

DISTRICT NAME Eagle Lake
USD # 372 (TYPE USD NUMBER ONLY)
HOME COUNTY Shawnee

2026-2027

49,804,842	Final 2024 Assessed Valuation (All funds except General)
39,042,014	Final 2024 General Fund Assessed Valuation
49,804,842	Final 2024 Capital Outlay Assessed Valuation
51,742,713	Final 2025 Assessed Valuation (All funds except General)
40,941,515	Final 2025 General Fund Assessed Valuation
51,742,713	Final 2025 Capital Outlay Assessed Valuation
52,777,567	2026 Assessed Valuation (All funds except General)
41,760,345	2026 General Fund Assessed Valuation
52,777,567	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	780,840
Supplemental General	15.502	16.445	772,075
Adult Education	0.000	0.000	
Capital Outlay	7.995	7.002	398,190
Special Liability Expense	0.000	0.000	
Bond and Interest #1	14.873	14.895	740,747
Bond and Interest #2	0.000	0.000	
No Fund Warrant	0.000	0.000	
Special Assessment	0.000	0.000	
Temporary Note	0.000	0.000	
Historical Museum	0.000	0.000	
Public Library Board	0.000	0.000	
Public Library Brd - Emp Bnfts	0.000	0.000	
Recreation Commission	0.000	0.000	
Rec Comm Employee Benefits	0.000	0.000	
Extraordinary Growth Facilities	0.000	0.000	
Cost of Living	0.000	0.000	

Enrollment Data for Form 150 (Exclude Virtual)

663.0	9/20/23 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
676.0	9/20/24 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
650.0	9/20/25 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
680	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])
670.0	Note: Out of state students counted as HALF of regular FTE. Exclude FHSU Math & Science Academy.
10.0	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
150	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
135.0	EXCLUDE classes taken at Technical College or Community College
	9/20/26 Est. Bilingual Education total clock hours of students enrolled and attending
1	9/20/26 Est. Bilingual headcount of students enrolled and attending
400.0	9/20/26 Est. Public pupils transported or for whom transportation is being made available who reside in the district 2.5 miles or more
1.0	9/20/26 Est. FTE of students enrolled in your district and attending Fort Hays State University (FHSU) Math & Science Academy. [Cannot be used to generate general fund weightings other than BASE and cannot be used for LOB authority. Districts must send BASE to FHSU for students enrolled in their district and attending FHSU Math & Science Academy.]

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

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

Virtual State Aid (KSA 72-3715)

1.0	9/20/26 Est. FTE Virtual Students (Full-Time Students)
	9/20/26 Est. FTE Virtual Students (Part-Time Students)
	Total Credits Earned (20 yrs and older as of 9/20/26)
	(No student shall be counted for more than 6 credits between July 1, 2026 and June 30, 2027)
	Total Credits Earned (Dropouts aged 19 and under as of 9/20/26)
	(No student shall be counted for more than 6 credits between July 1, 2026 and June 30, 2027)

94.0	Area of district in square miles 9/20/2026
	Amount (Ancillary Facilities Weighting) approved by Board of Tax Appeals (Transfers to F150, Line 10)
	Your district does NOT qualify for Cost of Living. Please skip this section.
	Will the Board levy a tax for Cost of Living weighting?
	If yes, will the Board adopt at least a 31% Local Option Budget?
	Date the Board adopted Resolution as authorized by 72-5159.

8/31/2022	Date the Board ADOPTED the LOB Resolution to exceed the statewide average of 32.4 %. (Goes to C01 as authorized by 72-5143.)
33.00	Percent authorized (cannot exceed 33%) (Goes to Form 155, Line 2)
9999	Expires (Enter year it expires or 9999 for continuous and permanent.) (Goes to Form 155)

	Date the ELECTION was held to increase LOB authority to exceed statewide average of 32.4 %. (Goes to C01 as authorized by 72-5143.)
	Percent authorized. (Cannot Exceed 33%) (Goes to Form 155, Line 3)
	Expires (Enter year it expires or 9999 for continuous and permanent.) (Goes to Form 155)

10/8/2018	Date the Capital Outlay was authorized. (Goes to Code 02.)
8.000	Number of mills. (Cannot exceed 8 mills.)
9999	Number of years authorized. (Enter 9999 for continuous and permanent.)
8.000	2026-27 Capital Outlay Mill Levy Rate to be used in this budget (Goes to Code 04.)

	Date the Adult Education was authorized. (Goes to Code 02.)
	Number of mills.
	Number of years authorized.

2.000	Delinquent tax rate to be used for the 2026-2027 budget. (Goes to Code 01.)
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Bonded Indebtedness (Total Principal Outstanding)	7/1/2024	7/1/2025	7/1/2026
General Obligation Bonds	\$20,145,000	\$19,445,000	\$18,745,000
Capital Outlay Bonds			
Temporary Note			
No-Fund Warrant			
Lease Purchase Principal	\$1,749,719	\$1,508,931	\$1,248,931

211,775	*Estimated Motor Vehicle Property Tax - 7/1/2026 to 6/30/2027
4,105	*Estimated Recreational Vehicle Property Tax - 7/1/2026 to 6/30/2027
0	*Estimated In Lieu of Taxes on Industrial Bonds - 7/1/2026 to 6/30/2027
3,319	*Estimated 16/20M Tax - 7/1/2026 to 6/30/2027
3,809	*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.**

659.0	9/20/2022 FTE Enrollment (Includes 2/20/23 military count)
671.5	9/20/2023 FTE Enrollment (Includes 2/20/24 military count)
682.0	9/20/2024 FTE Enrollment (Includes 2/20/25 military count)
661.9	9/20/2025 FTE Enrollment (Includes 2/20/26 military count)
681.0	9/20/2026 Est. FTE Enrollment (Includes 2/20/27 military count estimate)

67	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*	\$850,819	\$362,725	\$770,958	\$0
3. Less: percent of delinquent taxes (3a) <u>0.750</u>	\$6,381	\$2,720	\$5,782	\$0
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**	\$425,699	\$181,245	\$385,505	\$0
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**	\$85,090	\$36,230	\$77,078	\$0
6. Less: June 5, 2026 Ad Valorem Taxes received**	\$314,836	\$134,052	\$285,162	\$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)	\$832,006	\$354,247	\$753,527	\$0
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)	\$18,813	\$8,478	\$17,431	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2026 to 12-31-2027) (Line 3 x 75%)	\$4,786	\$2,040	\$4,337	\$0
Tax Collection Ratio (Jan, Mar, June)	97.039 %	96.913 %	96.989 %	0.000 %

TABLE I

1. Estimated percent of distribution of 2026 tax dollars:	=	Jan. 20, 2027	50.000	Sept. 20, 2027	4.000
		Mar. 20, 2027	10.000	Oct. 31, 2027	1.000
		June 5, 2027	35.000		
2. Estimated percent of distribution (Jan., Mar., June)	=		95.000		
3. 2026 General Fund Assessed Valuation	=		\$41,760,345	TOTAL	100.000
4. 2026-2027 Tax Levied (20 mills x 2026 General Fund Assessed Valuation)	=		\$835,207		(Must total 100%)
5. 2026-2027 Est. Tax Levy to be received 1-1-2027 to 6-30-2027 (Line 2 x Line 4)	=		\$793,447		

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

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

	Adult Education	Special Liability	Bond & Interest #2
1. County Treasurer Balance 6/30/2026 *	\$0	\$0	\$0
2. 2025 Actual Taxes Levied*	\$0	\$0	\$0
3. Less: percent of delinquent taxes <u>0.750</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>\$211,775</u>	(14) <u>\$4,105</u>	(15) <u>\$0</u>	
Estimated 16/20M Tax* 7/1/2026 to 6/30/2027		Estimated Commercial Vehicle Tax* 7/1/2026 to 6/30/2027	
(16) <u>\$3,319</u>	(17) <u>\$3,809</u>		
(18) 2024 DELINQUENT TAX PERCENTAGE			
Percent Uncollected*	=	%	

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

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

	No Fund Warrant	Special Assessment	Temporary Note	Historical Museum	Public Library
1. County Treasurer Balance 6/30/2026 *	\$0	\$0	\$0	\$0	\$0
2. 2025 Actual Taxes Levied*	\$0	\$0	\$0	\$0	\$0
3. Less: percent of delinquent taxes <u>0.750</u>	\$0	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0	\$0
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0	\$0
6. Less: June 5, 2026 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0	\$0
7. Less: County Taxes received**	\$0	\$0	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0	\$0	\$0
9. Less: Taxes refunded/abated (NRA / TIF)	\$0	\$0	\$0	\$0	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0	\$0
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)	\$0	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2026 to 12-31-2027) (Line 3 x 75%)	\$0	\$0	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	0.000 %	0.000 %

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

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

	Rec. Comm Emp Benef & Spec Liab	Extraordinary Growth Facilities	Public Library Board Emp Benefits	Cost of Living
1. County Treasurer Balance 6/30/2026 *	\$0	\$0	\$0	\$0
2. 2025 Actual Taxes Levied*	\$0	\$0	\$0	\$0
3. Less: percent of delinquent taxes <u>0.750</u>	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0
6. Less: June 5, 2026 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0
7. Less: County Taxes received**	\$0	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0	\$0
9. Less: Taxes refunded/abated (NRA / TIF)	\$0	\$0	\$0	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2026 to 12-31-2027) (Line 3 x 75%)	\$0	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	0.000 %

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

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*	\$850,819	\$362,725	\$770,958	
3. Less: percent of delinquent taxes (3a) <u>1.000</u>	\$8,508	\$3,627	\$7,710	\$0
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**	\$425,699	\$181,245	\$385,505	
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**	\$85,090	\$36,230	\$77,078	
6. Less: June 5, 2026 Ad Valorem Taxes received**	\$314,836	\$134,052	\$285,162	
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)	\$834,133	\$355,154	\$755,455	\$0
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)	\$16,686	\$7,571	\$15,503	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2026 to 12-31-2027) (Line 3 x 75%)	\$6,381	\$2,720	\$5,783	\$0
Tax Collection Ratio (Jan, Mar, June)	97.039 %	96.913 %	96.989 %	0.000 %

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

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

	Adult Education	Special Liability	Bond & Interest #2
1. County Treasurer Balance 6/30/2026 *			
2. 2025 Actual Taxes Levied*			
3. Less: percent of delinquent taxes <u>1.000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**			
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**			
6. Less: June 5, 2026 Ad Valorem Taxes received**			
7. Less: County Taxes received**			
8. Less: County Taxes received**			
9. Less: Taxes refunded/abated (NRA / TIF)			
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2026 to 12-31-2027) (Line 3 x 75%)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %

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

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

	No Fund Warrant	Special Assessment	Temporary Note	Historical Museum	Public Library
1. County Treasurer Balance 6/30/2026 *					
2. 2025 Actual Taxes Levied*					
3. Less: percent of delinquent taxes <u>1.000</u>	\$0	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**					
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**					
6. Less: June 5, 2026 Ad Valorem Taxes received**					
7. Less: County Taxes received**					
8. Less: County Taxes received**					
9. Less: Taxes refunded/abated (NRA / TIF)					
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0	\$0
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)	\$0	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2026 to 12-31-2027) (Line 3 x 75%)	\$0	\$0	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	0.000 %	0.000 %

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

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

	Rec. Comm Emp Benef & Spec Liab	Extraordinary Growth Facilities	Public Library Board Emp Benefits	Cost of Living
1. County Treasurer Balance 6/30/2026 *				
2. 2025 Actual Taxes Levied*				
3. Less: percent of delinquent taxes <u>1.000</u>	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**				
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**				
6. Less: June 5, 2026 Ad Valorem Taxes received**				
7. Less: County Taxes received**				
8. Less: County Taxes received**				
9. Less: Taxes refunded/abated (NRA / TIF)				
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2026 to 12-31-2027) (Line 3 x 75%)	\$0	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	0.000 %

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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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

	Adult Education	Special Liability	Bond & Interest #2
1. County Treasurer Balance 6/30/2026 *			
2. 2025 Actual Taxes Levied*			
3. Less: percent of delinquent taxes <u>0.000</u>	<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 %

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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

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

*Amounts are available from the County Treasurer. **The January, March, and June, 2026 amounts are available from the County Treasurer.
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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

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

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

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*)	13.5
2. Estimated (FTE*) Special Education Paraprofessionals <u>24.0</u> times .4 =	9.6
3. Total number of Special Education Teachers (Line 1 + Line 2)	23.1
4. Estimated State Aid due from 7-1-2026 to 6-30-2027 (Line 3 x \$28,250)	\$652,575

**Full-time equivalency*

TRANSPORTATION COSTS FOR SPECIAL EDUCATION

5. Salaries of Bus Drivers and Transportation Aides (includes social security and fringe benefits)	\$35,000
6. Contractual Services (includes mileage paid to parents)	\$0
7. Insurance	\$0
8. Maintenance in Lieu of Transportation (limited to \$750 per child)	\$0
9. Other Expense (gasoline, oil, vehicle maintenance, etc.)	\$12,000
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.)	\$0
12. Teacher travel (in-district)	\$0
13. Total of Lines 5 through 12	\$47,000
14. Less: Transportation reimbursement (include cash sale of buses, EXCLUDE State Aid)	\$0
15. Net Transportation Cost (Line 13 minus Line 14)	\$47,000
16. Total Estimated Transportation Aid (7-1-2026 to 6-30-2027) (Line 15 x 80%)	\$37,600
17. Estimated Catastrophic State Aid (7-1-2026 to 6-30-2027)	\$0
18. Estimated Medicaid Replacement State Aid	\$15,000
19. Estimated Special Education State Aid on behalf of Cooperative/Interlocal (Form 120) (7-1-2026 to 6-30-2027)	
20. Estimated Local Contribution Special Education State Aid	\$120,000
21. Total Estimated Special Education Aid (7-1-2026 to 6-30-2027) (Line 4+16+17+18+19+20)	\$825,175

Form 148
2026-2027 Estimated State Foundation Aid

1. 2026-27 General Fund Budget (Form 150, Line 16)	=	<u>\$7,051,871</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>\$825,175</u>
3. TOTAL (2a + 2b + 2c + 2d + 2e)	=	<u>\$825,175</u>
4. 2026-27 Estimated State Foundation Aid (Line 1 minus Line 3)	=	<u>\$6,226,696</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)				=	670.0
2. Estimated 2026-27 Preschool-Aged At-Risk (3 yr and 4 yr Old) FTE enrollment (see Footnote(e)) (Count as .5 FTE)	9/20/26	10.0	+	2/20/27	0.0
				=	10.0
3. 2026-27 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2)				=	680.0
4. Estimated 2026-27 weighted low enrollment and high enrollment.					
(from line 3)	680.0	x	0.355082	factor (from Table II)	
				=	241.5
5. Estimated 2026-27 Bilingual Weighting (see Footnotes (a) and (b))				=	0.2
A. (9/20/26 Contact Hrs	0.0	+ 2/20/27 Contact Hrs	0.0	) / 6 x 0.395	= 0.0
B. (9/20/26 ELL Headcount	1	+ 2/20/27 ELL Hdct	0	) x .185	= 0.2
<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	135.0	+ 2/20/27 contact hrs	0.0	) / 6 x 0.5	= 11.3
7. Estimated 2026-27 At-Risk Student Weighting					
9/20/26 Free Lunch	150	+ 2/20/27 Free Lunch	0	x 0.484	= 72.6
8. Estimated 2026-27 High-Density At-Risk Student Weighting (from Table V, Line 2)				=	0.0
9. Estimated 2026-27 Transportation Weighting (Table III, Line 6)		405,092	÷	\$5,778	= 70.1
10. Estimated 2026-27 Ancillary School Facilities Weighting. Amt approved by Board of Tax Appeals.		0	÷	\$5,778	= 0.0
11. Estimated Special Education Weighting. Amount of Sp. Ed. Funding (see Footnote(f))		825,175	÷	\$5,778	= 142.8
12. Estimated FHSU Math & Science Academy FTE enrollment				=	1.0
13. Estimated 2026-27 Virtual State Aid (Table IV, Line 4)				=	\$5,600
14. Estimated 2026-27 operating budget excludes COLA. (Lines 3 thru 12 times BASE + Line 13)		1,219.5	x	\$5,778 + 5600	= \$7,051,871
15. Estimated Cost of Living weighting (Must have 31% LOB)		\$0	÷	\$5,778	= 0.0
(maximum allowed for this district) (Amt district will use, up to the maximum)					
16. Total General Fund Budget Authority including Cost of Living.		1,219.5	x	\$5,778 + 5600	= \$7,051,871

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) = 1075.7 x \$5857 = \$6300375 +		825,175	(Spec Ed)	=	\$7,125,550

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>663.0</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>676.0</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>650.0</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>670.0</u>
9. 2/20/27 Estimated FTE of new students of military families, not enrolled on 9/20/26. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 6. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>	= <u>0.0</u>
10. Sept. 20, 2023, FTE enrollment plus 2/20/24 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		= <u>663.0</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>676.0</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>650.0</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>670.0</u>
14. 3 Prior Years' Average FTE*:	$\frac{663.0}{(line\ 10)} + \frac{676.0}{(line\ 11)} + \frac{650.0}{(line\ 12)} \div 3 = \frac{663.0}{(goes\ to\ line\ 14)}$	= <u>663.0</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>670.0</u>
16. Total FTE adjusted enrollment. (Goes to page 1, line 1)		= <u>670.0</u>

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

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

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

EXAMPLE: (FTE of 954.0)

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

TABLE III - Transportation Weighting (KSA 72-5148)

1. Area of district in square miles 9-20-2026.			=	94.0
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)	400.0	+ 2-20-27	0.0	= 400.0
3. Index of density = Line 2	400.0	divided by Line 1	94.0	= 4.255
4. Using index of density (Line 3), determine Per Capita Allowance.				= \$730
		Factor A [BASE Change]		1.3873
		Factor B [Transported Students times Per Capita Allowance]		\$292,000
		Factor C [Factor B times Constant]		\$292,000
		Factor D [Factor C times Factor A]		\$405,092
6. 2026-27 Trans. State Aid =	405,092	(to Line 9, Page 1)		= 405,092

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

*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)			=	22.06 %
A. 9/20/26 + 2/20/27 Headcount (from Open page)			=	680
B. 9/20/26 + 2/20/27 Free Lunch Headcount (from Open page)			=	150
2. Estimated 2026-27 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8)			=	0.0
A. USD Level (i or ii)			=	0.0
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)		=		0.0
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] =	72.6			
2. Estimated 2026-27 At-Risk (High Density) Weighted FTE [Form 150 Line 8] =	0.0			
3. Estimated 2026-27 At-Risk State Foundation Aid [(Line 1 + Line 2) X \$5778] =	72.6	X	\$5,778	= \$419,483

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 0.0 ÷ 6 x 0.395 = 0.0000 [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 1 x 0.185 = 0.1850 [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 135.0 ÷ 6 = 22.5000 [Form 150 Line 6]

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

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

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

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

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

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

Qualifying for Military Provision for 2/20 weightings

Is the 2/20/27 Est. FTE Enrollment 0.0 >=25 or 1% of the 9/20/26 Est. FTE Enrollment 670.0 = NO

If your district's "Free Lunch Percentage" is greater than or equal to 50% (computed on Form 150 Table VI), it is not necessary to enter the total headcount and free meal counts for each of your buildings. Otherwise, this information may be used to determine the high density at-risk weighting. High density at-risk weighting will be determined based on the **maximum** calculation at the district level compared to the calculation at the building level.

The building list below is based on the 2024-2025 school year. If you have new school buildings (not programs) that will open for the 2025-2026 school year, they will need to be added to the list beginning on Excel row **1367**. To complete the building information for your district, follow the steps below. **NOTE: Free Lunch Headcount for at-risk funding excludes any student enrolled less than full-time in grades 1 through 12 or any student 20 years of age and over. These provisions would not apply for any student who has an individualized education plan (IEP).**

- Click the arrow in cell A31 to get a message box.
 - In the message box, **uncheck** (Select All) so no districts are selected.
 - Scroll in the list to locate your district number and **check** the box to the left to select.
- Enter the **9/20/2025 Total Headcount**. Districts with military students will also enter the **2/20/2026 Total Headcount** (excluding non-funded pre-school students and excluding virtual students.)
- Enter the **9/20/2025 Free Lunch Headcount**. Districts with military students will also enter the **2/20/2026 Free Lunch Headcount** (excluding non-funded pre-school students and excluding virtual students; also see note above.)
- Add new school buildings beginning on Excel row **1367**. If this row is hidden, click the 'filter' button found in the header row for LEA_ID to get a message box and check the box next to (Select All). Scroll to the bottom of the list.
 - LEA_ID (USD#) should be entered as numeric value only (eg. 101).
 - State_School_ID should be entered as numeric value only as assigned by KSDE on Directory Updates web application (eg. 9999).
 - School_Name should be entered as approved on KSDE Directory Updates web application.
 - Complete the Headcount and Free Lunch headcount for each building.
- Save (Click on Excel "File" menu in top left corner then click "Save").

This information will populate to Form 150 Table V Line #2B.

Note: If completing this section for School Level High-Density At-Risk, please filter your district number in Cell A31.

LEA Id	State	School Id	SchoolName	Excl Virtual	Excl Virtual	2026-2027 Total Headcount	Excl Virtual	Excl Virtual	2026-2027 Total Free Lunch	2026-2027 Percent Free Lunch	>=35% and <50% High Density At Risk	>= 50% High Density At Risk	2026-2027 High Density WTD FTE
				9/20/2026 Headcount	2/20/2027 Headcount		9/20/2026 Free Lunch	2/20/2027 Free Lunch					
372		4776	Silver Lake Elem	338		338	78		78	23.08%	0.0	0.0	0.0
372		4778	Silver Lake Jr-Sr High	342		342	72		72	21.05%	0.0	0.0	0.0

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 9999 33.00 %
3. Due to protest petition, an election, as authorized by KSA 72-5143, affirmed the Board's resolution to increase the LOB authority to exceed the statewide average. (Max 33%)
School year it expires Expires _____ = 0.00 %
4. Maximum LOB authorized percent. (Maximum of Lines 1, 2 or 3) (Max 33%) = 33.00 %
5. Percent certified in April as required by KSA 72-5143 = 33.00 %
6. COMPUTED LOB FOR 2026-2027
(2026-27 LOB Base General Fund \$ 7,125,550 X Lower of Line 4 or Line 5 \$ 2,351,432
7. ADOPTED LOB FOR 2026-2027 \$ 2,318,782

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

KSA 72-5143

(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: 6.01 %
Amount required to transfer from Supplemental General Fund to K-12 At-Risk Fund: \$139,359

(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: 0.02 %
Amount required to transfer from Supplemental General Fund to Bilingual Fund: \$464

(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: 11.82 %
Amount required to transfer from Supplemental General Fund to Special Education Fund: \$274,080

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.	38,500	.8550	\$32,918	.0400	\$1,540	3.30	\$127,050	\$161,508
	Jr. High	2.		.8550	\$0	.0400	\$0		\$0	\$0
	Sr. High	3.	28,000	.8550	\$23,940	.0400	\$1,120	3.60	\$100,800	\$125,860
Free		4.	13,000	5.0150	\$65,195	.0400	\$520			\$65,715
Reduced		5.	4,500	4.6150	\$20,768	.0400	\$180	0.40	\$1,800	\$22,748
Adult		6.	3,000					4.90	\$14,700	\$14,700
TOTAL		7.	87,000		\$142,821		\$3,360		\$244,350	\$390,531
BREAKFAST										
Paid	Elem	8.	2,000	.4100	\$820			2.10	\$4,200	\$5,020
	Jr. High	9.		.4100	\$0				\$0	\$0
	Sr. High	10.	1,400	.4100	\$574			2.25	\$3,150	\$3,724
Free		11.	2,100	2.4800	\$5,208					\$5,208
Reduced		12.	500	2.1800	\$1,090			0.30	\$150	\$1,240
Adult		13.	100					3.45	\$345	\$345
TOTAL		14.	6,100		\$7,692				\$7,845	\$15,537
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.	1,200	.2700	\$324			0.60	\$720	\$1,044
Free-Avg Dealer Cost		23.			\$0					\$0
TOTAL		24.	1,200		\$324				\$720	\$1,044
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			\$0
12 Months									
	Total Income	66.	xxxxxxxxx	\$150,837		\$3,360		\$252,915	\$407,112

**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	29.01%	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2. Supplemental Gen. Fund	\$772,075	40.40%	\$57,323	28.68%	\$1,111	\$0	\$898	\$1,031
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
4. Capital Outlay	\$398,190	20.84%	\$29,570	14.79%	\$573	\$0	\$463	\$532
5. Special Assessment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
6. Bond and Interest #1	\$740,747	38.76%	\$54,996	27.52%	\$1,066	\$0	\$862	\$989
7. Bond and Interest #2	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
8. Temporary Notes	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
9. Recreation Commission	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
10. Rec Comm Employee Bnfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
11. No Fund Warrant	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
13. Special Liability Expense	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
14. School Retirement	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
15. Historical Museum	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
16. Extraordinary Growth Facilities	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
17. Public Library Board	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
18. Public Library Board Emp Bnfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
19. Declining Enrollment	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
20. Cost of Living	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
21. TOTAL	\$1,911,012	100.00% (c)	\$141,889 (e)	100.00% (c)	\$2,750 (e)	\$0 (e)	\$2,224 (e)	\$2,552 (e)

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

2026-2027
FORM 194-A

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

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

	(1) 2025 Taxes Levied (Dollars)(a)	(2) Percent of Total Taxes Levied (b)	(3) Motor Vehicle Property Tax (d)	(4) Percent of Total Taxes Levied (f)	(5) Recreational Vehicle Property Tax (d)	(6) In Lieu of Taxes in Ind. Rev. Bonds (g)	(7) 16/20M Tax (d)	(8) Commercial Vehicle Tax (d)
1. General (No MVPT or RVPT)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	29.21%	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2. Supplemental Gen. Fund	\$850,819	42.87%	\$29,960	30.35%	\$581	\$0	\$469	\$539
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
4. Capital Outlay	\$362,725	18.28%	\$12,775	12.94%	\$248	\$0	\$200	\$230
5. Special Assessment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
6. Bond and Interest #1	\$770,958	38.85%	\$27,151	27.50%	\$526	\$0	\$425	\$488
7. Bond and Interest #2	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
8. Temporary Notes	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
9. Recreation Commission	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
10. Rec Comm Employee Bnfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
11. No Fund Warrant	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
13. Special Liability Expense	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
14. School Retirement	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
15. Historical Museum	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
16. Extraordinary Growth Facilities	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
17. Public Library Board	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
18. Public Library Board Emp Bnfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
19. Declining Enrollment	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
20. Cost of Living	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
21. TOTAL	\$1,984,502	100.00% (c)	\$69,886 (e)	100.00% (c)	\$1,355 (e)	\$0 (e)	\$1,095 (e)	\$1,257 (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) 50 x \$135) = \$6,750

B. Motorcycle Safety Aid (Approved Programs Only)

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

C. Estimated KPERS

1. KPERS State Aid for 2025-2026 School Year = \$788,565

2. Est. increase due to KPERS rate (Line 1 times 2.5%) = \$19,714

3. Est. KPERS State Aid due to salary increases and added staff
((Line 1 + Line 2) X % of salary increase and added staff 15.00 %) = \$121,242

4. Est. KPERS State Aid for 2026-27 (Line 1 + Line 2 + Line 3) = \$929,521

D. Professional Development Aid (Approved Programs Only)

1. Total estimated 2026-27 expenditures approved professional development program = 40,000

2. Total potential state aid (Line 1 X 0.5) = 20,000

3. Multiply Legal Maximum General Fund Budget X 0.005 = 35,259

4. Estimated State Aid (lower of Lines 2 or 3) = 20,000

5. Estimated Prorated State Aid (Line 4 X 0.3) to be paid on June 20, 2027 = 6,000

Form 196
Career and Technical Education

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

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

School Bus - Types C & D

Total number of miles to and from community college/technical college
 times amount per mile (\$1.45 per mile) = \$0

School Bus - Type A

Total number of miles to and from community college/technical college
5,000.0 times amount per mile (\$1.15 per mile) = \$5,750

Passenger Vehicles*

Total number of miles to and from community college/technical college
3,300.0 times amount per mile (\$.90 per mile) = \$2,970

TOTAL = \$8,720

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

FORM 239

2026-2027 ESTIMATED SUPPLEMENTAL GENERAL (LOB) STATE AID

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

- | | | |
|--|---|-----------------------------|
| 1. 2026-27 Adopted Supplemental General Fund Budget (cannot exceed Line 6 of Form 155) | = | <u>\$2,318,782</u> |
| 2. Estimated Supplemental General State Aid | | |
| Line 1 <u>2,318,782</u> x factor <u>0.5503</u> | = | <u>\$1,276,026</u> |
| 3. Less Prior Year Overpayment | - | <u> </u> |
| 4. Net Estimated Supplemental General State Aid (Line 2 - Line 3) | = | <u>\$1,276,026</u> |
-

FORM 243

2026-2027 ESTIMATED CAPITAL OUTLAY STATE AID

- | | | |
|---|---|------------------|
| 1. Estimated 2026 Taxes Levied in the Capital Outlay Fund | = | <u>\$422,221</u> |
| 2. Estimated Capital Outlay State Aid (Line 1 x Factor) <u>0.5900</u> | = | <u>\$249,110</u> |

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

(Bond Elections Prior July 1, 2015)

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

1. Estimated 2026-2027 bond and interest fund payments	=	<u>\$839,000</u>
2. Estimated Federal Tax Credit (Build America Bonds)	=	<u> </u>
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	<u>0.5800</u>	= <u>\$486,620</u>
4. Less prior year overpayment	-	<u> </u>
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2026 through June 30, 2027) (Line 3 - Line 4)	=	<u>\$486,620</u>

Kansas Department of Education
Form 0-135-242

USD #372
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	=	<u>\$0</u>
2. Estimated Federal Tax Credit (Build America Bonds)	=	<u> </u>
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	<u>0.0000</u>	= <u>\$0</u>
4. Less prior year overpayment	-	<u> </u>
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2026 through June 30, 2027) (Line 3 - Line 4)	=	<u>\$0</u>

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

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

1. Estimated 2026-2027 bond and interest fund payments	=	\$0
2. Estimated Federal Tax Credit (Build America Bonds)	=	
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	0.0000 x ProRation100	= \$0
4. Less prior year overpayment	-	
5. Estimated bond and interest fund state aid (Goes to Code 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	=	\$789,820
2. Estimated Federal Tax Credit (Build America Bonds)	=	
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	0.0800 x ProRation100	= \$63,186
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)	=	\$63,186

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>0.5800</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 #372
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>0.0800</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 Shawnee County, State of Kansas
We, the undersigned, duly elected, qualified and acting officers of
Unified School District 372

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	7,051,871	835,207	20.000 ²
Federal Funds	12-1663	07	69,600		
Supplemental General (LOB) ³	72-5147	08	2,318,782	861,929	
Adult Education	74-32,259	10	0	0	
Preschool-Aged At-Risk	72-5154	11	159,880		
Adult Supplemental Education	74-32,261	12	0		
At Risk Education Fund	72-5153	13	618,563		
Bilingual Education	72-3613	14	500		
Virtual Education	72-3715	15	5,500		
Capital Outlay	72-53, 113	16	2,321,627	422,221	
Driver Training	72-5163	18	61,224		
Declining Enrollment	72-5160	19	0		
Extraordinary School Program	72-3239	22	0		
Food Service	72-5164	24	497,500		
Professional Development	72-2552	26	74,925		
Parent Education Program	72-4165	28	0		
Summer School	72-3238	29	0		
Special Education	72-3422	30	1,901,450		
Cost of Living ⁴	72-5159	33	0	0	
Career and Postsecondary Education	72-5162	34	223,513		
Gifts and Grants	72-1142	35	459,254		
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	929,521		
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	1,628,870	786,851	
Bond and Interest #2	10-113	63	0	0	
No Fund Warrant ⁵	79-2939	66	0	0	
Special Assessment	12-6a10	67	0	0	
Temporary Note	72-5457	68	0	0	

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

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

3. Date of Resolution ADOPTED to exceed 32.4 % 8/31/2022 authorizing 33.00% expires 9999
Date of ELECTION to exceed 32.4 % _____ authorizing 0.00% expires _____

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

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

		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	0		
Total USD		100	18,322,580	2,906,208	
OTHER					
Historical Museum	12-1684	80	0	0	
Public Library Board/District	72-1420/12-12,118	82	0	0	
Public Library Board Emp Bnfts	12-16,102	83	0	0	
Recreation Commission	12-1927	84	0	0	
Rec Comm Emp Bnfts & Spec Liab	12-1928/75-6110	86	0	0	
Total Other		105	0	0	

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

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 _____ 2.000 %

2024 Delinquent Tax Percentage _____ 0.000 %

Resolutions of Levies and Limits for Taxable Funds

1. Capital Outlay

Resolution dated 10/8/2018 authorizing 8.000 mills for 9999 years.

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

2. Adult Education

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

3. Historical Museum:

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

4. Public Library:

Resolution dated _____ authorizing _____ mills.

5. Recreation Commission:

Resolution dated _____ authorizing _____ mills.

6. Cost of Living Authority:

Resolution dated _____

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

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

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

Code	Code 04 Line	Fiscal Year 2026-2027									
		1	2	3	4	5	6	7	8	9	10
		Actual 2025 Tax Levy	Less 0.75 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	850,819	6,381	825,625	0	18,813	88,650	1,692	1,570	861,929	818,833
Adult Education	05	0	0	0	0	0	0	0	0	0	0
Capital Outlay	10	362,725	2,720	351,527	0	8,478	43,008	821	762	422,221	401,110
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	770,958	5,782	747,745	0	17,431	83,434	1,592	1,477	786,851	747,508
Bond and Interest #2	45	0	0	0	0	0	0	0	0	0	0
Temporary Note	50	0	0	0	0	0	0	0	0	0	0
No-fund Warrant	55	0	0	0	0	0	0	0	0	0	0
Extraordinary Growth Facility	57	0	0	0	0	0	0	0	0	0	0
Recreation Commission	60	0	0	0	0	0	0	0	0	0	0
Rec Comm Emp Bnfts & Spec Liab	65	0	0	0	0	0	0	0	0	0	0
Public Library Board	70	0	0	0	0	0	0	0	0	0	0
Public Lib Brd Emp Bnfts	71	0	0	0	0	0	0	0	0	0	0
Historical Museum	75	0	0	0	0	0	0	0	0	0	0
Cost of Living	78	0	0	0	0	0	0	0	0	0	0
TOTAL	80	1,984,502	14,883	1,924,897	0	44,722	215,092	4,105	3,809	2,071,001	1,967,451

Adult Education Computation	\$52,777,567 Assessed Valuation	x	0.000 Adult Education Mill Levy	=	\$0 Taxes to be Levied
Capital Outlay Computation	\$52,777,567 Assessed Valuation	x	8.000 Capital Outlay Mill Levy	=	\$422,221 Taxes to be Levied
Tax Collection Ratio for 2025	96.996 %				

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	Interest	Principal	Due in 2026-2027	Interest	Principal	Due July-Dec. 2027
prior to July 1, 2015	2015 Series Refinance		2/10/2026		3.00%	6,480,000	2,380,000	10/1/2026	10/1/2026		24,525	790,000				
								4/1/2026			24,525					
								10/1/2027						24,525		835,000
Total							2,380,000				49,050	790,000		24,525		835,000
after July 1, 2015 & prior to June 30, 2017																
Total							0				0	0		0		0
after July 1, 2017 & prior to June 30, 2022																
Total							0				0	0		0		0
after July 1, 2022	2023 Series Bond	11/7/2023			5.00%	16,365,000	16,365,000	9/1/2026	9/1/2026		44,910	700,000				
								3/1/2026			44,910					
								9/1/2027	9/1/2027					44,910		750,000
Total							16,365,000				89,820	700,000		44,910		750,000
Grand Total							18,745,000				138,870	1,490,000		69,435		1,585,000

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

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

	1	2	3	4	5	6	7	8	9
Item/Service Purchased	Date of Contract	Term of Contract (Months)	Interest Rate %	Total Outright Purchase Price	Other Charges in Contract	Total Amount Financed (Beginning Principal)	Principal Balance on 7/1/2026	Payments Due in 2026-2027	Payments due July - Dec 2027
Football Field Improvements	3/5/2021	84	1.59%	778,233	0	778,233	298,931	103,785	103,785
District Office Renovation Project	3/1/2022	120	1.75%	11,550,000	0	1,550,000	950,000	165,285	163,285
TOTAL				\$12,328,233	\$0	\$2,328,233	\$1,248,931	\$269,070	\$267,070

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	52,363	52,365	
1985 State Aid Reimbursements	65	1,866	1,945	
1990 Miscellaneous	67			
3000 State Sources				
3110 State Foundation Aid	95	5,664,787	5,780,024	6,226,696
3130 Mineral Production Tax	115			
3205 Special Education Aid	120	747,940	798,254	825,175
RESOURCES AVAILABLE	170	6,466,956	6,632,588	7,051,871
Total Expenditures & Transfers	175	6,466,956	6,632,588	7,051,871
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	2,489,226	2,555,141	2,691,299
120 Non-Licensed	215	334,905	349,301	380,000
200 Employee Benefits				
210 Insurance (employee)	220	537,243	563,733	619,000
220 Social Security	225	208,093	216,416	230,000
290 Other	230	59,164	62,530	65,000
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			
644 Textbooks	265		41,372	
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	119,238	144,008	130,500
120 Non-Licensed	290	71,023	72,118	77,500
200 Employee Benefits				
210 Insurance (employee)	295			
220 Social Security	300	13,300	14,832	15,000
290 Other	305	134	142	200
300 Purchased Professional & Tech 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	285,461	304,879	318,000
120 Non-Licensed	340	16,457	17,115	18,000
200 Employee Benefits				
210 Insurance (employee)	345			
220 Social Security	350	22,172	23,280	25,000
290 Other	355	77	81	100
300 Purchased Professional & Tech 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	143,747	149,497	158,000
120 Non-Licensed	400	153,987	160,147	170,000
200 Employee Benefits				
210 Insurance (employee)	405			
220 Social Security	410	21,305	22,157	23,000
290 Other	415	756	794	800
300 Purchased Professional & Tech Serv	420			
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (phone, postage, etc.)	435	5,850	5,950	6,000
590 Other	440	5,772	5,775	6,000
600 Supplies	445			
700 Property (equipment & furnishings)	450			
800 Other	455	21,189	21,250	22,000
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	311,818	324,290	350,000
120 Non-Licensed	465	105,205	109,413	115,000
200 Employee Benefits				
210 Insurance (employee)	470	30,881	32,116	35,000
220 Social Security	475	31,270	32,521	33,000
290 Other	480	105	110	150
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	2,750	3,587	4,822
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 & Tech Serv	755	2,269	4,278	5,000
400 Purchased Property Services	760			
500 Other Purchased Services	765			
600 Supplies	770			
700 Property (equipment & furnishings)	775			
800 Other	780			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520			
200 Employee Benefits				
210 Insurance (employee)	525			
220 Social Security	530			
290 Other	535	360	396	1,000
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	52,079	54,162	58,000
200 Employee Benefits				
210 Insurance	654			
220 Social Security	656	3,989	4,148	5,000
290 Other	658			
600 Supplies	660			
730 Equipment	662			
800 Other	664			
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	666	102,577	106,680	110,000
200 Employee Benefits				
210 Insurance	668			
220 Social Security	670	7,810	8,122	10,000
290 Other	672	2,515	2,615	3,000
442 Rent of Vehicles (lease)	674			
500 Other Purchased Services				
513 Contracting of Bus Services	676			
519 Mileage in Lieu of Trans	678			
520 Insurance	680			
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	6,311	6,563	7,000
200 Employee Benefits				
210 Insurance	710			
220 Social Security	712	482	501	500
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	4,356	4,500	4,500
4300 Architectural & Engineering Services	790			
5200 Transfers				
932 Adult Education	795			
934 Adult Supplemental Education	800			
936 Bilingual Education	805			
937 Virtual Education	807	2,205		5,000
938 Capital Outlay	810			
940 Driver Training	815			
943 Extraordinary School Program	823			
944 Food Service	825	93,989		
946 Professional Development	830	30,000		15,000
948 Parent Education Program	835			
949 Summer School	837			
950 Special Education	840	780,106	800,000	857,000
954 Career & Postsecondary Education	850	20,000		
960 Special Reserve Fund	853			
963 Special Liability Expense Fund	855			
972 Contingency Reserve	885			
974 Textbook & Student Materials Revolving Fund	889			
976 Preschool-Aged At-Risk	891		25,125	27,500
978 At-Risk Education Fund	893	366,780	382,943	450,000
TOTAL EXPENDITURES*	~~~	6,466,956	6,632,588	7,051,871

*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	-62,006	9,579	-3,154
Cancellation of Prior Year Encumbrances	03			
REVENUES				
4000 FEDERAL SOURCES - GRANTS				
4591 Title I	10	44,594	40,554	40,554
4593 Title II	15	11,818	8,713	8,700
4602 Title IV Part A	22	12,239	12,303	12,000
4607 Title IV Part B	27	7,418	11,420	11,500
4601 Title III (English Language Acquisition)	60			
4595 ESSER I (CARES Act)	67			
4605 ESSER II (CRRSA)	68			
4606 ESSER III (ARP)	70	78,917		
4599 Other	75	1,890		
RESOURCES AVAILABLE	170	94,870	82,569	69,600
TOTAL EXPENDITURES	175	85,291	85,723	69,600
UNENCUMBERED CASH BALANCE JUNE 30	190	9,579	-3,154	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	63,126	63,569	56,846
120 Non-Licensed	215	4,016	4,000	4,000
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	4,157	4,000	2,000
290 Other	230			
300 Purchased Professional & Technical Serv	235	11,818	11,000	6,754
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	2,174	3,154	
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			

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			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335			
120 Non-Licensed	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration				
100 Salaries				
110 Licensed	395			
120 Non-Licensed	400			
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410			
290 Other	415			
300 Purchased Professional & Technical Serv	420			
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (telephone, postage, etc.)	435			
590 Other	440			
600 Supplies	445			
700 Property (Equipment & Furnishings)	450			
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*	~~~	85,291	85,723	69,600

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2024-2025	2025-2026	2026-2027
		Actual (1)	Actual (2)	Budget (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	95,219	72,682	126,062
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2023 \$	10	13,945		
2024 \$	15	750,238	13,955	
2025 \$	20		825,625	18,813
1140 Delinquent Tax	25	6,329	2,974	3,192
1410 Transportation Fees	47			
1980 Reimbursements	60	8,899		
1990 Miscellaneous	65			
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (Includes 16/20M Tax)	70	89,924	92,921	88,650
2450 Recreational Vehicle Tax	75	1,612	1,774	1,692
2460 Commercial Vehicle Tax	77	1,515	1,646	1,570
2800 In Lieu of Taxes IRBs/Rental Excise	85			0
3000 STATE SOURCES				
3140 Supplemental State Aid	95	1,232,436	1,232,436	1,276,026
5000 OTHER				
5253 Transfer From Contingency Reserve	145	0	0	0
RESOURCES AVAILABLE	170	2,200,117	2,244,013	1,516,005
TOTAL EXPENDITURES & TRANSFERS	175	2,127,435	2,117,951	2,318,782
TAX REQUIRED (175 minus 170)	195			802,777
PERCENT OF COLLECTION	196			95,000 %
TOTAL 2026 TAX REQUIRED (195+196)	197			845,028
Delinquent Tax	200			16,901
AMOUNT OF 2026 TAX TO BE LEVIED (Line 197 + Line 200)	205			861,929
UNENCUMBERED CASH BALANCE JUNE 30	207	72,682	126,062	~~~~~

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	72,853	77,828	90,000
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside the State	245			
563 Tuition/Private Sources	250			
590 Other	255	7,486	7,846	10,000

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
600 Supplies				
610 General Supplemental (Teaching)	260	78,523	87,523	90,000
644 Textbooks	265			
650 Supplies (Technology Related)	267	53,853	52,653	55,000
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275	170	250	582
800 Other	280	7,153	8,255	10,000
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	3,621	3,622	5,000
700 Property (Equipment & Furnishings)	325			
800 Other	330	23,256	26,955	30,000
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335			
120 Non-Licensed	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365	382	505	1,000
600 Supplies				
640 Books (not textbooks) & Periodicals	370	3,642	10,599	15,000
650 Technology Supplies	375			
680 Miscellaneous Supplies	380	1,486	1,698	2,000
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	16,627	17,599	18,000
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	54,378	56,399	60,000
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505	2,502	3,566	5,000
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	39,156	42,561	45,000
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	131,928	137,205	140,000
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530	9,770	10,258	12,000
290 Other	535	2,839	2,952	3,200
300 Purchased Professional & Technical Serv	540			
400 Purchased Property Services				
411 Water/Sewer	545	31,041	32,050	35,000
420 Cleaning	550			
430 Repairs & Maintenance	555	71,322	75,998	85,000
440 Rentals	560			
460 Repair of Buildings	565	12,589	16,589	20,000
490 Other	570			
500 Other Purchased Services				
520 Insurance	575	212,424	225,633	250,000
590 Other	580	3,466	4,356	5,000
600 Supplies				
610 General Supplies	585	32,678	32,768	35,000
620 Energy				
621 Heating	590	44,394	51,944	58,000
622 Electricity	595	161,720	177,892	200,000
626 Motor Fuel (not school bus)	600	13,055	16,320	18,000
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	37		
2601 Operations & Maintenance (Transportation)				
100 Salaries				
120 Non-Licensed	622			
200 Employee Benefits				
210 Insurance (Employee)	623			
220 Social Security	626			
290 Other	628			
300 Purchased Professional & Technical Serv	630			
400 Purchased Property Services	632			
500 Other Purchased Services	634			
600 Supplies				
610 General Supplies	636			
620 Energy				
621 Heating	638			
622 Electricity	640			
626 Motor Fuel (not school bus)	642			
629 Other	644			
680 Miscellaneous Supplies	646			
700 Property (Equipment & Furnishings)	648			
800 Other	650			
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 Non-Licensed	652			
200 Employee Benefits				
210 Insurance	654			
220 Social Security	656			
290 Other	658			
600 Supplies	660			
730 Equipment	662			
800 Other	664			
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	666			
200 Employee Benefits				
210 Insurance	668			
220 Social Security	670			
290 Other	672			
442 Rent of Vehicles (lease)	674			
500 Other Purchased Services				
513 Contracting of Bus Services	676			
519 Mileage in Lieu of Trans	678			
520 Insurance	680	91,039	145,049	155,000
626 Motor Fuel	682	18,719	23,398	25,000
730 Equipment (including buses)	684			
800 Other	686	84,321	86,522	85,000
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	1,477	2,523	1,500
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			94,000
5200 TRANSFER TO:				
930 General (not ending balance)	792			
932 Adult Education	795			
934 Adult Suppl Education	800			
936 Bilingual Education	805			500
937 Virtual Education	810			
940 Driver Training	815			
943 Extraordinary School Program	823			
944 Food Service	825			
946 Professional Development	830	50,000		10,000
948 Parent Education Program	835			
949 Summer School	837			
950 Special Education	840	507,160	400,000	350,000
954 Career and Postsecondary Education	850	90,000	90,000	90,000
960 Special Reserve	853			
963 Special Liability Expense Fund	855			
974 Textbook & Student Materials Revolving	880			
976 Preschool-Aged At-Risk	885	70,000	50,000	50,000
978 At-Risk Education Fund	890	122,368	138,635	160,000
TOTAL EXPENDITURES & TRANSFERS*	~~~	2,127,435	2,117,951	2,318,782

*Goes to Budget Line 175.

ADULT EDUCATION	Code 10 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE, JULY 1	01		0	0	0
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				0
July - December Estimate	105				
4000 FEDERAL SOURCES					
4540 Adult Education Aid	110				0
July - December Estimate	115				
5000 OTHER					
5206 Transfer From General	120	0	0	0	0
July - December Estimate	125				
5208 Transfer From Supplemental General	130	0	0	0	0
July - December Estimate	135				
5253 Transfer From Contingency Reserve	140	0	0	~~~~~	~~~~~
RESOURCES AVAILABLE	170	0	0	0	0
TOTAL EXPENDITURES & TRANSFERS	175	0	0	0	0
July - December Estimate	180				0
TOTAL OPERATING EXPENDITURE (18 MO)	185				0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0	~~~~~

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

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

*Goes to Budget Line 175.

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	70,037	77,808	82,380
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	0	25,125	27,500
5208 Transfer From Supplemental General	140	70,000	50,000	50,000
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	140,037	152,933	159,880
TOTAL EXPENDITURES & TRANSFERS	175	62,229	70,553	159,880
UNENCUMBERED CASH BALANCE JUNE 30	190	77,808	82,380	0

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	57,583	65,598	75,000
120 Non-Licensed	215			78,130
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	4,300	4,592	5,250
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			
590 Other	250			
600 Supplies				
610 General Supplemental (Teaching)	255			
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265	346	363	1,500
700 Property (Equipment & Furnishings)	270			
800 Other	275			

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280			
120 Non-Licensed	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	330			
120 Non-Licensed	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
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			

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	440			
200 Employee Benefits				
210 Insurance (Employee)	445			
220 Social Security	450			
290 Other	455			
300 Purchased Professional & Technical Serv	460			
400 Purchased Property Services				
411 Water/Sewer	465			
420 Cleaning	470			
430 Repairs & Maintenance	475			
440 Rentals	480			
490 Other	485			
500 Other Purchased Services	490			
600 Supplies				
610 General Supplies	495			
620 Energy				
621 Heating	500			
622 Electricity	505			
626 Motor Fuel (not schoolbus)	510			
629 Other	515			
680 Miscellaneous Supplies	520			
700 Property (Equipment & Furnishings)	525			
800 Other	530			
2700 Student Transportation Services				
120 Non-Licensed Salaries	531			
200 Employee Benefits	532			
800 Other	533			
2900 Other Support Services				
100 Salaries				
110 Licensed	600			
120 Non-Licensed	605			
200 Employee Benefits				
210 Insurance	610			
220 Social Security	615			
290 Other	620			
300 Purchased Professional & Technical Serv	625			
400 Purchased Property Services	630			
500 Other Purchased Services	635			
600 Supplies	640			
700 Property (Equipment & Furnishings)	645			
800 Other	650			
TOTAL EXPENDITURES*	~~~	62,229	70,553	159,880

*Goes to Budget Line 175.

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

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

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

*Goes to Budget Line 175.

AT-RISK EDUCATION FUND	Code 13 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	161,661	79,350	8,563
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	366,780	382,943	450,000
5208 Transfer From Supplemental General	140	122,368	138,635	160,000
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	650,809	600,928	618,563
TOTAL EXPENDITURES & TRANSFERS	175	571,459	592,365	618,563
UNENCUMBERED CASH BALANCE JUNE 30	190	79,350	8,563	0

AT-RISK EDUCATION FUND	Code 13 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	440,456	458,000	475,000
120 Non-Licensed	215	65,860	67,860	68,000
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	36,065	36,500	38,000
290 Other	230	115	150	500
300 Purchased Professional & Technical Serv	235	4,818	4,950	6,000
400 Purchased Property Services	237	10,241	9,250	10,000
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	980	1,125	5,000
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			

AT-RISK EDUCATION FUND	Code 13 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280	12,020	13,780	15,000
120 Non-Licensed	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295	904	750	1,063
290 Other	300			
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	330			
120 Non-Licensed	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books (not textbooks) & Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Licensed	390			
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*	~~~	571,459	592,365	618,563

*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		0	0
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15			
4000 FEDERAL SOURCES				
4520 Bilingual Aid	35			
4590 Other Federal Aid	40			
5000 OTHER				
5206 Transfer From General	45	0	0	0
5208 Transfer From Supplemental General	50	0	0	500
5253 Transfer From Contingency Reserve	55	0	0	~~~~~
RESOURCES AVAILABLE	170	0	0	500
TOTAL EXPENDITURES & TRANSFERS	175	0	0	500
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	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			
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			
600 Supplies				
610 General Supplemental (Teaching)	260			500
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			

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*	~~~	0	0	500

*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	8,000	8,000	500
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	2,205	0	5,000
5208 Transfer From Supplemental General	140	0	0	0
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	10,205	8,000	5,500
TOTAL EXPENDITURES & TRANSFERS	175	2,205	7,500	5,500
UNENCUMBERED CASH BALANCE JUNE 30	190	8,000	500	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	2,205	7,500	5,500
564 Payment to Virtual Education Coop	245			
590 Other	250			
600 Supplies				
610 General Supplemental (Teaching)	255			
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280			
120 Non-Licensed	285			

VIRTUAL EDUCATION	Code 15 Line	12 mo.	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*	~~~	2,205	7,500	5,500

*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	1,617,113	1,826,814	1,617,414	1,617,414
Cancellation of Prior Year Encumbrances	03				
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2023 \$	05	6,874			
2024 \$	10	386,920	7,805		
2025 \$	15		351,527	8,478	8,478
2026 \$	20			401,110	422,221
1140 Delinquent Tax	25	3,355	4,250	1,361	2,040
1510 Interest on Idle Funds	30	292,427	285,611		0
July - December Estimate	35				
1900 Other Revenue From Local Source	40	46,940	47,950		0
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	46,916	47,025	43,008	43,008
July - December Estimate	60				21,504
2450 Recreational Vehicle Tax	65	849	865	821	821
July - December Estimate	66				411
2460 Commercial Vehicle Tax	67	765	767	762	762
July - December Estimate	68				381
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	242,895	213,749	249,110	249,110
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	2,645,054	2,786,363	2,322,064	2,366,150
TOTAL EXPENDITURES & TRANSFERS	175	818,240	1,168,949	2,321,627	2,321,627
July - December Estimate	180	~~~~~	~~~~~	~~~~~	44,523
TOTAL OPERATION EXPENDITURE (18 MO)	185	~~~~~	~~~~~	~~~~~	2,366,150
UNENCUMBERED CASH BALANCE JUNE 30	190	1,826,814	1,617,414	437	~~~~~

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			75,000
650 Supplies - Technology Software	207	33,944	37,658	75,000
700 Property (Equipment & Furnishings)	210	74,967	76,988	50,000
2000 Support Services				
2100 Student Support Services				
650 Supplies - Technology Software	213			
700 Property (Equipment & Furnishings)	215	23,839	24,953	30,000
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			70,000
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	814	1,509	20,000
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	310	228,432	237,569	250,000
200 Employee Benefits				
210 Insurance (Employee)	315	17,211	18,932	20,000
220 Social Security	320			
290 Other	325			
300 Purchased Professional & Technical Serv	330			
400 Purchased Property Services				
420 Cleaning	335			50,000
430 Repairs & Maintenance	340	7,358	8,950	
440 Rentals	345			40,000
460 Repair of Buildings	350			40,000
490 Other	355			
500 Other Purchased Services	360			
600 Supplies				
610 General Supplies	363			
650 Supplies - Technology Software	365			
700 Property (Equipment & Furnishings)	240			6,627
2700 Transportation				
650 Supplies - Technology Software	370			50,000
700 Property (Equipment & Buses)	243	111,800	125,960	250,000
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 Non-Licensed	375			100,000
200 Employee Benefits				
210 Insurance	380			
220 Social Security	385			10,000
290 Other	390			
300 Purchased Professional & Technical Serv	395			
400 Purchased Property Services	400	20,889	26,150	40,000
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			20,000
4200 Land Improvement	260	34,228	36,599	
4300 Architectural & Engineering Services	265	5,885		50,000
4500 New Building Acquisition & Construction	275	44,050		
4600 Site Improvement	280		275,611	300,000
4700 Building Improvements				
100 Salaries				
120 Non-Licensed	286			
200 Fringe Benefits				
210 Insurance	287			
220 Social Security	288			
290 Other	289			
400 Outside Contractors	290	49,095	25,000	250,000
4900 Other	291	500		250,000
5100 Debt Service				
Capital Outlay Bond				
832 Interest	295	165,228	273,070	275,000
890 Commission & Postage	300			
831 Principal	305			
TOTAL EXPENDITURES*	~~~	818,240	1,168,949	2,321,627

*Goes to Budget Line 175.

DRIVER TRAINING	Code 18 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	52,348	54,392	48,474
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15	5,920	5,500	6,000
3000 STATE SOURCES				
3208 State Safety Aid	25	7,685	6,720	6,750
3209 Motorcycle Safety Aid	35			0
4000 FEDERAL SOURCES				
4590 Other Federal Aid	40			
5000 OTHER				
5206 Transfer From General	45	0	0	0
5208 Transfer From Supplemental General	50	0	0	0
5253 Transfer from Contingency Reserve	55	0	0	~~~~~
RESOURCES AVAILABLE	170	65,953	66,612	61,224
TOTAL EXPENDITURES & TRANSFERS	175	11,561	18,138	61,224
UNENCUMBERED CASH BALANCE JUNE 30	190	54,392	48,474	0

DRIVER TRAINING	Code 18 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	9,232	10,253	15,000
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	692	705	1,000
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			
590 Other	250			
600 Supplies				
610 General Supplemental (Teaching)	255			5,000
644 Textbooks	260			5,000
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			22,224
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	374	505	
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	140	175	
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	1,018	1,500	3,000
520 Insurance	545			
626 Motor Fuel (not school bus)	550	105	5,000	10,000
700 Property (Equipment & Furnishings)	555			
800 Other	560			
2900 Other Support Services				
100 Salaries				
110 Licensed	630			
120 Non-Licensed	635			
200 Employee Benefits				
210 Insurance	640			
220 Social Security	645			
290 Other	650			
300 Purchased Professional & Technical Serv	655			
400 Purchased Property Services	660			
500 Other Purchased Services	665			
600 Supplies	670			
700 Property (Equipment & Furnishings)	675			
800 Other	680			
TOTAL EXPENDITURES*	~~~	11,561	18,138	61,224

*Goes to Budget Line 175.

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

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

EXTRAORDINARY SCHOOL PROGRAM	Code 22 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
290 Other	305			
300 Purchased Professional & Technical Serv	310			
400 Supplies (Technology Related)	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335			
120 Non-Licensed	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2400 School Administration				
100 Salaries				
110 Licensed	450			
120 Non-Licensed	455			
200 Employee Benefits				
210 Insurance (Employee)	460			
220 Social Security	465			
290 Other	470			
300 Purchased Professional & Technical Serv	475			
500 Other Purchased Services	480			
600 Supplies	485			
700 Property (Equipment & Furnishings)	490			
800 Other	495			
2500 Central Services				
100 Salaries				
110 Licensed	595			
120 Non-Licensed	600			
200 Employee Benefits				
210 Insurance	605			
220 Social Security	610			
290 Other	615			
300 Purchased Professional & Technical Serv	620			
400 Purchased Property Services	625			
500 Other Purchased Services	630			
600 Supplies	635			
700 Property (Equipment & Furnishings)	640			
800 Other	645			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	500			

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

*Goes to Budget Line 175.

		12 mo.	12 mo.	12 mo.
	Code 24 Line	2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
FOOD SERVICE				
UNENCUMBERED CASH BALANCE JULY 1	01	65,200	134,065	103,804
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES*				
1510 Interest on Idle Funds	05			
1600 Food Service				
1611 Student Sales (Lunch)	15	168,214	172,005	229,650
1612 Student Sales (Breakfast)	25	6,005	6,152	7,500
1613 Student Sales (Spec Milk)	35	295	355	720
1614 Student Sales (Snacks/Supper)	40			0
1620 Adult & Student Sales (Non-Reimbursable Prog)	45	3,786	3,865	15,045
1990 Miscellaneous	55	6,280	5,250	
3000 STATE SOURCES				
3203 School Food Assistance	65	3,189	3,289	3,360
4000 FEDERAL SOURCES				
4550 Child Nutrition Programs	75	157,762	162,762	150,837
4590 Other Federal Aid	80			
5000 Other				
5206 Transfer From General	85	93,989	0	0
5208 Transfer From Supplemental General	90	0	0	0
5253 Transfer From Contingency Reserve	95	0	0	~~~~~
RESOURCES AVAILABLE	170	504,720	487,743	510,916
TOTAL EXPENDITURES & TRANSFERS	175	370,655	383,939	497,500
UNENCUMBERED CASH BALANCE JUNE 30	190	134,065	103,804	13,416

*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	9,402	9,500	15,000
500 Other Purchased Services	240	340	500	1,000
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	2,619		
3000 Operation of NonInstructional Services				
3100 Food Service Operation				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290	61,544	63,390	66,000
200 Employee Benefits				
210 Insurance	295			
220 Social Security	300	4,691	4,729	5,000
290 Other	305	1,208	1,305	1,500
500 Other Purchased Services				
520 Insurance	310			
570 Food Service Management	315	289,327	303,790	350,000
590 Other Purchased Services	320			
600 Supplies				
630 Food & Milk	325			3,000
680 Miscellaneous Supplies	330	724	725	5,000
700 Property (Equipment & Furnishings)	335			50,000
800 Other	340	800		1,000
TOTAL EXPENDITURES*	~~~	370,655	383,939	497,500

*Goes to Budget Line 175.

	Code 26 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
PROFESSIONAL DEVELOPMENT				
UNENCUMBERED CASH BALANCE JULY 1	01	31,909	82,495	43,925
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15			
3000 STATE SOURCES				
3204 Professional Development Aid	25	2,249	0	6,000
4000 FEDERAL SOURCES				
4500 Aid	40			
5000 OTHER				
5206 Transfer From General	45	30,000	0	15,000
5208 Transfer From Supplemental General	50	50,000	0	10,000
5253 Transfer From Contingency Reserve	55	0	0	~~~~~
RESOURCES AVAILABLE	170	114,158	82,495	74,925
TOTAL EXPENDITURES & TRANSFERS	175	31,663	38,570	74,925
UNENCUMBERED CASH BALANCE JUNE 30	190	82,495	43,925	0

	Code 26 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 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			
290 Other	230			
300 Purchased Professional & Technical Serv	235	1,955	5,015	10,000
400 Purchased Property Services	237			
500 Other Purchased Services	240	28,231	32,050	40,000
600 Supplies				
640 Books (not textbooks) & Periodicals	245			5,000
650 Technology Supplies	250			5,000
680 Miscellaneous Supplies	255	1,477	1,505	10,000
700 Property (Equipment & Furnishings)	260			
800 Other	265			4,925
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 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
		EXPENDITURES		
700 Property (Equipment & Furnishings)	315			

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
800 Other	320			
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*	~~~	31,663	38,570	74,925

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		0	0
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1320 Payment from Other school district	05			
1510 Interest on Idle Funds	15			
1900 Other Revenue From Local Source	25			
3000 STATE SOURCES				
3216 Parent Education Aid	35	0	0	
4000 FEDERAL SOURCES				
4500 Aid	45			
5000 OTHER				
5206 Transfer From General	55	0	0	0
5208 Transfer From Supplemental General	50	0	0	0
5253 Transfer From Contingency Reserve	60	0	0	~~~~~
RESOURCES AVAILABLE	170	0	0	0
TOTAL EXPENDITURES & TRANSFERS	175	0	0	0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0

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			
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
561 Payment to Other School District	240			
564 Payment to Coops/Interlocal	245			
590 Other	250			
600 Supplies				
640 Books (not textbooks) & Periodicals	255			
650 Technology Supplies	260			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	280			
120 Non-Licensed	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			

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*	~~~	0	0	0

*Goes to Budget Line 175.

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

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

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

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

*Goes to Budget Line 175.

		12 mo.	12 mo.	12 mo.
	Code 30 Line	2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
SPECIAL EDUCATION				
UNENCUMBERED CASH BALANCE JULY 1	01	578,725	745,315	658,538
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15			
1980 Reimbursements	20			
3000 STATE SOURCES				
3211 Deaf/Blind	35			
4000 FEDERAL SOURCES				
4310 PL 382 Special Ed (formerly PL:874)	45			
4560 Aid Regular*	55	264,292	151,248	150,000
4570 Medicaid	60	19,207	15,000	15,000
4590 Other Reserve Grants in Aid	65	9,420	7,418	10,000
4595 ESSER I	67	200		
4605 ESSER II	68			
5000 OTHER				
5206 Transfer From General	75	780,106	800,000	857,000
5208 Transfer From Supplemental General	80	507,160	400,000	350,000
5253 Transfer From Contingency Reserve	85	0	0	~~~~~
RESOURCES AVAILABLE	170	2,159,110	2,118,981	2,040,538
TOTAL EXPENDITURES & TRANSFERS	175	1,413,795	1,460,443	1,901,450
UNENCUMBERED CASH BALANCEJUNE 30	190	745,315	658,538	139,088

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	228,193	237,320	290,000
120 Non-Licensed	215	346,135	356,519	400,000
200 Employee Benefits				
210 Insurance (Employee)	220	107,842	111,078	150,000
220 Social Security	225	42,145	43,409	50,000
290 Other	230	2,860	2,945	3,000
300 Purchased Professional & Technical Serv	235	1,042	1,073	2,000
400 Purchased Property Services	237			10,000
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	4,513	4,515	5,000
565 Payment to Spec Education Coop/Interlocal (Flowthrough)	251			
590 Other	255	27,866	27,890	30,000
600 Supplies				
610 General Supplemental (Teaching)	260	6,455	6,555	50,000
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			15,000
700 Property (Equipment & Furnishings)	275			
800 Other	280	2,703	2,700	200,000
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	248,727	256,188	260,000
120 Non-Licensed	290	85,681	88,252	90,000
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300	24,776	25,520	26,000
290 Other	305	12		
300 Purchased Professional & Technical Serv	310	120,415	124,028	130,000
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320	1,457	1,500	1,500
700 Property (Equipment & Furnishings)	325			
800 Other	330	250	250	
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335			
120 Non-Licensed	340	12,678	13,058	15,000
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350	970	985	1,000
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	95,542	98,408	100,000
120 Non-Licensed	455			
200 Employee Benefits				
210 Insurance (Employee)	460			
220 Social Security	465	6,046	6,228	7,000
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	2,452	2,500	3,000
490 Other	545			
500 Other Purchased Services	550	2,507	2,650	3,000
600 Supplies				
610 General Supplies	555			
620 Energy				
621 Heating	560	6,396	6,588	7,000
622 Electricity	565	20,941	23,035	30,000
626 Motor Fuel (not school bus)	570			
629 Other	575			
680 Miscellaneous Supplies	580			
700 Property (Equipment & Furnishings)	585			
800 Other	590			
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 Non-Licensed	595			
200 Employee Benefits				
210 Insurance	600			
220 Social Security	605			
290 Other	610			
400 Purchased Property Services	615			
600 Supplies	620			
700 Property (Equipment & Furnishings)	625			
800 Other	630			
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	635	7,798	8,677	10,000
200 Employee Benefits				
210 Insurance	640			
220 Social Security	645	597	728	900
290 Other	650	14	22	50
400 Purchased Property Services				
442 Rent of Vehicles (lease)	655			
490 Other	660			
500 Other Purchased Services				
513 Contracting of Bus Services	665			
519 Mileage in Lieu of Trans	670			
520 Insurance	675			
590 Other Purchased Services	680			
600 Supplies				
626 Motor Fuel	685	6,782	7,822	12,000
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*	~~~	1,413,795	1,460,443	1,901,450

*Goes to Budget Line 175.

		12 mo.	12 mo.	12 mo.
COST OF LIVING	Code 33 Line	2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2023 \$	05			
2024 \$	10			
2025 \$	15		0	0
2026 \$	20			0
1140 Delinquent Tax	25			0
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (includes 16/20M Tax)	45			0
2450 Recreational Vehicle Tax	55			0
2460 Commercial Vehicle Tax	57			0
2800 In Lieu of Taxes IRBs/Rental Excise	60			0
RESOURCES AVAILABLE	70	0	0	0
EXPENDITURES				
5200 Transfer				
800 Other				
890 State Payment	75			
TOTAL EXPENDITURES & TRANSFERS	175	0	0	0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	~~~~~
	195	TAX REQUIRED (Line 175 - Line 70)		0
	200	Delinquent Tax		0
	205	Amount of 2026 Tax to be Levied		0

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

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	40,860	122,915	124,793
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05			
1315 Individual (Summer School)	15			
1320 Other School District/Govt Sources (in-state)	25			
1510 Interest on Idle Funds	35			
1700 Student Activities (reimbursement)	45			
1900 Other Revenue From Local Source				
1910 User Charges	55			
1940 Sale & Rent of Textbook	65			
1990 Miscellaneous	75			
3000 STATE SOURCES				
3225 CTE Transportation State Aid	80	7,537	7,537	8,720
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	20,000	0	0
5208 Transfer From Supplemental General	140	90,000	90,000	90,000
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	158,397	220,452	223,513
TOTAL EXPENDITURES & TRANSFERS	175	35,482	95,659	223,513
UNENCUMBERED CASH BALANCE JUNE 30	190	122,915	124,793	0

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	30,714	81,885	158,513
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	2,422	6,275	15,000
290 Other	230			
300 Purchased Professional & Technical Serv	235	2,346	5,000	10,000
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
564 Payment to Vocational Education Coop	245			
590 Other	250			
600 Supplies				
610 General Supplemental (Teaching)	255		2,499	40,000

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

	Code 34 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
CAREER & POSTSECONDARY EDUCATION				
EXPENDITURES				
300 Purchased Professional & Technical Serv	615			
400 Purchased Property Services	620			
500 Other Purchased Services	625			
600 Supplies	630			
700 Property (Equipment & Furnishings)	635			
800 Other	640			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	495			
200 Employee Benefits				
210 Insurance (Employee)	500			
220 Social Security	505			
290 Other	510			
300 Purchased Professional & Technical Serv	515			
400 Purchased Property Services				
411 Water/Sewer	520			
420 Cleaning	525			
430 Repairs & Maintenance	530			
440 Rentals	535			
490 Other	540			
500 Other Purchased Services	545			
600 Supplies				
610 General Supplies	550			
620 Energy				
621 Heating	555			
622 Electricity	560			
626 Motor Fuel (not schoolbus)	565			
629 Other	570			
680 Miscellaneous Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2700 Student Transportation Services				
120 Non-Licensed	586			
200 Employee Benefits	587			
500 Other Purchased Services				
513 Contracting of Bus Services	596			
520 Insurance	597			
626 Motor Fuel	588			
730 Equipment (including buses)	598			
800 Other	589			
2900 Other Support Services				
100 Salaries				
110 Licensed	650			
120 Non-Licensed	655			
200 Employee Benefits				
210 Insurance	660			
220 Social Security	665			
290 Other	670			
300 Purchased Professional & Technical Serv	675			
400 Purchased Property Services	680			
500 Other Purchased Services	685			
600 Supplies	690			
700 Property (Equipment & Furnishings)	695			
800 Other	700			
TOTAL EXPENDITURES*	~~~	35,482	95,659	223,513

*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	346,871	311,745	309,254
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	100,898	135,000	150,000
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	3,263		5,000
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	451,032	446,745	464,254
TOTAL EXPENDITURES	175	139,287	137,491	459,254
UNENCUMBERED CASH BALANCE JUNE 30	190	311,745	309,254	5,000

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	41		
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220	3		
220 Social Security	225			
290 Other	230			
300 Purchased Professional & Technical Serv	235	225		
400 Purchased Property Services	237	27,016	28,000	90,000
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside the State	245			
563 Tuition/Private Sources	250			

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	9,257	12,250	29,000
600 Supplies				
610 General Supplemental (Teaching)	260	9,381	10,599	50,000
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270	750		5,000
700 Property (Equipment & Furnishings)	275	1,882		5,000
800 Other	280	8,935		10,000
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	7,130	8,999	15,000
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335			
120 Non-Licensed	340	574	1,599	5,000
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350	44	45	254
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	74,049	75,999	250,000
800 Other	790			
3300 Community Services Operations	795			
4300 Architectural & Engineering Services	800			
4700 Building Improvements				
100 Salaries				
120 Non-Licensed	860			

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
EXPENDITURES				
200 Fringe Benefits				
210 Insurance	865			
220 Social Security	870			
290 Other	875			
400 Outside Contractors	880			
4900 Other	885			
TOTAL EXPENDITURES*	~~~	139,287	137,491	459,254

*Goes to Budget Line 175.

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

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

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

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

KPERs SPECIAL RETIREMENT CONTRIBUTION	Code 51 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	~~~~~	~~~~~	~~~~~
Cancellation of Prior Year Encumbrances	03	~~~~~	~~~~~	~~~~~
REVENUES				
3000 STATE SOURCES				
3221 KPERs	05	736,809	788,565	929,521
RESOURCES AVAILABLE	70	736,809	788,565	929,521
EXPENDITURES				
1000 Instruction				
200 Employee Benefits	75	523,134	559,945	659,960
2100 Student Support				
200 Employee Benefits	80	88,417	94,628	111,542
2200 Instructional Support				
200 Employee Benefits	85	14,736	15,771	18,590
2300 General Administration				
200 Employee Benefits	90	22,104	23,657	27,886
2400 School Administration				
200 Employee Benefits	95	25,788	27,602	32,533
2500 Central Services				
200 Employee Benefits	100	25,788	27,602	32,533
2600 Operations & Maintenance				
200 Employee Benefits	105	22,104	23,657	27,886
2700 Student Transportation Services				
200 Employee Benefits	110	7,368	7,885	9,295
2900 Other Support Services				
200 Employee Benefits	113			
3000 Food Service				
200 Employee Benefits	115	7,370	7,818	9,296
TOTAL EXPENDITURES	175	736,809	788,565	929,521
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	600,048	600,048	600,048
Cancellation of Prior Year Encumbrances	03			
REVENUES				
5000 OTHER				
5206 Transfer From General	05	0	0	
RESOURCES AVAILABLE	170	600,048	600,048	
TOTAL EXPENDITURES & TRANSFERS	175	0	0	
UNENCUMBERED CASH BALANCE JUNE 30	190	600,048	600,048	

	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			
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	197,371	219,871	213,871
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	04			
1740 Fees (Rental)	05			
1911 Fines	10			
1942 Rental Fees & Books	15	46,750	47,500	
1990 Miscellaneous	20			
4000 FEDERAL SOURCES				
4590 Other Federal Aid	22			
5000 OTHER				
5206 Transfer From General	25	0	0	
5208 Transfer From Supplemental General	30	0	0	
5253 Transfer From Contingency Reserve	35	0	0	
RESOURCES AVAILABLE	40	244,121	267,371	
EXPENDITURES				
1000 Instruction				
600 Supplies				
644 Textbooks	75	23,816	52,000	
645 Workbooks	80			
646 Repairing Textbooks	85			
649 Other Materials & Supplies	90	434	1,500	
650 Supplies (Technology Related)	93			
2200 Support Services				
680 Miscellaneous Supplies				
681 Special Clothing & Towels	95			
682 Musical Instruments	100			
683 Other Material & Supplies	105			
684 Other	110			
TOTAL EXPENDITURES & TRANSFERS	175	24,250	53,500	
UNENCUMBERED CASH BALANCE JUNE 30	190	219,871	213,871	

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	65,435	112,604	138,854
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1710 Admissions/Gate Receipts	50	79,258	82,150	
1730 Student Organization Membership Dues	15	34,135	36,150	
1790 Other Student Activity Income	55	56,627	57,500	
1900 Other Revenue From Local Source				
1980 Reimbursements	60	16,010		
RESOURCES AVAILABLE	170	251,465	288,404	
TOTAL EXPENDITURES	175	138,861	149,550	
UNENCUMBERED CASH BALANCE JUNE 30	190	112,604	138,854	~~~~~

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	82,831	86,150	
600 Supplies	235	25,345	27,650	
700 Property (Equipment & Furnishings)	240			
800 Other	245	30,685	35,750	
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*	~~~	138,861	149,550	~~~~~

*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	2,332,514	1,891,468	2,490,553	2,490,553
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2023 \$	05	9,578			
2024 \$	10	719,707	9,680		
2025 \$	15		747,745	17,431	17,431
2026 \$	20			747,508	
1140 Delinquent Tax	25	5,021	4,505	2,893	4,337
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	68,833	69,835	83,434	83,434
July - December Estimate	60				41,717
2450 Recreational Vehicle Tax	65	1,255	1,305	1,592	1,592
July - December Estimate	66				796
2460 Commercial Vehicle Tax	67	1,091	1,211	1,477	1,477
July - December Estimate	68				739
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	574,679	574,814	486,620	486,620
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			63,186	63,186
July - December Estimate*	87				
5000 OTHER FINANCING SOURCES					
5140 Federal Tax Credit	80			0	0
July - December Estimate*	81				
RESOURCES AVAILABLE	82	3,712,678	3,300,563	3,894,694	3,191,882
EXPENDITURES					
5100 DEBT SERVICE					
832 Interest	85	1,137,210	65,000	138,870	
890 Bond Fees	90		10		
831 Principal	95	695,000	745,000	1,490,000	
TOTAL EXPENDITURES	100	1,821,210	810,010	1,628,870	1,628,870
832 Interest Due July-December	105				69,435
890 Bond Fees July-December	110				
831 Principal Due July-December	115				1,585,000
990 Cash Basis Reserve	120				680,000
TOTAL OPERATING EXPENDITURE (18 MO)	185				3,963,305
UNENCUMBERED CASH BALANCE JUNE 30	190	1,891,468	2,490,553	2,265,824	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 82)			771,423
	200	Delinquent Tax			15,428
	205	Amount of 2026 Tax to be Levied			786,851

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

*July - December estimate must be entered manually.

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

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

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

*July - December estimate must be entered manually.

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

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

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

Budget Line 30: Interest on temporary notes only.

SPECIAL EDUCATION COOP (sponsoring district only)	Code 78 Line	12 mo.	12 mo.	12 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1320 Payment from Other Districts/Govt Sources	05			
1510 Interest on Idle Funds	15			
1900 Other Revenue From Local Source	25			
3000 STATE SOURCES				
3211 Deaf/Blind	45			
4000 FEDERAL SOURCES				
4560 Aid Regular*	55			
4570 Medicaid	60			
4590 Other Reserve Grants in Aid	65			
RESOURCES AVAILABLE	170	0	0	0
TOTAL EXPENDITURES	175	0	0	0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	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			
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			
590 Other	250			
600 Supplies				
610 General Supplemental (Teaching)	255			
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280			
120 Non-Licensed	285			

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			
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			
2300 General Administration				
2330 Special Area Admin Services				
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			
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			
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			
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			
520 Insurance	670			
590 Other Purchased Services	675			
600 Supplies				
626 Motor Fuel	680			
680 Miscellaneous Supplies	685			
730 Equip (Including Buses)	690			
800 Other	695			
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 Non-Licensed	700			
200 Employee Benefits				
210 Insurance	705			
220 Social Security	710			
290 Other	715			
300 Purchased Professional & Technical Serv	720			
400 Purchased Property Services	725			
500 Other Purchased Services	730			
700 Property (Equipment & Furnishings)	735			
800 Other	740			
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Licensed	745			
200 Employee Benefits				
210 Insurance	750			
220 Social Security	755			
290 Other	760			
300 Purchased Professional and Technical Servi	765			
400 Purchased Property Services	770			
500 Other Purchased Services	775			
600 Supplies	780			
700 Property (Equipment & Furnishings)	785			
800 Other	790			
2900 Other Support Services				
100 Salaries				
110 Licensed	850			
120 Non-Licensed	855			
200 Employee Benefits				
210 Insurance	860			
220 Social Security	865			
290 Other	870			
300 Purchased Professional & Technical Serv	875			
400 Purchased Property Services	880			
500 Other Purchased Services	885			
600 Supplies	890			
700 Property (Equipment & Furnishings)	895			
800 Other	900			
TOTAL EXPENDITURES*	~~~	0	0	0

*Goes to Budget Line 175.

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

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

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

RECREATION COMMISSION	Code 84 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2024-2025 Actual (1)	2025-2026 Actual (2)	2026-2027 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0	0
Cancellation of Prior Year Encumbrances	03				
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2023 \$	05				
2024 \$	10				
2025 \$	15		0	0	0
2026 \$	20			0	
1140 Delinquent Tax	25			0	0
1900 Other Revenue From Local Source	30				0
July - December Estimate	35				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45			0	0
July - December Estimate	50				0
2450 Recreational Vehicle Tax	55			0	0
July - December Estimate	56				0
2460 Commercial Vehicle Tax	57			0	0
July - December Estimate	58				0
2800 In Lieu of Taxes IRBs/Rental Excise	60			0	0
July - December Estimate	65				0
RESOURCES AVAILABLE	70	0	0	0	0
EXPENDITURES					
3300 Community Service Operations	75				
TOTAL EXPENDITURES	175	0	0	0	0
July - December Estimate	180				
TOTAL OPERATING EXPENDITURE (18 MO)	185				0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0	~~~~~
<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)			0
	200	Delinquent Tax			0
	205	Amount of 2026 Tax to be Levied			0

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

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

Notice of Hearing 2026-2027 Budget

The governing body of Unified School District 372 will meet on the 14th day of September 2026 at 6:45 PM at 250 Washington, Eagle Lake, KS 61776 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information, including budget profile, building needs assessment and Board state assessments review is available at District Office on the district website and will be available at this hearing.

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

		2024-2025 Actual		2025-2026 Actual		2026-2027 Proposed Budget		
	Code 99 Line	Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2026 Tax to be Levied (6)	Est. Tax Rate* (7)
OPERATING								
General	06	6,466,956	20.000	6,632,588	20.000	7,051,871	835,207	20.000
Supplemental General (LOB)	08	2,127,435	15.502	2,117,951	16.445	2,318,782	861,929	16.331
SPECIAL REVENUE								
Federal Funds	07	85,291		85,723		69,600		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	62,229		70,553		159,880		
Adult Supplemental Education	12	0		0		0		
At-Risk Education Fund	13	571,459		592,365		618,563		
Bilingual Education	14	0		0		500		
Virtual Education	15	2,205		7,500		5,500		
Capital Outlay	16	818,240	7.995	1,168,949	7.002	2,321,627	422,221	8.000
Driver Training	18	11,561		18,138		61,224		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	370,655		383,939		497,500		
Professional Development	26	31,663		38,570		74,925		
Parent Education Program	28	0		0		0		
Summer School	29	0		0		0		
Special Education	30	1,413,795		1,460,443		1,901,450		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	35,482		95,659		223,513		
Gifts and Grants	35	139,287		137,491		459,254		
Special Liability Expense Fund	42	0	0.000	0	0.000	0	0	0.000
Extraordinary Growth Facilities	45	0	0.000	0	0.000	0	0	0.000
Special Reserve Fund	47	0		0				
KPERS Special Retirement Contribution	51	736,809		788,565		929,521		
Contingency Reserve	53	0		0				
Textbook & Student Material Revolving	55	24,250		53,500				
Activity Fund	56	138,861		149,550				
DEBT SERVICE								
Bond and Interest #1	62	1,821,210	14.873	810,010	14.895	1,628,870	786,851	14.909
Bond and Interest #2	63	0	0.000	0	0.000	0	0	0.000
No-Fund Warrant	66	0	0.000	0	0.000	0	0	0.000
Special Assessment	67	0	0.000	0	0.000	0	0	0.000
Temporary Note	68	0	0.000	0	0.000	0	0	0.000
COOPERATIVES¹								
Special Education	78	0		0		0		
TOTAL USD EXPENDITURES	100	14,857,388	58.370	14,611,494	58.342	18,322,580	2,906,208	59.240
Less: Transfers	105	2,132,608		1,886,703		2,015,000		
NET USD EXPENDITURES	110	12,724,780		12,724,791		16,307,580		
TOTAL USD TAXES LEVIED	115	2,691,852		2,803,332		2,906,208		

1. Sponsoring District Only

*Tax Rates are expressed in Mills

Notice of Hearing 2026-2027 Budget

	Code 99 Line	2024-2025 Actual		2025-2026 Actual		2026-2027 Proposed Budget		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2026 Tax to be Levied (6)	Est. Tax Rate* (7)
OTHER								
Historical Museum	80	0	0.000	0	0.000	0	0	0.000
Public Library Board/District	82	0	0.000	0	0.000	0	0	0.000
Public Library Board Employee Benefits	83	0	0.000	0	0.000	0	0	0.000
Recreation Commission	84	0	0.000	0	0.000	0	0	0.000
Rec Comm Emp Benefits & Spec Liab	86	0	0.000	0	0.000	0	0	0.000
TOTAL OTHER	120	0	0.000	0	0.000	0	0	0.000
TOTAL TAXES LEVIED	125	\$2,691,852		\$2,803,332		\$2,906,208		
Assessed Valuation - General Fund	128	\$39,042,014		\$40,941,515		\$41,760,345		
Assessed Valuation - All Other Funds	130	\$49,804,842		\$51,742,713		\$52,777,567		
Assessed Valuation - Capital Outlay	129	\$49,804,842		\$51,742,713		\$52,777,567		
Outstanding Indebtedness, July 1		2024		2025		2026		
General Obligation Bonds	135	20,145,000		19,445,000		18,745,000		
Capital Outlay Bonds	140	0		0		0		
Temporary Note	145	0		0		0		
No-Fund Warrant	150	0		0		0		
Lease Purchase Principal	153	1,749,719		1,508,931		1,248,931		
TOTAL USD DEBT	155	21,894,719		20,953,931		19,993,931		
*Tax Rates are expressed in Mills								
(S) Abraham Lincoln				(S) Eleanor Roosevelt				
Board President				Clerk of the Board				

Exceeding Revenue Neutral for the 2026-2027 School Year

The governing body of Unified School District 372 will meet on the 14th day of September 2026 at 6:30 PM at 250 Washington, Eagle Lake, KS 61776 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information, including budget profile, is available at District Office and will be available at this hearing.

Revenue Neutral

	2025-2026				2026-2027	
	Actual Taxes Levied (1)	Actual Tax Rate (2)	Revenue Neutral Taxes (3)	Revenue Neutral Tax Rate (4)	Proposed Taxes to be Levied (5)	Proposed Tax Rate (6)
General	\$818,899	20.000	\$819,975	19.635	\$835,207	20.000
ALL OTHER FUNDS						
Supplemental General (LOB)	\$850,819	16.445	\$851,682	16.137	\$861,929	16.331
Adult Education	\$0	0.000			\$0	0.000
Capital Outlay	\$362,725	7.002	\$362,980	6.878	\$422,221	8.000
Cost of Living	\$0	0.000			\$0	0.000
Special Liability Expense Fund	\$0	0.000			\$0	0.000
Extraordinary Growth Facilities	\$0	0.000			\$0	0.000
Bond and Interest #1	\$770,958	14.895	\$771,544	14.619	\$786,851	14.909
Bond and Interest #2	\$0	0.000			\$0	0.000
No-Fund Warrant	\$0	0.000			\$0	0.000
Special Assessment	\$0	0.000			\$0	0.000
Temporary Note	\$0	0.000			\$0	0.000
Historical Museum	\$0	0.000			\$0	0.000
Public Library Board/District	\$0	0.000			\$0	0.000
Public Library Board Employee Benefits	\$0	0.000			\$0	0.000
Revenue Neutral Calculation						
Total Taxes Levied Including General Fund	\$2,803,401	58.342	\$2,806,181	57.269	\$2,906,208	59.240
Total Taxes Levied Excluding General Fund	\$1,984,502	38.342	\$1,986,206	37.634	\$2,071,001	39.240
(S) Abraham Lincoln						
(S) Eleanor Roosevelt						

Notice of Hearing 2026-2027 Budget

Board President	Clerk of the Board
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Exceeding Revenue Neutral for the 2026-2027 School Year						
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Revenue Neutral						
	2025-2026				2026-2027	
	Actual Taxes Levied (1)	Actual Tax Rate (2)	Revenue Neutral Taxes (3)	Revenue Neutral Tax Rate (4)	Proposed Taxes to be Levied (5)	Proposed Tax Rate (6)
General	\$818,899	20.000	\$819,975	19.635	\$835,207	20.000
ALL OTHER FUNDS						
Supplemental General (LOB)	\$850,819	16.445	\$851,682	16.137	\$861,929	16.331
Adult Education	\$0	0.000	\$0	0.000	\$0	0.000
Capital Outlay	\$362,725	7.002	\$362,980	6.878	\$422,221	8.000
Cost of Living	\$0	0.000	\$0	0.000	\$0	0.000
Special Liability Expense Fund	\$0	0.000	\$0	0.000	\$0	0.000
Extraordinary Growth Facilities	\$0	0.000	\$0	0.000	\$0	0.000
Bond and Interest #1	\$770,958	14.895	\$771,544	14.619	\$786,851	14.909
Bond and Interest #2	\$0	0.000	\$0	0.000	\$0	0.000
No-Fund Warrant	\$0	0.000	\$0	0.000	\$0	0.000
Special Assessment	\$0	0.000	\$0	0.000	\$0	0.000
Temporary Note	\$0	0.000	\$0	0.000	\$0	0.000
Historical Museum	\$0	0.000	\$0	0.000	\$0	0.000
Public Library Board/District	\$0	0.000	\$0	0.000	\$0	0.000
Public Library Board Employee Benefits	\$0	0.000	\$0	0.000	\$0	0.000
Revenue Neutral Calculation						
Total Taxes Levied Including General Fund	\$2,803,401	58.342	\$2,806,181	57.269	\$2,906,208	59.240
Taxes Levied Excluding General Fund	\$1,984,502	38.342	\$1,986,206	37.634	\$2,071,001	39.240
Board President Clerk of the Board						

Exceeding Revenue Neutral for the 2026-2027 School Year						
The governing body of Unified School District 372 will meet on the 14th day of September 2026 at 6:30 PM at 250 Washington, Eagle Lake, KS 61776 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information, including budget profile, is available at District Office and will be available at this hearing.						
Revenue Neutral						
	2025-2026				2026-2027	
	Actual Taxes Levied (1)	Actual Tax Rate (2)	Revenue Neutral Taxes (3)	Revenue Neutral Tax Rate (4)	Proposed Taxes to be Levied (5)	Proposed Tax Rate (6)
General	\$818,899	20.000				
ALL OTHER FUNDS						
Supplemental General (LOB)	\$850,819	16.445				
Adult Education	\$0	0.000				
Capital Outlay	\$362,725	7.002				
Cost of Living	\$0	0.000				
Special Liability Expense Fund	\$0	0.000				
Extraordinary Growth Facilities	\$0	0.000				
Bond and Interest #1	\$770,958	14.895				
Bond and Interest #2	\$0	0.000				
No-Fund Warrant	\$0	0.000				
Special Assessment	\$0	0.000				
Temporary Note	\$0	0.000				
Historical Museum	\$0	0.000				
Public Library Board/District	\$0	0.000				
Public Library Board Employee Benefits	\$0	0.000				
Revenue Neutral Calculation						
Total Taxes Levied Including General Fund	\$2,803,401	58.342	\$0	0.000	\$0	0.000
Taxes Levied Excluding General Fund	\$1,984,502	38.342	\$0	0.000	\$0	0.000
Board President Clerk of the Board						

Unencumbered Cash Balance by Fund

	Fund	July 1, 2024	July 1, 2025	July 1, 2026
General	06	0	0	0
Federal Funds	07	-62,006	9,579	-3,154
Supplemental General	08	95,219	72,682	126,062
Adult Education	10	0	0	0
Preschool-Aged At-Risk*	11	70,037	77,808	82,380
Adult Supplemental Education	12	0	0	0
At-Risk Education Fund*	13	161,661	79,350	8,563
Bilingual Education*	14	0	0	0
Virtual Education*	15	8,000	8,000	500
Capital Outlay	16	1,617,113	1,826,814	1,617,414
Driver Training*	18	52,348	54,392	48,474
Declining Enrollment	19	0	0	0
Extraordinary School Program*	22	0	0	0
Food Service	24	65,200	134,065	103,804
Professional Development*	26	31,909	82,495	43,925
Parent Education Program*	28	0	0	0
Summer School*	29	0	0	0
Special Education*	30	578,725	745,315	658,538
Cost of Living	33	0	0	0
Career and Postsecondary Education*	34	40,860	122,915	124,793
Gifts/Grants	35	346,871	311,745	309,254
Special Liability	42	0	0	0
School Retirement	44	0	0	0
Extraordinary Growth Facilities	45	0	0	0
Special Reserve	47	0	0	0
KPERS Spec. Ret. Contribution	51	0	0	0
Contingency Reserve*	53	600,048	600,048	600,048
Text Book & Student Material*	55	197,371	219,871	213,871
Activity Fund	56	65,435	112,604	138,854
Bond and Interest #1	62	2,332,514	1,891,468	2,490,553
Bond and Interest #2	63	0	0	0
No Fund Warrant	66	0	0	0
Special Assessment	67	0	0	0
Temporary Note	68	0	0	0
Special Education Coop	78	0	0	0
USD TOTAL		6,201,305	6,349,151	6,563,879
Enrollment (FTE) ¹		682.0	661.9	681.0
Amount per Pupil ²		9,093	9,592	9,639
Historical Museum	80	0	0	0
Public Library	82	0	0	0
Public Library Emp. Benefits	83	0	0	0
Recreation Commission	84	0	0	0
Recreation Commission Emp. Benefits	86	0	0	0
OTHER TOTAL		0	0	0

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

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

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

July 1, 2024	July 1, 2025	July 1, 2026
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July 1 Beginning Balances of Highlighted Funds*			
TOTAL	1,740,959	1,990,194	1,781,092

Total Expenditures (including Transfers) for General Fund and Supplemental General (LOB) Fund			
General	6,466,956	6,632,588	7,051,871
LOB	2,127,435	2,117,951	2,318,782
Total	8,594,391	8,750,539	9,370,653

CASH BALANCE			
Percentage	20.26%	22.74%	19.01%



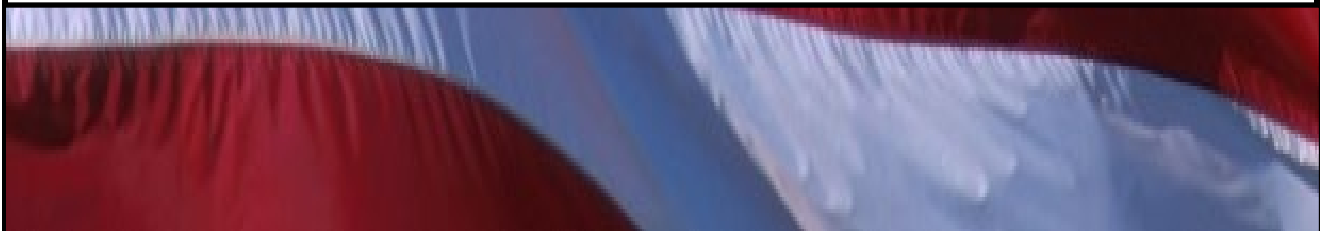
Budget Certificate 2026-2027 School Year

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: 372 - Eagle Lake

Superintendent:

Date:



NOTICE OF HEARING ON AMENDING THE 2026-27 BUDGET

The governing body of Unified School District 372 will meet on the day of , at , at , , KS, for the purpose of hearing and answering objections of taxpayers relating to the proposed amended use of funds. Detailed budget information is available at and will be available at this hearing.

SUMMARY OF AMENDMENTS

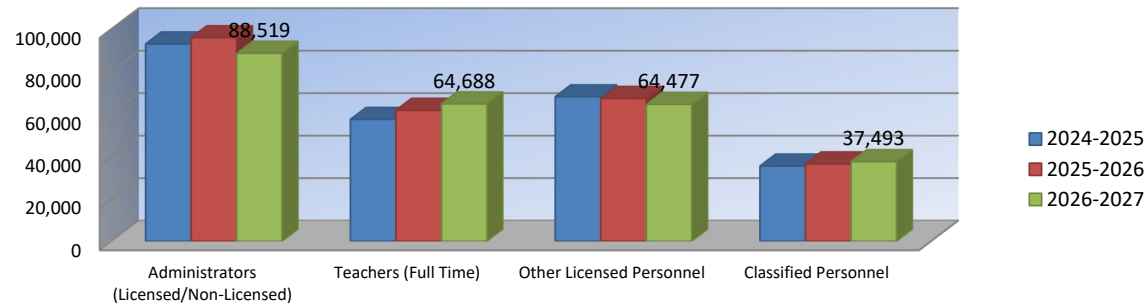
Fund	Adopted Budget 2026-27			Proposed Amendment 2026-27 Budget
	Actual Tax Rate	Amount of Tax to be Levied	Expenditures & Transfers	Expenditures & Transfers

Board Clerk

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)	8.5	789,681	92,904	11.0	1,054,119	95,829	11.0	973,713	88,519
Teachers (Full Time)	55.5	3,185,181	57,391	62.0	3,823,017	61,662	62.0	4,010,665	64,688
Other Licensed Personnel	8.2	557,919	68,039	6.5	437,222	67,265	6.5	419,102	64,477
Classified Personnel	40.0	1,417,539	35,438	37.8	1,377,907	36,453	37.8	1,417,229	37,493
Substitutes/Temporary Help	~~~~~		~~~~~	~~~~~	185,500	~~~~~	~~~~~	95,537	~~~~~

Average Salary



DEFINITIONS

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

Administrators:

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

Teachers (Full Time Only):

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

Other Certified (Licensed) Personnel:

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

Classified Personnel:

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

Substitutes/Temporary:

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

Total Salary:

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

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

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

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

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

BUDGET CONTENTS - FUNDS

BUDGET CONTENTS - FUNDS

Required Transfers								
	2024-2025	2023-2024	2024-2025	2024-2025	2023-2024	2025-2026	2024-2025	2025-2026
	C06 to	C06 to	C08 to	C08 to	C08 to	C06 to	C06 to	C08 to
USD#	C013	C030	C013	C014	C030	C013	C030	C013
101	701,635	484,836	191,288	1,215		690,535	619,220	196,112
102	477,763	512,639	150,760	57,329		503,919	481,576	163,936
103	183,677	104,255	53,667	9,017		191,457	133,002	57,181
105	296,122	280,739	98,461	7,650		338,814	330,129	109,703
106	236,592	93,572	68,748	8,988		225,338	92,943	65,182
107	457,411	376,463	129,957	637		472,188	441,759	135,982
108	402,970	370,954	127,508	6,235		468,962	416,921	141,924
109	650,755	511,297	185,069	658		814,229	550,070	218,608
110	136,867	211,450	45,905	0		173,172	242,351	58,307
111	339,370	436,669	110,400	0		365,704	438,017	115,743
112	450,288	542,764	144,531	0		393,670	510,724	132,438
113	598,349	621,912	202,282	0		611,479	626,072	217,415
114	786,096	645,059	222,118	0		784,112	618,572	229,577
115	423,322	598,593	143,652	3,365		452,828	665,792	154,116
200	194,362	159,676	62,646	13,949		275,891	172,603	80,614
202	8,040,566	3,251,883	2,106,883	207,559		8,685,470	3,883,576	2,341,387
203	1,472,467	3,395,297	494,068	65,597		1,613,938	4,403,580	541,356
204	3,520,896	3,163,684	979,166	48,654		3,870,547	3,727,512	1,068,124
205	450,288	559,437	151,637	1,220		610,941	564,842	185,435
206	447,744	510,538	145,459	3,197		471,113	557,635	155,163
207	147,552	1,247,083	49,219	27,790		176,936	1,914,463	58,705
208	355,142	422,850	118,356	0		319,991	499,771	108,044
209	186,730	90,811	55,582	15,174		222,111	104,831	62,942
210	1,307,107	622,684	361,929	71,594		1,524,125	685,278	414,401
211	830,870	800,928	237,381	3,118		863,169	925,133	251,015
212	236,592	168,992	66,123	323		244,161	214,884	68,602
214	2,535,350	920,013	675,940	159,804		2,791,182	1,002,794	772,557
215	938,227	381,510	247,533	35,827		948,679	423,996	254,819
216	435,024	148,924	123,645	39,304		456,592	170,628	127,679
217	170,957	72,766	49,544	8,789		187,154	81,106	54,794
218	566,803	258,059	162,860	28,070		652,351	568,935	180,735
219	332,246	196,872	91,906	1,473		322,680	188,750	93,690
220	206,573	157,078	62,132	4,645		122,081	161,010	37,941
223	270,682	420,094	92,602	8,350		242,010	422,278	81,950
224	211,661	306,632	68,530	1,469		260,833	325,943	80,200
225	102,778	94,889	30,226	1,768		123,156	59,283	35,696
226	314,947	295,683	98,196	1,428		381,300	283,984	120,520
227	187,238	232,228	61,780	1,039		182,314	219,998	61,093
229	4,863,619	28,149,347	1,618,942	213,610		5,138,141	35,257,504	1,712,024
230	1,327,459	4,138,323	444,716	22,753		1,363,861	4,591,515	456,673
231	4,779,667	8,972,779	1,539,899	52,227		4,694,994	10,460,831	1,520,780
232	2,294,688	6,810,872	758,160	109,571		2,669,639	8,168,550	880,953
233	18,755,894	35,574,214	5,830,628	910,792		17,675,873	41,963,284	5,553,676
234	2,876,755	2,272,832	761,181	6,809		2,768,594	2,492,076	764,692
235	796,781	517,998	210,500	0		738,399	545,673	197,402
237	459,446	553,260	147,651	1,220		477,029	618,003	151,155
239	730,637	733,173	218,783	0		635,680	805,223	199,254
240	708,758	601,453	217,864	387		598,034	664,601	195,462
241	131,270	110,049	39,387	1,043		101,644	127,204	33,433
242	76,320	98,037	25,505	2,199		59,696	135,317	19,958
243	455,885	698,205	140,179	0		461,432	858,002	143,583

Required Transfers								
	2024-2025	2023-2024	2024-2025	2024-2025	2023-2024	2025-2026	2024-2025	2025-2026
	C06 to	C06 to	C08 to	C08 to	C08 to	C06 to	C06 to	C08 to
USD#	C013	C030	C013	C014	C030	C013	C030	C013
244	745,901	1,160,730	234,511	1,733		773,894	1,332,608	240,946
245	248,803	194,358	69,583	0		242,010	255,150	68,009
246	889,891	556,437	231,404	311		919,100	565,080	254,787
247	902,102	467,182	258,476	0		807,776	515,765	228,755
248	1,124,448	1,045,744	325,877	3,131		1,250,385	1,093,056	363,606
249	870,557	928,806	272,739	8,281		868,009	1,027,023	282,400
250	6,185,482	3,567,903	1,642,508	149,077		6,563,311	3,894,526	1,764,914
251	261,014	509,068	88,004	1,067		341,503	458,544	110,450
252	451,306	559,453	139,034	0		393,132	507,515	122,974
253	6,377,808	4,301,221	1,704,398	336,573		6,547,715	4,805,588	1,772,510
254	577,488	632,953	169,975	1,599		554,472	632,170	169,944
255	338,861	269,747	89,819	0		316,764	286,146	84,839
256	361,757	274,616	98,285	0		415,182	318,045	113,135
257	1,843,382	1,199,478	539,561	3,578		1,745,699	1,413,571	501,275
258	760,656	912,590	223,311	0		578,673	1,082,601	191,232
259	97,951,123	57,478,918	27,163,099	3,207,806		#####	64,408,644	28,129,896
260	7,467,149	6,780,577	2,191,931	152,655		7,947,608	7,731,921	2,354,921
261	8,331,091	6,224,015	2,309,082	87,804		8,755,384	7,328,530	2,426,888
262	2,787,715	3,585,665	858,088	36,450		3,054,704	4,298,882	955,216
263	1,565,069	1,897,303	517,223	4,013		1,374,079	2,096,593	462,762
264	756,077	1,461,919	242,292	1,524		801,860	1,364,504	269,277
265	3,679,133	7,386,238	1,232,360	46,504		4,039,954	8,435,172	1,354,772
266	4,447,421	9,830,382	1,491,287	73,884		4,856,872	11,454,785	1,627,909
267	593,261	2,389,884	201,312	0		551,783	2,543,385	187,267
268	500,150	935,085	168,708	0		465,735	915,408	156,983
269	85,478	105,849	27,335	0		68,301	103,248	23,053
270	387,197	479,881	123,911	0		396,359	547,005	133,242
271	421,795	312,027	120,515	656		449,601	377,114	125,221
272	394,320	314,812	115,734	0		386,140	371,321	117,872
273	742,339	930,232	252,010	4,184		806,700	951,034	272,307
274	337,334	398,364	115,713	6,521		477,029	436,295	154,050
275	89,549	89,619	27,219	0		108,098	96,347	31,096
281	396,864	451,114	113,604	0		560,388	439,731	154,848
282	522,538	733,408	140,577	973		623,848	870,626	166,798
283	278,822	367,957	73,569	0		228,027	419,440	57,775
284	300,701	478,522	96,566	600		312,462	383,695	100,546
285	197,414	167,636	45,639	0		125,845	172,483	34,372
286	662,966	692,291	167,376	1,716		576,522	754,753	154,118
287	653,808	848,073	195,042	0		820,683	948,582	234,856
288	738,269	518,204	210,358	1,084		720,114	634,572	210,480
289	509,818	1,070,491	164,419	0		588,353	1,146,158	193,056
290	3,232,406	2,851,003	905,087	11,819		3,315,537	2,873,562	924,140
291	70,214	74,527	21,328	0		74,754	92,211	23,686
292	158,746	93,981	46,223	354		101,644	110,544	35,834
293	187,238	460,656	62,940	1,488		258,144	564,469	84,968
294	564,259	384,404	152,038	0		592,118	424,127	159,166
297	234,048	198,450	73,825	4,976		223,725	213,161	72,646
298	441,638	334,181	125,646	1,213		538,876	389,772	145,932
299	300,701	253,201	68,142	758		290,412	295,964	67,116
300	342,931	421,374	96,950	0		438,845	457,400	123,514
303	217,258	221,166	69,667	9,083		216,196	217,295	71,717

Required Transfers								
	2024-2025	2023-2024	2024-2025	2024-2025	2023-2024	2025-2026	2024-2025	2025-2026
	C06 to	C06 to	C08 to	C08 to	C08 to	C06 to	C06 to	C08 to
USD#	C013	C030	C013	C014	C030	C013	C030	C013
305	10,357,133	8,046,984	2,859,879	177,014		10,630,693	8,825,862	2,941,067
306	377,021	700,554	116,204	0		442,609	778,078	141,553
307	325,123	414,800	108,019	3,696		404,426	462,705	133,353
308	6,991,930	5,470,473	1,864,686	45,586		7,371,087	6,281,148	1,988,445
309	1,123,430	1,258,979	318,750	5,759		1,272,435	1,241,145	353,320
310	347,510	347,261	100,094	1,033		343,654	306,134	101,626
311	319,018	328,056	95,744	0		277,505	320,136	86,481
312	762,182	941,876	231,626	4,746		687,308	961,910	206,797
313	1,690,234	2,720,262	562,140	4,057		1,823,142	2,737,466	609,891
314	78,864	113,465	26,538	0		73,141	196,568	24,562
315	674,669	656,710	237,854	21,198		723,879	687,469	254,395
316	275,770	166,968	74,707	5,896		253,304	211,644	71,853
320	990,125	1,531,065	316,700	2,233		981,485	1,669,494	327,933
321	821,712	1,697,225	273,914	1,283		783,575	1,961,119	261,318
322	302,227	191,629	94,649	1,006		295,790	223,914	90,821
323	679,757	1,237,186	218,579	1,666		614,168	1,301,074	199,887
325	593,261	705,426	176,737	712		641,058	789,907	190,978
326	161,290	143,948	45,369	0		111,325	154,808	35,966
327	421,286	653,300	140,751	396		471,113	719,682	157,328
329	261,014	376,027	91,776	1,086		260,295	432,973	89,598
330	320,035	691,338	103,232	0		288,799	665,826	94,358
331	1,051,690	1,134,066	313,243	3,341		977,720	1,140,679	297,694
332	135,341	272,499	43,898	0		190,381	299,720	58,868
333	1,431,254	1,080,222	421,868	4,925		1,595,115	1,148,991	464,772
334	242,698	227,174	69,757	0		148,433	200,847	43,558
335	515,923	263,642	159,505	0		447,987	401,613	146,756
336	1,190,083	654,945	321,250	17,759		1,099,263	737,764	347,149
337	1,017,600	678,883	294,073	773		1,127,229	783,163	323,065
338	266,102	513,547	89,260	0		239,321	546,611	80,350
339	327,667	674,693	110,013	0		351,183	743,643	117,698
340	522,029	1,079,448	174,229	250		572,757	1,189,272	191,368
341	496,080	903,268	162,973	0		630,839	918,460	187,019
342	455,376	679,323	137,212	0		546,943	710,275	158,845
343	637,018	909,607	212,884	237		644,284	975,563	216,445
344	459,955	422,452	134,229	0		531,884	356,155	153,461
345	3,211,546	5,501,725	1,021,858	5,999		3,543,564	5,898,736	1,121,014
346	887,347	838,776	235,239	1,171		786,264	873,957	220,558
347	363,792	321,939	109,135	7,482		330,209	352,588	96,934
348	805,430	1,465,213	259,485	1,666		824,985	1,756,142	258,405
349	392,794	349,725	98,757	5,179		389,367	409,991	107,641
350	338,861	431,383	106,873	9,369		348,494	468,088	113,090
351	293,578	262,159	83,060	9,129		310,311	246,650	88,285
352	1,149,379	853,748	319,359	12,303		1,046,559	959,501	313,871
353	2,415,274	2,067,109	636,811	7,913		2,527,660	2,396,092	674,893
355	398,899	554,692	131,586	0		362,477	640,877	119,885
356	283,402	472,649	92,060	0		283,958	470,602	93,299
357	598,858	905,585	185,381	977		710,434	847,702	212,835
358	337,334	597,116	106,227	1,005		404,426	635,581	123,687
359	141,955	294,165	41,273	0		161,340	289,234	46,345
360	419,760	395,821	115,957	0		415,182	401,015	115,084
361	1,318,810	1,142,986	364,782	22,049		1,340,198	1,223,331	370,878

Required Transfers								
	2024-2025	2023-2024	2024-2025	2024-2025	2023-2024	2025-2026	2024-2025	2025-2026
	C06 to	C06 to	C08 to	C08 to	C08 to	C06 to	C06 to	C08 to
USD#	C013	C030	C013	C014	C030	C013	C030	C013
362	848,170	1,589,178	271,709	295		1,032,038	1,724,602	317,188
363	1,322,880	586,327	380,127	41,336		1,121,313	641,300	336,558
364	944,333	722,820	273,992	712		919,100	811,069	272,507
365	1,105,114	1,085,205	316,642	278		1,190,689	1,261,023	342,294
366	548,486	488,001	162,793	0		559,312	572,131	160,217
367	1,633,248	1,785,873	452,386	3,725		1,637,601	2,028,678	451,992
368	1,487,731	1,880,664	494,123	4,546		1,551,015	1,986,530	513,514
369	167,395	229,458	47,491	0		202,751	259,959	54,505
371	108,374	126,458	35,359	7,782		114,551	146,088	37,382
372	305,280	612,358	102,893	0		366,780	747,940	121,782
373	4,571,059	3,346,842	1,227,873	36,232		4,862,250	3,587,800	1,314,774
374	692,477	230,747	196,437	67,103		712,585	263,163	199,486
375	1,589,491	1,739,939	509,108	12,488		1,733,329	1,861,738	560,923
376	366,845	566,251	122,986	0		361,939	606,641	121,725
377	562,224	668,571	178,047	361		509,297	634,590	169,224
378	342,422	615,378	110,935	0		330,747	610,076	108,316
379	1,292,352	1,095,598	380,689	1,324		1,215,966	1,098,795	385,240
380	339,878	426,798	110,835	700		335,587	452,288	110,444
381	234,048	255,640	75,703	3,671		254,917	248,928	86,566
382	1,424,640	1,398,499	409,517	25,996		1,454,211	1,506,659	409,370
383	7,017,370	9,029,854	2,106,919	133,885		7,559,855	9,611,897	2,315,826
384	100,742	285,342	33,700	0		90,888	289,060	30,899
385	2,526,701	5,207,432	848,222	39,209		2,741,167	5,843,857	920,538
386	226,925	436,199	72,185	363		302,781	384,832	90,409
387	284,928	154,997	83,330	0		285,572	190,237	81,698
388	226,416	388,249	72,799	0		257,606	443,978	83,889
389	995,213	589,855	262,904	0		1,013,753	705,665	271,470
390	150,096	146,616	37,843	0		154,886	121,190	39,473
392	349,037	440,564	104,024	0		358,713	459,980	107,367
393	529,152	400,300	147,996	0		616,857	394,803	170,663
394	1,090,867	1,362,804	369,484	8,503		1,111,633	1,487,276	378,819
395	310,877	388,058	91,243	0		263,522	411,424	80,090
396	584,611	619,099	188,399	399		539,951	664,960	174,794
397	192,835	451,452	58,402	0		194,146	562,666	61,398
398	317,491	300,931	92,880	0		326,445	341,685	93,398
399	105,830	138,278	32,976	0		110,787	134,126	36,668
400	568,838	967,752	192,390	1,224		588,353	1,071,589	198,200
401	284,928	179,693	79,371	3,307		272,665	196,929	75,278
402	1,869,840	1,635,110	605,531	5,329		1,955,441	1,818,020	628,970
403	160,272	302,819	49,948	1,007		106,484	359,871	35,825
404	942,806	689,557	269,127	663		906,193	732,824	265,680
405	1,390,550	833,121	364,256	59,584		1,456,900	908,948	403,679
407	981,984	1,013,038	287,825	3,308		928,781	1,005,563	281,926
408	575,962	747,918	167,209	0		589,429	858,840	174,623
409	2,517,542	1,596,363	673,254	1,641		2,385,681	1,760,028	639,396
410	597,840	907,127	186,548	2,214		514,675	1,038,160	168,493
411	152,640	397,031	51,630	684		151,122	438,767	50,679
412	255,926	361,550	86,456	4,067		281,269	389,028	94,869
413	2,828,928	2,010,455	774,496	14,549		2,809,467	2,362,355	781,767
415	1,198,733	951,088	314,874	1,301		1,202,521	992,118	330,435
416	748,445	1,557,094	250,507	8,336		710,434	1,653,889	238,276

Required Transfers								
	2024-2025	2023-2024	2024-2025	2024-2025	2023-2024	2025-2026	2024-2025	2025-2026
	C06 to	C06 to	C08 to	C08 to	C08 to	C06 to	C06 to	C08 to
USD#	C013	C030	C013	C014	C030	C013	C030	C013
417	1,093,920	901,019	307,578	1,515		1,022,358	1,011,678	299,301
418	2,294,179	2,792,118	713,324	22,128		2,190,459	3,020,668	676,868
419	266,102	368,389	88,757	331		325,907	430,956	106,805
420	966,720	843,531	259,733	635		849,724	952,502	245,352
421	305,280	525,835	98,405	0		353,335	589,545	112,158
422	263,558	369,018	79,465	6,385		246,312	390,887	76,248
423	406,531	553,299	127,361	2,430		463,584	635,593	150,783
426	142,973	205,115	40,788	0		243,623	222,044	61,460
428	5,169,408	2,419,850	1,373,922	162,386		5,429,629	2,789,664	1,465,331
429	175,027	369,467	56,128	0		161,340	345,168	52,213
430	821,203	554,196	227,910	1,264		902,428	567,624	251,966
431	855,802	861,350	243,747	0		947,066	991,388	269,638
432	147,552	305,109	49,454	0		148,433	339,837	49,732
434	1,030,320	1,303,530	332,096	0		947,604	1,608,624	310,498
435	1,512,154	1,474,438	428,912	6,929		1,506,378	1,729,830	436,002
436	818,150	606,109	255,720	1,616		830,901	644,752	261,472
437	4,724,717	8,175,953	1,502,596	39,542		4,789,109	9,211,353	1,525,420
438	432,989	455,598	119,152	3,155		394,207	438,397	110,407
439	373,968	645,057	120,222	302		398,510	785,750	129,728
440	710,794	656,168	223,263	4,342		714,198	859,865	227,674
443	15,053,357	5,549,961	4,171,025	1,393,204		16,177,562	5,471,631	4,499,063
444	175,027	314,994	57,034	0		192,532	345,290	62,768
445	3,200,352	1,613,209	811,415	78,062		3,801,170	1,713,155	927,371
446	3,167,789	1,718,698	878,938	17,782		3,351,570	1,760,948	929,695
447	1,198,733	585,969	319,132	1,118		1,168,639	630,292	314,012
448	312,403	522,192	104,035	0		372,695	534,997	119,858
449	310,368	779,923	100,500	0		356,561	784,220	117,255
450	2,893,037	4,344,590	941,861	24,611		3,147,743	5,107,537	1,023,800
452	613,613	293,293	156,220	57,762		696,989	300,932	162,521
453	5,063,069	3,925,771	1,343,818	9,894		4,881,073	4,750,965	1,368,857
454	340,896	323,620	98,447	288		311,386	400,662	94,747
456	344,966	272,282	97,522	0		319,991	307,636	89,147
457	13,386,528	5,030,377	3,591,089	721,304		13,918,802	6,476,318	3,765,464
458	1,083,744	3,288,860	363,586	21,068		1,277,813	3,865,169	428,582
459	256,435	188,738	72,431	2,350		181,239	180,204	58,380
460	381,600	606,778	128,182	5,072		400,661	876,949	133,856
461	986,563	658,044	287,355	451		906,731	674,685	271,463
462	416,707	324,206	108,720	0		345,268	341,042	96,993
463	334,282	351,470	96,650	641		329,671	358,934	97,822
464	1,093,411	2,181,657	351,192	9,028		1,332,668	2,450,846	427,613
465	3,086,890	2,541,773	851,173	24,402		3,145,054	2,974,363	809,400
466	1,139,712	586,268	336,971	51,696		1,137,447	634,897	346,536
467	359,213	242,462	116,183	30,549		424,862	267,687	135,154
468	42,230	60,718	12,737	1,684		0	66,382	0
469	1,800,643	2,889,650	597,828	7,798		1,853,259	3,803,180	621,650
470	5,660,909	3,172,716	1,506,894	173,297		5,197,837	3,333,030	1,397,679
471	259,488	312,864	79,561	0		244,699	337,019	79,250
473	924,998	1,226,979	288,029	627		920,176	1,313,928	290,315
474	90,566	124,041	29,234	0		102,182	125,135	33,358
475	8,168,275	9,736,594	2,364,542	174,664		9,033,427	10,927,972	2,641,636
476	87,514	71,736	28,427	8,069		49,478	80,165	16,381

Required Transfers								
	2024-2025	2023-2024	2024-2025	2024-2025	2023-2024	2025-2026	2024-2025	2025-2026
	C06 to	C06 to	C08 to	C08 to	C08 to	C06 to	C06 to	C08 to
USD#	C013	C030	C013	C014	C030	C013	C030	C013
477	155,184	180,623	52,921	5,373		176,936	175,994	60,074
479	359,213	284,779	86,203	895		375,384	326,538	79,899
480	10,446,682	2,701,796	2,688,136	651,446		11,020,060	2,981,917	2,966,782
481	288,998	266,018	94,757	398		361,939	311,557	110,475
482	254,909	177,239	76,162	7,592		212,431	181,392	69,402
483	1,030,829	480,662	256,200	139,200		1,149,816	469,684	291,270
484	740,304	553,629	215,315	0		804,549	611,708	236,041
487	749,462	474,126	207,526	1,905		763,676	507,452	211,323
489	2,928,653	3,691,786	908,884	52,689		2,854,642	3,982,378	905,873
490	3,039,062	1,647,223	852,524	5,948		3,198,834	1,788,324	891,056
491	1,147,344	2,025,231	381,363	3,675		1,250,923	2,356,937	414,958
492	308,333	313,725	92,881	0		366,780	347,233	105,016
493	1,474,502	944,880	385,155	0		1,463,892	1,083,558	403,129
494	976,896	341,000	258,691	75,368		982,023	372,110	263,364
495	1,132,080	1,012,566	334,299	6,470		1,012,140	1,117,506	306,653
496	121,094	151,015	39,247	0		104,333	157,706	35,460
497	9,481,997	12,739,363	2,887,150	261,488		9,661,577	15,761,506	2,946,687
498	420,778	408,882	132,324	1,282		408,190	369,537	127,341
499	1,337,126	762,372	326,819	0		1,441,304	811,251	390,727
500	45,238,426	11,180,153	12,853,384	2,658,286		49,367,351	15,863,773	13,748,617
501	25,053,312	16,858,364	6,515,580	362,730		25,379,320	20,693,862	6,372,740
502	194,870	143,230	44,297	6,875		225,338	157,200	50,147
503	2,685,446	1,342,285	745,914	7,483		2,534,114	1,434,749	705,550
504	739,795	562,226	204,446	0		683,006	602,691	196,695
505	535,766	437,282	156,572	656		511,448	476,991	152,745
506	1,972,109	1,636,516	540,702	0		2,237,248	1,734,944	610,222
507	425,357	166,873	115,434	50,745		437,231	173,948	119,584
508	1,363,584	883,648	379,582	260		1,501,538	888,028	420,264
509	192,326	336,736	62,849	0		161,340	372,359	54,425
511	163,325	220,320	50,656	0		231,254	205,969	66,181
512	23,296,426	25,337,328	7,100,762	813,701		23,606,193	30,028,142	7,207,819

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2024-2025	2025-2026			
C08 to C014	C08 to C030			
339	213,910			
66,187	158,772			
11,463	44,252			
7,964	110,474			
7,790	32,763			
0	144,960			
5,638	144,812			
1,082	179,829			
0	84,780			
0	146,322			
0	178,010			
2,057	222,703			
0	202,786			
3,533	226,537			
16,312	54,601			
260,026	1,273,669			
78,714	1,476,280			
57,064	1,251,754			
2,735	189,629			
5,961	185,871			
38,767	636,519			
0	168,702			
20,604	36,182			
70,023	223,952			
4,503	303,470			
765	73,537			
155,215	337,691			
59,154	132,994			
39,712	58,062			
10,528	28,926			
26,997	191,675			
3,983	62,822			
6,358	49,973			
8,011	142,886			
700	100,400			
2,022	20,259			
2,867	98,900			
1,086	73,726			
257,724	#####			
27,747	1,538,816			
68,821	3,499,808			
111,806	2,733,459			
1,026,937	#####			
8,301	837,841			
655	177,580			
317	208,670			
0	266,719			
396	225,731			
1,213	41,926			
3,059	45,282			
0	278,318			

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2024-2025	2025-2026			
C08 to C014	C08 to C030			
2,362	434,122			
0	85,283			
1,036	190,745			
1,406	177,804			
3,648	356,614			
10,554	344,014			
188,270	1,274,445			
1,121	155,776			
0	171,169			
362,113	1,572,428			
1,982	212,719			
0	93,238			
0	105,470			
6,225	493,951			
0	364,725			
3,638,620	#####			
162,284	2,477,536			
95,649	2,470,659			
40,878	1,389,026			
3,226	706,588			
1,302	458,130			
53,128	2,829,082			
81,605	3,837,512			
0	862,908			
0	308,394			
0	38,193			
1,156	185,412			
0	127,839			
0	126,249			
5,552	325,182			
8,794	149,350			
0	32,955			
0	144,552			
1,069	283,343			
0	129,472			
642	123,403			
0	53,092			
1,944	245,477			
0	307,897			
1,195	212,870			
249	376,148			
12,135	970,763			
354	30,904			
386	39,032			
1,032	190,117			
8,040	138,726			
4,909	69,112			
1,214	128,571			
799	72,629			
0	149,783			
7,716	72,080			

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2024-2025	2025-2026			
C08 to C014	C08 to C030			
243,627	2,972,252			
0	248,908			
3,891	154,755			
62,756	2,061,661			
8,084	405,120			
2,030	103,122			
0	105,237			
2,830	303,239			
3,641	924,850			
0	66,079			
28,075	241,503			
6,864	73,140			
2,034	557,405			
340	658,400			
0	74,416			
3,178	423,082			
385	257,589			
0	52,285			
640	240,368			
1,111	148,913			
0	217,434			
5,660	387,116			
0	95,357			
3,804	389,039			
0	71,559			
0	132,419			
27,431	255,081			
833	259,175			
0	183,601			
0	249,141			
811	397,062			
0	308,239			
0	233,275			
252	328,573			
0	121,382			
8,453	1,989,510			
411	284,837			
5,481	119,609			
1,424	549,556			
5,302	134,451			
10,172	157,728			
6,900	85,459			
20,523	314,145			
6,762	778,584			
0	214,060			
384	154,686			
797	289,759			
1,097	208,293			
0	93,656			
398	135,474			
27,253	412,054			

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2024-2025	2025-2026			
C08 to C014	C08 to C030			
1,890	582,089			
41,223	216,560			
1,477	267,830			
300	412,493			
0	187,462			
9,124	681,498			
7,199	663,249			
0	84,914			
8,102	47,686			
0	248,224			
46,593	1,180,925			
63,033	89,641			
12,001	626,146			
1,136	204,012			
372	221,850			
0	199,835			
2,511	361,207			
749	149,005			
3,967	84,583			
33,500	467,325			
160,579	3,236,739			
0	98,087			
39,411	1,962,125			
0	129,709			
0	66,330			
0	144,602			
0	229,961			
0	37,478			
1,051	150,477			
0	132,597			
8,182	506,865			
0	133,206			
404	226,727			
0	189,357			
0	118,879			
0	46,131			
2,813	361,107			
3,461	66,255			
5,557	612,299			
1,271	120,978			
460	246,834			
76,979	306,330			
2,817	338,260			
0	279,862			
2,096	573,989			
1,050	350,012			
701	147,328			
5,670	131,240			
20,191	799,887			
2,984	316,599			
10,831	554,967			

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2024-2025	2025-2026			
C08 to C014	C08 to C030			
2,363	339,995			
23,444	1,020,111			
1,637	144,968			
672	311,899			
0	192,428			
6,813	127,046			
1,358	215,138			
0	60,270			
163,264	915,731			
0	111,815			
1,151	192,714			
0	321,781			
0	113,849			
0	540,569			
6,192	528,884			
3,625	215,799			
45,012	3,089,185			
2,981	142,957			
334	255,778			
5,386	281,777			
1,469,314	1,852,019			
0	112,580			
80,582	508,703			
16,667	594,275			
1,128	206,183			
0	174,916			
0	258,002			
28,354	1,710,384			
54,088	85,416			
18,671	1,592,905			
0	130,176			
0	104,350			
762,496	2,132,128			
21,016	1,296,255			
1,624	61,304			
5,670	292,856			
470	227,042			
0	106,831			
0	117,174			
13,684	786,808			
18,744	929,816			
57,087	214,003			
25,531	90,278			
0	24,933			
9,019	1,275,215			
199,903	1,090,452			
0	109,187			
999	427,481			
0	43,397			
197,505	3,577,729			
7,650	26,495			

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2024-2025	2025-2026			
C08 to C014	C08 to C030			
8,032	59,740			
846	82,821			
731,833	976,685			
328	107,521			
7,536	61,866			
146,370	144,690			
0	201,514			
1,210	171,085			
53,385	1,300,420			
7,236	606,270			
3,502	787,894			
0	116,768			
309	354,864			
69,079	121,452			
6,654	380,683			
1,075	53,500			
301,856	5,275,288			
1,141	128,339			
0	267,474			
2,807,545	5,377,380			
418,800	6,323,880			
9,474	42,539			
7,307	485,928			
0	203,466			
1,104	162,818			
0	570,462			
52,781	57,844			
1,633	302,405			
0	125,473			
0	69,785			
992,649	#####			

BUDGET CONTENTS - FUNDS

Dates in the budget:	OPEN & C01 - LOB statewide average = 32.40										
Budget year	2026-2027										
Revision date	6/2026										
Column headings	2024-2025	2025-2026	2026-2027	Sumexpen:	2022-2023	2023-2024	Cell B141	F194 needs			
Years	2023	2024	2025	2026	2027	2022	2022	2028			
Levied funds	Amount of 2026 Tax to be Levied										
Ad valorem yrs	2023 \$					F110 dates	Jan. 20, 2027	Sept. 20, 2027			
	2024 \$						Mar. 20, 2027	Oct. 31, 2027			
	2025 \$						June 5, 2027				
	2026 \$										
Salaries	2024-25 Actual	2025-26 Actual	2026-27 Contracted	F195 (July 2026 and October 2026)							
Mill Rates	2024-25	2025-26	2026-27	Comma separated amount in text (put comma in the text figure)							
	cataid amount										
Form 118	28,250	28,250									
Sumexpen	July 1, 2024	July 1, 2025	July 1, 2026								

	Current Yr	Year 2-Bdgt2008	Year 3-Bdgt2009	Bdgt2010	Bdgt2011	Bdgt2012	Bdgt2013	Bdgt2014	Bdgt 2015	Bdgt2016 Block Grant	Bdgt2017 Block Grant	Bdgt2018	Bdgt2019	Bdgt2020
F150-Weightings														
Bilingual	0.395					0.395				n/a	n/a	0.395	0.395	
Vocational	0.5					0.5				n/a	n/a	0.5	0.5	
Free Lunch	0.484	0.378	0.456	0.456	0.456	0.456				n/a	n/a	0.484	0.484	
New Facility	0.25					0.25				n/a	n/a	0.25	0.25	
BASE - F150	5,778	4374	4433	4218	4012	3780	3838	3838	3852	3852	3852	4006	4165	
F150 - Virtual	\$5,600	\$5,600	\$709											
F195-Automobile	135		F195-Prof. Dev.	0.5	50%	0.005								
F195-Motorcycle	85		F195-PD prororation	0.3	30%									
F195-KPERS %	10.00% 0.00													
F150 - LOB	\$5,857													
Free Meal Percentages between 35.0 and 49.99														
50% or more free meals														
Density of 212.1 students and free lunch rate >=35.1														

F196 pro-ration	0.60 60%	F196 calculation	printed (text)
		School Bus C,D	1.45 \$1.45
		School Bus A,B	1.15 \$1.15
		Suburbans, Vans	0.90 \$0.90

Messages		B&I #2 msg	- Fill in Assessed Valuation for Bond & Interest #2 on the OPEN tab (cell A18)
Amend	2026-27		- Fill in Assessed Valuation (All funds except General) on the OPEN for USD 488 - cell A20
			- Fill in Assessed Valuation for Recreation Commission (Clafin) on the OPEN - cell A20

Text on co99, f194, co4, co1, open cells A27 & A28, sumexpen Keep 2, co99a, sumexpen A998 & A999, F110 K13 & K61

F239 pro-ration	1.00 100%	LOB pro-ration (not pro-rated)

After 6/1/2016 bonds-district have different % on form-not prorated after all

If there are two recreation commissions on a consolidation:	Text on OPEN, co99, co1, co84, co86, co4, Keep 2, Sumexpen A1334 & A1336, F194, F110 G150 & G151 & G152		
Rec comm	Recreation Commission	RECREATION COMMISSION	
Rec comm emp bnfts	Rec Comm Employee Benefits	Rec Comm Emp Bnfts & Spec Liab	RECREATION COMMISSION EMPLOYEE
		Rec Comm Emp Benefits & Spec Liab	BENEFITS & SPECIAL LIABILITY
Co84-special cases	52,777,567	Recreation Commission Employee Benefits	
Co86-special cases	52777567	Rec Comm Employee Bnfts	

Description
 2026 Assessed Valuation for Recreation Commission (#318 Atwood)
 2026 Assessed Valuation for Recreation Commission #238
 2026 Assessed Valuation for Recreation Commission (#354 Clafin)
 2026 Assessed Valuation for Bond and Interest #2 for USD 488
 2026 Assessed Valuation for Recreation Commission #486
 2026 Assessed Valuation for Recreation Commission #424

1.8 change on the 2nd Publication page too 0.018 (Not applicable FY2022 forward until further notice - sjb)

113 may need to be removed from above since USD 488 will be paid off. Need to check other items this affects for USD 113 since they will only have B&I #1 now but using cell A17 on Open pg. for assessed valuation.

F150 Transportation Factors	
Constant=	1.00
Current Year BASE=	5778 Linked to above
2019-20 BASE=	4165 stays hardcoded

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
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BUDGET CONTENTS - FUNDS