooks) and Periodicals	365			
650 Technology Supplies	370		1,097	
680 Miscellaneous Supplies	375	1,520	2,067	2,941
700 Property (Equipment & Furnishings)	380			2,000
800 Other	385		4,955	3,000
2400 School Administration				
100 Salaries				
110 Licensed	445	149,397	187,516	187,453
120 Non-Licensed	450	131,729	197,161	212,926
200 Employee Benefits				
210 Insurance (Employee)	455	38,445	47,953	50,880
220 Social Security	460	20,793	28,672	30,630
290 Other	465	20,970	13,045	9,207
300 Purchased Professional & Technical Serv	470	7,613	2,084	10,081
500 Other Purchased Services	475	3,867	19,720	27,330
600 Supplies	480	18,536	38,978	11,588
700 Property (Equipment & Furnishings)	485		5,775	

VIRTUAL EDUCATION	Code 15 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
800 Other	490			
2500 Central Services				
100 Salaries				
110 Licensed	590			
120 Non-Licensed	595			
200 Employee Benefits				
210 Insurance	600			
220 Social Security	605			
290 Other	610			
300 Purchased Professional & Technical Serv	615			
400 Purchased Property Services	620			
500 Other Purchased Services	625			
600 Supplies	630			
700 Property (Equipment & Furnishings)	635			
800 Other	640			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	495	42,247	32,566	28,389
200 Employee Benefits				
210 Insurance (Employee)	500	6,663	4,671	4,800
220 Social Security	505	3,304	2,567	2,172
290 Other	510	2,192	750	461
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			475
600 Supplies				
610 General Supplies	550			3,800
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			

VIRTUAL EDUCATION	Code 15 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
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*	~~~	2,778,026	3,818,633	3,838,937

*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	84,094,747	92,887,105	92,427,810	92,427,810
Cancellation of Prior Year Encumbrances	03	3,963,264	5,758,588		
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2023 \$	05	1,390,553			
2024 \$	10	28,972,827	1,104,867		
2025 \$	15		31,174,672	1,772,564	1,772,564
2026 \$	20			32,750,790	36,631,945
1140 Delinquent Tax	25	298,569	415,431	491,748	737,253
1510 Interest on Idle Funds	30	13,097,313	10,207,963	11,865,615	11,865,615
July - December Estimate	35				
1900 Other Revenue From Local Source	40	781,587	1,417,763	1,659,000	1,659,000
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	3,172,724	3,281,588	3,015,902	3,015,902
July - December Estimate	60				1,507,951
2450 Recreational Vehicle Tax	65	21,353	20,181	21,483	21,483
July - December Estimate	66				10,742
2460 Commercial Vehicle Tax	67	198,896	201,806	90,727	90,727
July - December Estimate	68				45,364
2600 Other County Revenue	70				0
July - December Estimate	75				
2800 In Lieu of Taxes IRBs/Rental Excise	80	16,562	8,262	23,298	23,298
July - December Estimate	82				11,649
3000 STATE SOURCES					
3223 Capital Outlay State Aid	87	16,055,705	15,034,082	15,019,097	15,019,097
4000 FEDERAL SOURCES					
4390 Impact Aid Construction	90				0
July - December Estimate	95				
4590 Other Federal Aid	97	241,050	997,662		0
5000 OTHER					
5206 Transfer From General	100	17,379,309	0	0	0
RESOURCES AVAILABLE	170	169,684,459	162,509,970	159,138,034	164,840,400
TOTAL EXPENDITURES & TRANSFERS	175	76,797,354	70,082,160	143,822,715	143,822,715
July - December Estimate	180	~~~~~	~~~~~	~~~~~	21,017,685
TOTAL OPERATION EXPENDITURE (18 MO)	185	~~~~~	~~~~~	~~~~~	164,840,400
UNENCUMBERED CASH BALANCE JUNE 30	190	92,887,105	92,427,810	15,315,319	~~~~~

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	2,040,891	4,290,201	3,859,300
650 Supplies - Technology Software	207	2,370,059	1,484,084	8,015,800
700 Property (Equipment & Furnishings)	210	7,713,890	3,862,016	20,079,700
2000 Support Services				
2100 Student Support Services				
650 Supplies - Technology Software	213	74,362		
700 Property (Equipment & Furnishings)	215		19,142	48,300
2200 Instructional Support Staff				
650 Supplies - Technology Software	217	194,274	213,643	152,200
700 Property (Equipment & Furnishings)	220	11,892	78,596	258,000
2300 General Administration				
650 Supplies - Technology Software	223			
700 Property (Equipment & Furnishings)	225	1,235	8,408	21,200
2400 School Administration				
650 Supplies - Technology Software	227	544	2,138	
700 Property (Equipment & Furnishings)	230	32,706	45,236	147,700
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	6,541,012	4,780,224	4,288,500
700 Property (Equipment & Furnishings)	235	776,301	154,654	771,100
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	310	329,721	366,356	339,412
200 Employee Benefits				
210 Insurance (Employee)	315	33,120	32,483	38,400
220 Social Security	320	24,400	27,390	25,079
290 Other	325	11,981	11,586	7,109
300 Purchased Professional & Technical Serv	330	148,202	151,593	607,805
400 Purchased Property Services				
420 Cleaning	335			
430 Repairs & Maintenance	340		44,450	5,348,500
440 Rentals	345	1,753,316	1,854,400	2,000,000
460 Repair of Buildings	350			
490 Other	355	1,040,999	643,357	1,238,300
500 Other Purchased Services	360	23,714	14,416	
600 Supplies				
610 General Supplies	363	41,829	692,130	769,700
650 Supplies - Technology Software	365	684,726	934,145	394,000
700 Property (Equipment & Furnishings)	240	1,397,133	1,196,798	3,535,000
2700 Transportation				
650 Supplies - Technology Software	370			
700 Property (Equipment & Buses)	243			
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 Non-Licensed	375			
200 Employee Benefits				
210 Insurance	380			
220 Social Security	385			

CAPITAL OUTLAY	Code 16 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
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			
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	130		118,700
4200 Land Improvement	260	2,953,435		6,568,600
4300 Architectural & Engineering Services	265	3,500,843	1,588,030	7,376,771
4500 New Building Acquisition & Construction	275			540,000
4600 Site Improvement	280			
4700 Building Improvements				
100 Salaries				
120 Non-Licensed	286	1,329,892	1,361,964	1,418,858
200 Fringe Benefits				
210 Insurance	287	133,170	138,000	163,200
220 Social Security	288	98,902	101,692	108,543
290 Other	289	49,243	45,087	32,893
400 Outside Contractors	290	43,452,085	45,939,941	75,550,045
4900 Other	291	33,347		
5100 Debt Service				
Capital Outlay Bond				
832 Interest	295			
890 Commission & Postage	300			
831 Principal	305			
TOTAL EXPENDITURES*	~~~	76,797,354	70,082,160	143,822,715

*Goes to Budget Line 175.

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	4,709,873	4,628,067	4,203,116
Cancellation of Prior Year Encumbrances	03	6,134	2,691	
REVENUES				
1000 LOCAL SOURCES				
1310 Tuition Individual-Class Fees	05			
1510 Interest on Idle Funds	10			
1900 Other Revenue From Local Source	15	2,181,005	2,267,895	2,246,171
4000 FEDERAL SOURCES				
4590 Other Federal Aid	40	677,551	802,909	874,979
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	7,574,563	7,701,562	7,324,266
TOTAL EXPENDITURES & TRANSFERS	175	2,946,496	3,498,446	7,324,266
UNENCUMBERED CASH BALANCE JUNE 30	190	4,628,067	4,203,116	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	1,130,550	1,351,900	1,048,001
120 Non-Licensed	290	1,251,339	1,501,942	3,894,145
200 Employee Benefits				
210 Insurance (Employee)	295	8,280	8,280	9,600
220 Social Security	300	179,706	215,914	378,065

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	24,191	28,304	35,918
300 Purchased Professional & Technical Serv	310	225	21	
400 Supplies (Technology Related)	313	8,584	8,713	
500 Other Purchased Services	315	68,982	118,305	1,857
600 Supplies	320	227,402	200,153	1,936,680
700 Property (Equipment & Furnishings)	325	31,808	8,813	
800 Other	330	15,429	56,101	20,000
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*	~~~	2,946,496	3,498,446	7,324,266

*Goes to Budget Line 175.

FOOD SERVICE	Code 24 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	6,952,611	2,089,255	4,566,595
Cancellation of Prior Year Encumbrances	03	591,598	770,838	
REVENUES				
1000 LOCAL SOURCES*				
1510 Interest on Idle Funds	05	651,677	801,932	726,805
1600 Food Service				
1611 Student Sales (Lunch)	15	1,988,204	1,520,855	2,161,645
1612 Student Sales (Breakfast)	25		1,086,876	72,300
1613 Student Sales (Spec Milk)	35			0
1614 Student Sales (Snacks/Supper)	40			0
1620 Adult & Student Sales (Non-Reimbursable Prog)	45	566,992	6,863	1,289,435
1990 Miscellaneous	55			
3000 STATE SOURCES				
3203 School Food Assistance	65	336,079	243,650	181,432
4000 FEDERAL SOURCES				
4550 Child Nutrition Programs	75	28,400,137	33,245,398	29,686,004
4590 Other Federal Aid	80	515,096	385,861	0
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	40,002,394	40,151,528	38,684,216
TOTAL EXPENDITURES & TRANSFERS	175	37,913,139	35,584,933	38,684,216
UNENCUMBERED CASH BALANCE JUNE 30	190	2,089,255	4,566,595	0

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

FOOD SERVICE	Code 24 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	210			
200 Employee Benefits				
210 Insurance (Employee)	215			
220 Social Security	220			
290 Other	225			
400 Purchased Property Services				
411 Water/Sewer	230	20,020	15,000	3,241
490 Other	235	3,719,640	129,176	1,369,700
500 Other Purchased Services	240			3,725

FOOD SERVICE	Code 24 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
600 Supplies				
610 General Supplies	245	225,883	19,403	10,000
620 Energy				
621 Heating	250	38,460	37,500	62,557
622 Electricity	255	145,271	152,000	123,994
626 Motor Fuel (not school bus)	260	59,463	50,644	81,250
629 Other	265			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			500
800 Other	280			
3000 Operation of NonInstructional Services				
3100 Food Service Operation				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290	12,082,121	12,842,239	15,003,485
200 Employee Benefits				
210 Insurance	295	1,368,111	1,375,817	1,756,800
220 Social Security	300	762,974	794,137	911,126
290 Other	305	294,151	257,408	208,713
500 Other Purchased Services				
520 Insurance	310			
570 Food Service Management	315			
590 Other Purchased Services	320	115,031	119,148	131,862
600 Supplies				
630 Food & Milk	325	16,849,216	18,092,636	16,794,963
680 Miscellaneous Supplies	330	1,637,657	1,000,636	1,557,800
700 Property (Equipment & Furnishings)	335	548,248	654,677	617,000
800 Other	340	46,893	44,512	47,500
TOTAL EXPENDITURES*	~~~	37,913,139	35,584,933	38,684,216

*Goes to Budget Line 175.

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	4,000,000	5,000,000	5,000,000
Cancellation of Prior Year Encumbrances	03	3,465	242	
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15			
3000 STATE SOURCES				
3204 Professional Development Aid	25	147,400	0	358,837
4000 FEDERAL SOURCES				
4500 Aid	40			
5000 OTHER				
5206 Transfer From General	45	2,304,545	1,451,648	1,878,097
5208 Transfer From Supplemental General	50	0	0	0
5253 Transfer From Contingency Reserve	55	0	0	~~~~~
RESOURCES AVAILABLE	170	6,455,410	6,451,890	7,236,934
TOTAL EXPENDITURES & TRANSFERS	175	1,455,410	1,451,890	7,236,934
UNENCUMBERED CASH BALANCE JUNE 30	190	5,000,000	5,000,000	0

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
2000 Support Services				
2200 Instr Support Staff				
100 Salaries				
110 Licensed	210	732,605	739,822	5,561,768
120 Non-Licensed	215	118,194	127,296	130,922
200 Employee Benefits				
210 Insurance (Employee)	220	27,341	24,288	24,960
220 Social Security	225	64,076	65,366	126,782
290 Other	230	20,878	13,926	352,564
300 Purchased Professional & Technical Serv	235	255,248	320,744	451,686
400 Purchased Property Services	237			
500 Other Purchased Services	240	88,694	86,347	205,112
600 Supplies				
640 Books (not textbooks) & Periodicals	245	24,188	30,298	246,160
650 Technology Supplies	250	728	4,134	6,450
680 Miscellaneous Supplies	255	27,361	28,517	58,985
700 Property (Equipment & Furnishings)	260	23,412	5,433	31,400
800 Other	265	72,685	5,719	40,145

PROFESSIONAL DEVELOPMENT	Code 26 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	270			
120 Non-Licensed	275			
200 Employee Benefits				
210 Insurance	280			
220 Social Security	285			
290 Other	290			
300 Purchased Professional & Technical Serv	295			
400 Purchased Property Services	300			
500 Other Purchased Services	305			
600 Supplies	310			
700 Property (Equipment & Furnishings)	315			
800 Other	320			
2900 Other Support Services				
100 Salaries				
110 Licensed	327			
120 Non-Licensed	330			
200 Employee Benefits				
210 Insurance	335			
220 Social Security	340			
290 Other	345			
300 Purchased Professional & Technical Serv	350			
400 Purchased Property Services	355			
500 Other Purchased Services	360			
600 Supplies	365			
700 Property (Equipment & Furnishings)	370			
800 Other	375			
TOTAL EXPENDITURES*	~~~	1,455,410	1,451,890	7,236,934

*Goes to Budget Line 175.

		12 mo.	12 mo.	12 mo.
PARENT EDUCATION PROGRAM	Code 28 Line	2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	500,000	500,000	500,000
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	246,690	291,960	291,960
4000 FEDERAL SOURCES				
4500 Aid	45			
5000 OTHER				
5206 Transfer From General	55	0	0	0
5208 Transfer From Supplemental General	50	337,766	387,844	145,980
5253 Transfer From Contingency Reserve	60	0	0	~~~~~
RESOURCES AVAILABLE	170	1,084,456	1,179,804	937,940
TOTAL EXPENDITURES & TRANSFERS	175	584,456	679,804	937,940
UNENCUMBERED CASH BALANCE JUNE 30	190	500,000	500,000	0

		12 mo.	12 mo.	12 mo.
PARENT EDUCATION PROGRAM	Code 28 Line	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			
120 Non-Licensed	215	417,764	527,625	740,682
200 Employee Benefits				
210 Insurance (Employee)	220	63,967	67,414	72,960
220 Social Security	225	30,896	39,342	56,662
290 Other	230	28,422	17,303	14,190
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237	147	431	750
500 Other Purchased Services				
561 Payment to Other School District	240			
564 Payment to Coops/Interlocal	245			
590 Other	250	18,092	19,174	16,691
600 Supplies				
640 Books (not textbooks) & Periodicals	255	1,886	1,242	1,425
650 Technology Supplies	260			
680 Miscellaneous Supplies	265	4,213	2,926	3,050
700 Property (Equipment & Furnishings)	270	14,014	467	475
800 Other	275	5,055	3,880	4,750
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			
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			26,305
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*	~~~	584,456	679,804	937,940

*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	316,591	286,891	260,905
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1315 Individual (Summer School)	05	54,230	103,710	100,000
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	1,505		
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	372,326	390,601	360,905
TOTAL EXPENDITURES & TRANSFERS	175	85,435	129,696	360,905
UNENCUMBERED CASH BALANCE JUNE 30	190	286,891	260,905	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	59,563	95,723	304,829
120 Non-Licensed	215	4,250	7,623	
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	4,882	7,906	23,320
290 Other	230	583	961	2,133
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	551	965	1,500

SUMMER SCHOOL	Code 29 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	2,219	1,344	5,000
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	9,578	8,983	2,000
120 Non-Licensed	290		1,686	
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300	731	806	153
290 Other	305	87	97	14
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	2,757	2,839	9,145
120 Non-Licensed	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350	209	213	699
290 Other	355	25	26	64
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		483	6,120
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475		36	468
290 Other	480		5	42

SUMMER SCHOOL	Code 29 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 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			5,000
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530			383
290 Other	535			35
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 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			

SUMMER SCHOOL	Code 29 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
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*	~~~	85,435	129,696	360,905

*Goes to Budget Line 175.

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	23,000,000	24,000,000	26,000,000
Cancellation of Prior Year Encumbrances	03	283,049	849,868	
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
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	13,122,670	13,887,564	19,325,369
4570 Medicaid	60	9,312,905	7,695,620	8,500,000
4590 Other Reserve Grants in Aid	65			
4595 ESSER I	67			
4605 ESSER II	68			
5000 OTHER				
5206 Transfer From General	75	77,639,322	85,884,884	84,516,314
5208 Transfer From Supplemental General	80	46,978,532	53,063,444	50,676,264
5253 Transfer From Contingency Reserve	85	0	0	~~~~~
RESOURCES AVAILABLE	170	170,336,478	185,381,380	189,017,947
TOTAL EXPENDITURES & TRANSFERS	175	146,336,478	159,381,380	177,454,821
UNENCUMBERED CASH BALANCEJUNE 30	190	24,000,000	26,000,000	11,563,126

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	37,889,587	41,814,190	45,068,872
120 Non-Licensed	215	25,922,422	30,190,590	32,118,471
200 Employee Benefits				
210 Insurance (Employee)	220	14,958,064	14,196,111	15,659,119
220 Social Security	225	4,801,355	5,431,192	5,904,776
290 Other	230	3,421,402	1,777,800	1,391,198
300 Purchased Professional & Technical Serv	235	188,092	7,401	5,499
400 Purchased Property Services	237	730	508	2,430
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			7,136
563 Tuition/Private Sources	245			
564 Payment to Spec Education Coop/Interlocal (Assessments)	250			
565 Payment to Spec Education Coop/Interlocal (Flowthrough)	251			
590 Other	255	36,556	45,569	99,038
600 Supplies				
610 General Supplemental (Teaching)	260	154,830	349,824	357,034
644 Textbooks	265			
650 Supplies (Technology Related)	267	27,782	44,442	36,627
680 Miscellaneous Supplies	270	17,117	32,762	53,527
700 Property (Equipment & Furnishings)	275	38,854	27,096	154,197
800 Other	280	229	234	1,089
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	22,718,513	24,539,599	26,302,760
120 Non-Licensed	290	2,603,835	2,754,517	3,345,489
200 Employee Benefits				
210 Insurance (Employee)	295	3,778,962	3,463,455	3,787,757
220 Social Security	300	1,900,070	2,039,842	2,268,094
290 Other	305	1,454,247	723,268	553,677
300 Purchased Professional & Technical Serv	310	222,253	293,011	304,133
400 Purchased Property Services	313	22,363	7,451	19,625
500 Other Purchased Services	315	122,275	108,740	141,921
600 Supplies	320	583,715	351,549	242,078
700 Property (Equipment & Furnishings)	325	16,417	53,312	112,077
800 Other	330	6,698	2,258	2,895

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335	2,045,190	2,259,087	2,358,419
120 Non-Licensed	340	60		
200 Employee Benefits				
210 Insurance (Employee)	345	196,027	190,721	211,200
220 Social Security	350	152,759	168,258	180,416
290 Other	355	92,009	49,873	38,187
300 Purchased Professional & Technical Serv	360	292,888	307,631	331,950
400 Purchased Property Services	363			
500 Other Purchased Services	365	54,685	37,171	64,604
600 Supplies				
640 Books (not textbooks) & Periodicals	370	265	957	1,317
650 Technology Supplies	375		1,400	
680 Miscellaneous Supplies	380	17,882	9,763	51,964
700 Property (Equipment & Furnishings)	385	1,425		704
800 Other	390			500
2300 General Administration				
2330 Special Area Admin Services				
100 Salaries				
110 Licensed	395	798,231	1,030,883	1,052,570
120 Non-Licensed	400	668,076	731,995	716,709
200 Employee Benefits				
210 Insurance (Employee)	405	163,838	161,607	160,320
220 Social Security	410	110,031	132,540	135,350
290 Other	415	123,901	71,737	50,424
300 Purchased Professional & Technical Serv	420	4,036	228,708	210,142
400 Purchased Property Services	425			
500 Other Purchased Services	430	15,045	23,817	27,410
600 Supplies	435	20,086	201,538	192,250
700 Property (Equipment & Furnishings)	440	30,762	27,973	27,600
800 Other	445	604	1,916	1,962
2400 School Administration				
100 Salaries				
110 Licensed	450	268,094	278,725	289,172
120 Non-Licensed	455	196,035	214,746	216,773
200 Employee Benefits				
210 Insurance (Employee)	460	61,387	56,049	57,600
220 Social Security	465	35,110	37,363	38,705
290 Other	470	35,987	18,064	12,615
300 Purchased Professional & Technical Serv	475			160
500 Other Purchased Services	480	7,465	7,899	15,171
600 Supplies	485	118,134	118,970	97,137
700 Property (Equipment & Furnishings)	490	24,168	8,675	12,294
800 Other	495	1,163	1,287	238

SPECIAL EDUCATION	Code 30 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	800			
120 Non-Licensed	805	125		6,330,174
200 Employee Benefits				
210 Insurance	810			
220 Social Security	815	10		
290 Other	820	1		
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	289,977	301,787	256,174
200 Employee Benefits				
210 Insurance (Employee)	505	51,586	46,707	48,000
220 Social Security	510	21,564	22,478	19,598
290 Other	515	14,023	6,857	4,148
300 Purchased Professional & Technical Serv	520	21,788	73,078	98,000
400 Purchased Property Services				
411 Water/Sewer	525	10,025		
420 Cleaning	530			
430 Repairs & Maintenance	535	3,044	473	3,053
440 Rentals	540		258	63
490 Other	545			
500 Other Purchased Services	550		12	30,107
600 Supplies				
610 General Supplies	555	10,869	3,578	7,119
620 Energy				
621 Heating	560	26,380		
622 Electricity	565	62,778		
626 Motor Fuel (not school bus)	570			
629 Other	575			
680 Miscellaneous Supplies	580		75	28
700 Property (Equipment & Furnishings)	585	1,234	1,276	1,505
800 Other	590			
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 Non-Licensed	595	385,926	412,123	370,806
200 Employee Benefits				
210 Insurance	600	51,474	46,264	45,696
220 Social Security	605	28,761	30,846	28,367
290 Other	610	27,618	13,792	8,019

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
400 Purchased Property Services	615			
600 Supplies	620			1,700
700 Property (Equipment & Furnishings)	625			1,800
800 Other	630			
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	635			
200 Employee Benefits				
210 Insurance	640			
220 Social Security	645			
290 Other	650			
400 Purchased Property Services				
442 Rent of Vehicles (lease)	655			
490 Other	660			
500 Other Purchased Services				
513 Contracting of Bus Services	665	16,778,820	22,299,224	23,012,558
519 Mileage in Lieu of Trans	670			
520 Insurance	675			
590 Other Purchased Services	680			5,579
600 Supplies				
626 Motor Fuel	685	1,734,687	1,140,760	2,282,945
680 Miscellaneous Supplies	690			
730 Equip (including buses)	695			
800 Other	700			
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 Non-Licensed	705			
200 Employee Benefits				
210 Insurance	710			
220 Social Security	715			
290 Other	720			
300 Purchased Professional & Technical Serv	725	394,077	347,718	406,000
400 Purchased Property Services	730			
500 Other Purchased Services	735			
700 Property (Equipment & Furnishings)	740			
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			

SPECIAL EDUCATION	Code 30 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	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*	~~~	146,336,478	159,381,380	177,454,821

*Goes to Budget Line 175.

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	2,500,000	2,500,000	2,500,011
Cancellation of Prior Year Encumbrances	03	19,228	31,183	
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	663,326	653,667	
1900 Other Revenue From Local Source				
1910 User Charges	55			
1940 Sale & Rent of Textbook	65			
1990 Miscellaneous	75			
3000 STATE SOURCES				
3225 CTE Transportation State Aid	80	32,053	55,497	72,290
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	7,249,157	9,271,736	8,300,000
5208 Transfer From Supplemental General	140	4,542,289	2,172,353	3,300,000
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	15,006,053	14,684,436	14,172,301
TOTAL EXPENDITURES & TRANSFERS	175	12,506,053	12,184,425	14,172,301
UNENCUMBERED CASH BALANCE JUNE 30	190	2,500,000	2,500,011	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	8,368,457	8,466,501	10,013,581
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220	1,248,397	1,092,355	1,127,904

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				
220 Social Security	225	626,524	635,068	766,031
290 Other	230	482,636	224,992	172,721
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237	22,737	15,500	30,727
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
564 Payment to Vocational Education Coop	245			
590 Other	250	34,153	35,921	35,669
600 Supplies				
610 General Supplemental (Teaching)	255	137,865	185,134	105,980
644 Textbooks	260			95
650 Supplies (Technology Related)	263	3,784	1,243	7,702
680 Miscellaneous Supplies	265	30,487	31,917	33,780
700 Property (Equipment & Furnishings)	270	25,560	9,491	64,361
800 Other	275	2,080	559	
2100 Student Support Services				
100 Salaries				
110 Licensed	280	4,534		
120 Non-Licensed	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295	456		
290 Other	300	55		
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	83,423	48,922	55,119
120 Non-Licensed	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345	5,079	2,234	4,217
290 Other	350	569	1,861	386
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360	12,184	1,412	
600 Supplies				
640 Books (not textbooks) & Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375	159		
700 Property (Equipment & Furnishings)	380			

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				
800 Other	385			
2400 School Administration				
100 Salaries				
110 Licensed	445	545,338	506,378	516,275
120 Non-Licensed	450	103,497	63,672	61,845
200 Employee Benefits				
210 Insurance (Employee)	455	74,800	56,049	57,600
220 Social Security	460	49,499	43,616	44,226
290 Other	465	45,126	18,408	12,899
300 Purchased Professional & Technical Serv	470			
500 Other Purchased Services	475	4,575	2,708	8,515
600 Supplies	480	6,024	3,681	18,935
700 Property (Equipment & Furnishings)	485	130		9,500
800 Other	490	585	853	1,425
2500 Central Services				
100 Salaries				
110 Licensed	590			
120 Non-Licensed	595	76,243	79,313	81,762
200 Employee Benefits				
210 Insurance	600	10,318	9,341	9,600
220 Social Security	605	5,631	5,935	6,255
290 Other	610	3,803	2,586	1,887
300 Purchased Professional & Technical Serv	615			
400 Purchased Property Services	620			
500 Other Purchased Services	625	936	706	104
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	107		
440 Rentals	535			
490 Other	540			
500 Other Purchased Services	545			
600 Supplies				
610 General Supplies	550			
620 Energy				
621 Heating	555			

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				
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	490,302	638,069	923,200
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*	~~~	12,506,053	12,184,425	14,172,301

*Goes to Budget Line 175.

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	5,591,238	6,240,234	5,683,977
Cancellation of Prior Year Encumbrances	03	3,640	220,153	
REVENUES				
1700 Student Activities*				
1710 Admissions	10			
1790 Other Student Activity Income	20			
1900 Other Revenue From Local Sources*				
1920 Contributions & Donations	30	176,979	514,129	3,221,940
1930 City/County Sales Tax	32			
1990 Miscellaneous	35	3,879,215	2,679,018	2,861,168
3000 STATE SOURCES				
3227 Mental Health (School Liaison)	40	940,762	1,396,614	1,352,513
3228 Mental Health (Community Mental Health)	45	506,564	822,812	727,650
3230 Safe & Secure Schools Grant	55	647,172		302,888
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	11,745,570	11,872,960	14,150,136
TOTAL EXPENDITURES	175	5,505,336	6,188,983	14,150,136
UNENCUMBERED CASH BALANCE JUNE 30	190	6,240,234	5,683,977	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	195,137	804,091	6,850,103
120 Non-Licensed	215		58,675	109,800
200 Employee Benefits				
210 Insurance (Employee)	220			

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				
220 Social Security	225	14,870	65,808	13,691
290 Other	230	4,239	12,033	1,253
300 Purchased Professional & Technical Serv	235	3,857	25,130	47,900
400 Purchased Property Services	237	12,821	20,870	37,600
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			99,700
562 Tuition/other LEA's outside the State	245			
563 Tuition/Private Sources	250			
590 Other	255	105,144	243,406	57,100
600 Supplies				
610 General Supplemental (Teaching)	260	489,411	639,876	949,000
644 Textbooks	265		3,408	
650 Supplies (Technology Related)	267	5,541	11,883	22,300
680 Miscellaneous Supplies	270	54,608	156,926	266,200
700 Property (Equipment & Furnishings)	275	340,052	88,953	141,600
800 Other	280	19,204	21,128	34,200
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	984,851	942,156	754,100
120 Non-Licensed	290	121,597	182,482	96,076
200 Employee Benefits				
210 Insurance (Employee)	295	144,516	137,325	109,920
220 Social Security	300	82,724	84,140	61,924
290 Other	305	46,804	31,391	15,919
300 Purchased Professional & Technical Serv	310	772,220	458,883	856,500
400 Purchased Property Services	313			
500 Other Purchased Services	315	981	19,232	35,400
600 Supplies	320	32,282	76,486	119,700
700 Property (Equipment & Furnishings)	325			
800 Other	330		613	1,100
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335	16,682	13,630	25,500
120 Non-Licensed	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350	1,280	1,042	2,622
290 Other	355	154	124	240
300 Purchased Professional & Technical Serv	360	1,340	8,000	15,000
400 Purchased Property Services	363	884	29	100
500 Other Purchased Services	365	7,623	12,961	24,200
600 Supplies				
640 Books (not textbooks) and Periodicals	370	674	3,719	5,100
650 Technology Supplies	375			
680 Miscellaneous Supplies	380	16,003	28,797	53,400
700 Property (Equipment & Furnishings)	385	751	6,461	12,100
800 Other	390			

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				
2300 General Administration				
100 Salaries				
110 Licensed	395			
120 Non-Licensed	400	82,851	225,168	270,567
200 Employee Benefits				
210 Insurance (Employee)	405	9,660	19,320	28,800
220 Social Security	410	6,133	16,713	19,000
290 Other	415	4,522	9,396	6,799
300 Purchased Professional & Technical Serv	420	78,810	191,490	118,500
400 Purchased Property Services	425	2,825	1,293	2,400
500 Other Purchased Services				
520 Insurance	430			
530 Communications (Telephone, postage, etc.)	435	37	1,166	2,200
590 Other	440	38,885	26,669	49,800
600 Supplies	445	77,983	47,593	87,206
700 Property (Equipment & Furnishings)	450	4,361	4,973	5,100
800 Other	455	12,364	12,300	23,000
2400 School Administration				
100 Salaries				
110 Licensed	460			
120 Non-Licensed	465			
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475			
290 Other	480			
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505	15,013	7,716	10,200
700 Property (Equipment & Furnishings)	510	727		
800 Other	515			
2500 Central Services				
100 Salaries				
110 Licensed	680		3,200	7,088
120 Non-Licensed	685	95,913	43,726	4,000
200 Employee Benefits				
210 Insurance	690	12,420	3,450	
220 Social Security	695	7,138	3,481	140
290 Other	700	3,309	1,348	13
300 Purchased Professional & Technical Serv	705	50,765	41,688	51,500
400 Purchased Property Services	710	1,480	5,041	738
500 Other Purchased Services	715	10,667	22,690	248,683
600 Supplies	720	30,486	172,679	338,163
700 Property (Equipment & Furnishings)	725	2,287	434	
800 Other	730	1,798	1,860	38,237
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520	63,944	72,431	41,755
200 Employee Benefits				
210 Insurance (Employee)	525			

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				
220 Social Security	530	4,891	5,539	930
290 Other	535	580	670	85
300 Purchased Professional & Technical Serv	540	19,925		
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	205,278	4,344	91,287
620 Energy				
621 Heating	590			
622 Electricity	595			9,885
626 Motor Fuel (not schoolbus)	600			
629 Other	605			
680 Miscellaneous Supplies	610	290		
700 Property (Equipment & Furnishings)	615	30,748	292,787	850,588
800 Other	620			449
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		899	44,200
520 Insurance	660			
626 Motor Fuel	665			
730 Equipment (including buses)	670			
800 Other	675			
2900 Other Support Services				
100 Salaries				
110 Licensed	805	121,744	125,947	164,361
120 Non-Licensed	810			
200 Employee Benefits				
210 Insurance	815	9,274	9,274	10,752
220 Social Security	820	8,838	9,044	13,015
290 Other	825	3,006	2,647	2,247
300 Purchased Professional & Technical Serv	830			
400 Purchased Property Services	835			
500 Other Purchased Services	840			

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				
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		149	300
600 Supplies				
630 Food & Milk	775	161,870	44,834	76,300
680 Miscellaneous Supplies	780	201,092	216,711	500
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			
200 Fringe Benefits				
210 Insurance	865			
220 Social Security	870			
290 Other	875			
400 Outside Contractors	880	647,172	380,655	712,000
4900 Other	885			
TOTAL EXPENDITURES*	~~~	5,505,336	6,188,983	14,150,136

*Goes to Budget Line 175.

SPECIAL LIABILITY EXPENSE	Code 42 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	1,807,306	1,497,262	1,844,165	1,844,165
Cancellation of Prior Year Encumbrances	03	2,745	992		
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2023 \$	05	16,920			
2024 \$	10	355,954	13,652		
2025 \$	15		1,026,497	58,358	58,358
2026 \$	20			399,906	
1140 Delinquent Tax	25	24,082	18,950	16,193	24,277
1510 Interest on Idle Funds	27	151,552	150,590		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	290,826	41,065	57,718	57,718
July - December Estimate	45				28,859
2450 Recreational Vehicle Tax	50	2,004	252	411	411
July - December Estimate	55				206
2460 Commercial Vehicle Tax	56	8,203	2,523	1,736	1,736
July - December Estimate	57				868
2800 In Lieu of Taxes IRBs/Rental Excise	60	209	291	446	446
July - December Estimate	65				223
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	2,659,801	2,752,074	2,378,933	2,017,267
EXPENDITURES					
2300 General Administration					
2310 Board of Education Services					
520 Insurance	105	410,672	485,764	320,178	
820 Judgments	110	751,867	422,145	599,822	
890 Other	115				
5200 TRANSFER TO:					
960 Special Reserve Fund	120	0	0	150,000	
TOTAL EXPENDITURES & TRANSFERS	175	1,162,539	907,909	1,070,000	1,070,000
July - December Estimate	180	~~~~~	~~~~~	~~~~~	1,382,000
TOTAL OPERATING EXPENDITURE (18 MO)	185	~~~~~	~~~~~	~~~~~	2,452,000
UNENCUMBERED CASH BALANCE JUNE 30	190	1,497,262	1,844,165	1,308,933	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 100)			434,733
	200	Delinquent Tax			12,564
	205	Amount of 2026 Tax to be Levied			447,297

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	66,617,658	67,016,063	62,138,283
Cancellation of Prior Year Encumbrances	03	76,064	6,403,089	
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05	3,940,745	4,306,941	
1900 Other Revenue From Local Sources	07	13,156,362	6,852,238	
1961 Revenue From General	10	23,240,677	23,665,103	
1962 Revenue From Supplemental General	12	1,535,523	1,747,563	
1963 Revenue From Adult Education	15			
1964 Revenue From Adult Supplemental Education	20			
1965 Revenue From Bilingual Education	25	2,151,020	2,122,170	
1966 Revenue From Driver Training	30			
1967 Revenue From Extraordinary School	37	26,261	33,500	
1968 Revenue From Food Service	40	1,380,169	1,548,754	
1969 Revenue From Professional Development	45	32,403	33,139	
1970 Revenue From Parent Education	50	64,103	75,983	
1971 Revenue From Summer School	52	590	1,030	
1972 Revenue From Special Education	55	19,060,314	20,152,337	
1975 Revenue From Career and Postsecondary	65	1,336,288	1,307,822	
1977 Revenue From Federal Funds	71	3,452,117	3,874,853	
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	1,394,841	1,049,353	
1981 Revenue From At Risk (K-12)	78	14,474,873	14,678,540	
1982 Revenue From Virtual Education	79	273,262	338,510	
5000 OTHER				
5206 Transfer from General	80	0	0	
5208 Transfer from Supplemental General	81	0	0	
RESOURCES AVAILABLE	82	152,213,270	155,206,988	
EXPENDITURES				
210 Health Care Services	85	77,951,814	81,036,888	
211 Disability Income Benefits	90	1,791,041	1,398,282	
212 Group Life Insurance	95			
260 School Workers' Compensation	100	3,100,241	2,978,756	
520 Risk Management Insurance	105	2,354,111	7,654,779	
TOTAL EXPENDITURES & TRANSFERS	175	85,197,207	93,068,705	
UNENCUMBERED CASH BALANCE JUNE 30	190	67,016,063	62,138,283	

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	52,567,537	55,349,617	58,719,024
RESOURCES AVAILABLE	70	52,567,537	55,349,617	58,719,024
EXPENDITURES				
1000 Instruction				
200 Employee Benefits	75	32,048,613	33,781,470	35,837,917
2100 Student Support				
200 Employee Benefits	80	6,084,294	6,362,252	6,749,554
2200 Instructional Support				
200 Employee Benefits	85	2,787,668	2,908,846	3,085,922
2300 General Administration				
200 Employee Benefits	90	683,975	734,148	778,839
2400 School Administration				
200 Employee Benefits	95	4,096,704	4,346,525	4,611,120
2500 Central Services				
200 Employee Benefits	100	1,611,642	1,655,642	1,756,429
2600 Operations & Maintenance				
200 Employee Benefits	105	3,896,075	4,139,726	4,391,732
2700 Student Transportation Services				
200 Employee Benefits	110	108,404	116,109	123,177
2900 Other Support Services				
200 Employee Benefits	113	6,037	7,199	7,637
3000 Food Service				
200 Employee Benefits	115	1,244,125	1,297,700	1,376,697
TOTAL EXPENDITURES	175	52,567,537	55,349,617	58,719,024
UNENCUMBERED CASH BALANCE JUNE 30	190	~~~~~	~~~~~	~~~~~

CONTINGENCY RESERVE	Code 53 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	41,000,000	41,000,000	45,000,000
Cancellation of Prior Year Encumbrances	03			
REVENUES				
5000 OTHER				
5206 Transfer From General	05	3,181,016	4,000,000	
RESOURCES AVAILABLE	170	44,181,016	45,000,000	
TOTAL EXPENDITURES & TRANSFERS	175	3,181,016	0	
UNENCUMBERED CASH BALANCE JUNE 30	190	41,000,000	45,000,000	

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

CONTINGENCY RESERVE	Code 53 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335			
120 Non-Licensed	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) and Periodicals	370			
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			

CONTINGENCY RESERVE	Code 53 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
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			
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			
948 Parent Education Program	770			

CONTINGENCY RESERVE	Code 53 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
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	3,181,016		
TOTAL EXPENDITURES & TRANSFERS*	~~~	3,181,016	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	20,986,963	15,745,063	27,277,999
Cancellation of Prior Year Encumbrances	03	4,022	277,167	
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	04			
1740 Fees (Rental)	05	59,602	58,935	
1911 Fines	10	25,459	26,232	
1942 Rental Fees & Books	15	352,276	385,372	
1990 Miscellaneous	20	870,372	884,853	
4000 FEDERAL SOURCES				
4590 Other Federal Aid	22			
5000 OTHER				
5206 Transfer From General	25	3,176,863	20,000,000	
5208 Transfer From Supplemental General	30	0	0	
5253 Transfer From Contingency Reserve	35	0	0	
RESOURCES AVAILABLE	40	25,475,557	37,377,622	
EXPENDITURES				
1000 Instruction				
600 Supplies				
644 Textbooks	75	7,401,283	7,934,384	
645 Workbooks	80			
646 Repairing Textbooks	85			
649 Other Materials & Supplies	90	2,203,413	1,965,486	
650 Supplies (Technology Related)	93	111,895	190,259	
2200 Support Services				
680 Miscellaneous Supplies				
681 Special Clothing & Towels	95			
682 Musical Instruments	100			
683 Other Material & Supplies	105	13,903	9,494	
684 Other	110			
TOTAL EXPENDITURES & TRANSFERS	175	9,730,494	10,099,623	
UNENCUMBERED CASH BALANCE JUNE 30	190	15,745,063	27,277,999	

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	2,257,955	2,582,014	3,021,384
Cancellation of Prior Year Encumbrances	03	4,158	1,345	
REVENUES				
1000 LOCAL SOURCES				
1710 Admissions/Gate Receipts	50	529,710	558,665	
1730 Student Organization Membership Dues	15			
1790 Other Student Activity Income	55	183,610	228,728	
1900 Other Revenue From Local Source				
1980 Reimbursements	60			
RESOURCES AVAILABLE	170	2,975,433	3,370,752	
TOTAL EXPENDITURES	175	393,419	349,368	
UNENCUMBERED CASH BALANCE JUNE 30	190	2,582,014	3,021,384	~~~~~

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	138,987	60,776		
600 Supplies	235	183,207	215,959		
700 Property (Equipment & Furnishings)	240	41,145	59,652		
800 Other	245	30,080	12,981		
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*	~~~	393,419	349,368		~~~~~

*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	83,069,410	94,616,484	98,334,212	98,334,212
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2023 \$	05	1,278,131			
2024 \$	10	26,734,120	1,025,477		
2025 \$	15		21,008,882	1,188,300	1,188,300
2026 \$	20			24,875,775	
1140 Delinquent Tax	25	298,199	404,838	331,318	496,728
1510 Interest on Idle Funds	30	673,449	2,302,647		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	3,046,735	3,132,580	2,532,074	2,532,074
July - December Estimate	60				1,266,037
2450 Recreational Vehicle Tax	65	20,505	19,269	18,036	18,036
July - December Estimate	66				9,018
2460 Commercial Vehicle Tax	67	191,007	190,583	76,172	76,172
July - December Estimate	68				38,086
2800 In Lieu of Taxes IRBs/Rental Excise	70	15,969	5,963	19,560	19,560
July - December Estimate	72				9,780
3000 STATE SOURCES					
3217 State Aid (prior July 1, 2015)	76	23,354,614	20,739,500	21,186,774	21,186,774
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 before 6/30/22)	83			0	0
July - December Estimate*	84				
3217 State Aid (after 7/1/22)	86			0	0
July - December Estimate*	87				
5000 OTHER FINANCING SOURCES					
5140 Federal Tax Credit	80	2,742,196	2,542,017	1,905,101	1,905,101
July - December Estimate*	81				
RESOURCES AVAILABLE	82	141,424,335	145,988,240	150,467,322	127,079,878
EXPENDITURES					
5100 DEBT SERVICE					
832 Interest	85	10,087,851	8,499,028	5,880,160	
890 Bond Fees	90				
831 Principal	95	36,720,000	39,155,000	47,700,000	
TOTAL EXPENDITURES	100	46,807,851	47,654,028	53,580,160	53,580,160
832 Interest Due July-December	105				2,190,995
890 Bond Fees July-December	110				
831 Principal Due July-December	115				47,550,000
990 Cash Basis Reserve	120				50,800,900
TOTAL OPERATING EXPENDITURE (18 MO)	185				154,122,055
UNENCUMBERED CASH BALANCE JUNE 30	190	94,616,484	98,334,212	96,887,162	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 82)			27,042,177
	200	Delinquent Tax			781,519
	205	Amount of 2026 Tax to be Levied			27,823,696

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.

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	3	11	11	11
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2023 \$	05				
2024 \$	10	0			
2025 \$	15		0	0	0
2026 \$	20			0	
1140 Delinquent Tax	25	8		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	11	11	11	11
EXPENDITURES					
4000 FACILITIES ACQUISITION					
4200 Site Improvement Services	75			11	
TOTAL EXPENDITURES	175	0	0	11	11
July - December Estimate	180				
TOTAL OPERATING EXPENDITURE (18 MO)	185				11
UNENCUMBERED CASH BALANCE JUNE 30	190	11	11	0	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 70)			0
	200	Delinquent Tax			0
	205	Amount of 2026 Tax to be Levied			0

State Budget Forms



Notice of Hearing 2026-2027 Budget

The governing body of Unified School District 259 will meet on the 14th day of September 2026 at 6:00 PM at Alvin E. Morris Administrative Center, 903 S. Edgemoor, Wichita, KS 67218 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 Alvin E. Morris Administrative Center, on the district website and will be available at this hearing.

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

		2024-2025 Actual		2025-2026 Actual		2026-2027 Proposed Budget		
	Code 99 Line	Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2026 Tax to be Levied (6)	Est. Tax Rate* (7)
OPERATING								
General	06	441,018,751	20.000	456,416,695	20.000	462,628,514	71,574,451	20.000
Supplemental General (LOB)	08	146,129,330	15.776	151,166,959	17.629	153,360,112	76,733,223	17.100
SPECIAL REVENUE								
Federal Funds	07	40,609,659		42,808,359		48,958,200		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	8,115,218		6,076,698		9,583,538		
Adult Supplemental Education	12	0		0		0		
At-Risk Education Fund	13	134,370,983		130,361,231		134,756,035		
Bilingual Education	14	15,037,720		15,516,269		19,412,130		
Virtual Education	15	2,778,026		3,818,633		3,838,937		
Capital Outlay	16	76,797,354	8.000	70,082,160	8.000	143,822,715	36,631,945	8.000
Driver Training	18	0		0		0		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	2,946,496		3,498,446		7,324,266		
Food Service	24	37,913,139		35,584,933		38,684,216		
Professional Development	26	1,455,410		1,451,890		7,236,934		
Parent Education Program	28	584,456		679,804		937,940		
Summer School	29	85,435		129,696		360,905		
Special Education	30	146,336,478		159,381,380		177,454,821		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	12,506,053		12,184,425		14,172,301		
Gifts and Grants	35	5,505,336		6,188,983		14,150,136		
Special Liability Expense Fund	42	1,162,539	0.100	907,909	0.269	1,070,000	447,297	0.100
Extraordinary Growth Facilities	45	0	0.000	0	0.000	0	0	0.000
Special Reserve Fund	47	85,197,207		93,068,705				
KPERS Special Retirement Contribution	51	52,567,537		55,349,617		58,719,024		
Contingency Reserve	53	3,181,016		0				
Textbook & Student Material Revolving	55	9,730,494		10,099,623				
Activity Fund	56	393,419		349,368				
DEBT SERVICE								
Bond and Interest #1	62	46,807,851	7.511	47,654,028	5.504	53,580,160	27,823,696	6.200
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	11	0	0.000
Temporary Note	68	0	0.000	0	0.000	0	0	0.000
COOPERATIVES'								
Special Education	78	0		0		0		
TOTAL USD EXPENDITURES	100	1,271,229,907	51.387	1,302,775,811	51.402	1,350,050,895	213,210,612	51.400
Less: Transfers	105	410,065,061		426,626,874		309,750,598		
NET USD EXPENDITURES	110	861,164,846		876,148,937		1,040,300,297		
TOTAL USD TAXES LEVIED	115	181,340,095		196,978,271		213,210,612		

1. Sponsoring District Only

*Tax Rates are expressed in Mills

Notice of Hearing 2026-2027 Budget

	Code 99 Line	2024-2025 Actual		2025-2026 Actual		2026-2027 Proposed Budget		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2026 Tax to be Levied (6)	Est. Tax Rate* (7)
OTHER								
Historical Museum	80	0	0.000	0	0.000	0	0	0.000
Public Library Board/District	82	0	0.000	0	0.000	0	0	0.000
Public Library Board Employee Benefits	83	0	0.000	0	0.000	0	0	0.000
Recreation Commission	84	0	0.000	0	0.000	0	0	0.000
Rec Comm Emp Benefits & Spec Liab	86	0	0.000	0	0.000	0	0	0.000
TOTAL OTHER	120	0	0.000	0	0.000	0	0	0.000
TOTAL TAXES LEVIED	125	\$181,340,095		\$196,978,271		\$213,210,612		
Assessed Valuation - General Fund	128	\$2,986,633,145		\$3,276,246,693		\$3,578,722,551		
Assessed Valuation - All Other Funds	130	\$3,855,851,731		\$4,163,715,139		\$4,487,344,540		
Assessed Valuation - Capital Outlay	129	\$3,859,544,329		\$4,176,133,728		\$4,578,993,169		
Outstanding Indebtedness, July 1		2024		2025		2026		
General Obligation Bonds	135	194,025,000		157,305,000		118,150,000		
Capital Outlay Bonds	140	0		0		0		
Temporary Note	145	0		0		0		
No-Fund Warrant	150	0		0		0		
Lease Purchase Principal	153	0		0		0		
TOTAL USD DEBT	155	194,025,000		157,305,000		118,150,000		

*Tax Rates are expressed in Mills

Stan Pearson
Board President

John Hoyt
Clerk of the Board



Exceeding Revenue Neutral for the 2026-2027 School Year

The governing body of Unified School District 259 will meet on the 14th day of September 2026 at Alvin E. Morris Administrative Center, 903 S. Edgemoor, Wichita, KS 67218 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 Alvin E. Morris Administrative Center, and will be available at this hearing.

	Revenue Neutral				2026-2027	
	2025-2026		2026-2027		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	\$65,525,005	20.000	\$65,525,005	18.310	\$71,574,451	20.000
ALL OTHER FUNDS						
Supplemental General (LOB)	\$73,402,197	17.629	\$73,402,197	16.358	\$76,733,223	17.100
Adult Education	\$0	0.000			\$0	0.000
Capital Outlay	\$34,013,992	8.000	\$34,013,992	7.428	\$36,631,945	8.000
Cost of Living	\$0	0.000			\$0	0.000
Special Liability Expense Fund	\$1,120,040	0.269	\$1,120,040	0.250	\$447,297	0.100
Extraordinary Growth Facilities	\$0	0.000			\$0	0.000
Bond and Interest #1	\$22,917,108	5.504	\$22,917,108	5.107	\$27,823,696	6.200
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	\$196,978,342	51.402	\$196,978,342	47.453	\$213,210,612	51.400
Total Taxes Levied Excluding General Fund	\$131,453,337	31.402	\$131,453,337	29.143	\$141,636,164	31.400

Stan Pearson
Board President

John Hoyt
Clerk of the Board



AFFIDAVIT OF PUBLICATION

The Derby Informer
219 E. Madison Ave., Derby, KS 67037
(316) 788-4006

I, Judy Mathews, of lawful age, being duly sworn upon oath, deposes and says that I am the Legal Manager of The Derby Informer, a publication that is a "legal newspaper" as that phrase is defined for the city of Derby, for county of Sedgwick, in the state of Kansas, that this affidavit is 1 of 3 with the full text of the sworn-to notice set forth on the page(s) that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

Publication Dates:

- Aug 19, 2026

Notice ID: Rima6gaqEvVHCLualzXb

Notice Name: WPS 2026-27 Notice of Hearing

Publication Fee: \$319.67

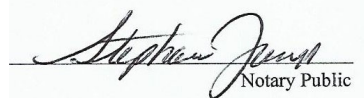
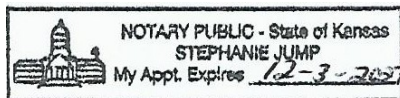
Legal Manager

**VERIFICATION**

STATE OF KANSAS
COUNTY OF SEDGWICK

Signed or attested before me on this

19th day of August, A.D. 2026.


Notary Public

State of Kansas
Budget Form USD-AUSD #259
2026-2027

Notice of Hearing 2026-2027 Budget

The governing body of Unified School District 259 will meet on the 14th day of September 2026 at 6:00 PM at Alvin E. Morris Administrative Center, 903 S. Edgemore, Wichita, KS 67218 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 Alvin E. Morris Administrative Center, on the district website and will be available at this hearing.

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

	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	441,018,751	20.000	456,416,695	20.000	462,628,514	71,574,451	20.000
Supplemental General (LOB)	08	146,129,330	15.776	151,166,959	17.629	153,360,112	76,733,223	17.100
SPECIAL REVENUE								
Federal Funds	07	40,609,659		42,808,359		48,958,200		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	8,115,218		6,076,698		9,583,538		
Adult Supplemental Education	12	0		0		0		
At-Risk Education Fund	13	134,370,983		130,361,231		134,756,035		
Bilingual Education	14	15,037,720		15,516,269		19,412,130		
Virtual Education	15	2,778,026		3,818,633		3,838,937		
Capital Outlay	16	76,797,354	8.000	70,082,160	8.000	143,822,715	36,631,945	8.000
Driver Training	18	0		0		0		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	2,946,496		3,498,446		7,324,266		
Food Service	24	37,913,139		35,584,933		38,684,216		
Professional Development	26	1,455,410		1,451,890		7,236,934		
Parent Education Program	28	584,456		679,804		937,940		
Summer School	29	85,435		129,696		360,905		
Special Education	30	146,336,478		159,381,380		177,454,821		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	12,506,053		12,184,425		14,172,301		
Gifts and Grants	35	5,505,336		6,188,983		14,150,136		
Special Liability Expense Fund	42	1,162,539	0.100	907,909	0.269	1,070,000	447,297	0.100
Extraordinary Growth Facilities	45	0	0.000	0	0.000	0	0	0.000
Special Reserve Fund	47	85,197,207		93,068,705				
KPERS Special Retirement Contribution	51	52,567,537		55,349,617		58,719,024		
Contingency Reserve	53	3,181,016		0				
Textbook & Student Material Revolving	55	9,730,494		10,099,623				
Activity Fund	56	393,419		349,368				
DEBT SERVICE								
Bond and Interest #1	62	46,807,851	7.511	47,654,028	5.504	53,580,160	27,823,696	6.200
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	11	0	0.000
Temporary Note	68	0	0.000	0	0.000	0	0	0.000
COOPERATIVES*								
Special Education	78	0		0		0		
TOTAL USD EXPENDITURES								
	100	1,271,229,907	51.387	1,302,775,811	51.402	1,350,050,895	213,210,612	51.400
Less: Transfers	105	410,065,061		426,628,874		309,750,598		
NET USD EXPENDITURES								
	110	861,164,846		876,146,937		1,040,300,297		
TOTAL USD TAXES LEVIED								
	115	181,340,095		196,978,271		213,210,612		

* Sponsoring District Only

* Tax Rates are expressed in Mills

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Code 99

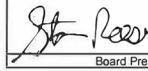
State of Kansas
Budget Form USD-AUSD #259
2026-2027

Notice of Hearing 2026-2027 Budget

		2024-2025 Actual		2025-2026 Actual		2026-2027 Proposed Budget		
	Code 99 Line	Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2026 Tax to be Levied (6)	Est. Tax Rate (7)
OTHER								
Historical Museum	80	0	0.000	0	0.000	0	0	0.000
Public Library Board/District	82	0	0.000	0	0.000	0	0	0.000
Public Library Board Employee Benefits	83	0	0.000	0	0.000	0	0	0.000
Recreation Commission	84	0	0.000	0	0.000	0	0	0.000
Rec Comm Emp Benefits & Spec Liab	86	0	0.000	0	0.000	0	0	0.000
TOTAL OTHER	120	0	0.000	0	0.000	0	0	0.000
TOTAL TAXES LEVIED	125	\$181,340,095		\$196,978,271		\$213,210,612		
Assessed Valuation - General Fund	128	\$2,986,633,145		\$3,276,246,693		\$3,578,722,551		
Assessed Valuation - All Other Funds	130	\$3,855,851,731		\$4,163,715,139		\$4,487,344,540		
Assessed Valuation - Capital Outlay	129	\$3,859,544,329		\$4,176,133,728		\$4,578,993,169		
Outstanding Indebtedness, July 1								
		2024		2025		2026		
General Obligation Bonds	135	194,025,000		157,305,000		118,150,000		
Capital Outlay Bonds	140	0		0		0		
Temporary Note	145	0		0		0		
No-Fund Warrant	150	0		0		0		
Lease Purchase Principal	153	0		0		0		
TOTAL USD DEBT	155	194,025,000		157,305,000		118,150,000		



*Tax Rates are expressed in Mills


Board President


Clerk of the Board

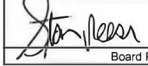


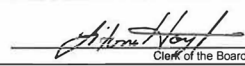
Exceeding Revenue Neutral for the 2026-2027 School Year

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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	\$65,525,005	20.000	\$65,525,005	18.310	\$71,574,451	20.000
ALL OTHER FUNDS						
Supplemental General (LOB)	\$73,402,197	17.629	\$73,402,197	16.358	\$76,733,223	17.100
Adult Education	\$0	0.000	\$0		\$0	0.000
Capital Outlay	\$34,013,992	8.000	\$34,013,992	7.428	\$36,631,945	8.000
Cost of Living	\$0	0.000	\$0		\$0	0.000
Special Liability Expense Fund	\$1,120,040	0.269	\$1,120,040	0.250	\$447,297	0.100
Extraordinary Growth Facilities	\$0	0.000	\$0		\$0	0.000
Bond and Interest #1	\$22,917,108	5.504	\$22,917,108	5.107	\$27,823,696	6.200
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No-Fund Warrant	\$0	0.000	\$0		\$0	0.000
Special Assessment	\$0	0.000	\$0		\$0	0.000
Temporary Note	\$0	0.000	\$0		\$0	0.000
Historical Museum	\$0	0.000	\$0		\$0	0.000
Public Library Board/District	\$0	0.000	\$0		\$0	0.000
Public Library Board Employee Benefits	\$0	0.000	\$0		\$0	0.000

Revenue Neutral Calculation						
Total Taxes Levied Including General Fund	\$196,978,342	51.402	\$196,978,342	47.453	\$213,210,612	51.400
Total Taxes Levied Excluding General Fund	\$131,453,337	31.402	\$131,453,337	29.143	\$141,636,164	31.400


Board President


Clerk of the Board



8/10/2026 3:52 PM

AFFIDAVIT OF PUBLICATION

Account #	Order Number	Identification	Order PO	Cols	Depth
52796		Legal Ad - IPL0365763	Hearing / Code 99	3.0	222.0L

ATTENTION: WICHITA PUBLIC SCHOOLS IP
903 S. EDGEMOOR, ROOM 112
WICHITA, KS 67218
jhephner@usd259.net

In The STATE OF KANSAS
In and for the County of Sedgwick
STATE OF KANSAS)

SS

County of Sedgwick)

the undersigned, of lawful age, being first duly sworn, depose and saith: That he is Record Clerk of The Wichita Eagle, a daily newspaper published in the City of Wichita, County of Sedgwick, State of Kansas, and having a general paid circulation on a daily basis in said County, which said newspaper has been continuously and uninterruptedly published in said County for more than one year prior to the first publication of the notice hereinafter mentioned, and which said newspaper has been entered as second class mail matter at the United States Post Office in Wichita, Kansas, and which said newspaper is not a trade, religious or fraternal publication and that a notice of a true copy is hereto attached was published in the regular and entire Morning issue of said The Wichita Eagle.

1.0 insertion(s) published on:
08/19/26 Print

[Print Tearsheet Link](#)

[Marketplace Link](#)

Mary Castro

Mary Castro

Sherry J Chasteen

Sworn to and subscribed before
me on

Aug 19, 2026, 11:07 AM ED



Online Notary Public. This notarial act involved the use of online audio/video communication technology. Notarization facilitated by SIGNIX®

State of Kansas
Budget Form USD-A

USD #259
2026-2027

Notice of Hearing 2026-2027 Budget
The governing body of Unified School District 259 will meet on the 14th day of September 2026 at 6:00 PM at Alvin E. Morris Administrative Center, 903 S. Edgemoor, Wichita, KS 67218 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 Alvin E. Morris Administrative Center, on the district website and will be available at this hearing.
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2024-2025 Actual		2025-2026 Actual		2026-2027 Proposed Budget		2026-2027 Proposed Budget		2026-2027 Proposed Budget	
Code	Actual	Actual	Actual	Actual	Budgeted	Amount of	Est.		
99	Expenditures	Tax Rate*	Expenditures	Tax Rate*	Expenditures	2026 Tax to	Tax Rate*		
Line	(1)	(2)	(3)	(4)	(5)	be Levied	(7)		
OPERATING									
General	06	441,018,751	20.000	456,418,096	20.000	452,628,514	71,574,451	20.000	
Supplemental General (LOB)	08	146,125,332	15.770	151,160,099	17.626	155,560,112	16,733,223	17.100	
SPECIAL REVENUE									
Federal Funds	07	46,809,602	0.000	42,608,360	0.000	48,958,400	0	0.000	
Adult Education	10	0	0.000	0	0.000	0	0	0.000	
Preschool-Aged At-Risk	11	8,115,218	0.000	6,076,098	0.000	9,463,438	0	0.000	
Adult Supplemental Education	12	0	0.000	0	0.000	0	0	0.000	
At-Risk Education Fund	13	134,719,983	0.000	130,361,931	0.000	134,756,035	0	0.000	
Elementary Education	14	15,017,269	0.000	15,116,269	0.000	15,116,269	0	0.000	
Virtual Education	15	2,978,025	0.000	3,818,633	0.000	3,818,633	0	0.000	
Capital Outlay	16	75,797,354	8.000	70,082,160	8.000	143,822,715	36,631,645	8.000	
Private Facilities	18	0	0.000	0	0.000	0	0	0.000	
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000	
Extracurricular School Program	22	2,948,460	0.000	3,486,440	0.000	7,354,255	0	0.000	
Food Service	24	37,913,139	0.000	35,684,933	0.000	38,684,216	0	0.000	
Professional Development	26	1,455,410	0.000	1,451,600	0.000	7,286,842	0	0.000	
Parent Education Program	28	584,420	0.000	676,600	0.000	637,400	0	0.000	
Summer School	29	64,432	0.000	70,098	0.000	200,925	0	0.000	
General Education	30	146,374,476	0.000	150,381,980	0.000	177,854,812	0	0.000	
Cost of Living	31	0	0.000	0	0.000	0	0	0.000	
Career and Postsecondary Education	33	12,926,035	0.000	12,784,425	0.000	14,129,330	0	0.000	
Gifts and Grants	35	5,025,320	0.000	6,188,083	0.000	14,150,130	0	0.000	
Special Liability Expense Fund	42	1,162,526	0.100	1,077,000	0.200	1,077,000	447,497	0.100	
Extracurricular Growth Facilities	43	0	0.000	0	0.000	0	0	0.000	
Special Reserve Fund	47	85,197,207	0.000	83,068,702	0.000	83,068,702	0	0.000	
KFFRS Special Retirement Contribution	51	52,967,577	0.000	55,345,617	0.000	58,718,024	0	0.000	
Contingency Reserve	53	3,811,048	0.000	10,069,073	0.000	0	0	0.000	
Tuition & Student Material Revolving	55	9,750,460	0.000	9,459,368	0.000	0	0	0.000	
Activity Fund	56	393,419	0.000	0	0.000	0	0	0.000	
DEBT SERVICE									
Bond and Interest #1	62	46,807,851	7.511	47,684,028	5.504	53,580,180	27,823,996	6.200	
Bond and Interest #2	63	0	0.000	0	0.000	0	0	0.000	
No-Fund Warrant	65	0	0.000	0	0.000	0	0	0.000	
Special Assessments	67	0	0.000	0	0.000	11	0	0.000	
Temporary Note	68	0	0.000	0	0.000	0	0	0.000	
COOPERATION									
Special Education	78	0	0.000	0	0.000	0	0	0.000	
TOTAL USD EXPENDITURES	100	1,277,229,141	51.387	1,302,776,111	51.400	1,350,060,965	233,101,812	51.400	
Less: Transfers	105	410,065,091	0.000	426,628,874	0.000	309,750,568	0	0.000	
NET USD EXPENDITURES	110	867,164,050	0.000	876,147,237	0.000	1,040,310,397	0	0.000	
TOTAL USD TAXES LEVIED	115	81,450,025	0.000	106,978,271	0.000	113,210,812	0	0.000	
* Spawning District Only									
* Tax Rates are expressed in Mills									

2024-2025 Actual		2025-2026 Actual		2026-2027 Proposed Budget	
Code	Actual	Actual	Actual	Budgeted	Amount of
99	Expenditures	Tax Rate*	Expenditures	Expenditures	2026 Tax to
Line	(1)	(2)	(3)	(4)	be Levied
					(6)
OTHER					
Historical Museum	80	0	0.000	0	0
Public Library Board/District	82	0	0.000	0	0
Public Library Board Employee Benefits	83	0	0.000	0	0
Recreation Commission	84	0	0.000	0	0
Rec Comm Emp. Benefits & Spec Lab	85	0	0.000	0	0
TOTAL OTHER	125	\$181,240,095	\$106,978,271	\$113,210,812	\$113,210,812
Assessed Valuation - General Fund	128	\$2,686,633,143	\$3,276,246,029	\$3,578,722,651	
Assessed Valuation - All Other Funds	130	\$3,855,851,121	\$4,163,714,130	\$4,487,344,640	
Assessed Valuation - Capital Outlay	132	\$3,859,544,320	\$4,174,133,220	\$4,573,923,159	
Outstanding Indebtedness, July 1					
General Obligation Bonds	135	194,026,000	157,305,000	118,150,000	
Capital Outlay Bonds	140	0	0	0	
Temporary Note	145	0	0	0	
No-Fund Warrant	150	0	0	0	
Lease Purchase Principal	155	0	0	0	
TOTAL USD DEBT	155	194,026,000	157,305,000	118,150,000	

Exceeding Revenue Neutral for the 2026-2027 School Year

The governing body of Unified School District 259 will meet on the 14th day of September 2026 at Alvin E. Morris Administrative Center, 903 S. Edgemoor, Wichita, KS 67218 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 Alvin E. Morris Administrative Center, and will be available at this hearing.

Revenue Neutral		2025-2026		2026-2027	
	Actual Taxes Levied	Actual Tax Rate	Revenue Neutral Taxes	Revenue Neutral Tax Rate	Proposed Taxes to be Levied
	(1)	(2)	(3)	(4)	(5)
General	\$65,525,005	20.000	\$65,525,005	18.310	\$71,574,451
ALL OTHER FUNDS					
Supplemental General (LOB)	\$73,402,197	17.626	\$73,402,197	16.358	\$78,733,223
Adult Education	\$34,013,992	0.000	\$34,013,992	7.426	\$36,631,945
Capital Outlay	\$1,120,040	0.006	\$1,120,040	0.250	\$447,297
Cost of Living	\$1,120,040	0.006	\$1,120,040	0.250	\$447,297
Special Liability Expense Fund	\$1,120,040	0.006	\$1,120,040	0.250	\$447,297
Extracurricular Growth Facilities	\$1,120,040	0.006	\$1,120,040	0.250	\$447,297
Gifts and Grants	\$1,120,040	0.006	\$1,120,040	0.250	\$447,297
Bond and Interest #1	\$1,120,040	0.006	\$1,120,040	0.250	\$447,297
Bond and Interest #2	\$1,120,040	0.006	\$1,120,040	0.250	\$447,297
No-Fund Warrant	\$1,120,040	0.006	\$1,120,040	0.250	\$447,297
Special Assessment	\$1,120,040	0.006	\$1,120,040	0.250	\$447,297
Temporary Note	\$1,120,040	0.006	\$1,120,040	0.250	\$447,297
Historical Museum	\$1,120,040	0.006	\$1,120,040	0.250	\$447,297
Public Library Board/District	\$1,120,040	0.006	\$1,120,040	0.250	\$447,297
Public Library Board Employee Benefits	\$1,120,040	0.006	\$1,120,040	0.250	\$447,297
Revenue Neutral Calculation					
USD Taxes Levied (including General Fund)	\$198,978,342	\$151,402	\$198,978,342	47.455	\$213,210,812
Other Taxes Levied (including General Fund)	\$13,453,331	\$1,402	\$13,453,331	26.143	\$14,735,124

Notice of Hearing 2026-2027 Budget

The governing body of Unified School District 259 will meet on the 14th day of September 2026 at 6:00 PM at Alvin E. Morris Administrative Center, 903 S. Edgemoor, Wichita, KS 67218 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 Alvin E. Morris Administrative Center, on the district website and will be available at this hearing.

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

	Code 99 Line	2024-2025 Actual	2025-2026 Actual	2026-2027 Proposed Budget				
		Actual Expenditures (1)	Actual Tax* (2)	Actual Expenditures (3)	Actual Tax* (4)	Budgeted Expenditures (5)	Amount of 2026 Tax to be Levied (6)	Est. Tax Rate* (7)
OPERATING								
General	06	441,018,751	20.000	456,416,695	20.000	462,628,514	71,574,451	20.000
Supplemental General (LOB)	08	146,129,330	15.775	151,166,959	17.629	153,360,112	76,733,223	17.100
SPECIAL REVENUE								
Federal Funds	07	40,609,659		42,808,359		48,958,200		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	8,115,218		6,076,698		9,583,538		
Adult Supplemental Education	12	0		0		0		
At-Risk Education Fund	13	134,370,983		130,361,231		134,756,035		
Bilingual Education	14	15,037,720		15,516,269		19,412,130		
Virtual Education	15	2,778,026		3,818,633		3,838,937		
Capital Outlay	16	76,797,354	8.000	70,082,160	8.000	143,822,715	36,631,945	8.000
Driver Training	18	0		0		0		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	2,946,496		3,498,446		7,324,266		
Food Service	24	37,913,139		35,584,933		38,684,216		
Professional Development	26	1,455,410		1,451,890		7,236,934		
Parent Education Program	28	584,456		679,804		937,940		
Summer School	29	85,435		129,696		360,905		
Special Education	30	146,336,478		159,381,380		177,454,821		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	12,506,053		12,184,425		14,172,301		
Gifts and Grants	35	5,505,336		6,188,983		14,150,136		
Special Liability Expense Fund	42	1,162,539	0.100	907,909	0.269	1,070,000	447,297	0.100
Extraordinary Growth Facilities	45	0	0.000	0	0.000	0	0	0.000
Special Reserve Fund	47	85,197,207		93,068,705				
KPERS Special Retirement Contribution	51	52,567,537		55,349,617		58,719,024		
Contingency Reserve	53	3,181,016		0				
Textbook & Student Material Revolving	55	9,730,494		10,099,623				
Activity Fund	56	393,419		349,368				
DEBT SERVICE								
Bond and Interest #1	62	46,807,851	7.511	47,654,028	5.504	53,580,160	27,823,696	6.200
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	11	0	0.000
Temporary Note	68	0	0.000	0	0.000	0	0	0.000
COOPERATIVES								
Special Education	78	0		0		0		
TOTAL USD EXPENDITURES								
	100	1,271,229,907	51.387	1,302,775,811	51.402	1,350,050,895	213,210,612	51.400
Less: Transfers	105	410,065,061		426,626,874		309,750,598		
NET USD EXPENDITURES								
	110	861,164,846		876,148,937		1,040,300,297		
TOTAL USD TAXES LEVIED								
	115	181,340,095		196,978,271		213,210,612		

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	0	0.000	0	0.000	0	0	0.000
Rec Comm Emp Benefits & Spec Liab	86	0	0.000	0	0.000	0	0	0.000
TOTAL OTHER	120	0	0.000	0	0.000	0	0	0.000
TOTAL TAXES LEVIED	125	\$181,340,095		\$196,978,271		\$213,210,612		
Assessed Valuation - General Fund	128	\$2,986,633,145		\$3,276,246,693		\$3,578,722,551		
Assessed Valuation - All Other Funds	130	\$3,855,851,731		\$4,163,715,139		\$4,487,344,540		
Assessed Valuation - Capital Outlay	129	\$3,859,544,329		\$4,176,133,728		\$4,578,993,169		
Outstanding Indebtedness, July 1								
2024								
General Obligation Bonds	135	194,025,000		157,305,000		118,150,000		
Capital Outlay Bonds	140	0		0		0		
Temporary Note	145	0		0		0		
No-Fund Warrant	150	0		0		0		
Lease Purchase Principal	153	0		0		0		
TOTAL USD DEBT	155	194,025,000		157,305,000		118,150,000		

*Tax Rates are expressed in Mills


Board President
Clerk of the Board

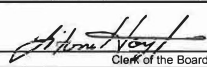
Exceeding Revenue Neutral for the 2026-2027 School Year

The governing body of Unified School District 259 will meet on the 14th day of September 2026 at Alvin E. Morris Administrative Center, 903 S. Edgemoor, Wichita, KS 67218 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 Alvin E. Morris Administrative Center, and will be available at this hearing.

	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	\$65,525,005	20.000	\$65,525,005	18.310	\$71,574,451	20.000
ALL OTHER FUNDS						
Supplemental General (LOB)	\$73,402,197	17.629	\$73,402,197	16.356	\$76,733,223	17.100
Adult Education	\$0	0.000	\$0	0.000	\$0	0.000
Capital Outlay	\$34,013,992	8.000	\$34,013,992	7.428	\$36,631,945	8.000
Cost of Living	\$0	0.000	\$0	0.000	\$0	0.000
Special Liability Expense Fund	\$1,120,040	0.269	\$1,120,040	0.250	\$447,297	0.100
Extraordinary Growth Facilities	\$0	0.000	\$0	0.000	\$0	0.000
Bond and Interest #1	\$22,917,108	5.504	\$22,917,108	5.107	\$27,823,696	6.200
Bond and Interest #2	\$0	0.000	\$0	0.000	\$0	0.000
No-Fund Warrant	\$0	0.000	\$0	0.000	\$0	0.000
Special Assessment	\$0	0.000	\$0	0.000	\$0	0.000
Temporary Note	\$0	0.000	\$0	0.000	\$0	0.000
Historical Museum	\$0	0.000	\$0	0.000	\$0	0.000
Public Library Board/District	\$0	0.000	\$0	0.000	\$0	0.000
Public Library Board Employee Benefits	\$0	0.000	\$0	0.000	\$0	0.000

Revenue Neutral Calculation

Total Taxes Levied Including General Fund	\$196,978,342	51.402	\$196,978,342	47.453	\$213,210,612	51.400
Total Taxes Levied Excluding General Fund	\$131,453,337	31.402	\$131,453,337	29.143	\$141,636,169	31.400


Board President
Clerk of the Board

CERTIFICATE
TO THE CLERK of Sedgwick County, State of Kansas
We, the undersigned, duly elected, qualified and acting officers of
Unified School District 259

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

			2026-2027 Adopted Budget		
TABLE OF CONTENTS	K.S.A.	Code 01 Line	1 Expenditures	2 2026 Tax to be Levied	3 County Clerk's Use Certified Mill Rate
General ¹	72-5142	06	462,628,514	71,574,451	20.000 ²
Federal Funds	12-1663	07	48,958,200		
Supplemental General (LOB) ³	72-5147	08	153,360,112	76,733,223	
Adult Education	74-32,259	10	0	0	
Preschool-Aged At-Risk	72-5154	11	9,583,538		
Adult Supplemental Education	74-32,261	12	0		
At Risk Education Fund	72-5153	13	134,756,035		
Bilingual Education	72-3613	14	19,412,130		
Virtual Education	72-3715	15	3,838,937		
Capital Outlay	72-53, 113	16	143,822,715	36,631,945	
Driver Training	72-5163	18	0		
Declining Enrollment	72-5160	19	0		
Extraordinary School Program	72-3239	22	7,324,266		
Food Service	72-5164	24	38,684,216		
Professional Development	72-2552	26	7,236,934		
Parent Education Program	72-4165	28	937,940		
Summer School	72-3238	29	360,905		
Special Education	72-3422	30	177,454,821		
Cost of Living ⁴	72-5159	33	0	0	
Career and Postsecondary Education	72-5162	34	14,172,301		
Gifts and Grants	72-1142	35	14,150,136		
Special Liability Expense Fund	72-1179	42	1,070,000	43,968	
Extraordinary Growth Facility	72-5158	45	0	0	
Special Reserve Fund	72-1180	47			
KPERS Special Retirement Contribution	74-4939a	51	58,719,024		
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	53,580,160	27,823,696	
Bond and Interest #2	10-113	63	0	0	
No Fund Warrant ⁵	79-2939	66	0	0	
Special Assessment	12-6a10	67	11	0	
Temporary Note	72-5457	68	0	0	

1. The amount computed on Form 150 is the limit of the 2026-2027 General Fund Expenditures.

2. The General Fund levy must be 20 mills. County clerks can't change this levy.

3. Date of Resolution ADOPTED to exceed 32.4 % 2/25/2019 authorizing 33.00% expires 9999
Date of ELECTION to exceed 32.4 % _____ authorizing 0.00% expires _____

4. Date the Board adopted Cost of Living Resolution authorized by 72-5159 _____

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

TABLE OF CONTENTS

		2026-2027 Adopted Budget		
		1	2	3
		Code 01	2026 Tax to be	County Clerk's Use
		Line	Levied	Certified Mill Rate
K.S.A.		Expenditures		
COOPERATIVES				
Special Education	72-3412	78	0	
Total USD		100	1,350,050,895	212,807,283
OTHER				
Historical Museum	12-1684	80	0	0
Public Library Board/District	72-1420/12-12,118	82	0	0
Public Library Board Emp Bnfts	12-16,102	83	0	0
Recreation Commission	12-1927	84	0	0
Rec Comm Emp Bnfts & Spec Liab	12-1928/75-6110	86	0	0
Total Other		105	0	0

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

Attest: _____, 2026

County Clerk

Assisted by:

Stan Pearson
Board President
John Hoff
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 _____ 2.890 %
Rate Used in this Budget for 2026-2027 _____ 2.890 %



Board of Education Minutes
Wichita Public Schools · USD 259
Wichita, Kansas
September 14, 2026

Public Hearing on the 2026-27 Proposed Budget	The Board held a public hearing on the proposed 2026-27 Budget. State statute requires the Board to hold a public hearing on the proposed 2026-27 Budget. The purpose of the hearing is to hear and answer objections of taxpayers relating to the proposed budget and for purposes of considering amendments to the proposed budget. The proposed budget documents and the Budget at a Glance are available for review online and at the Alvin E. Morris Administrative Center at 903 S. Edgemoor in Wichita. Members of the public who have registered to speak in accordance with requirements published in tonight's agenda may address the Board. Following receiving of statements by the public, the Board President will close the public hearing. The Board will have the opportunity to ask questions, if necessary, during the Finance presentation. The Board will be asked to adopt the 2026-27 Budget following the public hearing. Brock Booker made comments regarding budget funds.
2026-27 Budget Report and Adoption	On August 10, 2026, the Board of Education approved the publication of the 2026-27 Notice of Hearing and Notice of Intent to Exceed Revenue Neutral Rate, setting the budget and revenue neutral rate hearings. The Notice was published in The Derby Informer (Sedgwick County's official newspaper of record) and the Wichita Eagle on August 19, 2026, with the public hearings scheduled at the beginning of this meeting. Addi Lowell, Chief Financial Officer, provided a final presentation of the proposed 2026-27 budget, including information relating to the annual Needs Assessment and State Assessment evaluation and use in the budget approval process. Base aid is \$5,778 per student. The district will maximize its Local Option Budget (LOB) authority at 33% of the General fund. The 2026-27 proposed maximum budget authority is \$1,040,300,297. The estimated mill levy will be 51.400 mills. <u>Recommendation:</u> It is recommended that the board adopt the Revenue Neutral Rate Resolution, the Local Option Budget (LOB) Resolution, and the 2026-27 Budget as presented. Local Option Budget Resolution: Mr. Reeser (Ms. Hedrick) made a motion that the board adopt Resolution 2026-09-14-01 a resolution to authorize the Supplemental General/LOB budget percentage at an amount of 33 percent for the 2026-27 budget. Diane Albert – Yea Sheila Brown-Kinnard – Yea Julie Hedrick – Yea Amy Jensen – Yea Stan Reeser – Yea Amy Warren – Yea The motion passed 6-0. Revenue Neutral Rate Resolution: Mr. Reeser (Ms. Hedrick) made a motion that the board adopt Resolution 2026-09-14-02 expressing the property taxation policy with respect to exceeding the Revenue Neutral Tax Rate for financing the annual budget for 2026-27.

	Diane Albert – Yea Sheila Brown-Kinnard – Yea Julie Hedrick – Yea Amy Jensen – Yea Stan Reeser – Yea Amy Warren – Yea The motion passed 6-0. 2026-27 Budget: Mr. Reeser (Ms. Albert) made motion that the board adopt the 2026-27 budget. As a part of this process it is noted the Board was included in the state assessments review, documenting answers to the three state assessments requirements, and needs assessments review as follows: The needs assessments for each attendance center were provided to the Board in May 2026. Review of state assessment data took place preliminarily at the July 16, 2026 Board of Education Workshop, and finalized at the September 14, 2026 Board of Education Meeting, where the mandatory questions were answered by the Board of Education. The Board has evaluated needs assessments through the budget development cycle, hearing from buildings that the three main areas schools identified for overcoming barriers include attendance and absenteeism, meeting the needs of at-risk students, and having greater capacity to respond. The Board of Education has used assessments in approval of district budget. The BOE adopted a budget that included additional allocations for core services, ESOL services, social emotional supports in the form of counselors, social workers, and psychologists, behavior supports, small group instruction paras, and attendance initiatives. The motion passed 6-0. Following the Board's adoption, the 2026-27 Budget will be sent to Sedgwick County and the Kansas State Department of Education. The complete presentation is included in the archival copies of this BOE Agenda and Minutes. This presentation was for the Board's information.
Adjournment	Mr. Reeser (Ms. Albert) moved that the meeting adjourn. The motion passed 6-0. At approximately 9:50 p.m., the meeting adjourned.

Exceeding Revenue Neutral for the 2026-2027 School Year

The governing body of Unified School District 259 will meet on the 14th day of September 2026 at Alvin E. Morris Administrative Center, 903 S. Edgemoor, Wichita, KS 67218 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 Alvin E. Morris Administrative Center, and will be available at this hearing.

Revenue Neutral						
	2025-2026				2026-2027	
	Actual Taxes Levied (1)	Actual Tax Rate (2)	Revenue Neutral Taxes (3)	Revenue Neutral Tax Rate (4)	Proposed Taxes to be Levied (5)	Proposed Tax Rate (6)
General	\$65,525,005	20.000	\$65,525,005	18.310	\$71,574,451	20.000
ALL OTHER FUNDS						
Supplemental General (LOB)	\$73,402,197	17.629	\$73,402,197	16.358	\$76,733,223	17.100
Adult Education	\$0	0.000	\$0	0.000	\$0	0.000
Capital Outlay	\$34,013,992	8.000	\$34,013,992	7.428	\$36,631,945	8.000
Cost of Living	\$0	0.000	\$0	0.000	\$0	0.000
Special Liability Expense Fund	\$1,120,040	0.269	\$1,120,040	0.250	\$447,297	0.010
Extraordinary Growth Facilities	\$0	0.000	\$0	0.000	\$0	0.000
Bond and Interest #1	\$22,917,108	5.504	\$22,917,108	5.107	\$27,823,696	6.200
Bond and Interest #2	\$0	0.000	\$0	0.000	\$0	0.000
No-Fund Warrant	\$0	0.000	\$0	0.000	\$0	0.000
Special Assessment	\$0	0.000	\$0	0.000	\$0	0.000
Temporary Note	\$0	0.000	\$0	0.000	\$0	0.000
Historical Museum	\$0	0.000	\$0	0.000	\$0	0.000
Public Library Board/District	\$0	0.000	\$0	0.000	\$0	0.000
Public Library Board Employee Benefits	\$0	0.000	\$0	0.000	\$0	0.000

Revenue Neutral Calculation

Total Taxes Levied Including General Fund	\$196,978,342	51.402	\$196,978,342	47.453	\$213,210,612	51.400
Taxes Levied Excluding General Fund	\$131,453,337	31.402	\$131,453,337	29.143	\$141,636,161	31.400

Stacy Press

Board President

Alvin Hout

Clerk of the Board



**WICHITA PUBLIC SCHOOLS
UNIFIED SCHOOL DISTRICT NO. 259
WICHITA, KANSAS**

RESOLUTION 2026-09 14 02
UNIFIED SCHOOL DISTRICT NO. 259, SEDGWICK COUNTY, KANSAS
September 14, 2026

A resolution expressing the property taxation policy of USD 259 (Wichita) Sedgwick County, Kansas ("USD 259"), with respect to the Revenue Neutral Tax Rate for financing the annual budget for 2026-2027

K.S.A. 79-2988, provides that a levy of property taxes to finance the 2026-2027 budget of USD 259 exceeds the Revenue Neutral Tax Rate to finance the 2026-2027 budget of USD 259, be authorized by resolution.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Education of USD 259, that a levy of property taxes exceeding the Revenue Neutral Tax Rates calculated for 2026-2027, as adjusted pursuant to K.S.A. 79-2988 is hereby authorized for the 2026-2027 budget.

Adopted this 14th day of August 2026.

UNIFIED SCHOOL DISTRICT NO. 259,
SEDGWICK COUNTY, KANSAS

By 
Stan Reeser, President of the Board


Litona Hoyt, Clerk of the Board

Board Member Name	Vote	
	Yes	No
1.Diane Albert	Yes	
2.Julie Hedrick	Yes	
3.Vacancy		
4.Stan Reeser	Yes	

Board Member Name	Vote	
	Yes	No
5.Amy Jensen	Yes	
6.Amy Warren	Yes	
7.Sheila Brown-Kinnard	Yes	



**WICHITA PUBLIC SCHOOLS
UNIFIED SCHOOL DISTRICT NO. 259
WICHITA, KANSAS**

RESOLUTION 2026-09 14 01
UNIFIED SCHOOL DISTRICT NO. 259, SEDGWICK COUNTY, KANSAS
September 14, 2026

Resolution to Adopt LOB Percentage

Be It Resolved that:

The above-named school board shall be authorized to make a Local Option Percentage in an amount of 33 percent for the 2026-2027 school year.

Adopted this 14th day of September, 2026.

UNIFIED SCHOOL DISTRICT NO. 259,
SEDGWICK COUNTY, KANSAS

By Stan Reeser
Stan Reeser, President of the Board

Litona Hoyt
Litona Hoyt, Clerk of the Board

Board Member Name	Vote	
	Yes	No
1.Diane Albert	Yes	
2.Julie Hedrick	Yes	
3.Vacancy		
4.Stan Reeser	Yes	

Board Member Name	Vote	
	Yes	No
5.Amy Jensen	Yes	
6.Amy Warren	Yes	
7.Sheila Brown-Kinnard	Yes	



Resolutions of Levies and Limits for Taxable Funds

1. Capital Outlay

Resolution dated 6/9/2014 authorizing 8.000 mills for 9999 years.

Note: For any new resolutions dated 7-1-2005 and after, the mill rate may not exceed 8 mills in total.

2. Adult Education

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

3. Historical Museum:

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

4. Public Library:

Resolution dated _____ authorizing _____ mills.

5. Recreation Commission:

Resolution dated _____ authorizing _____ mills.

6. Cost of Living Authority:

Resolution dated _____

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 2.89 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	73,402,197	2,121,323	67,281,430	184,559	3,814,885	6,057,557	43,149	182,229	76,733,223	68,603,338
Adult Education	05	0	0	0	0	0	0	0	0	0	0
Capital Outlay	10	34,013,992	983,004	31,174,672	83,752	1,772,564	3,015,902	21,483	90,727	36,631,945	32,750,790
Special Assessment	25	0	0	0	0	0	0	0	0	0	0
Spec Liability Expense	30	1,120,040	32,369	1,026,497	2,816	58,358	57,718	411	1,736	43,968	39,310
Bond and Interest #1	40	22,917,108	662,304	21,008,882	57,622	1,188,300	2,532,074	18,036	76,172	27,823,696	24,875,775
Bond and Interest #2	45	0	0	0	0	0	0	0	0	0	0
Temporary Note	50	0	0	0	0	0	0	0	0	0	0
No-fund Warrant	55	0	0	0	0	0	0	0	0	0	0
Extraordinary Growth Facility	57	0	0	0	0	0	0	0	0	0	0
Recreation Commission	60	0	0	0	0	0	0	0	0	0	0
Rec Comm Emp Bnfts & Spec Liab	65	0	0	0	0	0	0	0	0	0	0
Public Library Board	70	0	0	0	0	0	0	0	0	0	0
Public Lib Brd Emp Bnfts	71	0	0	0	0	0	0	0	0	0	0
Historical Museum	75	0	0	0	0	0	0	0	0	0	0
Cost of Living	78	0	0	0	0	0	0	0	0	0	0
TOTAL	80	131,453,337	3,799,000	120,491,481	328,749	6,834,107	11,663,251	83,079	350,864	141,232,832	126,269,213

Adult Education Computation	\$4,487,344,540	x	0.000	=	\$0
	Assessed Valuation		Adult Education Mill Levy		Taxes to be Levied
Capital Outlay Computation	\$4,578,993,169	x	8.000	=	\$36,631,945
	Assessed Valuation		Capital Outlay Mill Levy		Taxes to be Levied
Tax Collection Ratio for 2025	91.661 %				

STATEMENT OF INDEBTEDNESS

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

Bond Elections	Purpose of Debt	1	2	3	4	5	6	7	8	9	10	11	12
		Date of Election	Date of Issue	Date Refunded/ Refinanced	Interest Rate	Amount of Bonds Issued	Principal Outstanding 7/1/2026	Date Due		Due in 2026-2027		Due July-Dec. 2027	
								Interest	Principal	Interest	Principal	Interest	Principal
prior to July 1, 2015	Series 2009B		5/27/2009		6.22%	132,500,000	115,150,000	Oct/Apr	Oct	5,772,160	44,700,000	2,190,995	47,550,000
	Series 2009C		12/15/2009		1.35%	32,000,000	3,000,000	Sep/Dec/Mar/Ap	Sep	108,000	3,000,000		
	</												

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.

Item/Service Purchased	Contract	(Months)	Rate %	Purchase Price	in Contract	Principal)	7/1/2026	in 2026-2027	July - Dec 2027
TOTAL				\$0	\$0	\$0	\$0	\$0	\$0

DISTRICT NAME Wichita
USD # 259 (TYPE USD NUMBER ONLY)
HOME COUNTY Sedgwick

2026-2027

3,855,851,731	Final 2024 Assessed Valuation (All funds except General)
2,986,633,145	Final 2024 General Fund Assessed Valuation
3,859,544,329	Final 2024 Capital Outlay Assessed Valuation
4,163,715,139	Final 2025 Assessed Valuation (All funds except General)
3,276,246,693	Final 2025 General Fund Assessed Valuation
4,176,133,728	Final 2025 Capital Outlay Assessed Valuation
4,487,344,540	2026 Assessed Valuation (All funds except General)
3,578,722,551	2026 General Fund Assessed Valuation
4,578,993,169	2026 Capital Outlay Assessed Valuation

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

	2024-25 Mill Rates (official levies from County Clerk)	2025-26 Mill Rates	2024 Taxes Levied (From 2025-2026 Budget Form 110, Line 2)
General	20.000	20.000	59,732,663
Supplemental General	15.776	17.629	60,829,917
Adult Education	0.000	0.000	
Capital Outlay	8.000	8.000	31,430,628
Special Liability Expense	0.100	0.269	385,585
Bond and Interest #1	7.511	5.504	28,961,302
Bond and Interest #2	0.000	0.000	
No Fund Warrant	0.000	0.000	
Special Assessment	0.000	0.000	
Temporary Note	0.000	0.000	
Historical Museum	0.000	0.000	
Public Library Board	0.000	0.000	
Public Library Brd - Emp Bnfts	0.000	0.000	
Recreation Commission	0.000	0.000	
Rec Comm Employee Benefits	0.000	0.000	
Extraordinary Growth Facilities	0.000	0.000	
Cost of Living	0.000	0.000	

Enrollment Data for Form 150 (Exclude Virtual)

43,142.5	9/20/23 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
42,890.6	9/20/24 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
41,756.2	9/20/25 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
44,050	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])
41,756.2	Note: Out of state students counted as HALF of regular FTE. Exclude FHSU Math & Science Academy.
850.0	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
31,000	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
9,500.0	EXCLUDE classes taken at Technical College or Community College
30,740.0	9/20/26 Est. Bilingual Education total clock hours of students enrolled and attending
9,500	9/20/26 Est. Bilingual headcount of students enrolled and attending
15,300.0	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
3.0	9/20/26 Est. FTE of students enrolled in your district and attending Fort Hays State University (FHSU) Math & Science Academy. [Cannot be used to generate general fund weightings other than BASE and cannot be used for LOB authority. Districts must send BASE to FHSU for students enrolled in their district and attending FHSU Math & Science Academy.]

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

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

Virtual State Aid (KSA 72-3715)

520.0	9/20/26 Est. FTE Virtual Students (Full-Time Students)
50.0	9/20/26 Est. FTE Virtual Students (Part-Time Students)
	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)
	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)
151.0	Area of district in square miles 9/20/2026
	Amount (Ancillary Facilities Weighting) approved by Board of Tax Appeals (Transfers to F150, Line 10)
	Your district does NOT qualify for Cost of Living. Please skip this section.
No	Will the Board levy a tax for Cost of Living weighting?
	If yes, will the Board adopt at least a 31% Local Option Budget?
	Date the Board adopted Resolution as authorized by 72-5159.
2/25/2019	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)
6/9/2014	Date the Capital Outlay was authorized. (Goes to Code 02.)
8.000	Number of mills. (Cannot exceed 8 mills.)
9999	Number of years authorized. (Enter 9999 for continuous and permanent.)
8.000	2026-27 Capital Outlay Mill Levy Rate to be used in this budget (Goes to Code 04.)
	Date the Adult Education was authorized. (Goes to Code 02.)
	Number of mills.
	Number of years authorized.
2.890	Delinquent tax rate to be used for the 2026-2027 budget. (Goes to Code 01.)

Bonded Indebtedness	7/1/2024	7/1/2025	7/1/2026
(Total Principal Outstanding)			
General Obligation Bonds	\$194,025,000	\$157,305,000	\$118,150,000
Capital Outlay Bonds			
Temporary Note			
No-Fund Warrant			
Lease Purchase Principal			

11,643,439	*Estimated Motor Vehicle Property Tax - 7/1/2026 to 6/30/2027
83,073	*Estimated Recreational Vehicle Property Tax - 7/1/2026 to 6/30/2027
90,093	*Estimated In Lieu of Taxes on Industrial Bonds - 7/1/2026 to 6/30/2027
19,031	*Estimated 16/20M Tax - 7/1/2026 to 6/30/2027
350,840	*Estimated Commercial Vehicle Tax - 7/1/2026 to 6/30/2027

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

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

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

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

44,771.2	9/20/2022 FTE Enrollment (Includes 2/20/23 military count)
44,524.1	9/20/2023 FTE Enrollment (Includes 2/20/24 military count)
44,324.2	9/20/2024 FTE Enrollment (Includes 2/20/25 military count)
43,078.8	9/20/2025 FTE Enrollment (Includes 2/20/26 military count)
43,176.2	9/20/2026 Est. FTE Enrollment (Includes 2/20/27 military count estimate)

4,000	9/20/2026 Estimated Headcount Eligible for Reduced Priced Meals (Used for Sumexpense and Budget At A Glance Charts Only)
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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*	\$73,402,197	\$34,013,992	\$22,917,108	\$0
3. Less: percent of delinquent taxes (3a) <u>2.890</u>	\$2,121,323	\$983,004	\$662,304	\$0
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**	\$39,576,056	\$18,331,618	\$12,357,755	\$0
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**	\$2,212,414	\$1,036,113	\$691,058	\$0
6. Less: June 5, 2026 Ad Valorem Taxes received**	\$25,492,960	\$11,806,941	\$7,960,069	\$0
7. Less: County Taxes received**	\$0	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0	\$0
9. Less: Taxes refunded/abated (NRA / TIF)	\$184,559	\$83,752	\$57,622	\$0
10. Total Deductions (add Lines 3+4+5+6+7+8+9)	\$69,587,312	\$32,241,428	\$21,728,808	\$0
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)	\$3,814,885	\$1,772,564	\$1,188,300	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2026 to 12-31-2027) (Line 3 x 75%)	\$1,590,992	\$737,253	\$496,728	\$0
Tax Collection Ratio (Jan, Mar, June)	91.661 %	91.652 %	91.673 %	0.000 %

TABLE I

1. Estimated percent of distribution of 2026 tax dollars:	=	Jan. 20, 2027	51.900	Sept. 20, 2027	10.595
		Mar. 20, 2027	3.000	Oct. 31, 2027	
		June 5, 2027	34.505		
2. Estimated percent of distribution (Jan., Mar., June)	=		89.405		
3. 2026 General Fund Assessed Valuation	=		\$3,578,722,551	TOTAL	100.000
4. 2026-2027 Tax Levied (20 mills x 2026 General Fund Assessed Valuation)	=		\$71,574,451		(Must total 100%)
5. 2026-2027 Est. Tax Levy to be received 1-1-2027 to 6-30-2027 (Line 2 x Line 4)	=		\$63,991,138		

*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	\$1,120,040	\$0
3. Less: percent of delinquent taxes <u>2.890</u>	\$0	\$32,369	\$0
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**	\$0	\$603,843	\$0
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**	\$0	\$33,744	\$0
6. Less: June 5, 2026 Ad Valorem Taxes received**	\$0	\$388,910	\$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	\$2,816	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$1,061,682	\$0
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)	\$0	\$58,358	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2026 to 12-31-2027) (Line 3 x 75%)	\$0	\$24,277	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	91.648 %	0.000 %
Estimated Motor Vehicle Property Tax* 7/1/2026 to 6/30/2027	(13) <u>\$11,643,439</u>	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
	(14) <u>\$83,073</u>	(15) <u>\$90,093</u>	
Estimated 16/20M Tax* 7/1/2026 to 6/30/2027	(16) <u>\$19,031</u>	Estimated Commercial Vehicle Tax* 7/1/2026 to 6/30/2027	
	(17) <u>\$350,840</u>		
(18) 2024 DELINQUENT TAX PERCENTAGE			
Percent Uncollected*	= <u>2.8900</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>2.890</u>	\$0	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0	\$0
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0	\$0
6. Less: June 5, 2026 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0	\$0
7. Less: County Taxes received**	\$0	\$0	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0	\$0	\$0
9. Less: Taxes refunded/abated (NRA / TIF)	\$0	\$0	\$0	\$0	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0	\$0
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)	\$0	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2026 to 12-31-2027) (Line 3 x 75%)	\$0	\$0	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	0.000 %	0.000 %

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

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

	Rec. Comm Emp Benef & Spec Liab	Extraordinary Growth Facilities	Public Library Board Emp Benefits	Cost of Living
1. County Treasurer Balance 6/30/2026 *	\$0	\$0	\$0	\$0
2. 2025 Actual Taxes Levied*	\$0	\$0	\$0	\$0
3. Less: percent of delinquent taxes <u>2.890</u>	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0
6. Less: June 5, 2026 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0
7. Less: County Taxes received**	\$0	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0	\$0
9. Less: Taxes refunded/abated (NRA / TIF)	\$0	\$0	\$0	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2026 to 12-31-2027) (Line 3 x 75%)	\$0	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	0.000 %

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

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*)	916.0
2. Estimated (FTE*) Special Education Paraprofessionals <u>999.0</u> times .4 =	399.6
3. Total number of Special Education Teachers (Line 1 + Line 2)	1,315.6
4. Estimated State Aid due from 7-1-2026 to 6-30-2027 (Line 3 x \$28,250)	\$37,165,700

*Full-time equivalency

TRANSPORTATION COSTS FOR SPECIAL EDUCATION

5. Salaries of Bus Drivers and Transportation Aides (includes social security and fringe benefits)	
6. Contractual Services (includes mileage paid to parents)	\$23,012,558
7. Insurance	
8. Maintenance in Lieu of Transportation (limited to \$750 per child)	
9. Other Expense (gasoline, oil, vehicle maintenance, etc.)	\$2,282,945
10. Capital Outlay Fund—Equipment (exclude bus purchases)	
11. Depreciation (Includes only those vehicles which are not depreciated in the regular transportation formula. See depreciation schedule for prior year.)	
12. Teacher travel (in-district)	
13. Total of Lines 5 through 12	\$25,295,503
14. Less: Transportation reimbursement (include cash sale of buses, EXCLUDE State Aid)	
15. Net Transportation Cost (Line 13 minus Line 14)	\$25,295,503
16. Total Estimated Transportation Aid (7-1-2026 to 6-30-2027) (Line 15 x 80%)	\$20,236,402
17. Estimated Catastrophic State Aid (7-1-2026 to 6-30-2027)	
18. Estimated Medicaid Replacement State Aid	\$1,700,000
19. Estimated Special Education State Aid on behalf of Cooperative/Interlocal (Form 120) (7-1-2026 to 6-30-2027)	
20. Estimated Local Contribution Special Education State Aid	\$12,070,838
21. Total Estimated Special Education Aid (7-1-2026 to 6-30-2027) (Line 4+16+17+18+19+20)	\$71,172,940

Form 148
2026-2027 Estimated State Foundation Aid

1. 2026-27 General Fund Budget (Form 150, Line 16)	=	<u>\$462,628,514</u>
2. Estimated Local Effort		
a. 6-30-2026 Unencumbered Cash Balance (General Fund)	=	<u>\$21,669</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>\$71,172,940</u>
3. TOTAL (2a + 2b + 2c + 2d + 2e)	=	<u>\$71,194,609</u>
4. 2026-27 Estimated State Foundation Aid (Line 1 minus Line 3)	=	<u>\$391,433,905</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>41,756.2</u>
2. Estimated 2026-27 Preschool-Aged At-Risk (3 yr and 4 yr Old) FTE enrollment (see Footnote(e)) (Count as .5 FTE)	9/20/26	850.0	+	2/20/27	0.0
				=	<u>850.0</u>
3. 2026-27 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2)				=	<u>42,606.2</u>
4. Estimated 2026-27 weighted low enrollment and high enrollment. (from line 3)	<u>42,606.2</u>	x	<u>0.035040</u>	factor (from Table II)	= <u>1,492.9</u>
5. Estimated 2026-27 Bilingual Weighting (see Footnotes (a) and (b))				=	<u>2,023.7</u>
A. (9/20/26 Contact Hrs <u>30,740.0</u> + 2/20/27 Contact Hrs <u>0.0</u>) / 6 x 0.395				=	<u>2,023.7</u>
B. (9/20/26 ELL Headcount <u>9,500</u> + 2/20/27 ELL Hdct <u>0</u>) x .185				=	<u>1,757.5</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>9,500.0</u> + 2/20/27 contact hrs <u>0.0</u>) / 6 x 0.5				=	<u>791.7</u>
7. Estimated 2026-27 At-Risk Student Weighting					
9/20/26 Free Lunch <u>31,000</u> + 2/20/27 Free Lunch <u>0</u> x 0.484				=	<u>15,004.0</u>
8. Estimated 2026-27 High-Density At-Risk Student Weighting (from Table V, Line 2)				=	<u>3,255.0</u>
9. Estimated 2026-27 Transportation Weighting (Table III, Line 6)	<u>11,674,130</u>	÷	\$5,778	=	<u>2,020.4</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>71,172,940</u>	÷	\$5,778	=	<u>12,317.9</u>
12. Estimated FHSU Math & Science Academy FTE enrollment				=	<u>3.0</u>
13. Estimated 2026-27 Virtual State Aid (Table IV, Line 4)				=	<u>\$3,192,000</u>
14. Estimated 2026-27 operating budget excludes COLA. (Lines 3 thru 12 times BASE + Line 13)	<u>79,514.8</u>	x	\$5,778	+ 3192000	= <u>\$462,628,514</u>
15. Estimated Cost of Living weighting (Must have 31% LOB)	\$0	÷	\$5,778	=	<u>0.0</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>79,514.8</u>	x	\$5,778	+ 3192000	= <u>\$462,628,514</u>
Local Option Budget -- See Form 155					
17. Estimated 2026-27 LOB General Fund budget (excludes Virtual & FHSU weighting) & includes higher of 2008-09 Spec Ed or current yr Spec Ed)					
(Lines 3 through 10 + 15) = 67193.9 x \$5857 = \$393554672 + <u>71,172,940</u> (Spec Ed)				=	<u>\$464,727,612</u>

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>43,142.5</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>42,890.6</u>
5. Estimated 2/20/25 Audited FTE of new students of military families, not enrolled on 9/20/24. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 4. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>	= <u>0.0</u>
6. 9/20/25 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>41,756.2</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>41,756.2</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>43,142.5</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>42,890.6</u>
12. Sept. 20, 2025, FTE enrollment plus 2/20/26 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		= <u>41,756.2</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>41,756.2</u>
14. 3 Prior Years' Average FTE*: <u>43,142.5</u> (line 10) <u>41,756.2</u> (line 12) +) ÷ 3 = <u>42,890.6</u> (line 11) <u>42,596.4</u> (goes to line 14)		= <u>42,596.4</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>41,756.2</u>
16. Total FTE adjusted enrollment. (Goes to page 1, line 1)		= <u>41,756.2</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.				=	151.0
2. All public pupils transported or for whom transportation is being made available 9-20-2026 who reside in the district 2.5 miles or more (Estimated)	15,300.0	+	2-20-27	0.0	= 15,300.0
3. Index of density = Line 2	15,300.0 divided by Line 1				= 101.325
4. Using index of density (Line 3), determine Per Capita Allowance.					= \$550
			Factor A [BASE Change]		1.3873
			Factor B [Transported Students times Per Capita Allowance]		\$8,415,000
			Factor C [Factor B times Constant]		\$8,415,000
			Factor D [Factor C times Factor A]		\$11,674,130
6. 2026-27 Trans. State Aid =	11,674,130		(to Line 9, Page 1)		= 11,674,130

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.	520.0 X	\$5,600	=	2,912,000
2. Estimated 9/20/26 FTE enrollment for part-time students enrolled in virtual programs.	50.0 X	\$5,600	=	280,000
3. Estimated Virtual Credits* (20 years and older as of 9/20/26)	0.00 X	\$709	=	0
4. Estimated Virtual Credits* (dropouts aged 19 and under as of 9/20/26)	0.00 X	\$709	=	0
5. Estimated Virtual State Aid (Lines 1 plus 2 plus 3 plus 4)			=	\$3,192,000

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

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

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

1. Estimated 2026-27 Free Lunch Percentage (1B divided by 1A)			=	70.37 %
A. 9/20/26 + 2/20/27 Headcount (from Open page)			=	44,050
B. 9/20/26 + 2/20/27 Free Lunch Headcount (from Open page)			=	31,000
2. Estimated 2026-27 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8)			=	3,255.0
A. USD Level (i or ii)			=	3,255.0
i. High-Density At-Risk >= 50% (1B times 10.5%)			=	3,255.0
ii. High-Density At-Risk >= 35% and < 50% (1B times (#1 minus 35%) times .7)			=	0.0
B. SCHOOL Level Do NOT need to enter information by building			=	0.0

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

1. Estimated 2026-27 At-Risk (Free Meals) Weighted FTE [Form 150 Line 7] =	15,004.0			
2. Estimated 2026-27 At-Risk (High Density) Weighted FTE [Form 150 Line 8] =	3,255.0			
3. Estimated 2026-27 At-Risk State Foundation Aid [(Line 1 + Line 2) X \$5778] =	18,259.0 X	\$5,778	=	\$105,500,502

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 30,740.0 ÷ 6 x 0.395 = 2023.7167 [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 9,500 x 0.185 = 1757.5000 [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 9,500.0 ÷ 6 = 1583.3333 [Form 150 Line 6]
EXCLUDES classes taken at a Technical College or Community College as those classes are funded directly to the College by the Kansas Board of Regents.
- (e) Preschool-Aged At-Risk (3 yr and 4 yr Old) students are counted as .5 FTE. USD must be approved by the Kansas State Department of Education.
- (f) Comes from form 118 (line 21).

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

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

- | | | |
|--|---|------------|
| 1. Did the district receive Federal Impact Aid? | = | <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>41,756.2</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 %)	= <u>32.40</u> %
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 <u>9999</u> <u>33.00</u> %
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 _____ = <u>0.00</u> %
4. Maximum LOB authorized percent. (Maximum of Lines 1, 2 or 3) (Max 33%)	= <u>33.00</u> %
5. Percent certified in April as required by KSA 72-5143	= <u>33.00</u> %
6. COMPUTED LOB FOR 2026-2027	
(2026-27 LOB Base General Fund \$ <u>464,727,612</u> X Lower of Line 4 or Line 5	\$ <u>153,360,112</u>
7. ADOPTED LOB FOR 2026-2027	\$ <u>153,360,112</u>

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:	<u>19.07</u> %
Amount required to transfer from Supplemental General Fund to K-12 At-Risk Fund:	<u>\$29,245,773</u>

(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:	<u>2.57</u> %
Amount required to transfer from Supplemental General Fund to Bilingual Fund:	<u>\$3,941,355</u>

(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:	<u>15.66</u> %
Amount required to transfer from Supplemental General Fund to Special Education Fund:	<u>\$24,016,194</u>

Form 162

2026-2027 ESTIMATED FOOD SERVICE REVENUE

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

SCHOOL NUTRITION PROGRAMS			TOTAL ANNUAL MEALS	FEDERAL		STATE		DISTRICT LOCAL		TOTAL
			RATE	Reimbursement	RATE	Reimbursement	PRICE	REVENUE	7-1-26 to 6-30-27	
LUNCH										
Paid	Elem	1.	314,000	.8550	\$268,470	.0400	\$12,560	2.85	\$894,900	\$1,175,930
	Jr. High	2.	199,000	.8550	\$170,145	.0400	\$7,960	3.00	\$597,000	\$775,105
	Sr. High	3.	167,500	.8550	\$143,213	.0400	\$6,700	3.15	\$527,625	\$677,538
Free		4.	3,500,000	5.0150	\$17,552,500	.0400	\$140,000			\$17,692,500
Reduced		5.	355,300	4.6150	\$1,639,710	.0400	\$14,212	0.40	\$142,120	\$1,796,042
Adult		6.	16,900					5.25	\$88,725	\$88,725
TOTAL		7.	4,552,700		\$19,774,038		\$181,432		\$2,250,370	\$22,205,840
BREAKFAST										
Paid	Elem	8.	271,500	.4100	\$111,315				\$0	\$111,315
	Jr. High	9.	142,000	.4100	\$58,220				\$0	\$58,220
	Sr. High	10.	123,000	.4100	\$50,430				\$0	\$50,430
Free		11.	2,464,000	2.4800	\$6,110,720					\$6,110,720
Reduced		12.	241,000	2.1800	\$525,380			0.30	\$72,300	\$597,680
Adult		13.	3,570					3.00	\$10,710	\$10,710
TOTAL		14.	3,245,070		\$6,856,065				\$83,010	\$6,939,075
SNACKS										
Paid	Elem	15.		.1300	\$0				\$0	\$0
	Jr. High	16.		.1300	\$0				\$0	\$0
	Sr. High	17.		.1300	\$0				\$0	\$0
Free		18.		1.2800	\$0					\$0
Reduced		19.		.6500	\$0			0.15	\$0	\$0
Adult		20.							\$0	\$0
TOTAL		21.	0		\$0				\$0	\$0
SPECIAL MILK PROGRAM										
MILK										
Paid		22.		.2700	\$0				\$0	\$0
Free-Avg Dealer Cost		23.			\$0					\$0
TOTAL		24.	0		\$0				\$0	\$0
CHILD & ADULT CARE FOOD PROGRAM										
BREAKFAST										
Paid	Elem	25.	53,000	.4200	\$22,260				\$0	\$22,260
	Jr. High	26.		.4200	\$0				\$0	\$0
	Sr. High	27.	6,000	.4200	\$2,520				\$0	\$2,520
Free		28.	112,000	2.4800	\$277,760					\$277,760
Reduced		29.	9,000	2.1800	\$19,620					\$19,620
Adult		30.							\$0	\$0
TOTAL		31.	180,000		\$322,160				\$0	\$322,160
LUNCH										
Paid	Elem	32.	700	.7650	\$536				\$0	\$536
	Jr. High	33.		.7650	\$0				\$0	\$0
	Sr. High	34.	6,150	.7650	\$4,705				\$0	\$4,705
Free		35.	13,000	4.9250	\$64,025					\$64,025
Reduced		36.	1,050	4.5250	\$4,751					\$4,751
Adult		37.							\$0	\$0
TOTAL		38.	20,900		\$74,017				\$0	\$74,017
SNACKS										
Paid	Elem	39.	48,000	.1300	\$6,240				\$0	\$6,240
	Jr. High	40.		.1300	\$0				\$0	\$0
	Sr. High	41.	5,900	.1300	\$767				\$0	\$767
Free		42.	103,000	1.2800	\$131,840					\$131,840
Reduced		43.	8,200	.6500	\$5,330					\$5,330
Adult		44.							\$0	\$0
TOTAL		45.	165,100		\$144,177				\$0	\$144,177
SUPPER										
Paid	Elem	46.		.7650	\$0				\$0	\$0
	Jr. High	47.		.7650	\$0				\$0	\$0
	Sr. High	48.		.7650	\$0				\$0	\$0
Free		49.	247,771	4.9250	\$1,220,272					\$1,220,272
Reduced		50.		4.5250	\$0					\$0
Adult		51.							\$0	\$0
TOTAL		52.	247,771		\$1,220,272				\$0	\$1,220,272

Form 162

2026-2027 ESTIMATED FOOD SERVICE REVENUE

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

SUMMER FOOD SERVICE PROGRAM		TOTAL ANNUAL MEALS	FEDERAL		STATE		DISTRICT LOCAL		TOTAL 7-1-26 to 6-30-27
			RATE	Reimbursement	RATE	Reimbursement	PRICE	REVENUE	
BREAKFAST									
Free	53.	130,000	3.1575	\$410,475					\$410,475
Adult (if charge)	54.					3.25	\$0		\$0
TOTAL	55.	130,000		\$410,475			\$0		\$410,475
LUNCH									
Free	56.	160,000	5.5300	\$884,800		\$0			\$884,800
Adult (if charge)	57.					5.75	\$0		\$0
TOTAL	58.	160,000		\$884,800			\$0		\$884,800
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	\$1,190,000		\$1,190,000
12 Months									
Total Income	66.	xxxxxxxxx		\$29,686,004		\$181,432	\$3,523,380		\$33,390,816

**2026-2027
FORM 194**

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

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

	(1) 2024 Taxes Levied (Dollars)(a)	(2) Percent of Total Taxes Levied (b)	(3) Motor Vehicle Property Tax (d)	(4) Percent of Total Taxes Levied (f)	(5) Recreational Vehicle Property Tax (d)	(6) In Lieu of Taxes in Ind. Rev. Bonds (g)	(7) 16/20M Tax (d)	(8) Commercial Vehicle Tax (d)
1. General (No MVPT or RVPT)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	32.94%	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2. Supplemental Gen. Fund	\$60,829,917	50.02%	\$3,902,112	33.54%	\$27,841	\$30,193	\$6,378	\$117,579
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
4. Capital Outlay	\$31,430,628	25.85%	\$2,016,585	17.33%	\$14,388	\$15,604	\$3,296	\$60,764
5. Special Assessment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
6. Bond and Interest #1	\$28,961,302	23.82%	\$1,858,223	15.97%	\$13,258	\$14,378	\$3,037	\$55,992
7. Bond and Interest #2	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
8. Temporary Notes	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
9. Recreation Commission	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
10. Rec Comm Employee Bnfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
11. No Fund Warrant	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
13. Special Liability Expense	\$385,585	0.32%	\$24,964	0.21%	\$178	\$193	\$41	\$752
14. School Retirement	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
15. Historical Museum	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
16. Extraordinary Growth Facilities	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
17. Public Library Board	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
18. Public Library Board Emp Bnfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
19. Declining Enrollment	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
20. Cost of Living	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
21. TOTAL	\$121,607,432	100.00% (c)	\$7,801,104 (e)	100.00% (c)	\$55,659 (e)	\$60,362 (e)	\$12,751 (e)	\$235,063 (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	33.27%	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2. Supplemental Gen. Fund	\$73,402,197	55.84%	\$2,145,560	37.26%	\$15,308	\$16,602	\$3,507	\$64,650
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
4. Capital Outlay	\$34,013,992	25.88%	\$994,396	17.27%	\$7,095	\$7,694	\$1,625	\$29,963
5. Special Assessment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
6. Bond and Interest #1	\$22,917,108	17.43%	\$669,719	11.63%	\$4,778	\$5,182	\$1,095	\$20,180
7. Bond and Interest #2	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
8. Temporary Notes	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
9. Recreation Commission	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
10. Rec Comm Employee Bnfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
11. No Fund Warrant	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
13. Special Liability Expense	\$1,120,040	0.85%	\$32,660	0.57%	\$233	\$253	\$53	\$984
14. School Retirement	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
15. Historical Museum	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
16. Extraordinary Growth Facilities	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
17. Public Library Board	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
18. Public Library Board Emp Bnfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
19. Declining Enrollment	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
20. Cost of Living	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
21. TOTAL	\$131,453,337	100.00% (c)	\$3,842,335 (e)	100.00% (c)	\$27,414 (e)	\$29,731 (e)	\$6,280 (e)	\$115,777 (e)

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

FORM 195
2026-2027 Estimated State Aid

A. Driver Education Aid (Approved Programs Only)

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

B. Motorcycle Safety Aid (Approved Programs Only)

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

C. Estimated KPERS

1. KPERS State Aid for 2025-2026 School Year = _____ \$55,349,617

2. Est. increase due to KPERS rate (Line 1 times 2.5%) = _____ \$1,383,740

3. Est. KPERS State Aid due to salary increases and added staff
((Line 1 + Line 2) X % of salary increase and added staff _____ 3.50 %) = _____ \$1,985,667

4. Est. KPERS State Aid for 2026-27 (Line 1 + Line 2 + Line 3) = _____ \$58,719,024

D. Professional Development Aid (Approved Programs Only)

1. Total estimated 2026-27 expenditures approved professional development program = _____ 2,392,244

2. Total potential state aid (Line 1 X 0.5) = _____ 1,196,122

3. Multiply Legal Maximum General Fund Budget X 0.005 = _____ 2,313,143

4. Estimated State Aid (lower of Lines 2 or 3) = _____ 1,196,122

5. Estimated Prorated State Aid (Line 4 X 0.3) to be paid on June 20, 2027 = _____ 358,837

Form 196
Career and Technical Education

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

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

School Bus - Types C & D

Total number of miles to and from community college/technical college
38,000.0 times amount per mile (\$1.45 per mile) = \$55,100

School Bus - Type A

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

Passenger Vehicles*

Total number of miles to and from community college/technical college
19,100.0 times amount per mile (\$.90 per mile) = \$17,190

TOTAL = \$72,290

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

FORM 239

2026-2027 ESTIMATED SUPPLEMENTAL GENERAL (LOB) STATE AID

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

- | | | |
|--|---|-----------------------------|
| 1. 2026-27 Adopted Supplemental General Fund Budget (cannot exceed Line 6 of Form 155) | = | <u>\$153,360,112</u> |
| 2. Estimated Supplemental General State Aid | | |
| Line 1 <u>153,360,112</u> x factor <u>0.4768</u> | = | <u>\$73,122,101</u> |
| 3. Less Prior Year Overpayment | - | <u> </u> |
| 4. Net Estimated Supplemental General State Aid (Line 2 - Line 3) | = | <u>\$73,122,101</u> |
-

FORM 243

2026-2027 ESTIMATED CAPITAL OUTLAY STATE AID

- | | | |
|---|---|---------------------|
| 1. Estimated 2026 Taxes Levied in the Capital Outlay Fund | = | <u>\$36,631,945</u> |
| 2. Estimated Capital Outlay State Aid (Line 1 x Factor) <u>0.4100</u> | = | <u>\$15,019,097</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	=	<u>\$53,580,160</u>
2. Estimated Federal Tax Credit (Build America Bonds)	=	<u>\$1,905,101</u>
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	<u>0.4100</u>	= <u>\$21,186,774</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>\$21,186,774</u>

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

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

1. Estimated 2026-2027 bond and interest fund payments		=	_____
2. Estimated Federal Tax Credit (Build America Bonds)		=	_____
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	<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 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		=	_____
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 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 | | |
| | | 0.4100 |
| 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 |
| 4. Less prior year overpayment | - | |
| 5. Estimated bond and interest fund state aid (Goes to Code 63)
(July 1, 2026 through June 30, 2027) (Line 3 - Line 4) | = | \$0 |

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

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

1. Estimated 2026-2027 bond and interest fund payments	=	_____
2. Estimated Federal Tax Credit (Build America Bonds)	=	_____
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	0.0000 x ProRation100	= \$0
4. Less prior year overpayment	-	_____
5. Estimated bond and interest fund state aid (Goes to Code 63) (July 1, 2026 through June 30, 2027) (Line 3 - Line 4)	=	\$0

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

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

1. Estimated 2026-2027 bond and interest fund payments	=	_____
2. Estimated Federal Tax Credit (Build America Bonds)	=	_____
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	0.0000 x ProRation100	= \$0
4. Less prior year overpayment	-	_____
5. Estimated bond and interest fund state aid (Goes to Code 63) (July 1, 2026 through June 30, 2027) (Line 3 - Line 4)	=	\$0

Unencumbered Cash Balance by Fund

	Fund	July 1, 2024	July 1, 2025	July 1, 2026
General	06	0	42,018	21,669
Federal Funds	07	-5,278,495	-2,799,696	-3,464,694
Supplemental General	08	0	0	2,355,814
Adult Education	10	0	0	0
Preschool-Aged At-Risk*	11	1,500,000	1,500,000	3,000,000
Adult Supplemental Education	12	0	0	0
At-Risk Education Fund*	13	1,662,910	0	9,760
Bilingual Education*	14	2,000,000	2,000,000	3,000,000
Virtual Education*	15	1,285,635	1,554,569	646,937
Capital Outlay	16	84,094,747	92,887,105	92,427,810
Driver Training*	18	0	0	0
Declining Enrollment	19	0	0	0
Extraordinary School Program*	22	4,709,873	4,628,067	4,203,116
Food Service	24	6,952,611	2,089,255	4,566,595
Professional Development*	26	4,000,000	5,000,000	5,000,000
Parent Education Program*	28	500,000	500,000	500,000
Summer School*	29	316,591	286,891	260,905
Special Education*	30	23,000,000	24,000,000	26,000,000
Cost of Living	33	0	0	0
Career and Postsecondary Education*	34	2,500,000	2,500,000	2,500,011
Gifts/Grants	35	5,591,238	6,240,234	5,683,977
Special Liability	42	1,807,306	1,497,262	1,844,165
School Retirement	44	0	0	0
Extraordinary Growth Facilities	45	0	0	0
Special Reserve	47	66,617,658	67,016,063	62,138,283
KPERS Spec. Ret. Contribution	51	0	0	0
Contingency Reserve*	53	41,000,000	41,000,000	45,000,000
Text Book & Student Material*	55	20,986,963	15,745,063	27,277,999
Activity Fund	56	2,257,955	2,582,014	3,021,384
Bond and Interest #1	62	83,069,410	94,616,484	98,334,212
Bond and Interest #2	63	0	0	0
No Fund Warrant	66	0	0	0
Special Assessment	67	3	11	11
Temporary Note	68	0	0	0
Special Education Coop	78	0	0	0
USD TOTAL		348,574,405	362,885,340	384,327,954
Enrollment (FTE) ¹		44,324.2	43,078.8	43,176.2
Amount per Pupil ²		7,864	8,424	8,901
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.



The Wichita Public Schools is committed to ensuring an environment that is free of discrimination and to fostering a climate in which all employees and students may participate, contribute and grow to their fullest potential.

Harassment and disparate treatment will not be permitted or condoned in Wichita Public Schools.

The Wichita Public Schools does not discriminate on the basis of race, color, national origin, religion, sex, gender identity, sexual orientation, disability, age, veteran status or other legally protected classifications in its programs and activities.

All Wichita Public Schools employees have the responsibility to support this statement.

The following persons have been designated to handle inquiries regarding the non-discrimination statement:

Section 504 Coordinator for Adults and
Title IX Coordinator for Adults and Students
903 South Edgemoor
Wichita, KS 67218
(316) 973-4420

Section 504 Coordinator for Students
903 South Edgemoor
Wichita, KS 67218
(316) 973-4475