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DISTRICT NAME Paola
USD # 368 (TYPE USD NUMBER ONLY)
HOME COUNTY Miami

2026-2027

254,109,919	Final 2024 Assessed Valuation (All funds except General)
214,889,431	Final 2024 General Fund Assessed Valuation
253,457,526	Final 2024 Capital Outlay Assessed Valuation
266,863,698	Final 2025 Assessed Valuation (All funds except General)
227,167,778	Final 2025 General Fund Assessed Valuation
265,926,829	Final 2025 Capital Outlay Assessed Valuation
271,398,460	2026 Assessed Valuation (All funds except General)
231,577,806	2026 General Fund Assessed Valuation
271,398,460	2026 Capital Outlay Assessed Valuation

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

	2024-25 Mill Rates (official levies from County Clerk)	2025-26 Mill Rates	2024 Taxes Levied (From 2025-2026 Budget Form 110, Line 2)
General	20.000	20.000	4,297,789
Supplemental General	14.291	14.387	3,829,514
Adult Education	0.000	0.000	
Capital Outlay	8.000	8.000	2,155,733
Special Liability Expense	0.000	0.000	
Bond and Interest #1	5.695	0.000	1,665,468
Bond and Interest #2	0.000	0.000	
No Fund Warrant	0.000	0.000	
Special Assessment	0.000	0.000	
Temporary Note	0.000	0.000	
Historical Museum	0.000	0.000	
Public Library Board	0.000	0.000	
Public Library Brd - Emp Bnfts	0.000	0.000	
Recreation Commission	0.956	0.911	260,149
Rec Comm Employee Benefits	0.229	0.219	59,308
Extraordinary Growth Facilities	0.000	0.000	
Cost of Living	0.000	0.000	

Enrollment Data for Form 150 (Exclude Virtual)

1,772.7	9/20/23 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
1,743.6	9/20/24 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
1,727.2	9/20/25 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
1,817	9/20/26 Est. Funded Headcount for PK-12 (Include Preschool-Aged At-Risk [3 yr and 4 yr Old])
	9/20/26 Est. FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
1,787.2	Note: Out of state students counted as HALF of regular FTE. Exclude FHSU Math & Science Academy.
0.0	9/20/26 Est. Preschool-Aged At-Risk [3 yr and 4 yr Old] FTE Enrollment (count each student as .5 FTE)
	9/20/26 Est. Number of eligible students that qualify for free meals
650	EXCLUDE part-time students in grades 1-12 and students 20 years of age and over, unless they are on an IEP
	9/20/26 Est. Career and Tech Ed total clock hours of students enrolled and attending in approved courses
600.0	EXCLUDE classes taken at Technical College or Community College
50.0	9/20/26 Est. Bilingual Education total clock hours of students enrolled and attending
30	9/20/26 Est. Bilingual headcount of students enrolled and attending
750.0	9/20/26 Est. Public pupils transported or for whom transportation is being made available who reside in the district 2.5 miles or more
0.0	9/20/26 Est. FTE of students enrolled in your district and attending Fort Hays State University (FHSU) Math & Science Academy. [Cannot be used to generate general fund weightings other than BASE and cannot be used for LOB authority. Districts must send BASE to FHSU for students enrolled in their district and attending FHSU Math & Science Academy.]

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

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

Virtual State Aid (KSA 72-3715)

50.0	9/20/26 Est. FTE Virtual Students (Full-Time Students)
5.0	9/20/26 Est. FTE Virtual Students (Part-Time Students)
0.00	Total Credits Earned (20 yrs and older as of 9/20/26)
0.00	(No student shall be counted for more than 6 credits between July 1, 2026 and June 30, 2027)
0.00	Total Credits Earned (Dropouts aged 19 and under as of 9/20/26)
0.00	(No student shall be counted for more than 6 credits between July 1, 2026 and June 30, 2027)
200.0	Area of district in square miles 9/20/2026
	Amount (Ancillary Facilities Weighting) approved by Board of Tax Appeals (Transfers to F150, Line 10)
	Your district qualifies for Cost of Living. Please complete this section.
No	Will the Board levy a tax for Cost of Living weighting?
	If yes, will the Board adopt at least a 31% Local Option Budget?
	Date the Board adopted Resolution as authorized by 72-5159.
	Date the Board ADOPTED the LOB Resolution to exceed the statewide average of 32.4 %. (Goes to C01 as authorized by 72-5143.)
	Percent authorized (cannot exceed 33%) (Goes to Form 155, Line 2)
	Expires (Enter year it expires or 9999 for continuous and permanent.) (Goes to Form 155)
5/1/2015	Date the ELECTION was held to increase LOB authority to exceed statewide average of 32.4 %. (Goes to C01 as authorized by 72-5143.)
33.00	Percent authorized. (Cannot Exceed 33%) (Goes to Form 155, Line 3)
9999	Expires (Enter year it expires or 9999 for continuous and permanent.) (Goes to Form 155)
7/28/2014	Date the Capital Outlay was authorized. (Goes to Code 02.)
8.000	Number of mills. (Cannot exceed 8 mills.)
9999	Number of years authorized. (Enter 9999 for continuous and permanent.)
6.896	2026-27 Capital Outlay Mill Levy Rate to be used in this budget (Goes to Code 04.)
	Date the Adult Education was authorized. (Goes to Code 02.)
	Number of mills.
	Number of years authorized.
4.000	Delinquent tax rate to be used for the 2026-2027 budget. (Goes to Code 01.)

Bonded Indebtedness (Total Principal Outstanding)	7/1/2024	7/1/2025	7/1/2026
General Obligation Bonds	\$6,355,000	\$4,330,000	\$0
Capital Outlay Bonds			
Temporary Note			
No-Fund Warrant			
Lease Purchase Principal			

547,651	*Estimated Motor Vehicle Property Tax - 7/1/2026 to 6/30/2027
16,855	*Estimated Recreational Vehicle Property Tax - 7/1/2026 to 6/30/2027
0	*Estimated In Lieu of Taxes on Industrial Bonds - 7/1/2026 to 6/30/2027
14,036	*Estimated 16/20M Tax - 7/1/2026 to 6/30/2027
30,390	*Estimated Commercial Vehicle Tax - 7/1/2026 to 6/30/2027

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

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

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

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

1,797.3	9/20/2022 FTE Enrollment (Includes 2/20/23 military count)
1,794.7	9/20/2023 FTE Enrollment (Includes 2/20/24 military count)
1,767.6	9/20/2024 FTE Enrollment (Includes 2/20/25 military count)
1,751.2	9/20/2025 FTE Enrollment (Includes 2/20/26 military count)
1,842.2	9/20/2026 Est. FTE Enrollment (Includes 2/20/27 military count estimate)

125	9/20/2026 Estimated Headcount Eligible for Reduced Priced Meals (Used for Sumexpense and Budget At A Glance Charts Only)
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2026-2027
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS
FORM 110

	Supplemental General Fund	Capital Outlay Fund	Bond and Interest Fund #1	Recreation Fund
1. County Treasurer Balance 6/30/2026 *	\$0	\$0	\$0	\$0
2. 2025 Actual Taxes Levied*	\$4,150,087	\$2,312,142	\$275,143	\$267,360
3. Less: percent of delinquent taxes (3a) <u>2.160</u>	\$89,642	\$49,942	\$5,943	\$5,775
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**	\$2,265,595	\$1,263,347	\$63,137	\$145,071
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**	\$130,704	\$73,704	\$16,719	\$8,540
6. Less: June 5, 2026 Ad Valorem Taxes received**	\$1,507,489	\$840,196	\$47,343	\$96,019
7. Less: County Taxes received**	\$0	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0	\$0
9. Less: Taxes refunded/abated (NRA / TIF)	\$7	\$4	\$0	\$0
10. Total Deductions (add Lines 3+4+5+6+7+8+9)	\$3,993,437	\$2,227,193	\$133,142	\$255,405
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)	\$156,650	\$84,949	\$142,001	\$11,955
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2026 to 12-31-2027) (Line 3 x 75%)	\$67,232	\$37,457	\$4,457	\$4,331
Tax Collection Ratio (Jan, Mar, June)	94.065 %	94.166 %	46.230 %	93.368 %

TABLE I

1. Estimated percent of distribution of 2026 tax dollars:	=	Jan. 20, 2027	51.000	Sept. 20, 2027	9.000
		Mar. 20, 2027	7.000	Oct. 31, 2027	1.000
		June 5, 2027	32.000		
2. Estimated percent of distribution (Jan., Mar., June)	=		90.000		
3. 2026 General Fund Assessed Valuation	=		\$231,577,806	TOTAL	100.000
4. 2026-2027 Tax Levied (20 mills x 2026 General Fund Assessed Valuation)	=		\$4,631,556		(Must total 100%)
5. 2026-2027 Est. Tax Levy to be received 1-1-2027 to 6-30-2027 (Line 2 x Line 4)	=		\$4,168,400		

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

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

	Adult Education	Special Liability	Bond & Interest #2
1. County Treasurer Balance 6/30/2026 *	\$0	\$0	\$0
2. 2025 Actual Taxes Levied*	\$0	\$0	\$0
3. Less: percent of delinquent taxes <u>2.160</u>	\$0	\$0	\$0
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**	\$0	\$0	\$0
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**	\$0	\$0	\$0
6. Less: June 5, 2026 Ad Valorem Taxes received**	\$0	\$0	\$0
7. Less: County Taxes received**	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0
9. Less: Taxes refunded/abated (NRA / TIF)	\$0	\$0	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2026 to 12-31-2027) (Line 3 x 75%)	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %
Estimated Motor Vehicle Property Tax* 7/1/2026 to 6/30/2027		Estimated Recreational Vehicle Property Tax* 7/1/2026 to 6/30/2027	Estimated In Lieu of Taxes on Industrial Revenue Bonds* 7/1/2026 to 6/30/2027
(13) <u>\$547,651</u>	(14) <u>\$16,855</u>	(15) <u>\$0</u>	
Estimated 16/20M Tax* 7/1/2026 to 6/30/2027		Estimated Commercial Vehicle Tax* 7/1/2026 to 6/30/2027	
(16) <u>\$14,036</u>	(17) <u>\$30,390</u>		
(18) 2024 DELINQUENT TAX PERCENTAGE			
Percent Uncollected*	= <u>1.1600</u> %		

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

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

	No Fund Warrant	Special Assessment	Temporary Note	Historical Museum	Public Library
1. County Treasurer Balance 6/30/2026 *	\$0	\$1	\$0	\$0	\$0
2. 2025 Actual Taxes Levied*	\$0	\$0	\$0	\$0	\$0
3. Less: percent of delinquent taxes <u>2.160</u>	\$0	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0	\$0
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0	\$0
6. Less: June 5, 2026 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0	\$0
7. Less: County Taxes received**	\$0	\$0	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0	\$0	\$0
9. Less: Taxes refunded/abated (NRA / TIF)	\$0	\$0	\$0	\$0	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0	\$0
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)	\$0	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2026 to 12-31-2027) (Line 3 x 75%)	\$0	\$0	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	0.000 %	0.000 %

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

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

	Rec. Comm Emp Benef & Spec Liab	Extraordinary Growth Facilities	Public Library Board Emp Benefits	Cost of Living
1. County Treasurer Balance 6/30/2026 *	\$0	\$0	\$0	\$0
2. 2025 Actual Taxes Levied*	\$64,148	\$0	\$0	\$0
3. Less: percent of delinquent taxes <u>2.160</u>	\$1,386	\$0	\$0	\$0
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**	\$34,874	\$0	\$0	\$0
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**	\$2,032	\$0	\$0	\$0
6. Less: June 5, 2026 Ad Valorem Taxes received**	\$23,038	\$0	\$0	\$0
7. Less: County Taxes received**	\$0	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0	\$0
9. Less: Taxes refunded/abated (NRA / TIF)	\$0	\$0	\$0	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$61,330	\$0	\$0	\$0
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)	\$2,818	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2026 to 12-31-2027) (Line 3 x 75%)	\$1,040	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	93.446 %	0.000 %	0.000 %	0.000 %

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

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

	Supplemental General Fund	Capital Outlay Fund	Bond and Interest Fund #1	Recreation Fund
1. County Treasurer Balance 6/30/2026 *	\$0	\$0	\$0	\$0
2. 2025 Actual Taxes Levied*	\$4,143,645	\$2,308,554	\$275,143	\$266,952
3. Less: percent of delinquent taxes (3a) <u>2.160</u>	\$89,503	\$49,865	\$5,943	\$5,766
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**	\$2,261,887	\$1,261,285	\$63,135	\$144,836
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**	\$130,257	\$73,455	\$16,719	\$8,512
6. Less: June 5, 2026 Ad Valorem Taxes received**	\$1,505,734	\$839,220	\$47,343	\$95,908
7. Less: County Taxes received**				
8. Less: County Taxes received**				
9. Less: Taxes refunded/abated (NRA / TIF)				
10. Total Deductions (add Lines 3+4+5+6+7+8+9)	\$3,987,381	\$2,223,825	\$133,140	\$255,022
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)	\$156,264	\$84,729	\$142,003	\$11,930
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2026 to 12-31-2027) (Line 3 x 75%)	\$67,127	\$37,399	\$4,457	\$4,325
Tax Collection Ratio (Jan, Mar, June)	94.069 %	94.170 %	46.229 %	93.371 %

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

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

	Adult Education	Special Liability	Bond & Interest #2
1. County Treasurer Balance 6/30/2026 *			
2. 2025 Actual Taxes Levied*			
3. Less: percent of delinquent taxes <u>2.160</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**			
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**			
6. Less: June 5, 2026 Ad Valorem Taxes received**			
7. Less: County Taxes received**			
8. Less: County Taxes received**			
9. Less: Taxes refunded/abated (NRA / TIF)			
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2026 to 12-31-2027) (Line 3 x 75%)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %

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

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

	No Fund Warrant	Special Assessment	Temporary Note	Historical Museum	Public Library
1. County Treasurer Balance 6/30/2026 *		\$1			
2. 2025 Actual Taxes Levied*					
3. Less: percent of delinquent taxes <u>2.160</u>	\$0	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**					
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**					
6. Less: June 5, 2026 Ad Valorem Taxes received**					
7. Less: County Taxes received**					
8. Less: County Taxes received**					
9. Less: Taxes refunded/abated (NRA / TIF)					
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0	\$0
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)	\$0	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2026 to 12-31-2027) (Line 3 x 75%)	\$0	\$0	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	0.000 %	0.000 %

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

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

	Rec. Comm Emp Benef & Spec Liab	Extraordinary Growth Facilities	Public Library Board Emp Benefits	Cost of Living
1. County Treasurer Balance 6/30/2026 *	\$0			
2. 2025 Actual Taxes Levied*	\$64,050			
3. Less: percent of delinquent taxes <u>2.160</u>	\$1,383	\$0	\$0	\$0
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**	\$34,818			
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**	\$2,025			
6. Less: June 5, 2026 Ad Valorem Taxes received**	\$23,011			
7. Less: County Taxes received**				
8. Less: County Taxes received**				
9. Less: Taxes refunded/abated (NRA / TIF)				
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$61,237	\$0	\$0	\$0
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)	\$2,813	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2026 to 12-31-2027) (Line 3 x 75%)	\$1,037	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	93.449 %	0.000 %	0.000 %	0.000 %

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

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

	Supplemental General Fund	Capital Outlay Fund	Bond and Interest Fund #1	Recreation Fund
1. County Treasurer Balance 6/30/2026 *	\$0	\$0	\$0	\$0
2. 2025 Actual Taxes Levied*	\$6,442	\$3,588	\$0	\$408
3. Less: percent of delinquent taxes (3a) <u>7.710</u>	\$497	\$277	\$0	\$31
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**	\$3,708	\$2,062	\$2	\$235
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**	\$447	\$249		\$28
6. Less: June 5, 2026 Ad Valorem Taxes received**	\$1,755	\$976		\$111
7. Less: County Taxes received**				
8. Less: County Taxes received**				
9. Less: Taxes refunded/abated (NRA / TIF)	\$7	\$4		
10. Total Deductions (add Lines 3+4+5+6+7+8+9)	\$6,414	\$3,568	\$2	\$405
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)	\$28	\$20	(\$2)	\$3
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2026 to 12-31-2027) (Line 3 x 75%)	\$373	\$208	\$0	\$23
Tax Collection Ratio (Jan, Mar, June)	91.742 %	91.611 %	0.000 %	91.667 %

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

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

	Adult Education	Special Liability	Bond & Interest #2
1. County Treasurer Balance 6/30/2026 *			
2. 2025 Actual Taxes Levied*			
3. Less: percent of delinquent taxes <u>7.710</u>	\$0	\$0	\$0
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**			
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**			
6. Less: June 5, 2026 Ad Valorem Taxes received**			
7. Less: County Taxes received**			
8. Less: County Taxes received**			
9. Less: Taxes refunded/abated (NRA / TIF)			
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2026 to 12-31-2027) (Line 3 x 75%)	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %

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

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

	No Fund Warrant	Special Assessment	Temporary Note	Historical Museum	Public Library
1. County Treasurer Balance 6/30/2026 *					
2. 2025 Actual Taxes Levied*					
3. Less: percent of delinquent taxes <u>7.710</u>	\$0	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**					
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**					
6. Less: June 5, 2026 Ad Valorem Taxes received**					
7. Less: County Taxes received**					
8. Less: County Taxes received**					
9. Less: Taxes refunded/abated (NRA / TIF)					
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0	\$0
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)	\$0	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2026 to 12-31-2027) (Line 3 x 75%)	\$0	\$0	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	0.000 %	0.000 %

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

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

	Rec. Comm Emp Benef & Spec Liab	Extraordinary Growth Facilities	Public Library Board Emp Benefits	Cost of Living
1. County Treasurer Balance 6/30/2026 *	\$0			
2. 2025 Actual Taxes Levied*	\$98			
3. Less: percent of delinquent taxes <u>7.710</u>	\$8	\$0	\$0	\$0
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**	\$56			
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**	\$7			
6. Less: June 5, 2026 Ad Valorem Taxes received**	\$27			
7. Less: County Taxes received**				
8. Less: County Taxes received**				
9. Less: Taxes refunded/abated (NRA / TIF)				
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$98	\$0	\$0	\$0
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2026 to 12-31-2027) (Line 3 x 75%)	\$6	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	91.837 %	0.000 %	0.000 %	0.000 %

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

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

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

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

**Full-time equivalency*

TRANSPORTATION COSTS FOR SPECIAL EDUCATION

5. Salaries of Bus Drivers and Transportation Aides (includes social security and fringe benefits)	\$0
6. Contractual Services (includes mileage paid to parents)	\$600,000
7. Insurance	\$35,000
8. Maintenance in Lieu of Transportation (limited to \$750 per child)	\$0
9. Other Expense (gasoline, oil, vehicle maintenance, etc.)	\$70,000
10. Capital Outlay Fund—Equipment (exclude bus purchases)	\$0
11. Depreciation (Includes only those vehicles which are not depreciated in the regular transportation formula. See depreciation schedule for prior year.)	\$15,000
12. Teacher travel (in-district)	\$130,000
13. Total of Lines 5 through 12	\$850,000
14. Less: Transportation reimbursement (include cash sale of buses, EXCLUDE State Aid)	\$0
15. Net Transportation Cost (Line 13 minus Line 14)	\$850,000
16. Total Estimated Transportation Aid (7-1-2026 to 6-30-2027) (Line 15 x 80%)	\$680,000
17. Estimated Catastrophic State Aid (7-1-2026 to 6-30-2027)	\$0
18. Estimated Medicaid Replacement State Aid	\$0
19. Estimated Special Education State Aid on behalf of Cooperative/Interlocal (Form 120) (7-1-2026 to 6-30-2027)	\$1,749,445
20. Estimated Local Contribution Special Education State Aid	\$300,000
21. Total Estimated Special Education Aid (7-1-2026 to 6-30-2027) (Line 4+16+17+18+19+20)	\$2,729,445

Form 148
2026-2027 Estimated State Foundation Aid

1. 2026-27 General Fund Budget (Form 150, Line 16)	=	<u>\$16,665,518</u>
2. Estimated Local Effort		
a. 6-30-2026 Unencumbered Cash Balance (General Fund)	=	<u>\$0</u>
b. 2026-27 Pupil Tuition (General Fund Only)	=	<u>\$0</u>
c. 2026-27 Miscellaneous Revenue/Tax Collections (General Fund)	=	<u>\$0</u>
d. 2026-27 Mineral Production Tax (General Fund)	=	<u>\$0</u>
e. 2026-27 Special Education State Aid	=	<u>\$2,729,445</u>
3. TOTAL (2a + 2b + 2c + 2d + 2e)	=	<u>\$2,729,445</u>
4. 2026-27 Estimated State Foundation Aid (Line 1 minus Line 3)	=	<u>\$13,936,073</u>

Form 150
2026-2027
ESTIMATED LEGAL MAXIMUM GENERAL FUND BUDGET

General Fund Budget – Lines 1 through 18

1. 2026-27 Adjusted FTE enrollment (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old).) (from Table I)				=	<u>1,787.2</u>
2. Estimated 2026-27 Preschool-Aged At-Risk (3 yr and 4 yr Old) FTE enrollment (see Footnote(e)) (Count as .5 FTE)	9/20/26	<u>0.0</u>	+	2/20/27	<u>0.0</u>
				=	<u>0.0</u>
3. 2026-27 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2)				=	<u>1,787.2</u>
4. Estimated 2026-27 weighted low enrollment and high enrollment. (from line 3)	<u>1,787.2</u>	x	<u>0.035040</u>	factor (from Table II)	= <u>62.6</u>
5. Estimated 2026-27 Bilingual Weighting (see Footnotes (a) and (b))				=	<u>5.6</u>
A. (9/20/26 Contact Hrs <u>50.0</u> + 2/20/27 Contact Hrs <u>0.0</u>) / 6 x 0.395				=	<u>3.3</u>
B. (9/20/26 ELL Headcount <u>30</u> + 2/20/27 ELL Hdct <u>0</u>) x .185				=	<u>5.6</u>
<i>Note: Bilingual weighting is based on the higher of contact hours or headcount.</i>					
6. Estimated 2026-27 Career Technical Education (CTE) weighting (see Footnote (c)) (9/20/26 CTE contact hrs <u>600.0</u> + 2/20/27 contact hrs <u>0.0</u>) / 6 x 0.5				=	<u>50.0</u>
7. Estimated 2026-27 At-Risk Student Weighting					
9/20/26 Free Lunch <u>650</u> + 2/20/27 Free Lunch <u>0</u> x 0.484				=	<u>314.6</u>
8. Estimated 2026-27 High-Density At-Risk Student Weighting (from Table V, Line 2)				=	<u>3.5</u>
9. Estimated 2026-27 Transportation Weighting (Table III, Line 6)	<u>780,356</u>	÷	\$5,778	=	<u>135.1</u>
10. Estimated 2026-27 Ancillary School Facilities Weighting. Amt approved by Board of Tax Appeals.	<u>0</u>	÷	\$5,778	=	<u>0.0</u>
11. Estimated Special Education Weighting. Amount of Sp. Ed. Funding (see Footnote(f))	<u>2,729,445</u>	÷	\$5,778	=	<u>472.4</u>
12. Estimated FHSU Math & Science Academy FTE enrollment				=	<u>0.0</u>
13. Estimated 2026-27 Virtual State Aid (Table IV, Line 4)				=	<u>\$308,000</u>
14. Estimated 2026-27 operating budget excludes COLA. (Lines 3 thru 12 times BASE + Line 13)	<u>2,831.0</u>	x	\$5,778	+ 308000	= <u>\$16,665,518</u>
15. Estimated Cost of Living weighting (Must have 31% LOB) (maximum allowed for this district)	\$0	÷	\$5,778	=	<u>0.0</u>
(Amt district will use, up to the maximum)					
16. Total General Fund Budget Authority including Cost of Living.	<u>2,831.0</u>	x	\$5,778	+ 308000	= <u>\$16,665,518</u>

Local Option Budget -- See Form 155

17. Estimated 2026-27 LOB General Fund budget (excludes Virtual & FHSU weighting) & includes higher of 2008-09 Spec Ed or current yr Spec Ed) (Lines 3 through 10 + 15) = 2358.6 x \$5857 = \$13814320 + <u>2,729,445</u> (Spec Ed)	=	<u>\$16,543,765</u>
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TABLE I - KSA 72-5132

1. Does the district qualify for the 3 yr Average? (Due to military dependent children.)	<u>NO</u>	
2. 9/20/23 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>1,772.7</u>
3. 2/20/24 Audited FTE of new students of military families, not enrolled on 9/20/23. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 2. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>	= <u>0.0</u>
4. 9/20/24 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>1,743.6</u>
5. Estimated 2/20/25 Audited FTE of new students of military families, not enrolled on 9/20/24. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 4. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>	= <u>0.0</u>
6. 9/20/25 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>1,727.2</u>
7. 2/20/26 Audited FTE of new students of military families, not enrolled on 9/20/25. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 6. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>	= <u>0.0</u>
8. 9/20/26 Estimated FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>1,787.2</u>
9. 2/20/27 Estimated FTE of new students of military families, not enrolled on 9/20/26. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 6. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>	= <u>0.0</u>
10. Sept. 20, 2023, FTE enrollment plus 2/20/24 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		= <u>1,772.7</u>
11. Sept. 20, 2024, FTE enrollment plus 2/20/25 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		= <u>1,743.6</u>
12. Sept. 20, 2025, FTE enrollment plus 2/20/26 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		= <u>1,727.2</u>
13. Sept. 20, 2026, FTE enrollment plus 2/20/27 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		= <u>1,787.2</u>
14. 3 Prior Years' Average FTE*:	$\frac{1,772.7}{(\text{line } 10)} + \frac{1,743.6}{(\text{line } 11)} + \frac{1,727.2}{(\text{line } 12)} \div 3 = \frac{1,747.8}{(\text{goes to line } 14)}$	= <u>1,747.8</u>
* Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual; but includes 2/20 military students if they qualify for the Military Provision that year.		
15. 2026-27 FTE adjusted enrollment for budget purposes (higher of line 12 [PY] or 13 [CY], or line 14 [3YR AVG if qualified for Military Provision]).		= <u>1,787.2</u>
16. Total FTE adjusted enrollment. (Goes to page 1, line 1)		= <u>1,787.2</u>

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

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

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

EXAMPLE: (FTE of 954.0)

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

TABLE III - Transportation Weighting (KSA 72-5148)

1. Area of district in square miles 9-20-2026.				=	200.0
2. All public pupils transported or for whom transportation is being made available 9-20-2026 who reside in the district 2.5 miles or more (Estimated)	750.0	+	2-20-27	0.0	= 750.0
3. Index of density = Line 2	750.0	divided by Line 1	200.0	=	3.750
4. Using index of density (Line 3), determine Per Capita Allowance.				=	\$750
		Factor A [BASE Change]			1.3873
		Factor B [Transported Students times Per Capita Allowance]			\$562,500
		Factor C [Factor B times Constant]			\$562,500
		Factor D [Factor C times Factor A]			\$780,356
6. 2026-27 Trans. State Aid =	780,356	(to Line 9, Page 1)		=	780,356

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

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

1. Estimated 9/20/26 FTE enrollment for full-time students enrolled in virtual programs.	50.0	X	\$5,600	=	280,000
2. Estimated 9/20/26 FTE enrollment for part-time students enrolled in virtual programs.	5.0	X	\$5,600	=	28,000
3. Estimated Virtual Credits* (20 years and older as of 9/20/26)	0.00	X	\$709	=	0
4. Estimated Virtual Credits* (dropouts aged 19 and under as of 9/20/26)	0.00	X	\$709	=	0
5. Estimated Virtual State Aid (Lines 1 plus 2 plus 3 plus 4)				=	\$308,000

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

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

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

1. Estimated 2026-27 Free Lunch Percentage (1B divided by 1A)				=	35.77 %
A. 9/20/26 + 2/20/27 Headcount (from Open page)				=	1,817
B. 9/20/26 + 2/20/27 Free Lunch Headcount (from Open page)				=	650
2. Estimated 2026-27 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8)				=	3.5
A. USD Level (i or ii)				=	3.5
i. High-Density At-Risk >= 50% (1B times 10.5%)		=	0.0		
ii. High-Density At-Risk >= 35% and < 50% (1B times (#1 minus 35%) times .7)		=	3.5		
B. SCHOOL Level ***Enter building enrollment on HD-AR_BLDG worksheet***				=	0.0

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

1. Estimated 2026-27 At-Risk (Free Meals) Weighted FTE [Form 150 Line 7] =	314.6			
2. Estimated 2026-27 At-Risk (High Density) Weighted FTE [Form 150 Line 8] =	3.5			
3. Estimated 2026-27 At-Risk State Foundation Aid [(Line 1 + Line 2) X \$5778] =	318.1	X	\$5,778	= \$1,837,982

Page 1 Footnotes:

(a) Weighted FTE enrollment is computed by taking the total clock hours of bilingual students who are enrolled and attending in an approved bilingual class on 9-20-2026 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours 50.0 ÷ 6 x 0.395 = 3.2917 [Form 150 Line 5]

(b) FTE is computed by taking the total headcount of bilingual students who are enrolled and attending in an approved bilingual class on 9-20-2026 and multiplying by factor of 0.185. Total headcount 30 x 0.185 = 5.5500 [Form 150 Line 5]

(c) FTE is computed by taking the total clock hours of career and technical education students who are enrolled and attending in an approved vocational class on 9-20-2026 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours 600.0 ÷ 6 = 100.0000 [Form 150 Line 6]

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

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

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

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

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

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

Qualifying for Military Provision for 2/20 weightings

Is the 2/20/27 Est. FTE Enrollment 0.0 >=25 or 1% of the 9/20/26 Est. FTE Enrollment 1,787.2 = NO

FORM 155
2026-2027 LOCAL OPTION BUDGET

1. Statewide average percent for 2026-27 school year. (Max 32.4 %) = 32.40 %
2. As authorized by KSA 72-5143, the Board adopted a resolution with no protest to exceed the statewide average. (Max 33%)
School year it expires Expires 0.00 %
3. Due to protest petition, an election, as authorized by KSA 72-5143, affirmed the Board's resolution to increase the LOB authority to exceed the statewide average. (Max 33%)
School year it expires Expires 9999 = 33.00 %
4. Maximum LOB authorized percent. (Maximum of Lines 1, 2 or 3) (Max 33%) = 33.00 %
5. Percent certified in April as required by KSA 72-5143 = 33.00 %
6. COMPUTED LOB FOR 2026-2027
(2026-27 LOB Base General Fund \$ 16,543,765 X Lower of Line 4 or Line 5 \$ 5,459,442
7. ADOPTED LOB FOR 2026-2027 \$

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

KSA 72-5143 (Required Transfers)

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

Percent of at-risk weighting to total adjusted (weighted) enrollment: 11.11 %
Amount required to transfer from Supplemental General Fund to K-12 At-Risk Fund: \$606,544

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

Percent of bilingual weighting to total adjusted (weighted) enrollment: 0.20 %
Amount required to transfer from Supplemental General Fund to Bilingual Fund: \$10,919

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

Percent of special education weighting to total adjusted (weighted) enrollment: 16.69 %
Amount required to transfer from Supplemental General Fund to Special Education Fund: \$911,181

Form 162

2026-2027 ESTIMATED FOOD SERVICE REVENUE

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

			TOTAL ANNUAL MEALS	FEDERAL		STATE		DISTRICT LOCAL		TOTAL
				RATE	Reimbursement	RATE	Reimbursement	PRICE	REVENUE	7-1-26 to 6-30-27
SCHOOL NUTRITION PROGRAMS										
LUNCH										
Paid	Elem	1.	36,956	.8550	\$31,597	.0400	\$1,478	3.20	\$118,259	\$151,334
	Jr. High	2.	22,051	.8550	\$18,854	.0400	\$882	3.35	\$73,871	\$93,607
	Sr. High	3.	27,969	.8550	\$23,913	.0400	\$1,119	3.35	\$93,696	\$118,728
Free		4.	60,325	5.0150	\$302,530	.0400	\$2,413			\$304,943
Reduced		5.	7,787	4.6150	\$35,937	.0400	\$311	0.40	\$3,115	\$39,363
Adult		6.	5,243					5.45	\$28,574	\$28,574
	TOTAL	7.	160,331		\$412,831		\$6,203		\$317,515	\$736,549
BREAKFAST										
Paid	Elem	8.	13,307	.4100	\$5,456			2.40	\$31,937	\$37,393
	Jr. High	9.	4,744	.4100	\$1,945			2.45	\$11,623	\$13,568
	Sr. High	10.	1,915	.4100	\$785			2.45	\$4,692	\$5,477
Free		11.	29,311	2.4800	\$72,691					\$72,691
Reduced		12.	3,638	2.1800	\$7,931			0.30	\$1,091	\$9,022
Adult		13.	13					3.20	\$42	\$42
	TOTAL	14.	52,928		\$88,808				\$49,385	\$138,193
SNACKS										
Paid	Elem	15.		.1300	\$0				\$0	\$0
	Jr. High	16.		.1300	\$0				\$0	\$0
	Sr. High	17.		.1300	\$0				\$0	\$0
Free		18.		1.2800	\$0					\$0
Reduced		19.		.6500	\$0			0.15	\$0	\$0
Adult		20.							\$0	\$0
	TOTAL	21.	0		\$0				\$0	\$0
SPECIAL MILK PROGRAM										
MILK										
Paid		22.		.2700	\$0				\$0	\$0
Free-Avg Dealer Cost		23.			\$0					\$0
	TOTAL	24.	0		\$0				\$0	\$0
CHILD & ADULT CARE FOOD PROGRAM										
BREAKFAST										
Paid	Elem	25.		.4200	\$0				\$0	\$0
	Jr. High	26.		.4200	\$0				\$0	\$0
	Sr. High	27.		.4200	\$0				\$0	\$0
Free		28.		2.4800	\$0					\$0
Reduced		29.		2.1800	\$0					\$0
Adult		30.							\$0	\$0
	TOTAL	31.	0		\$0				\$0	\$0
LUNCH										
Paid	Elem	32.		.7650	\$0				\$0	\$0
	Jr. High	33.		.7650	\$0				\$0	\$0
	Sr. High	34.		.7650	\$0				\$0	\$0
Free		35.		4.9250	\$0					\$0
Reduced		36.		4.5250	\$0					\$0
Adult		37.							\$0	\$0
	TOTAL	38.	0		\$0				\$0	\$0
SNACKS										
Paid	Elem	39.		.1300	\$0				\$0	\$0
	Jr. High	40.		.1300	\$0				\$0	\$0
	Sr. High	41.		.1300	\$0				\$0	\$0
Free		42.		1.2800	\$0					\$0
Reduced		43.		.6500	\$0					\$0
Adult		44.							\$0	\$0
	TOTAL	45.	0		\$0				\$0	\$0
SUPPER										
Paid	Elem	46.		.7650	\$0				\$0	\$0
	Jr. High	47.		.7650	\$0				\$0	\$0
	Sr. High	48.		.7650	\$0				\$0	\$0
Free		49.		4.9250	\$0					\$0
Reduced		50.		4.5250	\$0					\$0
Adult		51.							\$0	\$0
	TOTAL	52.	0		\$0				\$0	\$0

Form 162

2026-2027 ESTIMATED FOOD SERVICE REVENUE

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

		TOTAL ANNUAL MEALS	FEDERAL		STATE		DISTRICT LOCAL		TOTAL 7-1-26 to 6-30-27
			RATE	Reimbursement	RATE	Reimbursement	PRICE	REVENUE	
SUMMER FOOD SERVICE PROGRAM									
BREAKFAST									
Free	53.		3.1575	\$0					\$0
Adult (if charge)	54.							\$0	\$0
TOTAL	55.	0		\$0				\$0	\$0
LUNCH									
Free	56.		5.5300	\$0	\$0				\$0
Adult (if charge)	57.							\$0	\$0
TOTAL	58.	0		\$0				\$0	\$0
SNACKS									
Free	59.		1.3150	\$0					\$0
Adult (if charge)	60.							\$0	\$0
TOTAL	61.	0		\$0				\$0	\$0
SUPPER									
Free	62.		5.5300	\$0					\$0
Adult (if charge)	63.							\$0	\$0
TOTAL	64.	0		\$0				\$0	\$0
OTHER CASH									
Sales/Income	65.	xxxxxxxxx		xxxxxxxxx		xxxxxx		\$200,000	\$200,000
12 Months									
Total Income	66.	xxxxxxxxx		\$501,639		\$6,203		\$566,900	\$1,074,742

2026-2027
FORM 194

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	2024 Taxes Levied (Dollars)(a)	Percent of Total Taxes Levied (b)	Motor Vehicle Property Tax (d)	Percent of Total Taxes Levied (f)	Recreational Vehicle Property Tax (d)	In Lieu of Taxes in Ind. Rev. Bonds (g)	16/20M Tax (d)	Commercial Vehicle Tax (d)
1. General (No MVPT or RVPT)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	35.03%	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2. Supplemental Gen. Fund	\$3,829,514	48.05%	\$176,308	31.22%	\$5,426	\$0	\$4,519	\$9,783
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
4. Capital Outlay	\$2,155,733	27.05%	\$99,253	17.57%	\$3,055	\$0	\$2,544	\$5,508
5. Special Assessment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
6. Bond and Interest #1	\$1,665,468	20.90%	\$76,688	13.58%	\$2,360	\$0	\$1,965	\$4,255
7. Bond and Interest #2	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
8. Temporary Notes	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
9. Recreation Commission	\$260,149	3.26%	\$11,962	2.12%	\$368	\$0	\$307	\$664
10. Rec Comm Employee Bnfts	\$59,308	0.74%	\$2,715	0.48%	\$84	\$0	\$70	\$151
11. No Fund Warrant	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
13. Special Liability Expense	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
14. School Retirement	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
15. Historical Museum	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
16. Extraordinary Growth Facilities	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
17. Public Library Board	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
18. Public Library Board Emp Bnfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
19. Declining Enrollment	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
20. Cost of Living	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
21. TOTAL	\$7,970,172	100.00% (c)	\$366,926 (e)	100.00% (c)	\$11,293 (e)	\$0 (e)	\$9,404 (e)	\$20,361 (e)

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

2026-2027
FORM 194-A

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

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

	(1) 2025 Taxes Levied (Dollars)(a)	(2) Percent of Total Taxes Levied (b)	(3) Motor Vehicle Property Tax (d)	(4) Percent of Total Taxes Levied (f)	(5) Recreational Vehicle Property Tax (d)	(6) In Lieu of Taxes in Ind. Rev. Bonds (g)	(7) 16/20M Tax (d)	(8) Commercial Vehicle Tax (d)
1. General (No MVPT or RVPT)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	39.13%	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2. Supplemental Gen. Fund	\$4,150,087	58.71%	\$106,104	35.74%	\$3,265	\$0	\$2,719	\$5,888
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
4. Capital Outlay	\$2,312,142	32.71%	\$59,115	19.91%	\$1,819	\$0	\$1,515	\$3,280
5. Special Assessment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
6. Bond and Interest #1	\$275,143	3.89%	\$7,030	2.37%	\$216	\$0	\$180	\$390
7. Bond and Interest #2	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
8. Temporary Notes	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
9. Recreation Commission	\$267,360	3.78%	\$6,831	2.30%	\$210	\$0	\$175	\$379
10. Rec Comm Employee Bnfts	\$64,148	0.91%	\$1,645	0.55%	\$51	\$0	\$42	\$91
11. No Fund Warrant	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
13. Special Liability Expense	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
14. School Retirement	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
15. Historical Museum	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
16. Extraordinary Growth Facilities	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
17. Public Library Board	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
18. Public Library Board Emp Bnfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
19. Declining Enrollment	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
20. Cost of Living	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
21. TOTAL	\$7,068,880	100.00% (c)	\$180,725 (e)	100.00% (c)	\$5,562 (e)	\$0 (e)	\$4,632 (e)	\$10,029 (e)

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

FORM 195
2026-2027 Estimated State Aid

A. Driver Education Aid (Approved Programs Only)

1. Estimated aid 7/1/2026 to 6/30/2027 (12 mo.) (Number of Driver Ed pupils completing program) 100 x \$135) = \$13,500

B. Motorcycle Safety Aid (Approved Programs Only)

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

C. Estimated KPERS

1. KPERS State Aid for 2025-2026 School Year = \$3,317,084

2. Est. increase due to KPERS rate (Line 1 times 2.5%) = \$82,927

3. Est. KPERS State Aid due to salary increases and added staff
((Line 1 + Line 2) X % of salary increase and added staff 20.00 %) = \$680,002

4. Est. KPERS State Aid for 2026-27 (Line 1 + Line 2 + Line 3) = \$4,080,013

D. Professional Development Aid (Approved Programs Only)

1. Total estimated 2026-27 expenditures approved professional development program = 150,000

2. Total potential state aid (Line 1 X 0.5) = 75,000

3. Multiply Legal Maximum General Fund Budget X 0.005 = 83,328

4. Estimated State Aid (lower of Lines 2 or 3) = 75,000

5. Estimated Prorated State Aid (Line 4 X 0.3) to be paid on June 20, 2027 = 22,500

FORM 239

2026-2027 ESTIMATED SUPPLEMENTAL GENERAL (LOB) STATE AID

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

- | | | |
|--|---|-----------------------------|
| 1. 2026-27 Adopted Supplemental General Fund Budget (cannot exceed Line 6 of Form 155) | = | <u>\$5,459,442</u> |
| 2. Estimated Supplemental General State Aid | | |
| Line 1 <u>5,459,442</u> x factor <u>0.1334</u> | = | <u>\$728,290</u> |
| 3. Less Prior Year Overpayment | - | <u> </u> |
| 4. Net Estimated Supplemental General State Aid (Line 2 - Line 3) | = | <u>\$728,290</u> |
-

FORM 243

2026-2027 ESTIMATED CAPITAL OUTLAY STATE AID

- | | | |
|---|---|--------------------|
| 1. Estimated 2026 Taxes Levied in the Capital Outlay Fund | = | <u>\$1,871,564</u> |
| 2. Estimated Capital Outlay State Aid (Line 1 x Factor) <u>0.0000</u> | = | <u>\$0</u> |

FORM 242
BOND AND INTEREST FUND #1
2026-2027 ESTIMATED BOND AND INTEREST STATE AID

(Bond Elections Prior July 1, 2015)

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

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

Kansas Department of Education
Form 0-135-242

USD #368
6/2026

FORM 244
BOND AND INTEREST FUND #1
2026-2027 ESTIMATED BOND AND INTEREST STATE AID

(Bond Elections After July 1, 2015 and Before June 30, 2017)

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

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

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

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

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

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

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

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

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

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

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

.....
Kansas Department of Education
Form 0-135-242A

USD #368
6/2026

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

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

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

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

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

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

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

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

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

CERTIFICATE
TO THE CLERK of Miami County, State of Kansas
We, the undersigned, duly elected, qualified and acting officers of
Unified School District 368

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

TABLE OF CONTENTS	K.S.A.	Code 01 Line	2026-2027 Adopted Budget		County Clerk's Use Certified Mill Rate
			1 Expenditures	2 2026 Tax to be Levied	
General ¹	72-5142	06	16,665,518	4,631,556	20.000 ²
Federal Funds	12-1663	07	354,002		
Supplemental General (LOB) ³	72-5147	08	5,459,442	4,101,517	
Adult Education	74-32,259	10	0	0	
Preschool-Aged At-Risk	72-5154	11	0		
Adult Supplemental Education	74-32,261	12	7,296		
At Risk Education Fund	72-5153	13	3,019,717		
Bilingual Education	72-3613	14	43,178		
Virtual Education	72-3715	15	230,965		
Capital Outlay	72-53, 113	16	6,592,845	1,871,564	
Driver Training	72-5163	18	119,998		
Declining Enrollment	72-5160	19	0		
Extraordinary School Program	72-3239	22	0		
Food Service	72-5164	24	1,352,893		
Professional Development	72-2552	26	148,161		
Parent Education Program	72-4165	28	846,555		
Summer School	72-3238	29	0		
Special Education	72-3422	30	4,390,626		
Cost of Living ⁴	72-5159	33	0	0	
Career and Postsecondary Education	72-5162	34	1,401,100		
Gifts and Grants	72-1142	35	329,567		
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	4,080,013		
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	0	0	
Bond and Interest #2	10-113	63	0	0	
No Fund Warrant ⁵	79-2939	66	0	0	
Special Assessment	12-6a10	67	26,439	0	
Temporary Note	72-5457	68	0	0	

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

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

3. Date of Resolution ADOPTED to exceed 32.4 % _____ authorizing _____ 0.00% expires _____
Date of ELECTION to exceed 32.4 % _____ 5/1/2015 _____ authorizing _____ 33.00% expires _____ 9999

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

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

		2026-2027 Adopted Budget			
		1	2	3	
TABLE OF CONTENTS	K.S.A.	Code 01 Line	Expenditures	2026 Tax to be Levied	County Clerk's Use Certified Mill Rate
COOPERATIVES					
Special Education	72-3412	78	21,937,533		
Total USD		100	67,005,848	10,604,637	
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	284,474	271,277	
Rec Comm Emp Bnfts & Spec Liab	12-1928/75-6110	86	67,000	65,175	
Total Other		105	351,474	336,452	

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

Assisted by:

Attest: _____, 2026

Board President

County Clerk

Clerk of the Board

FINAL VALUATION
(County Clerk's Use Only)

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

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

Computation of Delinquency

Rate Used in
this Budget for
2026-2027 _____ 4.000 %

2024 Delinquent Tax Percentage _____ 1.160 %

Resolutions of Levies and Limits for Taxable Funds

1. Capital Outlay

Resolution dated 7/28/2014 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 11/2/2022 authorizing 1.000 mills.

6. Cost of Living Authority:

Resolution dated _____

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

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

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

Code	Code 04 Line	Fiscal Year 2026-2027									
		1	2	3	4	5	6	7	8	9	10
		Actual 2025 Tax Levy	Less 2.16 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	4,150,087	89,642	3,903,788	7	156,650	289,650	8,691	15,671	4,101,517	3,691,365
Adult Education	05	0	0	0	0	0	0	0	0	0	0
Capital Outlay	10	2,312,142	49,942	2,177,247	4	84,949	162,427	4,874	8,788	1,871,564	1,684,408
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	275,143	5,943	127,199	0	142,001	85,863	2,576	4,645	0	0
Bond and Interest #2	45	0	0	0	0	0	0	0	0	0	0
Temporary Note	50	0	0	0	0	0	0	0	0	0	0
No-fund Warrant	55	0	0	0	0	0	0	0	0	0	0
Extraordinary Growth Facility	57	0	0	0	0	0	0	0	0	0	0
Recreation Commission	60	267,360	5,775	249,630	0	11,955	19,275	578	1,043	271,277	244,149
Rec Comm Emp Bnfts & Spec Liab	65	64,148	1,386	59,944	0	2,818	4,472	135	242	65,175	58,658
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	7,068,880	152,688	6,517,808	11	398,373	561,687	16,854	30,389	6,309,533	5,678,580

Adult Education Computation	\$271,398,460 Assessed Valuation	x	0.000 Adult Education Mill Levy	=	\$0 Taxes to be Levied
Capital Outlay Computation	\$271,398,460 Assessed Valuation	x	6.896 Capital Outlay Mill Levy	=	\$1,871,564 Taxes to be Levied
Tax Collection Ratio for 2025	92.204 %				

STATEMENT OF INDEBTEDNESS

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

Bond Elections	Purpose of Debt	1	2	3	4	5	6	7		8	9	10	11	12
		Date of Election	Date of Issue	Date Refunded/ Refinanced	Interest Rate	Amount of Bonds Issued	Principal Outstanding 7/1/2026	Interest	Principal	Date Due	Due in 2026-2027	Due in 2026-2027	Due July-Dec. 2027	Due July-Dec. 2027
prior to July 1, 2015	NONE													
	NONE													
	NONE													
	NONE													
	NONE													
	NONE													
	NONE													
	NONE													
	NONE													
	NONE													
	NONE													
	NONE													
	NONE													
	NONE													
	NONE													
	NONE													
	NONE													
	NONE													
	NONE													
	NONE													
	Total						0				0	0	0	0
after July 1, 2015 & prior to June 30, 2017	NONE													
	NONE													
	NONE													
	NONE													
	NONE													
	NONE													
	Total						0				0	0	0	0
after July 1, 2017 & prior to June 30, 2022	NONE													
	NONE													
	NONE													
	NONE													
	NONE													
	NONE													
	Total						0				0	0	0	0
after July 1, 2022	NONE													
	NONE													
	NONE													
	NONE													
	NONE													
	NONE													
	Total						0				0	0	0	0
Grand Total							0				0	0	0	0

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

Code 05a

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0
Cancellation of Prior Year Encumbrances	03			
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	26,434	25,100	
1985 State Aid Reimbursements	65			
1990 Miscellaneous	67			
3000 State Sources				
3110 State Foundation Aid	95	12,520,575	12,831,330	13,936,073
3130 Mineral Production Tax	115		143	
3205 Special Education Aid	120	1,986,530	2,114,174	2,729,445
RESOURCES AVAILABLE	170	14,533,539	14,970,747	16,665,518
Total Expenditures & Transfers	175	14,533,539	14,970,747	16,665,518
Unencumbered Cash Balance (June 30)	190	0	0	

Budget Line 190: Line 170 minus Line 175

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

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	4,823,939	4,342,083	5,479,890
120 Non-Licensed	215	103,606	111,661	135,000
200 Employee Benefits				
210 Insurance (employee)	220	509,425	516,896	595,000
220 Social Security	225	458,316	477,727	553,200
290 Other	230	2,435	120	25,500
300 Purchased Professional & Tech Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/Other State LEA's	240			
562 Tuition/Other Out-of-State LEA's	245			
563 Tuition/Private Sources	250			
590 Other	255			

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
600 Supplies				
610 General Supplemental (teaching)	260	75,908	73,857	83,540
644 Textbooks	265			
650 Supplies (technology related)	267			
680 Miscellaneous Supplies	270	132,763	126,539	148,550
700 Property (equipment & furnishings)	275			
800 Other	280	88,939	101,012	97,935
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290	354,538	413,405	460,000
200 Employee Benefits				
210 Insurance (employee)	295	32,392	44,407	60,000
220 Social Security	300	28,190	29,687	43,500
290 Other	305	152		
300 Purchased Professional & Tech Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (equipment & furnishings)	325	6,535	4,389	5,500
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335	353,832	357,151	407,000
120 Non-Licensed	340			
200 Employee Benefits				
210 Insurance (employee)	345	9,369	24,643	30,000
220 Social Security	350	29,503	26,981	40,550
290 Other	355	194		
300 Purchased Professional & Tech Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) & Periodicals	370	5,659	6,128	11,326
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (equipment & furnishings)	385			
800 Other	390			
2300 General Administration				
100 Salaries				
110 Licensed	395	450,979	431,809	455,000
120 Non-Licensed	400	104,234	108,860	120,000
200 Employee Benefits				
210 Insurance (employee)	405	30,250	40,850	60,000
220 Social Security	410	49,320	39,062	60,700
290 Other	415	311		
300 Purchased Professional & Tech Serv	420	19,295	12,431	25,000
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	53,125	57,072	57,000
2400 School Administration				

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
100 Salaries				
110 Licensed	460	653,340	669,849	710,000
120 Non-Licensed	465	312,693	322,965	360,000
200 Employee Benefits				
210 Insurance (employee)	470	125,000	113,500	135,000
220 Social Security	475	68,667	71,087	86,600
290 Other	480	445		
300 Purchased Professional & Tech Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (equipment & furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Licensed	730			
120 Non-Licensed	735	284,809	150,527	310,000
200 Employee Benefits				
210 Insurance	740	11,700	24,900	30,000
220 Social Security	745	10,559	22,359	25,500
290 Other	750			
300 Purchased Professional & Tech Serv	755			
400 Purchased Property Services	760			
500 Other Purchased Services	765			
600 Supplies	770			
700 Property (equipment & furnishings)	775			
800 Other	780			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520	515,335	551,036	610,000
200 Employee Benefits				
210 Insurance (employee)	525	74,440	81,880	99,000
220 Social Security	530	38,012	41,061	50,300
290 Other	535	246		
300 Purchased Professional & Tech Serv	540			
400 Purchased Property Services				
411 Water/Sewer	545			
420 Cleaning	550			
430 Repairs & Maintenance	555			
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575			
590 Other	580			
600 Supplies				
610 General Supplies	585			
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not school bus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
700 Property (equipment & furnishings)	615			
800 Other	620			
2601 Operations & Maintenance (transportation)				
100 Salaries				
120 Non-Licensed	622			
200 Employee Benefits				
210 Insurance (employee)	623			
220 Social Security	626			
290 Other	628			
300 Purchased Professional & Tech Serv	630			
400 Purchased Property Services	632			
500 Other Purchased Services	634			
600 Supplies				
610 General Supplies	636			
620 Energy				
621 Heating	638			
622 Electricity	640			
626 Motor Fuel (not school bus)	642			
629 Other	644			
680 Miscellaneous Supplies	646			
700 Property (equipment & furnishings)	648			
800 Other	650			
2700 Student Transportation Services				
2720 Supervision				
100 Salaries				
120 Non-Licensed	652			
200 Employee Benefits				
210 Insurance	654			
220 Social Security	656			
290 Other	658			
600 Supplies	660			
730 Equipment	662			
800 Other	664			
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	666			
200 Employee Benefits				
210 Insurance	668			
220 Social Security	670			
290 Other	672			
442 Rent of Vehicles (lease)	674			
500 Other Purchased Services				
513 Contracting of Bus Services	676	679,497	688,988	720,000
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 & Tech Serv	696			
400 Purchased Property Services	698			

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
500 Other Purchased Services	700			
600 Supplies	702			
730 Equipment	704			
800 Other	706			
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Licensed	708			
200 Employee Benefits				
210 Insurance	710			
220 Social Security	712			
290 Other	714			
300 Purchased Professional & Tech Serv	716			
400 Purchased Property Services	718			
500 Other Purchased Services	720			
600 Supplies	722			
730 Equipment	724			
800 Other	726			
2900 Other Support Services				
100 Salaries				
110 Licensed	895			
120 Non-Licensed	900			
200 Employee Benefits				
210 Insurance	905			
220 Social Security	910			
290 Other	915			
300 Purchased Professional & Tech Serv	920			
400 Purchased Property Services	925			
500 Other Purchased Services	930			
600 Supplies	935			
700 Property (equipment & furnishings)	940			
800 Other	945			
3300 Community Services Operations	785			
4300 Architectural & Engineering Services	790			
5200 Transfers				
932 Adult Education	795			
934 Adult Supplemental Education	800			
936 Bilingual Education	805	22,050		
937 Virtual Education	807	90,500		
938 Capital Outlay	810			
940 Driver Training	815			
943 Extraordinary School Program	823			
944 Food Service	825			
946 Professional Development	830	43,502		7,500
948 Parent Education Program	835			
949 Summer School	837			
950 Special Education	840	1,986,530	2,118,668	2,729,445
954 Career & Postsecondary Education	850	244,161	500,000	0
960 Special Reserve Fund	853	77,900		
963 Special Liability Expense Fund	855			
972 Contingency Reserve	885			
974 Textbook & Student Materials Revolving Fund	889	19,929	143,860	
976 Preschool-Aged At-Risk	891			
978 At-Risk Education Fund	893	1,551,015	2,123,297	1,837,982
TOTAL EXPENDITURES*	~~~	14,533,539	14,970,747	16,665,518

*Goes to Budget Line 175.

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0
Cancellation of Prior Year Encumbrances	03			
REVENUES				
4000 FEDERAL SOURCES - GRANTS				
4591 Title I	10	325,310	323,218	293,687
4593 Title II	15	33,617	39,123	34,230
4602 Title IV Part A	22			23,560
4607 Title IV Part B	27			
4601 Title III (English Language Acquisition)	60			2,525
4595 ESSER I (CARES Act)	67			
4605 ESSER II (CRRSA)	68			
4606 ESSER III (ARP)	70			
4599 Other	75	27,060		
RESOURCES AVAILABLE	170	385,987	362,341	354,002
TOTAL EXPENDITURES	175	385,987	362,341	354,002
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0

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

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

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

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	290,023	268,216	240,182
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220	14,950	25,200	36,000
220 Social Security	225	29,958	28,878	38,200
290 Other	230	174		
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	16,958	32,643	20,000
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	989	1,017	1,500

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			
300 Purchased Professional & Technical Serv	310	31,671	5,127	6,525
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			2,500
400 Purchased Property Services	363			
500 Other Purchased Services	365	1,264	1,260	9,095
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration				
100 Salaries				
110 Licensed	395			
120 Non-Licensed	400			
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410			
290 Other	415			
300 Purchased Professional & Technical Serv	420			
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (telephone, postage, etc.)	435			
590 Other	440			
600 Supplies	445			
700 Property (Equipment & Furnishings)	450			
800 Other	455			
2400 School Administration				
100 Salaries				
110 Licensed	460			
120 Non-Licensed	465			
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475			
290 Other	480			

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

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance	630			
220 Social Security	635			
290 Other	640			
442 Rent of Vehicles (lease)	645			
500 Other Purchased Services				
513 Contracting of Bus Services	650			
519 Mileage in Lieu of Trans	655			
520 Insurance	660			
626 Motor Fuel	665			
730 Equipment (including buses)	670			
800 Other	675			
2900 Other Support Services				
100 Salaries				
110 Licensed	805			
120 Non-Licensed	810			
200 Employee Benefits				
210 Insurance	815			
220 Social Security	820			
290 Other	825			
300 Purchased Professional & Technical Serv	830			
400 Purchased Property Services	835			
500 Other Purchased Services	840			
600 Supplies	845			
700 Property (Equipment & Furnishings)	850			
800 Other	855			
3000 Operation of Non-Instructional Services				
3100 Food Service Operation				
100 Salaries				
110 Licensed	735			
120 Non-Licensed	740			
200 Employee Benefits				
210 Insurance	745			
220 Social Security	750			
290 Other	755			
500 Other Purchased Services				
520 Insurance	760			
570 Food Service Management	765			
590 Other Purchased Services	770			
600 Supplies				
630 Food & Milk	775			
680 Miscellaneous Supplies	780			
700 Property (Equipment & Furnishings)	785			
800 Other	790			
3300 Community Services Operations	795			
4300 Architectural & Engineering Services	800			
4500 New Building Acquisition & Construction	865			
4700 Building Improvements				
100 Salaries				
120 Non-Licensed	870			
200 Fringe Benefits				
210 Insurance	875			
220 Social Security	880			
290 Other	885			
400 Outside Contractors	890			
4900 Other	900			
TOTAL EXPENDITURES*	~~~	385,987	362,341	354,002

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

*Goes to Budget Line 175.

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	386,758	563,565	666,257
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2023 \$	10	72,761		
2024 \$	15	3,453,246		
2025 \$	20		3,903,788	156,650
1140 Delinquent Tax	25	45,229	55,414	44,844
1410 Transportation Fees	47			
1980 Reimbursements	60		15,400	
1990 Miscellaneous	65			
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (Includes 16/20M Tax)	70	236,807	164,785	289,650
2450 Recreational Vehicle Tax	75	7,145	9,218	8,691
2460 Commercial Vehicle Tax	77	14,290	17,568	15,671
2800 In Lieu of Taxes IRBs/Rental Excise	85			0
3000 STATE SOURCES				
3140 Supplemental State Aid	95	1,146,529	881,731	728,290
5000 OTHER				
5253 Transfer From Contingency Reserve	145	0	0	0
RESOURCES AVAILABLE	170	5,362,765	5,611,469	1,910,053
TOTAL EXPENDITURES & TRANSFERS	175	4,799,200	4,945,212	5,459,442
TAX REQUIRED (175 minus 170)	195			3,549,389
PERCENT OF COLLECTION	196			90.000 %
TOTAL 2026 TAX REQUIRED (195+196)	197			3,943,766
Delinquent Tax	200			157,751
AMOUNT OF 2026 TAX TO BE LEVIED (Line 197 + Line 200)	205			4,101,517
UNENCUMBERED CASH BALANCE JUNE 30	207	563,565	666,257	~~~~~

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

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210			
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			

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
600 Supplies				
610 General Supplemental (Teaching)	260	13,967	0	15,000
644 Textbooks	265	67,591	87,401	125,000
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275	6,022	2,851	16,100
800 Other	280	24,697	26,481	25,000
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335			
120 Non-Licensed	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration				
100 Salaries				
110 Licensed	395			
120 Non-Licensed	400			
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410			
290 Other	415			
300 Purchased Professional & Technical Serv	420	16		
400 Purchased Property Services	425	193,097	132,033	200,000
500 Other Purchased Services				
520 Insurance	430	477,504	490,478	590,000
530 Communications (telephone, postage, etc.)	435			
590 Other	440			
600 Supplies	445			
700 Property (Equipment & Furnishings)	450			

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
800 Other	455			
2400 School Administration				
100 Salaries				
110 Licensed	460			
120 Non-Licensed	465			
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475			
290 Other	480			
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Licensed	730			
120 Non-Licensed	735			
200 Employee Benefits				
210 Insurance	740			
220 Social Security	745			
290 Other	750			
300 Purchased Professional & Technical Serv	755			
400 Purchased Property Services	760			
500 Other Purchased Services	765	141,749	166,361	80,000
600 Supplies	770	509	0	5,000
700 Property (Equipment & Furnishings)	775	27,080	21,187	25,000
800 Other	780			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520	223,502	234,636	260,000
200 Employee Benefits				
210 Insurance (Employee)	525	15,400	16,600	20,000
220 Social Security	530	14,394	16,221	20,400
290 Other	535	92		
300 Purchased Professional & Technical Serv	540			
400 Purchased Property Services				
411 Water/Sewer	545	71,598	59,658	105,800
420 Cleaning	550	89,313	94,731	100,000
430 Repairs & Maintenance	555	132,531	169,764	197,500
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570	83,325	96,284	201,000
500 Other Purchased Services				
520 Insurance	575			
590 Other	580	24,173	22,587	33,500
600 Supplies				
610 General Supplies	585	17,987	21,108	25,000
620 Energy				
621 Heating	590	47,364	43,691	70,500
622 Electricity	595	567,363	599,444	694,000
626 Motor Fuel (not school bus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	615			
800 Other	620			
2601 Operations & Maintenance (Transportation)				
100 Salaries				
120 Non-Licensed	622			
200 Employee Benefits				
210 Insurance (Employee)	623			
220 Social Security	626			
290 Other	628			
300 Purchased Professional & Technical Serv	630			
400 Purchased Property Services	632			
500 Other Purchased Services	634			
600 Supplies				
610 General Supplies	636			
620 Energy				
621 Heating	638			
622 Electricity	640			
626 Motor Fuel (not school bus)	642			
629 Other	644			
680 Miscellaneous Supplies	646			
700 Property (Equipment & Furnishings)	648			
800 Other	650			
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 Non-Licensed	652			
200 Employee Benefits				
210 Insurance	654			
220 Social Security	656			
290 Other	658			
600 Supplies	660			
730 Equipment	662			
800 Other	664			
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	666			
200 Employee Benefits				
210 Insurance	668			
220 Social Security	670			
290 Other	672			
442 Rent of Vehicles (lease)	674			
500 Other Purchased Services				
513 Contracting of Bus Services	676			10,000
519 Mileage in Lieu of Trans	678			
520 Insurance	680			
626 Motor Fuel	682	68,969	71,073	140,000
730 Equipment (including buses)	684			
800 Other	686			
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 Non-Licensed	688			
200 Employee Benefits				
210 Insurance	690			
220 Social Security	692			
290 Other	694			
300 Purchased Professional & Technical Serv	696			
400 Purchased Property Services	698			

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
500 Other Purchased Services	700			
600 Supplies	702			
730 Equipment	704			
800 Other	706			
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Licensed	708			
200 Employee Benefits				
210 Insurance	710			
220 Social Security	712			
290 Other	714			
300 Purchased Professional & Technical Serv	716			
400 Purchased Property Services	718			
500 Other Purchased Services	720			
600 Supplies	722			
730 Equipment	724			
800 Other	726			
2900 Other Support Services				
100 Salaries				
110 Licensed	895			
120 Non-Licensed	900			
200 Employee Benefits				
210 Insurance	905			
220 Social Security	910			
290 Other	915			
300 Purchased Professional & Technical Serv	920			
400 Purchased Property Services	925			
500 Other Purchased Services	930			
600 Supplies	935			
700 Property (Equipment & Furnishings)	940			
800 Other	945			
3300 Community Services Operations	785			
4300 Architectural & Engineering Services	790			
5200 TRANSFER TO:				
930 General (not ending balance)	792			
932 Adult Education	795			
934 Adult Suppl Education	800			
936 Bilingual Education	805	7,199	7,912	12,265
937 Virtual Education	810			
940 Driver Training	815			
943 Extraordinary School Program	823			
944 Food Service	825			
946 Professional Development	830	75,003	120,056	42,661
948 Parent Education Program	835	31,200	31,200	31,200
949 Summer School	837			
950 Special Education	840	1,325,257	1,560,774	911,181
954 Career and Postsecondary Education	850	500,839	150,000	821,600
960 Special Reserve	853			
963 Special Liability Expense Fund	855			
974 Textbook & Student Materials Revolving	880	37,945	111,675	
976 Preschool-Aged At-Risk	885			
978 At-Risk Education Fund	890	513,514	591,006	681,735
TOTAL EXPENDITURES & TRANSFERS*	~~~	4,799,200	4,945,212	5,459,442

*Goes to Budget Line 175.

ADULT EDUCATION	Code 10 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE, JULY 1	01	12,676	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	0
1140 Delinquent Tax	25			0	0
1310 Tuition Individuals-Class Fees	30				0
July - December Estimate	35				
1510 Interest on Idle Funds	40				
1900 Other Revenue From Local Source					
1940 Sale & Rent of Textbook	50				0
July - December Estimate	55				
1990 Miscellaneous	60				0
July - December Estimate	65				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (includes 16/20M Tax)	75			0	0
July - December Estimate	80				0
2450 Recreational Vehicle Tax	85			0	0
July - December Estimate	86				0
2460 Commercial Vehicle Tax	87			0	0
July - December Estimate	88				0
2800 In Lieu of Taxes IRBs/Rental Excise	90			0	0
July - December Estimate	95				0
3000 STATE SOURCES					
3201 Adult Basic Aid	100	58,091			0
July - December Estimate	105				
4000 FEDERAL SOURCES					
4540 Adult Education Aid	110	200,714			0
July - December Estimate	115				
5000 OTHER					
5206 Transfer From General	120	0	0	0	0
July - December Estimate	125				
5208 Transfer From Supplemental General	130	0	0	0	0
July - December Estimate	135				
5253 Transfer From Contingency Reserve	140	0	0	~~~~~	~~~~~
RESOURCES AVAILABLE	170	271,481	0	0	0
TOTAL EXPENDITURES & TRANSFERS	175	271,481	0	0	0
July - December Estimate	180				0
TOTAL OPERATING EXPENDITURE (18 MO)	185				0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0	~~~~~

ADULT EDUCATION	Code 10 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	142,990		
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220	17,788		
220 Social Security	225	12,388		
290 Other	230	65		
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition	240			
590 Other	245	6,047		
600 Supplies				
610 General Supplemental (Teaching)	250	16,038		
644 Textbooks	255			
650 Supplies (Technology Related)	257			
680 Miscellaneous Supplies	260			
700 Property (Equipment & Furnishings)	265			
800 Other	270			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	275			
120 Non-Licensed	280	29,836		
200 Employee Benefits				
210 Insurance (Employee)	285	1,950		
220 Social Security	290	1,137		
290 Other	295			
300 Purchased Professional & Technical Serv	300			
400 Purchased Property Services	303			
500 Other Purchased Services	305	4,450		
600 Supplies	310			
700 Property (Equipment & Furnishings)	315			
800 Other	320	1,700		
2200 Instructional Support Staff				
100 Salaries				
110 Licensed	325			
120 Non-Licensed	330			
200 Employee Benefits				
210 Insurance (Employee)	335			
220 Social Security	340			
290 Other	345			
300 Purchased Professional & Technical Serv	350			
400 Purchased Property Services	353			
500 Other Purchased Services	355			
600 Supplies				
640 Books (not textbooks) & Periodicals	360			
650 Technology Supplies	365			
680 Miscellaneous Supplies	370			
700 Property (Equipment & Furnishings)	375			
800 Other	380			
2330 Special Area Administration Services				
100 Salaries				
110 Licensed	385	26,340		
120 Non-Licensed	390			

ADULT EDUCATION	Code 10 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance (Employee)	395	1,788		
220 Social Security	400	778		
290 Other	405			
300 Purchased Professional & Technical Serv	410			
400 Purchased Property Services	415			
500 Other Purchased Services	420			
600 Supplies	425	3,417		
700 Property (Equipment & Furnishings)	430			
800 Other	435			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	440			
200 Employee Benefits				
210 Insurance (Employee)	445			
220 Social Security	450			
290 Other	455			
300 Purchased Professional & Technical Serv	460			
400 Purchased Property Services	465	627		
500 Other Purchased Services	470			
600 Supplies				
610 General Supplies	475	1,931		
620 Energy				
621 Heating	480	2,211		
622 Electricity	485			
626 Motor Fuel (not school bus)	490			
629 Other	495			
680 Miscellaneous Supplies	500			
700 Property (Equipment & Furnishings)	505			
800 Other	510			
TOTAL EXPENDITURES*	~~~	271,481	0	0

*Goes to Budget Line 175.

ADULT SUPPLEMENTARY EDUCATION	Code 12 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	56,353	27,005	2,296
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1310 Individuals-Class Fees	05	1,010	40	
1510 Interest on Idle Funds	15			
1900 Other Revenue From Local Source				
1940 Sale & Rent of Textbook	25			
1990 Miscellaneous	35	9,661	1,138	5,000
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	67,024	28,183	7,296
TOTAL EXPENDITURES & TRANSFERS	175	40,019	25,887	7,296
UNENCUMBERED CASH BALANCE JUNE 30	190	27,005	2,296	0

ADULT SUPPLEMENTARY EDUCATION	Code 12 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	1,473	1,009	
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220		650	
220 Social Security	225	4,164	81	
290 Other	230	1		
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition	240			
590 Other	245	1,617	553	
600 Supplies				
610 General Supplemental (Teaching)	250	5,178		
640 Books (not textbooks) & Periodicals	255			
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265	27,586	23,594	7,296
700 Property (Equipment & Furnishings)	270			
800 Other	275			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280			
120 Non-Licensed	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			

ADULT SUPPLEMENTARY EDUCATION	Code 12 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instructional Support Staff				
100 Salaries				
110 Licensed	330			
120 Non-Licensed	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies	365			
700 Property (Equipment & Furnishings)	370			
800 Other	375			
2400 School Administration				
100 Salaries				
110 Licensed	425			
120 Non-Licensed	430			
200 Employee Benefits				
210 Insurance (Employee)	435			
220 Social Security	440			
290 Other	445			
300 Purchased Professional & Technical Serv	450			
500 Other Purchased Services	455			
600 Supplies	460			
700 Property (Equipment & Furnishings)	465			
800 Other	470			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	475			
200 Employee Benefits				
210 Insurance (Employee)	480			
220 Social Security	485			
290 Other	490			
300 Purchased Professional & Technical Serv	495			
400 Purchased Property Services	500			
500 Other Purchased Services	505			
600 Supplies				
610 General Supplies	510			
620 Energy				
621 Heating	515			
622 Electricity	520			
626 Motor Fuel (not school bus)	525			
629 Other	530			
680 Miscellaneous Supplies	535			
700 Property (Equipment & Furnishings)	540			
800 Other	545			
TOTAL EXPENDITURES*	~~~	40,019	25,887	7,296

*Goes to Budget Line 175.

AT-RISK EDUCATION FUND	Code 13 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	667,753	636,693	630,097
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	1,551,015	2,123,297	1,837,982
5208 Transfer From Supplemental General	140	513,514	591,006	681,735
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	2,732,282	3,350,996	3,149,814
TOTAL EXPENDITURES & TRANSFERS	175	2,095,589	2,720,899	3,019,717
UNENCUMBERED CASH BALANCE JUNE 30	190	636,693	630,097	130,097

AT-RISK EDUCATION FUND	Code 13 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	1,731,993	2,380,557	2,130,317
120 Non-Licensed	215	159,357	145,078	162,000
200 Employee Benefits				
210 Insurance (Employee)	220	35,875	41,750	45,000
220 Social Security	225	31,498	24,561	30,400
290 Other	230	208		
300 Purchased Professional & Technical Serv	235		18,196	
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	92,988	71,718	103,000
644 Textbooks	260			
650 Supplies (Technology Related)	263	1,024	815	1,000
680 Miscellaneous Supplies	265			500,000
700 Property (Equipment & Furnishings)	270			
800 Other	275	8,000	3,578	8,000

AT-RISK EDUCATION FUND	Code 13 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280			
120 Non-Licensed	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			
300 Purchased Professional & Technical Serv	305	34,646	34,646	40,000
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				
100 Salaries				
110 Licensed	535			
120 Non-Licensed	540			
200 Employee Benefits				
210 Insurance	545			
220 Social Security	550			
290 Other	555			
300 Purchased Professional & Technical Serv	560			
400 Purchased Property Services	565			
500 Other Purchased Services	570			
600 Supplies	575			

AT-RISK EDUCATION FUND	Code 13 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	440			
200 Employee Benefits				
210 Insurance (Employee)	445			
220 Social Security	450			
290 Other	455			
300 Purchased Professional & Technical Serv	460			
400 Purchased Property Services				
411 Water/Sewer	465			
420 Cleaning	470			
430 Repairs & Maintenance	475			
440 Rentals	480			
490 Other	485			
500 Other Purchased Services	490			
600 Supplies				
610 General Supplies	495			
620 Energy				
621 Heating	500			
622 Electricity	505			
626 Motor Fuel (not schoolbus)	510			
629 Other	515			
680 Miscellaneous Supplies	520			
700 Property (Equipment & Furnishings)	525			
800 Other	530			
2700 Student Transportation Services				
120 Non-Licensed Salaries	531			
200 Employee Benefits	532			
626 Motor Fuel	590			
800 Other	533			
2900 Other Support Services				
100 Salaries				
110 Licensed	600			
120 Non-Licensed	605			
200 Employee Benefits				
210 Insurance	610			
220 Social Security	615			
290 Other	620			
300 Purchased Professional & Technical Serv	625			
400 Purchased Property Services	630			
500 Other Purchased Services	635			
600 Supplies	640			
700 Property (Equipment & Furnishings)	645			
800 Other	650			
TOTAL EXPENDITURES*	~~~	2,095,589	2,720,899	3,019,717

*Goes to Budget Line 175.

	Code 14 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
BILINGUAL EDUCATION				
UNENCUMBERED CASH BALANCE JULY 1	01	29,035	29,035	30,913
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	22,050	0	0
5208 Transfer From Supplemental General	50	7,199	7,912	12,265
5253 Transfer From Contingency Reserve	55	0	0	~~~~~
RESOURCES AVAILABLE	170	58,284	36,947	43,178
TOTAL EXPENDITURES & TRANSFERS	175	29,249	6,034	43,178
UNENCUMBERED CASH BALANCE JUNE 30	190	29,035	30,913	0

	Code 14 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
BILINGUAL EDUCATION				
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	29,249		43,178
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 Bilingual Education Coop	250			
590 Other	255		6,034	
600 Supplies				
610 General Supplemental (Teaching)	260			
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			

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

BILINGUAL EDUCATION	Code 14 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance (Employee)	450			
220 Social Security	455			
290 Other	460			
300 Purchased Professional & Technical Serv	465			
400 Purchased Property Services				
411 Water/Sewer	470			
420 Cleaning	475			
430 Repairs & Maintenance	480			
440 Rentals	485			
490 Other	490			
500 Other Purchased Services	495			
600 Supplies				
610 General Supplies	500			
620 Energy				
621 Heating	505			
622 Electricity	510			
626 Motor Fuel (not school bus)	515			
629 Other	520			
680 Miscellaneous Supplies	525			
700 Property (Equipment & Furnishings)	530			
800 Other	535			
2700 Student Transportation Services				
120 Non-Licensed Salaries	536			
200 Employee Benefits	537			
800 Other	538			
2900 Other Support Services				
100 Salaries				
110 Licensed	600			
120 Non-Licensed	605			
200 Employee Benefits				
210 Insurance	610			
220 Social Security	615			
290 Other	620			
300 Purchased Professional & Technical Serv	625			
400 Purchased Property Services	630			
500 Other Purchased Services	635			
600 Supplies	640			
700 Property (Equipment & Furnishings)	645			
800 Other	650			
TOTAL EXPENDITURES*	~~~	29,249	6,034	43,178

*Goes to Budget Line 175.

VIRTUAL EDUCATION	Code 15 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	324,624	324,624	230,965
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	90,500	0	0
5208 Transfer From Supplemental General	140	0	0	0
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	415,124	324,624	230,965
TOTAL EXPENDITURES & TRANSFERS	175	90,500	93,659	230,965
UNENCUMBERED CASH BALANCE JUNE 30	190	324,624	230,965	0

VIRTUAL EDUCATION	Code 15 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210			
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			
564 Payment to Virtual Education Coop	245	90,500	93,150	100,000
590 Other	250		509	130,965
600 Supplies				
610 General Supplemental (Teaching)	255			
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280			
120 Non-Licensed	285			

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

VIRTUAL EDUCATION	Code 15 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	495			
200 Employee Benefits				
210 Insurance (Employee)	500			
220 Social Security	505			
290 Other	510			
300 Purchased Professional & Technical Serv	515			
400 Purchased Property Services				
411 Water/Sewer	520			
420 Cleaning	525			
430 Repairs & Maintenance	530			
440 Rentals	535			
490 Other	540			
500 Other Purchased Services	545			
600 Supplies				
610 General Supplies	550			
620 Energy				
621 Heating	555			
622 Electricity	560			
626 Motor Fuel (not school bus)	565			
629 Other	570			
680 Miscellaneous Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2900 Other Support Services				
100 Salaries				
110 Licensed	650			
120 Non-Licensed	655			
200 Employee Benefits				
210 Insurance	660			
220 Social Security	665			
290 Other	670			
300 Purchased Professional & Technical Serv	675			
400 Purchased Property Services	680			
500 Other Purchased Services	685			
600 Supplies	690			
700 Property (Equipment & Furnishings)	695			
800 Other	700			
TOTAL EXPENDITURES*	~~~	90,500	93,659	230,965

*Goes to Budget Line 175.

CAPITAL OUTLAY	Code 16 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	4,064,483	4,887,930	5,247,415	5,247,415
Cancellation of Prior Year Encumbrances	03				
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2023 \$	05	38,933			
2024 \$	10	1,937,962			
2025 \$	15		2,177,247	84,949	84,949
2026 \$	20			1,684,408	1,871,564
1140 Delinquent Tax	25	26,097	31,224	24,984	37,457
1510 Interest on Idle Funds	30	550,095	451,779	300,000	300,000
July - December Estimate	35				
1900 Other Revenue From Local Source	40	23,667	23,597	75,000	75,000
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	140,533	89,302	162,427	162,427
July - December Estimate	60				81,214
2450 Recreational Vehicle Tax	65	4,260	5,014	4,874	4,874
July - December Estimate	66				2,437
2460 Commercial Vehicle Tax	67	7,914	9,736	8,788	8,788
July - December Estimate	68				4,394
2600 Other County Revenue	70				0
July - December Estimate	75				
2800 In Lieu of Taxes IRBs/Rental Excise	80			0	0
July - December Estimate	82				0
3000 STATE SOURCES					
3223 Capital Outlay State Aid	87	0	0	0	0
4000 FEDERAL SOURCES					
4390 Impact Aid Construction	90				0
July - December Estimate	95				
4590 Other Federal Aid	97				0
5000 OTHER					
5206 Transfer From General	100	0	0	0	0
RESOURCES AVAILABLE	170	6,793,944	7,675,829	7,592,845	7,880,519
TOTAL EXPENDITURES & TRANSFERS	175	1,906,014	2,428,414	6,592,845	6,592,845
July - December Estimate	180	~~~~~	~~~~~	~~~~~	1,287,674
TOTAL OPERATION EXPENDITURE (18 MO)	185	~~~~~	~~~~~	~~~~~	7,880,519
UNENCUMBERED CASH BALANCE JUNE 30	190	4,887,930	5,247,415	1,000,000	~~~~~

CAPITAL OUTLAY	Code 16 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
600 Supplies - Performance Uniforms	205			
650 Supplies - Technology Software	207			
700 Property (Equipment & Furnishings)	210	381,367	494,630	875,000
2000 Support Services				
2100 Student Support Services				
650 Supplies - Technology Software	213			
700 Property (Equipment & Furnishings)	215			
2200 Instructional Support Staff				
650 Supplies - Technology Software	217			
700 Property (Equipment & Furnishings)	220			
2300 General Administration				
650 Supplies - Technology Software	223			
700 Property (Equipment & Furnishings)	225			
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			
200 Employee Benefits				
210 Insurance (Employee)	315			
220 Social Security	320			
290 Other	325			
300 Purchased Professional & Technical Serv	330			
400 Purchased Property Services				
420 Cleaning	335			
430 Repairs & Maintenance	340			
440 Rentals	345			
460 Repair of Buildings	350			
490 Other	355			
500 Other Purchased Services	360			
600 Supplies				
610 General Supplies	363			
650 Supplies - Technology Software	365			
700 Property (Equipment & Furnishings)	240	1,524,647	1,933,784	5,717,845
2700 Transportation				
650 Supplies - Technology Software	370			
700 Property (Equipment & Buses)	243			
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 Non-Licensed	375			
200 Employee Benefits				
210 Insurance	380			
220 Social Security	385			
290 Other	390			
300 Purchased Professional & Technical Serv	395			
400 Purchased Property Services	400			
500 Other Purchased Services	405			
600 Supplies	410			
650 Supplies - Technology Software	415			
700 Property (Equipment & Furnishings)	420			

CAPITAL OUTLAY	Code 16 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
800 Other	425			
2900 Other Support Services				
650 Supplies - Technology Software	430			
700 Property (Equipment & Furnishings)	250			
4000 Facility Acquisition & Construction Serv				
4100 Land Acquisition	255			
4200 Land Improvement	260			
4300 Architectural & Engineering Services	265			
4500 New Building Acquisition & Construction	275			
4600 Site Improvement	280			
4700 Building Improvements				
100 Salaries				
120 Non-Licensed	286			
200 Fringe Benefits				
210 Insurance	287			
220 Social Security	288			
290 Other	289			
400 Outside Contractors	290			
4900 Other	291			
5100 Debt Service				
Capital Outlay Bond				
832 Interest	295			
890 Commission & Postage	300			
831 Principal	305			
TOTAL EXPENDITURES*	~~~	1,906,014	2,428,414	6,592,845

*Goes to Budget Line 175.

	Code 18 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
DRIVER TRAINING				
UNENCUMBERED CASH BALANCE JULY 1	01	50,870	79,155	77,498
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15	20,651	15,505	24,000
3000 STATE SOURCES				
3208 State Safety Aid	25	9,860	13,280	13,500
3209 Motorcycle Safety Aid	35			0
4000 FEDERAL SOURCES				
4590 Other Federal Aid	40	4,800	3,700	5,000
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	86,181	111,640	119,998
TOTAL EXPENDITURES & TRANSFERS	175	7,026	34,142	119,998
UNENCUMBERED CASH BALANCE JUNE 30	190	79,155	77,498	0

	Code 18 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
DRIVER TRAINING				
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210		4,150	5,000
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225		322	500
290 Other	230	3		
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
590 Other	250		25,730	108,498
600 Supplies				
610 General Supplemental (Teaching)	255			
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265	1,722	287	500
700 Property (Equipment & Furnishings)	270			
800 Other	275			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280			
120 Non-Licensed	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			

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

DRIVER TRAINING	Code 18 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance (Employee)	445			
220 Social Security	450			
290 Other	455			
300 Purchased Professional & Technical Serv	460			
400 Purchased Property Services	465			
500 Other Purchased Services	470			
600 Supplies				
610 General Supplies	475			
620 Energy				
621 Heating	480			
622 Electricity	485			
626 Motor Fuel-not schoolbus	490			
629 Other	495			
680 Miscellaneous Supplies	500			
700 Property (Equipment & Furnishings)	505			
800 Other	510			
2650 Vehicle Operations & Maintenance Serv (Not Student Transportation)				
100 Salaries				
120 Non-Licensed	515			
200 Employee Benefits				
210 Insurance	520			
220 Social Security	525			
290 Other	530			
300 Purchased Professional & Technical Serv	535			
442 Rental of Vehicles	540			
520 Insurance	545			
626 Motor Fuel (not school bus)	550	501		500
700 Property (Equipment & Furnishings)	555			
800 Other	560		53	
2900 Other Support Services				
100 Salaries				
110 Licensed	630			
120 Non-Licensed	635			
200 Employee Benefits				
210 Insurance	640			
220 Social Security	645			
290 Other	650			
300 Purchased Professional & Technical Serv	655			
400 Purchased Property Services	660			
500 Other Purchased Services	665			
600 Supplies	670			
700 Property (Equipment & Furnishings)	675			
800 Other	680	4,800	3,600	5,000
TOTAL EXPENDITURES*	~~~	7,026	34,142	119,998

*Goes to Budget Line 175.

		12 mo.	12 mo.	12 mo.
	Code 24 Line	2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
FOOD SERVICE				
UNENCUMBERED CASH BALANCE JULY 1	01	425,856	309,457	228,151
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES*				
1510 Interest on Idle Funds	05	17,959	14,773	20,000
1600 Food Service				
1611 Student Sales (Lunch)	15	250,172	300,757	288,941
1612 Student Sales (Breakfast)	25	44,148		49,343
1613 Student Sales (Spec Milk)	35			0
1614 Student Sales (Snacks/Supper)	40			0
1620 Adult & Student Sales (Non-Reimbursable Prog)	45	141,666	140,668	228,616
1990 Miscellaneous	55	4,154	6,683	30,000
3000 STATE SOURCES				
3203 School Food Assistance	65	8,522	8,349	6,203
4000 FEDERAL SOURCES				
4550 Child Nutrition Programs	75	494,515	511,858	501,639
4590 Other Federal Aid	80			
5000 Other				
5206 Transfer From General	85	0	0	0
5208 Transfer From Supplemental General	90	0	0	0
5253 Transfer From Contingency Reserve	95	0	0	~~~~~
RESOURCES AVAILABLE	170	1,386,992	1,292,545	1,352,893
TOTAL EXPENDITURES & TRANSFERS	175	1,077,535	1,064,394	1,352,893
UNENCUMBERED CASH BALANCE JUNE 30	190	309,457	228,151	0

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

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

FOOD SERVICE	Code 24 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
800 Other	280			
3000 Operation of NonInstructional Services				
3100 Food Service Operation				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290	360,781	306,446	352,500
200 Employee Benefits				
210 Insurance	295	19,710	13,720	18,000
220 Social Security	300	27,205	23,446	30,500
290 Other	305	1,209	1,756	
500 Other Purchased Services				
520 Insurance	310			
570 Food Service Management	315	629,782	690,208	931,893
590 Other Purchased Services	320	2,027	234	
600 Supplies				
630 Food & Milk	325	13,592		
680 Miscellaneous Supplies	330	5,924	3,048	1,000
700 Property (Equipment & Furnishings)	335	12,042	22,351	15,000
800 Other	340	5,263	3,185	4,000
TOTAL EXPENDITURES*	~~~	1,077,535	1,064,394	1,352,893

*Goes to Budget Line 175.

		12 mo.	12 mo.	12 mo.
	Code 26 Line	2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
PROFESSIONAL DEVELOPMENT				
UNENCUMBERED CASH BALANCE JULY 1	01	103,005	75,003	75,000
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15			500
3000 STATE SOURCES				
3204 Professional Development Aid	25	18,801	0	22,500
4000 FEDERAL SOURCES				
4500 Aid	40			
5000 OTHER				
5206 Transfer From General	45	43,502	0	7,500
5208 Transfer From Supplemental General	50	75,003	120,056	42,661
5253 Transfer From Contingency Reserve	55	0	0	~~~~~
RESOURCES AVAILABLE	170	240,311	195,059	148,161
TOTAL EXPENDITURES & TRANSFERS	175	165,308	120,059	148,161
UNENCUMBERED CASH BALANCE JUNE 30	190	75,003	75,000	0

		12 mo.	12 mo.	12 mo.
	Code 26 Line	2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
PROFESSIONAL DEVELOPMENT				
EXPENDITURES				
2000 Support Services				
2200 Instr Support Staff				
100 Salaries				
110 Licensed	210			
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	2,735	4,263	5,100
290 Other	230			
300 Purchased Professional & Technical Serv	235	162,573	115,796	143,061
400 Purchased Property Services	237			
500 Other Purchased Services	240			
600 Supplies				
640 Books (not textbooks) & Periodicals	245			
650 Technology Supplies	250			
680 Miscellaneous Supplies	255			
700 Property (Equipment & Furnishings)	260			
800 Other	265			
2500 Central Services				
100 Salaries				
110 Licensed	270			
120 Non-Licensed	275			
200 Employee Benefits				
210 Insurance	280			
220 Social Security	285			
290 Other	290			
300 Purchased Professional & Technical Serv	295			
400 Purchased Property Services	300			
500 Other Purchased Services	305			
600 Supplies	310			

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

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
800 Other	320			
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*	~~~	165,308	120,059	148,161

PARENT EDUCATION PROGRAM	Code 28 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	77,299	102,761	194,323
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1320 Payment from Other school district	05	101,362	243,862	247,562
1510 Interest on Idle Funds	15			
1900 Other Revenue From Local Source	25	74,961	75,789	100,000
3000 STATE SOURCES				
3216 Parent Education Aid	35	248,470	273,470	273,470
4000 FEDERAL SOURCES				
4500 Aid	45			
5000 OTHER				
5206 Transfer From General	55	0	0	0
5208 Transfer From Supplemental General	50	31,200	31,200	31,200
5253 Transfer From Contingency Reserve	60	0	0	~~~~~
RESOURCES AVAILABLE	170	533,292	727,082	846,555
TOTAL EXPENDITURES & TRANSFERS	175	430,531	532,759	846,555
UNENCUMBERED CASH BALANCE JUNE 30	190	102,761	194,323	0

PARENT EDUCATION PROGRAM	Code 28 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Support Services Student				
100 Salaries				
110 Licensed	210	316,229	406,496	450,000
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220	14,900	34,900	45,000
220 Social Security	225	23,745	30,531	35,600
290 Other	230	137		
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	16,625	20,349	50,000
600 Supplies				
640 Books (not textbooks) & Periodicals	255			
650 Technology Supplies	260			
680 Miscellaneous Supplies	265		42	5,000
700 Property (Equipment & Furnishings)	270			10,000
800 Other	275	58,895	40,441	250,955
2200 Instr Support Staff				
100 Salaries				
110 Licensed	280			
120 Non-Licensed	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			

PARENT EDUCATION PROGRAM	Code 28 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2500 Central Services				
100 Salaries				
110 Licensed	330			
120 Non-Licensed	335			
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*	~~~	430,531	532,759	846,555

*Goes to Budget Line 175.

		12 mo.	12 mo.	12 mo.
	Code 30 Line	2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
SPECIAL EDUCATION				
UNENCUMBERED CASH BALANCE JULY 1	01	2,405,931	2,652,442	2,914,620
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15	249,366	154,280	250,000
1980 Reimbursements	20			
3000 STATE SOURCES				
3211 Deaf/Blind	35			
4000 FEDERAL SOURCES				
4310 PL 382 Special Ed (formerly PL:874)	45			
4560 Aid Regular*	55			
4570 Medicaid	60			
4590 Other Reserve Grants in Aid	65			
4595 ESSER I	67			
4605 ESSER II	68			
5000 OTHER				
5206 Transfer From General	75	1,986,530	2,118,668	2,729,445
5208 Transfer From Supplemental General	80	1,325,257	1,560,774	911,181
5253 Transfer From Contingency Reserve	85	0	0	~~~~~
RESOURCES AVAILABLE	170	5,967,084	6,486,164	6,805,246
TOTAL EXPENDITURES & TRANSFERS	175	3,314,642	3,571,544	4,390,626
UNENCUMBERED CASH BALANCEJUNE 30	190	2,652,442	2,914,620	2,414,620

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

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210			
120 Non-Licensed	215	1,495	12,858	15,000
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225		997	1,100
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	1,325,257	1,560,774	1,721,360
565 Payment to Spec Education Coop/Interlocal (Flowthrough)	251	1,455,425	1,503,750	1,749,445
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260			
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270	67,214		387,721
700 Property (Equipment & Furnishings)	275			
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335			
120 Non-Licensed	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			

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

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
440 Rentals	540			
490 Other	545			
500 Other Purchased Services	550			
600 Supplies				
610 General Supplies	555			
620 Energy				
621 Heating	560			
622 Electricity	565			
626 Motor Fuel (not school bus)	570			
629 Other	575			
680 Miscellaneous Supplies	580			
700 Property (Equipment & Furnishings)	585			
800 Other	590			
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 Non-Licensed	595			
200 Employee Benefits				
210 Insurance	600			
220 Social Security	605			
290 Other	610			
400 Purchased Property Services	615			
600 Supplies	620			
700 Property (Equipment & Furnishings)	625			
800 Other	630			
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	635			
200 Employee Benefits				
210 Insurance	640			
220 Social Security	645	114		
290 Other	650			
400 Purchased Property Services				
442 Rent of Vehicles (lease)	655	450,872	485,031	500,000
490 Other	660			
500 Other Purchased Services				
513 Contracting of Bus Services	665			
519 Mileage in Lieu of Trans	670	14,265	8,134	15,000
520 Insurance	675			
590 Other Purchased Services	680			
600 Supplies				
626 Motor Fuel	685			1,000
680 Miscellaneous Supplies	690			
730 Equip (including buses)	695			
800 Other	700			
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 Non-Licensed	705			
200 Employee Benefits				
210 Insurance	710			
220 Social Security	715			
290 Other	720			
300 Purchased Professional & Technical Serv	725			
400 Purchased Property Services	730			
500 Other Purchased Services	735			
700 Property (Equipment & Furnishings)	740			

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
800 Other	745			
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Licensed	750			
200 Employee Benefits				
210 Insurance	755			
220 Social Security	760			
290 Other	765			
300 Purchased Professional & Technical Serv	770			
400 Purchased Property Services	775			
500 Other Purchased Services	780			
600 Supplies	785			
700 Property (Equipment & Furnishings)	790			
800 Other	795			
2900 Other Support Services				
100 Salaries				
110 Licensed	860			
120 Non-Licensed	865			
200 Employee Benefits				
210 Insurance	870			
220 Social Security	873			
290 Other	880			
300 Purchased Professional & Technical Serv	885			
400 Purchased Property Services	890			
500 Other Purchased Services	895			
600 Supplies	900			
700 Property (Equipment & Furnishings)	905			
800 Other	910			
TOTAL EXPENDITURES*	~~~	3,314,642	3,571,544	4,390,626

*Goes to Budget Line 175.

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	795,901	791,201	769,215
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	3,293	2,372	6,000
1940 Sale & Rent of Textbook	65			
1990 Miscellaneous	75	23,399	27,921	30,000
3000 STATE SOURCES				
3225 CTE Transportation State Aid	80	31,735	24,993	43,500
3240 Other State Grant	90			
4000 FEDERAL SOURCES				
4530 Vocational Aid				
4531 Regular Aid	115			
4532 Special Project Aid	125			
4590 Other Federal Aid	130			
5000 OTHER				
5206 Transfer From General	135	244,161	500,000	0
5208 Transfer From Supplemental General	140	500,839	150,000	821,600
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	1,599,328	1,496,487	1,670,315
TOTAL EXPENDITURES & TRANSFERS	175	808,127	727,272	1,401,100
UNENCUMBERED CASH BALANCE JUNE 30	190	791,201	769,215	269,215

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	522,638	457,051	571,000
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220	24,570	33,516	33,500
220 Social Security	225	39,485	34,806	42,700
290 Other	230	248		
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
564 Payment to Vocational Education Coop	245			
590 Other	250	11,152	15,012	30,150
600 Supplies				
610 General Supplemental (Teaching)	255	39,448	51,103	37,100

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265	7,400	5,585	507,400
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			
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			

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
300 Purchased Professional & Technical Serv	615			
400 Purchased Property Services	620			
500 Other Purchased Services	625			
600 Supplies	630			
700 Property (Equipment & Furnishings)	635			
800 Other	640			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	495			
200 Employee Benefits				
210 Insurance (Employee)	500			
220 Social Security	505			
290 Other	510			
300 Purchased Professional & Technical Serv	515			
400 Purchased Property Services				
411 Water/Sewer	520	939	744	2,000
420 Cleaning	525			
430 Repairs & Maintenance	530	2,162	968	2,250
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	160,085	128,487	175,000
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*	~~~	808,127	727,272	1,401,100

*Goes to Budget Line 175.

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

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	242,481	318,663	267,067
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	152,460	56,353	62,500
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	26,078	0	
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	421,019	375,016	329,567
TOTAL EXPENDITURES	175	102,356	107,949	329,567
UNENCUMBERED CASH BALANCE JUNE 30	190	318,663	267,067	0

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

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

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

Examples of funds to include:

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

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210			
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			

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260			
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	136	232	500
290 Other	305			
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320	4,320	4,500	6,500
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.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
2400 School Administration				
100 Salaries				
110 Licensed	460			
120 Non-Licensed	465			
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475			
290 Other	480			
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Licensed	680			
120 Non-Licensed	685			
200 Employee Benefits				
210 Insurance	690			
220 Social Security	695			
290 Other	700			
300 Purchased Professional & Technical Serv	705			
400 Purchased Property Services	710			
500 Other Purchased Services	715			
600 Supplies	720			
700 Property (Equipment & Furnishings)	725			
800 Other	730			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520			
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530			
290 Other	535			
300 Purchased Professional & Technical Serv	540			
400 Purchased Property Services				
411 Water/Sewer	545			
420 Cleaning	550			
430 Repairs & Maintenance	555			
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575			
590 Other	580			
600 Supplies				
610 General Supplies	585			
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not schoolbus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	615			
800 Other	620			
2700 Student Transportation Services				
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	625			
200 Employee Benefits				
210 Insurance	630			
220 Social Security	635			
290 Other	640			
442 Rent of Vehicles (lease)	645			
500 Other Purchased Services				
513 Contracting of Bus Services	650			
519 Mileage in Lieu of Trans	655			
520 Insurance	660			
626 Motor Fuel	665			
730 Equipment (including buses)	670			
800 Other	675			
2900 Other Support Services				
100 Salaries				
110 Licensed	805			
120 Non-Licensed	810			
200 Employee Benefits				
210 Insurance	815			
220 Social Security	820			
290 Other	825			
300 Purchased Professional & Technical Serv	830			
400 Purchased Property Services	835			
500 Other Purchased Services	840			
600 Supplies	845			
700 Property (Equipment & Furnishings)	850			
800 Other	855			
3000 Operation of Noninstructional Services				
3100 Food Service Operation				
100 Salaries				
110 Licensed	735			
120 Non-Licensed	740			
200 Employee Benefits				
210 Insurance	745			
220 Social Security	750			
290 Other	755			
500 Other Purchased Services				
520 Insurance	760			
570 Food Service Management	765			
590 Other Purchased Services	770			
600 Supplies				
630 Food & Milk	775			
680 Miscellaneous Supplies	780			
700 Property (Equipment & Furnishings)	785			
800 Other	790			
3300 Community Services Operations	795	97,900	103,217	322,567
4300 Architectural & Engineering Services	800			
4700 Building Improvements				
100 Salaries				
120 Non-Licensed	860			

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
		EXPENDITURES		
200 Fringe Benefits				
210 Insurance	865			
220 Social Security	870			
290 Other	875			
400 Outside Contractors	880			
4900 Other	885			
TOTAL EXPENDITURES*	~~~	102,356	107,949	329,567

*Goes to Budget Line 175.

SPECIAL RESERVE	Code 47 Line	12 mo.	12 mo.	2026-2027 Actual (3)
		2024-2025 Actual (1)	2025-2026 Actual (2)	
UNENCUMBERED CASH BALANCE JULY 1	01	1,067,698	1,494,895	1,160,171
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05	34,543	27,938	
1900 Other Revenue From Local Sources	07	2,842,853	3,470,425	
1961 Revenue From General	10			
1962 Revenue From Supplemental General	12			
1963 Revenue From Adult Education	15			
1964 Revenue From Adult Supplemental Education	20			
1965 Revenue From Bilingual Education	25			
1966 Revenue From Driver Training	30			
1967 Revenue From Extraordinary School	37			
1968 Revenue From Food Service	40			
1969 Revenue From Professional Development	45			
1970 Revenue From Parent Education	50			
1971 Revenue From Summer School	52			
1972 Revenue From Special Education	55			
1975 Revenue From Career and Postsecondary	65			
1977 Revenue From Federal Funds	71			
1978 Revenue From Contingency Reserve	72	0	0	
1979 Revenue From Special Liability Expense	75	0	0	
1980 Revenue From Preschool-Aged At-Risk	77			
1981 Revenue From At Risk (K-12)	78			
1982 Revenue From Virtual Education	79			
5000 OTHER				
5206 Transfer from General	80	77,900	0	
5208 Transfer from Supplemental General	81	0	0	
RESOURCES AVAILABLE	82	4,022,994	4,993,258	
EXPENDITURES				
210 Health Care Services	85	2,528,099	3,833,087	
211 Disability Income Benefits	90			
212 Group Life Insurance	95			
260 School Workers' Compensation	100			
520 Risk Management Insurance	105			
TOTAL EXPENDITURES & TRANSFERS	175	2,528,099	3,833,087	
UNENCUMBERED CASH BALANCE JUNE 30	190	1,494,895	1,160,171	

KPERs SPECIAL RETIREMENT CONTRIBUTION	Code 51 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	~~~~~	~~~~~	~~~~~
Cancellation of Prior Year Encumbrances	03	~~~~~	~~~~~	~~~~~
REVENUES				
3000 STATE SOURCES				
3221 KPERs	05	3,201,140	3,317,084	4,080,013
RESOURCES AVAILABLE	70	3,201,140	3,317,084	4,080,013
EXPENDITURES				
1000 Instruction				
200 Employee Benefits	75	2,590,802	2,683,823	3,312,019
2100 Student Support				
200 Employee Benefits	80	159,624	169,493	207,281
2200 Instructional Support				
200 Employee Benefits	85	40,993	39,694	54,436
2300 General Administration				
200 Employee Benefits	90	122,688	120,587	141,734
2400 School Administration				
200 Employee Benefits	95	119,421	121,954	151,322
2500 Central Services				
200 Employee Benefits	100	38,676	35,106	45,167
2600 Operations & Maintenance				
200 Employee Benefits	105	94,801	94,577	119,750
2700 Student Transportation Services				
200 Employee Benefits	110			567
2900 Other Support Services				
200 Employee Benefits	113			
3000 Food Service				
200 Employee Benefits	115	34,135	51,850	47,737
TOTAL EXPENDITURES	175	3,201,140	3,317,084	4,080,013
UNENCUMBERED CASH BALANCE JUNE 30	190	~~~~~	~~~~~	~~~~~

	Code 53 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
CONTINGENCY RESERVE				
UNENCUMBERED CASH BALANCE JULY 1	01	1,100,000	1,100,000	1,100,000
Cancellation of Prior Year Encumbrances	03			
REVENUES				
5000 OTHER				
5206 Transfer From General	05	0	0	
RESOURCES AVAILABLE	170	1,100,000	1,100,000	
TOTAL EXPENDITURES & TRANSFERS	175	0	0	
UNENCUMBERED CASH BALANCE JUNE 30	190	1,100,000	1,100,000	

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

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

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

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

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

*Goes to Budget Line 175.

TEXTBOOK & STUDENT MATERIAL REVOLVING	Code 55 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	592,102	661,534	665,739
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	04			
1740 Fees (Rental)	05	4,828	3,412	
1911 Fines	10	52	177	
1942 Rental Fees & Books	15	97,392	98,910	
1990 Miscellaneous	20			
4000 FEDERAL SOURCES				
4590 Other Federal Aid	22			
5000 OTHER				
5206 Transfer From General	25	19,929	143,860	
5208 Transfer From Supplemental General	30	37,945	111,675	
5253 Transfer From Contingency Reserve	35	0	0	
RESOURCES AVAILABLE	40	752,248	1,019,568	
EXPENDITURES				
1000 Instruction				
600 Supplies				
644 Textbooks	75	83,774	352,406	
645 Workbooks	80			
646 Repairing Textbooks	85			
649 Other Materials & Supplies	90			
650 Supplies (Technology Related)	93	6,940	1,423	
2200 Support Services				
680 Miscellaneous Supplies				
681 Special Clothing & Towels	95			
682 Musical Instruments	100			
683 Other Material & Supplies	105			
684 Other	110			
TOTAL EXPENDITURES & TRANSFERS	175	90,714	353,829	
UNENCUMBERED CASH BALANCE JUNE 30	190	661,534	665,739	

ACTIVITY FUND	Code 56 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	99,728	83,337	69,978
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1710 Admissions/Gate Receipts	50	136,192	119,474	
1730 Student Organization Membership Dues	15			
1790 Other Student Activity Income	55	107,966	106,800	
1900 Other Revenue From Local Source				
1980 Reimbursements	60	551		
RESOURCES AVAILABLE	170	344,437	309,611	
TOTAL EXPENDITURES	175	261,100	239,633	
UNENCUMBERED CASH BALANCE JUNE 30	190	83,337	69,978	~~~~~

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

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

This does not include student organizations or clubs.

ACTIVITY FUND	Code 56 Line	12 mo.	12 mo.	12 mo.	
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)	
EXPENDITURES					
1000 Instruction					
100 Salaries					
110 Licensed	210				
120 Non-Licensed	215				
200 Employee Benefits					
210 Insurance (Employee)	220				
220 Social Security	225				
290 Other	230				
300 Purchased Professional and Tech Services	232				
600 Supplies	235	25,513	12,953		
700 Property (Equipment & Furnishings)	240	54,070	14,832		
800 Other	245	181,517	211,848		
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*	~~~	261,100	239,633		~~~~~

*Goes to Budget Line 175.

BOND & INTEREST #1	Code 62 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	5,839,010	5,311,380	1,189,831	1,189,831
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2023 \$	05	55,593			
2024 \$	10	1,375,198	37,287		
2025 \$	15		127,199	142,001	142,001
2026 \$	20			0	
1140 Delinquent Tax	25	33,818	28,479	2,973	4,457
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	184,632	68,429	85,863	85,863
July - December Estimate	60				42,932
2450 Recreational Vehicle Tax	65	5,576	5,878	2,576	2,576
July - December Estimate	66				1,288
2460 Commercial Vehicle Tax	67	10,990	8,485	4,645	4,645
July - December Estimate	68				2,323
2800 In Lieu of Taxes IRBs/Rental Excise	70			0	0
July - December Estimate	72				0
3000 STATE SOURCES					
3217 State Aid (prior July 1, 2015)	76			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 before 6/30/22)	83			0	0
July - December Estimate*	84				
3217 State Aid (after 7/1/22)	86			0	0
July - December Estimate*	87				
5000 OTHER FINANCING SOURCES					
5140 Federal Tax Credit	80			0	0
July - December Estimate*	81				
RESOURCES AVAILABLE	82	7,504,817	5,587,137	1,427,889	1,475,916
EXPENDITURES					
5100 DEBT SERVICE					
832 Interest	85	168,437	65,806	0	
890 Bond Fees	90		1,500		
831 Principal	95	2,025,000	4,330,000	0	
TOTAL EXPENDITURES	100	2,193,437	4,397,306	0	0
832 Interest Due July-December	105				0
890 Bond Fees July-December	110				
831 Principal Due July-December	115				0
990 Cash Basis Reserve	120				1,475,916
TOTAL OPERATING EXPENDITURE (18 MO)	185				1,475,916
UNENCUMBERED CASH BALANCE JUNE 30	190	5,311,380	1,189,831	1,427,889	~~~~~
	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.

SPECIAL ASSESSMENT	Code 67 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	26,438	26,438	26,439	26,439
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		1	0	0
1900 Other Revenue From Local Source	30				0
July - December Estimate	35				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45			0	0
July - December Estimate	50				0
2450 Recreational Vehicle Tax	55			0	0
July - December Estimate	56				0
2460 Commercial Vehicle Tax	57			0	0
July - December Estimate	58				0
2800 In Lieu of Taxes IRBs/Rental Excise	60			0	0
July - December Estimate	65				0
RESOURCES AVAILABLE	70	26,438	26,439	26,439	26,439
EXPENDITURES					
4000 FACILITIES ACQUISITION					
4200 Site Improvement Services	75			26,439	
TOTAL EXPENDITURES	175	0	0	26,439	26,439
July - December Estimate	180				
TOTAL OPERATING EXPENDITURE (18 MO)	185				26,439
UNENCUMBERED CASH BALANCE JUNE 30	190	26,438	26,439	0	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 70)			0
	200	Delinquent Tax			0
	205	Amount of 2026 Tax to be Levied			0

SPECIAL EDUCATION COOP (sponsoring district only)	Code 78 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	3,004,549	2,085,378	987,033
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1320 Payment from Other Districts/Govt Sources	05	11,228,152	11,588,412	13,657,725
1510 Interest on Idle Funds	15	118,070	67,104	150,000
1900 Other Revenue From Local Source	25	3,605,698	4,019,957	4,485,806
3000 STATE SOURCES				
3211 Deaf/Blind	45			
4000 FEDERAL SOURCES				
4560 Aid Regular*	55	2,010,977	2,006,969	2,006,969
4570 Medicaid	60	395,069	420,902	650,000
4590 Other Reserve Grants in Aid	65			
RESOURCES AVAILABLE	170	20,362,515	20,188,722	21,937,533
TOTAL EXPENDITURES	175	18,277,137	19,201,689	21,937,533
UNENCUMBERED CASH BALANCE JUNE 30	190	2,085,378	987,033	0

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

SPECIAL EDUCATION COOP (sponsoring district only)	Code 78 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	8,011,466	7,773,452	9,331,450
120 Non-Licensed	215	5,351,593	6,205,832	6,500,000
200 Employee Benefits				
210 Insurance (Employee)	220	1,199,222	1,356,367	1,561,000
220 Social Security	225	1,033,713	1,043,171	1,190,100
290 Other	230	43,335	56,604	55,000
300 Purchased Professional & Technical Serv	235	398,640	485,315	265,000
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	554,859	650,884	987,033
563 Tuition/Private Sources	245			
590 Other	250	68,913	70,022	75,000
600 Supplies				
610 General Supplemental (Teaching)	255	47,799	42,528	51,000
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265	95,901	82,983	300,000
700 Property (Equipment & Furnishings)	270			
800 Other	275			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280	685,334	540,051	600,000
120 Non-Licensed	285			

SPECIAL EDUCATION COOP (sponsoring district only)	Code 78 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance (Employee)	290	22,100	33,400	45,000
220 Social Security	295	29,550	40,431	45,700
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			
2300 General Administration				
2330 Special Area Admin Services				
100 Salaries				
110 Licensed	390	239,494	249,122	300,000
120 Non-Licensed	395	133,413	140,117	150,000
200 Employee Benefits				
210 Insurance (Employee)	400	7,800	25,700	27,000
220 Social Security	405	13,795	29,196	30,500
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			
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			

SPECIAL EDUCATION COOP (sponsoring district only)	Code 78 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
2500 Central Services				
100 Salaries				
110 Licensed	795			
120 Non-Licensed	800			
200 Employee Benefits				
210 Insurance	805			
220 Social Security	810			
290 Other	815			
300 Purchased Professional & Technical Serv	820			
400 Purchased Property Services	825			
500 Other Purchased Services	830			
600 Supplies	835			
700 Property (Equipment & Furnishings)	840			
800 Other	845			
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	8,360	9,620	15,000
400 Purchased Property Services				
411 Water/Sewer	520	3,507	3,051	4,000
420 Cleaning	525			
430 Repairs & Maintenance	530			
440 Rentals	535			
490 Other	540	5,971	6,234	7,000
500 Other Purchased Services	545	93,249	95,557	115,000
600 Supplies				
610 General Supplies	550			
620 Energy				
621 Heating	555	7,874	7,289	9,500
622 Electricity	560	27,601	28,759	33,250
626 Motor Fuel (not school bus)	565			
629 Other	570			
680 Miscellaneous Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 Non-Licensed	590			
200 Employee Benefits				
210 Insurance	595			
220 Social Security	600			
290 Other	605			
400 Purchased Property Services	610			
600 Supplies	615			
700 Property (Equipment & Furnishings)	620			
800 Other	625			
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	630			
200 Employee Benefits				
210 Insurance	635			

SPECIAL EDUCATION COOP (sponsoring district only)	Code 78 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
220 Social Security	640			
290 Other	645			
400 Purchased Property Services				
442 Rent of Vehicles (lease)	650			
490 Other	655			
500 Other Purchased Services				
513 Contracting of Bus Services	660			
519 Mileage in Lieu of Trans	665	184,761	212,337	225,000
520 Insurance	670			
590 Other Purchased Services	675			
600 Supplies				
626 Motor Fuel	680	8,887	13,667	15,000
680 Miscellaneous Supplies	685			
730 Equip (Including Buses)	690			
800 Other	695			
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 Non-Licensed	700			
200 Employee Benefits				
210 Insurance	705			
220 Social Security	710			
290 Other	715			
300 Purchased Professional & Technical Serv	720			
400 Purchased Property Services	725			
500 Other Purchased Services	730			
700 Property (Equipment & Furnishings)	735			
800 Other	740			
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Licensed	745			
200 Employee Benefits				
210 Insurance	750			
220 Social Security	755			
290 Other	760			
300 Purchased Professional and Technical Servi	765			
400 Purchased Property Services	770			
500 Other Purchased Services	775			
600 Supplies	780			
700 Property (Equipment & Furnishings)	785			
800 Other	790			
2900 Other Support Services				
100 Salaries				
110 Licensed	850			
120 Non-Licensed	855			
200 Employee Benefits				
210 Insurance	860			
220 Social Security	865			
290 Other	870			
300 Purchased Professional & Technical Serv	875			
400 Purchased Property Services	880			
500 Other Purchased Services	885			
600 Supplies	890			
700 Property (Equipment & Furnishings)	895			
800 Other	900			
TOTAL EXPENDITURES*	~~~	18,277,137	19,201,689	21,937,533

*Goes to Budget Line 175.

RECREATION COMMISSION	Code 84 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	0	0	0	0
Cancellation of Prior Year Encumbrances	03				
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2023 \$	05	5,664			
2024 \$	10	231,560			
2025 \$	15		249,630	11,955	11,955
2026 \$	20			244,149	
1140 Delinquent Tax	25	2,693	3,513	2,889	4,331
1900 Other Revenue From Local Source	30			75,000	75,000
July - December Estimate	35				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45	18,286	12,367	19,275	19,275
July - December Estimate	50				9,638
2450 Recreational Vehicle Tax	55	561	683	578	578
July - December Estimate	56				289
2460 Commercial Vehicle Tax	57	1,409	1,220	1,043	1,043
July - December Estimate	58				522
2800 In Lieu of Taxes IRBs/Rental Excise	60			0	0
July - December Estimate	65				0
RESOURCES AVAILABLE	70	260,173	267,413	354,889	122,631
EXPENDITURES					
3300 Community Service Operations	75	260,173	267,413	284,474	
TOTAL EXPENDITURES	175	260,173	267,413	284,474	284,474
July - December Estimate	180				99,000
TOTAL OPERATING EXPENDITURE (18 MO)	185				383,474
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	70,415	~~~~~
<i>Budget Line 20: If the USD levies for a Recreation Commission you must have a copy of the adopted Recreation Commission budget.</i>	195	TAX REQUIRED (Line 185 minus Line 70)			260,843
	200	Delinquent Tax			10,434
	205	Amount of 2026 Tax to be Levied			271,277

RECREATION COMMISSION EMPLOYEE BENEFITS & SPECIAL LIABILITY	Code 86 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	0	1,185	0	0
Cancellation of Prior Year Encumbrances	03				
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2023 \$	05	1,364			
2024 \$	10	55,469			
2025 \$	15		59,944	2,818	2,818
2026 \$	20			58,658	
1140 Delinquent Tax	25	445	739	694	1,040
1900 Other Revenue From Local Source	30			5,000	5,000
July - December Estimate	35				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45	1,750	3,015	4,472	4,472
July - December Estimate	50				2,236
2450 Recreational Vehicle Tax	55	49	164	135	135
July - December Estimate	56				68
2460 Commerical Vehicle Tax	57	216	292	242	242
July - December Estimate	58				121
2800 In Lieu of Taxes IRBs/Rental Excise	60			0	0
July - December Estimate	65				0
RESOURCES AVAILABLE	70	59,293	65,339	72,019	16,132
EXPENDITURES					
3300 Community Service Operations	75	58,108	65,339	67,000	
TOTAL EXPENDITURES	175	58,108	65,339	67,000	67,000
July - December Estimate	180				11,800
TOTAL OPERATING EXPEND (18 MO)	185				78,800
UNENCUMBERED CASH BALANCE JUNE 30	190	1,185	0	5,019	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 70)			62,668
	200	Delinquent Tax			2,507
	205	Amount of 2026 Tax to be Levied			65,175

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

Notice of Hearing 2026-2027 Budget

The governing body of Unified School District 368 will meet on the 10th day of August 2026 at 6:00 PM at 1115 East 303rd Street, Paola, KS 66071 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 913-294-8000 and www.usd368.org 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	14,533,539	20.000	14,970,747	20.000	16,665,518	4,631,556	20.000
Supplemental General (LOB)	08	4,799,200	14.291	4,945,212	14.387	5,459,442	4,101,517	15.113
SPECIAL REVENUE								
Federal Funds	07	385,987		362,341		354,002		
Adult Education	10	271,481	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	0		0		0		
Adult Supplemental Education	12	40,019		25,887		7,296		
At-Risk Education Fund	13	2,095,589		2,720,899		3,019,717		
Bilingual Education	14	29,249		6,034		43,178		
Virtual Education	15	90,500		93,659		230,965		
Capital Outlay	16	1,906,014	8.000	2,428,414	8.000	6,592,845	1,871,564	6.896
Driver Training	18	7,026		34,142		119,998		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	1,077,535		1,064,394		1,352,893		
Professional Development	26	165,308		120,059		148,161		
Parent Education Program	28	430,531		532,759		846,555		
Summer School	29	0		0		0		
Special Education	30	3,314,642		3,571,544		4,390,626		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	808,127		727,272		1,401,100		
Gifts and Grants	35	102,356		107,949		329,567		
Special Liability Expense Fund	42	0	0.000	0	0.000	0	0	0.000
School Retirement	44	0	0.000	0	0.000	0	0	0.000
Extraordinary Growth Facilities	45	0	0.000	0	0.000	0	0	0.000
Special Reserve Fund	47	2,528,099		3,833,087				
KPERS Special Retirement Contribution	51	3,201,140		3,317,084		4,080,013		
Contingency Reserve	53	0		0				
Textbook & Student Material Revolving	55	90,714		353,829				
Activity Fund	56	261,100		239,633				
DEBT SERVICE								
Bond and Interest #1	62	2,193,437	5.695	4,397,306	0.000	0	0	0.000
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	26,439	0	0.000
Temporary Note	68	0	0.000	0	0.000	0	0	0.000
COOPERATIVES1								
Special Education	78	18,277,137		19,201,689		21,937,533		
TOTAL USD EXPENDITURES	100	56,608,730	47.986	63,053,940	42.387	67,005,848	10,604,637	42.009
Less: Transfers	105	9,054,643		11,291,535		7,075,569		
NET USD EXPENDITURES	110	47,554,087		51,762,405		59,930,279		
TOTAL USD TAXES LEVIED	115	11,948,504		11,280,728		10,604,637		

1. Sponsoring District Only

*Tax Rates are expressed in Mills

		2024-2025 Actual		2025-2026 Actual		2026-2027 Proposed Budget		
	Code 99 Line	Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2026 Tax to be Levied (6)	Est. Tax Rate* (7)
OTHER								
Historical Museum	80	0	0.000	0	0.000	0	0	0.000
Public Library Board/District	82	0	0.000	0	0.000	0	0	0.000
Public Library Board Employee Benefits	83	0	0.000	0	0.000	0	0	0.000
Recreation Commission	84	260,173	0.956	267,413	0.911	284,474	271,277	1.000
Rec Comm Emp Benefits & Spec Liab	86	58,108	0.229	65,339	0.219	67,000	65,175	0.240
TOTAL OTHER	120	318,281	1.185	332,752	1.130	351,474	336,452	1.240
TOTAL TAXES LEVIED	125	\$12,267,961		\$11,612,236		\$10,941,089		
Assessed Valuation - General Fund	128	\$214,889,431		\$227,167,778		\$231,577,806		
Assessed Valuation - All Other Funds	130	\$254,109,919		\$266,863,698		\$271,398,460		
Assessed Valuation - Capital Outlay	129	\$253,457,526		\$265,926,829		\$271,398,460		
Outstanding Indebtedness, July 1		2024		2025		2026		
General Obligation Bonds	135	6,355,000		4,330,000		0		
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	6,355,000		4,330,000		0		

*Tax Rates are expressed in Mills

Amanda Gerken

Board President

Jimmy Hay

Clerk of the Board

Unencumbered Cash Balance by Fund

	Fund	July 1, 2024	July 1, 2025	July 1, 2026
General	06	0	0	0
Federal Funds	07	0	0	0
Supplemental General	08	386,758	563,565	666,257
Adult Education	10	12,676	0	0
Preschool-Aged At-Risk*	11	0	0	0
Adult Supplemental Education	12	56,353	27,005	2,296
At-Risk Education Fund*	13	667,753	636,693	630,097
Bilingual Education*	14	29,035	29,035	30,913
Virtual Education*	15	324,624	324,624	230,965
Capital Outlay	16	4,064,483	4,887,930	5,247,415
Driver Training*	18	50,870	79,155	77,498
Declining Enrollment	19	0	0	0
Extraordinary School Program*	22	0	0	0
Food Service	24	425,856	309,457	228,151
Professional Development*	26	103,005	75,003	75,000
Parent Education Program*	28	77,299	102,761	194,323
Summer School*	29	0	0	0
Special Education*	30	2,405,931	2,652,442	2,914,620
Cost of Living	33	0	0	0
Career and Postsecondary Education*	34	795,901	791,201	769,215
Gifts/Grants	35	242,481	318,663	267,067
Special Liability	42	0	0	0
School Retirement	44	0	0	0
Extraordinary Growth Facilities	45	0	0	0
Special Reserve	47	1,067,698	1,494,895	1,160,171
KPERS Spec. Ret. Contribution	51	0	0	0
Contingency Reserve*	53	1,100,000	1,100,000	1,100,000
Text Book & Student Material*	55	592,102	661,534	665,739
Activity Fund	56	99,728	83,337	69,978
Bond and Interest #1	62	5,839,010	5,311,380	1,189,831
Bond and Interest #2	63	0	0	0
No Fund Warrant	66	0	0	0
Special Assessment	67	26,438	26,438	26,439
Temporary Note	68	0	0	0
Special Education Coop	78	3,004,549	2,085,378	987,033
USD TOTAL		21,372,550	21,560,496	16,533,008
Enrollment (FTE) ¹		1,767.6	1,751.2	1,842.2
Amount per Pupil ²		12,091	12,312	8,975
Historical Museum	80	0	0	0
Public Library	82	0	0	0
Public Library Emp. Benefits	83	0	0	0
Recreation Commission	84	0	0	0
Recreation Commission Emp. Benefits	86	0	1,185	0
OTHER TOTAL		0	1,185	0

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

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

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

July 1, 2024	July 1, 2025	July 1, 2026
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July 1 Beginning Balances of Highlighted Funds*			
TOTAL	6,146,520	6,452,448	6,688,370

Total Expenditures (including Transfers) for General Fund and Supplemental General (LOB) Fund			
General	14,533,539	14,970,747	16,665,518
LOB	4,799,200	4,945,212	5,459,442
Total	19,332,739	19,915,959	22,124,960

CASH BALANCE			
Percentage	31.79%	32.40%	30.23%



Budget Certificate 2026-2027 School Year

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

USD# and Name: 368 - Paola

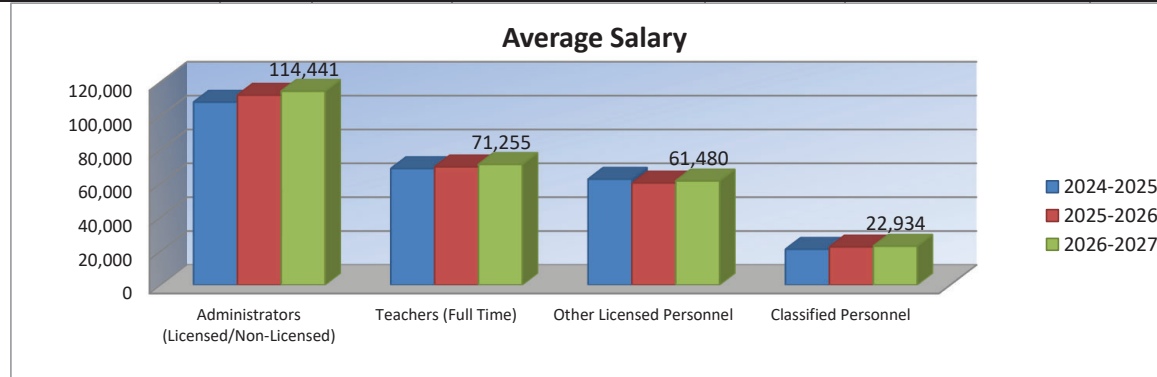
Superintendent:

Date: August 10, 2026



Average Salaries

	2024-25 Actual			2025-26 Actual			2026-27 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Licensed/Non-Licensed)	20.0	2,159,699	107,985	19.0	2,130,065	112,109	19.0	2,174,370	114,441
Teachers (Full Time)	212.0	14,574,970	68,750	207.0	14,449,212	69,803	207.0	14,749,755	71,255
Other Licensed Personnel	53.0	3,312,471	62,499	61.0	3,673,867	60,227	61.0	3,750,283	61,480
Classified Personnel	398.0	8,390,780	21,082	389.0	8,739,614	22,467	389.0	8,921,398	22,934
Substitutes/Temporary Help		163,596			262,458			267,917	



DEFINITIONS

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

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

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

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

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