Budget at a Glance

368 - Paola

2026-2027

KANSAS STATE DEPARTMENT OF EDUCATION

Kansas leads the world in the success of each student.

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	2024-2025 Actual	% of Total	2025-2026 Actual	% of Total	% Change	2026-2027 Budget	% of Total	% Change
Instruction	$32,702,168	69%	$34,279,429	66%	5%	$40,610,329	68%	18%
Student Support Services	$1,858,792	4%	$1,852,527	4%	0%	$2,367,061	4%	28%
Instructional Support Services	$606,122	1%	$575,916	1%	-5%	$703,068	1%	22%
Administration & Support	$3,722,292	8%	$3,597,112	7%	-3%	$4,180,523	7%	16%
Operations & Maintenance	$3,689,456	8%	$4,229,337	8%	15%	$8,513,095	14%	101%
Transportation	$1,567,450	3%	$1,607,717	3%	3%	$1,801,567	3%	12%
Food Services	$1,111,670	2%	$1,116,244	2%	0%	$1,400,630	2%	25%
Capital Improvements	$0	0%	$0	0%	0%	$26,439	<1%	0%
Debt Services	$2,193,437	5%	$4,397,306	8%	100%	$0	0%	-100%
Other Costs	$102,700	0%	$106,817	0%	4%	$327,567	1%	207%
Total Expenditures[1]	47,554,087	100%	$51,762,405	100%	9%	$59,930,279	100%	16%
Amount per Pupil	$26,903		$29,558		10%	$32,532		10%
Current Expenditures[2]	$43,454,636	100%	$44,936,685	100%	3%	$53,337,434	100%	19%
Amount per Pupil	$24,584		$25,661		4%	$28,953		13%

Percent of Expenditures for Instruction[3]

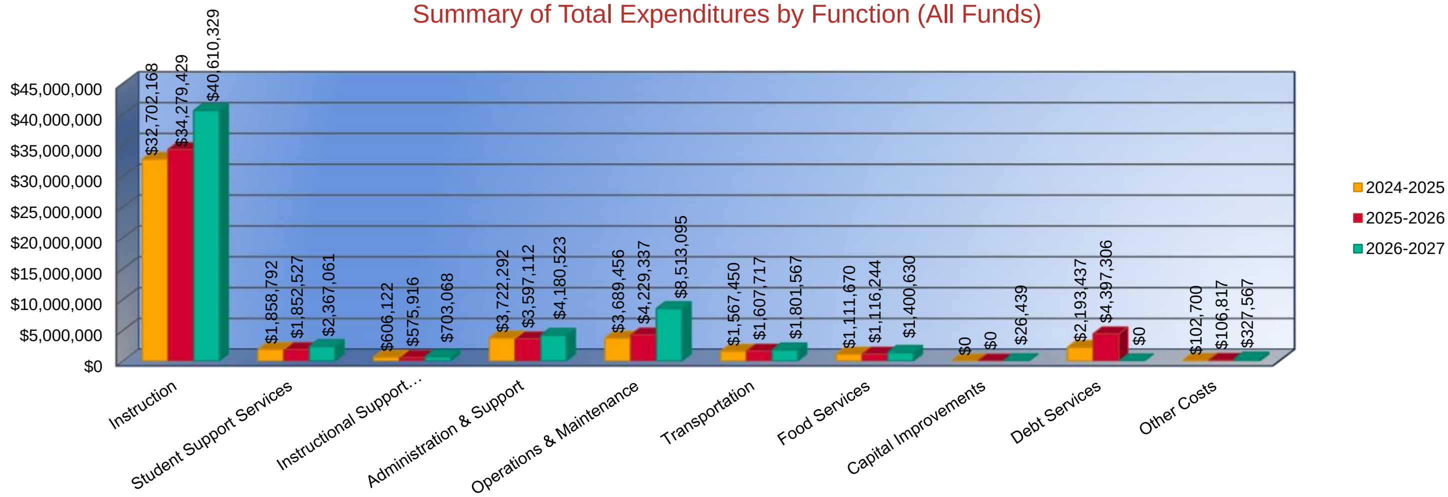
Total Expenditures	$32,320,801	68%	$33,784,799	65%	-3%	$39,735,329	66%	1%
Current Expenditures	$32,320,801	74%	$33,784,799	75%	1%	$39,735,329	74%	-1%

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)

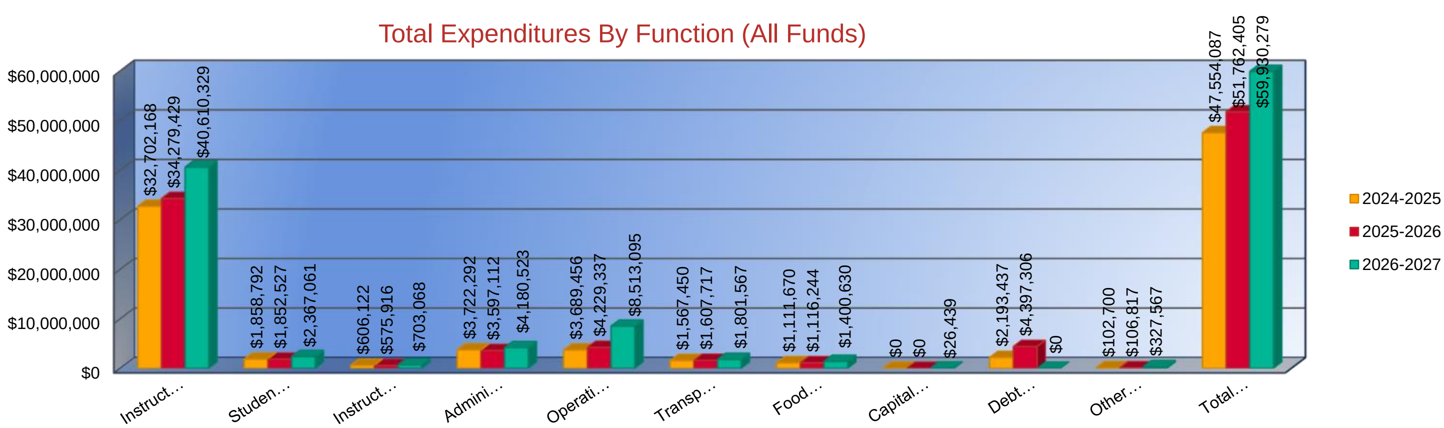
Summary of Total Expenditures by Function (All Funds)



Total Expenditures By Function (All Funds)

	2024-2025 Actual	2025-2026 Actual	2026-2027 Budget
Instruction	$32,702,168	$34,279,429	$40,610,329
Student Support	$1,858,792	$1,852,527	$2,367,061
Instructional Support	$606,122	$575,916	$703,068
Administration & Support	$3,722,292	$3,597,112	$4,180,523
Operations & Maintenance	$3,689,456	$4,229,337	$8,513,095
Transportation	$1,567,450	$1,607,717	$1,801,567
Food Services	$1,111,670	$1,116,244	$1,400,630
Capital Improvements	$0	$0	$26,439
Debt Services	$2,193,437	$4,397,306	$0
Other Costs	$102,700	$106,817	$327,567
Total Expenditures[1]	**$47,554,087**	**$51,762,405**	**$59,930,279**

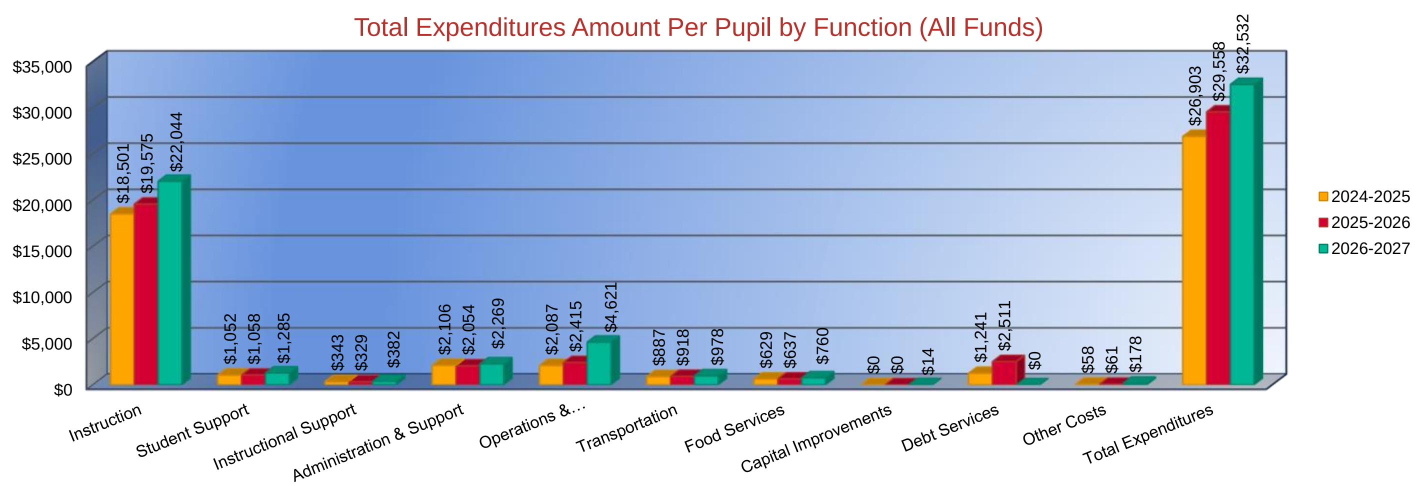
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At-Risk Education Fund, (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary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

	2024-2025 Actual	2025-2026 Actual	2026-2027 Budget
Instruction	$18,501	$19,575	$22,044
Student Support	$1,052	$1,058	$1,285
Instructional Support	$343	$329	$382
Administration & Support	$2,106	$2,054	$2,269
Operations & Maintenance	$2,087	$2,415	$4,621
Transportation	$887	$918	$978
Food Services	$629	$637	$760
Capital Improvements	$0	$0	$14
Debt Services	$1,241	$2,511	$0
Other Costs	$58	$61	$178
Total Expenditures[1]	**$26,903**	**$29,558**	**$32,532**
Enrollment (FTE)[2]	**1,767.6**	**1,751.2**	**1,842.2**

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.

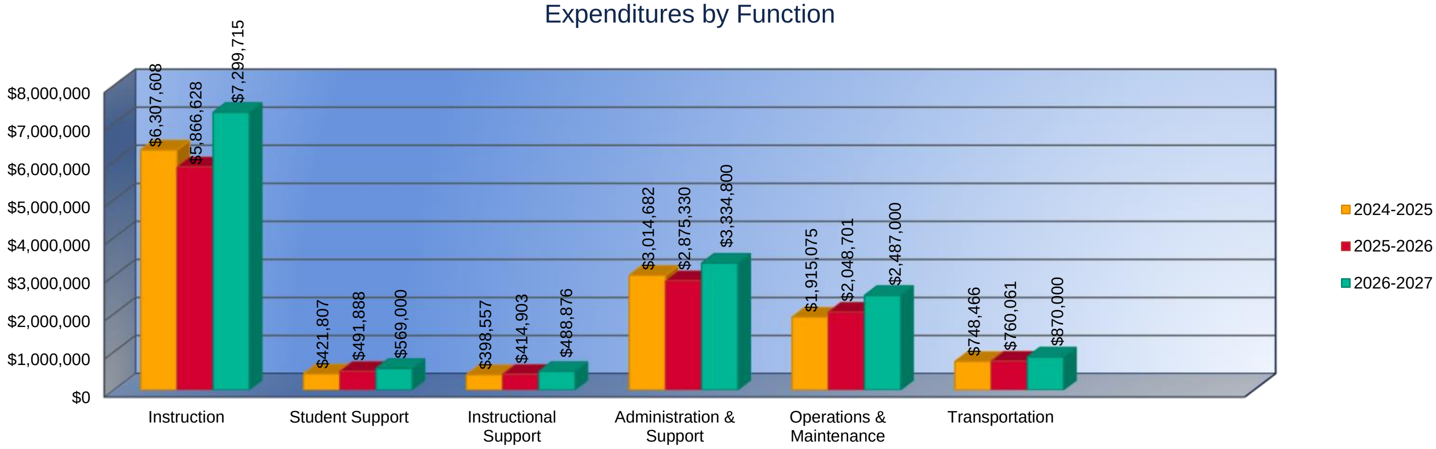


Summary of General and Supplemental General Fund Expenditures by Function*

	2024-2025 Actual	% of Total	2025-2026 Actual	% of Total	% Change	2026-2027 Budget	% of Total	% Change
Instruction	$6,307,608	49%	$5,866,628	47%	-7%	$7,299,715	49%	24%
Student Support	$421,807	3%	$491,888	4%	17%	$569,000	4%	16%
Instructional Support	$398,557	3%	$414,903	3%	4%	$488,876	3%	18%
Administration & Support	$3,014,682	24%	$2,875,330	23%	-5%	$3,334,800	22%	16%
Operations & Maintenance	$1,915,075	15%	$2,048,701	16%	7%	$2,487,000	17%	21%
Transportation	$748,466	6%	$760,061	6%	2%	$870,000	6%	14%
Capital Improvements	$0	0%	$0	0%	0%	$0	0%	0%
Other Costs	$0	$0	$0	$0	0%	$0	0%	0%
Total Expenditures	$12,806,195	100%	$12,457,511	100%	-3%	$15,049,391	100%	21%
Amount per Pupil	$7,245		$7,114		-2%	$8,169		15%

**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

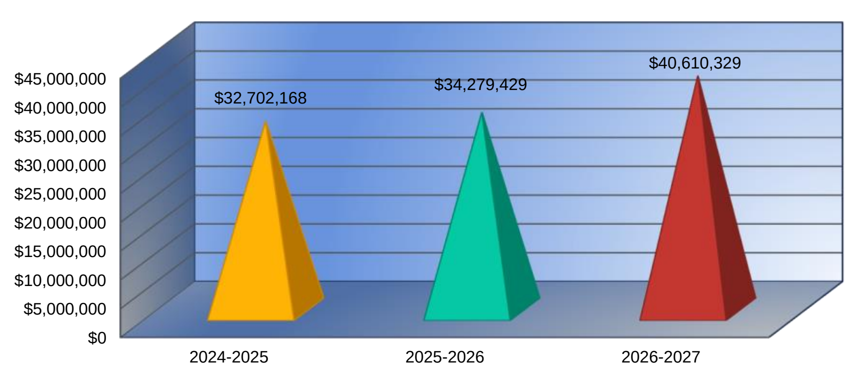


Instruction Expenditures (1000)

	2024-2025 Actual	2025-2026 Actual	% Change	2026-2027 Budget	% Change
General	$6,195,331	$5,749,895	-7%	$7,118,615	24%
Federal Funds	$353,052	$355,954	1%	$335,882	-6%
Supplemental General	$112,277	$116,733	4%	$181,100	55%
Preschool-Aged At-Risk	$0	$0	0%	$0	0%
At-Risk Education Fund	$2,060,943	$2,686,253	30%	$2,979,717	11%
Bilingual Education	$29,249	$6,034	-79%	$43,178	616%
Virtual Education	$90,500	$93,659	3%	$230,965	147%
Capital Outlay	$381,367	$494,630	30%	$875,000	77%
Driver Education	$1,725	$30,489	1667%	$114,498	276%
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	$2,849,391	$3,078,379	8%	$3,874,626	26%
Cost of Living	$0	$0	0%	$0	0%
Career and Postsecondary Ed.	$644,941	$597,073	-7%	$1,221,850	105%
Gifts & Grants[1]	$0	$0	0%	$0	0%
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%		
KPERS Spec. Ret. Contribution	$2,590,802	$2,683,823	4%	$3,312,019	23%
Contingency Reserve	$0	$0	0%		
Text Book & Student Material	$90,714	$353,829	290%		
Activity Fund	$261,100	$239,633	-8%		
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	**$15,661,392**	**$16,486,384**	**5%**	**$20,287,450**	**23%**
Enrollment (FTE)[3]	1,767.6	1,751.2	-1%	1,842.2	5%
Amount per Pupil[2]	$8,860	$9,414	6%	$11,013	17%
Adult Education	$195,316	$0	-100%	$0	0%
Adult Supplemental Education	$40,019	$25,887	-35%	$7,296	-72%
Special Education Coop	$16,805,441	$17,767,158	6%	$20,315,583	14%
TOTAL	**$32,702,168**	**$34,279,429**	**5%**	**$40,610,329**	**18%**

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	$16,665,518	$0	$16,665,518	$0			$0	$0
Supplemental General	$5,459,442	$666,257	$728,290			$0	$4,064,895	
Adult Education	$0	$0	$0	$0	$0	$0	$0	$0
Preschool-Aged At-Risk (3 and 4 yr Old)	$0	$0		$0	$0	$0	$0	$0
Adult Supplemental Education	$7,296	$2,296			$0	$0	$5,000	$0
At-Risk Education Fund	$3,019,717	$630,097		$0	$0	$2,519,717	$0	$130,097
Bilingual Education	$43,178	$30,913		$0	$0	$12,265	$0	$0
Virtual Education	$230,965	$230,965			$0	$0	$0	$0
Capital Outlay	$6,592,845	$5,247,415	$0	$0	$300,000	$0	$2,045,430	$1,000,000
Driver Training	$119,998	$77,498	$13,500	$5,000	$0	$0	$24,000	$0
Declining Enrollment	$0	$0				$0		$0
Extraordinary School Program	$0	$0		$0	$0	$0	$0	$0
Food Service	$1,352,893	$228,151	$6,203	$501,639	$20,000	$0	$596,900	$0
Professional Development	$148,161	$75,000	$22,500	$0	$0	$50,161	$500	$0
Parent Education Program	$846,555	$194,323	$273,470	$0	$0	$31,200	$347,562	$0
Summer School	$0	$0		$0	$0	$0	$0	$0
Special Education	$4,390,626	$2,914,620	$0	$0	$0	$3,640,626	$250,000	$2,414,620
Career and Postsecondary Education	$1,401,100	$769,215	$43,500	$0	$0	$821,600	$36,000	$269,215
Special Liability Expense Fund	$0	$0			$0	$0	$0	$0
Special Reserve Fund		$1,160,171						
Gifts and Grants	$329,567	$267,067	$0	$0			$62,500	$0
Textbook & Student Materials Revolving		$665,739						
School Retirement	$0	$0			$0		$0	$0
Extraordinary Growth Facilities	$0	$0				$0	$0	
KPERS Special Retirement Contribution	$4,080,013	$0	$4,080,013					
Contingency Reserve		$1,100,000						
Activity Funds		$69,978						
Bond and Interest #1	$0	$1,189,831	$0	$0	$0		$238,058	$1,427,889
Bond and Interest #2	$0	$0	$0	$0	$0		$0	$0
No Fund Warrant	$0	$0					$0	$0
Special Assessment	$26,439	$26,439					$0	$0
Temporary Note	$0	$0			$0		$0	$0
Coop Special Education	$21,937,533	$987,033	$0	$2,656,969	$150,000		$18,143,531	$0
Federal Funds	$354,002	$0		$354,002				$0
Cost of Living	$0	$0				$0	$0	
SUBTOTAL	$67,005,848	$16,533,008	$21,832,994	$3,517,610	$470,000	$7,075,569	$25,814,376	$5,241,821
Less Transfers	$7,075,569							
TOTAL Budget Expenditures	$59,930,279							

Sources of Revenue

	2024-2025	2025-2026	2026-2027
State Revenues	19,256,331	19,464,554	21,832,994
Federal Revenues	3,490,962	3,305,770	3,517,610
Local Revenues[1]	27,521,739	27,797,680	26,284,376
Total Revenues	50,269,032	50,568,004	51,634,980
Revenues Per Pupil	28,439	28,876	28,029

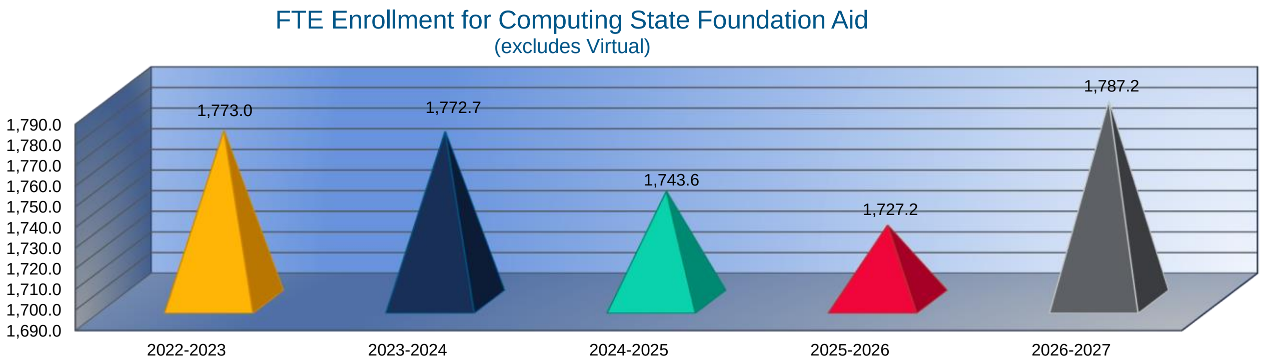
1. Excludes "Transfers" to avoid duplication of revenue.

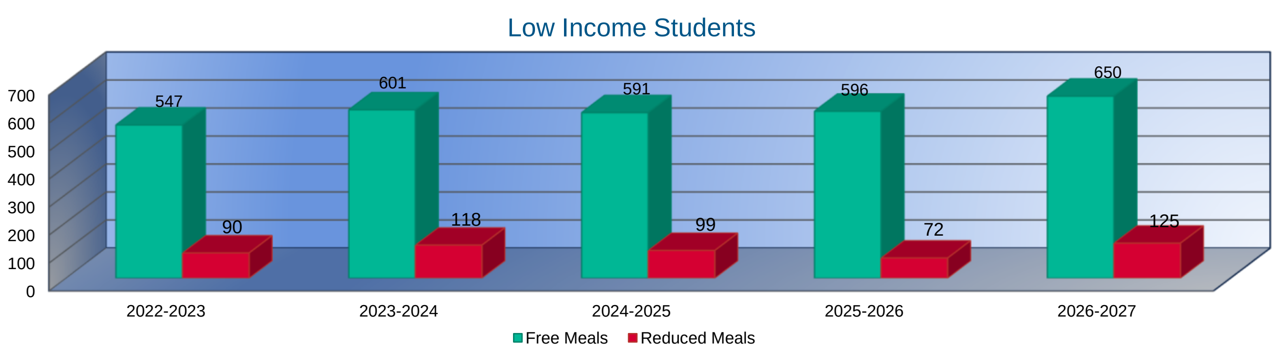
Note: Effective July 1, 2014 (2014-2015 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as State Foundation (General State) Aid.

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]	1,773.0	1,772.7	0%	1,743.6	-2%	1,727.2	-1%	1,787.2	3%
Free Meal Student Headcount	547	601	10%	591	-2%	596	1%	650	9%
Reduced Meal Student Headcount	90	118	31%	99	-16%	72	-27%	125	74%

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.

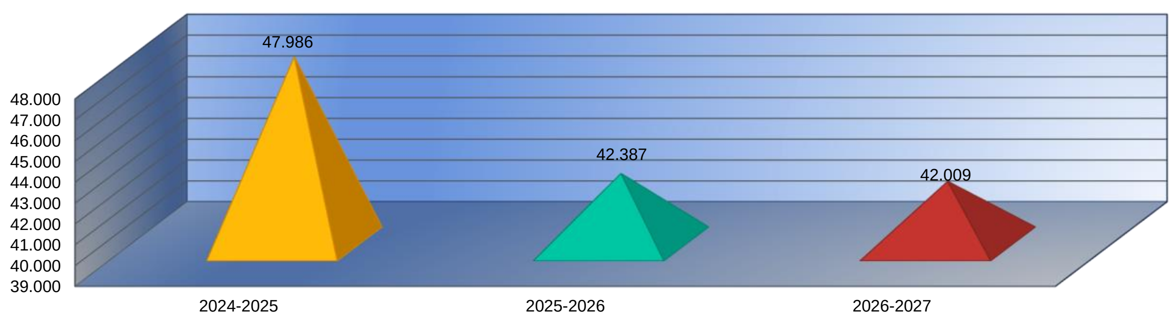




Mill Rates by Fund

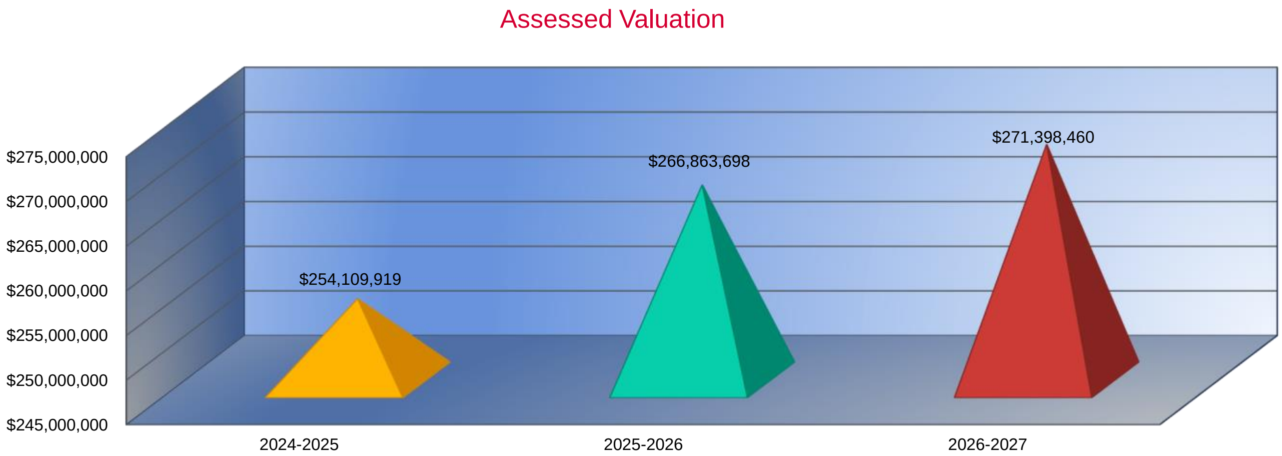
	2024-2025 Actual	2025-2026 Actual	2026-2027 Budget
General	20.000	20.000	20.000
Supplemental General	14.291	14.387	15.113
Adult Education	0.000	0.000	0.000
Capital Outlay	8.000	8.000	6.896
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond and Interest #1	5.695	0.000	0.000
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	**47.986**	**42.387**	**42.009**
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	0.956	0.911	1.000
Rec Comm Employee Bnfts	0.229	0.219	0.240
TOTAL OTHER	**1.185**	**1.130**	**1.240**

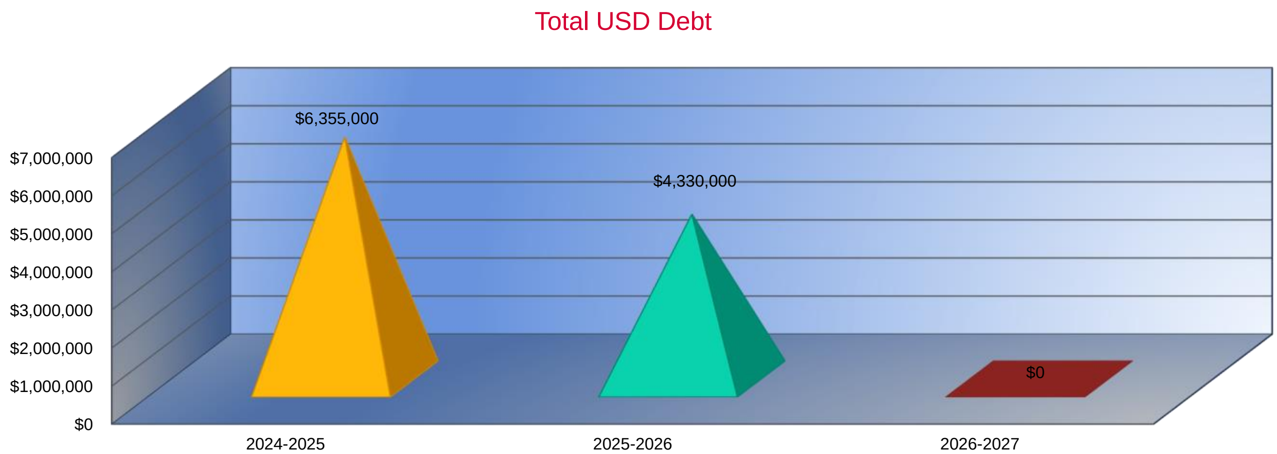
Total USD Mill Rate



Other Information

	2024-2025 Actual	2025-2026 Actual	2026-2027 Budget
Assessed Valuation	$254,109,919	$266,863,698	$271,398,460
Total USD Debt	$6,355,000	$4,330,000	$0





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)	20.0	$2,159,699	$107,985	19.0	$2,130,065	$112,109	19.0	$2,174,370	$114,441
Teachers (Full Time)	212.0	$14,574,970	$68,750	207.0	$14,449,212	$69,803	207.0	$14,749,755	$71,255
Other Licensed Personnel	53.0	$3,312,471	$62,499	61.0	$3,673,867	$60,227	61.0	$3,750,283	$61,480
Classified Personnel	398.0	$8,390,780	$21,082	389.0	$8,739,614	$22,467	389.0	$8,921,398	$22,934
Substitutes/Temporary Help	~~~~~~	$163,596	~~~~~~	~~~~~~	$262,458	~~~~~~	~~~~~~	$267,917	~~~~~~

Administrators:

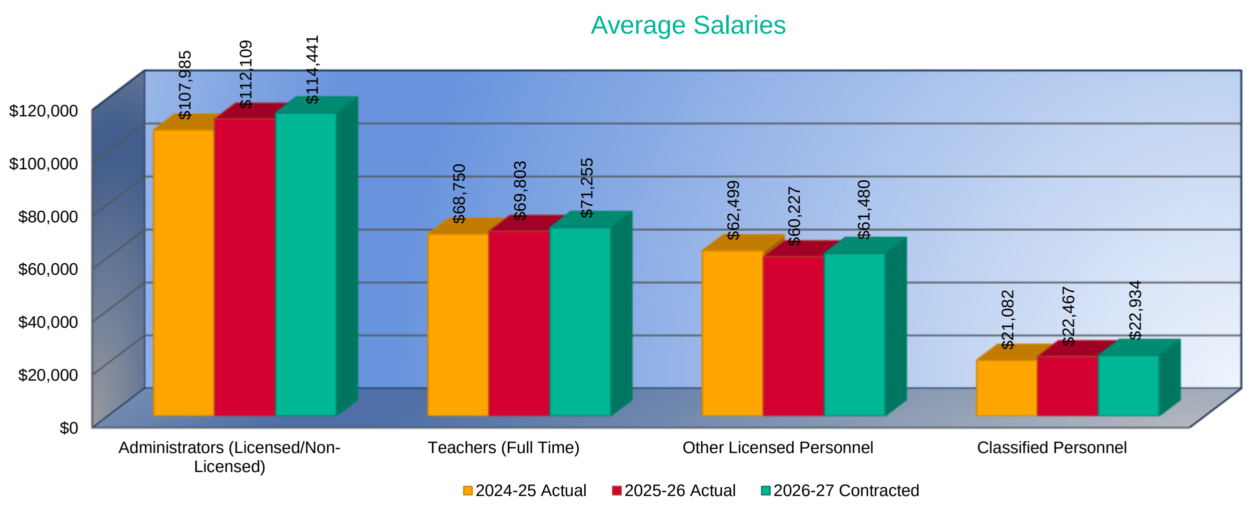
Administrators:	*Licensed Personnel - Superintendent; Assistant Superintendent; Administrative Assistants; Principals/ Assistant Principals; Directors/Supervisors Special Education; Directors/Supervisors of Health; Directors/Supervisors of VocEd; Instructional Coordinators/Supervisors; All Other Directors/Supervisors.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



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

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