Budget at a Glance

422 - Kiowa County

2025-2026

KANSAS
STATE DEPARTMENT OF
EDUCATION

Kansas leads the world in the success of each student.

Budget at a Glance

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Summary of Total Expenditures by Function (All Funds)

	2023-2024 Actual	% of Total	2024-2025 Actual	% of Total	% Change	2025-2026 Budget	% of Total	% Change
Instruction	$3,413,792	55%	$3,325,457	57%	-3%	$3,691,225	43%	11%
Student Support Services	$177,511	3%	$175,094	3%	-1%	$190,976	2%	9%
Instructional Support Services	$92,708	2%	$81,937	1%	-12%	$123,436	1%	51%
Administration & Support	$830,822	13%	$782,443	13%	-6%	$830,515	10%	6%
Operations & Maintenance	$1,027,584	17%	$897,703	15%	-13%	$1,012,117	12%	13%
Transportation	$241,855	4%	$218,081	4%	-10%	$263,039	3%	21%
Food Services	$315,257	5%	$289,061	5%	-8%	$398,256	5%	38%
Capital Improvements	$67,124	1%	$60,734	1%	-10%	$2,155,806	25%	3450%
Debt Services	$0	0%	$0	0%	0%	$0	0%	0%
Other Costs	$0	0%	$0	0%	0%	$0	0%	0%
Total Expenditures[1]	6,166,653	100%	$5,830,510	100%	-5%	$8,665,370	100%	49%
Amount per Pupil	$23,227		$23,378		1%	$33,341		43%
Current Expenditures[2]	$5,555,795	100%	$5,373,996	100%	-3%	$5,842,889	100%	9%
Amount per Pupil	$20,926		$21,548		3%	$22,481		4%

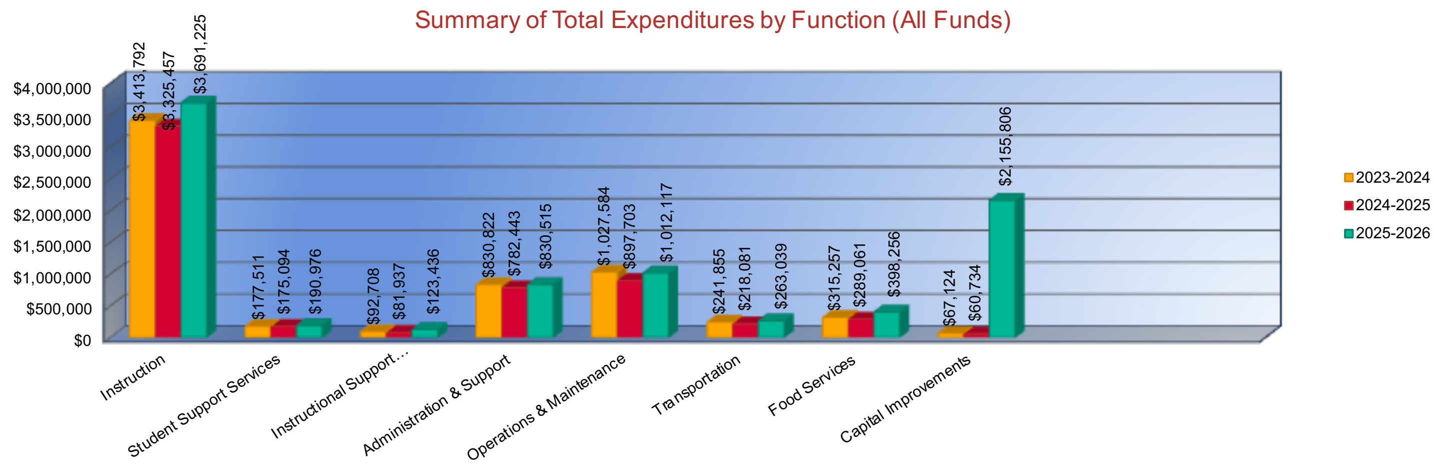
Percent of Expenditures for Instruction[3]

Total Expenditures	$3,302,987	54%	$3,217,921	55%	1%	$3,551,225	41%	-14%
Current Expenditures	$3,302,987	59%	$3,217,921	60%	1%	$3,551,225	61%	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)

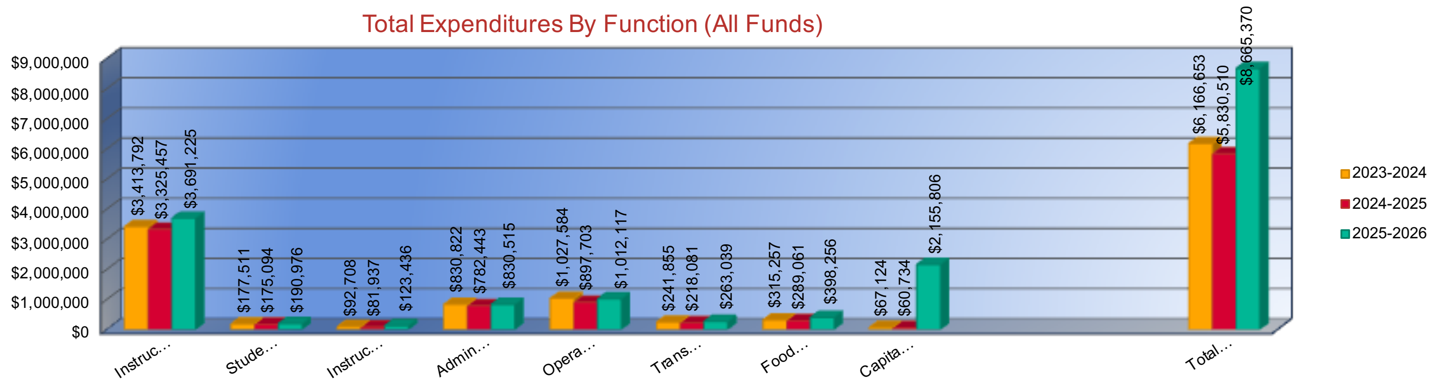
Functions Included: Instruction (1000), Student Support Services (2100), Instructional Support Services (2200), Administration & Support (2300, 2400, 2500), Operations & Maintenance (2600), Transportation (2700), Food Service (3100), Other Costs (2900, 3300), Capital Improvements (4000), Debt Services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



Total Expenditures By Function (All Funds)

	2023-2024 Actual	2024-2025 Actual	2025-2026 Budget
Instruction	$3,413,792	$3,325,457	$3,691,225
Student Support	$177,511	$175,094	$190,976
Instructional Support	$92,708	$81,937	$123,436
Administration & Support	$830,822	$782,443	$830,515
Operations & Maintenance	$1,027,584	$897,703	$1,012,117
Transportation	$241,855	$218,081	$263,039
Food Services	$315,257	$289,061	$398,256
Capital Improvements	$67,124	$60,734	$2,155,806
Debt Services	$0	$0	$0
Other Costs	$0	$0	$0
Total Expenditures[1]	**$6,166,653**	**$5,830,510**	**$8,665,370**

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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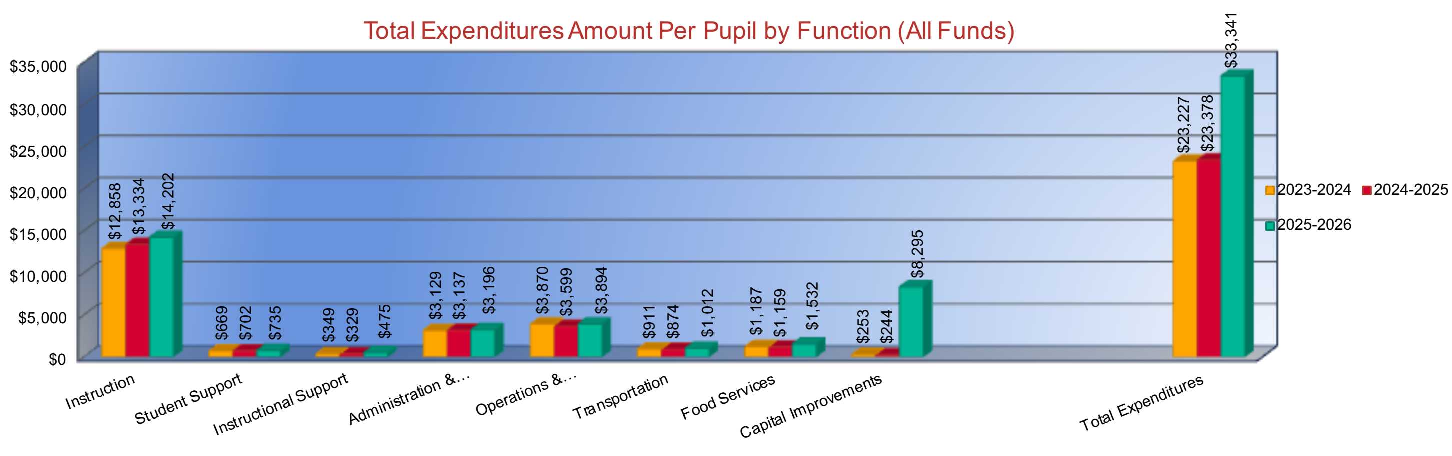
2025-2026

Total Expenditures Amount Per Pupil by Function (All Funds)

	2023-2024 Actual	2024-2025 Actual	2025-2026 Budget
Instruction	$12,858	$13,334	$14,202
Student Support	$669	$702	$735
Instructional Support	$349	$329	$475
Administration & Support	$3,129	$3,137	$3,196
Operations & Maintenance	$3,870	$3,599	$3,894
Transportation	$911	$874	$1,012
Food Services	$1,187	$1,159	$1,532
Capital Improvements	$253	$244	$8,295
Debt Services	$0	$0	$0
Other Costs	$0	$0	$0
Total Expenditures[1]	**$23,227**	**$23,378**	**$33,341**
Enrollment (FTE)[2]	**265.5**	**249.4**	**259.9**

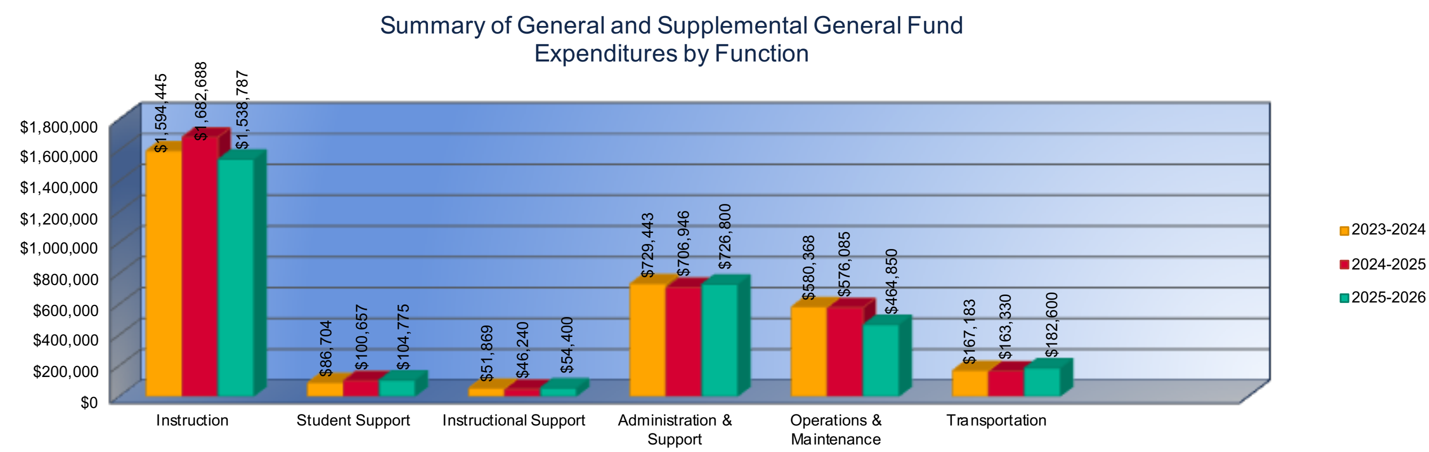
1. Funds included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At-Risk Education Fund, (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary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

	2023-2024 Actual	% of Total	2024-2025 Actual	% of Total	% Change	2025-2026 Budget	% of Total	% Change
Instruction	$1,594,445	50%	$1,682,688	51%	6%	$1,538,787	50%	-9%
Student Support	$86,704	3%	$100,657	3%	16%	$104,775	3%	4%
Instructional Support	$51,869	2%	$46,240	1%	-11%	$54,400	2%	18%
Administration & Support	$729,443	23%	$706,946	22%	-3%	$726,800	24%	3%
Operations & Maintenance	$580,368	18%	$576,085	18%	-1%	$464,850	15%	-19%
Transportation	$167,183	5%	$163,330	5%	-2%	$182,600	6%	12%
Capital Improvements	$0	0%	$0	0%	0%	$0	0%	0%
Other Costs	$0	$0	$0	$0	0%	$0	0%	0%
Total Expenditures	$3,210,012	100%	$3,275,946	100%	2%	$3,072,212	100%	-6%
Amount per Pupil	$12,090		$13,135		9%	$11,821		-10%

**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.*

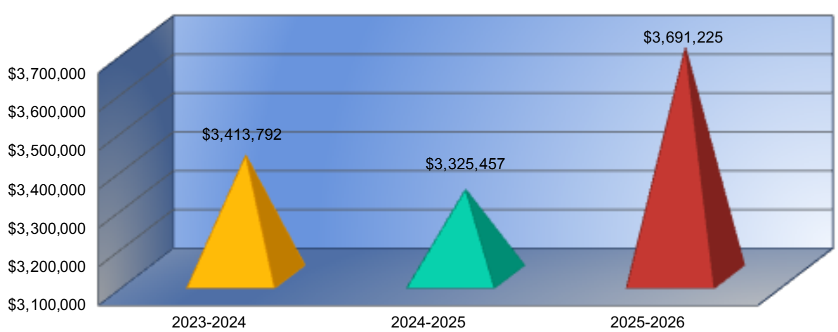


Instruction Expenditures (1000)

	2023-2024 Actual	2024-2025 Actual	% Change	2025-2026 Budget	% Change
General	$1,538,429	$1,637,127	6%	$1,364,367	-17%
Federal Funds	$150,469	$104,027	-31%	$84,482	-19%
Supplemental General	$56,016	$45,561	-19%	$174,420	283%
Preschool-Aged At-Risk	$0	$0	0%	$35,000	0%
At-Risk Education Fund	$432,053	$320,067	-26%	$421,723	32%
Bilingual Education	$0	$13,042	0%	$28,385	118%
Virtual Education	$11,530	$7	-100%	$0	-100%
Capital Outlay	$110,805	$107,536	-3%	$140,000	30%
Driver Education	$5,177	$4,230	-18%	$29,801	605%
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	$574,639	$594,966	4%	$907,228	52%
Cost of Living	$0	$0	0%	$0	0%
Career and Postsecondary Ed.	$151,501	$113,633	-25%	$227,396	100%
Gifts & Grants[1]	$2,482	$7,988	222%	$59,840	649%
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	$230,783	$205,055	-11%	$218,583	7%
Contingency Reserve	$0	$0	0%		
Text Book & Student Material	$2,019	$14,993	643%		
Activity Fund	$147,889	$157,225	6%		
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	**$3,413,792**	**$3,325,457**	**-3%**	**$3,691,225**	**11%**
Enrollment (FTE)[3]	265.5	249.4	-6%	259.9	4%
Amount per Pupil[2]	$12,858	$13,334	4%	$14,202	7%
Adult Education	$0	$0	0%	$0	0%
Adult Supplemental Education	$0	$0	0%	$0	0%
Special Education Coop	$0	$0	0%	$0	0%
TOTAL	**$3,413,792**	**$3,325,457**	**-3%**	**$3,691,225**	**11%**

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	$3,212,342	$0	$3,212,342	$0			$0	$0
Supplemental General	$1,049,870	$115,327	$0			$0	$934,543	
Adult Education	$0	$0	$0	$0	$0	$0	$0	$0
Preschool-Aged At-Risk (3 and 4 yr Old)	$35,000	$0		$0	$0	$35,000	$0	$0
Adult Supplemental Education	$0	$0			$0	$0	$0	$0
At-Risk Education Fund	$472,823	$128,823		$0	$0	$344,000	$0	$0
Bilingual Education	$28,385	$6,385		$0	$0	$22,000	$0	$0
Virtual Education	$1,141	$1,141			$0	$0	$0	$0
Capital Outlay	$2,822,481	$2,286,060	$0	$0	$0	$0	$536,421	$0
Driver Training	$30,801	$22,426	$3,375	$0	$0	$0	$5,000	$0
Declining Enrollment	$0	$0				$0		$0
Extraordinary School Program	$0	$0		$0	$0	$0	$0	$0
Food Service	$404,778	$100,286	$1,273	$96,189	$75,000	$57,000	$75,030	$0
Professional Development	$60,098	$34,098	$0	$0	$0	$26,000	$0	$0
Parent Education Program	$0	$0	$0	$0	$0	$0	$0	$0
Summer School	$0	$0		$0	$0	$0	$0	$0
Special Education	$950,903	$269,903	$0	$0	$75,000	$606,000	$0	$0
Career and Postsecondary Education	$248,796	$136,623	$12,173	$0	$0	$100,000	$0	$0
Special Liability Expense Fund	$0	$0			$0	$0	$0	$0
Special Reserve Fund		$0						
Gifts and Grants	$61,840	$11,840	$0	$0			$50,000	$0
Textbook & Student Materials Revolving		$64,744						
School Retirement	$0	$0			$0		$0	$0
Extraordinary Growth Facilities	$0	$0				$0	$0	
KPERS Special Retirement Contribution	$378,855	$0	$378,855					
Contingency Reserve		$616,932						
Activity Funds		$78,358						
Bond and Interest #1	$0	$0	$0	$0	$0		$0	$0
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	$97,257	$0		$97,257				$0
Cost of Living	$0	$0				$0	$0	
SUBTOTAL	$9,855,370	$3,872,946	$3,608,018	$193,446	$150,000	$1,190,000	$1,600,994	$0
Less Transfers	$1,190,000							
TOTAL Budget Expenditures	$8,665,370							

Sources of Revenue

	2023-2024	2024-2025	2025-2026
State Revenues	3,421,324	3,435,028	3,608,018
Federal Revenues	367,465	281,920	193,446
Local Revenues[1]	2,314,719	2,360,468	1,750,994
Total Revenues	6,103,508	6,077,416	5,552,458
Revenues Per Pupil	22,989	24,368	21,364

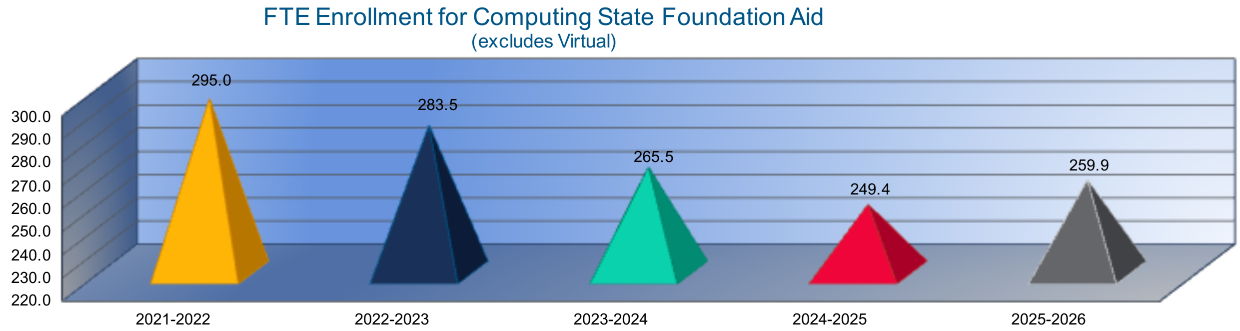
1. Excludes "Transfers" to avoid duplication of revenue.

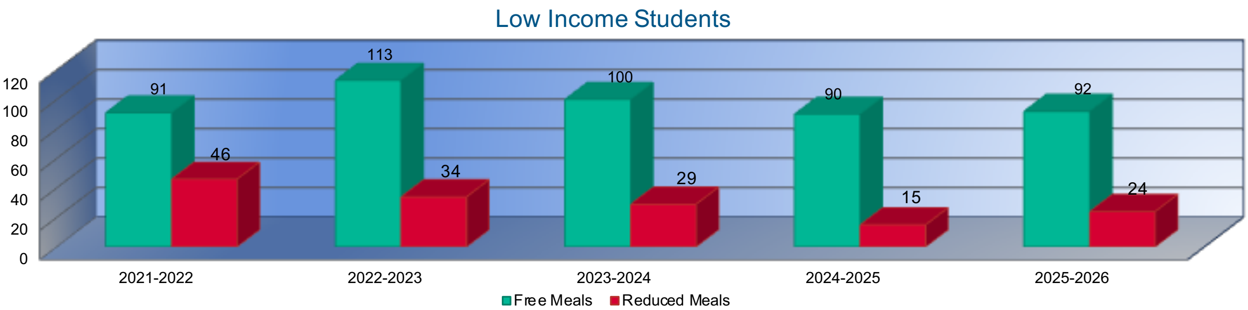
Note: Effective July 1, 2014 (2014-2015 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as State Foundation (General State) Aid.

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]	295.0	283.5	-4%	265.5	-6%	249.4	-6%	259.9	4%
Free Meal Student Headcount	91	113	24%	100	-12%	90	-10%	92	2%
Reduced Meal Student Headcount	46	34	-26%	29	-15%	15	-48%	24	60%

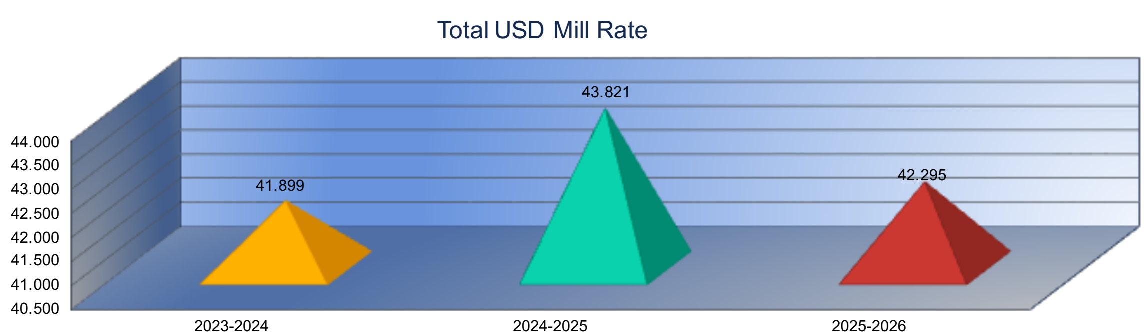
1. FTE Enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year olds). Beginning in the 2017-2018 school year, full-day Kindergarten is funded as 1.0 FTE. KAMS FTE is excluded.





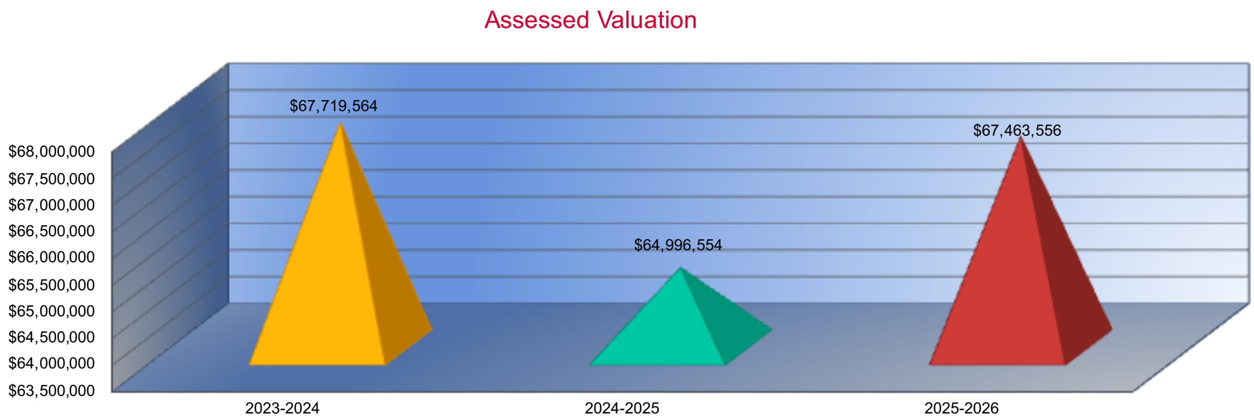
Mill Rates by Fund

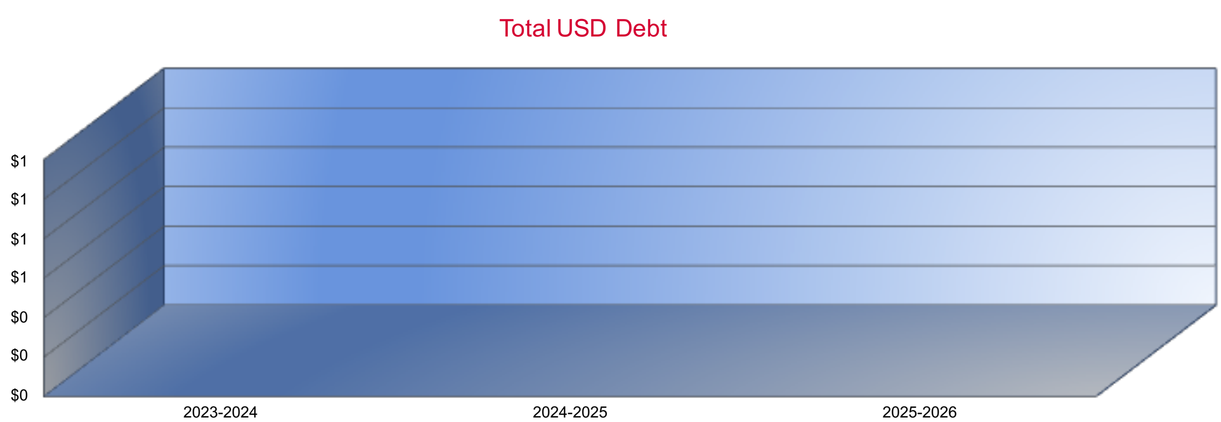
	2023-2024 Actual	2024-2025 Actual	2025-2026 Budget
General	20.000	20.000	20.000
Supplemental General	13.909	15.824	14.295
Adult Education	0.000	0.000	0.000
Capital Outlay	7.990	7.997	8.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond and Interest #1	0.000	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	**41.899**	**43.821**	**42.295**
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 #422	2.000	2.000	2.000
Recreation Commission #424	1.988	2.000	2.000
TOTAL OTHER	**3.988**	**4.000**	**4.000**



Other Information

	2023-2024 Actual	2024-2025 Actual	2025-2026 Budget
Assessed Valuation	$67,719,564	$64,996,554	$67,463,556
Total USD Debt	$0	$0	$0





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)	4.0	$445,747	$111,437	3.0	$336,650	$112,217	3.0	$346,700	$115,567
Teachers (Full Time)	27.0	$1,700,774	$62,992	25.7	$1,720,779	$66,956	25.0	$1,733,600	$69,344
Other Licensed Personnel	3.2	$207,298	$64,781	2.4	$164,257	$68,440	2.0	$140,800	$70,400
Classified Personnel	21.4	$822,400	$38,430	19.4	$736,081	$37,942	19.3	$744,000	$38,549
Substitutes/Temporary Help	~~~~~~	$31,935	~~~~~~	~~~~~~	$77,821	~~~~~~	~~~~~~	$75,000	~~~~~~

Administrators:

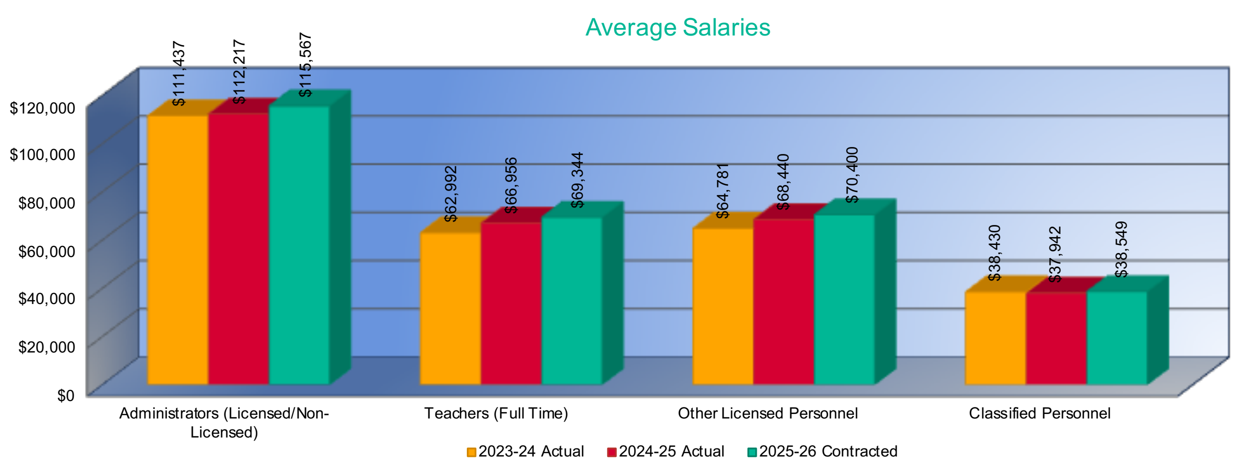
Administrators:	*Licensed Personnel - Superintendent; Assistant Superintendent; Administrative Assistants; Principals/ Assistant Principals; Directors/Supervisors Special Education; Directors/Supervisors of Health; Directors/Supervisors of VocEd; Instructional Coordinators/Supervisors; All Other Directors/Supervisors.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