Budget Contents

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Certify-Superintendent must sign!
Revenue Neutral (County Certification) - C099

Amend-Budget Amendment Instructions
Average Salary-(OPTIONAL)
Salaries page
Cash Balances on all funds

Budget Checks-Quick checks if funds are in balance

DISTRICT NAME Baldwin City
USD # 348 (TYPE USD NUMBER ONLY)
HOME COUNTY Douglas

151,743,789	Final 2024 Assessed Valuation (All funds except General)
125,413,722	Final 2024 General Fund Assessed Valuation
148,917,264	Final 2024 Capital Outlay Assessed Valuation
160,239,824	Final 2025 Assessed Valuation (All funds except General)
133,750,297	Final 2025 General Fund Assessed Valuation
157,699,780	Final 2025 Capital Outlay Assessed Valuation
167,228,563	2026 Assessed Valuation (All funds except General)
141,904,029	2026 General Fund Assessed Valuation
169,083,591	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	2025-26 Mill Rates	2024 Taxes Levied
	(official levies from County Clerk)		From 2025-2026 Budget Form 110 Line 2
General	20.000	20.000	2,508,274
Supplemental General	13.044	13.513	1,947,791
Adult Education	0.000	0.000	
Capital Outlay	7.083	6.951	1,060,176
Special Liability Expense	0.000	0.000	
Bond and Interest #1	12.462	12.273	1,860,885
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	3.999	3.993	597,149
Rec Comm Employee Benefits	0.999	0.998	149,176
Extraordinary Growth Facilities	0.000	0.000	
Cost of Living	0.000	0.000	

Enrollment Data for Form 150 (Exclude Virtual)

1,306.3	9/20/23 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old))
1,288.4	9/20/24 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old))
1,256.4	9/20/25 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old))
1,334	9/20/26 Est. Funded Headcount for PK-12 (Include Preschool-Aged At-Risk (3 yr and 4 yr Old))
1,288.4	9/20/26 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. Exclude FHSU Math & Science Academy.
12.5	9/20/26 Est. Preschool-Aged At-Risk (3 yr and 4 yr Old) FTE Enrollment (count each student as .5 FTE)
295	9/20/26 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
315.0	9/20/26 Est. Career and Tech Ed total clock hours of students enrolled and attending in approved courses EXCLUDE classes taken at Technical College or Community College
0.0	9/20/26 Est. Bilingual Education total clock hours of students enrolled and attending
0	9/20/26 Est. Bilingual headcount of students enrolled and attending
515.0	9/20/26 Est. Public pupils transported or for whom transportation is being made available who reside in the district 2.5 miles or more
0.0	9/20/26 Est. FTE of students enrolled in your district and attending Fort Hays State University (FHSU) Math & Science Academy. *[Cannot be used to generate general fund weightings other than BASE **and** cannot be used for LOB authority. Districts must send BASE to FHSU for students enrolled in their district and attending FHSU Math & Science Academy.]*

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

0.0	2/20/24 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old))
0.0	2/20/25 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk (3 yr 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

USD# 348 2026-2027

Virtual State Aid (KSA 72-3715)

28.0	9/20/26 Est. FTE Virtual Students (Full-Time Students)

8.0	9/20/26 Est. FTE Virtual Students (Part-Time Students)
0.00	Total Credits Earned (20 yrs and older as of 9/20/26) (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)
139.0	Area of district in square miles 9/20/2026
	Amount (Ancillary Facilities Weighting) approved by Board of Tax Appeals (Transfers to F150, Line 10)
	Your district qualifies for Cost of Living. Please complete this section.
	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.
3/20/23	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.)
33.00	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)**
5/19/14	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.)
7.100	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.
3.000	**Delinquent tax rate to be used for the 2026-2027 budget. (Goes to Code 01.)**

Bonded Indebtedness (Total Principal Outstanding)	**7/1/2024**	**7/1/2025**	**7/1/2026**
General Obligation Bonds	$12,365,000	$27,150,000	$24,895,000
Capital Outlay Bonds			
Temporary Note			
No-Fund Warrant			
Lease Purchase Principal			

540,577	*Estimated Motor Vehicle Property Tax - 7/1/2026 to 6/30/2027
9,543	*Estimated Recreational Vehicle Property Tax - 7/1/2026 to 6/30/2027
0	*Estimated In Lieu of Taxes on Industrial Bonds - 7/1/2026 to 6/30/2027
14,178	*Estimated 16/20M Tax - 7/1/2026 to 6/30/2027
17,032	*Estimated Commercial Vehicle Tax - 7/1/2026 to 6/30/2027

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

	2026-27 Adult Ed. Mill Levy Rate to be used in this budget ***(Goes to Code 04.)***

FTE Enrollment for All Students (Used only for Sumexpense and Budget At A Glance Charts Only)**
****FTE Enrollment includes Preschool-Aged At-Risk (3yr & 4yr old) and Virtual.**
Beginning 2017-2018, full-day Kindergarten was funded as 1.0 FTE.

1,321.9	9/20/2022 FTE Enrollment (Includes 2/20/23 military count)
1,361.2	9/20/2023 FTE Enrollment (Includes 2/20/24 military count)
1,333.3	9/20/2024 FTE Enrollment (Includes 2/20/25 military count)
1,300.5	9/20/2025 FTE Enrollment (Includes 2/20/26 military count)
1,336.9	9/20/2026 Est. FTE Enrollment (Includes 2/20/27 military count estimate)
78	9/20/2026 Estimated Headcount Eligible for Reduced Priced Meals (Used for Sumexpense and Budget At A Glance Charts Only)

District Name Baldwin City No. 348
County COMBINED

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*	$2,128,333	$1,104,535	$1,933,030	$628,909
3. Less: percent of delinquent taxes (3a) 1.360	$28,945	$15,022	$26,289	$8,553
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**	$1,201,368	$623,673	$1,091,202	$355,014
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**	$46,771	$25,041	$42,529	$13,830
6. Less: June 5, 2026 Ad Valorem Taxes received**	$788,246	$408,876	$715,144	$232,669
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)	$22	$11	$20	$6
10. Total Deductions (add Lines 3+4+5+6+7+8+9)	$2,065,352	$1,072,623	$1,875,184	$610,072
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)	$62,981	$31,912	$57,846	$18,837
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2026 to 12-31-2027) (Line 3 x 75%)	$21,709	$11,267	$19,717	$6,415
Tax Collection Ratio (Jan, Mar, June)	95.680 %	95.750 %	95.646 %	95.644 %

TABLE I

1. Estimated percent of distribution of 2026 tax dollars:	=	Jan. 20, 2027	53.000	Sept. 20, 2027	6.000
		Mar. 20, 2027	2.000	Oct. 31, 2027	3.000
		June 5, 2027	36.000		
2. Estimated percent of distribution (Jan., Mar., June)	=		91.000		
3. 2026 General Fund Assessed Valuation	=		$141,904,029	TOTAL	100.000
4. 2026-2027 Tax Levied (20 mills x 2026 General Fund Assessed Valuation)	=		$2,838,081		**(Must total 100%)**
5. 2026-2027 Est. Tax Levy to be received 1-1-2027 to 6-30-2027 (Line 2 x Line 4)	=		$2,582,654		

*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.

District Name Baldwin City No. 348
County COMBINED

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	1.360	$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
(13) $540,577

Estimated Recreational Vehicle Property Tax* 7/1/2026 to 6/30/2027
(14) $9,543

Estimated In Lieu of Taxes on Industrial Revenue Bonds* 7/1/2026 to 6/30/2027
(15) $0

Estimated 16/20M Tax* 7/1/2026 to 6/30/2027
(16) $14,178

Estimated Commercial Vehicle Tax* 7/1/2026 to 6/30/2027
(17) $17,032

(18) **2024 DELINQUENT TAX PERCENTAGE**

Percent Uncollected* = 1.3600 %

*Amounts are available from the County Treasurer. and SHOULD NOT include Motor Vehicle or Delinquent.

**The January, March, and June, 2026 amounts are available from the County Treasurer. Include Watercraft Tax if USD received payment direct from county.

District Name Baldwin City No. 348
County COMBINED

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	1.360	$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.

District Name Baldwin City No. 348

County COMBINED

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*		$157,188	$0	$0	$0
3. Less: percent of delinquent taxes	1.360	$2,138	$0	$0	$0
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**		$88,730	$0	$0	$0
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**		$3,456	$0	$0	$0
6. Less: June 5, 2026 Ad Valorem Taxes received**		$58,153	$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)		$2	$0	$0	$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)		$152,479	$0	$0	$0
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)		$4,709	$0	$0	$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2026 to 12-31-2027) (Line 3 x 75%)		$1,604	$0	$0	$0
Tax Collection Ratio (Jan, Mar, June)		95.643 %	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.

District Name Baldwin City No. 348
County Douglas

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*		$2,099,240	$1,089,570	$1,906,607	$620,312
3. Less: percent of delinquent taxes (3a)	0.750	$15,744	$8,172	$14,300	$4,652
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**		$1,185,368	$615,441	$1,076,657	$350,283
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**		$45,628	$24,555	$41,450	$13,485
6. Less: June 5, 2026 Ad Valorem Taxes received**		$776,634	$404,128	$705,383	$229,494
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)		$2,023,374	$1,052,296	$1,837,790	$597,914
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)		$75,866	$37,274	$68,817	$22,398
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2026 to 12-31-2027) (Line 3 x 75%)		$11,808	$6,129	$10,725	$3,489
Tax Collection Ratio (Jan, Mar, June)		95.636 %	95.829 %	95.641 %	95.639 %

*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.

District Name Baldwin City No. 348
County Douglas

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	0.750	$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.

District Name Baldwin City No. 348
County Douglas

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	0.750	$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.

Kansas Department of Education
Form 0-135-110
6/2026

District Name Baldwin City No. 348
County Douglas

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*		$155,039			
3. Less: percent of delinquent taxes	0.750	$1,163	$0	$0	$0
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**		$87,549			
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**		$3,370			
6. Less: June 5, 2026 Ad Valorem Taxes received**		$57,359			
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)		$149,441	$0	$0	$0
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)		$5,598	$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%)		$872	$0	$0	$0
Tax Collection Ratio (Jan, Mar, June)		95.639 %	0.000 %	0.000 %	0.000 %

*Amounts are available from the County Treasurer. and SHOULD NOT include Motor Vehicle or Delinquent.

**The January, March, and June, 2026 amounts are available from the County Treasurer. Include Watercraft Tax if USD received payment direct from county.

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County FRANKLIN

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*		$29,093	$14,965	$26,423	$8,597
3. Less: percent of delinquent taxes (3a)	2.890	$841	$432	$764	$248
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**		$16,000	$8,232	$14,545	$4,731
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**		$1,143	$486	$1,079	$345
6. Less: June 5, 2026 Ad Valorem Taxes received**		$11,612	$4,748	$9,761	$3,175
7. Less: County Taxes received**					
8. Less: County Taxes received**					
9. Less: Taxes refunded/abated (NRA / TIF)		$22	$11	$20	$6
10. Total Deductions (add Lines 3+4+5+6+7+8+9)		$29,618	$13,909	$26,169	$8,505
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)		($525)	$1,056	$254	$92
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2026 to 12-31-2027) (Line 3 x 75%)		$631	$324	$573	$186
Tax Collection Ratio (Jan, Mar, June)		98.838 %	89.983 %	96.072 %	95.975 %

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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

		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	2.890	$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. and SHOULD NOT include Motor Vehicle or Delinquent.

**The January, March, and June, 2026 amounts are available from the County Treasurer. Include Watercraft Tax if USD received payment direct from county.

District Name Baldwin City No. 348
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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	2.890	$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.

District Name Baldwin City No. 348
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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*		$2,149			
3. Less: percent of delinquent taxes	2.890	$62	$0	$0	$0
4. Less: Jan. 20, 2026 Ad Valorem Taxes received**		$1,181			
5. Less: Mar. 20, 2026 Ad Valorem Taxes received**		$86			
6. Less: June 5, 2026 Ad Valorem Taxes received**		$794			
7. Less: County Taxes received**					
8. Less: County Taxes received**					
9. Less: Taxes refunded/abated (NRA / TIF)		$2			
10. Total Deductions (Add lines 3+4+5+6+7+8+9)		$2,125	$0	$0	$0
11. 2025 taxes receivable (taxes in process of collection 6/30/2026) (Line 2 less Line 10)		$24	$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%)		$47	$0	$0	$0
Tax Collection Ratio (Jan, Mar, June)		95.905 %	0.000 %	0.000 %	0.000 %

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Kansas Department of Education
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TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
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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. and SHOULD NOT include Motor Vehicle or Delinquent.

**The January, March, and June, 2026 amounts are available from the County Treasurer. Include Watercraft Tax if USD received payment direct from county.

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TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS
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		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	0.000	$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. and SHOULD NOT include Motor Vehicle or Delinquent.

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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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TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS
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		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	0.000	$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. and SHOULD NOT include Motor Vehicle or Delinquent.

**The January, March, and June, 2026 amounts are available from the County Treasurer. Include Watercraft Tax if USD received payment direct from county.

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	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. and SHOULD NOT include Motor Vehicle or Delinquent.

**The January, March, and June, 2026 amounts are available from the County Treasurer. Include Watercraft Tax if USD received payment direct from county.

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		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	0.000	$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.
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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.
and SHOULD NOT include Motor Vehicle or Delinquent. Include Watercraft Tax if USD received payment direct from county.

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FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS
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		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	0.000	$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.
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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. and SHOULD NOT include Motor Vehicle or Delinquent.

**The January, March, and June, 2026 amounts are available from the County Treasurer. Include Watercraft Tax if USD received payment direct from county.

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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

		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	0.000	$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. and SHOULD NOT include Motor Vehicle or Delinquent.

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

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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	0.000	$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.

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Kansas Department of Education
Form 0-135-118

USD #348
6/2026

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

**Full-time equivalency*

TRANSPORTATION COSTS FOR SPECIAL EDUCATION

5. Salaries of Bus Drivers and Transportation Aides (includes social security and fringe benefits)	$100,000
6. Contractual Services (includes mileage paid to parents)	
7. Insurance	$15,000
8. Maintenance in Lieu of Transportation (limited to $750 per child)	
9. Other Expense (gasoline, oil, vehicle maintenance, etc.)	$45,000
10. Capital Outlay Fund—Equipment (exclude bus purchases)	$20,000
11. Depreciation (Includes only those vehicles which are not depreciated in the regular transportation formula. See depreciation schedule for prior year.)	$20,000
12. Teacher travel (in-district)	
13. Total of Lines 5 through 12	$200,000
14. Less: Transportation reimbursement (include cash sale of buses, EXCLUDE State Aid)	
15. Net Transportation Cost (Line 13 minus Line 14)	$200,000
16. Total Estimated Transportation Aid (7-1-2026 to 6-30-2027) (Line 15 x 80%)	$160,000
17. Estimated Catastrophic State Aid (7-1-2026 to 6-30-2027)	
18. Estimated Medicaid Replacement State Aid	$52,874
19. Estimated Special Education State Aid on behalf of Cooperative/Interlocal (Form 120) (7-1-2026 to 6-30-2027)	$1,528,541
20. Estimated Local Contribution Special Education State Aid	$204,887
21. Total Estimated Special Education Aid (7-1-2026 to 6-30-2027) (Line 4+16+17+18+19+20)	**$1,946,302**

Form 148
2026-2027 Estimated State Foundation Aid

1. 2026-27 General Fund Budget (Form 150, Line 16)	=	$12,260,286
2. Estimated Local Effort		
a. 6-30-2026 Unencumbered Cash Balance (General Fund)	=	$0
b. 2026-27 Pupil Tuition (General Fund Only)	=	$0
c. 2026-27 Miscellaneous Revenue/Tax Collections (General Fund)	=	$0
d. 2026-27 Mineral Production Tax (General Fund)	=	$0
e. 2026-27 Special Education State Aid	=	$1,946,302
3. TOTAL (2a + 2b + 2c + 2d + 2e)	=	$1,946,302
4. 2026-27 Estimated State Foundation Aid (Line 1 minus Line 3)	=	$10,313,984

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) = 1,288.4

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 12.5 + 2/20/27 0.0 = 12.5

3. 2026-27 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2) = 1,300.9

4. Estimated 2026-27 weighted low enrollment and high enrollment.
   (from line 3) 1,300.9 x 0.144132 factor (from Table II) = 187.5

5. Estimated 2026-27 Bilingual Weighting (see Footnotes (a) and (b)) = 0.0
   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 0 + 2/20/27 ELL Hdct 0) x .185 = 0.0
   Note: Bilingual weighting is based on the higher of contact hours or headcount.

6. Estimated 2026-27 Career Technical Education (CTE) weighting (see Footnote (c))
   (9/20/26 CTE contact hrs 315.0 + 2/20/27 contact hrs 0.0) / 6 x 0.5 = 26.3

7. Estimated 2026-27 At-Risk Student Weighting

   9/20/26 Free Lunch 295 + 2/20/27 Free Lunch 0 x 0.484 = 142.8

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) 535,845 ÷ $5,778 = 92.7

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)) 1,946,302 ÷ $5,778 = 336.8

12. Estimated FHSU Math & Science Academy FTE enrollment = 0.0

13. Estimated 2026-27 Virtual State Aid (Table IV, Line 4) = $201,600

14. Estimated 2026-27 operating budget excludes COLA. (Lines 3 thru 12 times BASE + Line 13) 2,087.0 x $5,778 + 201600 = $12,260,286

15. Estimated Cost of Living weighting (Must have 31% LOB) $0 (maximum allowed for this district) ÷ (Amt district will use, up to the maximum) $5,778 = 0.0

16. Total General Fund Budget Authority including Cost of Living. 2,087.0 x $5,778 + 201600 = $12,260,286

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) = 1750.2 x $5857 = $10250921 + 1,946,302 (Spec Ed) = $12,197,223

TABLE I - KSA 72-5132

1. Does the district qualify for the 3 yr Average? (Due to military dependent children.) NO

2. 9/20/23 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual) = 1,306.3

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.) 0.0 = 0.0

4. 9/20/24 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual) = 1,288.4

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.) 0.0 = 0.0

6. 9/20/25 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual) = 1,256.4

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.) 0.0 = 0.0

8. 9/20/26 Estimated FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual) = 1,288.4

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.) 0.0 = 0.0

10. Sept. 20, 2023, FTE enrollment plus 2/20/24 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.) = 1,306.3

11. Sept. 20, 2024, FTE enrollment plus 2/20/25 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.) = 1,288.4

12. Sept. 20, 2025, FTE enrollment plus 2/20/26 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.) = 1,256.4

13. Sept. 20, 2026, FTE enrollment plus 2/20/27 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.) = 1,288.4

14. 3 Prior Years' Average FTE*: 1,306.3 (line 10) + 1,288.4 (line 11) + 1,256.4 (line 12))÷ 3 = 1,283.7 (goes to line 14) = 1,283.7

* 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]). = 1,288.4

16. Total FTE adjusted enrollment. (Goes to page 1, line 1) = 1,288.4

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. = 139.0

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) 515.0 + 2-20-27 0.0 = 515.0

3. Index of density = Line 2 515.0 divided by Line 1 139.0 = 3.705

4. Using index of density (Line 3), determine Per Capita Allowance. = $750

Factor A [BASE Change]	1.3873
Factor B [Transported Students times Per Capita Allowance]	$386,250
Factor C [Factor B times Constant]	$386,250
Factor D [Factor C times Factor A]	$535,845

6. 2026-27 Trans. State Aid = 535,845 (to Line 9, Page 1) = 535,845

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.	28.0 X	$5,600	=	156,800
2. Estimated 9/20/26 FTE enrollment for part-time students enrolled in virtual programs.	8.0 X	$5,600	=	44,800
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)**			=	**$201,600**

*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) = 22.11 %
   A. 9/20/26 + 2/20/27 Headcount (from Open page) = 1,334

B. 9/20/26 + 2/20/27 Free Lunch Headcount (from Open page) = 295

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] = 142.8

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] = 142.8 X $5,778 = $825,098

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 0 x 0.185 = 0.0000 [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 315.0 ÷ 6 = 52.5000 [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 1,288.4 = NO

FORM 155
2026-2027 LOCAL OPTION BUDGET

1. Statewide average percent for 2026-27 school year. (Max 32.4 %) = 32.40 %

2. As authorized by KSA 72-5143, the Board adopted a resolution with no protest to exceed the statewide average. (Max 33%)
   School year it expires Expires 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 ______ = 33.00 %

4. Maximum LOB authorized percent. (Maximum of Lines 1, 2 or 3) (Max 33%) = 33.00 %

5. Percent certified in April as required by KSA 72-5143 = 33.00 %

6. COMPUTED LOB FOR 2026-2027
   (2026-27 LOB Base General Fund $ 12,197,223 X Lower of Line 4 or Line 5 .... $ 4,025,084

7. ADOPTED LOB FOR 2026-2027 .... $ ______

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

KSA 72-5143 (Required Transfers)

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

Percent of at-risk weighting to total adjusted (weighted) enrollment:	6.88 %
Amount required to transfer from Supplemental General Fund to K-12 At-Risk Fund:	$276,926

(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:	0.00 %
Amount required to transfer from Supplemental General Fund to Bilingual Fund:	$0

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

Percent of special education weighting to total adjusted (weighted) enrollment:	16.24 %
Amount required to transfer from Supplemental General Fund to Special Education Fund:	$653,674

Form 162
2026-2027 ESTIMATED FOOD SERVICE REVENUE
(This form should be included with the budget document and filed with the State Department of Education)

SCHOOL NUTRITION PROGRAMS		TOTAL ANNUAL MEALS	FEDERAL RATE	FEDERAL Reimbursement	STATE RATE	STATE Reimbursement	DISTRICT LOCAL PRICE	DISTRICT LOCAL REVENUE	TOTAL 7-1-26 to 6-30-27
LUNCH									
Paid Elem	1.	71,000	.8550	$60,705	.0400	$2,840	3.20	$227,200	$290,745
Jr. High	2.	16,000	.8550	$13,680	.0400	$640	3.30	$52,800	$67,120
Sr. High	3.	13,500	.8550	$11,543	.0400	$540	3.30	$44,550	$56,633
Free	4.	30,000	5.0150	$150,450	.0400	$1,200			$151,650
Reduced	5.	15,000	4.6150	$69,225	.0400	$600	0.40	$6,000	$75,825
Adult	6.	4,100					4.30	$17,630	$17,630
TOTAL	**7.**	149,600		$305,603		$5,820		$348,180	$659,603
BREAKFAST									
Paid Elem	8.	10,000	.4100	$4,100			2.20	$22,000	$26,100
Jr. High	9.	4,000	.4100	$1,640			2.30	$9,200	$10,840
Sr. High	10.	2,400	.4100	$984			2.30	$5,520	$6,504
Free	11.	30,000	2.4800	$74,400					$74,400
Reduced	12.	5,500	2.1800	$11,990			0.30	$1,650	$13,640
Adult	13.	500					2.65	$1,325	$1,325
TOTAL	**14.**	52,400		$93,114				$39,695	$132,809
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.	5,000	.2700	$1,350			0.65	$3,250	$4,600
Free-Avg Dealer Cost	23.			$0					$0
TOTAL	**24.**	5,000		$1,350				$3,250	$4,600
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)

SUMMER FOOD SERVICE PROGRAM			TOTAL ANNUAL MEALS	FEDERAL RATE	FEDERAL Reimbursement	STATE RATE	STATE Reimbursement	DISTRICT LOCAL PRICE	DISTRICT LOCAL REVENUE	TOTAL 7-1-26 to 6-30-27
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.**	xxxxxxxxxx		xxxxxxxxxx			xxxxxx	$60,000	$60,000
12 Months Total Income		**66.**	xxxxxxxxxx		$400,067		$5,820		$451,125	$857,012

2026-2027
FORM 194
Proration of Estimated Motor Vehicle Property Tax, Recreational Vehicle Property Tax, and In Lieu of Taxes on Industrial Revenue Bonds for July 1, 2026 to December 31, 2026

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

	(1) 2024 Taxes Levied (Dollars)(a)	(2) Percent of Total Taxes Levied (b)	(3) Motor Vehicle Property Tax (d)	(4) Percent of Total Taxes Levied (f)	(5) Recreational Vehicle Property Tax (d)	(6) In Lieu of Taxes in Ind. Rev. Bonds (g)	(7) 16/20M Tax (d)	(8) Commercial Vehicle Tax (d)
1. General (No MVPT or RVPT)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	30.88%	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2. Supplemental Gen. Fund	$1,947,791	34.69%	$125,643	23.98%	$2,218	$0	$3,295	$3,958
3. Adult Education	$0	0.00%	$0	0.00%	$0	$0	$0	$0
4. Capital Outlay	$1,060,176	18.88%	$68,381	13.05%	$1,207	$0	$1,793	$2,154
5. Special Assessment	$0	0.00%	$0	0.00%	$0	$0	$0	$0
6. Bond and Interest #1	$1,860,885	33.14%	$120,029	22.91%	$2,119	$0	$3,148	$3,782
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	$597,149	10.63%	$38,500	7.35%	$680	$0	$1,010	$1,213
10. Rec Comm Employee Bnfts	$149,176	2.66%	$9,634	1.84%	$170	$0	$253	$304
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	$5,615,177	100.00% (c)	$362,187 (e)	100.00% (c)	$6,394 (e)	$0 (e)	$9,499 (e)	$11,411 (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	31.01%	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2. Supplemental Gen. Fund	$2,128,333	35.76%	$63,792	24.67%	$1,126	$0	$1,673	$2,010
3. Adult Education	$0	0.00%	$0	0.00%	$0	$0	$0	$0
4. Capital Outlay	$1,104,535	18.56%	$33,109	12.80%	$584	$0	$868	$1,043
5. Special Assessment	$0	0.00%	$0	0.00%	$0	$0	$0	$0
6. Bond and Interest #1	$1,933,030	32.48%	$57,941	22.41%	$1,023	$0	$1,520	$1,826
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	$628,909	10.57%	$18,856	7.29%	$333	$0	$495	$594
10. Rec Comm Employee Bnfts	$157,188	2.64%	$4,709	1.82%	$83	$0	$124	$148
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	$5,951,995	100.00% (c)	$178,390 (e)	100.00% (c)	$3,149 (e)	$0 (e)	$4,679 (e)	$5,621 (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)	42 x $135)	=	$5,670

B. Motorcycle Safety Aid (Approved Programs Only)

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

C. Estimated KPERS

1. KPERS State Aid for 2025-2026 School Year		=	$1,110,288
2. Est. increase due to KPERS rate (Line 1 times 2.5%)		=	$27,757
3. Est. KPERS State Aid due to salary increases and added staff ((Line 1 + Line 2) X % of salary increase and added staff	12.00 %)	=	$136,565
4. Est. KPERS State Aid for 2026-27 (Line 1 + Line 2 + Line 3)		=	$1,274,610

D. Professional Development Aid (Approved Programs Only)

1. Total estimated 2026-27 expenditures approved professional development program	=	61,301
2. Total potential state aid (Line 1 X 0.5)	=	30,651
3. Multiply Legal Maximum General Fund Budget X 0.005	=	61,301
4. Estimated State Aid (lower of Lines 2 or 3)	=	30,651
5. Estimated Prorated State Aid (Line 4 X 0.3) to be paid on June 20, 2027	=	9,195

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)					=	$4,025,084
2. Estimated Supplemental General State Aid						
Line 1	4,025,084	x	factor	0.3291	=	$1,324,655
3. Less Prior Year Overpayment					-	
4. Net Estimated Supplemental General State Aid (Line 2 - Line 3)					=	$1,324,655

Kansas Department of Education
Form 243

USD #348
6/2026

FORM 243

2026-2027 ESTIMATED CAPITAL OUTLAY STATE AID

1. Estimated 2026 Taxes Levied in the Capital Outlay Fund		=	$1,200,493
2. Estimated Capital Outlay State Aid (Line 1 x Factor)	0.1700	=	$204,084

Kansas Department of Education
Form 0-135-242

USD #348
6/2026

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

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

1. Estimated 2026-2027 bond and interest fund payments		=	$2,531,552
2. Estimated Federal Tax Credit (Build America Bonds)		=	
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	0.1500	=	$379,733
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)		=	$379,733

Kansas Department of Education
Form 0-135-242

USD #348
6/2026

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

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

1. Estimated 2026-2027 bond and interest fund payments		=	
2. Estimated Federal Tax Credit (Build America Bonds)		=	
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	0.0000	=	$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

Kansas Department of Education | USD #348
Form 0-135-242 | 6/2026

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

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

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

Kansas Department of Education | USD #348
Form 0-135-242 | 6/2026

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				=	$850,000
2. Estimated Federal Tax Credit (Build America Bonds)				=	
			ProRation		
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	0.0000	x	100	=	$0
4. Less prior year overpayment				-	
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2026 through June 30, 2027) (Line 3 - Line 4)				=	$0

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

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

1. Estimated 2026-2027 bond and interest fund payments		=	
2. Estimated Federal Tax Credit (Build America Bonds)		=	
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	0.1500	=	$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 244-A
BOND AND INTEREST FUND #2
2026-2027 ESTIMATED BOND AND INTEREST STATE AID
(Bond Elections After July 1, 2015 and Before June 30, 2017)

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

1. Estimated 2026-2027 bond and interest fund payments		=	
2. Estimated Federal Tax Credit (Build America Bonds)		=	
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	0.0000	=	$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)			=	
		ProRation		
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	0.0000 x	100	=	$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 USD #348
Form 0-135-242A 6/2026

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)			=	
		ProRation		
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	0.0000 x	100	=	$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
Budget Form USD-B

USD #348
2026-2027

CERTIFICATE
TO THE CLERK of Douglas County, State of Kansas
We, the undersigned, duly elected, qualified and acting officers of
Unified School District 348

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

TABLE OF CONTENTS	K.S.A.	Code 01 Line	2026-2027 Adopted Budget 1 Expenditures	2026-2027 Adopted Budget 2 2026 Tax to be Levied	3 County Clerk's Use Certified Mill Rate
General[1]	72-5142	06	12,260,286	2,838,081	20.000[2]
Federal Funds	12-1663	07	152,275		
Supplemental General (LOB)[3]	72-5147	08	4,025,084	2,621,884	
Adult Education	74-32,259	10	0	0	
Preschool-Aged At-Risk	72-5154	11	92,225		
Adult Supplemental Education	74-32,261	12	0		
At Risk Education Fund	72-5153	13	1,177,178		
Bilingual Education	72-3613	14	0		
Virtual Education	72-3715	15	115,486		
Capital Outlay	72-53, 113	16	2,355,509	1,200,493	
Driver Training	72-5163	18	38,148		
Declining Enrollment	72-5160	19	0		
Extraordinary School Program	72-3239	22	0		
Food Service	72-5164	24	1,165,346		
Professional Development	72-2552	26	45,312		
Parent Education Program	72-4165	28	248,823		
Summer School	72-3238	29	0		
Special Education	72-3422	30	3,715,865		
Cost of Living[4]	72-5159	33	0	0	
Career and Postsecondary Education	72-5162	34	367,075		
Gifts and Grants	72-1142	35	186,754		
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	1,274,610		
Contingency Reserve	72-5165	53			
Textbook & Student Material Revolving	72-3355	55			
Activity Funds	72-1178	56			
DEBT SERVICE					
Bond and Interest #1	10-113	62	3,381,652	2,084,580	
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 % 3/20/23 authorizing 33.00% expires 9999
   Date of ELECTION to exceed 32.4 % ______ authorizing 33.00% expires ______
4. Date the Board adopted Cost of Living Resolution authorized by 72-5159 ______
5. See K.S.A. 79-2939, order # ______ dated ____/____/____.

TABLE OF CONTENTS	K.S.A.	Code 01 Line	2026-2027 Adopted Budget 1 Expenditures	2 2026 Tax to be Levied	3 County Clerk's Use Certified Mill Rate
COOPERATIVES					
Special Education	72-3412	78	0		
Total USD		100	30,601,628	8,745,038	
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	719,750	668,891	
Rec Comm Emp Bnfts & Spec Liab	12-1928/75-6110	86	253,600	250,812	
Total Other		105	973,350	919,703	

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

Assisted by:
____
____
____

Attest: ____________________, 2026

____
County Clerk

____
Board President

____
Clerk of the Board

FINAL VALUATION
(County Clerk's Use Only)

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

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

Computation of Delinquency

2024 Delinquent Tax Percentage 1.360 %

Rate Used in this Budget for 2026-2027 3.000 %

Resolutions of Levies and Limits for Taxable Funds

1. Capital Outlay
   Resolution dated 5/19/14 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 7/13/14 authorizing 4.000 mills.

6. Cost of Living Authority:
   Resolution dated ____________
   If resolution was protested, the date of the election authorizing the levy ____________

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

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

						Fiscal Year 2026-2027					
		1	2	3	4	5	6	7	8	9	10
Code	Code 04 Line	Actual 2025 Tax Levy	Less 1.36 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	2,128,333	28,945	2,036,385	22	62,981	194,403	3,344	5,968	2,621,884	2,385,914
Adult Education	05	0	0	0	0	0	0	0	0	0	0
Capital Outlay	10	1,104,535	15,022	1,057,590	11	31,912	104,151	1,791	3,197	1,200,493	1,092,449
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	1,933,030	26,289	1,848,875	20	57,846	182,638	3,142	5,608	2,084,580	1,896,968
Bond and Interest #2	45	0	0	0	0	0	0	0	0	0	0
Temporary Note	50	0	0	0	0	0	0	0	0	0	0
No-fund Warrant	55	0	0	0	0	0	0	0	0	0	0
Extraordinary Gowth Facility	57	0	0	0	0	0	0	0	0	0	0
Recreation Commission	60	628,909	8,553	601,513	6	18,837	58,861	1,013	1,807	668,891	608,691
Rec Comm Emp Bnfts & Spec Liab	65	157,188	2,138	150,339	2	4,709	14,720	253	452	250,812	228,239
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	5,951,995	80,947	5,694,702	61	176,285	554,773	9,543	17,032	6,826,660	6,212,261

Adult Education Computation	$167,228,563 (Assessed Valuation)	x	0.000 (Adult Education Mill Levy)	=	$0 (Taxes to be Levied)
Capital Outlay Computation	$169,083,591 (Assessed Valuation)	x	7.100 (Capital Outlay Mill Levy)	=	$1,200,493 (Taxes to be Levied)

Tax Collection Ratio for 2025 95.677 %

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.

		1	2	3	4	5	6	7	8	9	10	11	12
								Date Due		Due in 2026-2027		Due July-Dec. 2027	
Bond Elections	Purpose of Debt	Date of Election	Date of Issue	Date Refunded/ Refinanced	Interest Rate	Amount of Bonds Issued	Principal Outstanding 7/1/2026	Interest	Principal	Interest	Principal	Interest	Principal
prior to July 1, 2015	Go Bond Series 2012		12/27/2012		2-3%	7,560,000	375,000	9/1/26	9/1/26	4,031	375,000		
	Go Bond Series 2015		4/9/2015		3-4%	8,685,000	5,060,000	9/1/26	9/1/26	94,188	945,000		
								3/1/27		80,013			
								9/1/27	9/1/27			80,013	915,000
	Go Bond Series 2016		9/7/2016		2-3%	8,840,000	0						
	Go Bond Series 2020		5/14/2020		1.70%	4,575,000	2,460,000	9/1/26	9/1/26	20,910	1,000,000		
								3/1/27		12,410			
								9/1/27	9/1/27			12,410	1,460,000
						Total	7,895,000			211,552	2,320,000	92,423	2,375,000
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	Series 2024		7/18/2024		5.00%	17,000,000	17,000,000	9/1/26		425,000			
								3/1/27		425,000			
								9/1/27				425,000	
						Total	17,000,000			850,000	0	425,000	0
						Grand Total	24,895,000			**1,061,552**	**2,320,000**	**517,423**	**2,375,000**

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
BHS HVAC	5/1/18	180	3.48%	2,035,000		2,035,000	1,403,386	174,879	156,309
IC HVAC	3/31/23	48	5.00%	507,016		507,016	138,233	145,241	145,241
			TOTAL	$2,542,016	$0	$2,542,016	$1,541,619	$320,120	$301,550

State of Kansas
Budget Form USD-E

USD #348
2026-2027

GENERAL FUND	Code 06 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	0	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	47,394	48,015	
1900 Other Revenue from Local Source				
1910 User Charges (reimbursement)	55	71,032	46,015	
1980 Reimbursements	60	66,643	160,671	
1985 State Aid Reimbursements	65			
1990 Miscellaneous	67			
3000 State Sources				
3110 State Foundation Aid	95	9,806,476	10,027,957	10,313,984
3130 Mineral Production Tax	115	163	339	
3205 Special Education Aid	120	1,756,142	1,837,234	1,946,302
RESOURCES AVAILABLE	**170**	**11,747,850**	**12,120,231**	**12,260,286**
Total Expenditures & Transfers	175	11,747,850	12,120,231	12,260,286
Unencumbered Cash Balance (June 30)	190	0	0	

Budget Line 190: Line 170 minus Line 175

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

State of Kansas
Budget Form USD-E

USD #348
2026-2027

GENERAL FUND	Code 06 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	2,124,402	2,607,066	1,645,214
120 Non-Licensed	215	111,116	138,374	141,141
200 Employee Benefits				
210 Insurance (employee)	220	481,815	555,896	567,014
220 Social Security	225	296,471	338,195	345,000
290 Other	230	96,252	82,987	84,000
300 Purchased Professional & Tech Serv	235	371,465	401,743	400,000
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	13,586	9,623	10,000

GENERAL FUND	Code 06 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
600 Supplies				
610 General Supplemental (teaching)	260	109,155	96,060	98,000
644 Textbooks	265			
650 Supplies (technology related)	267			
680 Miscellaneous Supplies	270			
700 Property (equipment & furnishings)	275			
800 Other	280	789		
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	340,449	343,715	345,000
120 Non-Licensed	290	2,880	99,705	100,000
200 Employee Benefits				
210 Insurance (employee)	295	44,524	55,397	56,000
220 Social Security	300	27,269	31,959	34,000
290 Other	305		375	
300 Purchased Professional & Tech Serv	310	32,228	31,955	33,000
400 Purchased Property Services	313	325		
500 Other Purchased Services	315	18,086	15,034	16,000
600 Supplies	320	2,104	6,755	10,000
700 Property (equipment & furnishings)	325	478	98	100
800 Other	330	1,120		
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335	138,251	215,415	240,000
120 Non-Licensed	340	109,127	119,021	120,000
200 Employee Benefits				
210 Insurance (employee)	345	24,518	35,187	40,000
220 Social Security	350	18,710	25,253	30,000
290 Other	355	1,966	2,111	2,000
300 Purchased Professional & Tech Serv	360	14,072	17,515	19,000
400 Purchased Property Services	363			
500 Other Purchased Services	365		359	500
600 Supplies				
640 Books (not textbooks) & Periodicals	370	15,587	21,416	24,000
650 Technology Supplies	375	64,691	32,869	35,000
680 Miscellaneous Supplies	380			
700 Property (equipment & furnishings)	385	3,386	3,924	400
800 Other	390			
2300 General Administration				
100 Salaries				
110 Licensed	395	137,860	144,186	155,000
120 Non-Licensed	400	38,154	37,542	39,000
200 Employee Benefits				
210 Insurance (employee)	405	16,534	18,959	20,000
220 Social Security	410	13,400	13,808	14,000
290 Other	415	165	170	200
300 Purchased Professional & Tech Serv	420	16,666	13,558	14,000
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (telephone, postage, etc.)	435			
590 Other	440	22,435	18,395	20,000
600 Supplies	445	2,822	232	300
700 Property (equipment & furnishings)	450			
800 Other	455	778	31,020	35,000
2400 School Administration				
100 Salaries				
110 Licensed	460	648,690	685,015	698,715

GENERAL FUND	Code 06 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
120 Non-Licensed	465	240,022	254,146	260,000
200 Employee Benefits				
210 Insurance (employee)	470	83,991	85,839	86,000
220 Social Security	475	65,508	69,142	70,000
290 Other	480	9,092	9,957	10,000
300 Purchased Professional & Tech Serv	485	3,672	3,672	3,700
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495	19,141	19,675	19,800
590 Other	500	1,653		
600 Supplies	505			
700 Property (equipment & furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Licensed	730	86,020	95,019	96,919
120 Non-Licensed	735	164,026	177,198	180,742
200 Employee Benefits				
210 Insurance	740	34,064	37,866	40,000
220 Social Security	745	18,184	19,661	20,000
290 Other	750	223	241	300
300 Purchased Professional & Tech Serv	755	25,760	52,316	54,000
400 Purchased Property Services	760			
500 Other Purchased Services	765	168	666	700
600 Supplies	770	23,150	5,178	5,300
700 Property (equipment & furnishings)	775			
800 Other	780			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520	531,263	500,388	510,396
200 Employee Benefits				
210 Insurance (employee)	525	92,188	124,756	127,251
220 Social Security	530	40,142	50,057	520,000
290 Other	535	4,059	2,702	3,000
300 Purchased Professional & Tech Serv	540	2,450	4,373	4,500
400 Purchased Property Services				
411 Water/Sewer	545	84,546	114,407	120,000
420 Cleaning	550			
430 Repairs & Maintenance	555	124,207	41,366	125,000
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575	262,953	259,339	260,000
590 Other	580			
600 Supplies				
610 General Supplies	585	83,722	71,532	72,000
620 Energy				
621 Heating	590	54,662	46,693	50,000
622 Electricity	595	382,373	512,207	555,000
626 Motor Fuel (not school bus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			

GENERAL FUND	Code 06 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
700 Property (equipment & furnishings)	615	57	590	200
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	53,599	54,845	55,942
200 Employee Benefits				
210 Insurance	654	22	7,157	7,200
220 Social Security	656	4,597	4,763	4,800
290 Other	658	163	59	75
600 Supplies	660			
730 Equipment	662			
800 Other	664			
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Licensed	666	271,114	297,653	303,606
200 Employee Benefits				
210 Insurance	668	3,158	6,175	6,200
220 Social Security	670	20,651	22,699	23,000
290 Other	672	260	6,911	7,000
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	56,826	70,274	72,000
730 Equipment (including buses)	684			
800 Other	686	10,645	1,805	1,900
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 Non-Licensed	688	62,658	64,486	65,776
200 Employee Benefits				
210 Insurance	690	9,027	8,705	8,900
220 Social Security	692	5,209	5,703	5,800
290 Other	694	64	70	70
300 Purchased Professional & Tech Serv	696			
400 Purchased Property Services	698			

GENERAL FUND	Code 06 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
500 Other Purchased Services	700			
600 Supplies	702	57,620	8,824	9,000
730 Equipment	704			
800 Other	706			
2790 Other Student Transportation Services 100 Salaries 120 Non-Licensed	708			
200 Employee Benefits 210 Insurance	710			
220 Social Security	712			
290 Other	714			
300 Purchased Professional & Tech Serv	716			
400 Purchased Property Services	718			
500 Other Purchased Services	720			
600 Supplies	722			
730 Equipment	724			
800 Other	726			
2900 Other Support Services 100 Salaries 110 Licensed	895			
120 Non-Licensed	900			
200 Employee Benefits 210 Insurance	905			
220 Social Security	910			
290 Other	915			
300 Purchased Professional & Tech Serv	920			
400 Purchased Property Services	925			
500 Other Purchased Services	930			
600 Supplies	935			
700 Property (equipment & furnishings)	940			
800 Other	945	14,201	18,075	19,000
3300 Community Services Operations	785			
4300 Architectural & Engineering Services	790			
5200 Transfers 932 Adult Education	795			
934 Adult Supplemental Education	800			
936 Bilingual Education	805			
937 Virtual Education	807	76,237		
938 Capital Outlay	810	157,374		
940 Driver Training	815			
943 Extraordinary School Program	823			
944 Food Service	825	5,729	16,026	
946 Professional Development	830			
948 Parent Education Program	835	28,000	800	20,000
949 Summer School	837			
950 Special Education	840	2,124,462	1,879,234	2,146,302
954 Career & Postsecondary Education	850		10,122	
960 Special Reserve Fund	853			
963 Special Liability Expense Fund	855			
972 Contingency Reserve	885	75,000		
974 Textbook & Student Materials Revolving Fund	889			
976 Preschool-Aged At-Risk	891	58,337		72,225
978 At-Risk Education Fund	893	853,275	825,967	845,098
TOTAL EXPENDITURES*	~~~	11,747,850	12,120,231	12,260,286

*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	-46,802	0	0
Cancellation of Prior Year Encumbrances	03			
REVENUES				
4000 FEDERAL SOURCES - GRANTS				
4591 Title I	10	161,043	159,847	152,275
4593 Title II	15			
4602 Title IV Part A	22			
4607 Title IV Part B	27			
4601 Title III (English Language Acquisition)	60			
4595 ESSER I (CARES Act)	67			
4605 ESSER II (CRRSA)	68	73,918		
4606 ESSER III (ARP)	70	76,554		
4599 Other	75			
RESOURCES AVAILABLE	170	264,713	159,847	152,275
TOTAL EXPENDITURES	175	264,713	159,847	152,275
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0

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

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

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

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	155,219	121,368	123,000
120 Non-Licensed	215	17,054	8,619	8,700
200 Employee Benefits				
210 Insurance (Employee)	220	13,604	19,011	20,000
220 Social Security	225	15,735	9,184	
290 Other	230	755	113	575
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	1,680	1,552	
700 Property (Equipment & Furnishings)	275			
800 Other	280			

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				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285	2,649		
120 Non-Licensed	290	40,110		
200 Employee Benefits				
210 Insurance (Employee)	295	1,389		
220 Social Security	300	218		
290 Other	305	2		
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320	1,060		
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			
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Services	490			

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				
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. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 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	15,238		
TOTAL EXPENDITURES*	~~~	264,713	159,847	152,275

**Goes to Budget Line 175.*

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	114,804	67,163	102,832
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2023 $	10	35,280		
2024 $	15	1,870,481	48,627	
2025 $	20		2,036,385	62,981
1140 Delinquent Tax	25	24,004	23,541	14,480
1410 Transportation Fees	47			
1980 Reimbursements	60			
1990 Miscellaneous	65			
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (Includes 16/20M Tax)	70	130,377	181,809	194,403
2450 Recreational Vehicle Tax	75	2,486	3,093	3,344
2460 Commercial Vehicle Tax	77	7,515	8,777	5,968
2800 In Lieu of Taxes IRBs/Rental Excise	85			0
3000 STATE SOURCES				
3140 Supplemental State Aid	95	1,441,517	1,292,738	1,324,655
5000 OTHER				
5253 Transfer From Contingency Reserve	145	0	0	0
RESOURCES AVAILABLE	170	3,626,464	3,662,133	1,708,663
TOTAL EXPENDITURES & TRANSFERS	175	3,559,301	3,559,301	4,025,084
TAX REQUIRED (175 minus 170)	195			2,316,421
PERCENT OF COLLECTION	196			91.000 %
TOTAL 2026 TAX REQUIRED (195÷196)	197			2,545,518
Delinquent Tax	200			76,366
AMOUNT OF 2026 TAX TO BE LEVIED (Line 197 + Line 200)	205			2,621,884
UNENCUMBERED CASH BALANCE JUNE 30	207	67,163	102,832	~~~~~~~~~~

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

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	1,948,916	1,830,000	2,528,168
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			

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335			
120 Non-Licensed	340			
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			

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
800 Other	455			
2400 School Administration				
100 Salaries				
110 Licensed	460			
120 Non-Licensed	465			
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475			
290 Other	480			
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Licensed	730			
120 Non-Licensed	735			
200 Employee Benefits				
210 Insurance	740			
220 Social Security	745			
290 Other	750			
300 Purchased Professional & Technical Serv	755			
400 Purchased Property Services	760			
500 Other Purchased Services	765			
600 Supplies	770			
700 Property (Equipment & Furnishings)	775			
800 Other	780			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	520			
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530			
290 Other	535			
300 Purchased Professional & Technical Serv	540			
400 Purchased Property Services				
411 Water/Sewer	545			
420 Cleaning	550			
430 Repairs & Maintenance	555			
440 Rentals	560		42,955	45,000
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			

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
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			
626 Motor Fuel	682			
730 Equipment (including buses)	684			
800 Other	686			
2730 Vehicle Services& Maintenance Services 100 Salaries 120 Non-Licensed	688			
200 Employee Benefits 210 Insurance	690			
220 Social Security	692			
290 Other	694			
300 Purchased Professional & Technical Serv	696			
400 Purchased Property Services	698			
500 Other Purchased Services	700			
600 Supplies	702			
730 Equipment	704			
800 Other	706			

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Licensed	708			
200 Employee Benefits				
210 Insurance	710			
220 Social Security	712			
290 Other	714			
300 Purchased Professional & Technical Serv	716			
400 Purchased Property Services	718			
500 Other Purchased Services	720			
600 Supplies	722			
730 Equipment	724			
800 Other	726			
2900 Other Support Services				
100 Salaries				
110 Licensed	895			
120 Non-Licensed	900			
200 Employee Benefits				
210 Insurance	905			
220 Social Security	910			
290 Other	915			
300 Purchased Professional & Technical Serv	920			
400 Purchased Property Services	925			
500 Other Purchased Services	930			
600 Supplies	935			
700 Property (Equipment & Furnishings)	940			
800 Other	945			
3300 Community Services Operations	785			
4300 Architectural & Engineering Services	790			
5200 TRANSFER TO:				
930 General (not ending balance)	792			
932 Adult Education	795			
934 Adult Suppl Education	800			
936 Bilingual Education	805	1,424	0	
937 Virtual Education	810	60,000	55,000	74,000
940 Driver Training	815			
943 Extraordinary School Program	823			
944 Food Service	825			
946 Professional Development	830	25,000	3,505	
948 Parent Education Program	835	70,000	60,500	100,000
949 Summer School	837			
950 Special Education	840	574,556	1,140,342	855,359
954 Career and Postsecondary Education	850	349,000	175,000	125,631
960 Special Reserve	853			
963 Special Liability Expense Fund	855			
974 Textbook & Student Materials Revolving	880	159,000		
976 Preschool-Aged At-Risk	885			
978 At-Risk Education Fund	890	371,405	251,999	296,926
TOTAL EXPENDITURES & TRANSFERS*	~~~	3,559,301	3,559,301	4,025,084

**Goes to Budget Line 175.*

ADULT EDUCATION	Code 10 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)	18 mo. Financing Required (4)
UNENCUMBERED CASH BALANCE, JULY 1	01		0	0	0
Cancellation of Prior Year Encumbrances	03				
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2023 $	05				
2024 $	10				
2025 $	15		0	0	0
2026 $	20			0	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 10 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	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. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 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. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	7,644	0	0
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			20,000
4000 FEDERAL SOURCES				
4590 Other Federal Aid	115			
5000 OTHER				
5206 Transfer From General	135	58,337	0	72,225
5208 Transfer From Supplemental General	140	0	0	0
5253 Transfer From Contingency Reserve	145	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	**170**	65,981	0	92,225
TOTAL EXPENDITURES & TRANSFERS	175	65,981	0	92,225
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0

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PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	53,350		55,000
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220	8,534		8,700
220 Social Security	225	4,048		8,525
290 Other	230	49		115
300 Purchased Professional & Technical Serv	235			19,885
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			

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
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			
700 Property (Equipment & Furnishings)	580			
800 Other	585			

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
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*	~~~	65,981	0	92,225

**Goes to Budget Line 175.*

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ADULT SUPPLEMENTARY EDUCATION	Code 12 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				
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

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ADULT SUPPLEMENTARY EDUCATION	Code 12 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	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			
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			

ADULT SUPPLEMENTARY EDUCATION	Code 12 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
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.*

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AT-RISK EDUCATION FUND	Code 13 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	32,634	62,775	35,154
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	853,275	825,967	845,098
5208 Transfer From Supplemental General	140	371,405	251,999	296,926
5253 Transfer From Contingency Reserve	145	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	**170**	1,257,314	1,140,741	1,177,178
TOTAL EXPENDITURES & TRANSFERS	175	1,194,539	1,105,587	1,177,178
UNENCUMBERED CASH BALANCE JUNE 30	190	62,775	35,154	0

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AT-RISK EDUCATION FUND	Code 13 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	814,062	815,309	845,000
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220	133,293	99,423	115,000
220 Social Security	225	71,337	60,240	62,000
290 Other	230	10,832	3,430	3,600
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			

AT-RISK EDUCATION FUND	Code 13 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	280	140,700	109,492	133,000
120 Non-Licensed	285			
200 Employee Benefits				
210 Insurance (Employee)	290	13,475	9,263	9,300
220 Social Security	295	10,708	8,330	8,400
290 Other	300	132	100	878
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			
700 Property (Equipment & Furnishings)	580			
800 Other	585			

AT-RISK EDUCATION FUND	Code 13 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
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*	~~~	1,194,539	1,105,587	1,177,178

**Goes to Budget Line 175.*

BILINGUAL EDUCATION	Code 14 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	522	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	1,424	0	0
5253 Transfer From Contingency Reserve	55	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	**170**	1,946	0	0
TOTAL EXPENDITURES & TRANSFERS	175	1,946	0	0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0

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BILINGUAL EDUCATION	Code 14 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	1,946		
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			
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			

BILINGUAL EDUCATION	Code 14 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
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. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 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*	~~~	1,946	0	0

Goes to Budget Line 175.

VIRTUAL EDUCATION	Code 15 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	55,220	60,736	41,486
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		22,251	
1900 Other Revenue From Local Source				
1990 Miscellaneous	75			
5000 OTHER				
5206 Transfer From General	135	76,237	0	0
5208 Transfer From Supplemental General	140	60,000	55,000	74,000
5253 Transfer From Contingency Reserve	145	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	**170**	191,457	137,987	115,486
TOTAL EXPENDITURES & TRANSFERS	175	130,721	96,501	115,486
UNENCUMBERED CASH BALANCE JUNE 30	190	60,736	41,486	0

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VIRTUAL EDUCATION	Code 15 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210			
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional & Technical Serv	235	130,721	96,501	115,486
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
564 Payment to Virtual Education Coop	245			
590 Other	250			
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. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 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. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	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*	~~~	130,721	96,501	115,486

**Goes to Budget Line 175.*

CAPITAL OUTLAY	Code 16 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)	18 mo. Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	1,212,973	1,189,734	815,410	815,410
Cancellation of Prior Year Encumbrances	03				
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2023 $	05	19,206			
2024 $	10	1,018,888	27,766		
2025 $	15		1,057,590	31,912	31,912
2026 $	20			1,092,449	1,200,493
1140 Delinquent Tax	25	14,787	13,468	7,515	11,267
1510 Interest on Idle Funds	30	65,728	33,102	50,000	50,000
July - December Estimate	35				
1900 Other Revenue From Local Source	40	31,344	166,843	45,000	45,000
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	96,342	99,061	104,151	104,151
July - December Estimate	60				52,076
2450 Recreational Vehicle Tax	65	1,833	1,681	1,791	1,791
July - December Estimate	66				896
2460 Commercial Vehicle Tax	67	4,278	4,778	3,197	3,197
July - December Estimate	68				1,599
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	348,078	219,234	204,084	204,084
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	157,374	0	0	0
RESOURCES AVAILABLE	**170**	2,970,831	2,813,257	2,355,509	2,521,876
TOTAL EXPENDITURES & TRANSFERS	175	1,781,097	1,997,847	2,355,509	2,355,509
July - December Estimate	180	~~~~~~~~~~	~~~~~~~~~~	~~~~~~~~~~	166,367
TOTAL OPERATION EXPENDITURE (18 MO)	**185**	~~~~~~~~~~	~~~~~~~~~~	~~~~~~~~~~	2,521,876
UNENCUMBERED CASH BALANCE JUNE 30	190	1,189,734	815,410	0	~~~~~~~~~~

CAPITAL OUTLAY	Code 16 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
600 Supplies - Performance Uniforms	205	14,665	18,492	20,000
650 Supplies - Technology Software	207			
700 Property (Equipment & Furnishings)	210	443,948	442,487	455,000
2000 Support Services				
2100 Student Support Services				
650 Supplies - Technology Software	213			
700 Property (Equipment & Furnishings)	215			
2200 Instructional Support Staff				
650 Supplies - Technology Software	217		30,318	33,000
700 Property (Equipment & Furnishings)	220			
2300 General Administration				
650 Supplies - Technology Software	223			
700 Property (Equipment & Furnishings)	225		7,440	8,600
2400 School Administration				
650 Supplies - Technology Software	227			
700 Property (Equipment & Furnishings)	230			
2500 Central Services				
100 Salaries				
120 Non-Licensed	236			
200 Employee Benefits				
210 Insurance (Employee)	237			
220 Social Security	238			
290 Other	239			
650 Supplies - Technology Software	233		14,749	16,000
700 Property (Equipment & Furnishings)	235			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	310		164,223	167,500
200 Employee Benefits				
210 Insurance (Employee)	315			
220 Social Security	320			
290 Other	325			
300 Purchased Professional & Technical Serv	330	925		
400 Purchased Property Services				
420 Cleaning	335			
430 Repairs & Maintenance	340			
440 Rentals	345	40,145	69,308	72,000
460 Repair of Buildings	350			
490 Other	355			
500 Other Purchased Services	360			
600 Supplies				
610 General Supplies	363			
650 Supplies - Technology Software	365			
700 Property (Equipment & Furnishings)	240	11,590	14,688	15,500
2700 Transportation				
650 Supplies - Technology Software	370			
700 Property (Equipment & Buses)	243	143,454	153,249	160,000
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 Non-Licensed	375			
200 Employee Benefits				
210 Insurance	380			
220 Social Security	385			
290 Other	390			
300 Purchased Professional & Technical Serv	395			
400 Purchased Property Services	400			
500 Other Purchased Services	405			
600 Supplies	410		45,743	46,000
650 Supplies - Technology Software	415			
700 Property (Equipment & Furnishings)	420		147	200

CAPITAL OUTLAY	Code 16 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 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	100	325	
4200 Land Improvement	260			
4300 Architectural & Engineering Services	265			
4500 New Building Acquisition & Construction	275			
4600 Site Improvement	280			
4700 Building Improvements				
100 Salaries				
120 Non-Licensed	286			
200 Fringe Benefits				
210 Insurance	287			
220 Social Security	288			
290 Other	289			
400 Outside Contractors	290	520,810	626,298	945,709
4900 Other	291	285,904	90,260	95,000
5100 Debt Service				
Capital Outlay Bond				
832 Interest	295	319,556	320,120	321,000
890 Commission & Postage	300			
831 Principal	305			
TOTAL EXPENDITURES*	~~~	1,781,097	1,997,847	2,355,509

**Goes to Budget Line 175.*

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DRIVER TRAINING	Code 18 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	27,476	20,876	22,478
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15	7,850	11,700	10,000
3000 STATE SOURCES				
3208 State Safety Aid	25	9,725	5,600	5,670
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**	45,051	38,176	38,148
TOTAL EXPENDITURES & TRANSFERS	175	24,175	15,698	38,148
UNENCUMBERED CASH BALANCE JUNE 30	190	20,876	22,478	0

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DRIVER TRAINING	Code 18 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	12,495	9,675	12,000
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220	115		
220 Social Security	225	947	746	900
290 Other	230	12	9	15
300 Purchased Professional & Technical Serv	235		68	20,033
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	177		
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			
300 Purchased Professional & Technical Serv	305			

DRIVER TRAINING	Code 18 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
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			

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DRIVER TRAINING	Code 18 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance (Employee)	445			
220 Social Security	450			
290 Other	455			
300 Purchased Professional & Technical Serv	460			
400 Purchased Property Services	465			
500 Other Purchased Services	470			
600 Supplies				
610 General Supplies	475			
620 Energy				
621 Heating	480			
622 Electricity	485			
626 Motor Fuel-not schoolbus	490			
629 Other	495			
680 Miscellaneous Supplies	500			
700 Property (Equipment & Furnishings)	505			
800 Other	510			
2650 Vehicle Operations & Maintenance Serv (Not Student Transportation)				
100 Salaries				
120 Non-Licensed	515			
200 Employee Benefits				
210 Insurance	520			
220 Social Security	525			
290 Other	530			
300 Purchased Professional & Technical Serv	535			
442 Rental of Vehicles	540			
520 Insurance	545			
626 Motor Fuel (not school bus)	550	10,429	5,200	5,200
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*	~~~	24,175	15,698	38,148

*Goes to Budget Line 175.

DECLINING ENROLLMENT FUND	Code 19 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				
1110 Ad Valorem Tax Levied				
2023 $	05			
2024 $	10			
1140 Delinquent Tax	25			
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45			
2450 Recreational Vehicle Tax	55			
2460 Commercial Vehicle Tax	57			
2800 In Lieu of Taxes IRBs/Rental Excise	60			
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	0
	195	TAX REQUIRED (line 175-line 70)		~~~~~~~~~~
	200	Delinquent Tax		~~~~~~~~~~
	205	Amount of 2026 Tax to be Levied		~~~~~~~~~~

Note: *KSA 72-5160 removes authority to levy taxes effective July 1, 2018.*

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

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

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

*Goes to Budget Line 175.

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FOOD SERVICE	Code 24 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	488,028	297,320	273,334
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES*				
1510 Interest on Idle Funds	05		2,035	5,000
1600 Food Service				
1611 Student Sales (Lunch)	15	318,270	325,600	330,550
1612 Student Sales (Breakfast)	25			38,370
1613 Student Sales (Spec Milk)	35			3,250
1614 Student Sales (Snacks/Supper)	40			0
1620 Adult & Student Sales (Non-Reimbursable Prog)	45	10		78,955
1990 Miscellaneous	55	13,752	22,907	30,000
3000 STATE SOURCES				
3203 School Food Assistance	65	47,034	43,317	5,820
4000 FEDERAL SOURCES				
4550 Child Nutrition Programs	75	301,063	310,718	400,067
4590 Other Federal Aid	80			
5000 Other				
5206 Transfer From General	85	5,729	16,026	0
5208 Transfer From Supplemental General	90	0	0	0
5253 Transfer From Contingency Reserve	95	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	170	1,173,886	1,017,923	1,165,346
TOTAL EXPENDITURES & TRANSFERS	175	876,566	744,589	1,165,346
UNENCUMBERED CASH BALANCE JUNE 30	190	297,320	273,334	0

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

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FOOD SERVICE	Code 24 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
2600 Operations & Maintenance				
100 Salaries				
120 Non-Licensed	210			
200 Employee Benefits				
210 Insurance (Employee)	215			
220 Social Security	220			
290 Other	225			
400 Purchased Property Services				
411 Water/Sewer	230			
490 Other	235			
500 Other Purchased Services	240			
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. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
800 Other	280			
3000 Operation of NonInstructional Services				
3100 Food Service Operation				
100 Salaries				
110 Licensed	285	61,156	61,724	64,000
120 Non-Licensed	290	226,758	219,743	230,000
200 Employee Benefits				
210 Insurance	295	38,662	42,026	45,000
220 Social Security	300	21,278	20,642	23,000
290 Other	305	2,500	2,279	3,450
500 Other Purchased Services				
520 Insurance	310			
570 Food Service Management	315			
590 Other Purchased Services	320			
600 Supplies				
630 Food & Milk	325	396,103	392,875	793,496
680 Miscellaneous Supplies	330	5,571	3,555	4,500
700 Property (Equipment & Furnishings)	335	124,392	1,355	1,400
800 Other	340	146	390	500
TOTAL EXPENDITURES*	~~~	876,566	744,589	1,165,346

**Goes to Budget Line 175.*

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	40,741	47,743	26,117
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15			10,000
3000 STATE SOURCES				
3204 Professional Development Aid	25	1,450	0	9,195
4000 FEDERAL SOURCES				
4500 Aid	40			
5000 OTHER				
5206 Transfer From General	45	0	0	0
5208 Transfer From Supplemental General	50	25,000	3,505	0
5253 Transfer From Contingency Reserve	55	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	170	67,191	51,248	45,312
TOTAL EXPENDITURES & TRANSFERS	175	19,448	25,131	45,312
UNENCUMBERED CASH BALANCE JUNE 30	190	47,743	26,117	0

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
2000 Support Services				
2200 Instr Support Staff				
100 Salaries				
110 Licensed	210			
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional & Technical Serv	235	8,619	7,833	9,000
400 Purchased Property Services	237			
500 Other Purchased Services	240	128		200
600 Supplies				
640 Books (not textbooks) & Periodicals	245	3,190		3,200
650 Technology Supplies	250			
680 Miscellaneous Supplies	255			
700 Property (Equipment & Furnishings)	260			
800 Other	265			
2500 Central Services				
100 Salaries				
110 Licensed	270			
120 Non-Licensed	275			
200 Employee Benefits				
210 Insurance	280			
220 Social Security	285			
290 Other	290			
300 Purchased Professional & Technical Serv	295	7,511	17,298	32,912
400 Purchased Property Services	300			
500 Other Purchased Services	305			
600 Supplies	310			
700 Property (Equipment & Furnishings)	315			

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 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*	~~~	19,448	25,131	45,312

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PARENT EDUCATION PROGRAM	Code 28 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	56,366	57,094	8,823
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	117,670	117,670	120,000
4000 FEDERAL SOURCES				
4500 Aid	45			
5000 OTHER				
5206 Transfer From General	55	28,000	800	20,000
5208 Transfer From Supplemental General	50	70,000	60,500	100,000
5253 Transfer From Contingency Reserve	60	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	170	272,036	236,064	248,823
TOTAL EXPENDITURES & TRANSFERS	175	214,942	227,241	248,823
UNENCUMBERED CASH BALANCE JUNE 30	190	57,094	8,823	0

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PARENT EDUCATION PROGRAM	Code 28 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Support Services Student				
100 Salaries				
110 Licensed	210	145,725	168,312	172,000
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220	21,367	19,016	20,000
220 Social Security	225	10,854	12,935	13,200
290 Other	230	134	5,365	5,500
300 Purchased Professional & Technical Serv	235	10,739	3,117	3,300
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	1,887	2,721	5,000
600 Supplies				
640 Books (not textbooks) & Periodicals	255			13,348
650 Technology Supplies	260			
680 Miscellaneous Supplies	265	6,882	2,238	2,500
700 Property (Equipment & Furnishings)	270	11,627	6,009	6,500
800 Other	275			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	280			
120 Non-Licensed	285	1,120	1,440	1,500
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295	611	111	115
290 Other	300	1	57	60
300 Purchased Professional & Technical Serv	305	3,995	5,682	5,800
400 Purchased Property Services	307			

PARENT EDUCATION PROGRAM	Code 28 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
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		238	
TOTAL EXPENDITURES*	~~~	214,942	227,241	248,823

**Goes to Budget Line 175.*

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

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

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

SUMMER SCHOOL	Code 29 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
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.*

SPECIAL EDUCATION	Code 30 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	686,886	753,585	419,204
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05	200,614	134,269	175,000
1900 Other Revenue From Local Source	15			
1980 Reimbursements	20			
3000 STATE SOURCES				
3211 Deaf/Blind	35			
4000 FEDERAL SOURCES				
4310 PL 382 Special Ed (formerly PL:874)	45			
4560 Aid Regular*	55			
4570 Medicaid	60	52,874	114,406	120,000
4590 Other Reserve Grants in Aid	65			
4595 ESSER I	67			
4605 ESSER II	68			
5000 OTHER				
5206 Transfer From General	75	2,124,462	1,879,234	2,146,302
5208 Transfer From Supplemental General	80	574,556	1,140,342	855,359
5253 Transfer From Contingency Reserve	85	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	**170**	3,639,392	4,021,836	3,715,865
TOTAL EXPENDITURES & TRANSFERS	175	2,885,807	3,602,632	3,715,865
UNENCUMBERED CASH BALANCEJUNE 30	190	753,585	419,204	0

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

SPECIAL EDUCATION	Code 30 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210			
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
564 Payment to Spec Education Coop/Interlocal (Assessments)	250	1,081,203	1,583,122	1,715,974
565 Payment to Spec Education Coop/Interlocal (Flowthrough)	251	1,604,606	1,685,059	1,628,541
590 Other	255	74,078	176,121	200,000
600 Supplies				
610 General Supplemental (Teaching)	260			
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Licensed	335			
120 Non-Licensed	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			

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

SPECIAL EDUCATION	Code 30 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
440 Rentals	540			
490 Other	545			
500 Other Purchased Services	550			
600 Supplies 610 General Supplies	555			
620 Energy 621 Heating	560			
622 Electricity	565			
626 Motor Fuel (not school bus)	570			
629 Other	575			
680 Miscellaneous Supplies	580			
700 Property (Equipment & Furnishings)	585			
800 Other	590			
2700 Student Transportation Serv 2720 Supervision 100 Salaries 120 Non-Licensed	595	86,793	103,800	106,000
200 Employee Benefits 210 Insurance	600	52	32	50
220 Social Security	605	5,489	6,623	7,700
290 Other	610	2,630	5,983	8,000
400 Purchased Property Services	615			
600 Supplies	620			
700 Property (Equipment & Furnishings)	625			
800 Other	630			
2710 Vehicle Operating Services 100 Salaries 120 Non-Licensed	635			
200 Employee Benefits 210 Insurance	640			
220 Social Security	645			
290 Other	650			
400 Purchased Property Services 442 Rent of Vehicles (lease)	655			
490 Other	660			
500 Other Purchased Services 513 Contracting of Bus Services	665			
519 Mileage in Lieu of Trans	670			
520 Insurance	675	1,534	4,200	4,600
590 Other Purchased Services	680			
600 Supplies 626 Motor Fuel	685	16,236	24,020	30,000
680 Miscellaneous Supplies	690			
730 Equip (including buses)	695			
800 Other	700	13,186	13,672	15,000
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. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 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*	~~~	2,885,807	3,602,632	3,715,865

**Goes to Budget Line 175.*

COST OF LIVING	Code 33 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				
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.*

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CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	354,280	359,507	211,444
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		22,354	30,000
1700 Student Activities (reimbursement)	45	604		
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	0	0	0
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	0	10,122	0
5208 Transfer From Supplemental General	140	349,000	175,000	125,631
5253 Transfer From Contingency Reserve	145	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	**170**	703,884	566,983	367,075
TOTAL EXPENDITURES & TRANSFERS	175	344,377	355,539	367,075
UNENCUMBERED CASH BALANCE JUNE 30	190	359,507	211,444	0

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STATE OF KANSAS
Budget Form USD-E
2026-2027

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210	259,255	273,862	279,500
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220	35,990	38,093	42,000
220 Social Security	225	19,029	20,547	21,000
290 Other	230	1,949	1,967	2,000
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
564 Payment to Vocational Education Coop	245			
590 Other	250	309		500
600 Supplies				
610 General Supplemental (Teaching)	255	24,095	18,194	19,000
644 Textbooks	260			
650 Supplies (Technology Related)	263			

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
680 Miscellaneous Supplies	265	722	826	975
700 Property (Equipment & Furnishings)	270			
800 Other	275	3,028	2,050	2,100
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			
300 Purchased Professional & Technical Serv	615			
400 Purchased Property Services	620			
500 Other Purchased Services	625			
600 Supplies	630			

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
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*	~~~	344,377	355,539	367,075

Goes to Budget Line 175.

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GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	33,562	15,606	21,954
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1700 Student Activities*				
1710 Admissions	10			
1790 Other Student Activity Income	20		150	
1900 Other Revenue From Local Sources*				
1920 Contributions & Donations	30	34,370	100,833	115,000
1930 City/County Sales Tax	32			
1990 Miscellaneous	35		17,956	
3000 STATE SOURCES				
3227 Mental Health (School Liaison)	40			15,000
3228 Mental Health (Community Mental Health)	45			15,000
3230 Safe & Secure Schools Grant	55	19,607		19,800
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	87,539	134,545	186,754
TOTAL EXPENDITURES	175	71,933	112,591	186,754
UNENCUMBERED CASH BALANCE JUNE 30	190	15,606	21,954	0

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

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

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

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GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210			
120 Non-Licensed	215		2,500	5,000
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225		190	500
290 Other	230		2	12
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			105,000
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside the State	245			
563 Tuition/Private Sources	250			
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260	990	707	800

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270	33,465	32,372	17,442
700 Property (Equipment & Furnishings)	275	19,607	7,308	10,000
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Licensed	285			
120 Non-Licensed	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313		370	
500 Other Purchased Services	315		51,739	30,000
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) and Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration				
100 Salaries				
110 Licensed	395			
120 Non-Licensed	400			
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410			
290 Other	415			
300 Purchased Professional & Technical Serv	420			
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (Telephone, postage, etc.)	435			
590 Other	440			
600 Supplies	445			
700 Property (Equipment & Furnishings)	450			
800 Other	455			

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

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

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
200 Fringe Benefits				
210 Insurance	865			
220 Social Security	870			
290 Other	875			
400 Outside Contractors	880			
4900 Other	885	17,871	17,403	18,000
TOTAL EXPENDITURES*	~~~	71,933	112,591	186,754

Goes to Budget Line 175.

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

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SCHOOL RETIREMENT (USD 500 ONLY)	Code 44 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)	18 mo. Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0	0
Cancellation of Prior Year Encumbrances	03				
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2023 $	05				
2024 $	10				
2025 $	15		0	0	0
2026 $	20			0	
1140 Delinquent Tax	25			0	0
1510 Interest on Idle Funds	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. 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				
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	~~~~~~~~~~
	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 from the State Board of Tax Appeals approved for Ancillary New Facilities weighting per KSA 72-5158.*

SPECIAL RESERVE	Code 47 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	2026-2027 Actual (3)
UNENCUMBERED CASH BALANCE JULY 1	01		0	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 Ed	65			
1977 Revenue From Federal Funds	71			
1978 Revenue From Contingency Reserve	72	0	0	
1979 Revenue From Special Liability Expense	75	0	0	
1980 Revenue From Preschool-Aged At-Risk	77			
1981 Revenue From At Risk (K-12)	78			
1982 Revenue From Virtual Education	79			
5000 OTHER				
5206 Transfer from General	80	0	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. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	~~~~~~~~~~	~~~~~~~~~~	~~~~~~~~~~
Cancellation of Prior Year Encumbrances	03	~~~~~~~~~~	~~~~~~~~~~	~~~~~~~~~~
REVENUES				
3000 STATE SOURCES				
3221 KPERS	05	1,039,131	1,110,288	1,274,610
RESOURCES AVAILABLE	**70**	1,039,131	1,110,288	1,274,610
EXPENDITURES				
1000 Instruction				
200 Employee Benefits	75	662,861	708,253	813,075
2100 Student Support				
200 Employee Benefits	80	53,204	56,847	65,260
2200 Instructional Support				
200 Employee Benefits	85	27,121	28,978	33,266
2300 General Administration				
200 Employee Benefits	90	24,627	26,313	30,207
2400 School Administration				
200 Employee Benefits	95	93,626	100,037	114,842
2500 Central Services				
200 Employee Benefits	100	32,005	34,197	39,258
2600 Operations & Maintenance				
200 Employee Benefits	105	56,425	60,289	69,212
2700 Student Transportation Services				
200 Employee Benefits	110	56,425	60,289	69,212
2900 Other Support Services				
200 Employee Benefits	113			
3000 Food Service				
200 Employee Benefits	115	32,837	35,085	40,278
TOTAL EXPENDITURES	175	1,039,131	1,110,288	1,274,610
UNENCUMBERED CASH BALANCE JUNE 30	190	~~~~~~~~~~	~~~~~~~~~~	~~~~~~~~~~

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CONTINGENCY RESERVE	Code 53 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	357,819	432,819	432,819
Cancellation of Prior Year Encumbrances	03			
REVENUES				
5000 OTHER				
5206 Transfer From General	05	75,000	0	
RESOURCES AVAILABLE	170	432,819	432,819	
TOTAL EXPENDITURES & TRANSFERS	175	0	0	
UNENCUMBERED CASH BALANCE JUNE 30	190	432,819	432,819	

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

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

CONTINGENCY RESERVE	Code 53 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
519 Mileage in Lieu of Trans	906			
520 Insurance	908			
626 Motor Fuel	910			
730 Equipment (Including Buses)	912			
800 Other	914			
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 Non-Licensed	916			
200 Employee Benefits				
210 Insurance	918			
220 Social Security	920			
290 Other	922			
300 Purchased Professional & Technical Serv	924			
400 Purchased Property Services	926			
500 Other Purchased Services	928			
600 Supplies	930			
730 Equipment	932			
800 Other	934			
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Licensed	936			
200 Employee Benefits				
210 Insurance	938			
220 Social Security	940			
290 Other	942			
300 Purchased Professional & Technical Serv	944			
400 Purchased Property Services	946			
500 Other Purchased Services	948			
600 Supplies	950			
730 Equipment	952			
800 Other	954			
2900 Other Support Services				
100 Salaries				
110 Licensed	825			
120 Non-Licensed	830			
200 Employee Benefits				
210 Insurance	835			
220 Social Security	840			
290 Other	845			
300 Purchased Professional & Technical Serv	850			
400 Purchased Property Services	855			
500 Other Purchased Services	860			
600 Supplies	865			
700 Property (Equipment & Furnishings)	870			
800 Other	875			
3300 Community Services Operations	680			
5200 TRANSFER TO:				
932 Adult Education	730			
934 Adult Suppl Education	735			
936 Bilingual Education	740			
937 Virtual Education	745			
940 Driver Training	750			
943 Extraordinary School Prog	757			
944 Food Service	760			
946 Professional Development	765			
948 Parent Education Program	770			
949 Summer School	773			
950 Special Education	775			
954 Career and Postsecondary Education	790			

CONTINGENCY RESERVE	Code 53 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
960 Special Reserve Fund	853			
963 Special Liability Expense Fund	800			
974 Textbook & Student Material Revolving	805			
976 Preschool-Aged At-Risk	810			
978 At-Risk Education Fund	815			
980 Supplemental General Fund	820			
TOTAL EXPENDITURES & TRANSFERS*	~~~	0	0	0

**Goes to Budget Line 175.*

TEXTBOOK & STUDENT MATERIAL REVOLVING	Code 55 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	311,183	329,600	255,085
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	04	95,838	19,089	
1740 Fees (Rental)	05			
1911 Fines	10			
1942 Rental Fees & Books	15	88,328	11,800	
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	159,000	0	
5253 Transfer From Contingency Reserve	35	0	0	
RESOURCES AVAILABLE	40	654,349	360,489	
EXPENDITURES				
1000 Instruction				
600 Supplies				
644 Textbooks	75	181,855	32,804	
645 Workbooks	80	73,535	64,276	
646 Repairing Textbooks	85			
649 Other Materials & Supplies	90	60,993		
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	8,366	8,324	
TOTAL EXPENDITURES & TRANSFERS	175	324,749	105,404	
UNENCUMBERED CASH BALANCE JUNE 30	190	329,600	255,085	

ACTIVITY FUND	Code 56 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1710 Admissions/Gate Receipts	50	83,200	87,517	
1730 Student Organization Membership Dues	15			
1790 Other Student Activity Income	55			
1900 Other Revenue From Local Source				
1980 Reimbursements	60			
RESOURCES AVAILABLE	170	83,200	87,517	
TOTAL EXPENDITURES	175	83,200	87,517	
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	~~~~~~~~~~

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

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

This does not include student organizations or clubs.

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ACTIVITY FUND	Code 56 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210			
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional and Tech Services	232	83,200	87,517	
600 Supplies	235			
700 Property (Equipment & Furnishings)	240			
800 Other	245			
2700 Student Transportation Serv				
100 Salaries				
120 Non-Licensed	250			
200 Employee Benefits				
210 Insurance	255			
220 Social Security	260			
290 Other	265			
600 Supplies	270			
730 Equipment	275			
800 Other	280			
TOTAL EXPENDITURES*	~~~	83,200	87,517	~~~~~~~~~~

**Goes to Budget Line 175.*

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BOND & INTEREST #1	Code 62 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)	18 mo. Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	4,260,896	4,061,281	3,300,043	3,300,043
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2023 $	05	61,284			
2024 $	10	1,787,241	47,248		
2025 $	15		1,848,875	57,846	57,846
2026 $	20			1,896,968	
1140 Delinquent Tax	25		24,264	13,151	19,717
1510 Interest on Idle Funds	30	91	22,439		0
July - December Estimate	35				
1900 Other Revenue From Local Source	40		5,711	205,790	205,790
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	188,219	174,511	182,638	182,638
July - December Estimate	60				91,319
2450 Recreational Vehicle Tax	65	3,575	2,960	3,142	3,142
July - December Estimate	66				1,571
2460 Commercial Vehicle Tax	67	8,146	8,422	5,608	5,608
July - December Estimate	68				2,804
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	812,538	479,848	379,733	379,733
July - December Estimate*	77				
3217 State Aid (after 7/1/15 and prior 6/30/17)	78			0	0
July - December Estimate*	79				
3217 State Aid (after 7/1/17 and before 6/30/22)	83			0	0
July - December Estimate*	84				
3217 State Aid (after 7/1/22)	86			0	0
July - December Estimate*	87				
5000 OTHER FINANCING SOURCES					
5140 Federal Tax Credit	80			0	0
July - December Estimate*	81				
RESOURCES AVAILABLE	82	7,121,990	6,675,559	6,044,919	4,250,211
EXPENDITURES					
5100 DEBT SERVICE					
832 Interest	85	845,709	1,120,516	1,061,552	
890 Bond Fees	90			100	
831 Principal	95	2,215,000	2,255,000	2,320,000	
TOTAL EXPENDITURES	100	3,060,709	3,375,516	3,381,652	3,381,652
832 Interest Due July-December	105				517,423
890 Bond Fees July-December	110				
831 Principal Due July-December	115				2,375,000
990 Cash Basis Reserve	120				
TOTAL OPERATING EXPENDITURE (18 MO)	185				6,274,075
UNENCUMBERED CASH BALANCE JUNE 30	190	4,061,281	3,300,043	2,663,267	~~~~~~~~~~
	195	TAX REQUIRED (Line 185 minus Line 82)			2,023,864
	200	Delinquent Tax			60,716
	205	Amount of 2026 Tax to be Levied			2,084,580

***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. 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
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)			0
	200	Delinquent Tax			0
	205	Amount of 2026 Tax to be Levied			0

SPECIAL ASSESSMENT	Code 67 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
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. 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				
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.*

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SPECIAL EDUCATION COOP (sponsoring district only)	Code 78 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1320 Payment from Other 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.*

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SPECIAL EDUCATION COOP (sponsoring district only)	Code 78 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Licensed	210			
120 Non-Licensed	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
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. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 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. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 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. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 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 Service	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. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)	18 mo. Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0	0
Cancellation of Prior Year Encumbrances	03				
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2023 $	05				
2024 $	10				
2025 $	15		0	0	0
2026 $	20			0	
1140 Delinquent Tax	25			0	0
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. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)	18 mo. Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0	0
Cancellation of Prior Year Encumbrances	03				
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2023 $	05				
2024 $	10				
2025 $	15		0	0	0
2026 $	20			0	
1140 Delinquent Tax	25			0	0
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

USD # 348

STATE OF KANSAS
Budget Form USD-E
2026-2027

PUBLIC LIBRARY BOARD EMPLOYEE BENEFITS (only USD 446 & 500)	Code 83 Line	12 mo. 2024-2025 Actual (1)	12 mo. 2025-2026 Actual (2)	12 mo. 2026-2027 Budget (3)	18 mo. Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0	0
Cancellation of Prior Year Encumbrances	03				
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2023 $	05				
2024 $	10				
2025 $	15		0	0	0
2026 $	20			0	
1140 Delinquent Tax	25			0	0
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. 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	20,562	8,566	8,566
Cancellation of Prior Year Encumbrances	03				
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2023 $	05	10,823			
2024 $	10	573,492	15,168		
2025 $	15		601,513	18,837	18,837
2026 $	20			608,691	
1140 Delinquent Tax	25	8,000	7,495	4,279	6,415
1900 Other Revenue From Local Source	30			21,500	21,500
July - December Estimate	35				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45	53,819	55,851	58,861	58,861
July - December Estimate	50				29,431
2450 Recreational Vehicle Tax	55	1,023	948	1,013	1,013
July - December Estimate	56				507
2460 Commercial Vehicle Tax	57	2,388	2,694	1,807	1,807
July - December Estimate	58				904
2800 In Lieu of Taxes IRBs/Rental Excise	60			0	0
July - December Estimate	65				0
RESOURCES AVAILABLE	**70**	649,545	704,231	723,554	147,841
EXPENDITURES					
3300 Community Service Operations	75	628,983	695,665	719,750	
TOTAL EXPENDITURES	175	628,983	695,665	719,750	719,750
July - December Estimate	180				77,500
TOTAL OPERATING EXPENDITURE (18 MO)	**185**				797,250
UNENCUMBERED CASH BALANCE JUNE 30	190	20,562	8,566	3,804	~~~~~~~~~~
	195	TAX REQUIRED (Line 185 minus Line 70)			649,409
	200	Delinquent Tax			19,482
	205	Amount of 2026 Tax to be Levied			668,891

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

RECREATION COMMISSION EMPLOYEE BENEFITS & SPECIAL LIABILITY	Code 86 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	5,642	5,642
Cancellation of Prior Year Encumbrances	03				
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2023 $	05	2,706			
2024 $	10	143,266	3,790		
2025 $	15		150,339	4,709	4,709
2026 $	20			228,239	
1140 Delinquent Tax	25	2,000	1,874	1,070	1,604
1900 Other Revenue From Local Source	30				0
July - December Estimate	35				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45	13,452	13,957	14,720	14,720
July - December Estimate	50				7,360
2450 Recreational Vehicle Tax	55	256	236	253	253
July - December Estimate	56				127
2460 Commerical Vehicle Tax	57	597	673	452	452
July - December Estimate	58				226
2800 In Lieu of Taxes IRBs/Rental Excise	60			0	0
July - December Estimate	65				0
RESOURCES AVAILABLE	70	162,277	170,869	255,085	35,093
EXPENDITURES					
3300 Community Service Operations	75	162,277	165,227	253,600	
TOTAL EXPENDITURES	175	162,277	165,227	253,600	253,600
July - December Estimate	180				25,000
TOTAL OPERATING EXPEND (18 MO)	**185**				278,600
UNENCUMBERED CASH BALANCE JUNE 30	190	0	5,642	1,485	~~~~~~~~~~
	195	TAX REQUIRED (Line 185 minus Line 70)			243,507
	200	Delinquent Tax			7,305
	205	Amount of 2026 Tax to be Levied			250,812

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

State of Kansas
Budget Form USD-A

USD #348
2026-2027

Notice of Hearing 2026-2027 Budget

The governing body of Unified School District 348 will meet on the 3rd day of September 2026 at 6:30 PM at 415 Eisenhower Street, Baldwin City, KS 66006 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	11,747,850	20.000	12,120,231	20.000	12,260,286	2,838,081	20.000
Supplemental General (LOB)	08	3,559,301	13.044	3,559,301	13.513	4,025,084	2,621,884	15.678
SPECIAL REVENUE								
Federal Funds	07	264,713		159,847		152,275		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	65,981		0		92,225		
Adult Supplemental Education	12	0		0		0		
At-Risk Education Fund	13	1,194,539		1,105,587		1,177,178		
Bilingual Education	14	1,946		0		0		
Virtual Education	15	130,721		96,501		115,486		
Capital Outlay	16	1,781,097	7.083	1,997,847	6.951	2,355,509	1,200,493	7.100
Driver Training	18	24,175		15,698		38,148		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	876,566		744,589		1,165,346		
Professional Development	26	19,448		25,131		45,312		
Parent Education Program	28	214,942		227,241		248,823		
Summer School	29	0		0		0		
Special Education	30	2,885,807		3,602,632		3,715,865		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	344,377		355,539		367,075		
Gifts and Grants	35	71,933		112,591		186,754		
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	1,039,131		1,110,288		1,274,610		
Contingency Reserve	53	0		0				
Textbook & Student Material Revolving	55	324,749		105,404				
Activity Fund	56	83,200		87,517				
DEBT SERVICE								
Bond and Interest #1	62	3,060,709	12.462	3,375,516	12.273	3,381,652	2,084,580	12.465
Bond and Interest #2	63	0	0.000	0	0.000	0	0	0.000
No-Fund Warrant	66	0	0.000	0	0.000	0	0	0.000
Special Assessment	67	0	0.000	0	0.000	0	0	0.000
Temporary Note	68	0	0.000	0	0.000	0	0	0.000
COOPERATIVES								
Special Education[1]	78	0		0		0		
TOTAL USD EXPENDITURES	100	27,691,185	52.589	28,801,460	52.737	30,601,628	8,745,038	55.243
Less: Transfers	105	4,988,799		4,418,495		4,535,541		
NET USD EXPENDITURES	110	22,702,386		24,382,965		26,066,087		
TOTAL USD TAXES LEVIED	115	7,377,126		7,840,904		8,745,038		

1. Sponsoring District Only

**Tax Rates are expressed in Mills*

Notice of Hearing 2026-2027 Budget

	Code 99 Line	2024-2025 Actual: Actual Expenditures (1)	2024-2025 Actual: Actual Tax Rate* (2)	2025-2026 Actual: Actual Expenditures (3)	2025-2026 Actual: Actual Tax Rate* (4)	2026-2027 Proposed Budget: Budgeted Expenditures (5)	2026-2027 Proposed Budget: Amount of 2026 Tax to be Levied (6)	2026-2027 Proposed Budget: Est. Tax Rate* (7)
OTHER								
Historical Museum	80	0	0.000	0	0.000	0	0	0.000
Public Library Board/District	82	0	0.000	0	0.000	0	0	0.000
Public Library Board Employee Benefits	83	0	0.000	0	0.000	0	0	0.000
Recreation Commission	84	628,983	3.999	695,665	3.993	719,750	668,891	4.000
Rec Comm Emp Benefits & Spec Liab	86	162,277	0.999	165,227	0.998	253,600	250,812	1.500
TOTAL OTHER	120	791,260	4.998	860,892	4.991	973,350	919,703	5.500
TOTAL TAXES LEVIED	125	$8,123,451		$8,627,001		$9,664,741		
Assessed Valuation - General Fund	128	$125,413,722		$133,750,297		$141,904,029		
Assessed Valuation - All Other Funds	130	$151,743,789		$160,239,824		$167,228,563		
Assessed Valuation - Capital Outlay	129	$148,917,264		$157,699,780		$169,083,591		
Outstanding Indebtedness, July 1		2024		2025		2026		
General Obligation Bonds	135	12,365,000		27,150,000		24,895,000		
Capital Outlay Bonds	140	0		0		0		
Temporary Note	145	0		0		0		
No-Fund Warrant	150	0		0		0		
Lease Purchase Principal	153	0		0		0		
TOTAL USD DEBT	155	12,365,000		27,150,000		24,895,000		

**Tax Rates are expressed in Mills*

Board President

Clerk of the Board

Exceeding Revenue Neutral for the 2026-2027 School Year

The governing body of Unified School District 348 will meet on the 3rd day of September 2026 at 6:00 PM at 415 Eisenhower Street, Baldwin City, KS 66006 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: Actual Taxes Levied (1)	2025-2026: Actual Tax Rate (2)	2025-2026: Revenue Neutral Taxes (3)	2025-2026: Revenue Neutral Tax Rate (4)	2026-2027: Proposed Taxes to be Levied (5)	2026-2027: Proposed Tax Rate (6)
General	$2,675,006	20.000	$2,688,514	18.946	$2,838,081	20.000
ALL OTHER FUNDS						
Supplemental General (LOB)	$2,128,333	13.513	$2,130,826	12.742	$2,621,884	15.678
Adult Education	$0	0.000			$0	0.000
Capital Outlay	$1,104,535	6.951	$1,105,299	6.537	$1,200,493	7.100
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	$1,933,030	12.273	$1,935,169	11.572	$2,084,580	12.465
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	$7,840,904	52.737	$7,859,808	49.797	$8,745,038	55.243
Total Taxes Levied Excluding General Fund	$5,165,898	32.737	$5,171,294	30.851	$5,906,957	35.243

Board President

Clerk of the Board

Exceeding Revenue Neutral for the 2026-2027 School Year

The governing body of Unified School District 348 will meet on the 3rd day of September 2026 at 6:00 PM at 415 Eisenhower Street, Baldwin City, KS 66006 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	$2,675,006	20.000	$2,688,514	18.946	$2,838,081	20.000
ALL OTHER FUNDS						
Supplemental General (LOB)	$2,128,333	13.513	$2,130,826	12.742	$2,621,884	15.678
Adult Education	$0	0.000	$0	0.000	$0	0.000
Capital Outlay	$1,104,535	6.951	$1,105,299	6.537	$1,200,493	7.100
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	$1,933,030	12.273	$1,935,169	11.572	$2,084,580	12.465
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	$7,840,904	52.737	$7,859,808	49.797	$8,745,038	55.243
Taxes Levied Excluding General Fund	$5,165,898	32.737	$5,171,294	30.851	$5,906,957	35.243

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	-46,802	0	0
Supplemental General	08	114,804	67,163	102,832
Adult Education	10	0	0	0
Preschool-Aged At-Risk*	11	7,644	0	0
Adult Supplemental Education	12	0	0	0
At-Risk Education Fund*	13	32,634	62,775	35,154
Bilingual Education*	14	522	0	0
Virtual Education*	15	55,220	60,736	41,486
Capital Outlay	16	1,212,973	1,189,734	815,410
Driver Training*	18	27,476	20,876	22,478
Declining Enrollment	19	0	0	0
Extraordinary School Program*	22	0	0	0
Food Service	24	488,028	297,320	273,334
Professional Development*	26	40,741	47,743	26,117
Parent Education Program*	28	56,366	57,094	8,823
Summer School*	29	0	0	0
Special Education*	30	686,886	753,585	419,204
Cost of Living	33	0	0	0
Career and Postsecondary Education*	34	354,280	359,507	211,444
Gifts/Grants	35	33,562	15,606	21,954
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	357,819	432,819	432,819
Text Book & Student Material*	55	311,183	329,600	255,085
Activity Fund	56	0	0	0
Bond and Interest #1	62	4,260,896	4,061,281	3,300,043
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		7,994,232	7,755,839	5,966,183
Enrollment (FTE)[1]		1,333.3	1,300.5	1,336.9
Amount per Pupil[2]		5,996	5,964	4,463
Historical Museum	80	0	0	0
Public Library	82	0	0	0
Public Library Emp. Benefits	83	0	0	0
Recreation Commission	84	0	20,562	8,566
Recreaction Commission Emp. Benefits	86	0	0	5,642
OTHER TOTAL		0	20,562	14,208

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
July 1 Beginning Balances of Highlighted Funds*			
TOTAL	**1,930,771**	**2,124,735**	**1,452,610**
Total Expenditures (including Transfers) for General Fund and Supplemental General (LOB) Fund			
General	**11,747,850**	**12,120,231**	**12,260,286**
LOB	**3,559,301**	**3,559,301**	**4,025,084**
Total	**15,307,151**	**15,679,532**	**16,285,370**
CASH BALANCE			
Percentage	**12.61%**	**13.55%**	**8.92%**

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: 348 - Baldwin City

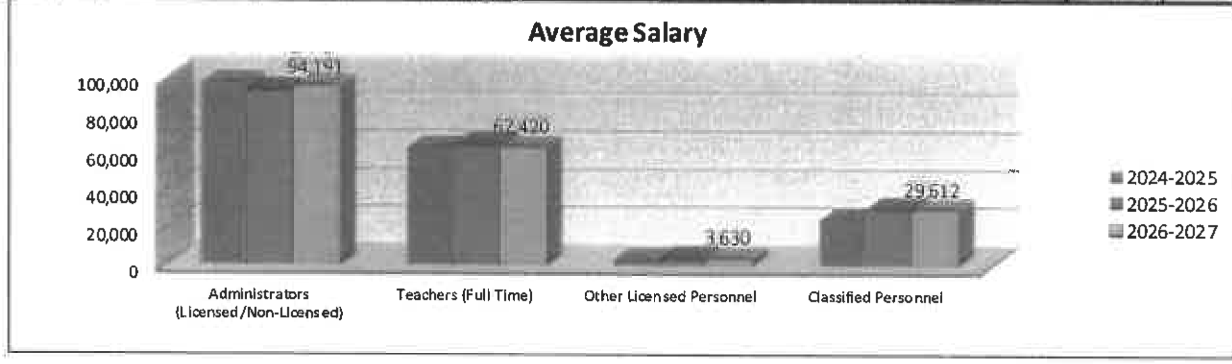
Superintendent: Mark Dodge

Date: 9/10/2026

USD # 348

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)	13.0	1,238,817	95,294	15.0	1,378,401	91,893	15.0	1,412,861	94,191
Teachers (Full Time)	94.0	5,793,253	61,630	96.0	6,089,727	63,435	100.0	6,241,970	62,420
Other Licensed Personnel	50.0	143,120	2,862	51.0	180,615	3,541	51.0	185,130	3,630
Classified Personnel	73.0	1,774,941	24,314	66.0	1,964,510	29,765	68.0	2,013,622	29,612
Substitutes/Temporary Help	~~~~~~	247,000	~~~~~~	~~~~~~	334,971	~~~~~~	~~~~~~	340,000	~~~~~~



DEFINITIONS

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

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

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

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

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

Budget at a Glance

348 - Baldwin City

2026-2027

KANSAS
STATE DEPARTMENT OF
EDUCATION

Kansas leads the world in the success of each student.

Budget at a Glance

Table of Contents

Summary of Total Expenditures by Function (All Funds)

	2024-2025 Actual	% of Total	2025-2026 Actual	% of Total	% Change	2026-2027 Budget	% of Total	% Change
Instruction	$11,679,315	51%	$12,501,941	51%	7%	$12,575,490	48%	1%
Student Support Services	$942,325	4%	$1,040,847	4%	10%	$1,082,286	4%	4%
Instructional Support Services	$443,459	2%	$555,813	2%	25%	$597,041	2%	7%
Administration & Support	$1,829,947	8%	$1,993,495	8%	9%	$2,085,495	8%	5%
Operations & Maintenance	$1,782,136	8%	$2,085,073	9%	17%	$2,721,759	10%	31%
Transportation	$881,412	4%	$977,887	4%	11%	$1,018,031	4%	4%
Food Services	$909,403	4%	$779,674	3%	-14%	$1,205,624	5%	55%
Capital Improvements	$839,923	4%	$734,286	3%	-13%	$1,058,709	4%	44%
Debt Services	$3,380,265	15%	$3,695,636	15%	9%	$3,702,652	14%	0%
Other Costs	$14,201	<1%	$18,313	<1%	29%	$19,000	<1%	4%
Total Expenditures[1]	22,702,366	100%	$24,382,065	100%	7%	$26,066,087	100%	7%
Amount per Pupil	$17,027		$18,749		10%	$19,497		4%
Current Expenditures[2]	$17,860,580	100%	$19,009,602	100%	6%	$20,328,926	100%	7%
Amount per Pupil	$13,396		$14,617		9%	$15,206		4%

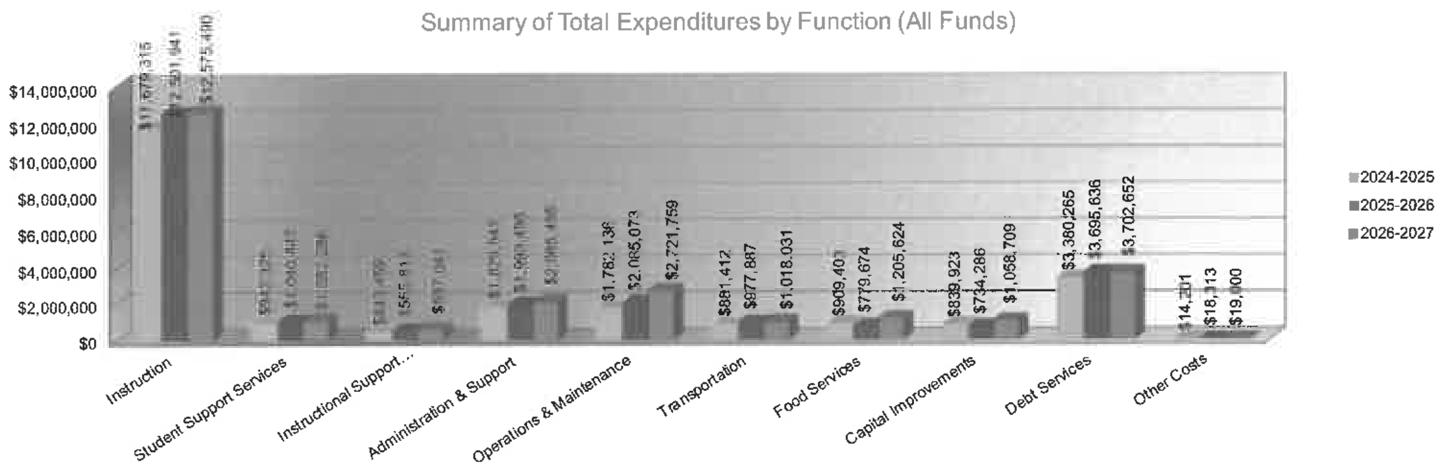
Percent of Expenditures for Instruction[3]

Total Expenditures	$11,220,702	49%	$12,040,962	49%	0%	$12,100,490	46%	-3%
Current Expenditures	$11,220,702	63%	$12,040,962	63%	0%	$12,100,490	60%	-3%

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

   Note: The Budgeted Total Expenditures may not match Code 99 due to budgeted transfers from (06) General and (08) Supplemental General to (53) Contingency Reserve and (55) Textbook & Student Material Revolving, which are not budgeted funds.
2. Current Expenditures excludes Capital Outlay (Code 16) and Bond Debt expenditures (Code 62 & 63)
3. Instruction excludes Capital Outlay (Code 16) and Bond Debt expenditures (Code 62 & 63)

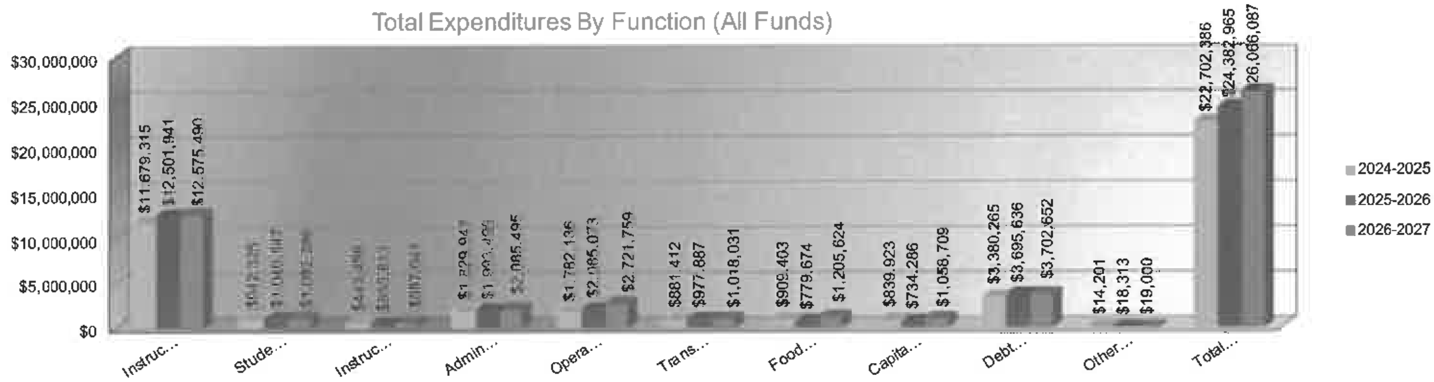
Functions Included: Instruction (1000), Student Support Services (2100), Instructional Support Services (2200), Administration & Support (2300, 2400, 2500), Operations & Maintenance (2600), Transportation (2700), Food Service (3100), Other Costs (2900, 3300), Capital Improvements (4000), Debt Services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



Total Expenditures By Function (All Funds)

	2024-2025 Actual	2025-2026 Actual	2026-2027 Budget
Instruction	$11,679,315	$12,501,941	$12,575,490
Student Support	$942,325	$1,040,847	$1,082,286
Instructional Support	$443,459	$555,813	$597,041
Administration & Support	$1,829,947	$1,993,495	$2,085,495
Operations & Maintenance	$1,782,136	$2,085,073	$2,721,759
Transportation	$881,412	$977,887	$1,018,031
Food Services	$909,403	$779,674	$1,205,624
Capital Improvements	$839,923	$734,286	$1,058,709
Debt Services	$3,380,265	$3,695,636	$3,702,652
Other Costs	$14,201	$18,313	$19,000
Total Expenditures[1]	$22,702,386	$24,382,965	$26,066,087

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


Total Expenditures By Function (All Funds)
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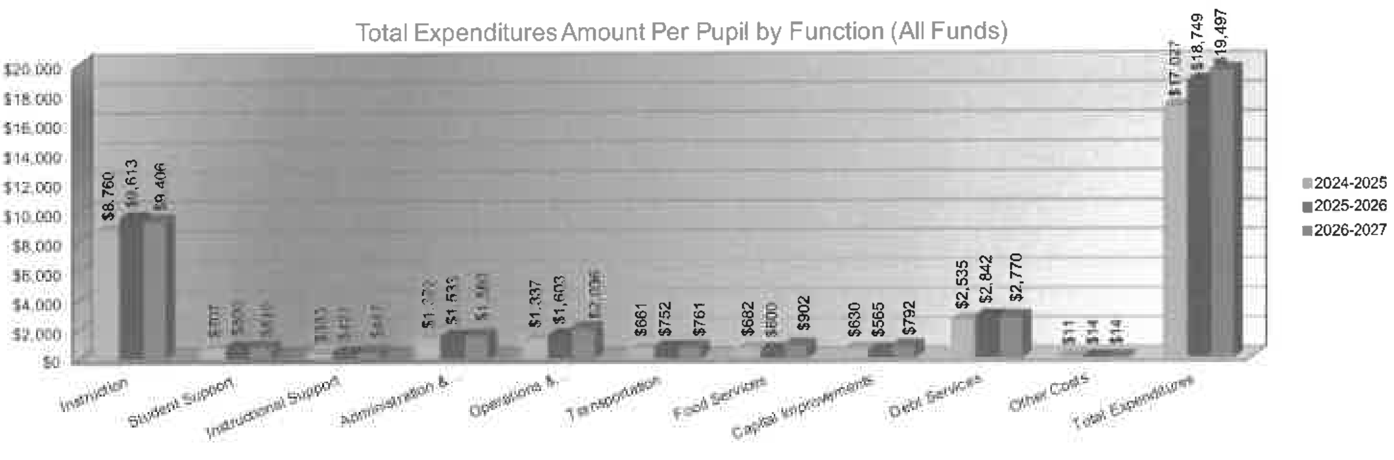
2025-2026
2026-2027

Total Expenditures Amount Per Pupil by Function (All Funds)

	2024-2025 Actual	2025-2026 Actual	2026-2027 Budget
Instruction	$8,760	$9,613	$9,406
Student Support	$707	$800	$810
Instructional Support	$333	$427	$447
Administration & Support	$1,372	$1,533	$1,560
Operations & Maintenance	$1,337	$1,603	$2,036
Transportation	$661	$752	$761
Food Services	$682	$600	$902
Capital Improvements	$630	$565	$792
Debt Services	$2,535	$2,842	$2,770
Other Costs	$11	$14	$14
Total Expenditures[1]	**$17,027**	**$18,749**	**$19,497**
Enrollment (FTE)[2]	**1,333.3**	**1,300.5**	**1,336.9**

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

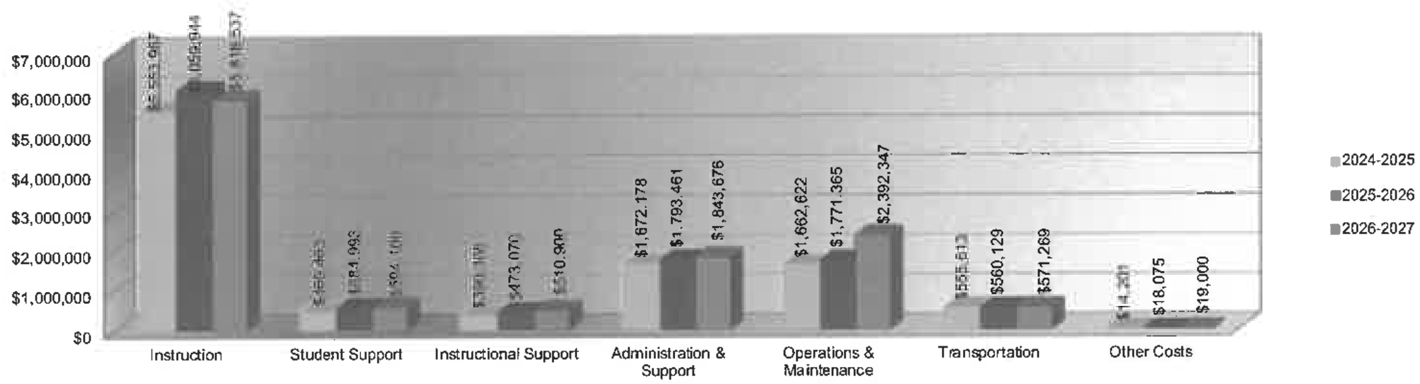


Summary of General and Supplemental General Fund Expenditures by Function*

	2024-2025 Actual	% of Total	2025-2026 Actual	% of Total	% Change	2026-2027 Budget	% of Total	% Change
Instruction	$5,553,967	54%	$6,059,944	54%	9%	$5,818,537	50%	-4%
Student Support	$469,463	5%	$584,993	5%	25%	$594,100	5%	2%
Instructional Support	$390,308	4%	$473,070	4%	21%	$510,900	4%	8%
Administration & Support	$1,672,178	16%	$1,793,461	16%	7%	$1,843,676	16%	3%
Operations & Maintenance	$1,662,622	16%	$1,771,365	16%	7%	$2,392,347	20%	35%
Transportation	$555,613	5%	$560,129	5%	1%	$571,269	5%	2%
Capital Improvements	$0	0%	$0	0%	0%	$0	0%	0%
Other Costs	$14,201	$0	$18,075	$0	27%	$19,000	0%	5%
Total Expenditures	$10,318,352	100%	$11,261,037	100%	9%	$11,749,829	100%	4%
Amount per Pupil	$7,739		$8,659		12%	$8,789		2%

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

Summary of General and Supplemental General Fund Expenditures by Function

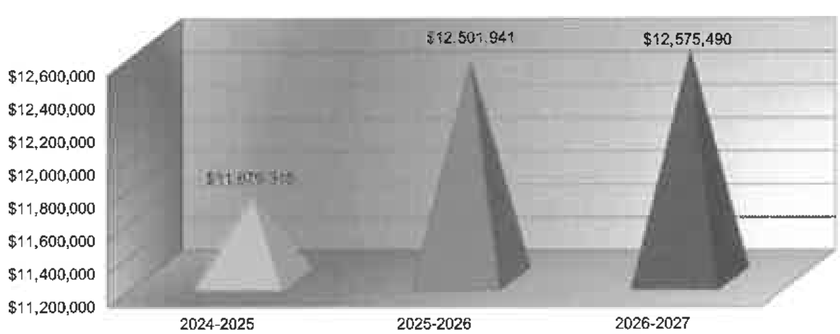


Instruction Expenditures (1000)

	2024-2025 Actual	2025-2026 Actual	% Change	2026-2027 Budget	% Change
General	$3,605,051	$4,229,944	17%	$3,290,369	-22%
Federal Funds	$204,047	$159,847	-22%	$152,275	-5%
Supplemental General	$1,948,916	$1,830,000	-6%	$2,528,168	38%
Preschool-Aged At-Risk	$65,981	$0	-100%	$92,225	0%
At-Risk Education Fund	$1,029,524	$978,402	-5%	$1,025,600	5%
Bilingual Education	$1,946	$0	-100%	$0	0%
Virtual Education	$130,721	$96,501	-26%	$115,486	20%
Capital Outlay	$458,613	$460,979	1%	$475,000	3%
Driver Education	$13,746	$10,498	-24%	$32,948	214%
Declining Enrollment	$0	$0	0%	$0	0%
Extraordinary School Program	$0	$0	0%	$0	0%
Food Service	$0	$0	0%	$0	0%
Professional Development	$0	$0	0%	$0	0%
Parent Education Program	$0	$0	0%	$0	0%
Summer School	$0	$0	0%	$0	0%
Special Education	$2,759,887	$3,444,302	25%	$3,544,515	3%
Cost of Living	$0	$0	0%	$0	0%
Career and Postsecondary Ed.	$344,377	$355,539	3%	$367,075	3%
Gifts & Grants[1]	$54,062	$43,079	-20%	$138,754	222%
Special Liability	$0	$0	0%	$0	0%
School Retirement	$0	$0	0%	$0	0%
Extraordinary Growth Facilities	$0	$0	0%	$0	0%
Special Reserve	$0	$0	0%	[redacted]	[redacted]
KPERS Spec. Ret. Contribution	$662,861	$708,253	7%	$813,075	15%
Contingency Reserve	$0	$0	0%	[redacted]	[redacted]
Text Book & Student Material	$316,383	$97,080	-69%	[redacted]	[redacted]
Activity Fund	$83,200	$87,517	5%	[redacted]	[redacted]
Bond and Interest #1	$0	$0	0%	$0	0%
Bond and Interest #2	$0	$0	0%	$0	0%
No-Fund Warrant	$0	$0	0%	$0	0%
Special Assessment	$0	$0	0%	$0	0%
Temporary Note	$0	$0	0%	$0	0%
SUBTOTAL	$11,679,315	$12,501,941	7%	$12,575,490	1%
Enrollment (FTE)[3]	1,333.3	1,300.5	-2%	1,336.9	3%
Amount per Pupil[2]	$8,760	$9,613	10%	$9,406	-2%
Adult Education	$0	$0	0%	$0	0%
Adult Supplemental Education	$0	$0	0%	$0	0%
Special Education Coop	$0	$0	0%	$0	0%
TOTAL	$11,679,315	$12,501,941	7%	$12,575,490	1%

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

Instruction Expenditures (1000)



Sources of Revenue and Proposed Budget for 2026-2027

Fund	2026-2027 Amount Budgeted	July 1, 2026 Cash Balance	Estimated Sources of Revenue - 2026-2027					Estimated July 1, 2027 Cash Balance
			State	Federal	Local			
					Interest	Transfers	Other	
General	$12,260,286	$0	$12,260,286	$0			$0	$0
Supplemental General	$4,025,084	$102,832	$1,324,655			$0	$2,597,597	
Adult Education	$0	$0	$0	$0	$0	$0	$0	$0
Preschool-Aged At-Risk (3 and 4 yr Old)	$92,225	$0		$0	$0	$72,225	$20,000	$0
Adult Supplemental Education	$0	$0			$0	$0	$0	$0
At-Risk Education Fund	$1,177,178	$35,154		$0	$0	$1,142,024	$0	$0
Bilingual Education	$0	$0		$0	$0	$0	$0	$0
Virtual Education	$115,486	$41,486			$0	$74,000	$0	$0
Capital Outlay	$2,355,509	$815,410	$204,084	$0	$50,000	$0	$1,286,015	$0
Driver Training	$38,148	$22,478	$5,670	$0	$0	$0	$10,000	$0
Declining Enrollment	$0	$0				$0		$0
Extraordinary School Program	$0	$0		$0	$0	$0	$0	$0
Food Service	$1,165,346	$273,334	$5,820	$400,067	$5,000	$0	$481,125	$0
Professional Development	$45,312	$26,117	$9,195	$0	$0	$0	$10,000	$0
Parent Education Program	$248,823	$8,823	$120,000	$0	$0	$120,000	$0	$0
Summer School	$0	$0		$0	$0	$0	$0	$0
Special Education	$3,715,865	$419,204	$0	$120,000	$175,000	$3,001,661	$0	$0
Career and Postsecondary Education	$367,075	$211,444	$0	$0	$30,000	$125,631	$0	$0
Special Liability Expense Fund	$0	$0			$0	$0	$0	$0
Special Reserve Fund		$0						
Gifts and Grants	$186,754	$21,954	$49,800	$0			$115,000	$0
Textbook & Student Materials Revolving		$255,085						
School Retirement	$0	$0			$0		$0	$0
Extraordinary Growth Facilities	$0	$0				$0	$0	
KPERS Special Retirement Contribution	$1,274,610	$0	$1,274,610					
Contingency Reserve		$432,819						
Activity Funds		$0						
Bond and Interest #1	$3,381,652	$3,300,043	$379,733	$0	$0		$2,365,143	$2,663,267
Bond and Interest #2	$0	$0	$0	$0	$0		$0	$0
No Fund Warrant	$0	$0					$0	$0
Special Assessment	$0	$0					$0	$0
Temporary Note	$0	$0			$0		$0	$0
Coop Special Education	$0	$0	$0	$0	$0		$0	$0
Federal Funds	$152,275	$0		$152,275				$0
Cost of Living	$0	$0				$0	$0	
SUBTOTAL	$30,601,628	$5,966,183	$15,633,853	$672,342	$260,000	$4,535,541	$6,864,880	$2,663,267
Less Transfers	$4,535,541							
TOTAL Budget Expenditures	$26,066,087							

Sources of Revenue

	2024-2025	2025-2026	2026-2027
State Revenues	15,399,531	15,134,225	15,633,853
Federal Revenues	665,452	584,971	672,342
Local Revenues[1]	6,303,172	6,855,024	7,144,880
Total Revenues	22,368,155	22,574,220	23,451,075
Revenues Per Pupil	16,777	17,358	17,541

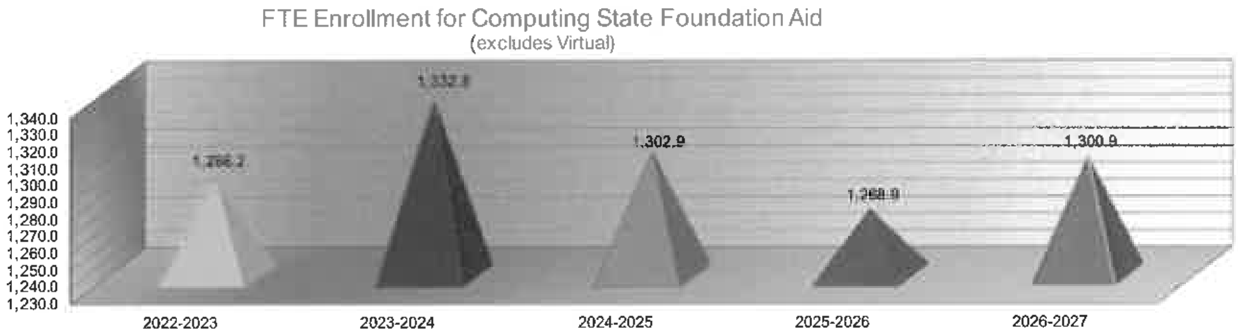
1. Excludes "Transfers" to avoid duplication of revenue.

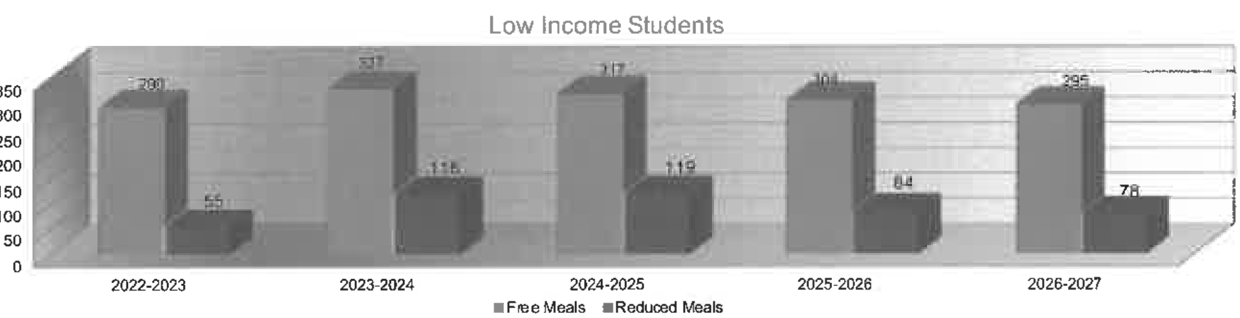
Note: Effective July 1, 2014 (2014-2015 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as State Foundation (General State) Aid.

Enrollment Information

	2022-2023 Actual	2023-2024 Actual	% Change	2024-2025 Actual	% Change	2025-2026 Actual	% Change	2026-2027 Budget	% Change
FTE Enrollment (excl. Virtual)[1]	1,286.2	1,332.8	4%	1,302.9	-2%	1,268.9	-3%	1,300.9	3%
Free Meal Student Headcount	290	327	13%	317	-3%	304	-4%	295	-3%
Reduced Meal Student Headcount	55	118	115%	119	1%	84	-29%	78	-7%

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

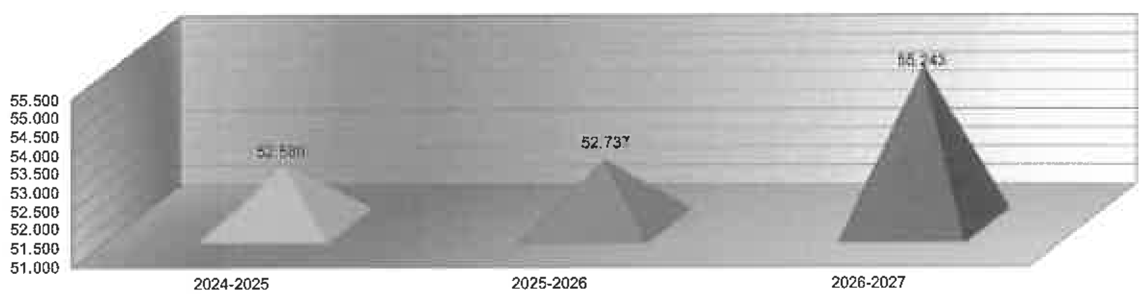




Mill Rates by Fund

	2024-2025 Actual	2025-2026 Actual	2026-2027 Budget
General	20.000	20.000	20.000
Supplemental General	13.044	13.513	15.678
Adult Education	0.000	0.000	0.000
Capital Outlay	7.083	6.951	7.100
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond and Interest #1	12.462	12.273	12.465
Bond and Interest #2	0.000	0.000	0.000
No Fund Warrant	0.000	0.000	0.000
Special Assessment	0.000	0.000	0.000
Temporary Note	0.000	0.000	0.000
TOTAL USD	**52.589**	**52.737**	**55.243**
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Board & Emp Benefits	0.000	0.000	0.000
Recreation Commission	3.999	3.993	4.000
Rec Comm Employee Bnfts	0.999	0.998	1.500
TOTAL OTHER	**4.998**	**4.991**	**5.500**

Total USD Mill Rate



Other Information

	2024-2025 Actual	2025-2026 Actual	2026-2027 Budget
Assessed Valuation	$151,743,789	$160,239,824	$167,228,563
Total USD Debt	$12,365,000	$27,150,000	$24,895,000

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)	13.0	$1,238,817	$95,294	15.0	$1,378,401	$91,893	15.0	$1,412,861	$94,191
Teachers (Full Time)	94.0	$5,793,253	$61,630	96.0	$6,089,727	$63,435	100.0	$6,241,970	$62,420
Other Licensed Personnel	50.0	$143,120	$2,862	51.0	$180,615	$3,541	51.0	$185,130	$3,630
Classified Personnel	73.0	$1,774,941	$24,314	66.0	$1,964,510	$29,765	68.0	$2,013,622	$29,612
Substitutes/Temporary Help	~~~~~~	$247,000	~~~~~~	~~~~~~	$334,971	~~~~~~	~~~~~~	$340,000	~~~~~~

Administrators:

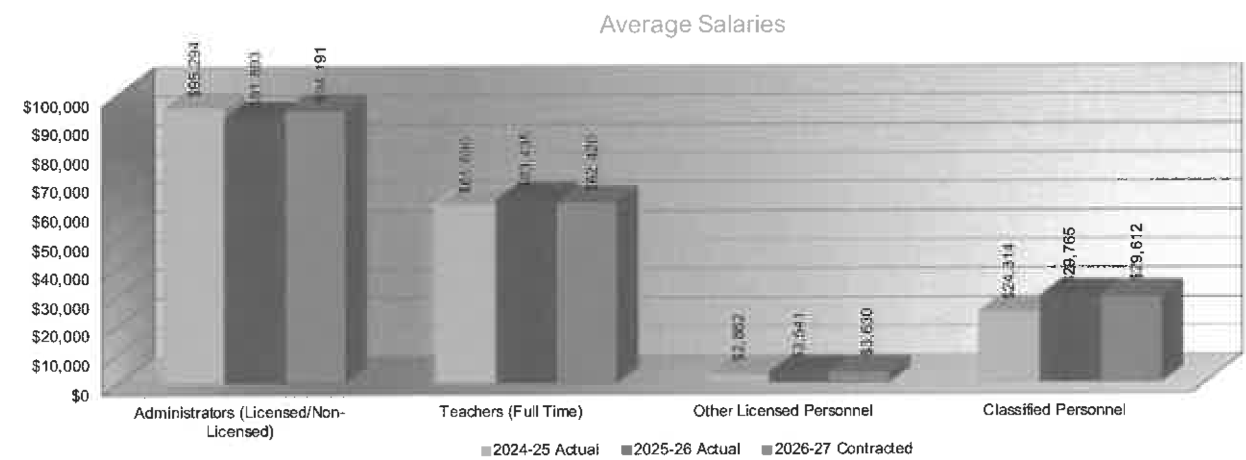
Administrators:	*Licensed Personnel - Superintendent; Assistant Superintendent; Administrative Assistants; Principals/ Assistant Principals; Directors/Supervisors Special Education; Directors/Supervisors of Health; Directors/Supervisors of VocEd; Instructional Coordinators/Supervisors; All Other Directors/Supervisors.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

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

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

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

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



Public School District Reports

KSDE's Data Central

Kansas K-12 Reports

- Attendance & Enrollment
- Building

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

School Finance Reports

Warehouse

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

Comparitive Performance & Fiscal System (CPFS)

Budget Reports by Fund, Function and Object Code.

Budgets

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

CPA Reports

School District Funding Report

Kansas State Building Report Card

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

RESOLUTION 2026

A RESOLUTION OF USD 348, BALDWIN CITY TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE IN ACCORDANCE WITH K.S.A. 79-2988.

WHEREAS, the Revenue Neutral Rate for USD 348, Baldwin, KS, was calculated as 49.797mills by the County Clerk of Douglas County, Kansas.

WHEREAS, the budget proposed by the Governing Body of the USD 348 Board of Education (hereinafter "the Governing Body"), will require the levying of a property tax rate exceeding the Revenue Neutral Rate;

WHEREAS, the Governing Body conducted a hearing on September 3rd, 2026, allowing all interested taxpayers, desiring to be heard, an opportunity to give oral testimony; and

WHEREAS, the Governing Body, having heard testimony, finds that it is necessary to levy a property tax exceeding the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF USD 348, BALDWIN CITY, KS.:

In accordance with K.S.A. 79-2988, the Governing Body hereby approves exceeding the Revenue Neutral Rate of 49.797 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED by the Governing Body of USD 348, Baldwin City, KS., this September 3rd, 2026.

APPROVED:

Jamie Cox
Board President

ATTEST:

Michelle Patterson
Board Clerk

Brad Finkeldei
Attorney

ROLL CALL VOTE

A Roll Call Vote of the Governing Body of the USD 348, Baldwin City, KS. to Levy a Property Tax Exceeding the Revenue Neutral Rate Hearing to Exceed Revenue Neutral Rate held on September 3rd, 2026 Resolution No. 2026

GOVERNING BODY MEMBER	YES	NO	NO VOTE
Jamie Cox	X		
Mindy King	X		
Randee Kallas			X
Lacy Kellerman	X		
Bradley Peterson	X		
Miranda Hamrick			X
Jennifer Clark	X		
TOTAL			

CERTIFIED: Michelle Lafferra

Board Clerk

Unified School District No. 348, Douglas, County, Kansas.

RESOLUTION

Be It Resolved that:

The above-named school board shall be authorized to make a Local Option Percentage in an amount of ____33_____percent for the ____FY_26-27_______school year.

CERTIFICATE

THIS IS TO CERTIFY that the above Resolution was duly adopted by the board of education of Unified School District No. _348___, __Douglas__ County, Kansas, on the __10th____ day of _September____, 20 _26__.

Michelle Patterson
____
Clerk of the Board of Education