

# 2025-2026 BUDGET - Unified School Districts



## Form Descriptions - Instructions to Certify and Submit Budget

The **Unified School District Budget 2025-2026 Forms** must be used by all unified school districts. If you have suggestions concerning the design of the budget forms, please write or call the Kansas State Department of Education (KSDE), School Finance team. The Excel budget program can be downloaded from the KSDE website: <https://www.ksde.gov/Agency/Fiscal-and-Administrative-Services/School-Finance/Budget-Information/USD-Budget-Software>. A budget example is distributed at the budget workshops and posted on the "[Budget Packet](#)" webpage found under the heading **USD Budget and Related Information**.

The budget determines your tax levies and provides financial information to the public. It is used extensively by the Legislature, state agencies, and federal agencies to determine local tax effort and expenditure categories. All such forms required by this section shall be in an electronic format to facilitate filing. All instructions, forms, and checklists should be studied carefully.

Upload your completed budget files (see page 8) to KSDE. Contact your local County Clerk for specific procedures for submission of the budget. To prepare a complete signed budget, include the following:

- signed paper copy of the Certificate form (Code 01) with the Governing Body members' signatures
- paper copy of all back-up forms and Code 01 through Code 99 (only funds being used)
- copy of newspaper's affidavit of publication of the Notice of Hearing - Code 99
- Budget Certificate (see page 10) signed by the superintendent
- [Revenue Neutral Resolution](#) showing the vote by each board member for USDs exceeding the RNR.
- [Resolution](#) to adopt LOB percentage. All boards of education shall adopt annually a local option budget percentage resolution.

The budget information listed above should be processed as follows:

- Electronically file a budget **by October 1** with the County Clerk (contact the County Clerk's office for budget submission requirements.) After the budget hearing, provide a signed Certificate form, published Notice of Hearing **and** Board approved resolution to exceed the Revenue Neutral Rate.
- The budget shall be filed electronically by September 20, as well as mailing a signed paper copy, with the Kansas State Department of Education, School Finance, 900 SW Jackson, Ste. 356, Topeka KS 66612.
- A copy of all completed documents should be retained for your files. We suggest the district office copy the approved budget (excel files) onto a CD or flash drive (if unexpected computer problems occur).

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☒ **Checked forms must be included in the certified budget.**



### KSDE Additional Forms

Listed below are the forms to be completed along with the documents shown above:

- ☒ Form 110 Tax in Process of Collection
- ☒ Form 118 Estimated Special Education Aid - USDs
- ☒ Form 148 Estimated General State Aid
- ☒ Form 150 Estimated General Fund Budget Authority
- ☒ Form 155 Estimated Local Option Budget (Supplemental General Fund)
- ☒ Form 162 Estimated Food Service Revenue
- ☒ Form 194 Estimated Motor Vehicle Property Tax and IRB Payments for 7/1/2025 to 12/31/2025
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- ☒ Form 246 Bond & Interest Fund State Aid (Bond Elections Between 7/1/2017 and 6/30/2022)
- ☒ Form 248 Bond & Interest Fund State Aid (Bond Elections After 7/1/2022)

### *Calendar to Certify Budget*

This budget must be prepared so that it can be filed with the County Clerk **by October 1**. Four steps are necessary to certify the budget:

1. Publish Notice of Hearing including Revenue Neutral (*publication must be at least 10 calendar days prior to the public budget hearing and posted on the USD website*)
2. Hold Revenue Neutral Hearing – Adopt Resolution by roll call vote to exceed
3. Hold Budget Hearing
4. Board Adopts Budget
5. Certify Budget to County Clerk **by October 1**

There must be at least ten calendar days between the publication and the budget hearing. After the board adopts the budget, it can be certified to the County Clerk. If publication is made at least ten days prior to a regular board meeting date, the budget hearing can be on the same date as the regular meeting.

### *Collecting Budget Data*

Prior to preparing the budget, gather the following information:

- County Treasurer's estimates of revenue
- County Treasurer's annual report on distributions
- County Clerk's budget information
- KSDE Budget Packet (from budget workshop)

Use rounded dollars on all forms in all columns.  
Thus, individual amounts may need to be adjusted  
a few dollars to add to the correct totals.

**Form USD-B (Code 01)**

*Resolutions for Levy Limits for Tax Funds* - This required form summarizes the resolutions setting the levy limits for selected tax funds, and it must be completed.

**Form USD-B (Code 01)***Computation of Delinquency*

This computation and the use of a delinquency percentage is optional. Using a delinquency factor in a fund with a levy limit does not increase the levy limit.

The delinquency factor is computed using the previous year of taxes collected; that is, the 2022 tax levy to finance the 2025-2026 budget. The County Clerk must furnish the delinquency rate for the year 2022 for the largest levy fund. The maximum rate of delinquency shall not exceed by more than 5 percentage points above the delinquency for the preceding tax year.

**Form USD-D (Code 05)***Statement of Indebtedness*

This form is used to show all debt for general obligation bonds that is outstanding and any proposed bond issues if any payment is anticipated during the budget year 2025-2026. In some cases, it will be necessary to estimate the payment which will be required. The issues should be shown in the following order under each heading, bond elections prior to July 1, 2015; elections between July 1, 2015, and June 30, 2017; elections between July 1, 2017 and June 30, 2022; and elections held after July 1, 2022:

- General Obligation Bonds - these are payable by a tax levy. (entered on Code 05)
- Capital Outlay Bonds - these are payable from a capital outlay levy. K.S.A. 72-53,118. (entered on OPEN page)
- Temporary Note - these are usually payable from a temporary note levy. K.S.A. 72-5457, but may be financed in a bond issue. (entered on OPEN page)
- No-Fund Warrant - these are payable from a no-fund warrant tax levy approved by the State Board of Tax Appeals. (entered on OPEN page)

Because of the letter size design of this form, there is limited space for some information. Use one line for each issue showing the required information, abbreviate and round as needed. The amounts of principal and interest due should be verified with the bond register because principal often increases as interest decreases.

The "Amount Outstanding July 1, 2024" subtotals for bonds outstanding must agree with the amounts shown on the Budget Summary. This form should be included in the budget set. If there is no indebtedness, write NONE on the form, and the indebtedness section of the Budget Summary should not be published.

**Form USD-D1 (Code 05a)***Statement of Conditional Lease, Lease-Purchase and Certificate of Participation*

This is a form for reporting all obligations which are issued under the provisions of K.S.A. 10-1116c. It should be completed only for leases which qualify as lease-purchases. Lease-purchases are essentially installment purchases, and the periodic payments you make on them include both principal and interest. If you are merely leasing/renting (office space, use of a machine, etc.) with no intent to purchase, do not report such transactions on Form USD-D1 because they are not lease-purchases.



The information that we request in Form USD-D1 allows us to compile and provide information to the Legislature. Although the lease-purchase contract is a required document, and most of the requested Form USD-D1 information can be taken from that contract, you should require your vendor to provide an amortization schedule as well. The amortization schedule allows you to determine, on a continual basis, the amount required for early paying off the lease-purchase contract if you choose to do so. If you have a lease-purchase contract in effect but you have no amortization schedule, ask your vendor to provide one, or prepare your own. To prepare your own, you need: total amount financed, interest rate, number of payments, and amount of payment; this information should be shown in your lease-purchase contract.

Item Purchased - list the purchase in general terms such as copier, computer, high loader, etc. Brand names and model numbers are not needed.

Contract Date - show the date the contract was executed.

Term of Contract - enter the period the contract covers, stated in months.

Int Rate % - show the effective interest rate or the interest rate listed on the contract, whichever is available.

Total Outright Purchase Price - show the amount quoted as the cash cost.

Other Charges in Contract - these are the amounts included in the contract for service, maintenance, insurance, or other charges exclusive to the principal and interest costs.

Total Amount Financed (Beg Princ) - this is the Total Outright Purchase Price less the amount of down payment, if any.

Principal Balance Due 7-1-2025 - this is the unpaid principal balance on July 1, 2025. You will need an amortization schedule, discussed above, to determine this. The total must be shown in the Budget Summary.

Payments Due 2025-2026 - enter the payments due in the current year. This normally will be 12 times the amount of the monthly payment.

Payments Due July-Dec 2026 - enter the payments due in the budget year. This normally will be 6 times the amount of the monthly payment.

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#### Forms USD-E (Codes 06-86)

The following sources of revenue are included on the fund pages:

##### *Unencumbered Cash Balance, July 1*

This is the sum of cash, investments, and the county treasurer's balance reduced by outstanding warrants and unpaid purchase orders.

##### *Revenue - Local Sources*

Ad Valorem Tax Levied - actual amount of taxes received by Tax Levy Year for the 2023-2024 and 2024-2025 years. Effective July 1, 2014, state proceeds from the Ad Valorem taxes levied for the General Fund are remitted to the State Treasurer and distributed as General State Aid. (72-5142)



Delinquent Taxes - the amount of distributions for the two actual years. The budget year's amount is computed on Form 110, Line 3.

Motor Vehicle Tax - the amount of distributions for two actual years. The amounts shown on Worksheet I, Code No. 04, Column 6 should be used in Columns (3) and (4).

Recreational Vehicle Tax - the amount of distributions for two actual years. The amounts shown on Worksheet I, Code No. 04, Column 7 should be used in Columns (3) and (4).

Commercial Vehicle Tax - the amount of distributions for two actual years. The amounts shown on Worksheet I, Code No. 04, Column 8 should be used in Columns (3) and (4).

#### *Other Revenue*

Cancellation of Prior Year Encumbrances - enter the encumbrances from prior year which were cancelled.

#### *Resources Available*

This is the total of Unencumbered Cash Balance (July 1), Canceled Prior Year Encumbrances, and Revenues.

#### *Expenditure*

The Total Expenditures & Transfers, Column (3), line 175 of the General Fund cannot exceed the amount reported on Form 150.

#### *Unencumbered Cash Balance, June 30*

This is the difference between Resources Available and Total Expenditures & Transfers.

#### *Tax Required*

Add or subtract the amounts reported in the Financing Required, Column (4).

*Delinquency Computation* - enter the percentage for computing the delinquency if it is used. Multiply the Tax Required by the delinquency percentage.

Using a delinquency factor does not increase the Levy Limit amount. If the "Amount of 2024 Tax to be Levied" exceeds the Levy Limit reported on Code No. 2, the "Amount of 2024 Tax to be Levied" must be reduced to the Levy Limit amount.

#### **Form USD-E (Code No. 16)**

##### *Capital Outlay*

The debt service for bonded capital outlay is included to show compliance with levy limitations. Do not budget debt service for bonded capital outlay in the Bond and Interest Funds.

#### **Form USD-E (Code Nos. 62 and 63)**

##### *Bond and Interest*

Include all general obligation bonds of the district except capital outlay bonds in these funds. Use a separate Bond and Interest fund (Code 63) only for those issues which have levies assessed on different territory. If all bond and interest levies are assessed on the same territory, use only one bond and interest fund (Code 62).

**Form USD-A (Code 99)***Notice of Hearing 2025-2026 Budget*

The notice must be published at least ten calendar days before the hearing.

Budget Summary - enter the expenditures for each year as shown on the fund pages. If the fund is not required to be budgeted, then show only the 2023-2024 and the 2024-2025 actual. For tax levy funds, the actual levy rates for 2023-2024 and 2024-2025 are preloaded by KSDE as certified by the County Clerk to the USD. Express levy rates in mills.

Less Transfers (line 105) - this line is after "Total USD Expend" (line 100). Show those transfers which are expenditures in two different funds. Include the following transfers/expenditures:

- |                           |   |
|---------------------------|---|
| 1. General                | 10. Driver Training                       |
| 2. Supplemental General   | 11. Professional Development              |
| 3. Declining Enrollment   | 12. Parent Education                      |
| 4. Extraordinary Growth   | 13. Summer School                         |
| 5. Cost of Living         | 14. Career and Postsecondary Education    |
| 6. Preschool-Aged At-Risk | 15. Contingency Reserve                   |
| 7. At Risk (K-12)         | 16. Textbook & Student Material Revolving |
| 8. Bilingual Education    | 17. Special Liability Expense             |
| 9. Virtual Education      | 18. Special Reserve                       |

Est Tax Rate - compute the tax rate by dividing the "Amount of 2025 Tax to be Levied" by the assessed valuation amount. For example, assuming the tax to be levied is \$750,000, and the assessed valuation is \$17,000,000.  $750,000 \div 17,000,000 = .04412$ . To convert to mills, move the decimal three points to the right to produce 44.12 mills. The General Fund mill levy rate must be 20.00 mills.

Total all columns, enter the amount of total tax levied and assessed valuation for each year.

Outstanding Indebtedness - enter any indebtedness outstanding, including lease purchase principal, on July 1 of 2023, 2024 and 2025. The 2025 amounts must agree with the Statement of Indebtedness, Form USD-D.

The clerk should sign this form and arrange for publication.

**Form USD-B (Code 01)***Certificate*

This form certifies to the County Clerk the "Amount of 2025 Tax to be Levied" and serves as a letter of transmittal for the adopted budget and publication. The publication should be a copy of the Notice of Hearing clipped from your official newspaper - an affidavit of publication is not required if the newspaper clipping includes the first publication date.

- **To County Clerk** – *electronically file the budget as required by County Clerk by October 1*, including KSDE forms, proof of publication (newspaper clippings) **and** a Board approved resolution to exceed the Revenue Neutral Rate. Contact the County Clerk's office for budget submission requirements.
- **To KSDE** - File one paper copy with signatures and proof of publication to:  
KSDE, Attn: School Finance, 900 SW Jackson, Ste. 356, Topeka, KS 66612
- **To KSDE** – Upload 2 (two) budget files electronically via web application by **September 20** (see page 9 for instructions).



Expenditures - enter the total expenditure amount shown on each fund page and total all columns. These amounts must agree with the Budget Summary unless the governing body has reduced expenditures since the publication was made.

Amount of 2025 Tax to be Levied - enter the amount shown on the bottom line of each tax-levy fund's Computation of Financing Required. Verify that no amount exceeds the levy limit as shown on Code No. 02.

County Clerk's Use Only - leave this area blank.

**Signatures:** The President and Clerk of the Board should sign Code 01 and Code 99 after the budget hearing and the "Assisted by:" portion should be completed if someone who is not a USD employee helped prepare the budget. The superintendent should sign the "Certify" page printed from the budget software program (Codes) and include it with the paper copy of the budget.

### For the County Clerk

Date and sign the Attest blank in the lower left-hand corner after the Final Levy Rates have been computed and entered on the Certificate.

The "Amount of 2025 Tax to be Levied" must be reduced to conform to legal limits as found on the Resolutions for LEVY Limits for Tax Funds – Code 02. If no levy limits are shown, then a levy cannot be assessed until a corrected Code 02 has been submitted with the levy limits. The County Clerk is not authorized to change any balances, revenue, or expenditure on the fund pages.

**\* The General Fund mill levy must be 20.00 mills. Do not change this levy rate.**

## FINAL CHECKLIST

### Form USD-B - *Certificate and Levy Limits for Tax Funds (Code 01)*

- a. Is the Estimated Assessed Valuation, July 1, 2025, used to prepare this budget entered on the Open worksheet?

### Form USD-D - *Statement of Indebtedness (Code 05)*

- a. If there is no indebtedness, write "NONE," and include this form with your budget.
- b. Have all debts, including any proposed issues, been shown on this form?

### USD-D1 - *Statement of Conditional Lease, Lease-Purchase and Certificate of Participation (Code 05a)*

- a. If there is no indebtedness, write "NONE," and include this form with your budget or show "NONE" on the Notice of Hearing.
- b. Have all leases, which meet the definition of a lease-purchase, been shown on this form?

### *Preparing to certify the budget document*

This budget must be prepared so that it can be filed with the County Clerk **by October 1**.

Three steps are necessary to certify the budget:

1. Publish Notice of Hearing and Revenue Neutral Tax Rate (*publication must be at least 10 calendar days prior to the public budget hearing and posted on the USD's website*). Note: Do not count day 1 in the paper as part of the 10 days.
2. Hold Budget Hearing
3. Certify Budget to County Clerk **by October 1** (notify your county if the budget hearing date is later)





There must be at least ten calendar days between the publication and the budget hearing. After the board approves the budget, it can be certified to the County Clerk. If publication is made at least ten days prior to a regular board meeting date, the budget hearing can be part of the regular meeting.

### Finalize the budget and prepare a signed printed budget document to mail to KSDE

1. **Total Expenditures & Transfers and Amount of 2025 Tax to be Levied** from the individual funds' forms should be transferred accurately to the Budget Summary and the Certificate.
2. **Check each statute for detailed provisions** such as eligibility, election requirements, protests, and tax rates.
3. **Prepare complete signed copies of the budget.** The paper copy can be mailed to KSDE after Sept 20.

#### Obtain SIGNATURES:

Code 01 and Code 99 must be signed by the clerk of the board and the board president on budgets submitted to the State and County Clerk. Also, if a Certified Public Accountant (CPA) was used, the line showing "**assisted by**" should be filled out.

4. Print the "**Certify**" page (**Budget Certificate**) from the Codes.xlsx file and have it signed by the superintendent. This certificate is to be included in the budget.
5. **For KSDE - Assemble the paper copy** of the budget in this order:
  - a. Code 01 through Code 99 (only funds used)
  - b. Notice of Hearing and Public Information (copy of newspaper clippings as proof of publication)
  - c. Revenue Neutral Rate Resolution if exceeding the RNR
  - d. Resolution to adopt the LOB Percentage
  - e. Budget Certificate (signed by Superintendent)
  - f. Open page (USD Information)
  - g. All forms used by the district (form 110, 150, etc.)
  - h. Unencumbered Cash Balances on July 1 sheet
  - i. Average Salary (teachers, administrator salaries – 2 prior years actual and current year est.)

### Save time, paper and postage costs!

It is not necessary to print and mail the following supplemental budget documents to KSDE:

- 1) Cover Page, Index and Coding
- 2) Budget at a Glance
- 3) Budget Profile

KSDE developed supplemental documents to assist your board members and district patrons when they review the USD budget document and does not need a paper copy.

### Supplemental budget information to give to Board members and Patrons:

When preparing paper copies of the budget document and forms to give to board members and district patrons at the budget hearing, include the following:

- o **Cover page, index, coding information** - A table of contents (index) will list all the funds. The section called Coding Information defines how expenditures are coded.
- o **Budget at a Glance** - Easy-to-read charts and graphs showing expenditure, revenues, enrollment and other statistics comparing data for the current year and two prior years.





- o **Budget Profile** – Characteristics of the district, contact information for key staff, board members, links to KSDE website information for the district. Open this file to update information by the district. (Profile Information.docx is also uploaded to KSDE)

## How to upload 2025-2026 Budget Files to KSDE School Finance:

Login on the KSDE authenticated application screen: <https://apps.ksde.gov/authentication/login.aspx>

**Enter:** User ID and password  
(call KSDE Help Desk with password problems- 785-296-7935)

**Select:** LEA Forms

**Select:** Upload USD Budget Files

**Create:** New report for 2026

**Enter:** District contact information

**Upload:** 2 budget files into the 2026 report

- Codes.xlsx
- Profile Information.docx

**Select:** **Submit Report** which automatically transmits 2025-2026 budget files to KSDE.

**Select:** **Print Report** menu to print a confirmation listing budget files received by KSDE (keep with your records).

***NOTE:** CPAs can continue to email USD budget files (see box below). If possible, it is recommended that CPAs provide the budget files electronically to the district to be uploaded to KSDE.*

**If you have questions, call School Finance at (785) 296-3872.**

Submit budget electronically by September 20 (KSDE) and October 1 (County Clerk):

1. Upload 2 (two) budget files to KSDE (see instructions below).

**If a CPA submits**, they may email the two budget files listed below as an attachment.

**To:** [sara.mccullah@ksde.gov](mailto:sara.mccullah@ksde.gov)

**Subj:** Budget 2026 USD #000

2. The County Clerk requires an electronic copy of the budget files by October 1, including proof of publication and Board approved resolution to exceed the Revenue Neutral Rate. Contact county for submission instructions.
3. Also, please mail (1) complete (signed) paper copy to KSDE, School Finance (see instructions to certify the budget on page 7).



For more information, contact:

Dale Brungardt  
Director  
School Finance  
(785) 296-3872  
[Dale.Brungardt@ksde.gov](mailto:Dale.Brungardt@ksde.gov)



Kansas State Department of Education  
900 S.W. Jackson Street, Suite 102  
Topeka, Kansas 66612-1212

(785) 296-3201

[www.ksde.gov](http://www.ksde.gov)

The Kansas State Department of Education does not discriminate on the basis of race, color, national origin, sex, disability or age in its programs and activities and provides equal access to the Boy Scouts and other designated youth groups. The following person has been designated to handle inquiries regarding the nondiscrimination policies: KSDE General Counsel, Office of General Counsel, KSDE, Landon State Office Building, 900 S.W. Jackson, Suite 102, Topeka, KS 66612, (785) 296-3201.

**AMENDMENT INSTRUCTIONS**

Budget amendments as authorized by K.S.A. 79-2929a are permitted to increase the original budget for "... previously unbudgeted increases in revenue other than ad valorem property taxes." K.S.A. 79-2929a(b) "All such budget information shall be filed electronically with the county clerk ..."

**AMENDMENT PROCEDURES**

1. Publish the Notice of Hearing on Amending the 2025-2026 Budget, see form below. Include only those funds being amended. At least ten days must elapse between Steps 1 and 2.
2. Hold the hearing on amending the budget as scheduled in Step 1.
3. Electronically file a copy of the following forms with the County Clerk and the Kansas State Department of Education (School Finance team):
  - A signed Certificate page (Code 01) showing only the amended funds.
  - Individual fund budget for each fund being amended.
  - Proof of Publication should be a copy of the Notice of Hearing (Code 99) clipped from your official newspaper showing the date it was in the paper.

Before amending the budget, be sure it is necessary. Certain revenue is exempt from budget law. Also, remember that a budget cannot be amended after the year is completed. We recommend that an explanation be included in the heading, so taxpayers understand why an amendment is necessary.

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**NOTICE OF HEARING ON  
AMENDING THE 2025-2026 BUDGET**


The governing body of \_\_\_\_\_ will meet on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_ at \_\_\_\_\_.m., at \_\_\_\_\_ for the purpose of hearing and answering objections of taxpayers relating to the proposed amended use of funds.

Detailed budget information is available at \_\_\_\_\_ and will be available at this hearing.

**SUMMARY OF AMENDMENTS**

Fund	Adopted Budget 2025-2026			Proposed Amendment 2025-2026 Budget
	Actual Tax Rate	Amount of Tax to be Levied	Expenditures and Transfers	Expenditures and Transfers

\_\_\_\_\_  
Clerk



*In the 2025-2026 budget program, open the Codes file. Select the "Certify" tab to open and print.*

*The superintendent shall sign this Certificate and include it with the official budget document to be submitted by September 20.*

## **Budget Certificate**

### **2025-2026 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:

Superintendent:

Date: