

TAX IN PROCESS OF COLLECTION

and Information USDs will need from the County

2026-2027 School Year



The purpose of the **USD Budget Form 110** is to calculate the tax in process and estimated delinquent tax revenue for the tax levy funds in the USD budget. Another purpose is to help districts estimate their percent of distribution of tax dollars, and provide the estimated watercraft ad valorem, motor vehicle property tax, recreational vehicle property tax, commercial vehicle property tax, in lieu of taxes on industrial revenue bonds, and the most current actual delinquent tax percentage.

Instructions to Prepare Form 110 using Form 138 (From County)

Download Forms

Forms 138 and 110 can be downloaded on the **School Finance homepage** – Link: [Budget Packet](#)

LINE 1 (FORM 110)

... is the **county treasurer's balance**. It is the amount the county treasurer has on hand for the school district and not yet mailed to the school district. The balance on Form 138, Line 1, should be used on Form 110, Line 1. A common error on Form 110 is not entering the county treasurer's balance.

LINE 2 (FORM 110)

... lists the **prior year's taxes levied in dollars**. This amount may be slightly different than the amount the school board certified to the county clerk in the fall because the county clerk will use final valuations in setting the levies. This amount comes from the county clerk's levy sheet prepared in the fall, or by taking the mill rate times the appropriate assessed valuation.

The assessed valuation is shown on the final state aid printout posted on the School Finance homepage under [Payment Information](#).

Example: 19 mills and an assessed valuation of \$11,500,000 would produce a tax levy of \$218,500 (.019 x 11,500,000)

LINE 3 (FORM 110)

... is the **estimated delinquency percentage**. You may want to refer to the current Delinquent Percentage (line 19) as a guide.

LINES 4, 5, 6 (FORM 110)

... list the **taxes collected from the counties in which the school district has territory from the current year levy for January 20th, March 20th and June 5th**.

The sum of lines 4, 5 and 6 from Form 138 (county treasurer report) goes in these lines. These are current taxes collected from January 1 through June 30 (payment dates are Jan. 20, March 20, and June 5).

The amounts on these lines should **NOT** include the following:

- 1) taxes received September 20 and Oct. 31 of prior year (Form 138 - lines 2 and 3);
- 2) watercraft ad valorem (Form 138 – lines 8-12)
- 3) distribution of delinquent tax (Form 138 - lines 14-18)

**LINES 4, 5, 6 (FORM 110) CONTINUED**

The amounts on these lines should **NOT** include the following:

- 4) motor vehicle property tax (Form 138 - lines 20-24);
- 5) commercial vehicle property tax (Form 138 – lines 26-30)
- 6) 16/20M Truck Tax (Form 138 – lines 32-36);
- 7) recreational vehicle property tax (Form 138 - lines 38-42); and
- 8) in lieu of payments - industrial revenue bonds (Form 138 - lines 44-48)

LINE 9 (FORM 110)

... shows the **taxes refunded and abated**.

LINE 10 (FORM 110)

... shows the **total deductions** and includes lines 3 through 9.

LINE 11 (FORM 110)

... is the **tax in process of collection** [line 2 (tax levied) minus line 10 (total deductions)].

These figures will go to the **tax in process line for each levy fund in the budget** as shown below:

Illustration I

Code 04	Worksheet I	n/a	Column 5
Code 08	Supplemental General	Line 20	Column 3
Code 10	Adult Education	Line 15	Column 3, 4
Code 16	Capital Outlay	Line 15	Column 3, 4
Code 33	Cost of Living	Line 15	Column 3, 4
Code 42	Special Liability Expense	Line 15	Column 3, 4
Code 45	Extraordinary Growth Facilities	Line 15	Column 3, 4
Code 62-63	Bond and Interest #1, #2	Line 15	Column 3, 4
Code 66	No Fund Warrant	Line 15	Column 3, 4
Code 67	Special Assessment	Line 15	Column 3, 4
Code 68	Temporary Note (a)	Line 15	Column 3, 4
Code 80	Historical Museum	Line 15	Column 3, 4
Code 82	Public Library Board	Line 15	Column 3, 4
Code 83	Public Library Board Empl. Benefits	Line 15	Column 3, 4
Code 84	Recreation Commission	Line 15	Column 3, 4
Code 86	Rec. Comm. Empl. Benefits Special Liability	Line 15	Column 3, 4

**LINE 12 (FORM 110)**

...is the **estimated revenue from delinquent taxes for 18 months** (line 3 times 75%). This figure goes to Code 04, Worksheet I, Column 2, of the budget and to Line 25, Columns 3 and 4 of every levy fund except General Fund (see **Illustration I** above).

FORM 110 - TABLE I

- **TABLE I - LINE 1** shows the **estimated percent of distribution of tax dollars** for each tax payment date. This helps school districts project their cash flow.
- **TABLE I - LINE 2** is the **estimated percent of distribution for January, March and June**. This information is critical for establishing the levy in the Supplemental General fund (LOB). It should be estimated slightly lower than the actual tax collection ratio shown in bold. This figure is an estimate and by estimating slightly lower, it will help ensure the district can spend their authorized LOB budget.

A common error is the six collection dates do not add up to 100%.

- **TABLE I - LINES 3, 4 AND 5** estimate the tax levy in the general fund (line 4) and the **anticipated receipts from that levy during the current year** (Line 5). Line 4 goes to Code 01 (Certificate Page) and Code 99 (Publication Page) of the budget.

FORM 110 (PAGE 2) LINES 13, 14, 15, 16, 17

- Line 13 - estimated 12-month motor vehicle property tax (July 1, 2026 - June 30, 2027)
- Line 14 - estimated 12-month recreational vehicle property tax (July 1, 2026 - June 30, 2027)
- Line 15 - estimated 12-month in lieu of taxes on industrial revenue bonds (July 1, 2026 - June 30, 2027)
- Line 16 - estimated 16/20M Tax (July 1, 2026 - June 30, 2027)
- Line 17 - estimated commercial vehicle tax (July 1, 2026 - June 30, 2027)

This data is entered on the "OPEN" worksheet in the Codes.xlsx budget file. It carries over from Form 110 to Form 194 and Form 194A in the budget program.

FORM 110 (PAGE 2) LINE 18

... lists the **most current delinquent tax percentage**. It is used as a guide for estimating the delinquency percentage used on Form 110, line 3. The actual delinquency percentage also goes to Code 01 (Certificate Page). *A common error is leaving line 18 blank (Form 110).*

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