

Budget at a Glance

480 - Liberal

2025-2026



Kansas leads the world in the success of each student.

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Summary of Total Expenditures by Function (All Funds)

2023-2024	% of	2024-2025	% of	%	2025-2026	% of	%
Kansas State Department of Education www.ksde.org							

	Actual	Total	Actual	Total	Change	Budget	Total	Change
Instruction	\$37,726,866	45%	\$37,408,182	45%	-1%	\$40,293,630	41%	8%
Student Support Services	\$2,692,449	3%	\$3,799,901	5%	41%	\$4,370,495	4%	15%
Instructional Support Services	\$1,902,531	2%	\$2,128,146	3%	12%	\$3,540,587	4%	66%
Administration & Support	\$7,822,340	9%	\$9,794,244	12%	25%	\$9,678,992	10%	-1%
Operations & Maintenance	\$8,622,433	10%	\$9,542,403	11%	11%	\$9,176,543	9%	-4%
Transportation	\$2,445,918	3%	\$2,533,055	3%	4%	\$3,517,439	4%	39%
Food Services	\$3,938,595	5%	\$4,015,597	5%	2%	\$4,560,086	5%	14%
Capital Improvements	\$5,666,966	7%	\$1,607,733	2%	-72%	\$12,275,000	12%	663%
Debt Services	\$12,457,313	15%	\$11,863,093	14%	-5%	\$11,528,037	12%	-3%
Other Costs	\$1,313,964	2%	\$351,641	0%	-73%	\$0	0%	-100%
Total Expenditures¹	84,589,375	100%	\$83,043,995	100%	-2%	\$98,940,809	100%	19%
Amount per Pupil	\$18,609		\$18,428		-1%	\$21,941		19%
Current Expenditures²	\$65,750,884	100%	\$67,474,231	100%	3%	\$74,162,772	100%	10%
Amount per Pupil	\$14,465		\$14,973		4%	\$16,446		10%

Percent of Expenditures for Instruction³

	Actual	Total	Actual	Total	Change	Budget	Total	Change
Total Expenditures	\$37,726,866	45%	\$37,408,182	45%	0%	\$40,293,630	41%	-4%
Current Expenditures	\$37,726,866	57%	\$37,408,182	55%	-2%	\$40,293,630	54%	-1%

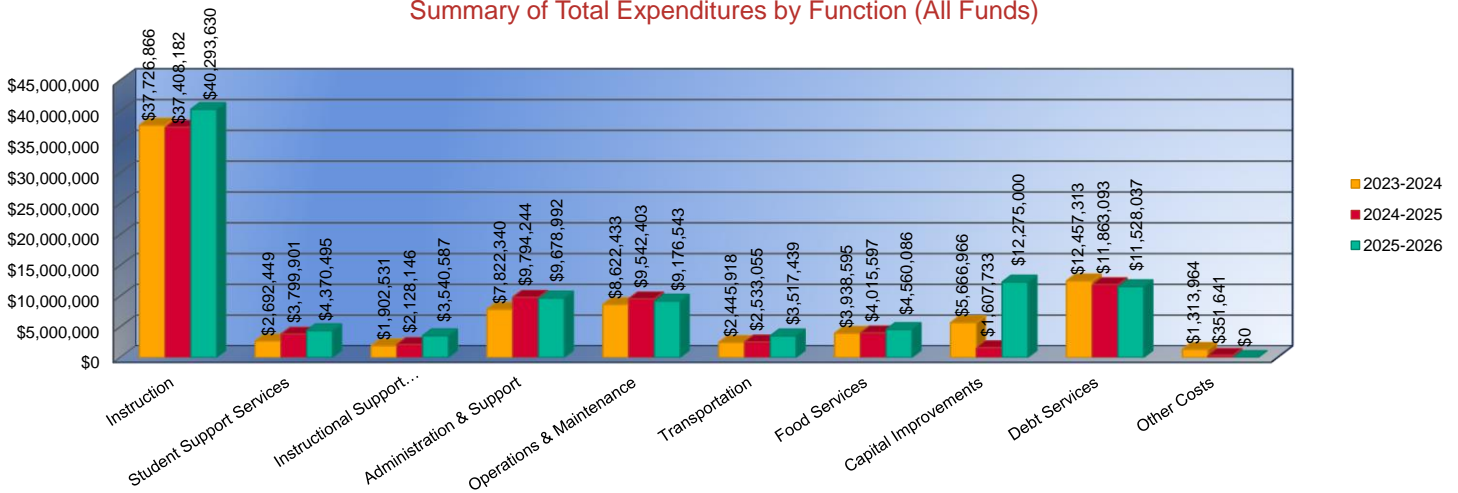
- Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At-Risk Education Fund, (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary 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.

- Current Expenditures excludes Capital Outlay (Code 16) and Bond Debt expenditures (Code 62 & 63)
- 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)

Summary of Total Expenditures by Function (All Funds)



Total Expenditures By Function (All Funds)

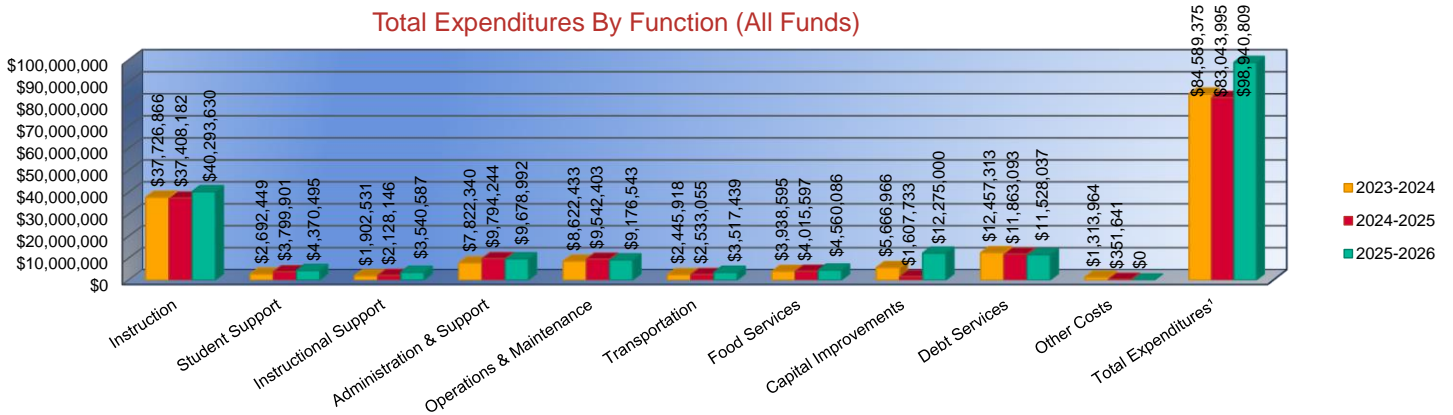
Budget at-a-Glance

2025-2026 | USD #480

	Actual	Actual	Budget
Instruction	\$37,726,866	\$37,408,182	\$40,293,630
Student Support	\$2,692,449	\$3,799,901	\$4,370,495
Instructional Support	\$1,902,531	\$2,128,146	\$3,540,587
Administration & Support	\$7,822,340	\$9,794,244	\$9,678,992
Operations & Maintenance	\$8,622,433	\$9,542,403	\$9,176,543
Transportation	\$2,445,918	\$2,533,055	\$3,517,439
Food Services	\$3,938,595	\$4,015,597	\$4,560,086
Capital Improvements	\$5,666,966	\$1,607,733	\$12,275,000
Debt Services	\$12,457,313	\$11,863,093	\$11,528,037
Other Costs	\$1,313,964	\$351,641	\$0
Total Expenditures¹	\$84,589,375	\$83,043,995	\$98,940,809

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)

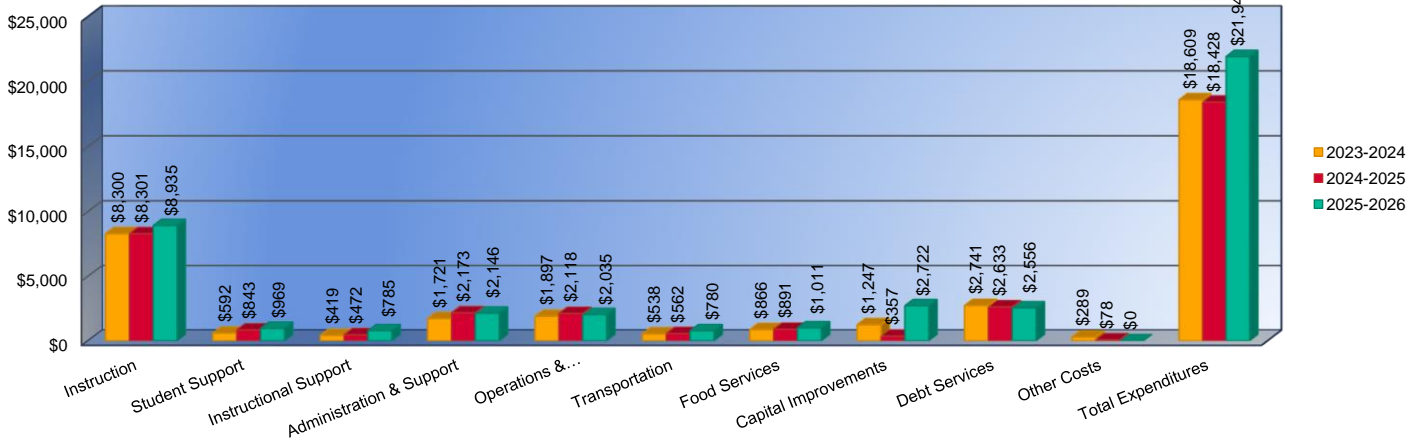


Total Expenditures Amount Per Pupil by Function (All Funds)

	2023-2024 Actual	2024-2025 Actual	2025-2026 Budget
Instruction	\$8,300	\$8,301	\$8,935
Student Support	\$592	\$843	\$969
Instructional Support	\$419	\$472	\$785
Administration & Support	\$1,721	\$2,173	\$2,146
Operations & Maintenance	\$1,897	\$2,118	\$2,035
Transportation	\$538	\$562	\$780
Food Services	\$866	\$891	\$1,011
Capital Improvements	\$1,247	\$357	\$2,722
Debt Services	\$2,741	\$2,633	\$2,556
Other Costs	\$289	\$78	\$0
Total Expenditures¹	\$18,609	\$18,428	\$21,941
Enrollment (FTE) ²	4,545.5	4,506.3	4,509.5

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 Amount Per Pupil by Function (All Funds)

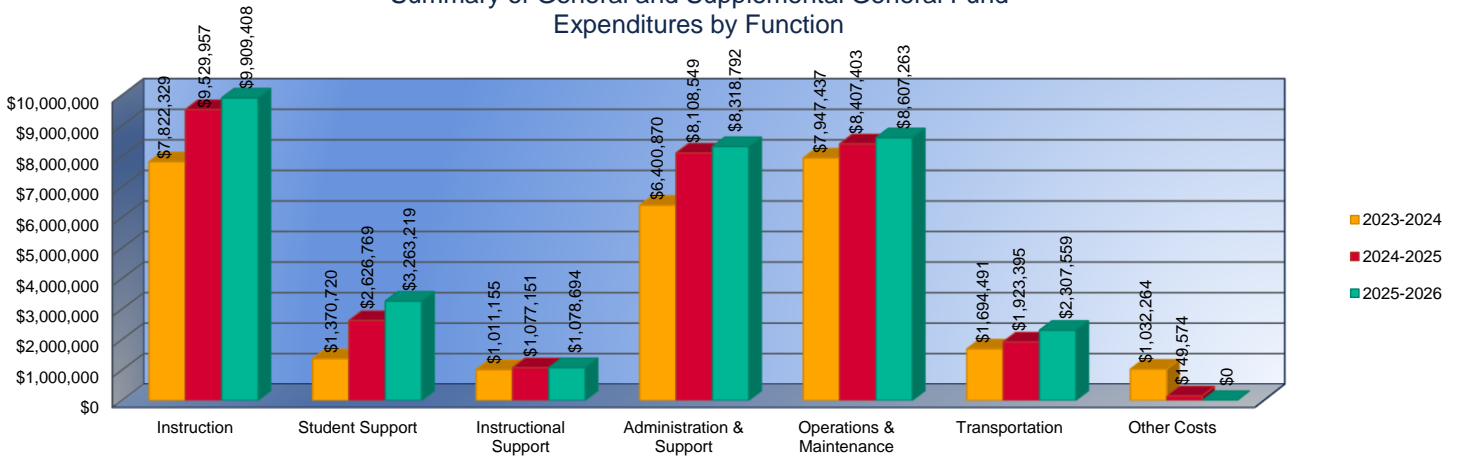


Summary of General and Supplemental General Fund Expenditures by Function*

	2023-2024 Actual	% of Total	2024-2025 Actual	% of Total	% Change	2025-2026 Budget	% of Total	% Change
Instruction	\$7,822,329	29%	\$9,529,957	30%	22%	\$9,909,408	30%	4%
Student Support	\$1,370,720	5%	\$2,626,769	8%	92%	\$3,263,219	10%	24%
Instructional Support	\$1,011,155	4%	\$1,077,151	3%	7%	\$1,078,694	3%	0%
Administration & Support	\$6,400,870	23%	\$8,108,549	25%	27%	\$8,318,792	25%	3%
Operations & Maintenance	\$7,947,437	29%	\$8,407,403	26%	6%	\$8,607,263	26%	2%
Transportation	\$1,694,491	6%	\$1,923,395	6%	14%	\$2,307,559	7%	20%
Capital Improvements	\$60,293	0%	\$21,500	<1%	-64%	\$25,000	<1%	16%
Other Costs	\$1,032,264	\$0	\$149,574	\$0	-86%	\$0	0%	-100%
Total Expenditures	\$27,339,559	100%	\$31,844,298	100%	16%	\$33,509,935	100%	5%
Amount per Pupil	\$6,015		\$7,067		17%	\$7,431		5%

*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)

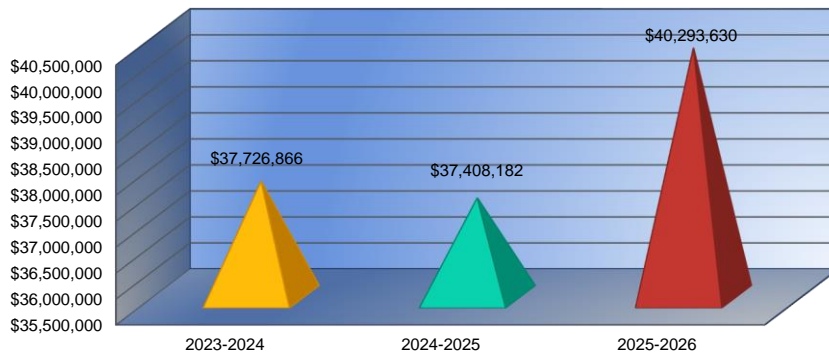
	2023-2024 Actual
General	\$7,422,451
Federal Funds	\$5,125,434
Supplemental General	\$399,878
Preschool-Aged At-Risk	\$350,414
At-Risk Education Fund	\$11,947,191
Bilingual Education	\$2,201,446
Virtual Education	\$0
Capital Outlay	\$48,785
Driver Education	\$98,721
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$4,777,665
Cost of Living	\$0
Career and Postsecondary Ed.	\$655,531
Gifts & Grants ¹	\$191,709
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$3,716,084
Contingency Reserve	\$0
Text Book & Student Material	\$57,713
Activity Fund	\$733,844
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$37,726,866
Enrollment (FTE) ³	4,545.5
Amount per Pupil ²	\$8,300
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$37,726,866

	2024-2025 Actual	% Change
General	\$9,349,900	26%
Federal Funds	\$4,713,774	-8%
Supplemental General	\$180,057	-55%
Preschool-Aged At-Risk	\$464,807	33%
At-Risk Education Fund	\$11,625,326	-3%
Bilingual Education	\$1,984,730	-10%
Virtual Education	\$0	0%
Capital Outlay	\$0	-100%
Driver Education	\$3,583	-96%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$200,173	0%
Special Education	\$4,008,334	-16%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$229,017	-65%
Gifts & Grants ¹	\$157,046	-18%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$3,573,073	-4%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$450,487	681%
Activity Fund	\$467,875	-36%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$37,408,182	-1%
Enrollment (FTE) ³	4,506.3	-1%
Amount per Pupil ²	\$8,301	0%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$37,408,182	-1%

	2025-2026 Budget	% Change
General	\$9,572,292	2%
Federal Funds	\$3,879,288	-18%
Supplemental General	\$337,116	87%
Preschool-Aged At-Risk	\$508,640	9%
At-Risk Education Fund	\$13,240,222	14%
Bilingual Education	\$2,605,316	31%
Virtual Education	\$0	0%
Capital Outlay	\$0	0%
Driver Education	\$124,216	3367%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$330,800	65%
Special Education	\$4,334,461	8%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$626,400	174%
Gifts & Grants ¹	\$340,000	116%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$4,394,879	23%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$0	0%
Activity Fund	\$0	0%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$40,293,630	8%
Enrollment (FTE) ³	4,509.5	0%
Amount per Pupil ²	\$8,935	8%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$40,293,630	8%

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 2025-2026

Fund	2025-2026 Amount Budgeted	July 1, 2025 Cash Balance	Estimated Sources of Revenue - 2025-2026					Estimated July 1, 2026 Cash Balance
			State	Federal	Local			
					Interest	Transfers	Other	
General	\$43,860,450	\$18,878	\$43,841,572	\$0			\$0	\$0
Supplemental General	\$14,347,234	\$626,736	\$10,664,299			\$0	\$3,056,199	
Adult Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Preschool-Aged At-Risk (3 and 4 yr Old)	\$627,615	\$27,615		\$0	\$0	\$600,000	\$0	\$0
Adult Supplemental Education	\$0	\$0			\$0	\$0	\$0	\$0
At-Risk Education Fund	\$15,543,776	\$1,031,406		\$0	\$0	\$14,653,983	\$0	\$141,613
Bilingual Education	\$2,605,316	\$280,769		\$0	\$0	\$2,324,751	\$0	\$204
Virtual Education	\$0	\$0			\$0	\$0	\$0	\$0
Capital Outlay	\$13,250,000	\$16,414,297	\$1,536,412	\$0	\$1,200,000	\$1,000,000	\$1,724,524	\$8,625,233
Driver Training	\$124,216	\$109,802	\$6,750	\$0	\$0	\$50,000	\$0	\$42,336
Declining Enrollment	\$0	\$0				\$0	\$0	\$0
Extraordinary School Program	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Food Service	\$4,418,965	\$1,402,190	\$20,305	\$2,824,124	\$500	\$0	\$171,876	\$30
Professional Development	\$705,000	\$1,164,177	\$0	\$0	\$0	\$160,000	\$0	\$619,177
Parent Education Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Summer School	\$530,800	\$447,213		\$0	\$0	\$300,000	\$0	\$216,413
Special Education	\$5,047,461	\$479,911	\$0	\$50,000	\$0	\$4,552,427	\$15,000	\$49,877
Career and Postsecondary Education	\$626,400	\$952,744	\$0	\$0	\$0	\$556,588	\$0	\$882,932
Special Liability Expense Fund	\$0	\$0			\$0	\$0	\$0	\$0
Special Reserve Fund		\$0						
Gifts and Grants	\$440,000	\$688,746	\$0	\$0			\$300,000	\$548,746
Textbook & Student Materials Revolving		\$285,401						
School Retirement	\$0	\$0			\$0		\$0	\$0
Extraordinary Growth Facilities	\$0	\$0				\$0	\$0	
KPERS Special Retirement Contribution	\$6,104,000	\$0	\$6,104,000					
Contingency Reserve		\$4,693,743						
Activity Funds		\$175,462						
Bond and Interest #1	\$11,528,037	\$16,128,077	\$10,260,843	\$0	\$0		\$3,440,475	\$18,301,358
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	\$3,879,288	\$80,269		\$3,799,019				\$0
Cost of Living	\$0	\$0				\$0	\$0	
SUBTOTAL	\$123,638,558	\$45,007,436	\$72,434,181	\$6,673,143	\$1,200,500	\$24,197,749	\$8,708,074	\$29,427,919
Less Transfers	\$24,197,749							
TOTAL Budget Expenditures	\$99,440,809							

Sources of Revenue

	2023-2024	2024-2025	2025-2026
State Revenues	65,117,292	68,752,950	72,434,181
Federal Revenues	12,106,652	9,880,363	6,673,143
Local Revenues ¹	12,067,677	14,098,112	9,908,574
Total Revenues	89,291,621	92,731,425	89,015,898
Revenues Per Pupil	19,644	20,578	19,740

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

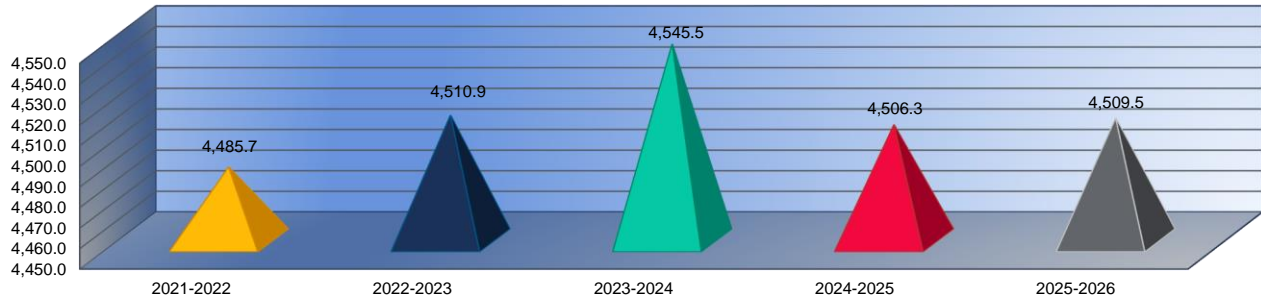
Note: Effective July 1, 2014 (2014-2015 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as State Foundation (General State) Aid.

Enrollment Information

	2021-2022 Actual	2022-2023 Actual	% Change	2023-2024 Actual	% Change	2024-2025 Actual	% Change	2025-2026 Budget	% Change
FTE Enrollment (excl. Virtual) ¹	4,485.7	4,510.9	1%	4,545.5	1%	4,506.3	-1%	4,509.5	0%
Free Meal Student Headcount	2,771	3,189	15%	3,486	9%	3,479	0%	3,480	0%
Reduced Meal Student Headcount	628	597	-5%	538	-10%	534	-1%	533	0%

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.

FTE Enrollment for Computing State Foundation Aid
(excludes Virtual)



Low Income Students



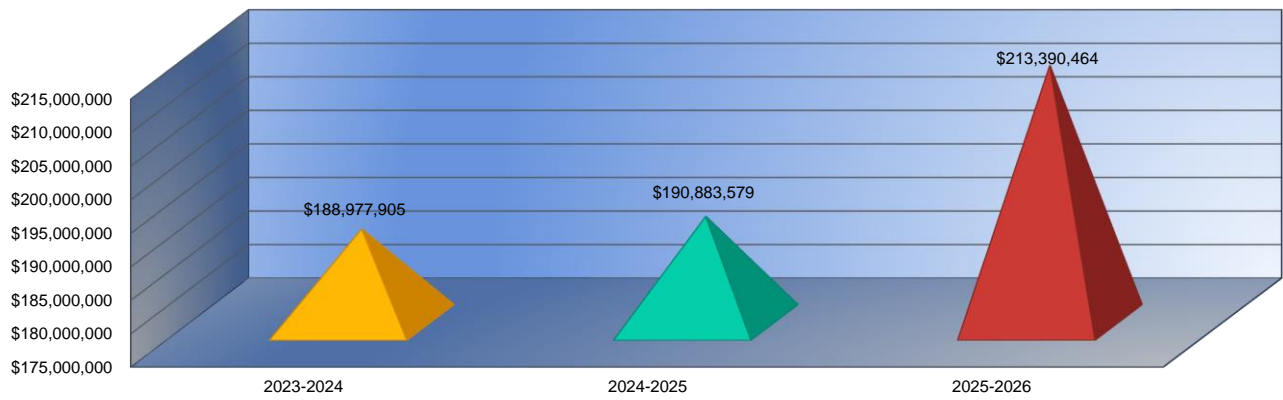
Other Information

	2023-2024 Actual
Assessed Valuation	\$188,977,905
Total USD Debt	\$117,581,075

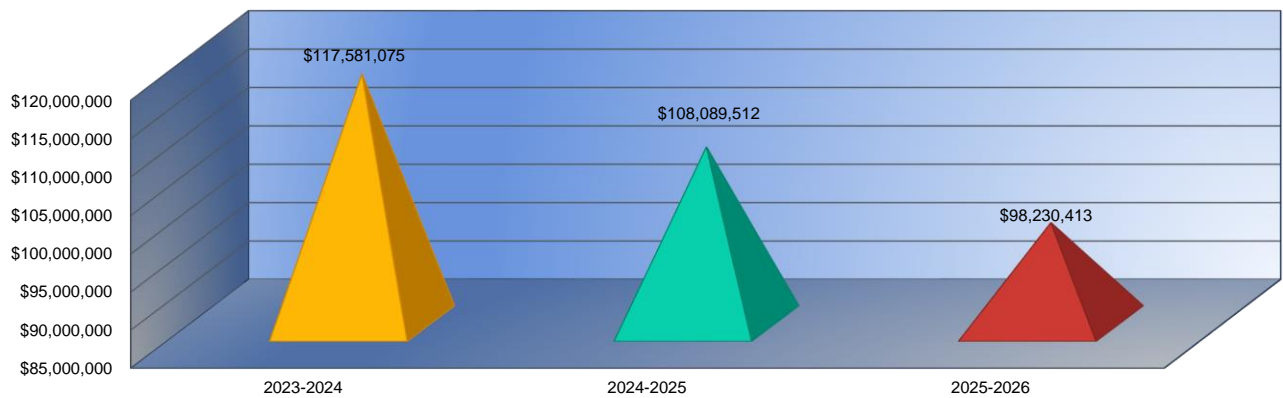
	2024-2025 Actual
Assessed Valuation	\$190,883,579
Total USD Debt	\$108,089,512

	2025-2026 Budget
Assessed Valuation	\$213,390,464
Total USD Debt	\$98,230,413

Assessed Valuation



Total USD Debt



Salaries

	2023-24 Actual			2024-25 Actual			2025-26 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Licensed/Non-Licensed)	30.0	\$3,096,994	\$103,233	30.0	\$2,852,606	\$95,087	35.0	\$3,397,949	\$97,084
Teachers (Full Time)	357.0	\$22,826,520	\$63,940	359.0	\$22,608,912	\$62,977	362.0	\$25,011,000	\$69,091
Other Licensed Personnel	50.0	\$3,767,019	\$75,340	28.0	\$1,995,549	\$71,270	50.0	\$3,750,000	\$75,000
Classified Personnel	360.0	\$11,013,830	\$30,594	360.0	\$13,286,745	\$36,908	375.0	\$11,584,955	\$30,893
Substitutes/Temporary Help	~~~~~	\$425,000	~~~~~	~~~~~	\$562,680	~~~~~	~~~~~	\$400,000	~~~~~

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.

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

Teachers (Full Time Only): *Practical Arts/Vocational Teachers; Special Education Teachers; Prekindergarten Teachers; Kindergarten Teachers; Reading Specialists/Teachers; All Other Teachers.

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

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

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

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

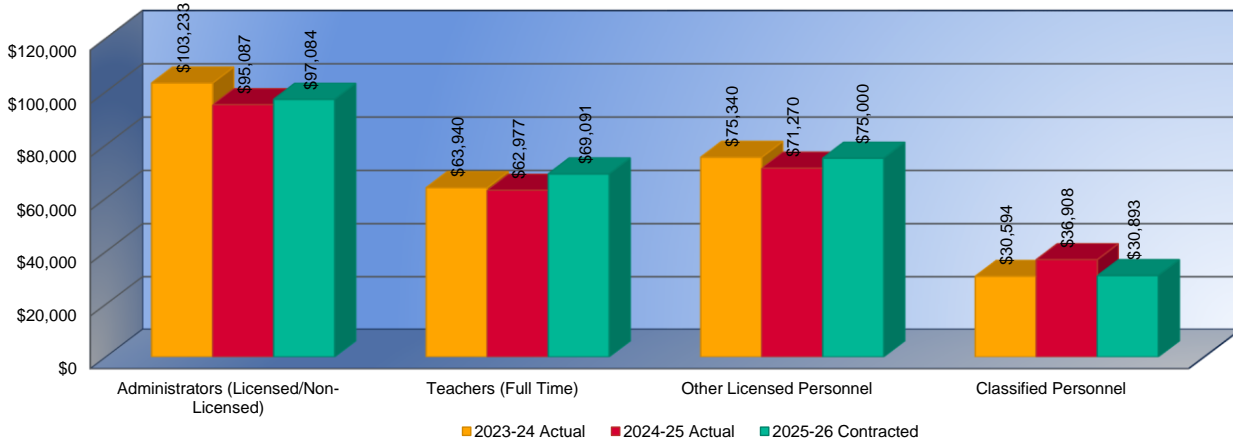
*FTE for Licensed Administrators, Teachers and Other Licensed Personnel is defined by the local school board. Generally FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12 month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

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

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

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

Average Salaries



KSDE's Data Central

Kansas K-12 Reports

- Attendance & Enrollment
- Inclement Weather & In-Service Date
- Graduate & Dropout
- Crime
- Building
- 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

Comparative 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