Budget at a Glance

203 - Piper-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	$24,652,281	53%	$26,837,594	54%	9%	$24,294,103	45%	-9%
Student Support Services	$1,352,865	3%	$1,761,433	4%	30%	$3,601,959	7%	104%
Instructional Support Services	$603,602	1%	$699,384	1%	16%	$663,840	1%	-5%
Administration & Support	$4,502,656	10%	$4,940,415	10%	10%	$6,184,183	12%	25%
Operations & Maintenance	$3,885,810	8%	$4,362,153	9%	12%	$4,737,070	9%	9%
Transportation	$2,251,315	5%	$2,343,268	5%	4%	$2,376,267	4%	1%
Food Services	$1,226,685	3%	$1,288,917	3%	5%	$1,673,274	3%	30%
Capital Improvements	$91,929	0%	$11,502	<1%	-87%	$1,641,290	3%	14170%
Debt Services	$7,862,087	17%	$7,681,940	15%	-2%	$7,769,412	14%	1%
Other Costs	$28,490	<1%	$126,164	0%	343%	$737,537	1%	485%
Total Expenditures[1]	46,457,720	100%	$50,052,770	100%	8%	$53,678,935	100%	7%
Amount per Pupil	$17,299		$18,308		6%	$18,898		3%
Current Expenditures[2]	$35,783,451	100%	$39,816,696	100%	11%	$42,662,420	100%	7%
Amount per Pupil	$13,325		$14,564		9%	$15,019		3%
Percent of Expenditures for Instruction[3]								
Total Expenditures	$23,778,752	51%	$26,037,191	52%	1%	$23,444,103	44%	-8%
Current Expenditures	$23,778,752	66%	$26,037,191	65%	-1%	$23,444,103	55%	-10%

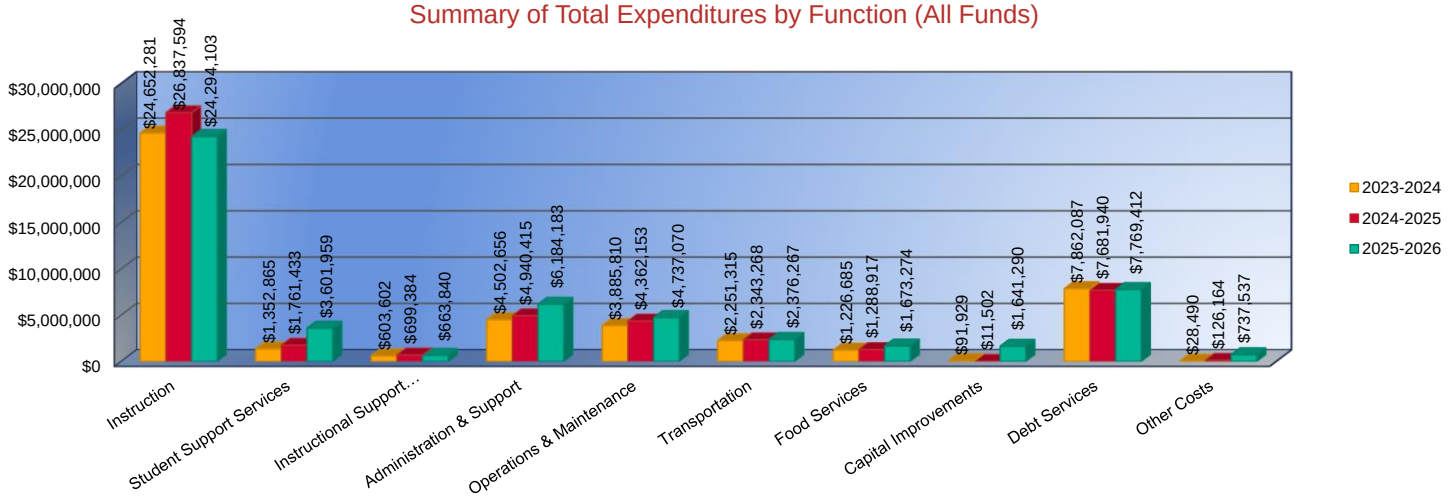
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At-Risk Education Fund, (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary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

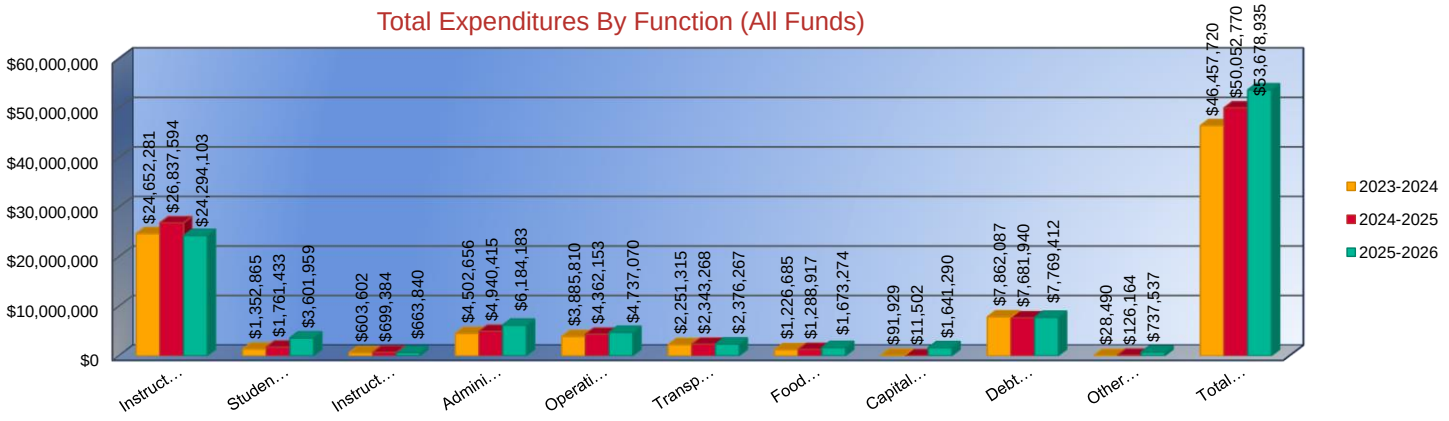
Summary of Total Expenditures by Function (All Funds)



Total Expenditures By Function (All Funds)

	2023-2024 Actual	2024-2025 Actual	2025-2026 Budget
Instruction	$24,652,281	$26,837,594	$24,294,103
Student Support	$1,352,865	$1,761,433	$3,601,959
Instructional Support	$603,602	$699,384	$663,840
Administration & Support	$4,502,656	$4,940,415	$6,184,183
Operations & Maintenance	$3,885,810	$4,362,153	$4,737,070
Transportation	$2,251,315	$2,343,268	$2,376,267
Food Services	$1,226,685	$1,288,917	$1,673,274
Capital Improvements	$91,929	$11,502	$1,641,290
Debt Services	$7,862,087	$7,681,940	$7,769,412
Other Costs	$28,490	$126,164	$737,537
Total Expenditures[1]	**$46,457,720**	**$50,052,770**	**$53,678,935**

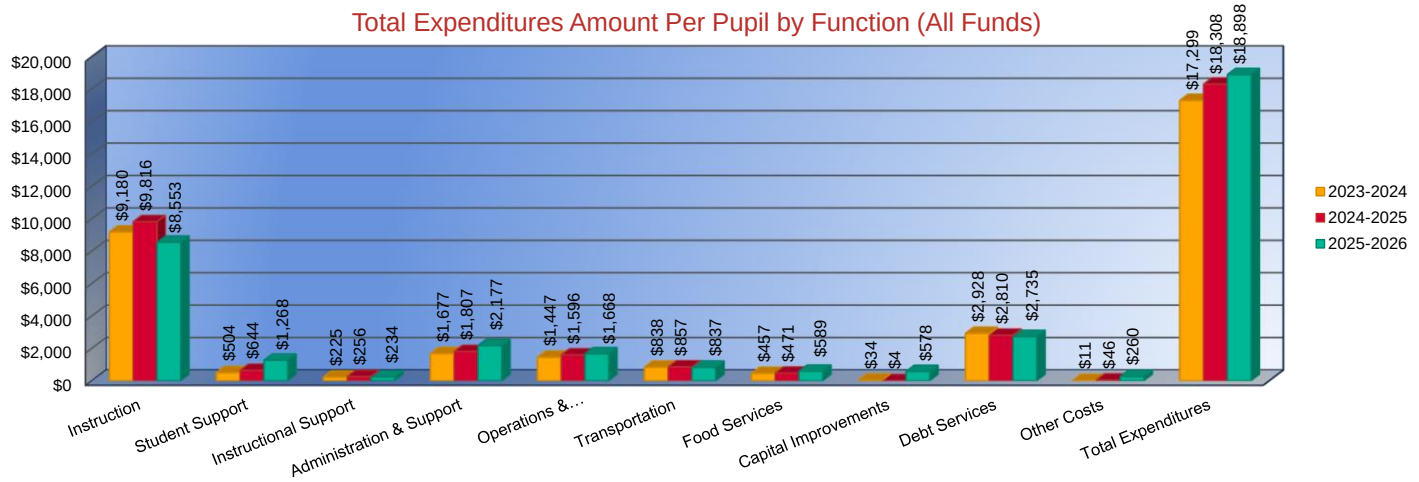
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At-Risk Education Fund, (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary 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	$9,180	$9,816	$8,553
Student Support	$504	$644	$1,268
Instructional Support	$225	$256	$234
Administration & Support	$1,677	$1,807	$2,177
Operations & Maintenance	$1,447	$1,596	$1,668
Transportation	$838	$857	$837
Food Services	$457	$471	$589
Capital Improvements	$34	$4	$578
Debt Services	$2,928	$2,810	$2,735
Other Costs	$11	$46	$260
Total Expenditures[1]	**$17,299**	**$18,308**	**$18,898**
Enrollment (FTE)[2]	**2,685.5**	**2,734.0**	**2,840.5**

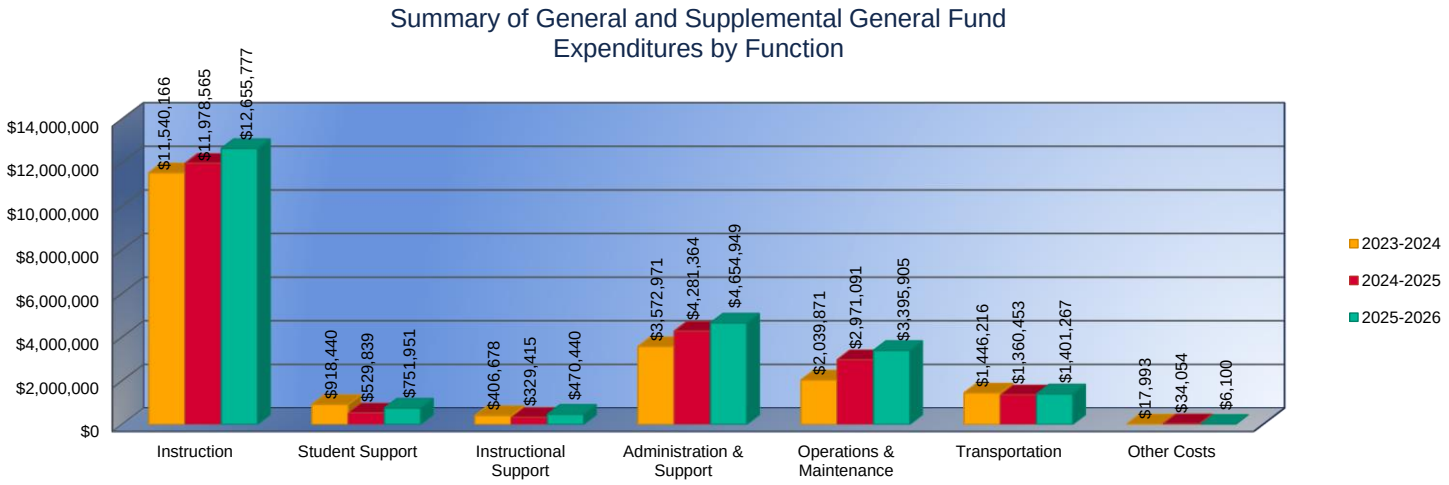
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Summary of General and Supplemental General Fund Expenditures by Function*

	2023-2024 Actual	% of Total	2024-2025 Actual	% of Total	% Change	2025-2026 Budget	% of Total	% Change
Instruction	$11,540,166	58%	$11,978,565	56%	4%	$12,655,777	54%	6%
Student Support	$918,440	5%	$529,839	2%	-42%	$751,951	3%	42%
Instructional Support	$406,678	2%	$329,415	2%	-19%	$470,440	2%	43%
Administration & Support	$3,572,971	18%	$4,281,364	20%	20%	$4,654,949	20%	9%
Operations & Maintenance	$2,039,871	10%	$2,971,091	14%	46%	$3,395,905	15%	14%
Transportation	$1,446,216	7%	$1,360,453	6%	-6%	$1,401,267	6%	3%
Capital Improvements	$0	0%	$0	0%	0%	$0	0%	0%
Other Costs	$17,993	<1%	$34,054	$0	89%	$6,100	<1%	-82%
Total Expenditures	$19,942,335	100%	$21,484,781	100%	8%	$23,336,389	100%	9%
Amount per Pupil	$7,426		$7,858		6%	$8,216		5%

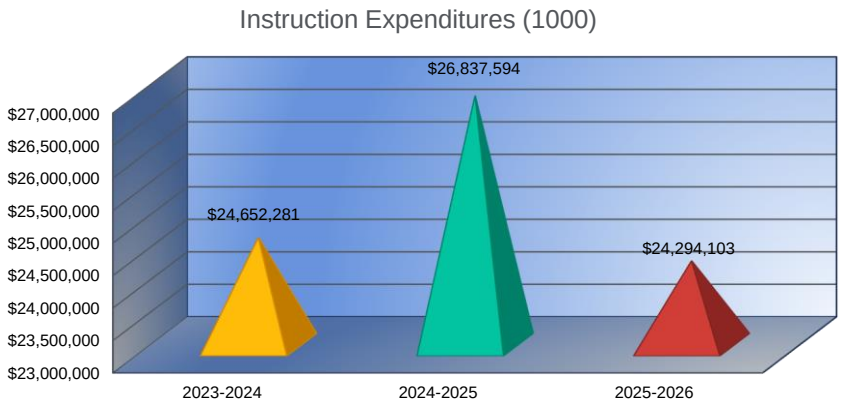
**The Summary of General and Supplemental General Fund Expenditures by Function comes from pages 6-13 and is the sum of the "General Fund" and "Supplemental General Fund" line items.*



Instruction Expenditures (1000)

	2023-2024 Actual	2024-2025 Actual	% Change	2025-2026 Budget	% Change
General	$11,384,466	$11,807,690	4%	$12,482,792	6%
Federal Funds	$639,536	$274,763	-57%	$219,504	-20%
Supplemental General	$155,700	$170,875	10%	$172,985	1%
Preschool-Aged At-Risk	$37,777	$212,046	461%	$184,882	-13%
At-Risk Education Fund	$1,870,280	$1,873,847	0%	$1,808,776	-3%
Bilingual Education	$236,502	$306,244	29%	$338,293	10%
Virtual Education	$64,250	$44,000	-32%	$70,000	59%
Capital Outlay	$873,529	$800,403	-8%	$850,000	6%
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%	$26,009	0%
Special Education	$5,164,321	$6,312,594	22%	$4,556,974	-28%
Cost of Living	$0	$0	0%	$0	0%
Career and Postsecondary Ed.	$879,595	$988,802	12%	$1,181,393	19%
Gifts & Grants[1]	$503,784	$577,549	15%	$585,000	1%
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	$1,655,843	$1,640,508	-1%	$1,817,495	11%
Contingency Reserve	$0	$0	0%		
Text Book & Student Material	$418,556	$682,557	63%		
Activity Fund	$768,142	$1,145,716	49%		
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	**$24,652,281**	**$26,837,594**	**9%**	**$24,294,103**	**-9%**
Enrollment (FTE)[3]	2,685.5	2,734.0	2%	2,840.5	4%
Amount per Pupil[2]	$9,180	$9,816	7%	$8,553	-13%
Adult Education	$0	$0	0%	$0	0%
Adult Supplemental Education	$0	$0	0%	$0	0%
Special Education Coop	$0	$0	0%	$0	0%
TOTAL	**$24,652,281**	**$26,837,594**	**9%**	**$24,294,103**	**-9%**

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	$25,439,612	$0	$25,439,612	$0			$0	$0
Supplemental General	$8,471,708	$765,347	$2,306,846			$0	$5,399,515	
Adult Education	$0	$0	$0	$0	$0	$0	$0	$0
Preschool-Aged At-Risk (3 and 4 yr Old)	$235,994	$0		$0	$0	$235,994	$0	$0
Adult Supplemental Education	$0	$0			$0	$0	$0	$0
At-Risk Education Fund	$2,426,045	$65,699		$0	$0	$2,360,346	$0	$0
Bilingual Education	$338,293	$0		$0	$0	$338,293	$0	$0
Virtual Education	$70,000	$0			$0	$70,000	$0	$0
Capital Outlay	$3,856,399	$342,793	$152,023	$0	$22,000	$0	$3,339,583	$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	$1,657,669	$1,402,254	$9,529	$619,556	$0	$0	$537,788	$911,458
Professional Development	$100,000	$0	$0	$0	$0	$100,000	$0	$0
Parent Education Program	$46,000	$0	$0	$0	$0	$46,000	$0	$0
Summer School	$26,009	$26,009		$0	$0	$0	$0	$0
Special Education	$7,374,242	$27,714	$0	$1,075,000	$0	$6,292,905	$0	$21,377
Career and Postsecondary Education	$1,181,393	$0	$0	$0	$0	$1,131,393	$50,000	$0
Special Liability Expense Fund	$0	$0			$0	$0	$0	$0
Special Reserve Fund		$0						
Gifts and Grants	$2,370,120	$325,120	$0	$45,000			$2,000,000	$0
Textbook & Student Materials Revolving		$8,294						
School Retirement	$0	$0			$0		$0	$0
Extraordinary Growth Facilities	$0	$0				$0	$0	
KPERS Special Retirement Contribution	$3,233,693	$0	$3,233,693					
Contingency Reserve		$159,227						
Activity Funds		$337,442						
Bond and Interest #1	$7,160,116	$8,920,514	$95,978	$0	$0		$8,233,357	$10,089,733
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	$266,573	-$122,022		$388,595				$0
Cost of Living	$1,077,926	$58,912				$1,077,926	$1,019,014	
SUBTOTAL	$65,331,792	$12,317,303	$31,237,681	$2,128,151	$22,000	$11,652,857	$20,579,257	$11,022,568
Less Transfers	$11,652,857							
TOTAL Budget Expenditures	$53,678,935							

Sources of Revenue

	2023-2024	2024-2025	2025-2026
State Revenues	27,062,144	29,930,906	31,237,681
Federal Revenues	2,070,260	1,404,775	2,128,151
Local Revenues[1]	18,521,461	20,580,675	20,601,257
Total Revenues	47,653,865	51,916,356	53,967,089
Revenues Per Pupil	17,745	18,989	18,999

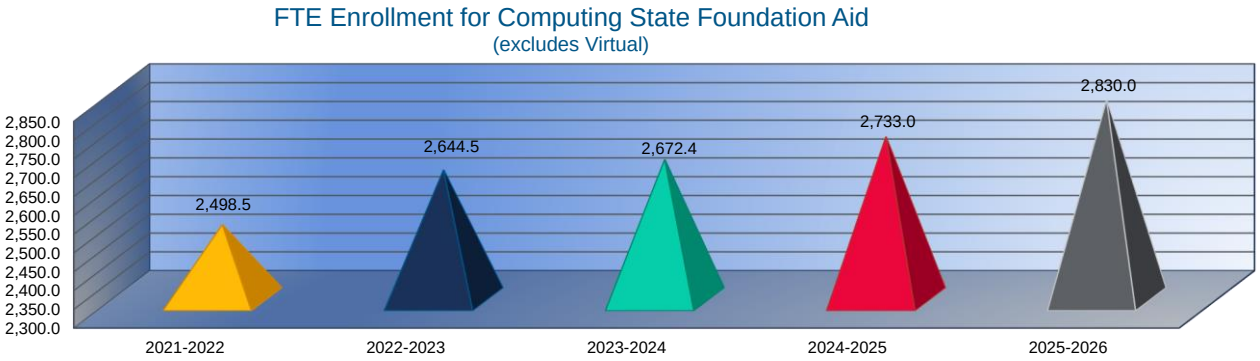
1. Excludes "Transfers" to avoid duplication of revenue.

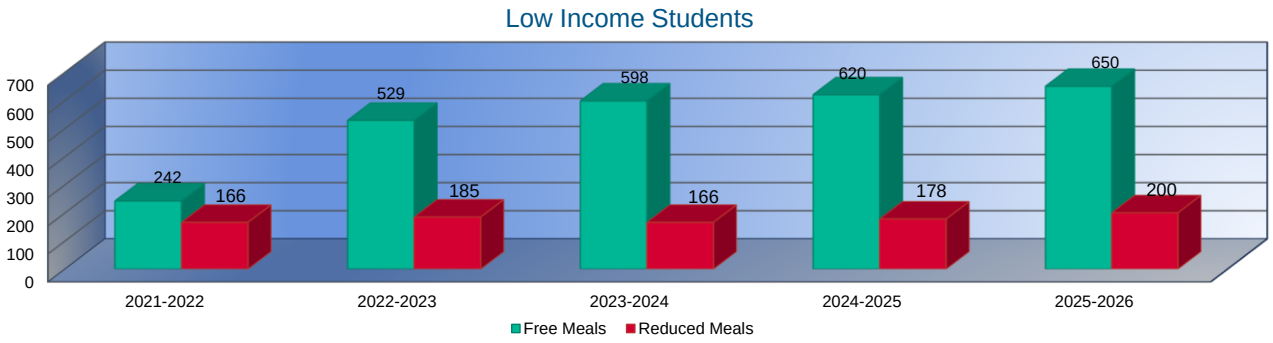
Note: Effective July 1, 2014 (2014-2015 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as State Foundation (General State) Aid.

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]	2,498.5	2,644.5	6%	2,672.4	1%	2,733.0	2%	2,830.0	4%
Free Meal Student Headcount	242	529	119%	598	13%	620	4%	650	5%
Reduced Meal Student Headcount	166	185	11%	166	-10%	178	7%	200	12%

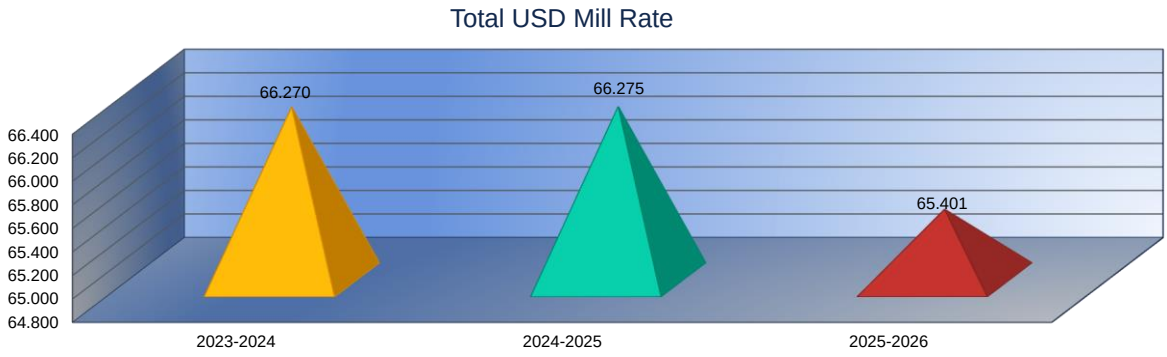
1. FTE Enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year olds). Beginning in the 2017-2018 school year, full-day Kindergarten is funded as 1.0 FTE. KAMS FTE is excluded.





Mill Rates by Fund

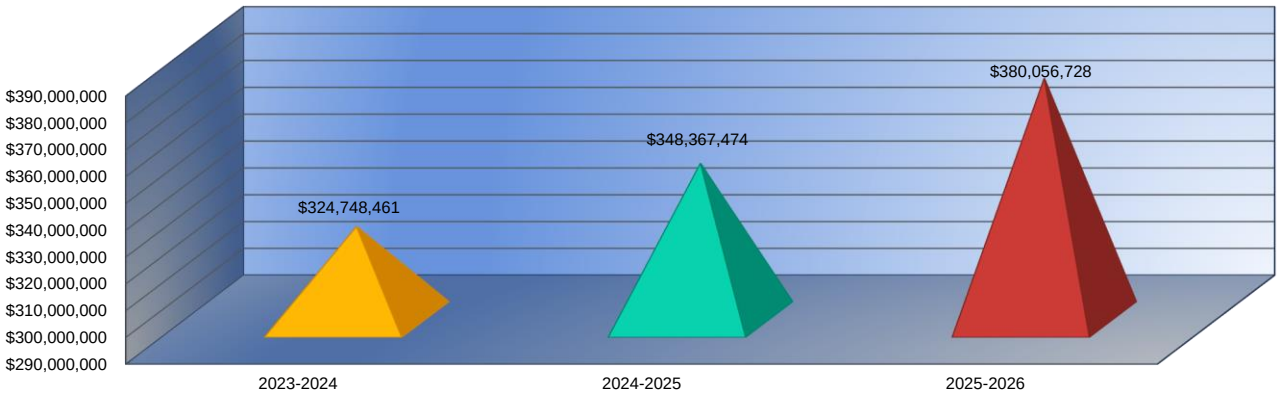
	2023-2024 Actual	2024-2025 Actual	2025-2026 Budget
General	20.000	20.000	20.000
Supplemental General	13.770	14.905	13.998
Adult Education	0.000	0.000	0.000
Capital Outlay	8.000	8.000	8.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	2.000	3.470	2.503
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond and Interest #1	22.500	19.900	20.900
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	**66.270**	**66.275**	**65.401**
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	0.000	0.000	0.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	**0.000**	**0.000**	**0.000**



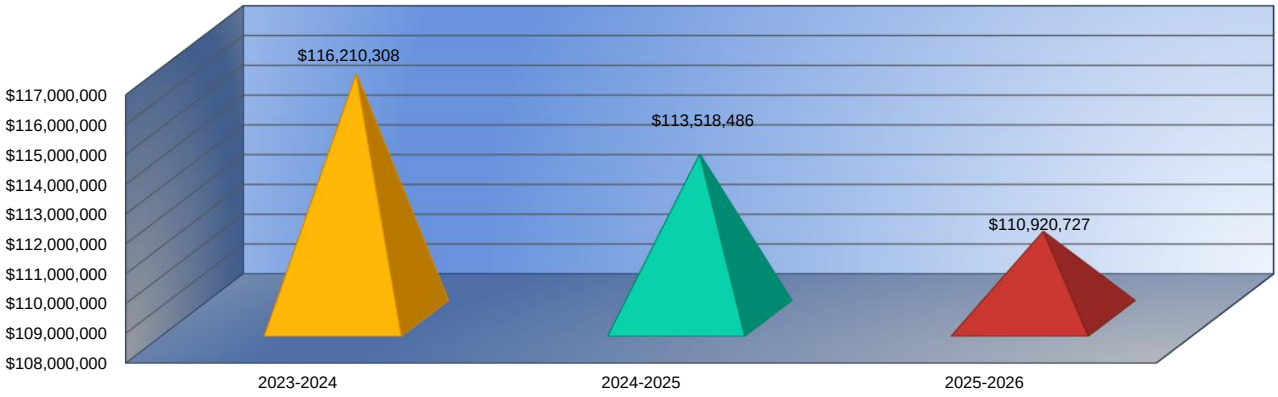
Other Information

	2023-2024 Actual	2024-2025 Actual	2025-2026 Budget
Assessed Valuation	$324,748,461	$348,367,474	$380,056,728
Total USD Debt	$116,210,308	$113,518,486	$110,920,727

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)	21.0	$2,121,213	$101,010	23.0	$2,550,550	$110,893	25.0	$2,993,669	$119,747
Teachers (Full Time)	192.0	$13,172,913	$68,609	192.0	$14,753,113	$76,839	197.0	$15,878,614	$80,602
Other Licensed Personnel	28.0	$1,825,403	$65,193	29.5	$2,156,765	$73,111	35.5	$2,856,231	$80,457
Classified Personnel	67.9	$2,730,117	$40,208	64.5	$3,281,521	$50,876	70.2	$4,122,813	$58,730
Substitutes/Temporary Help	~~~~~~	$584,829	~~~~~~	~~~~~~	$484,869	~~~~~~	~~~~~~	$545,000	~~~~~~

Administrators:

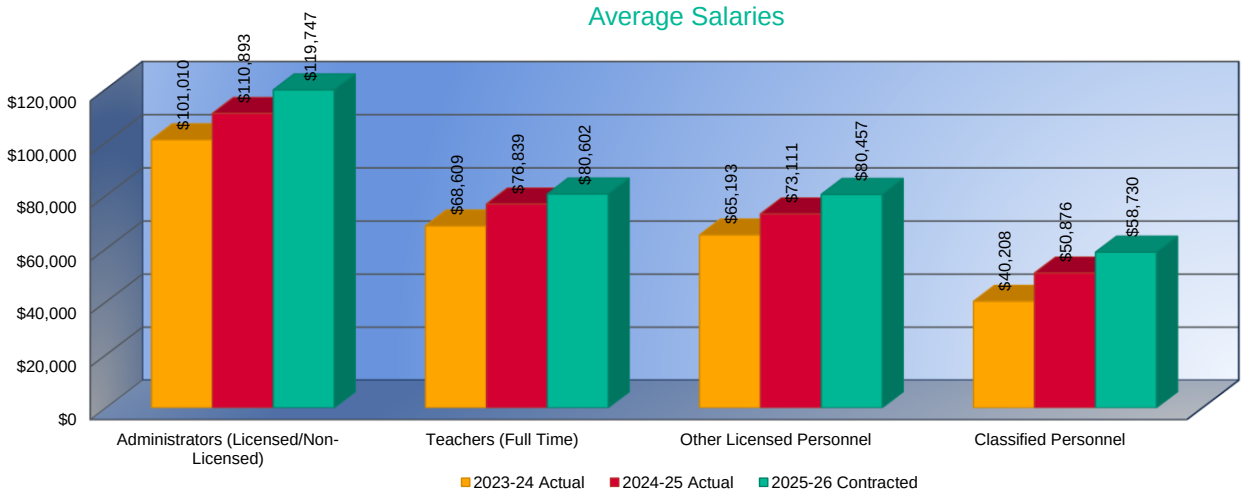
Administrators:	*Licensed Personnel - Superintendent; Assistant Superintendent; Administrative Assistants; Principals/ Assistant Principals; Directors/Supervisors Special Education; Directors/Supervisors of Health; Directors/Supervisors of VocEd; Instructional Coordinators/Supervisors; All Other Directors/Supervisors.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