Pittsburg Community Schools

DISTRICT BUDGET 2026-2027

USD 250

Crawford County

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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

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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.

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CERTIFICATE

TO THE CLERK of Crawford County, State of Kansas

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

Unified School District 250

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

TABLE OF CONTENTS	K.S.A.	Code 01 Line	2026-2027 Adopted Budget 1 Expenditures	2 2026 Tax to be Levied	3 County Clerk's Use Certified Mill Rate
General[1]	72-5142	06	30,520,840	3,177,154	20.000[2]
Federal Funds	12-1663	07	5,038,077		
Supplemental General (LOB)[3]	72-5147	08	10,106,240	3,376,229	
Adult Education	74-32,259	10	0	0	
Preschool-Aged At-Risk	72-5154	11	491,983		
Adult Supplemental Education	74-32,261	12	0		
At Risk Education Fund	72-5153	13	16,134,416		
Bilingual Education	72-3613	14	677,724		
Virtual Education	72-3715	15	221,426		
Capital Outlay	72-53, 113	16	8,679,704	1,758,488	
Driver Training	72-5163	18	66,526		
Declining Enrollment	72-5160	19	0		
Extraordinary School Program	72-3239	22	0		
Food Service	72-5164	24	3,727,769		
Professional Development	72-2552	26	82,183		
Parent Education Program	72-4165	28	0		
Summer School	72-3238	29	0		
Special Education	72-3422	30	10,307,569		
Cost of Living[4]	72-5159	33	0	0	
Career and Postsecondary Education	72-5162	34	580,859		
Gifts and Grants	72-1142	35	937,511		
Special Liability Expense Fund	72-1179	42	0	0	
Extraordinary Growth Facility	72-5158	45	0	0	
Special Reserve Fund	72-1180	47			
KPERS Special Retirement Contribution	74-4939a	51	3,431,010		
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	3,610,327	2,668,306	
Bond and Interest #2	10-113	63	0	0	
No Fund Warrant[5]	79-2939	66	0	0	
Special Assessment	12-6a10	67	0	0	
Temporary Note	72-5457	68	0	0	

1. The amount computed on Form 150 is the limit of the 2026-2027 General Fund Expenditures.
2. The General Fund levy must be 20 mills. County clerks can't change this levy.
3. Date of Resolution ADOPTED to exceed 32.4 % 4/14/2025 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	K.S.A.	Code 01 Line	2026-2027 Adopted Budget 1 Expenditures	2 2026 Tax to be Levied	3 County Clerk's Use Certified Mill Rate
COOPERATIVES					
Special Education	72-3412	78	0		
Total USD		100	94,614,164	10,980,177	
OTHER					
Historical Museum	12-1684	80	0	0	

Public Library Board/District	72-1420/12-12,118	82	0	0	
Public Library Board Emp Bnfts	12-16,102	83	0	0	
Recreation Commission	12-1927	84	0	0	
Rec Comm Emp Bnfts & Spec Liab	12-1928/75-6110	86	0	0	
Total Other		105	0	0	

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

Assisted by:
_____
_____
_____

Attest: _____, 2026

_____
Board President

_____
County Clerk

_____
Clerk of the Board

FINAL VALUATION
(County Clerk's Use Only)

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

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

Computation of Delinquency

2024 Delinquent Tax Percentage 1.350 %

Rate Used in this Budget for 2026-2027 2.000 %

Resolutions of Levies and Limits for Taxable Funds

1. Capital Outlay
Resolution dated 6/11/2014 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)

						Fiscal Year 2026-2027					
		1	2	3	4	5	6	7	8	9	10
Code	Code 04 Line	Actual 2025 Tax Levy	Less 2 Allowance for Delinquency	Less 2025 Tax Received in 2025-26	Less Tax Refunded in 2025-26	2025 Tax in Process	Motor Vehicle Tax (includes 16/20M Tax)	Recreational Vehicle Tax	Commercial Vehicle	Amount of 2026 Tax to be Levied	Estimate of 2026 Taxes (1/1/2027 - 6/30/2027)
Supplemental General	03	3,628,709	72,574	3,201,259	1,168	353,708	315,067	1,955	16,848	3,376,229	2,903,557
Adult Education	05	0	0	0	0	0	0	0	0	0	0
Capital Outlay	10	1,741,894	34,838	1,562,026	557	144,473	161,214	1,001	8,621	1,758,488	1,512,300
Special Assessment	25	0	0	0	0	0	0	0	0	0	0
Spec Liability Expense	30	0	0	0	0	0	0	0	0	0	0
Bond and Interest #1	40	2,372,301	47,446	2,091,584	0	233,271	208,810	1,296	11,166	2,668,306	2,294,743
Bond and Interest #2	45	0	0	0	0	0	0	0	0	0	0
Temporary Note	50	0	0	0	0	0	0	0	0	0	0
No-fund Warrant	55	0	0	0	0	0	0	0	0	0	0
Extraordinary Gowth Facility	57	0	0	0	0	0	0	0	0	0	0
Recreation Commission	60	0	0	0	0	0	0	0	0	0	0
Rec Comm Emp Bnfts & Spec Liab	65	0	0	0	0	0	0	0	0	0	0
Public Library Board	70	0	0	0	0	0	0	0	0	0	0
Public Lib Brd Emp Bnfts	71	0	0	0	0	0	0	0	0	0	0
Historical Museum	75	0	0	0	0	0	0	0	0	0	0
Cost of Living	78	0	0	0	0	0	0	0	0	0	0
TOTAL	80	7,742,904	154,858	6,854,869	1,725	731,452	685,091	4,252	36,635	7,803,023	6,710,600

Adult Education Computation	$218,072,244 (Assessed Valuation)	x	0.000 (Adult Education Mill Levy)	=	$0 (Taxes to be Levied)
Capital Outlay Computation	$219,811,020 (Assessed Valuation)	x	8.000 (Capital Outlay Mill Levy)	=	$1,758,488 (Taxes to be Levied)

Tax Collection Ratio for 2025 88.531 %

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 Date of Election	2 Date of Issue	3 Date Refunded/ Refinanced	4 Interest Rate	5 Amount of Bonds Issued	6 Principal Outstanding 7/1/2026	7 Date Due Interest	8 Date Due Principal	9 Due in 2026-2027 Interest	10 Due in 2026-2027 Principal	11 Due July-Dec. 2027 Interest	12 Due July-Dec. 2027 Principal
prior to July 1, 2015													
						Total	0			0	0	0	0
after July 1, 2015 & prior to June 30, 2017	Building Improvements 2017		6/7/2017	3/1/2022	2.5-5.0%	31,000,000	22,875,000	9/1/2026	9/1/2026	496,953	1,825,000		
								3/1/2027		451,328			
								9/1/2027	9/1/2027			451,328	1,915,000
						Total	22,875,000			948,281	1,825,000	451,328	1,915,000
after July 1, 2017 & prior to June 30, 2022	Building Improvements 2022B		3/1/2022		3.3-4%	16,500,000	16,500,000	9/1/2026		88,523			
								3/1/2027		88,523			
								9/1/2027				88,523	
	Building Improvements 2022A		3/1/2022		3.00%	5,365,000	5,365,000	9/1/2026		330,000			
								3/1/2027		330,000			
								9/1/2027				330,000	
						Total	21,865,000			837,046	0	418,523	0
after July 1, 2022													
						Total	0			0	0	0	0
						Grand Total	44,740,000			**1,785,327**	**1,825,000**	**869,851**	**1,915,000**

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

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

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

GENERAL FUND	Code 06 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 Local Sources				
1300 Tuition				
1312 Individuals (out of district)	30			
1320 Other School District/Govt Sources (in-state)	40			
1330 Other School District/Govt Sources	45			
1410 Transportation Fees (reimbursement)	47			
1700 Student Activities (reimbursement)	50			
1900 Other Revenue from Local Source				
1910 User Charges (reimbursement)	55			
1980 Reimbursements	60	835		
1985 State Aid Reimbursements	65	10,574		
1990 Miscellaneous	67			
3000 State Sources				
3110 State Foundation Aid	95	26,051,966	26,229,479	26,596,763
3130 Mineral Production Tax	115			
3205 Special Education Aid	120	3,894,526	3,831,030	3,924,077
RESOURCES AVAILABLE	**170**	**29,957,901**	**30,060,509**	**30,520,840**
Total Expenditures & Transfers	175	29,957,901	30,060,509	30,520,840
Unencumbered Cash Balance (June 30)	190	0	0	

Budget Line 190: Line 170 minus Line 175

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

State of Kansas
Budget Form USD-E

USD #250
2026-2027

GENERAL FUND	Code 06 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	3,298,023	2,579,458	2,769,739
120 Non-Licensed	215	339,114	43,719	45,468
200 Employee Benefits				
210 Insurance (employee)	220	662,393	324,697	337,685
220 Social Security	225	438,583	155,391	162,384
290 Other	230	368,654	283,920	296,696
300 Purchased Professional & Tech Serv	235	55,862	60,622	63,350
400 Purchased Property Services	237		0	

GENERAL FUND	Code 06 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
500 Other Purchased Services				
560 Tuition				
561 Tuition/Other State LEA's	240		5,046	5,273
562 Tuition/Other Out-of-State LEA's	245		0	
563 Tuition/Private Sources	250		0	
590 Other	255	24,368	18,228	19,048
600 Supplies				
610 General Supplemental (teaching)	260	335,439	327,384	442,116
644 Textbooks	265	57,605	50,583	52,859
650 Supplies (technology related)	267	4,359	10,892	11,382
680 Miscellaneous Supplies	270		0	0
700 Property (equipment & furnishings)	275	22,613	13,062	13,650
800 Other	280		0	0
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	197,513	201,502	210,570
120 Non-Licensed	290	23,488	28,713	30,005
200 Employee Benefits				
210 Insurance (employee)	295	37,528	35,430	37,024
220 Social Security	300	16,204	1,449	1,514
290 Other	305	3,621	917	958
300 Purchased Professional & Tech Serv	310	320,782	440,294	460,107
400 Purchased Property Services	313		0	0
500 Other Purchased Services	315		0	0
600 Supplies	320	12,615	10,600	11,077
700 Property (equipment & furnishings)	325		0	0
800 Other	330		0	0
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335	565,112	236,315	246,949
120 Non-Licensed	340	65,348	76,306	79,740
200 Employee Benefits				
210 Insurance (employee)	345	93,256	59,565	62,245
220 Social Security	350	45,914	12,662	13,232
290 Other	355	5,692	1,657	1,732
300 Purchased Professional & Tech Serv	360		0	0
400 Purchased Property Services	363		0	0
500 Other Purchased Services	365		49,123	
600 Supplies				
640 Books (not textbooks) & Periodicals	370	24,164	26,211	27,390
650 Technology Supplies	375		0	
680 Miscellaneous Supplies	380		0	
700 Property (equipment & furnishings)	385		0	
800 Other	390		0	
2300 General Administration				
100 Salaries				
110 Licensed	395	219,800	224,600	234,707
120 Non-Licensed	400	2,165	2,218	2,318
200 Employee Benefits				
210 Insurance (employee)	405	34,645	33,436	34,941

GENERAL FUND	Code 06 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
220 Social Security	410	17,047	8,703	9,095
290 Other	415	2,127	656	686
300 Purchased Professional & Tech Serv	420	213,378	315,878	330,093
400 Purchased Property Services	425			0
500 Other Purchased Services 520 Insurance	430	451,079	148,360	155,036
530 Communications (telephone, postage, etc.)	435	100,489	155,118	162,098
590 Other	440		0	0
600 Supplies	445	125,585	64,037	66,919
700 Property (equipment & furnishings)	450		0	0
800 Other	455		0	0
2400 School Administration 100 Salaries 110 Licensed	460	1,240,182	1,262,999	1,319,834
120 Non-Licensed	465	321,212	325,901	340,567
200 Employee Benefits 210 Insurance (employee)	470	245,054	259,771	271,461
220 Social Security	475	115,927	77,420	80,904
290 Other	480	14,082	7,622	7,965
300 Purchased Professional & Tech Serv	485	6,653	2,583	2,699
400 Purchased Property Services	490		0	
500 Other Purchased Services 530 Communications (telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (equipment & furnishings)	510			
800 Other	515			
2500 Central Services 100 Salaries 110 Licensed	730			
120 Non-Licensed	735	576,749	557,612	582,705
200 Employee Benefits 210 Insurance	740	88,902	82,239	85,940
220 Social Security	745	42,973	42,963	44,896
290 Other	750	5,601	3,921	4,097
300 Purchased Professional & Tech Serv	755		0	0
400 Purchased Property Services	760	42,751	0	0
500 Other Purchased Services	765		488	510
600 Supplies	770	8,075	19,924	20,821
700 Property (equipment & furnishings)	775		0	
800 Other	780		0	
2600 Operations & Maintenance 100 Salaries 120 Non-Licensed	520	1,751,299	1,676,149	1,751,576
200 Employee Benefits 210 Insurance (employee)	525	349,083	315,716	317,137
220 Social Security	530	129,689	81,784	82,152
290 Other	535	17,492	0	
300 Purchased Professional & Tech Serv	540	8,136	0	

GENERAL FUND	Code 06 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
400 Purchased Property Services				
411 Water/Sewer	545	103,680	84,221	88,011
420 Cleaning	550	66,663	47,848	50,001
430 Repairs & Maintenance	555	123,633	32,341	33,796
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	284,663	210,231	219,691
620 Energy				
621 Heating	590	116,719	99,914	105,909
622 Electricity	595	761,900	651,687	814,609
626 Motor Fuel (not school bus)	600	22,955	20,933	22,189
629 Other	605		0	
680 Miscellaneous Supplies	610	18,499	35,048	36,625
700 Property (equipment & furnishings)	615		0	
800 Other	620		0	
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	92,448	77,480	80,967
200 Employee Benefits				
210 Insurance	654	15,666	607	634
220 Social Security	656	5,828	6,554	6,849
290 Other	658	750	597	624
600 Supplies	660	94,803	0	
730 Equipment	662	90,000	0	
800 Other	664		0	

GENERAL FUND	Code 06 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	666	454,761	433,102	452,592
200 Employee Benefits				
210 Insurance	668	73,348	73,638	76,952
220 Social Security	670	28,928	32,831	34,308
290 Other	672	8,160	8,738	9,131
442 Rent of Vehicles (lease)	674		0	
500 Other Purchased Services				
513 Contracting of Bus Services	676		0	
519 Mileage in Lieu of Trans	678		0	
520 Insurance	680	72,338	6,013	6,314
626 Motor Fuel	682		0	
730 Equipment (including buses)	684		0	
800 Other	686		0	
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 Non-Licensed	688	103,624	109,626	114,559
200 Employee Benefits				
210 Insurance	690	19,468	19,959	20,857
220 Social Security	692	7,863	8,320	8,694
290 Other	694	998	880	920
300 Purchased Professional & Tech Serv	696		0	0
400 Purchased Property Services	698		0	0
500 Other Purchased Services	700		3,031	3,167
600 Supplies	702	96,079	206,974	216,288
730 Equipment	704	2,889	93,275	97,472
800 Other	706		0	
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			

GENERAL FUND	Code 06 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
500 Other Purchased Services	930			
600 Supplies	935			
700 Property (equipment & furnishings)	940			
800 Other	945			
3300 Community Services Operations	785			
4300 Architectural & Engineering Services	790			
5200 Transfers				
932 Adult Education	795		0	
934 Adult Supplemental Education	800		0	
936 Bilingual Education	805	277,123	311,600	389,500
937 Virtual Education	807	119,218	10,501	221,425
938 Capital Outlay	810	929,209	500,000	20,635
940 Driver Training	815		0	
943 Extraordinary School Program	823		0	
944 Food Service	825		0	
946 Professional Development	830	79,808	0	21,000
948 Parent Education Program	835		0	
949 Summer School	837		0	
950 Special Education	840	4,533,789	4,965,388	5,561,235
954 Career & Postsecondary Education	850	572,355	464,000	400,000
960 Special Reserve Fund	853		928,000	
963 Special Liability Expense Fund	855		0	
972 Contingency Reserve	885	629,000	0	
974 Textbook & Student Materials Revolving Fund	889		0	
976 Preschool-Aged At-Risk	891	439,000	45,000	
978 At-Risk Education Fund	893	6,563,311	9,848,328	10,094,536
TOTAL EXPENDITURES*	~~~	29,957,901	30,060,509	30,520,840

**Goes to Budget Line 175.*

USD # 250

STATE OF KANSAS
Budget Form USD-E
2026-2027

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01		2,524,288	3,523,904
Cancellation of Prior Year Encumbrances	03			
REVENUES				
4000 FEDERAL SOURCES - GRANTS				
4591 Title I	10	1,405,769	2,443,832	1,252,265
4593 Title II	15	233,280	271,757	148,744
4602 Title IV Part A	22	99,716	134,331	69,937
4607 Title IV Part B	27	248,469	0	0
4601 Title III (English Language Acquisition)	60	41,215	81,187	43,227
4595 ESSER I (CARES Act)	67			
4605 ESSER II (CRRSA)	68			
4606 ESSER III (ARP)	70	4,160,907		
4599 Other	75	117,663	363,705	
RESOURCES AVAILABLE	170	6,307,019	5,819,100	5,038,077
TOTAL EXPENDITURES	175	3,782,731	2,295,196	5,038,077
UNENCUMBERED CASH BALANCE JUNE 30	190	2,524,288	3,523,904	0

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

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

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

USD# 250

STATE OF KANSAS
Budget Form USD-E
2026-2027

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	939,610	779,904	963,100
120 Non-Licensed	215	296,632	386,300	463,560
200 Employee Benefits				
210 Insurance (Employee)	220	147,358	165,217	169,347
220 Social Security	225	80,327	83,782	85,877
290 Other	230	32,315	9,321	33,123
300 Purchased Professional & Technical Serv	235	550,442	371,197	800,000
400 Purchased Property Services	237		0	
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240		0	
562 Tuition/other LEA's outside the State	245		0	
563 Tuition/Private Sources	250		0	
590 Other	255	45,077	29,434	45,500
600 Supplies				
610 General Supplemental (Teaching)	260	433,174	224,235	875,000

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
644 Textbooks	265		0	0
650 Supplies (Technology Related)	267	5,880	4,148	6,000
680 Miscellaneous Supplies	270		0	
700 Property (Equipment & Furnishings)	275	401,966	0	500,000
800 Other	280		0	
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	28,022	16,236	16,642
120 Non-Licensed	290		0	
200 Employee Benefits				
210 Insurance (Employee)	295		0	
220 Social Security	300	2,069	2,321	2,379
290 Other	305		49	50
300 Purchased Professional & Technical Serv	310	154,016	38,644	271,627
400 Purchased Property Services	313		0	0
500 Other Purchased Services	315	20,933	0	41,000
600 Supplies	320	4,147	10,822	11,093
700 Property (Equipment & Furnishings)	325	3,990	35,083	35,960
800 Other	330	5,912	11,312	11,595
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335			
120 Non-Licensed	340			
200 Employee Benefits				
210 Insurance (Employee)	345		56	
220 Social Security	350	4,903	2,545	2,666
290 Other	355	3	75	77
300 Purchased Professional & Technical Serv	360	100,828	33,987	150,000
400 Purchased Property Services	363		0	0
500 Other Purchased Services	365	481,046	54,325	500,000
600 Supplies				
640 Books (not textbooks) & Periodicals	370		0	
650 Technology Supplies	375		0	
680 Miscellaneous Supplies	380	20,574	8,417	25,000
700 Property (Equipment & Furnishings)	385		0	0
800 Other	390	747	4,404	4,514
2300 General Administration				
100 Salaries				
110 Licensed	395	17,947	18,348	18,807
120 Non-Licensed	400		0	
200 Employee Benefits				
210 Insurance (Employee)	405	3,338	3,518	3,606
220 Social Security	410	1,316	1,358	1,392
290 Other	415	159	158	162
300 Purchased Professional & Technical Serv	420			
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (telephone, postage, etc.)	435			

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				
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	680			
120 Non-Licensed	685			
200 Employee Benefits 210 Insurance	690			
220 Social Security	695			
290 Other	700			
300 Purchased Professional & Technical Serv	705			
400 Purchased Property Services	710			
500 Other Purchased Services	715			
600 Supplies	720			
700 Property (Equipment & Furnishings)	725			
800 Other	730			
2600 Operations & Maintenance 100 Salaries 120 Non-Licensed	520			
200 Employee Benefits 210 Insurance (Employee)	525			
220 Social Security	530			
290 Other	535			
300 Purchased Professional & Technical Serv	540			
400 Purchased Property Services 411 Water/Sewer	545			
420 Cleaning	550			
430 Repairs & Maintenance	555			
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services				

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				
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			
200 Employee Benefits 210 Insurance	630			
220 Social Security	635			
290 Other	640			
442 Rent of Vehicles (lease)	645			
500 Other Purchased Services 513 Contracting of Bus Services	650			
519 Mileage in Lieu of Trans	655			
520 Insurance	660			
626 Motor Fuel	665			
730 Equipment (including buses)	670			
800 Other	675			
2900 Other Support Services 100 Salaries 110 Licensed	805			
120 Non-Licensed	810			
200 Employee Benefits 210 Insurance	815			
220 Social Security	820			
290 Other	825			
300 Purchased Professional & Technical Serv	830			
400 Purchased Property Services	835			
500 Other Purchased Services	840			
600 Supplies	845			
700 Property (Equipment & Furnishings)	850			
800 Other	855			
3000 Operation of Non-Instructional Services 3100 Food Service Operation 100 Salaries 110 Licensed	735			
120 Non-Licensed	740			
200 Employee Benefits 210 Insurance	745			
220 Social Security	750			

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				
290 Other	755			
500 Other Purchased Services 520 Insurance	760			
570 Food Service Management	765			
590 Other Purchased Services	770			
600 Supplies 630 Food & Milk	775			
680 Miscellaneous Supplies	780			
700 Property (Equipment & Furnishings)	785			
800 Other	790			
3300 Community Services Operations	795			
4300 Architectural & Engineering Services	800			
4500 New Building Acquisition & Construction	865			
4700 Building Improvements 100 Salaries 120 Non-Licensed	870			
200 Fringe Benefits 210 Insurance	875			
220 Social Security	880			
290 Other	885			
400 Outside Contractors	890			
4900 Other	900			
TOTAL EXPENDITURES*	~~~	3,782,731	2,295,196	5,038,077

**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	191,843	120,178	276,063
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2023 $	10	334,166		
2024 $	15	2,742,227	327,242	
2025 $	20		3,201,259	353,708
1140 Delinquent Tax	25	33,648	51,624	36,305
1410 Transportation Fees	47			
1980 Reimbursements	60			
1990 Miscellaneous	65			
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (Includes 16/20M Tax)	70	154,064	167,476	315,067
2450 Recreational Vehicle Tax	75	996	854	1,955
2460 Commercial Vehicle Tax	77	13,482	14,520	16,848
2800 In Lieu of Taxes IRBs/Rental Excise	85		665	1,886
3000 STATE SOURCES				
3140 Supplemental State Aid	95	6,304,643	6,388,794	6,257,784
5000 OTHER				
5253 Transfer From Contingency Reserve	145	0	0	0
RESOURCES AVAILABLE	170	9,775,069	10,272,612	7,259,616
TOTAL EXPENDITURES & TRANSFERS	175	9,654,891	9,996,549	10,106,240
TAX REQUIRED (175 minus 170)	195			2,846,624
PERCENT OF COLLECTION	196			86.000 %
TOTAL 2026 TAX REQUIRED (195÷196)	197			3,310,028
Delinquent Tax	200			66,201
AMOUNT OF 2026 TAX TO BE LEVIED (Line 197 + Line 200)	205			3,376,229
UNENCUMBERED CASH BALANCE JUNE 30	207	120,178	276,063	~~~~~~~~~~

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

USD # 250

STATE OF KANSAS
Budget Form USD-E
2026-2027

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	2,623,967	1,496,753	1,453,069
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220	103,561	120,934	126,376
220 Social Security	225	103,295	101,714	106,291
290 Other	230	13,108	6,927	7,239
300 Purchased Professional & Technical Serv	235		0	
400 Purchased Property Services	237		0	

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
500 Other Purchased Services				
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	243,281	196,909	205,770
644 Textbooks	265	8,904	38,175	39,893
650 Supplies (Technology Related)	267	347,309	360,211	376,420
680 Miscellaneous Supplies	270		0	
700 Property (Equipment & Furnishings)	275		0	
800 Other	280		0	
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335			
120 Non-Licensed	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375	151,046	187,867	196,321
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			

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				
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	180,324	146,706	153,308
120 Non-Licensed	465	31,940	32,965	34,448
200 Employee Benefits 210 Insurance (Employee)	470	43,771	38,651	40,390
220 Social Security	475	15,310	12,635	13,204
290 Other	480	1,781	1,566	1,636
300 Purchased Professional & Technical Serv	485		0	
400 Purchased Property Services	490		0	
500 Other Purchased Services 530 Communications (telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services 100 Salaries 110 Licensed	730			
120 Non-Licensed	735			
200 Employee Benefits 210 Insurance	740			
220 Social Security	745			
290 Other	750			
300 Purchased Professional & Technical Serv	755			
400 Purchased Property Services	760			
500 Other Purchased Services	765			
600 Supplies	770			
700 Property (Equipment & Furnishings)	775			
800 Other	780			
2600 Operations & Maintenance 100 Salaries 120 Non-Licensed	520			
200 Employee Benefits 210 Insurance (Employee)	525			
220 Social Security	530			
290 Other	535			
300 Purchased Professional & Technical Serv	540			
400 Purchased Property Services 411 Water/Sewer	545			

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				
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			
2601 Operations & Maintenance (Transportation) 100 Salaries 120 Non-Licensed	622			
200 Employee Benefits 210 Insurance (Employee)	623			
220 Social Security	626			
290 Other	628			
300 Purchased Professional & Technical Serv	630			
400 Purchased Property Services	632			
500 Other Purchased Services	634			
600 Supplies 610 General Supplies	636			
620 Energy 621 Heating	638			
622 Electricity	640			
626 Motor Fuel (not school bus)	642			
629 Other	644			
680 Miscellaneous Supplies	646			
700 Property (Equipment & Furnishings)	648			
800 Other	650			
2700 Student Transportation Serv 2720 Supervision 100 Salaries 120 Non-Licensed	652			
200 Employee Benefits 210 Insurance	654			
220 Social Security	656			
290 Other	658			
600 Supplies	660			
730 Equipment	662			
800 Other	664			
2710 Vehicle Operating Services 100 Salaries				

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
120 Non-Licensed	666			
200 Employee Benefits 210 Insurance	668			
220 Social Security	670			
290 Other	672			
442 Rent of Vehicles (lease)	674			
500 Other Purchased Services 513 Contracting of Bus Services	676			
519 Mileage in Lieu of Trans	678			
520 Insurance	680			
626 Motor Fuel	682			
730 Equipment (including buses)	684			
800 Other	686			
2730 Vehicle Services& Maintenance Services 100 Salaries 120 Non-Licensed	688			
200 Employee Benefits 210 Insurance	690			
220 Social Security	692			
290 Other	694			
300 Purchased Professional & Technical Serv	696			
400 Purchased Property Services	698			
500 Other Purchased Services	700			
600 Supplies	702			
730 Equipment	704			
800 Other	706			
2790 Other Student Transportation Services 100 Salaries 120 Non-Licensed	708			
200 Employee Benefits 210 Insurance	710			
220 Social Security	712			
290 Other	714			
300 Purchased Professional & Technical Serv	716			
400 Purchased Property Services	718			
500 Other Purchased Services	720			
600 Supplies	722			
730 Equipment	724			
800 Other	726			
2900 Other Support Services 100 Salaries 110 Licensed	895			
120 Non-Licensed	900			
200 Employee Benefits 210 Insurance	905			
220 Social Security	910			
290 Other	915			
300 Purchased Professional & Technical Serv	920			
400 Purchased Property Services	925			
500 Other Purchased Services	930			
600 Supplies	935			

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	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	218,270	217,400	208,189
937 Virtual Education	810			
940 Driver Training	815			
943 Extraordinary School Program	823			
944 Food Service	825			
946 Professional Development	830	81,665		
948 Parent Education Program	835			
949 Summer School	837			
950 Special Education	840	3,257,445	1,718,116	2,103,971
954 Career and Postsecondary Education	850		154,000	122,969
960 Special Reserve	853		0	
963 Special Liability Expense Fund	855		0	
974 Textbook & Student Materials Revolving	880		0	
976 Preschool-Aged At-Risk	885	465,000	460,000	
978 At-Risk Education Fund	890	1,764,914	4,705,020	4,916,746
TOTAL EXPENDITURES & TRANSFERS*	~~~	9,654,891	9,996,549	10,106,240

**Goes to Budget Line 175.*

USD# 250

STATE OF KANSAS
Budget Form USD-E
2026-2027

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	28,828	475,531	471,983
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05			
1315 Individual (Summer School)	15			
1320 Other School District/Govt Sources (in-state)	25			
1510 Interest on Idle Funds	35			
1700 Student Activities(Reimbursement)	45			
1900 Other Revenue From Local Source				
1990 Miscellaneous	75	5,550		20,000
4000 FEDERAL SOURCES				
4590 Other Federal Aid	115			
5000 OTHER				
5206 Transfer From General	135	439,000	45,000	0
5208 Transfer From Supplemental General	140	465,000	460,000	0
5253 Transfer From Contingency Reserve	145	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	**170**	938,378	980,531	491,983
TOTAL EXPENDITURES & TRANSFERS	175	462,847	508,548	491,983
UNENCUMBERED CASH BALANCE JUNE 30	190	475,531	471,983	0

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STATE OF KANSAS
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2026-2027

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210			
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional & Technical Serv	235	311,942	284,064	311,961
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	77	40,250	13,958
600 Supplies				
610 General Supplemental (Teaching)	255			
644 Textbooks	260			

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
650 Supplies (Technology Related)	263		202	
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280			
120 Non-Licensed	285	44,751	47,108	49,228
200 Employee Benefits				
210 Insurance (Employee)	290	9,380	11,891	12,426
220 Social Security	295	3,473	3,306	3,455
290 Other	300	442	833	870
300 Purchased Professional & Technical Serv	305		25,000	
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	330			
120 Non-Licensed	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books (not textbooks) & Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Licensed	390			
120 Non-Licensed	395			
200 Employee Benefits				
210 Insurance (Employee)	400			
220 Social Security	405			
290 Other	410			
300 Purchased Professional & Technical Serv	415			
500 Other Purchased Services	420			
600 Supplies	425			
700 Property (Equipment & Furnishings)	430			
800 Other	435			
2500 Central Services				

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
100 Salaries 110 Licensed	535			
120 Non-Licensed	540	70,681	72,595	75,862
200 Employee Benefits 210 Insurance	545	16,244	17,420	18,204
220 Social Security	550	5,173	5,189	5,423
290 Other	555	684	570	596
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		120	
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			

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
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*	~~~	462,847	508,548	491,983

**Goes to Budget Line 175.*

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STATE OF KANSAS
Budget Form USD-E
2026-2027

AT-RISK EDUCATION FUND	Code 13 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	2,638,249	426,788	1,123,134
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05			
1315 Individual (Summer School)	15			
1320 Other School District/Govt Sources (in-state)	25			
1510 Interest on Idle Funds	35			
1700 Student Activities(Reimbursement)	45			
1900 Other Revenue From Local Source				
1990 Miscellaneous	75			
4000 FEDERAL SOURCES				
4590 Other Federal Aid	115			
5000 OTHER				
5206 Transfer From General	135	6,563,311	9,848,328	10,094,536
5208 Transfer From Supplemental General	140	1,764,914	4,705,020	4,916,746
5253 Transfer From Contingency Reserve	145	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	**170**	10,966,474	14,980,136	16,134,416
TOTAL EXPENDITURES & TRANSFERS	175	10,539,686	13,857,002	16,134,416
UNENCUMBERED CASH BALANCE JUNE 30	190	426,788	1,123,134	0

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STATE OF KANSAS
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AT-RISK EDUCATION FUND	Code 13 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	7,668,073	10,738,055	12,026,622
120 Non-Licensed	215	241,462	220,954	230,897
200 Employee Benefits				
210 Insurance (Employee)	220	1,140,053	1,564,001	1,650,021
220 Social Security	225	574,122	813,372	849,974
290 Other	230	70,622	94,202	98,441
300 Purchased Professional & Technical Serv	235	18,000	15,000	15,675
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	43,959	46,500	70,000
600 Supplies				
610 General Supplemental (Teaching)	255	6,437	27,982	31,254
644 Textbooks	260			75,000

AT-RISK EDUCATION FUND	Code 13 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			120,500
700 Property (Equipment & Furnishings)	270			
800 Other	275			25,000
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280	631,887	270,383	647,407
120 Non-Licensed	285			
200 Employee Benefits				
210 Insurance (Employee)	290	70,194	24,891	26,011
220 Social Security	295	48,310	19,012	19,868
290 Other	300	5,700	2,848	2,976
300 Purchased Professional & Technical Serv	305	5,233	5,233	5,468
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			25,000
700 Property (Equipment & Furnishings)	320			
800 Other	325	1,026	1,246	1,302
2200 Instr Support Staff				
100 Salaries				
110 Licensed	330			
120 Non-Licensed	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books (not textbooks) & Periodicals	365			
650 Technology Supplies	370			65,000
680 Miscellaneous Supplies	375			60,000
700 Property (Equipment & Furnishings)	380			
800 Other	385			37,000
2400 School Administration				
100 Salaries				
110 Licensed	390			
120 Non-Licensed	395			
200 Employee Benefits				
210 Insurance (Employee)	400			
220 Social Security	405			
290 Other	410			
300 Purchased Professional & Technical Serv	415			
500 Other Purchased Services	420			
600 Supplies	425			
700 Property (Equipment & Furnishings)	430			
800 Other	435			
2500 Central Services				

AT-RISK EDUCATION FUND	Code 13 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
100 Salaries 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	14,608	13,323	51,000
620 Energy 621 Heating	500			
622 Electricity	505			
626 Motor Fuel (not schoolbus)	510			
629 Other	515			
680 Miscellaneous Supplies	520			
700 Property (Equipment & Furnishings)	525			
800 Other	530			
2700 Student Transportation Services 120 Non-Licensed Salaries	531			
200 Employee Benefits	532			
626 Motor Fuel	590			
800 Other	533			
2900 Other Support Services 100 Salaries 110 Licensed	600			
120 Non-Licensed	605			
200 Employee Benefits 210 Insurance	610			
220 Social Security	615			

AT-RISK EDUCATION FUND	Code 13 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
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*	~~~	10,539,686	13,857,002	16,134,416

**Goes to Budget Line 175.*

USD # 250

STATE OF KANSAS
Budget Form USD-E
2026-2027

BILINGUAL EDUCATION	Code 14 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	238,318	79,499	80,035
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15			
4000 FEDERAL SOURCES				
4520 Bilingual Aid	35			
4590 Other Federal Aid	40			
5000 OTHER				
5206 Transfer From General	45	277,123	311,600	389,500
5208 Transfer From Supplemental General	50	218,270	217,400	208,189
5253 Transfer From Contingency Reserve	55	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	**170**	733,711	608,499	677,724
TOTAL EXPENDITURES & TRANSFERS	175	654,212	528,464	677,724
UNENCUMBERED CASH BALANCE JUNE 30	190	79,499	80,035	0

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STATE OF KANSAS
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2026-2027

BILINGUAL EDUCATION	Code 14 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	447,396	339,247	478,971
120 Non-Licensed	215	83,431	72,539	74,352
200 Employee Benefits				
210 Insurance (Employee)	220	69,572	75,105	76,983
220 Social Security	225	38,067	33,058	33,884
290 Other	230	5,878	5,309	5,442
300 Purchased Professional & Technical Serv	235	3,621	3,206	3,286
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
564 Payment to Bilingual Education Coop	250			
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260	6,117	0	4,806
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			
2000 Support Services				

BILINGUAL EDUCATION	Code 14 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
2100 Student Support Services				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instructional Support Staff				
100 Salaries				
110 Licensed	335			
120 Non-Licensed	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365	130		
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2400 School Administration				
100 Salaries				
110 Licensed	395			
120 Non-Licensed	400			
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410			
290 Other	415			
300 Purchased Professional & Technical Serv	420			
500 Other Purchased Services	425			
600 Supplies	430			
700 Property (Equipment & Furnishings)	435			
800 Other	440			
2500 Central Services				
100 Salaries				
110 Licensed	540			
120 Non-Licensed	545			
200 Employee Benefits				
210 Insurance	550			

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

BILINGUAL EDUCATION	Code 14 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
800 Other	650			
TOTAL EXPENDITURES*	~~~	654,212	528,464	677,724

**Goes to Budget Line 175.*

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STATE OF KANSAS
Budget Form USD-E
2026-2027

VIRTUAL EDUCATION	Code 15 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	164,487	188,687	1
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1311 Individuals	05			
1320 Other School District/Govt Sources (in-state)	25			
1510 Interest on Idle Funds	35			
1900 Other Revenue From Local Source				
1990 Miscellaneous	75			
5000 OTHER				
5206 Transfer From General	135	119,218	10,501	221,425
5208 Transfer From Supplemental General	140	0	0	0
5253 Transfer From Contingency Reserve	145	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	**170**	283,705	199,188	221,426
TOTAL EXPENDITURES & TRANSFERS	175	95,018	199,187	221,426
UNENCUMBERED CASH BALANCE JUNE 30	190	188,687	1	0

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VIRTUAL EDUCATION	Code 15 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210			
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional & Technical Serv	235		87,609	96,459
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
564 Payment to Virtual Education Coop	245			
590 Other	250	95,018	111,578	124,967
600 Supplies				
610 General Supplemental (Teaching)	255			
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			

VIRTUAL EDUCATION	Code 15 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280			
120 Non-Licensed	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	330			
120 Non-Licensed	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books (not textbooks) and Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Licensed	445			
120 Non-Licensed	450			
200 Employee Benefits				
210 Insurance (Employee)	455			
220 Social Security	460			
290 Other	465			
300 Purchased Professional & Technical Serv	470			
500 Other Purchased Services	475			
600 Supplies	480			
700 Property (Equipment & Furnishings)	485			
800 Other	490			
2500 Central Services				
100 Salaries				
110 Licensed	590			
120 Non-Licensed	595			
200 Employee Benefits				

VIRTUAL EDUCATION	Code 15 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
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			
200 Employee Benefits 210 Insurance (Employee)	500			
220 Social Security	505			
290 Other	510			
300 Purchased Professional & Technical Serv	515			
400 Purchased Property Services 411 Water/Sewer	520			
420 Cleaning	525			
430 Repairs & Maintenance	530			
440 Rentals	535			
490 Other	540			
500 Other Purchased Services	545			
600 Supplies 610 General Supplies	550			
620 Energy 621 Heating	555			
622 Electricity	560			
626 Motor Fuel (not school bus)	565			
629 Other	570			
680 Miscellaneous Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2900 Other Support Services 100 Salaries 110 Licensed	650			
120 Non-Licensed	655			
200 Employee Benefits 210 Insurance	660			
220 Social Security	665			
290 Other	670			
300 Purchased Professional & Technical Serv	675			
400 Purchased Property Services	680			
500 Other Purchased Services	685			
600 Supplies	690			
700 Property (Equipment & Furnishings)	695			
800 Other	700			
TOTAL EXPENDITURES*	~~~	95,018	199,187	221,426

**Goes to Budget Line 175.*

CAPITAL OUTLAY	Code 16 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)	18 mo. Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	3,761,617	6,546,569	7,222,625	7,222,625
Cancellation of Prior Year Encumbrances	03				
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2023 $	05	180,331			
2024 $	10	1,467,699	176,113		
2025 $	15		1,562,026	144,473	144,473
2026 $	20			1,512,300	1,758,488
1140 Delinquent Tax	25	18,833	29,007	17,428	26,129
1510 Interest on Idle Funds	30	509,837	357,332		0
July - December Estimate	35				
1900 Other Revenue From Local Source	40	101,553	381,960		0
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	83,453	89,351	161,214	161,214
July - December Estimate	60				80,607
2450 Recreational Vehicle Tax	65	539	457	1,001	1,001
July - December Estimate	66				501
2460 Commercial Vehicle Tax	67	7,354	7,719	8,621	8,621
July - December Estimate	68				4,311
2600 Other County Revenue	70				0
July - December Estimate	75				
2800 In Lieu of Taxes IRBs/Rental Excise	80			964	964
July - December Estimate	82				482
3000 STATE SOURCES					
3223 Capital Outlay State Aid	87	1,205,442	1,208,138	1,213,357	1,213,357
4000 FEDERAL SOURCES					
4390 Impact Aid Construction	90				0
July - December Estimate	95				
4590 Other Federal Aid	97				0
5000 OTHER					
5206 Transfer From General	100	929,209	500,000	20,635	20,635
RESOURCES AVAILABLE	**170**	8,265,867	10,858,672	10,302,618	10,643,408
TOTAL EXPENDITURES & TRANSFERS	175	1,719,298	3,636,047	8,679,704	8,679,704
July - December Estimate	180	~~~~~~~~~~	~~~~~~~~~~	~~~~~~~~~~	1,963,704
TOTAL OPERATION EXPENDITURE (18 MO)	**185**	~~~~~~~~~~	~~~~~~~~~~	~~~~~~~~~~	10,643,408
UNENCUMBERED CASH BALANCE JUNE 30	190	6,546,569	7,222,625	1,622,914	~~~~~~~~~~

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CAPITAL OUTLAY	Code 16 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
600 Supplies - Performance Uniforms	205			
650 Supplies - Technology Software	207			
700 Property (Equipment & Furnishings)	210	205,441	266,738	333,423
2000 Support Services				
2100 Student Support Services				
650 Supplies - Technology Software	213			
700 Property (Equipment & Furnishings)	215			
2200 Instructional Support Staff				
650 Supplies - Technology Software	217			
700 Property (Equipment & Furnishings)	220			98,257

CAPITAL OUTLAY	Code 16 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
2300 General Administration				
650 Supplies - Technology Software	223			
700 Property (Equipment & Furnishings)	225			
2400 School Administration				
650 Supplies - Technology Software	227			
700 Property (Equipment & Furnishings)	230			
2500 Central Services				
100 Salaries				
120 Non-Licensed	236			
200 Employee Benefits				
210 Insurance (Employee)	237			
220 Social Security	238			
290 Other	239			
650 Supplies - Technology Software	233			
700 Property (Equipment & Furnishings)	235			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	310			738,000
200 Employee Benefits				
210 Insurance (Employee)	315			369,000
220 Social Security	320			95,940
290 Other	325			73,800
300 Purchased Professional & Technical Serv	330	320,449	1,001,939	1,102,133
400 Purchased Property Services				
420 Cleaning	335			
430 Repairs & Maintenance	340	6,000	208,993	240,342
440 Rentals	345			27,000
460 Repair of Buildings	350	37,021	52,820	66,025
490 Other	355			
500 Other Purchased Services	360			
600 Supplies				
610 General Supplies	363	9,000	7,799	10,529
650 Supplies - Technology Software	365			
700 Property (Equipment & Furnishings)	240			
2700 Transportation				
650 Supplies - Technology Software	370			
700 Property (Equipment & Buses)	243	221,561	582,589	669,977
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 Non-Licensed	375			560,000
200 Employee Benefits				
210 Insurance	380			280,000
220 Social Security	385			72,800
290 Other	390			56,000
300 Purchased Professional & Technical Serv	395			
400 Purchased Property Services	400			
500 Other Purchased Services	405			
600 Supplies	410			
650 Supplies - Technology Software	415			365,000
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			426,000
4200 Land Improvement	260			300,000
4300 Architectural & Engineering Services	265			225,000
4500 New Building Acquisition & Construction	275			275,000

CAPITAL OUTLAY	Code 16 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
4600 Site Improvement	280			250,000
4700 Building Improvements				
100 Salaries				
120 Non-Licensed	286			
200 Fringe Benefits				
210 Insurance	287			
220 Social Security	288			
290 Other	289			
400 Outside Contractors	290	919,826	1,515,169	2,045,478
4900 Other	291			
5100 Debt Service				
Capital Outlay Bond				
832 Interest	295			
890 Commission & Postage	300			
831 Principal	305			
TOTAL EXPENDITURES*	~~~	1,719,298	3,636,047	8,679,704

**Goes to Budget Line 175.*

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DRIVER TRAINING	Code 18 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	33,971	45,874	53,701
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15	2,784	3,000	
3000 STATE SOURCES				
3208 State Safety Aid	25	13,775	13,760	12,825
3209 Motorcycle Safety Aid	35			0
4000 FEDERAL SOURCES				
4590 Other Federal Aid	40			
5000 OTHER				
5206 Transfer From General	45	0	0	0
5208 Transfer From Supplemental General	50	0	0	0
5253 Transfer from Contingency Reserve	55	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	**170**	50,530	62,634	66,526
TOTAL EXPENDITURES & TRANSFERS	175	4,656	8,933	66,526
UNENCUMBERED CASH BALANCE JUNE 30	190	45,874	53,701	0

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DRIVER TRAINING	Code 18 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	3,425	8,063	9,272
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	1,014	617	710
290 Other	230	13	35	40
300 Purchased Professional & Technical Serv	235			12,825
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
590 Other	250			
600 Supplies				
610 General Supplemental (Teaching)	255	204	218	750
644 Textbooks	260			9,200
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			
2000 Support Services				

DRIVER TRAINING	Code 18 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
2100 Student Support Services				
100 Salaries				
110 Licensed	280			
120 Non-Licensed	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instructional Support Staff				
100 Salaries				
110 Licensed	330			
120 Non-Licensed	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books (not textbooks) & Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Licensed	390			
120 Non-Licensed	395			
200 Employee Benefits				
210 Insurance (Employee)	400			
220 Social Security	405			
290 Other	410			
300 Purchased Professional & Technical Serv	415			
500 Other Purchased Services	420			
600 Supplies	425			
700 Property (Equipment & Furnishings)	430			
800 Other	435			
2500 Central Services				
100 Salaries				
110 Licensed	565			
120 Non-Licensed	570			
200 Employee Benefits				
210 Insurance	575			

DRIVER TRAINING	Code 18 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
220 Social Security	580			
290 Other	585			
300 Purchased Professional & Technical Serv	590			
400 Purchased Property Services	595			
500 Other Purchased Services	600			
600 Supplies	605			
700 Property (Equipment & Furnishings)	610			
800 Other	615			
2600 Operations & Maintenance 100 Salaries 120 Non-Licensed	440			

DRIVER TRAINING	Code 18 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
200 Employee Benefits 210 Insurance (Employee)	445			
220 Social Security	450			
290 Other	455			
300 Purchased Professional & Technical Serv	460			
400 Purchased Property Services	465			
500 Other Purchased Services	470			
600 Supplies 610 General Supplies	475			
620 Energy 621 Heating	480			
622 Electricity	485			
626 Motor Fuel-not schoolbus	490			
629 Other	495			
680 Miscellaneous Supplies	500			
700 Property (Equipment & Furnishings)	505			
800 Other	510			
2650 Vehicle Operations & Maintenance Serv (Not Student Transportation) 100 Salaries 120 Non-Licensed	515			
200 Employee Benefits 210 Insurance	520			
220 Social Security	525			
290 Other	530			
300 Purchased Professional & Technical Serv	535			
442 Rental of Vehicles	540			
520 Insurance	545			2,325
626 Motor Fuel (not school bus)	550			3,624
700 Property (Equipment & Furnishings)	555			3,864
800 Other	560			17,500
2900 Other Support Services 100 Salaries 110 Licensed	630			
120 Non-Licensed	635			
200 Employee Benefits 210 Insurance	640			
220 Social Security	645			
290 Other	650			
300 Purchased Professional & Technical Serv	655			
400 Purchased Property Services	660			
500 Other Purchased Services	665			
600 Supplies	670			5,250
700 Property (Equipment & Furnishings)	675			
800 Other	680			1,166
TOTAL EXPENDITURES*	~~~	4,656	8,933	66,526

**Goes to Budget Line 175.*

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EXTRAORDINARY SCHOOL PROGRAM	Code 22 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1310 Tuition Individual-Class Fees	05			
1510 Interest on Idle Funds	10			
1900 Other Revenue From Local Source	15			
4000 FEDERAL SOURCES				
4590 Other Federal Aid	40			
5000 OTHER				
5206 Transfer From General	85	0	0	0
5208 Transfer From Supplemental General	90	0	0	0
5253 Transfer From Contingency Reserve	95	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	**170**	0	0	0
TOTAL EXPENDITURES & TRANSFERS	175	0	0	0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0

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EXTRAORDINARY SCHOOL PROGRAM	Code 22 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210			
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/LEA's Out of State	245			
563 Tuition/Private Sources	250			
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260			
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			
300 Purchased Professional & Technical Serv	310			
400 Supplies (Technology Related)	313			

EXTRAORDINARY SCHOOL PROGRAM	Code 22 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 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. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
200 Employee Benefits 210 Insurance (Employee)	505			
220 Social Security	510			
290 Other	515			
300 Purchased Professional & Technical Serv	520			
400 Purchased Property Serv 411 Water/Sewer	525			
420 Cleaning	530			
430 Repairs & Maintenance	535			
440 Rentals	540			
490 Other	545			
500 Other Purchased Services	550			
600 Supplies 610 General Supplies	555			
620 Energy 621 Heating	560			
622 Electricity	565			
626 Motor Fuel (not school bus)	570			
629 Other	575			
680 Miscellaneous Supplies	580			
700 Property (Equipment & Furnishings)	585			
800 Other	590			
2900 Other Support Services 100 Salaries 110 Licensed	650			
120 Non-Licensed	655			
200 Employee Benefits 210 Insurance	660			
220 Social Security	665			
290 Other	670			
300 Purchased Professional & Technical Serv	675			
400 Purchased Property Services	680			
500 Other Purchased Services	685			
600 Supplies	690			
700 Property (Equipment & Furnishings)	695			
800 Other	700			
TOTAL EXPENDITURES*	~~~	0	0	0

**Goes to Budget Line 175.*

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FOOD SERVICE	Code 24 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	1,442,792	1,561,994	1,388,662
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES*				
1510 Interest on Idle Funds	05	33,076	35,981	
1600 Food Service				
1611 Student Sales (Lunch)	15	227,467	1,633	0
1612 Student Sales (Breakfast)	25			0
1613 Student Sales (Spec Milk)	35		156	0
1614 Student Sales (Snacks/Supper)	40			0
1620 Adult & Student Sales (Non-Reimbursable Prog)	45	23,386	17,910	22,240
1990 Miscellaneous	55	28,935	22,530	
3000 STATE SOURCES				
3203 School Food Assistance	65	107,508	19,632	14,589
4000 FEDERAL SOURCES				
4550 Child Nutrition Programs	75	2,043,913	2,404,240	2,302,278
4590 Other Federal Aid	80	19,082		
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	3,926,159	4,064,076	3,727,769
TOTAL EXPENDITURES & TRANSFERS	175	2,364,165	2,675,414	3,727,769
UNENCUMBERED CASH BALANCE JUNE 30	190	1,561,994	1,388,662	0

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

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FOOD SERVICE	Code 24 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	210			
200 Employee Benefits				
210 Insurance (Employee)	215			
220 Social Security	220			
290 Other	225			
400 Purchased Property Services				
411 Water/Sewer	230			
490 Other	235			
500 Other Purchased Services	240	3,640	13,028	1,068,847
600 Supplies				
610 General Supplies	245			157,261
620 Energy				

FOOD SERVICE	Code 24 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
621 Heating	250			
622 Electricity	255			
626 Motor Fuel (not school bus)	260			4,921
629 Other	265			
680 Miscellaneous Supplies	270			15,700
700 Property (Equipment & Furnishings)	275			
800 Other	280			
3000 Operation of NonInstructional Services				
3100 Food Service Operation				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290	629,370	730,591	763,468
200 Employee Benefits				
210 Insurance	295	135,930	154,172	161,110
220 Social Security	300	46,378	39,613	41,396
290 Other	305	8,219		15,250
500 Other Purchased Services				
520 Insurance	310			
570 Food Service Management	315			
590 Other Purchased Services	320	356	16,099	17,709
600 Supplies				
630 Food & Milk	325	1,333,895	1,423,902	1,084,000
680 Miscellaneous Supplies	330	170,747	288,032	316,835
700 Property (Equipment & Furnishings)	335	21,142	9,977	60,000
800 Other	340	14,488		21,272
TOTAL EXPENDITURES*	~~~	2,364,165	2,675,414	3,727,769

**Goes to Budget Line 175.*

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PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	38,032	91,117	38,262
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15			
3000 STATE SOURCES				
3204 Professional Development Aid	25	16,138	0	22,921
4000 FEDERAL SOURCES				
4500 Aid	40			
5000 OTHER				
5206 Transfer From General	45	79,808	0	21,000
5208 Transfer From Supplemental General	50	81,665	0	0
5253 Transfer From Contingency Reserve	55	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	170	215,643	91,117	82,183
TOTAL EXPENDITURES & TRANSFERS	175	124,526	52,855	82,183
UNENCUMBERED CASH BALANCE JUNE 30	190	91,117	38,262	0

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STATE OF KANSAS
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PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
2000 Support Services				
2200 Instr Support Staff				
100 Salaries				
110 Licensed	210		4,878	4,926
120 Non-Licensed	215	59,001		
200 Employee Benefits				
210 Insurance (Employee)	220	4,916	1	5,039
220 Social Security	225	1	532	542
290 Other	230	17,134	14	18,255
300 Purchased Professional & Technical Serv	235		0	
400 Purchased Property Services	237	43,448	46,530	52,496
500 Other Purchased Services	240		0	
600 Supplies				
640 Books (not textbooks) & Periodicals	245			
650 Technology Supplies	250			
680 Miscellaneous Supplies	255	26	900	925
700 Property (Equipment & Furnishings)	260			
800 Other	265			
2500 Central Services				
100 Salaries				
110 Licensed	270			
120 Non-Licensed	275			
200 Employee Benefits				

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
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*	~~~	124,526	52,855	82,183

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

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2026-2027

PARENT EDUCATION PROGRAM	Code 28 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Support Services Student				
100 Salaries				
110 Licensed	210			
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				
561 Payment to Other School District	240			
564 Payment to Coops/Interlocal	245			
590 Other	250			
600 Supplies				
640 Books (not textbooks) & Periodicals	255			
650 Technology Supplies	260			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	280			
120 Non-Licensed	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			

PARENT EDUCATION PROGRAM	Code 28 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2500 Central Services				
100 Salaries				
110 Licensed	330			
120 Non-Licensed	335			
200 Employee Benefits				
210 Insurance	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	360			
500 Other Purchased Services	365			
600 Supplies	370			
700 Property (Equipment & Furnishings)	375			
800 Other	380			
2900 Other Support Services				
100 Salaries				
110 Licensed	390			
120 Non-Licensed	395			
200 Employee Benefits				
210 Insurance	400			
220 Social Security	405			
290 Other	410			
300 Purchased Professional & Technical Serv	415			
400 Purchased Property Services	420			
500 Other Purchased Services	425			
600 Supplies	430			
700 Property (Equipment & Furnishings)	435			
800 Other	440			
TOTAL EXPENDITURES*	~~~	0	0	0

**Goes to Budget Line 175.*

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

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

SUMMER SCHOOL	Code 29 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335			
120 Non-Licensed	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2400 School Administration				
100 Salaries				
110 Licensed	460			
120 Non-Licensed	465			
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475			
290 Other	480			
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Serv	490			
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520			
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530			
290 Other	535			
300 Purchased Professional & Technical Serv	540			
400 Purchased Property Services				
411 Water/Sewer	545			
420 Cleaning	550			
430 Repairs & Maintenance	555			

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

**Goes to Budget Line 175.*

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SPECIAL EDUCATION	Code 30 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	65,130	2,048,130	2,642,363
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15			
1980 Reimbursements	20			
3000 STATE SOURCES				
3211 Deaf/Blind	35			
4000 FEDERAL SOURCES				
4310 PL 382 Special Ed (formerly PL:874)	45			
4560 Aid Regular*	55			
4570 Medicaid	60			
4590 Other Reserve Grants in Aid	65			
4595 ESSER I	67			
4605 ESSER II	68			
5000 OTHER				
5206 Transfer From General	75	4,533,789	4,965,388	5,561,235
5208 Transfer From Supplemental General	80	3,257,445	1,718,116	2,103,971
5253 Transfer From Contingency Reserve	85	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	**170**	7,856,364	8,731,634	10,307,569
TOTAL EXPENDITURES & TRANSFERS	175	5,808,234	6,089,271	10,307,569
UNENCUMBERED CASH BALANCEJUNE 30	190	2,048,130	2,642,363	0

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

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SPECIAL EDUCATION	Code 30 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210			
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
564 Payment to Spec Education Coop/Interlocal (Assessments)	250	1,898,044	2,560,480	3,456,648

SPECIAL EDUCATION	Code 30 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
565 Payment to Spec Education Coop/Interlocal (Flowthrough)	251	3,433,803	2,966,759	4,005,125
590 Other	255	3,350	3,400	75,323
600 Supplies				
610 General Supplemental (Teaching)	260		193	
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			38,000
700 Property (Equipment & Furnishings)	275			58,000
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335			
120 Non-Licensed	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration				
2330 Special Area Admin Services				
100 Salaries				
110 Licensed	395			
120 Non-Licensed	400			
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410			

SPECIAL EDUCATION	Code 30 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
290 Other	415			
300 Purchased Professional & Technical Serv	420			
400 Purchased Property Services	425			
500 Other Purchased Services	430			
600 Supplies	435			
700 Property (Equipment & Furnishings)	440			
800 Other	445			
2400 School Administration				
100 Salaries				
110 Licensed	450			
120 Non-Licensed	455			
200 Employee Benefits				
210 Insurance (Employee)	460			
220 Social Security	465			
290 Other	470			
300 Purchased Professional & Technical Serv	475			
500 Other Purchased Services	480			
600 Supplies	485			
700 Property (Equipment & Furnishings)	490			
800 Other	495			
2500 Central Services				
100 Salaries				
110 Licensed	800			
120 Non-Licensed	805			
200 Employee Benefits				
210 Insurance	810			
220 Social Security	815			
290 Other	820			
300 Purchased Professional & Technical Serv	825			
400 Purchased Property Services	830			
500 Other Purchased Services	835			
600 Supplies	840			
700 Property (Equipment & Furnishings)	845			
800 Other	850			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	500			
200 Employee Benefits				
210 Insurance (Employee)	505			
220 Social Security	510			
290 Other	515			
300 Purchased Professional & Technical Serv	520			
400 Purchased Property Services				
411 Water/Sewer	525			
420 Cleaning	530			
430 Repairs & Maintenance	535			
440 Rentals	540			
490 Other	545			
500 Other Purchased Services	550			
600 Supplies				

SPECIAL EDUCATION	Code 30 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
610 General Supplies	555			
620 Energy 621 Heating	560			
622 Electricity	565			
626 Motor Fuel (not school bus)	570			
629 Other	575			
680 Miscellaneous Supplies	580			
700 Property (Equipment & Furnishings)	585			
800 Other	590			
2700 Student Transportation Serv 2720 Supervision 100 Salaries 120 Non-Licensed	595	286,083	366,176	218,476
200 Employee Benefits 210 Insurance	600	81,634	94,494	141,741
220 Social Security	605	24,794	26,951	40,427
290 Other	610	4,582	2,009	3,014
400 Purchased Property Services	615			
600 Supplies	620			
700 Property (Equipment & Furnishings)	625			
800 Other	630			
2710 Vehicle Operating Services 100 Salaries 120 Non-Licensed	635			
200 Employee Benefits 210 Insurance	640			
220 Social Security	645			
290 Other	650			
400 Purchased Property Services 442 Rent of Vehicles (lease)	655			525,000
490 Other	660			433,364
500 Other Purchased Services 513 Contracting of Bus Services	665			452,000
519 Mileage in Lieu of Trans	670			42,521
520 Insurance	675	24,110	2,002	32,300
590 Other Purchased Services	680			126,350
600 Supplies 626 Motor Fuel	685	40,445	41,872	56,527
680 Miscellaneous Supplies	690	9,316	23,862	29,828
730 Equip (including buses)	695	2,073	1,073	375,000
800 Other	700			
2730 Vehicle Services & Maintenance Services 100 Salaries 120 Non-Licensed	705			
200 Employee Benefits 210 Insurance	710			
220 Social Security	715			
290 Other	720			
300 Purchased Professional & Technical Serv	725			
400 Purchased Property Services	730			

SPECIAL EDUCATION	Code 30 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
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			
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			135,000
400 Purchased Property Services	890			
500 Other Purchased Services	895			
600 Supplies	900			41,293
700 Property (Equipment & Furnishings)	905			21,632
800 Other	910			
TOTAL EXPENDITURES*	~~~	5,808,234	6,089,271	10,307,569

**Goes to Budget Line 175.*

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	4,072	26	50,640
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05			
1315 Individual (Summer School)	15			
1320 Other School District/Govt Sources (in-state)	25			
1510 Interest on Idle Funds	35			
1700 Student Activities (reimbursement)	45			
1900 Other Revenue From Local Source				
1910 User Charges	55			
1940 Sale & Rent of Textbook	65			
1990 Miscellaneous	75			
3000 STATE SOURCES				
3225 CTE Transportation State Aid	80	4,749	7,103	7,250
3240 Other State Grant	90			
4000 FEDERAL SOURCES				
4530 Vocational Aid				
4531 Regular Aid	115	5,398		
4532 Special Project Aid	125			
4590 Other Federal Aid	130			
5000 OTHER				
5206 Transfer From General	135	572,355	464,000	400,000
5208 Transfer From Supplemental General	140	0	154,000	122,969
5253 Transfer From Contingency Reserve	145	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	**170**	586,574	625,129	580,859
TOTAL EXPENDITURES & TRANSFERS	175	586,548	574,489	580,859
UNENCUMBERED CASH BALANCE JUNE 30	190	26	50,640	0

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CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	442,488	421,384	421,384
120 Non-Licensed	215		875	875
200 Employee Benefits				
210 Insurance (Employee)	220	75,873	74,331	77,000
220 Social Security	225	31,034	29,746	32,000
290 Other	230	3,921	3,436	3,500
300 Purchased Professional & Technical Serv	235		0	
400 Purchased Property Services	237	8,269	8,699	9,100

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
564 Payment to Vocational Education Coop	245			
590 Other	250	1,793	10,528	11,000
600 Supplies				
610 General Supplemental (Teaching)	255	23,170	25,490	26,000
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			
2100 Student Support Services				
100 Salaries				
110 Licensed	280			
120 Non-Licensed	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	330			
120 Non-Licensed	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books (not textbooks) & Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Licensed	445			
120 Non-Licensed	450			
200 Employee Benefits				
210 Insurance (Employee)	455			
220 Social Security	460			

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
290 Other	465			
300 Purchased Professional & Technical Serv	470			
500 Other Purchased Services	475			
600 Supplies	480			
700 Property (Equipment & Furnishings)	485			
800 Other	490			
2500 Central Services 100 Salaries 110 Licensed	590			
120 Non-Licensed	595			
200 Employee Benefits 210 Insurance	600			
220 Social Security	605			
290 Other	610			
300 Purchased Professional & Technical Serv	615			
400 Purchased Property Services	620			
500 Other Purchased Services	625			
600 Supplies	630			
700 Property (Equipment & Furnishings)	635			
800 Other	640			
2600 Operations & Maintenance 100 Salaries 120 Non-Licensed	495			
200 Employee Benefits 210 Insurance (Employee)	500			
220 Social Security	505			
290 Other	510			
300 Purchased Professional & Technical Serv	515			
400 Purchased Property Services 411 Water/Sewer	520			
420 Cleaning	525			
430 Repairs & Maintenance	530			
440 Rentals	535			
490 Other	540			
500 Other Purchased Services	545			
600 Supplies 610 General Supplies	550			
620 Energy 621 Heating	555			
622 Electricity	560			
626 Motor Fuel (not schoolbus)	565			
629 Other	570			
680 Miscellaneous Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2700 Student Transportation Services 120 Non-Licensed	586			
200 Employee Benefits	587			
500 Other Purchased Services 513 Contracting of Bus Services	596			

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
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*	~~~	586,548	574,489	580,859

**Goes to Budget Line 175.*

USD # 250

STATE OF KANSAS
Budget Form USD-E
2026-2027

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	549,790	912,205	915,364
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1700 Student Activities*				
1710 Admissions	10			
1790 Other Student Activity Income	20			
1900 Other Revenue From Local Sources*				
1920 Contributions & Donations	30	449,545	50,058	
1930 City/County Sales Tax	32			
1990 Miscellaneous	35			
3000 STATE SOURCES				
3227 Mental Health (School Liaison)	40			
3228 Mental Health (Community Mental Health)	45			
3230 Safe & Secure Schools Grant	55			22,147
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	999,335	962,263	937,511
TOTAL EXPENDITURES	175	87,130	46,899	937,511
UNENCUMBERED CASH BALANCE JUNE 30	190	912,205	915,364	0

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

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

Examples of funds to include:

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

USD # 250

STATE OF KANSAS
Budget Form USD-E
2026-2027

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210			
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional & Technical Serv	235			588,914
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	892	1,412	12,000
600 Supplies				
610 General Supplemental (Teaching)	260	82,677	16,990	102,600
644 Textbooks	265			

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
650 Supplies (Technology Related)	267			22,147
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			86,325
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	3,561	28,497	30,000
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff 100 Salaries 110 Licensed	335			
120 Non-Licensed	340			
200 Employee Benefits 210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional & Technical Serv	360			
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			

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
2400 School Administration 100 Salaries 110 Licensed	460			
120 Non-Licensed	465			
200 Employee Benefits 210 Insurance (Employee)	470			
220 Social Security	475			
290 Other	480			
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services 530 Communications (Telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services 100 Salaries 110 Licensed	680			
120 Non-Licensed	685			
200 Employee Benefits 210 Insurance	690			
220 Social Security	695			
290 Other	700			
300 Purchased Professional & Technical Serv	705			
400 Purchased Property Services	710			
500 Other Purchased Services	715			
600 Supplies	720			
700 Property (Equipment & Furnishings)	725			
800 Other	730			
2600 Operations & Maintenance 100 Salaries 120 Non-Licensed	520			
200 Employee Benefits 210 Insurance (Employee)	525			
220 Social Security	530			
290 Other	535			
300 Purchased Professional & Technical Serv	540			
400 Purchased Property Services 411 Water/Sewer	545			
420 Cleaning	550			
430 Repairs & Maintenance	555			
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services 520 Insurance	575			
590 Other	580			
600 Supplies 610 General Supplies	585			95,525
620 Energy 621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not schoolbus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			

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

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
200 Fringe Benefits 210 Insurance	865			
220 Social Security	870			
290 Other	875			
400 Outside Contractors	880			
4900 Other	885			
TOTAL EXPENDITURES*	~~~	87,130	46,899	937,511

**Goes to Budget Line 175.*

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

USD # 250

STATE OF KANSAS
Budget Form USD-E
2026-2027

SPECIAL RESERVE	Code 47 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	2026-2027 Actual (3)
UNENCUMBERED CASH BALANCE JULY 1	01		0	1,082,843
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Sources	07		154,843	
1961 Revenue From General	10			
1962 Revenue From Supplemental General	12			
1963 Revenue From Adult Education	15			
1964 Revenue From Adult Supplemental Education	20			
1965 Revenue From Bilingual Education	25			
1966 Revenue From Driver Training	30			
1967 Revenue From Extraordinary School	37			
1968 Revenue From Food Service	40			
1969 Revenue From Professional Development	45			
1970 Revenue From Parent Education	50			
1971 Revenue From Summer School	52			
1972 Revenue From Special Education	55			
1975 Revenue From Career and Postsecondary E	65			
1977 Revenue From Federal Funds	71			
1978 Revenue From Contingency Reserve	72	0	0	
1979 Revenue From Special Liability Expense	75	0	0	
1980 Revenue From Preschool-Aged At-Risk	77			
1981 Revenue From At Risk (K-12)	78			
1982 Revenue From Virtual Education	79			
5000 OTHER				
5206 Transfer from General	80	0	928,000	
5208 Transfer from Supplemental General	81	0	0	
RESOURCES AVAILABLE	82	0	1,082,843	
EXPENDITURES				
210 Health Care Services	85			
211 Disability Income Benefits	90			
212 Group Life Insurance	95			
260 School Workers' Compensation	100			
520 Risk Management Insurance	105			
TOTAL EXPENDITURES & TRANSFERS	175	0	0	
UNENCUMBERED CASH BALANCE JUNE 30	190	0	1,082,843	

KPERS SPECIAL RETIREMENT CONTRIBUTION	Code 51 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	~~~~~~~~~~	~~~~~~~~~~	~~~~~~~~~~
Cancellation of Prior Year Encumbrances	03	~~~~~~~~~~	~~~~~~~~~~	~~~~~~~~~~
REVENUES				
3000 STATE SOURCES				
3221 KPERS	05	2,844,878	2,910,719	3,431,010
RESOURCES AVAILABLE	**70**	2,844,878	2,910,719	3,431,010
EXPENDITURES				
1000 Instruction				
200 Employee Benefits	75	1,692,014	1,578,352	1,964,565
2100 Student Support				
200 Employee Benefits	80	97,086	114,440	134,896
2200 Instructional Support				
200 Employee Benefits	85	94,433	111,313	131,210
2300 General Administration				
200 Employee Benefits	90	29,450	34,714	40,919
2400 School Administration				
200 Employee Benefits	95	537,768	633,894	649,741
2500 Central Services				
200 Employee Benefits	100	71,054	83,755	98,726
2600 Operations & Maintenance				
200 Employee Benefits	105	176,013	207,475	244,561
2700 Student Transportation Services				
200 Employee Benefits	110	87,992	103,721	122,261
2900 Other Support Services				
200 Employee Benefits	113			
3000 Food Service				
200 Employee Benefits	115	59,068	43,055	44,131
TOTAL EXPENDITURES	175	2,844,878	2,910,719	3,431,010
UNENCUMBERED CASH BALANCE JUNE 30	190	~~~~~~~~~~	~~~~~~~~~~	~~~~~~~~~~

USD # 250

STATE OF KANSAS
Budget Form USD-E
2026-2027

CONTINGENCY RESERVE	Code 53 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	1,371,000	2,000,000	2,000,000
Cancellation of Prior Year Encumbrances	03			
REVENUES				
5000 OTHER				
5206 Transfer From General	05	629,000	0	
RESOURCES AVAILABLE	170	2,000,000	2,000,000	
TOTAL EXPENDITURES & TRANSFERS	175	0	0	
UNENCUMBERED CASH BALANCE JUNE 30	190	2,000,000	2,000,000	

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STATE OF KANSAS
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2026-2027

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

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

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

CONTINGENCY RESERVE	Code 53 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
520 Insurance	908			
626 Motor Fuel	910			
730 Equipment (Including Buses)	912			
800 Other	914			
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 Non-Licensed	916			
200 Employee Benefits				
210 Insurance	918			
220 Social Security	920			
290 Other	922			
300 Purchased Professional & Technical Serv	924			
400 Purchased Property Services	926			
500 Other Purchased Services	928			
600 Supplies	930			
730 Equipment	932			
800 Other	934			
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Licensed	936			
200 Employee Benefits				
210 Insurance	938			
220 Social Security	940			
290 Other	942			
300 Purchased Professional & Technical Serv	944			
400 Purchased Property Services	946			
500 Other Purchased Services	948			
600 Supplies	950			
730 Equipment	952			
800 Other	954			
2900 Other Support Services				
100 Salaries				
110 Licensed	825			
120 Non-Licensed	830			
200 Employee Benefits				
210 Insurance	835			
220 Social Security	840			
290 Other	845			
300 Purchased Professional & Technical Serv	850			
400 Purchased Property Services	855			
500 Other Purchased Services	860			
600 Supplies	865			
700 Property (Equipment & Furnishings)	870			
800 Other	875			
3300 Community Services Operations	680			
5200 TRANSFER TO:				
932 Adult Education	730			
934 Adult Suppl Education	735			
936 Bilingual Education	740			
937 Virtual Education	745			
940 Driver Training	750			
943 Extraordinary School Prog	757			
944 Food Service	760			
946 Professional Development	765			
948 Parent Education Program	770			
949 Summer School	773			
950 Special Education	775			
954 Career and Postsecondary Education	790			
960 Special Reserve Fund	853			
963 Special Liability Expense Fund	800			

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

**Goes to Budget Line 175.*

TEXTBOOK & STUDENT MATERIAL REVOLVING	Code 55 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	366,214	355,855	404,850
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	04			
1740 Fees (Rental)	05			
1911 Fines	10			
1942 Rental Fees & Books	15	337,204	166,769	
1990 Miscellaneous	20			
4000 FEDERAL SOURCES				
4590 Other Federal Aid	22			
5000 OTHER				
5206 Transfer From General	25	0	0	
5208 Transfer From Supplemental General	30	0	0	
5253 Transfer From Contingency Reserve	35	0	0	
RESOURCES AVAILABLE	40	703,418	522,624	
EXPENDITURES				
1000 Instruction				
600 Supplies				
644 Textbooks	75			
645 Workbooks	80			
646 Repairing Textbooks	85			
649 Other Materials & Supplies	90			
650 Supplies (Technology Related)	93			
2200 Support Services				
680 Miscellaneous Supplies				
681 Special Clothing & Towels	95			
682 Musical Instruments	100			
683 Other Material & Supplies	105			
684 Other	110	347,563	117,774	
TOTAL EXPENDITURES & TRANSFERS	175	347,563	117,774	
UNENCUMBERED CASH BALANCE JUNE 30	190	355,855	404,850	

USD # 250

STATE OF KANSAS
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ACTIVITY FUND	Code 56 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	165,183	169,673	229,171
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1710 Admissions/Gate Receipts	50	85,633	70,767	
1730 Student Organization Membership Dues	15	7,843	17,153	
1790 Other Student Activity Income	55	219,272	216,258	
1900 Other Revenue From Local Source				
1980 Reimbursements	60			
RESOURCES AVAILABLE	170	477,931	473,851	
TOTAL EXPENDITURES	175	308,258	244,680	
UNENCUMBERED CASH BALANCE JUNE 30	190	169,673	229,171	~~~~~~~~~~

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

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

This does not include student organizations or clubs.

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2026-2027

ACTIVITY FUND	Code 56 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210			
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional and Tech Services	232			
600 Supplies	235	308,258	244,680	
700 Property (Equipment & Furnishings)	240			
800 Other	245			
2700 Student Transportation Serv				
100 Salaries				
120 Non-Licensed	250			
200 Employee Benefits				
210 Insurance	255			
220 Social Security	260			
290 Other	265			
600 Supplies	270			
730 Equipment	275			
800 Other	280			
TOTAL EXPENDITURES*	~~~	308,258	244,680	~~~~~~~~~~

**Goes to Budget Line 175.*

BOND & INTEREST #1	Code 62 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)	18 mo. Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	2,769,395	2,181,077	3,674,696	3,674,696
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2023 $	05	226,259			
2024 $	10	1,830,178	221,910		
2025 $	15		2,091,584	233,271	233,271
2026 $	20			2,294,743	
1140 Delinquent Tax	25	22,959	34,446	23,735	35,585
1510 Interest on Idle Funds	30				0
July - December Estimate	35				
1900 Other Revenue From Local Source	40	197,528	2,130,381		0
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	104,846	112,950	208,810	208,810
July - December Estimate	60				104,405
2450 Recreational Vehicle Tax	65	678	577	1,296	1,296
July - December Estimate	66				648
2460 Commercial Vehicle Tax	67	9,228	9,765	11,166	11,166
July - December Estimate	68				5,583
2800 In Lieu of Taxes IRBs/Rental Excise	70		434	1,250	1,250
July - December Estimate	72				625
3000 STATE SOURCES					
3217 State Aid (prior July 1, 2015)	76			0	0
July - December Estimate*	77				
3217 State Aid (after 7/1/15 and prior 6/30/17)	78	503,477	388,837	194,130	194,130
July - December Estimate*	79				116,478
3217 State Aid (after 7/1/17 and before 6/30/22)	83	150,668	117,186	58,593	58,593
July - December Estimate*	84				35,156
3217 State Aid (after 7/1/22)	86			0	0
July - December Estimate*	87				
5000 OTHER FINANCING SOURCES					
5140 Federal Tax Credit	80			0	0
July - December Estimate*	81				
RESOURCES AVAILABLE	82	5,815,216	7,289,147	6,701,690	4,681,692
EXPENDITURES					
5100 DEBT SERVICE					
832 Interest	85	1,939,139	1,874,451	1,785,327	
890 Bond Fees	90				
831 Principal	95	1,695,000	1,740,000	1,825,000	
TOTAL EXPENDITURES	100	3,634,139	3,614,451	3,610,327	3,610,327
832 Interest Due July-December	105				869,851
890 Bond Fees July-December	110				
831 Principal Due July-December	115				1,915,000
990 Cash Basis Reserve	120				902,500
TOTAL OPERATING EXPENDITURE (18 MO)	185				7,297,678
UNENCUMBERED CASH BALANCE JUNE 30	190	2,181,077	3,674,696	3,091,363	~~~~~~~~~~
	195	TAX REQUIRED (Line 185 minus Line 82)			2,615,986
	200	Delinquent Tax			52,320
	205	Amount of 2026 Tax to be Levied			2,668,306

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

**July - December estimate must be entered manually.*

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

BOND & INTEREST #2	Code 63 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)	18 mo. Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0	0
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2023 $	05				
2024 $	10				
2025 $	15		0	0	0
2026 $	20			0	
1140 Delinquent Tax	25			0	0
1510 Interest on Idle Funds	30				0
July - December Estimate	35				
1900 Other Revenue From Local Source	40				0
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55			0	0
July - December Estimate	60				0
2450 Recreational Vehicle Tax	65			0	0
July - December Estimate	66				0
2460 Commercial Vehicle Tax	67			0	0
July - December Estimate	68				0
2800 In Lieu of Taxes IRBs/Rental Excise	70			0	0
July - December Estimate	72				0
3000 STATE SOURCES					
3217 State Aid (prior 7/1/15)	76			0	0
July - December Estimate *	77				
3217 State Aid (after 7/1/15 and prior 6/30/17)	78			0	0
July - December Estimate *	79				
3217 State Aid (after 7/1/17 and prior 6/30/22)	83			0	0
July - December Estimate *	84				
3217 State Aid (after 7/1/22)	86			0	0
July - December Estimate *	87				
5000 OTHER FINANCING SOURCES					
5140 Federal Tax Credit	80			0	0
July - December Estimate*	81				
RESOURCES AVAILABLE	82	0	0	0	0
EXPENDITURES					
5100 DEBT SERVICE					
832 Interest	85				
890 Bond Fees	90				
831 Principal	95				
TOTAL EXPENDITURES	100	0	0	0	0
832 Interest Due July-December	105				
890 Bond Fees July-December	110				
831 Principal Due July-December	115				
990 Cash Basis Reserve	120				
TOTAL OPERATING EXPENDITURE (18 MO)	185				0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0	~~~~~~~~~~
	195	TAX REQUIRED (Line 185 minus Line 82)			0
	200	Delinquent Tax			0
	205	Amount of 2026 Tax to be Levied			0

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

**July - December estimate must be entered manually.*

Notice of Hearing 2026-2027 Budget

The governing body of Unified School District 250 will meet on the 14th day of September 2026 at 5:50 PM at 510 Deill St., Pittsburg, KS 66762 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 USD #250 District Office on the district website and will be available at this hearing.

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

		2024-2025 Actual		2025-2026 Actual		2026-2027 Proposed Budget		
	Code 99 Line	Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2026 Tax to be Levied (6)	Est. Tax Rate* (7)
OPERATING								
General	06	29,957,901	20.000	30,060,509	20.000	30,520,840	3,177,154	20.000
Supplemental General (LOB)	08	9,654,891	15.193	9,996,549	16.760	10,106,240	3,376,229	15.482
SPECIAL REVENUE								
Federal Funds	07	3,782,731		2,295,196		5,038,077		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	462,847		508,548		491,983		
Adult Supplemental Education	12	0		0		0		
At-Risk Education Fund	13	10,539,686		13,857,002		16,134,416		
Bilingual Education	14	654,212		528,464		677,724		
Virtual Education	15	95,018		199,187		221,426		
Capital Outlay	16	1,719,298	8.000	3,636,047	8.000	8,679,704	1,758,488	8.000
Driver Training	18	4,656		8,933		66,526		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	2,364,165		2,675,414		3,727,769		
Professional Development	26	124,526		52,855		82,183		
Parent Education Program	28	0		0		0		
Summer School	29	0		0		0		
Special Education	30	5,808,234		6,089,271		10,307,569		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	586,548		574,489		580,859		
Gifts and Grants	35	87,130		46,899		937,511		
Special Liability Expense Fund	42	0	0.000	0	0.000	0	0	0.000
Extraordinary Growth Facilities	45	0	0.000	0	0.000	0	0	0.000
Special Reserve Fund	47	0		0				
KPERS Special Retirement Contribution	51	2,844,878		2,910,719		3,431,010		
Contingency Reserve	53	0		0				
Textbook & Student Material Revolving	55	347,563		117,774				
Activity Fund	56	308,258		244,680				
DEBT SERVICE								
Bond and Interest #1	62	3,634,139	10.140	3,614,451	10.957	3,610,327	2,668,306	12.236
Bond and Interest #2	63	0	0.000	0	0.000	0	0	0.000
No-Fund Warrant	66	0	0.000	0	0.000	0	0	0.000
Special Assessment	67	0	0.000	0	0.000	0	0	0.000
Temporary Note	68	0	0.000	0	0.000	0	0	0.000
COOPERATIVES[1]								
Special Education	78	0		0		0		
TOTAL USD EXPENDITURES	100	72,976,681	53.333	77,416,987	55.717	94,614,164	10,980,177	55.718
Less: Transfers	105	19,930,107		24,327,353		24,060,206		
NET USD EXPENDITURES	110	53,046,574		53,089,634		70,553,958		
TOTAL USD TAXES LEVIED	115	9,601,577		10,906,412		10,980,177		

1. Sponsoring District Only

**Tax Rates are expressed in Mills*

Notice of Hearing 2026-2027 Budget

	Code 99 Line	2024-2025 Actual Actual Expenditures (1)	2024-2025 Actual Actual Tax Rate* (2)	2025-2026 Actual Actual Expenditures (3)	2025-2026 Actual Actual Tax Rate* (4)	2026-2027 Proposed Budget Budgeted Expenditures (5)	2026-2027 Proposed Budget Amount of 2026 Tax to be Levied (6)	2026-2027 Proposed Budget Est. Tax Rate* (7)
OTHER								
Historical Museum	80	0	0.000	0	0.000	0	0	0.000
Public Library Board/District	82	0	0.000	0	0.000	0	0	0.000
Public Library Board Employee Benefits	83	0	0.000	0	0.000	0	0	0.000
Recreation Commission	84	0	0.000	0	0.000	0	0	0.000
Rec Comm Emp Benefits & Spec Liab	86	0	0.000	0	0.000	0	0	0.000
TOTAL OTHER	120	0	0.000	0	0.000	0	0	0.000
TOTAL TAXES LEVIED	125	$9,601,577		$10,906,412		$10,980,177		
Assessed Valuation - General Fund	128	$145,780,176		$158,175,412		$158,857,724		
Assessed Valuation - All Other Funds	130	$202,494,951		$216,509,711		$218,072,244		
Assessed Valuation - Capital Outlay	129	$200,907,057		$215,738,814		$219,811,020		
Outstanding Indebtedness, July 1		2024		2025		2026		
General Obligation Bonds	135	48,175,000		46,480,000		44,740,000		
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	48,175,000		46,480,000		44,740,000		

**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 250 will meet on the 14th day of September 2026 at 5:45 PM at 510 Deill St., Pittsburg, KS 66762 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 USD #250 District Office and will be available at this hearing.

Revenue Neutral

	2025-2026 Actual Taxes Levied (1)	2025-2026 Actual Tax Rate (2)	2025-2026 Revenue Neutral Taxes (3)	2025-2026 Revenue Neutral Tax Rate (4)	2026-2027 Proposed Taxes to be Levied (5)	2026-2027 Proposed Tax Rate (6)
General	$3,163,508	20.000	$3,096,296	19.491	$3,177,154	20.000
ALL OTHER FUNDS						
Supplemental General (LOB)	$3,628,709	16.760	$3,572,023	16.380	$3,376,229	15.482
Adult Education	$0	0.000			$0	0.000
Capital Outlay	$1,741,894	8.000	$1,714,966	7.802	$1,758,488	8.000
Cost of Living	$0	0.000			$0	0.000
Special Liability Expense Fund	$0	0.000			$0	0.000
Extraordinary Growth Facilities	$0	0.000			$0	0.000
Bond and Interest #1	$2,372,301	10.957	$2,335,554	10.710	$2,668,306	12.236
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	$10,906,412	55.717	$10,718,839	54.383	$10,980,177	55.718
Total Taxes Levied Excluding General Fund	$7,742,904	35.717	$7,622,543	34.892	$7,803,023	35.718

Board President

Clerk of the Board

Exceeding Revenue Neutral for the 2026-2027 School Year

The governing body of Unified School District 250 will meet on the 14th day of September 2026 at 5:45 PM at 510 Deill St., Pittsburg, KS 66762 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 USD #250 District Office and will be available at this hearing.

Revenue Neutral

	2025-2026				2026-2027	
	Actual Taxes Levied (1)	Actual Tax Rate (2)	Revenue Neutral Taxes (3)	Revenue Neutral Tax Rate (4)	Proposed Taxes to be Levied (5)	Proposed Tax Rate (6)
General	$3,163,508	20.000	$3,096,296	19.491	$3,177,154	20.000
ALL OTHER FUNDS						
Supplemental General (LOB)	$3,628,709	16.760	$3,572,023	16.380	$3,376,229	15.482
Adult Education	$0	0.000	$0	0.000	$0	0.000
Capital Outlay	$1,741,894	8.000	$1,714,966	7.802	$1,758,488	8.000
Cost of Living	$0	0.000	$0	0.000	$0	0.000
Special Liability Expense Fund	$0	0.000	$0	0.000	$0	0.000
Extraordinary Growth Facilities	$0	0.000	$0	0.000	$0	0.000
Bond and Interest #1	$2,372,301	10.957	$2,335,554	10.710	$2,668,306	12.236
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	$10,906,412	55.717	$10,718,839	54.383	$10,980,177	55.718
Taxes Levied Excluding General Fund	$7,742,904	35.717	$7,622,543	34.892	$7,803,023	35.718

Board President

Clerk of the Board

2026-2027

USD Budget Profile

USD 250 – Pittsburg
Community Schools

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- 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 #: 250

Pittsburg Community Schools is fortunate to have tremendous support from parents and community members. This is demonstrated by active parental and patron involvement in student activities and district initiatives making student learning a priority. Curriculum development and the implementation of Professional Learning Communities are essential components to the district's efforts to provide high quality educational experiences for every kid. Improving student learning is paramount at Pittsburg Community Schools and all decisions are dedicated to the achievement of success for every student.

Board Members

Kari Cronister, President	805 Twin Lakes Dr, Pittsburg
Rusty Aikins, Vice President	814 South 190th St., Pittsburg
Jason Grotheer	1801 South College Terrace, Pittsburg
Dr. Micky Painter	211 Ash Street, Frontenac
Kim English	703 E Madison, Pittsburg
Dr. Emily George	1406 S Catalpa St, Pittsburg
JJ Karlinger	2402 Marietta Dr, Pittsbur

Key Staff

Superintendent: Mr. JB Elliott
Associate or Assistant Superintendents: Mrs. Ann Lee
Business Office Staff: Mr. Tom Stegman
Director of Business Operations: Mrs. Melissa Pennington
Board Clerk: Mrs. Vicki Horton

Supplemental Information for the Following Tables

1. Summary of Total Expenditures by Function (All Funds)
2. Summary of General Fund Expenditures by Function
3. Summary of Supplemental General Fund Expenditures by Function
4. Summary of General and Supplemental General Fund Expenditures by Function
5. Summary of Special Education Fund by Function
6. Instruction Expenditures (1000)
7. Student Support Expenditures (2100)
8. Instructional Support Expenditures (2200)
9. General Administration Expenditures (2300)
10. School Administration Expenditures (2400)

11. Central Services Expenditures (2500)
12. Operations and Maintenance Expenditures (2600)
13. Transportation Expenditures (2700)
14. Other Support Services Expenditures (2900)
15. Food Service Expenditures (3100)
16. Community Services Operations (3300)
17. Capital Improvements (4000)
18. Debt Services (5100)
19. Miscellaneous Information – Transfers (5200)
20. Miscellaneous Information Unencumbered Cash Balance by Fund
21. Reserve Funds Unencumbered Cash Balance
22. Other Information – Enrollment Information
23. Miscellaneous Information Mill Rates by Fund
24. Other Information – Assessed Valuation and Bonded Indebtedness

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

Budget at a Glance

250 - Pittsburg

2026-2027

KANSAS STATE DEPARTMENT OF EDUCATION

Kansas leads the world in the success of each student.

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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	$31,022,749	59%	$31,186,116	59%	1%	$27,129,262	88%	-13%
Student Support Services	$1,751,883	3%	$1,377,039	3%	-21%	$0	0%	-100%
Instructional Support Services	$2,125,285	4%	$1,006,980	2%	-53%	$0	0%	-100%
Administration & Support	$4,901,416	9%	$4,363,579	8%	-11%	$0	0%	-100%
Operations & Maintenance	$4,321,142	8%	$4,772,682	9%	10%	$0	0%	-100%
Transportation	$1,950,541	4%	$2,341,301	4%	20%	$0	0%	-100%
Food Services	$2,389,593	5%	$2,753,232	5%	15%	$0	0%	-100%
Capital Improvements	$919,826	2%	$1,515,169	3%	65%	$0	0%	-100%
Debt Services	$3,634,139	7%	$3,614,451	7%	-1%	$3,610,327	12%	0%
Other Costs	$0	0%	$0	0%	0%	$0	0%	0%
Total Expenditures[1]	53,016,574	100%	$52,930,549	100%	0%	$30,739,589	100%	-42%
Amount per Pupil	$16,422		$16,979		3%	$9,985		-41%
Current Expenditures[2]	$47,663,137	100%	$45,680,051	100%	-4%	$27,129,262	100%	-41%
Amount per Pupil	$14,764		$14,653		-1%	$8,812		-40%

Percent of Expenditures for Instruction[3]

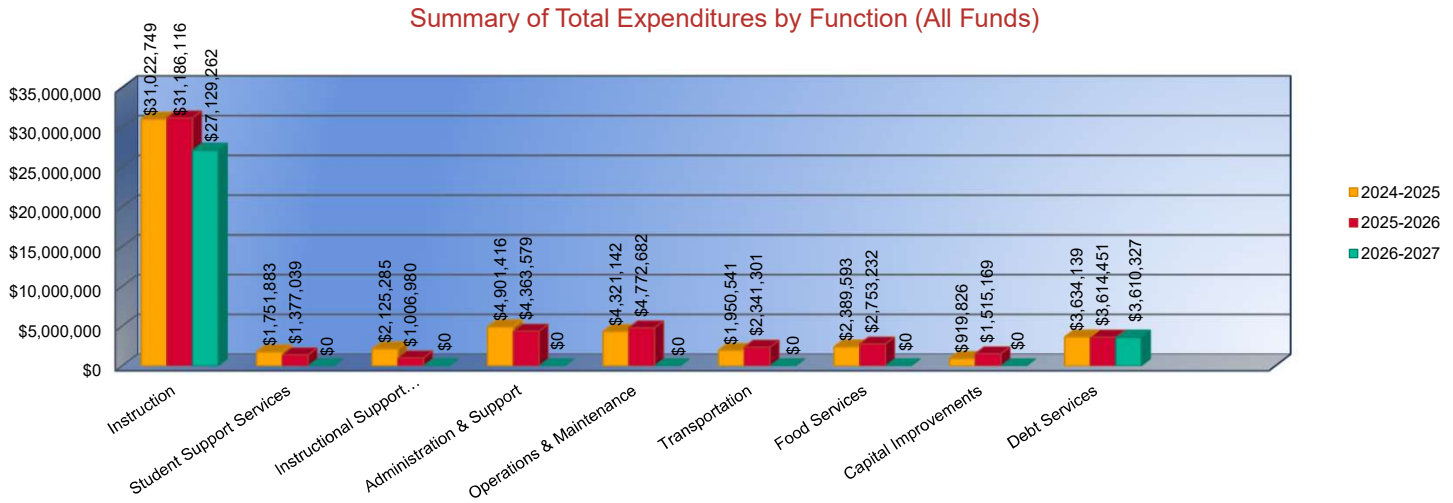
Total Expenditures	$30,817,308	58%	$30,919,378	58%	0%	$27,129,262	88%	30%
Current Expenditures	$30,817,308	65%	$30,919,378	68%	3%	$27,129,262	100%	32%

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)

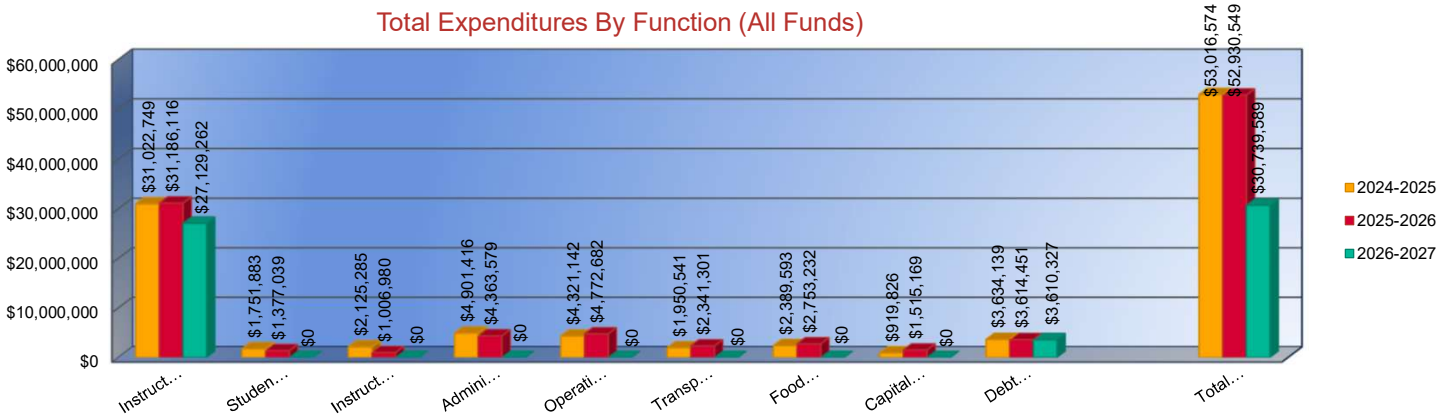
Functions Included: Instruction (1000), Student Support Services (2100), Instructional Support Services (2200), Administration & Support (2300, 2400, 2500), Operations & Maintenance (2600), Transportation (2700), Food Service (3100), Other Costs (2900, 3300), Capital Improvements (4000), Debt Services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



Total Expenditures By Function (All Funds)

	2024-2025 Actual	2025-2026 Actual	2026-2027 Budget
Instruction	$31,022,749	$31,186,116	$27,129,262
Student Support	$1,751,883	$1,377,039	$0
Instructional Support	$2,125,285	$1,006,980	$0
Administration & Support	$4,901,416	$4,363,579	$0
Operations & Maintenance	$4,321,142	$4,772,682	$0
Transportation	$1,950,541	$2,341,301	$0
Food Services	$2,389,593	$2,753,232	$0
Capital Improvements	$919,826	$1,515,169	$0
Debt Services	$3,634,139	$3,614,451	$3,610,327
Other Costs	$0	$0	$0
Total Expenditures[1]	**$53,016,574**	**$52,930,549**	**$30,739,589**

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.

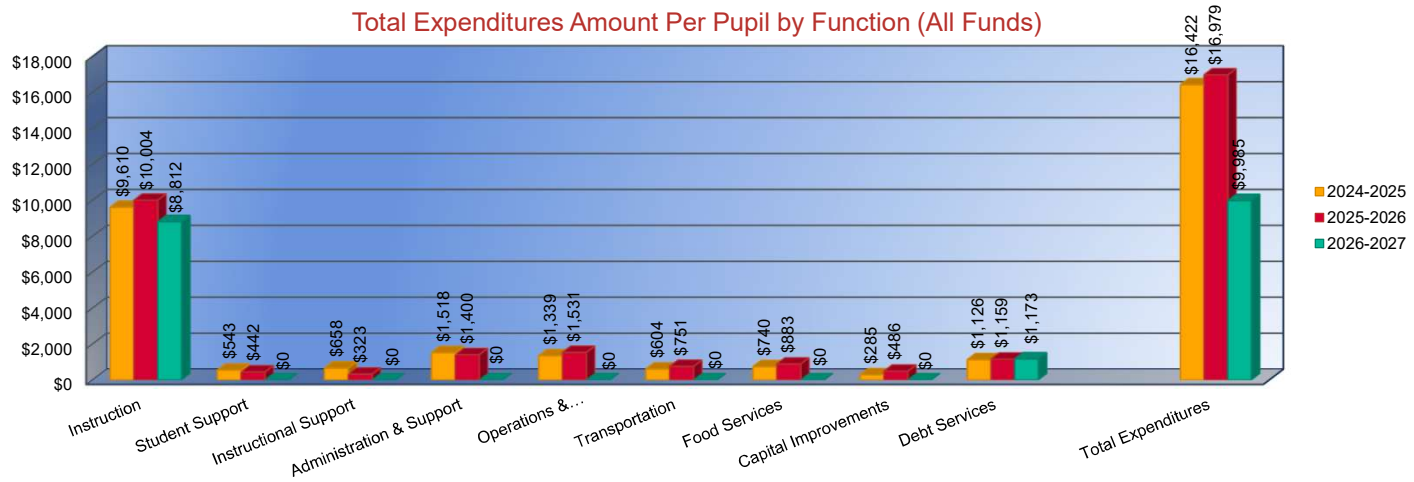


Total Expenditures Amount Per Pupil by Function (All Funds)

	2024-2025 Actual	2025-2026 Actual	2026-2027 Budget
Instruction	$9,610	$10,004	$8,812
Student Support	$543	$442	$0
Instructional Support	$658	$323	$0
Administration & Support	$1,518	$1,400	$0
Operations & Maintenance	$1,339	$1,531	$0
Transportation	$604	$751	$0
Food Services	$740	$883	$0
Capital Improvements	$285	$486	$0
Debt Services	$1,126	$1,159	$1,173
Other Costs	$0	$0	$0
Total Expenditures[1]	**$16,422**	**$16,979**	**$9,985**
Enrollment (FTE)[2]	**3,228.3**	**3,117.4**	**3,078.6**

(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.

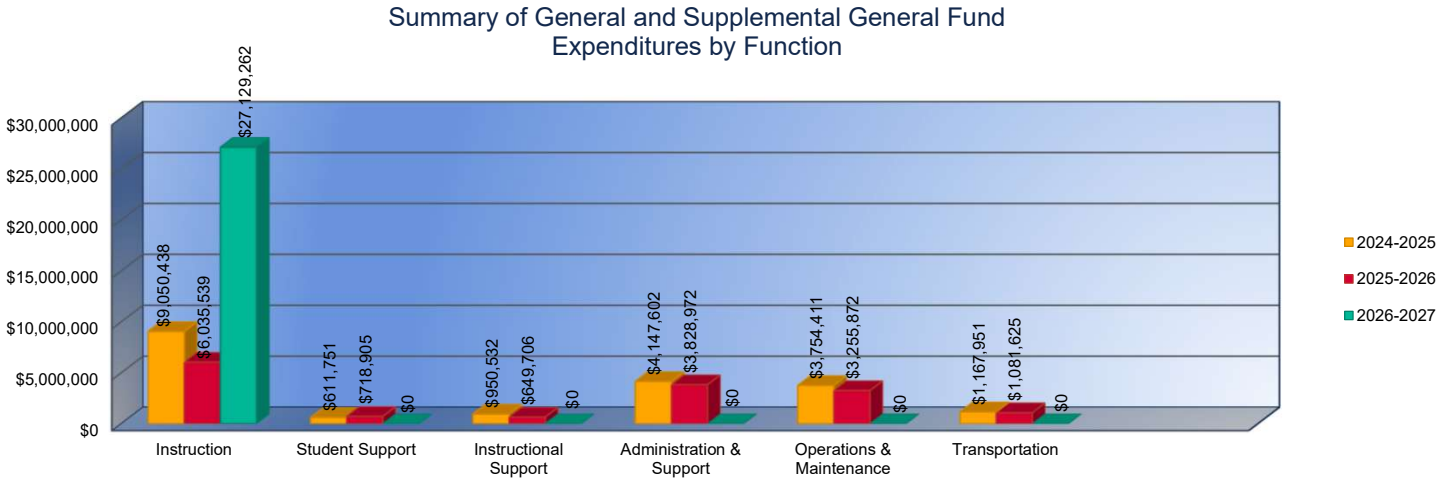
Note: The Budgeted Total Expenditures may not match Code 99 due to budgeted transfers from (06) General and (08) Supplemental General to (53) Contingency Reserve



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	$9,050,438	46%	$6,035,539	39%	-33%	$27,129,262	100%	349%
Student Support	$611,751	3%	$718,905	5%	18%	$0	0%	-100%
Instructional Support	$950,532	5%	$649,706	4%	-32%	$0	0%	-100%
Administration & Support	$4,147,602	21%	$3,828,972	25%	-8%	$0	0%	-100%
Operations & Maintenance	$3,754,411	19%	$3,255,872	21%	-13%	$0	0%	-100%
Transportation	$1,167,951	6%	$1,081,625	7%	-7%	$0	0%	-100%
Capital Improvements	$0	0%	$0	0%	0%	$0	0%	0%
Other Costs	$0	$0	$0	$0	0%	$0	0%	0%
Total Expenditures	$19,682,685	100%	$15,570,619	100%	-21%	$27,129,262	100%	74%
Amount per Pupil	$6,097		$4,995		-18%	$8,812		76%

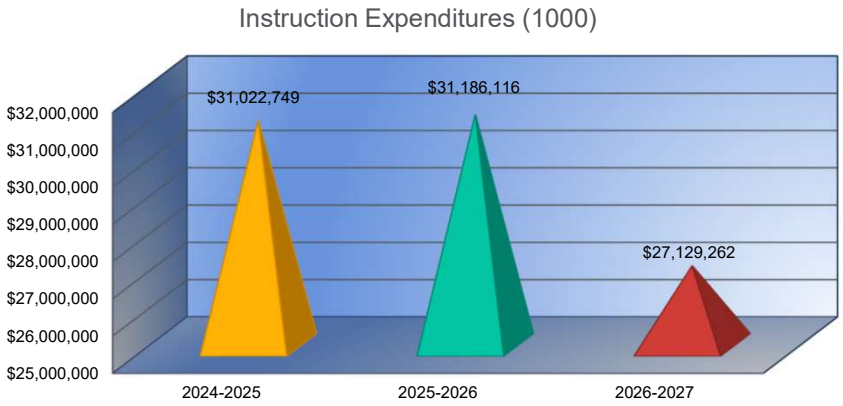
**The Summary of General and Supplemental General Fund Expenditures by Function comes from pages 6-13 and is the sum of the "General Fund" and "Supplemental General Fund" line items.*



Instruction Expenditures (1000)

	2024-2025 Actual	2025-2026 Actual	% Change	2026-2027 Budget	% Change
General	$5,607,013	$3,873,002	-31%	$20,300,476	424%
Federal Funds	$2,932,781	$2,053,538	-30%	$0	-100%
Supplemental General	$3,443,425	$2,162,537	-37%	$6,828,786	216%
Preschool-Aged At-Risk	$312,019	$325,292	4%	$0	-100%
At-Risk Education Fund	$9,762,728	$13,520,066	38%	$0	-100%
Bilingual Education	$654,082	$528,464	-19%	$0	-100%
Virtual Education	$95,018	$199,187	110%	$0	-100%
Capital Outlay	$205,441	$266,738	30%	$0	-100%
Driver Education	$4,656	$8,933	92%	$0	-100%
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	$5,335,197	$5,530,832	4%	$0	-100%
Cost of Living	$0	$0	0%	$0	0%
Career and Postsecondary Ed.	$586,548	$574,489	-2%	$0	-100%
Gifts & Grants[1]	$83,569	$18,402	-78%	$0	-100%
Special Liability	$0	$0	0%	$0	0%
School Retirement	$0	$0	0%	$0	0%
Extraordinary Growth Facilities	$0	$0	0%	$0	0%
Special Reserve	$0	$0	0%		
KPERS Spec. Ret. Contribution	$1,692,014	$1,879,956	11%	$0	-100%
Contingency Reserve	$0	$0	0%		
Text Book & Student Material	$0	$0	0%		
Activity Fund	$308,258	$244,680	-21%		
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	**$31,022,749**	**$31,186,116**	**1%**	**$27,129,262**	**-13%**
Enrollment (FTE)[3]	3,228.3	3,117.4	-3%	3,078.6	-1%
Amount per Pupil[2]	$9,610	$10,004	4%	$8,812	-12%
Adult Education	$0	$0	0%	$0	0%
Adult Supplemental Education	$0	$0	0%	$0	0%
Special Education Coop	$0	$0	0%	$0	0%
TOTAL	**$31,022,749**	**$31,186,116**	**1%**	**$27,129,262**	**-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.



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	$30,520,840	$0	$30,520,840	$0			$0	$0
Supplemental General	$10,106,240	$276,063	$6,257,784			$0	$3,572,393	
Adult Education	$0	$0	$0	$0	$0	$0	$0	$0
Preschool-Aged At-Risk (3 and 4 yr Old)	$0	$471,983		$0	$0	$0	$0	$471,983
Adult Supplemental Education	$0	$0			$0	$0	$0	$0
At-Risk Education Fund	$0	$1,123,134		$0	$0	$8,041,635	$0	$9,164,769
Bilingual Education	$0	$80,035		$0	$0	$208,189	$0	$288,224
Virtual Education	$0	$1			$0	$0	$0	$1
Capital Outlay	$0	$7,222,625	$1,213,357	$0	$0	$0	$1,812,527	$10,248,509
Driver Training	$0	$53,701	$0	$0	$0	$0	$0	$53,701
Declining Enrollment	$0	$0				$0		$0
Extraordinary School Program	$0	$0		$0	$0	$0	$0	$0
Food Service	$0	$1,385,608	$0	$0	$0	$0	$0	$1,385,608
Professional Development	$0	$38,262	$0	$0	$0	$0	$0	$0
Parent Education Program	$0	$0	$0	$0	$0	$0	$0	$0
Summer School	$0	$0		$0	$0	$0	$0	$0
Special Education	$0	$2,801,449	$0	$0	$0	$5,247,994	$0	$8,049,443
Career and Postsecondary Education	$0	$50,640	$0	$0	$0	$0	$0	$50,640
Special Liability Expense Fund	$0	$0			$0	$0	$0	$0
Special Reserve Fund		$1,082,843						
Gifts and Grants	$0	$915,364	$0	$0			$0	$915,364
Textbook & Student Materials Revolving		$404,850						
School Retirement	$0	$0			$0		$0	$0
Extraordinary Growth Facilities	$0	$0				$0	$0	
KPERS Special Retirement Contribution	Exp. <> Resources	$0	$2,983,487					
Contingency Reserve		$2,000,000						
Activity Funds		$229,171						
Bond and Interest #1	$3,610,327	$3,674,696	$252,723	$0	$0		$2,484,662	$2,801,754
Bond and Interest #2	$0	$0	$0	$0	$0		$0	$0
No Fund Warrant	$0	$0					$0	$0
Special Assessment	$0	$0					$0	$0
Temporary Note	$0	$0			$0		$0	$0
Coop Special Education	$0	$0	$0	$0	$0		$0	$0
Federal Funds	$0	$3,523,904		$0				$3,523,904
Cost of Living	$0	$0				$0	$0	
SUBTOTAL	$44,237,407	$25,334,329	$41,228,191	$0	$0	$13,497,818	$7,869,582	$36,953,900
Less Transfers	$13,497,818							
TOTAL Budget Expenditures	$30,739,589							

Sources of Revenue

	2024-2025	2025-2026	2026-2027
State Revenues	41,097,770	41,114,678	41,228,191
Federal Revenues	8,375,412	5,699,052	0
Local Revenues[1]	9,471,962	11,723,656	7,869,582
Total Revenues	58,945,144	58,537,386	49,097,773
Revenues Per Pupil	18,259	18,778	15,948

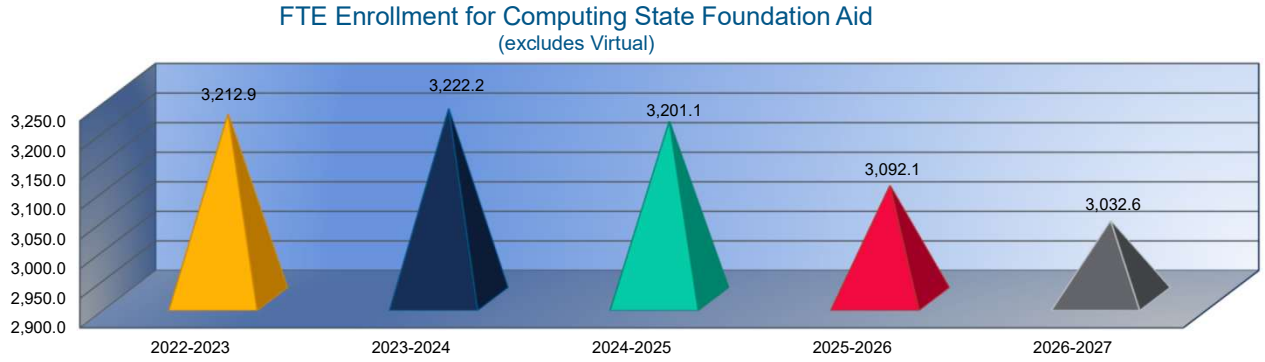
1. Excludes "Transfers" to avoid duplication of revenue.

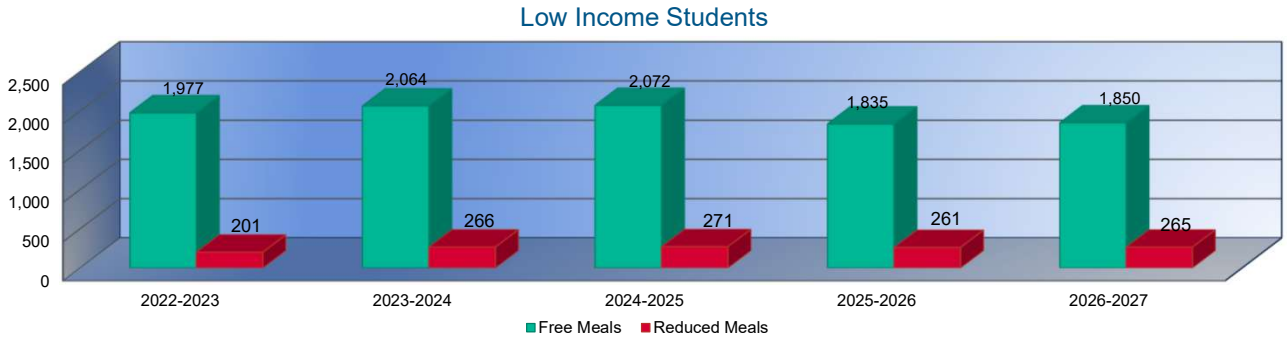
Note: Effective July 1, 2014 (2014-2015 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as State Foundation (General State) Aid.

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)[1]	3,212.9	3,222.2	0%	3,201.1	-1%	3,092.1	-3%	3,032.6	-2%
Free Meal Student Headcount	1,977	2,064	4%	2,072	0%	1,835	-11%	1,850	1%
Reduced Meal Student Headcount	201	266	32%	271	2%	261	-4%	265	2%

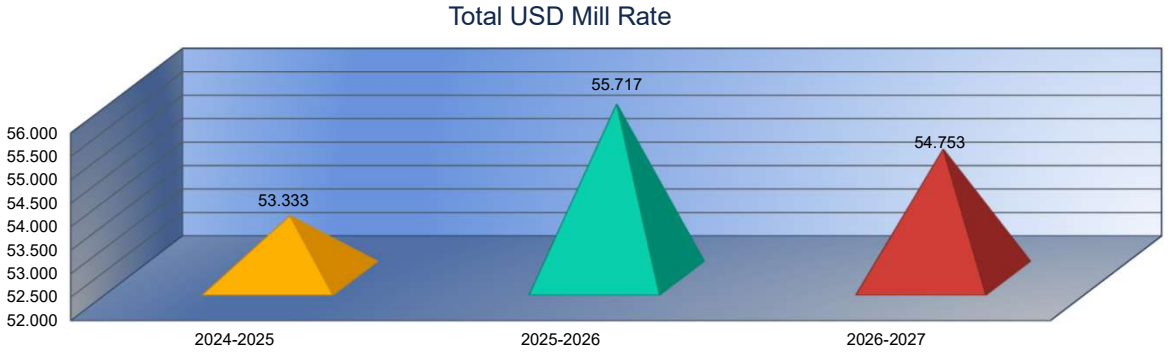
1. FTE Enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year olds). Beginning in the 2017-2018 school year, full-day Kindergarten is funded as 1.0 FTE. KAMS FTE is excluded.





Mill Rates by Fund

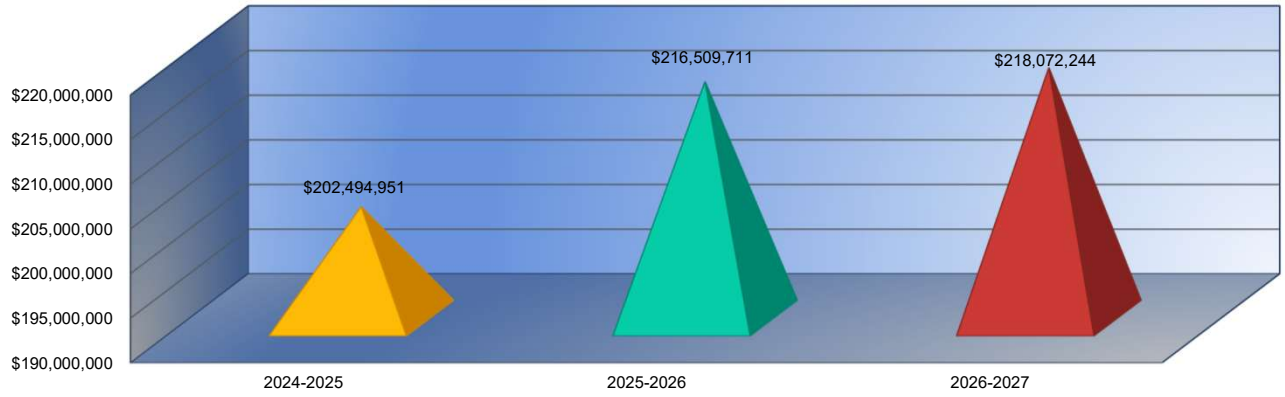
	2024-2025 Actual	2025-2026 Actual	2026-2027 Budget
General	20.000	20.000	20.000
Supplemental General	15.193	16.760	15.796
Adult Education	0.000	0.000	0.000
Capital Outlay	8.000	8.000	8.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond and Interest #1	10.140	10.957	10.957
Bond and Interest #2	0.000	0.000	0.000
No Fund Warrant	0.000	0.000	0.000
Special Assessment	0.000	0.000	0.000
Temporary Note	0.000	0.000	0.000
TOTAL USD	**53.333**	**55.717**	**54.753**
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Board & Emp Benefits	0.000	0.000	0.000
Recreation Commission	0.000	0.000	0.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	**0.000**	**0.000**	**0.000**



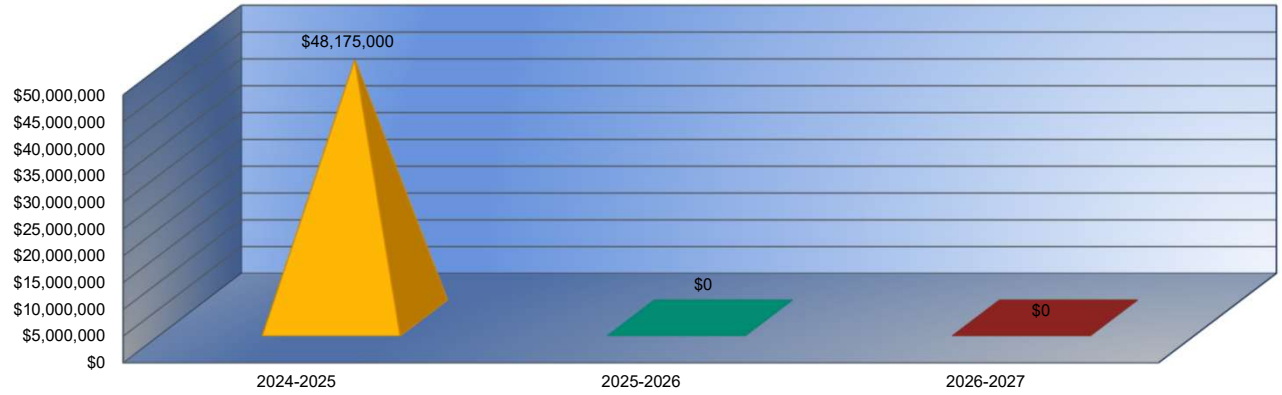
Other Information

	2024-2025 Actual	2025-2026 Actual	2026-2027 Budget
Assessed Valuation	$202,494,951	$216,509,711	$218,072,244
Total USD Debt	$48,175,000	$0	$0

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)	0.0	$0	$0	0.0	$0	$0	0.0	$0	$0
Teachers (Full Time)	0.0	$0	$0	0.0	$0	$0	0.0	$0	$0
Other Licensed Personnel	0.0	$0	$0	0.0	$0	$0	0.0	$0	$0
Classified Personnel	0.0	$0	$0	0.0	$0	$0	0.0	$0	$0
Substitutes/Temporary Help	~~~~~~	$0	~~~~~~	~~~~~~	$0	~~~~~~	~~~~~~	$0	~~~~~~

Administrators:

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

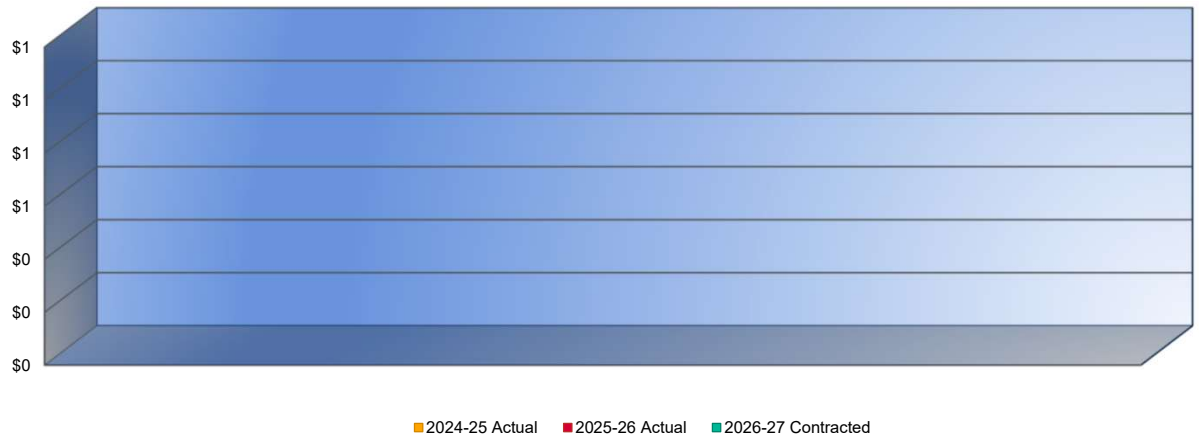
*FTE for Licensed Administrators, Teachers and Other Licensed Personnel is defined by the local school board. Generally FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12 month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

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

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

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

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

Comparitive Performance & Fiscal System (CPFS)

Budget Reports by Fund, Function and Object Code.

Budgets

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

CPA Reports

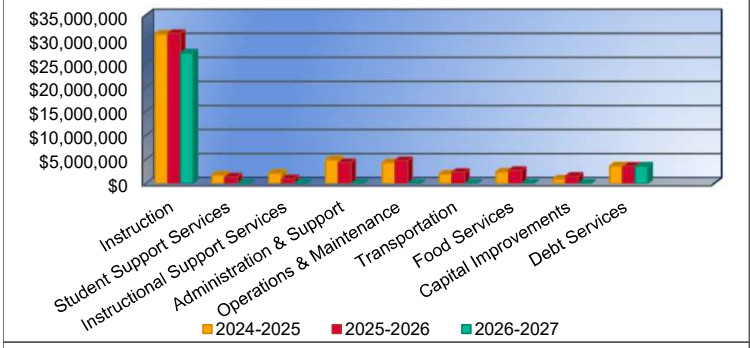
School District Funding Report

Kansas State Building Report Card

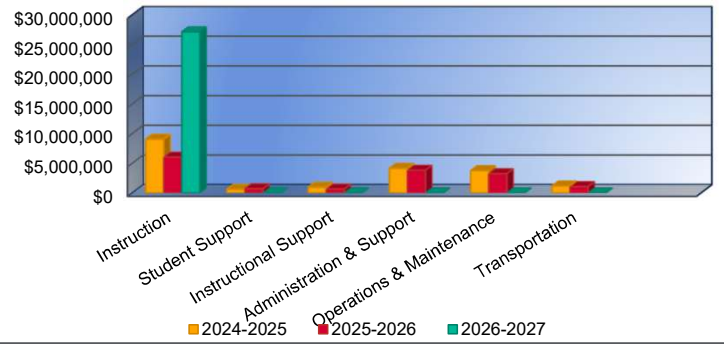
- Attendance Rate
- IDEA Performance Plan
- Performance Level
- School Violence
- Assessments (NAEP)
  - Reading
  - Mathematics
- Enrollment
- ACT Scores
- Similar Schools
- Grade Range
- Title I status
- Website & Contact info
- Post-Secondary Progress
- Dropout and Graduation Rate & Post-Secondary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

USD 250 - Pittsburg

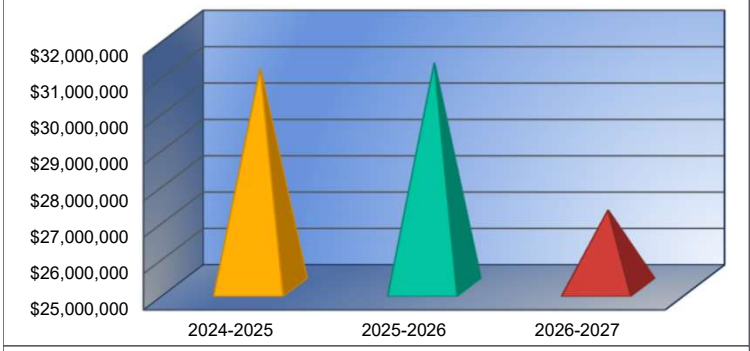
Summary of Total Expenditures by Function (All Funds)



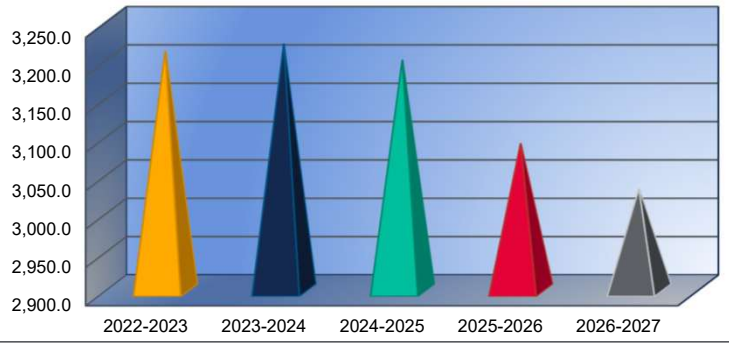
General and Supplemental General Fund Expenditures by Function



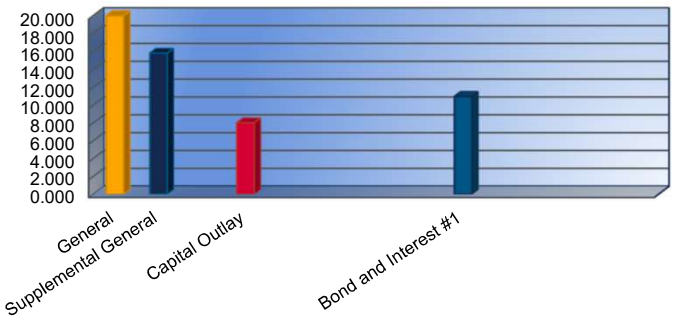
Instruction Expenditures



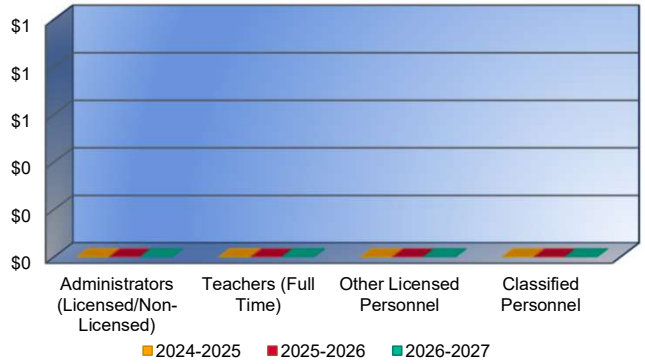
FTE Enrollment for Budget Authority



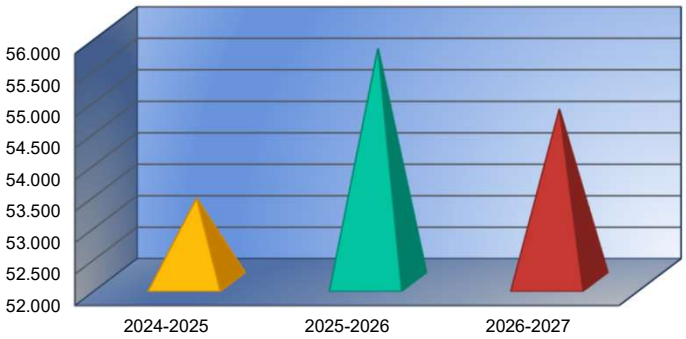
Mill Rates by Fund



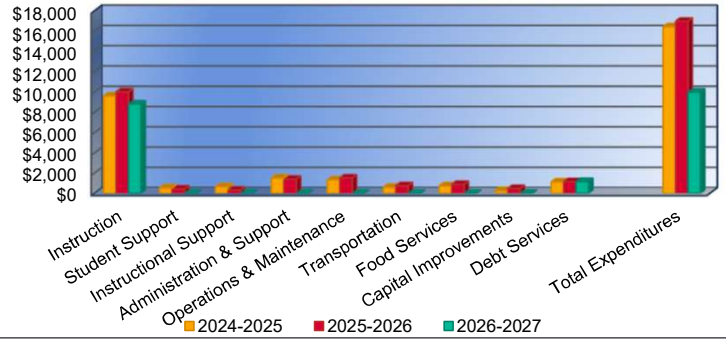
Average Salary



Total USD Mill Rate



Amount Per Pupil By Function (All Funds)



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