Budget at a Glance

500 - Kansas City

2025-2026

KANSAS
STATE DEPARTMENT OF
EDUCATION

Kansas leads the world in the success of each student.

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	2023-2024 Actual	% of Total	2024-2025 Actual	% of Total	% Change	2025-2026 Budget	% of Total	% Change
Instruction	$230,885,794	52%	$208,286,017	51%	-10%	$236,439,594	50%	14%
Student Support Services	$36,856,356	8%	$33,516,860	8%	-9%	$32,281,571	7%	-4%
Instructional Support Services	$28,968,608	6%	$25,189,748	6%	-13%	$28,492,263	6%	13%
Administration & Support	$40,642,981	9%	$36,742,505	9%	-10%	$38,520,392	8%	5%
Operations & Maintenance	$47,012,289	11%	$43,662,345	11%	-7%	$53,204,784	11%	22%
Transportation	$24,484,255	5%	$27,660,243	7%	13%	$30,240,983	6%	9%
Food Services	$20,456,930	5%	$20,325,839	5%	-1%	$23,243,230	5%	14%
Capital Improvements	$27,677	<1%	$9,945	<1%	-64%	$0	0%	-100%
Debt Services	$16,640,446	4%	$16,551,346	4%	-1%	$25,736,185	5%	55%
Other Costs	$88,982	<1%	$74,536	<1%	-16%	$210,940	<1%	183%
Total Expenditures[1]	446,064,318	100%	$412,019,384	100%	-8%	$468,369,942	100%	14%
Amount per Pupil	$22,048		$20,042		-9%	$21,551		8%
Current Expenditures[2]	$412,712,755	100%	$375,216,858	100%	-9%	$414,687,485	100%	11%
Amount per Pupil	$20,399		$18,252		-11%	$19,081		5%
Percent of Expenditures for Instruction[3]								
Total Expenditures	$226,377,729	51%	$208,286,017	51%	0%	$232,495,324	50%	-1%
Current Expenditures	$226,377,729	55%	$208,286,017	56%	1%	$232,495,324	56%	0%

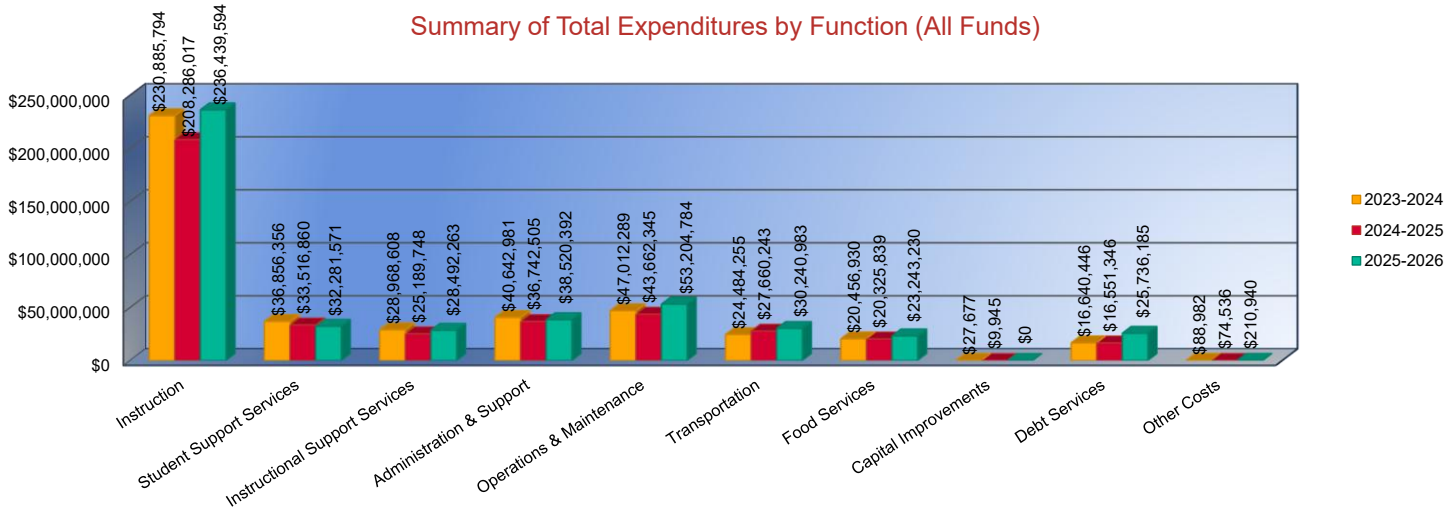
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At-Risk Education Fund, (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary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

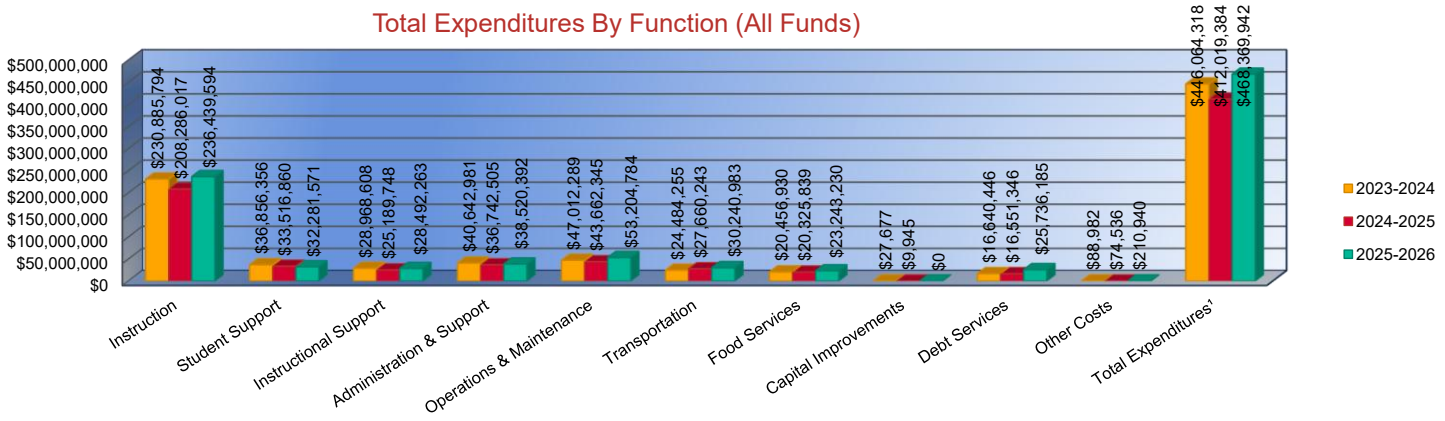
Functions Included: Instruction (1000), Student Support Services (2100), Instructional Support Services (2200), Administration & Support (2300, 2400, 2500), Operations & Maintenance (2600), Transportation (2700), Food Service (3100), Other Costs (2900, 3300), Capital Improvements (4000), Debt Services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



Total Expenditures By Function (All Funds)

	2023-2024 Actual	2024-2025 Actual	2025-2026 Budget
Instruction	$230,885,794	$208,286,017	$236,439,594
Student Support	$36,856,356	$33,516,860	$32,281,571
Instructional Support	$28,968,608	$25,189,748	$28,492,263
Administration & Support	$40,642,981	$36,742,505	$38,520,392
Operations & Maintenance	$47,012,289	$43,662,345	$53,204,784
Transportation	$24,484,255	$27,660,243	$30,240,983
Food Services	$20,456,930	$20,325,839	$23,243,230
Capital Improvements	$27,677	$9,945	$0
Debt Services	$16,640,446	$16,551,346	$25,736,185
Other Costs	$88,982	$74,536	$210,940
Total Expenditures[1]	**$446,064,318**	**$412,019,384**	**$468,369,942**

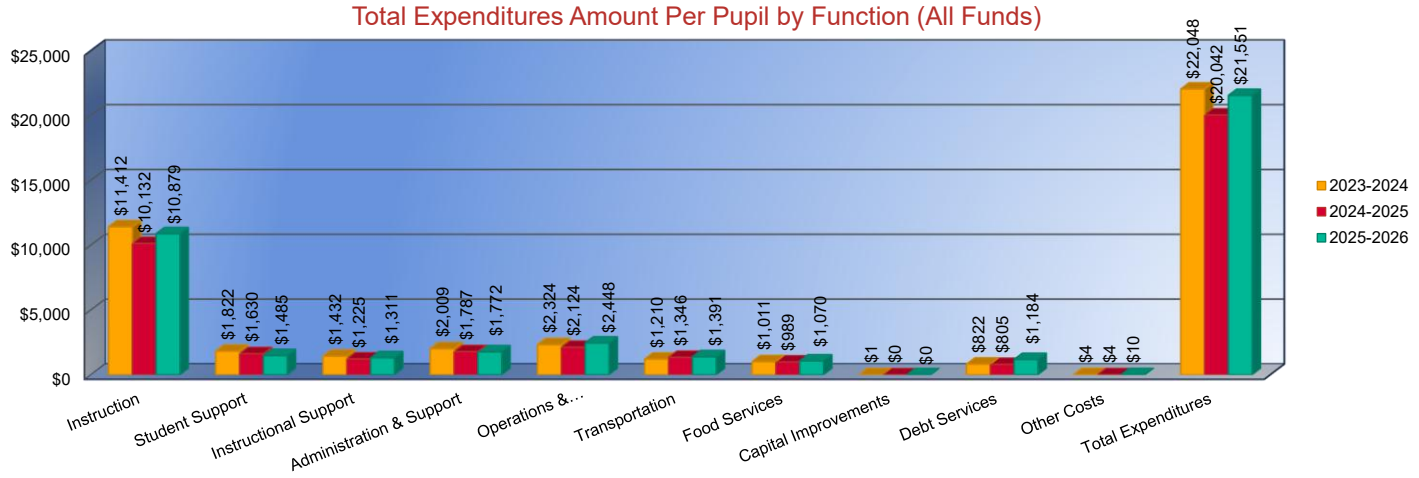
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At-Risk Education Fund, (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary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

	2023-2024 Actual	2024-2025 Actual	2025-2026 Budget
Instruction	$11,412	$10,132	$10,879
Student Support	$1,822	$1,630	$1,485
Instructional Support	$1,432	$1,225	$1,311
Administration & Support	$2,009	$1,787	$1,772
Operations & Maintenance	$2,324	$2,124	$2,448
Transportation	$1,210	$1,346	$1,391
Food Services	$1,011	$989	$1,070
Capital Improvements	$1	$0	$0
Debt Services	$822	$805	$1,184
Other Costs	$4	$4	$10
Total Expenditures[1]	**$22,048**	**$20,042**	**$21,551**
Enrollment (FTE)[2]	**20,231.7**	**20,557.4**	**21,732.8**

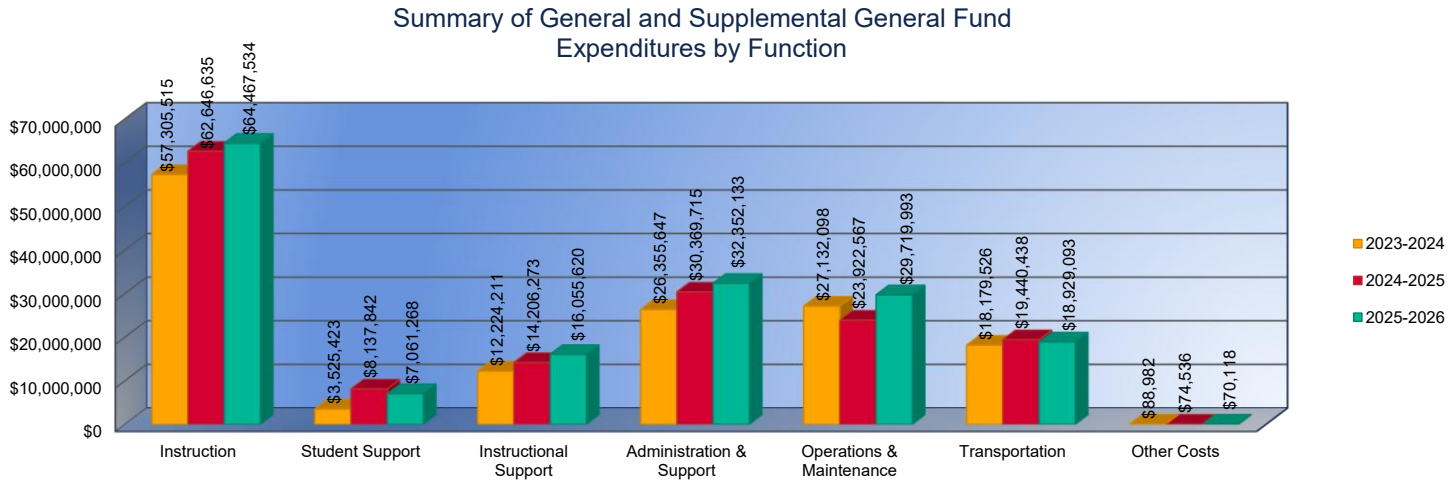
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At-Risk Education Fund, (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary 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	$57,305,515	40%	$62,646,635	39%	9%	$64,467,534	38%	3%
Student Support	$3,525,423	2%	$8,137,842	5%	131%	$7,061,268	4%	-13%
Instructional Support	$12,224,211	8%	$14,206,273	9%	16%	$16,055,620	10%	13%
Administration & Support	$26,355,647	18%	$30,369,715	19%	15%	$32,352,133	19%	7%
Operations & Maintenance	$27,132,098	19%	$23,922,567	15%	-12%	$29,719,993	18%	24%
Transportation	$18,179,526	13%	$19,440,438	12%	7%	$18,929,093	11%	-3%
Capital Improvements	$27,677	<1%	$9,945	<1%	-64%	$0	0%	-100%
Other Costs	$88,982	<1%	$74,536	<1%	-16%	$70,118	<1%	-6%
Total Expenditures	$144,839,079	100%	$158,807,951	100%	10%	$168,655,759	100%	6%
Amount per Pupil	$7,159		$7,725		8%	$7,760		0%

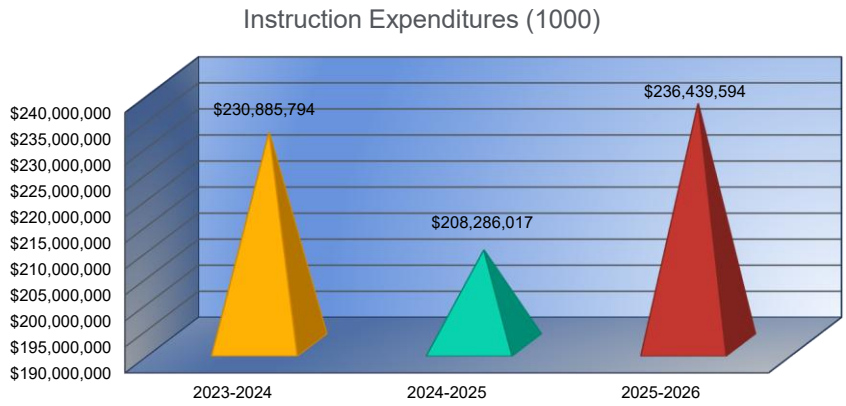
**The Summary of General and Supplemental General Fund Expenditures by Function comes from pages 6-13 and is the sum of the "General Fund" and "Supplemental General Fund" line items.*



Instruction Expenditures (1000)

	2023-2024 Actual	2024-2025 Actual	% Change	2025-2026 Budget	% Change
General	$18,844,962	$27,585,768	46%	$23,182,550	-16%
Federal Funds	$52,326,748	$16,074,132	-69%	$17,881,544	11%
Supplemental General	$38,460,553	$35,060,867	-9%	$41,284,984	18%
Preschool-Aged At-Risk	$916,735	$727,050	-21%	$1,654,089	128%
At-Risk Education Fund	$47,279,008	$53,474,244	13%	$60,332,214	13%
Bilingual Education	$5,764,317	$6,230,770	8%	$6,798,419	9%
Virtual Education	$528,175	$1,261,939	139%	$1,929,895	53%
Capital Outlay	$4,508,065	$0	-100%	$3,944,270	0%
Driver Education	$0	$0	0%	$0	0%
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	$22,513,082	$24,510,604	9%	$31,504,326	29%
Cost of Living	$0	$0	0%	$0	0%
Career and Postsecondary Ed.	$3,678,274	$4,364,250	19%	$5,366,169	23%
Gifts & Grants[1]	$4,323,479	$10,610,101	145%	$11,513,688	9%
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	$17,215,486	$15,465,992	-10%	$17,437,906	13%
Contingency Reserve	$0	$0	0%		
Text Book & Student Material	$22,473	$34,188	52%		
Activity Fund	$213,209	$201,670	-5%		
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	**$216,594,566**	**$195,601,575**	**-10%**	**$222,830,054**	**14%**
Enrollment (FTE)[3]	20,231.7	20,557.4	2%	21,732.8	6%
Amount per Pupil[2]	$10,706	$9,515	-11%	$10,253	8%
Adult Education	$0	$0	0%	$0	0%
Adult Supplemental Education	$0	$0	0%	$0	0%
Special Education Coop	$14,291,228	$12,684,442	-11%	$13,609,540	7%
TOTAL	**$230,885,794**	**$208,286,017**	**-10%**	**$236,439,594**	**14%**

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.



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	$222,004,767	$0	$222,004,767	$0			$0	$0
Supplemental General	$73,502,616	$2,711,077	$48,386,772			$3,851,000	$18,553,767	
Adult Education	$0	$0	$0	$0	$0	$0	$0	$0
Preschool-Aged At-Risk (3 and 4 yr Old)	$3,155,630	$0		$0	$0	$3,155,630	$0	$0
Adult Supplemental Education	$0	$0			$0	$0	$0	$0
At-Risk Education Fund	$69,762,369	$0		$0	$0	$69,762,369	$0	$0
Bilingual Education	$7,857,961	$0		$0	$0	$7,857,961	$0	$0
Virtual Education	$1,929,895	$0			$0	$1,929,895	$0	$0
Capital Outlay	$29,218,344	$7,356,071	$6,889,490	$0	$4,000,000	$0	$10,972,783	$0
Driver Training	$0	$0	$0	$0	$0	$0	$0	$0
Declining Enrollment	$0	$0				$0		$0
Extraordinary School Program	$0	$0		$0	$0	$0	$0	$0
Food Service	$22,382,202	$2,235,041	$110,000	$18,469,486	$40,000	$1,500,000	$27,675	$0
Professional Development	$600,000	$0	$0	$0	$0	$600,000	$0	$0
Parent Education Program	$1,736,022	$125,874	$660,090	$0	$0	$330,045	$620,013	$0
Summer School	$0	$0		$0	$0	$0	$0	$0
Special Education	$35,253,109	$0	$0	$0	$0	$34,902,508	$350,601	$0
Career and Postsecondary Education	$5,366,169	$0	$52,953	$0	$0	$5,313,216	$0	$0
Special Liability Expense Fund	$0	$0			$0	$0	$0	$0
Special Reserve Fund		$0						
Gifts and Grants	$17,675,819	$5,311,978	$3,863,841	$0			$8,500,000	$0
Textbook & Student Materials Revolving		$158,853						
School Retirement	$0	$0			$0		$0	$0
Extraordinary Growth Facilities	$0	$0				$0	$0	
KPERS Special Retirement Contribution	$29,929,165	$0	$29,929,165					
Contingency Reserve		$11,318,200						
Activity Funds		$180,685						
Bond and Interest #1	$24,464,113	$20,527,988	$4,409,625	$0	$0		$15,873,456	$16,346,956
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	$25,410,000	$0	$0	$11,400,000	$0		$14,010,000	$0
Federal Funds	$24,973,385	-$726,615		$25,700,000				$0
Cost of Living	$0	$0				$0	$0	
SUBTOTAL	$595,221,566	$49,199,152	$316,306,703	$55,569,486	$4,040,000	$129,202,624	$68,908,295	$16,346,956
Less Transfers	$125,351,624							
TOTAL Budget Expenditures	$469,869,942							

Sources of Revenue

	2023-2024	2024-2025	2025-2026
State Revenues	264,853,948	279,657,396	316,306,703
Federal Revenues	89,320,301	70,051,735	55,569,486
Local Revenues[1]	66,542,885	80,687,797	72,948,295
Total Revenues	420,717,134	430,396,928	444,824,484
Revenues Per Pupil	20,795	20,936	20,468

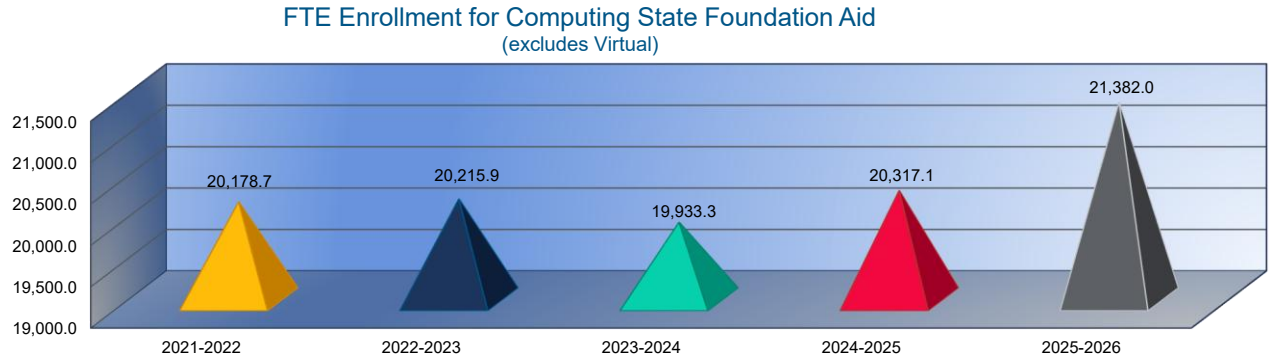
1. Excludes "Transfers" to avoid duplication of revenue.

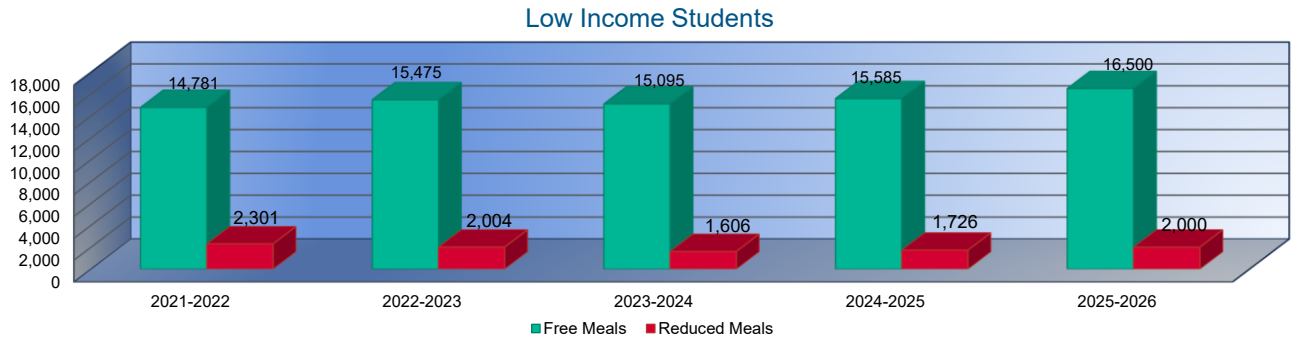
Note: Effective July 1, 2014 (2014-2015 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as State Foundation (General State) Aid.

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]	20,178.7	20,215.9	0%	19,933.3	-1%	20,317.1	2%	21,382.0	5%
Free Meal Student Headcount	14,781	15,475	5%	15,095	-2%	15,585	3%	16,500	6%
Reduced Meal Student Headcount	2,301	2,004	-13%	1,606	-20%	1,726	7%	2,000	16%

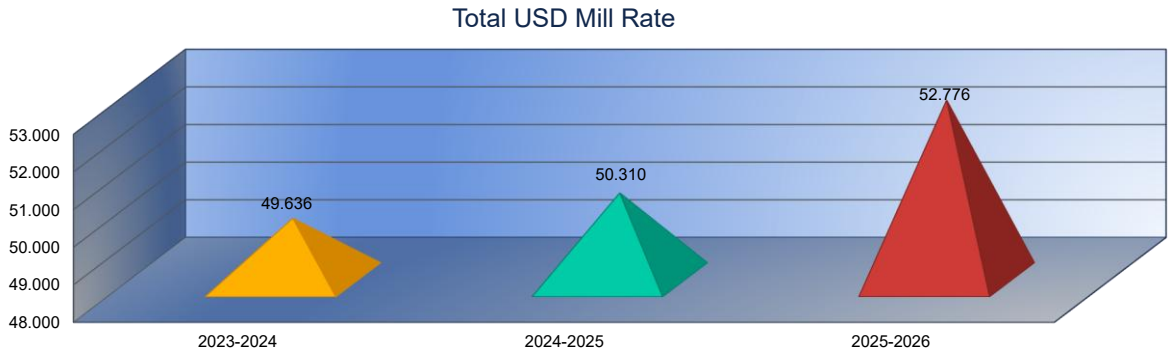
1. FTE Enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year olds). Beginning in the 2017-2018 school year, full-day Kindergarten is funded as 1.0 FTE. KAMS FTE is excluded.





Mill Rates by Fund

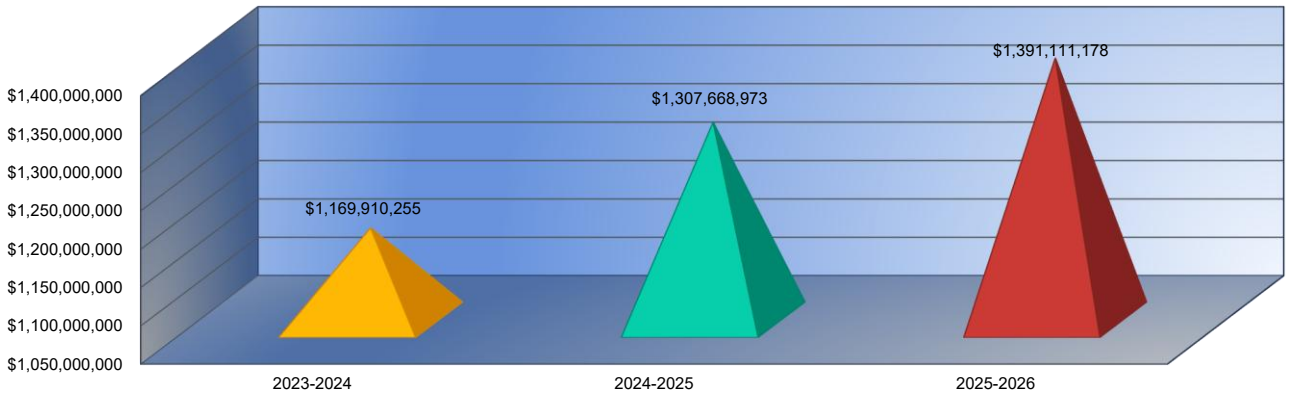
	2023-2024 Actual	2024-2025 Actual	2025-2026 Budget
General	20.000	20.000	20.000
Supplemental General	12.626	13.016	13.982
Adult Education	0.000	0.000	0.000
Capital Outlay	7.994	8.000	7.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond and Interest #1	9.016	9.294	11.794
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	**49.636**	**50.310**	**52.776**
Historical Museum	0.000	0.000	0.000
Public Library Board	9.827	10.131	8.631
Public Library Board & Emp Benefits	1.337	1.378	0.412
Recreation Commission	0.000	0.000	0.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	**11.164**	**11.509**	**9.043**



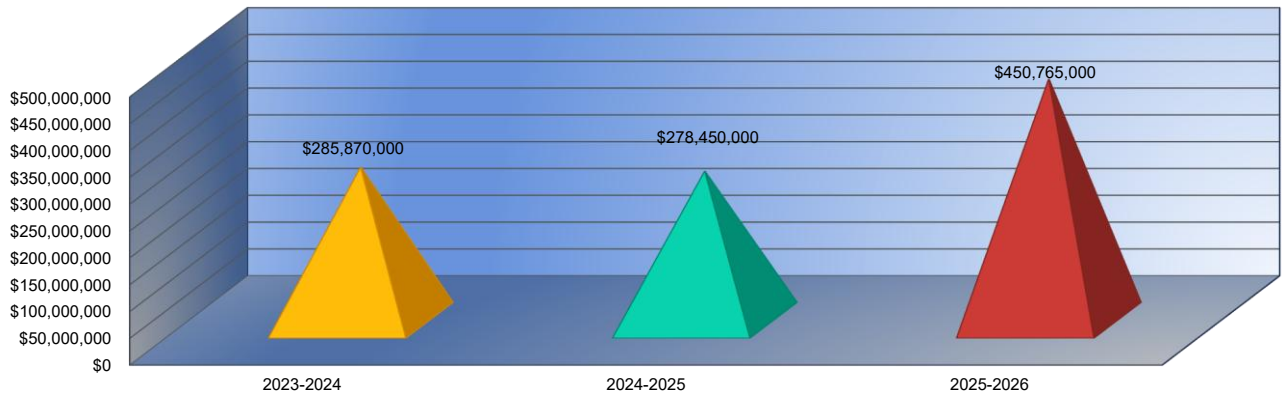
Other Information

	2023-2024 Actual	2024-2025 Actual	2025-2026 Budget
Assessed Valuation	$1,169,910,255	$1,307,668,973	$1,391,111,178
Total USD Debt	$285,870,000	$278,450,000	$450,765,000

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)	209.0	$25,288,085	$120,996	203.0	$23,355,960	$115,054	198.0	$23,464,113	$118,506
Teachers (Full Time)	1,482.0	$112,334,287	$75,799	1,409.0	$102,168,072	$72,511	1,432.0	$107,009,823	$74,728
Other Licensed Personnel	229.2	$18,339,474	$80,015	251.3	$19,274,841	$76,701	252.0	$19,908,512	$79,002
Classified Personnel	1,533.7	$78,234,685	$51,010	1,551.5	$80,567,453	$51,929	1,596.0	$81,771,060	$51,235
Substitutes/Temporary Help	~~~~~~	$431,201	~~~~~~	~~~~~~	$1,147,148	~~~~~~	~~~~~~	$2,672,608	~~~~~~

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)****.

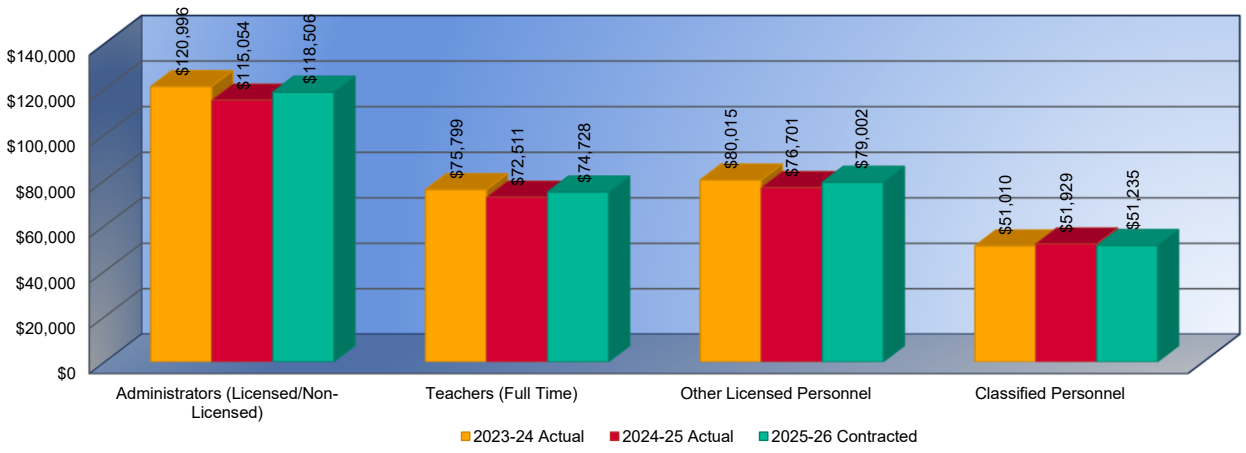
*FTE for Licensed Administrators, Teachers and Other Licensed Personnel is defined by the local school board. Generally FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12 month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

Average Salaries



Public School District Reports

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