

2026-2027

USD233 Budget Profile



Olathe Public Schools
USD #233

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- Budget General Information (characteristics of district)
- Supplemental Information for Tables in *Summary of Expenditures*
- KSDE Website Information Available
- Summary of Expenditures (Sumexpen.xlsx)

DRAFT

2026-2027 Budget – General Information

USD #: 233

Introduction

The Board of Education extends a welcome to all who wish to comment on the published 2026-27 budgets for Unified School District # 233 (Olathe Public Schools). Individuals who wish to address the Board of Education will be asked to state their name and address as a matter of public record. Also, individuals addressing the Board of Education will be asked to respect the opportunity for all who wish to be heard by limiting their remarks to a reasonable time. Over the past six months, various budget presentations have been provided by the superintendent and staff. These presentations provided background information for the Board and public directly related to the budgets presented for consideration at this time.

The following document aligns with the Olathe Public School's *Annual Budget Document* for the fiscal year 2026-2027. The development, review, and consideration of all State Budgeted Funds were completed with a detailed review of revenue and expenditure items within the context of the District's mission, goals, and financial commitments.

It is the District's responsibility to publish and disseminate budget information to the Board of Education and local community. We welcome the opportunity to present and discuss operational plans and related financial impact with all interested parties. Interaction among interested groups consistently leads to operational and educational improvements, which translates to increased opportunities for the students of Olathe Public Schools.

Board Members

Julie Steele (President)	District 3, Position 3	jsteele@olatheschools.org
Robert Kuhn (Vice President)	District 2, Position 5	rkuhn@olatheschools.org
Will Babbit	At-Large, Position 7	wbabbit@olatheschools.org
Brad Boyd	District 2, Position 2	bboyd@olatheschools.org
Becky Johann	District 3, Position 6	rjohann@olatheschools.org
Claire Reagan	District 1, Position 4	creagan@olatheschools.org
Dr. Stacey Yurkovich	District 1, Position 1	syurkovich@olatheschools.org

Key Staff

Superintendent:	Dr. Brent Yeager	
Superintendent's Leadership Team:	John Hutchison, CPA, SFO	Chief Financial Officer
	Dr. Lachelle Sigg	Deputy Superintendent Administration and Leadership
	Dr. Liz Harrison	Assistant Superintendent of Learning Services and Federal Programs
	Dr. Jim McMullen	Deputy Superintendent Organizational Operations
	Clint Albers	Assistant Superintendent High School Education
	Dr. Rachelle Waters	Assistant Superintendent Middle School Education
	Dr. Jill Smith	Assistant Superintendent Elementary Education
	Chris Pittman	Staff Counsel
	Josh Umphrey	Chief Technology Officer
	Becky Grubaugh	Executive Director Communications and Community Relations
	Anjanette Tolman	Executive Director Special Services
	Travis Palangi	Executive Director Facilities and Operations
Business Office Staff:	Cassy Osborn, CPA	Executive Director Business and Financial Services

The District's Accomplishments and Challenges

Accomplishments:

Olathe Public Schools are known for innovative programs, excellence in teaching, technology rich classrooms and well-maintained buildings and grounds. With a strong reputation for educational excellence, community and parent support.

Award-Winning District

- No. 8 Best In-State Employer in Kansas, as named by Forbes Magazine
- 2025 AP School Honor Roll — Olathe Northwest High School
- 2025 Commended Performing Arts Schools of Excellence, as named by the Kansas State High School Activities Association — all five Olathe high schools' performing arts departments

Staff Awards

- One of six Kansas educators named to the Midwest STEM Alliance Teacher Corps — Shae Menner, Meadow Lane Elementary School
- Catalyst Classroom educator in the SUNN + USA TODAY "Fly Your Flag" contest — Amy Walker, Summit Trail Middle School
- Silver distinction in the International Printing and Mail Awards — Graphic Communications team
- 2026 Kansas Council for history Education Teacher of the Year — Rachel Swearingin, Regency Place Elementary School
- Outstanding Music Educator as named by the Kansas State High School Activities Association and National Federation of State High School Associations — Martha Gabel, Instructional Resource Center
- Middle School Theatre Outstanding Educator Award as named by the Kansas State High School Activities Association and National Federation of State High School Associations — Sarah Ackerman, Oregon Trail Middle School
- 2026 Kansas Athletic Director of the Year as named by the Kansas Interscholastic Athletic Administrators Association — Matt Johnson, Education Center
- 2026 Dr. Art Newcomer Promising Athletic Director Award as given by the Kansas Interscholastic Athletic Administrators Association — Andrew Miller, Olathe South High School
- 2026 National Federation of State High School Associations Outstanding High School Music Educator Section 5 Award recipient — Martha Gabel, Instructional Resource Center
- One of four 2026 inductees to the Music Education Hall of Fame — Chad Coughlin, Olathe South High School
- Literacy Legacy Award from Kansas State University — Kim Dahl, Instructional Resource Center
- 2024-25 Section 5 Girls' Tennis Coach of the Year by the NFHS Coaches Association — Drew Smith, Olathe Northwest High School
- 2025 Kansas Thespians Region 2 Teacher of the Year — Eddie Shafer, Olathe East High School

- NAACP Diversity Advocate in Education Award — Kathleen Smith, Instructional Resource Center
- Sports in Kansas 6A Football Coach of the Year — Lorne Clark, Olathe Northwest High School
- Administrator of the Year as named by the Kansas Association for Health, Physical Education, Recreation and Dance — Stacy Shipley, Woodland Elementary School
- 2025 Kansas Physical Education Teachers Association Administrator of the Year — Pat Butler, Olathe West High School
- 2026 Middle School Principal of the Year as named by the Kansas Principals Association — Rick Sola, Chisholm Trail Middle School
- 2025-26 Ad Astra Award from the Kansas Art Education Association — Megan Wendleton, California Trail Middle School
- One of the Pittsburg State University Mathematics Department's Outstanding Secondary Mathematics Teachers — Phyllis Clark, Olathe West High School
- 2026 Kansas Teacher of the Year — Rachel Marlow, Central Elementary School
- Young Professional of the Year as named by the Kansas Association for Health, Physical Education, Recreation & Dance — Kaitlin Morrow, Woodland Elementary School

Outstanding Students

- Olathe Public Schools Culinary Arts career pathway students placed fifth in the nation at the ProStart National Invitational
- Seventy seniors named 2026 Kansas Career and Technical Education Scholars by the Kansas State Department of Education
- National Merit Finalists — Elijah Humble and Jack Kennedy, Olathe East High School; Katherine Chang, Alexander Hanisch, Drake Heimsoth, Aiden Johnson, Arshika Sri Kanna, Arielle Li, Garrett Li, Dominic Marroquin, Bennett Morris, Hrithik Ranganathan and Gavin Winsor, Olathe North High School; Brady Uden and Samantha Fuller, Olathe Northwest High School; Nicholas Hammond and Jack Muder, Olathe South High School; Aiden Strohm and Hayden Renoux, Olathe West High School
- Perfect score on the ACT exam — Anjali Krishnakumar, Olathe North High School; Joshua Golant, Olathe Northwest High School
- 2025-26 Gatorade Kansas Girls' Basketball Player of the Year — Eve Long, Olathe South High School
- 2025-26 Gatorade Kansas Boys' Basketball Player of the Year — Sam Simmons Jr., Olathe North High School
- Kansas Society of Professional Engineers Eastern Chapter MATHCOUNTS competition — Sion Park, Summit Trail Middle School, 10th place; Vihaan Sripathi, California Trail Middle School, eighth place; California Trail team, fourth place
- Qualified to compete in the Educators Rising National Conference — Khloe Luckey and Deja De Anda, Izzy Liang and Avah Dunn, Nia Ndumbu, Brooklyn Bowers and Madisynn Milstead, all of Olathe East High School
- 2026 Jostens Look Book for outstanding yearbook design — Indian Trail Middle School and Santa Fe Trail Middle School
- Named to the Midseason Team by the Naismith Trophy Committee — Eve Long, Olathe South High School forward

- Winner of Dr. Martin Luther King Jr. Celebration Contest — Rebeca Ibarra, Olathe South High School Senior
- Kansas Thespian Festival highlights — Olathe West High School's production was the opening show; Olathe East High School placed second in the Chapter Select One-Act competition; students earned seven Kansas Thespians scholarships out of 10 awarded; Olathe students held three positions on the state Thespian Officer Board; Olathe students earned 109 Superior scores out of 335 awarded; East, North, South and West earned Honor Troupe recognition; three students earned "outstanding" awards for individual achievement
- National Merit Semifinalists — Elijah Humble and Jack Kennedy, Olathe East High School; Katherine Chang, Alexander Hanisch, Drake Heimsoth, Aiden Johnson, Arshika Sri Kanna, Arielle Li, Garrett Li, Dominic Marroquin, Bennett Morris, Hrithik Ranganathan and Gavin Winsor, Olathe North High School; Brady Uden and Samantha Fuller, Olathe Northwest High School; Nicholas Hammond and Jack Muder, Olathe South High School; Aiden Strohm and Hayden Renoux, Olathe West High School
- Representing the United States at the 2025 Para Powerlifting Worlds Next Gen competition — Brinley Hutson, Olathe East High School
- Represented Kansas at the Congress of Future Medical Leaders — Daral Cain Jr., Olathe Northwest High School
- Thespy award winners at the International Thespian Festival — Abigail Dresbach, Olathe Northwest High School; Lauren Ware, Olathe North High School; Cole Witt, Olathe South High School
- Sixth in the nation in the Junior Varsity Competition of the Educators Rising — Khloe Lucky, Olathe East High School
- Sixth in the nation in the Ed Rising Moment - Varsity Educators Rising — Abby Vandaveer, Olathe East High School

Outstanding Athletes & Champions

FALL

- *Gymnastics (Beam) - Junior Kailynn Sparks, Olathe East High School*
- *Gymnastics (All-Around) - Junior Sophia Beaumont, Olathe North High School*
- *Gymnastics (Floor Exercise) - Junior Sophia Beaumont, Olathe North High School*
- *Gymnastics (Vault) - Junior Sophia Beaumont, Olathe North High School*
- *Gymnastics (Uneven Bars) - Junior Sophia Beaumont, Olathe North High School*
- *Girls' Tennis (Team) - Olathe Northwest High School*

WINTER

- *Boys Diving - Senior Ellis Malone, Olathe East High School*
- *Wrestling (157 lb State Champion) - Senior Blake Samuelson, Olathe North High School*
- *Wrestling (145 lb State Champion) - Senior Audrey Lennard, Olathe East High School*
- *Wrestling (165 lb State Champion) - Senior Jovani Caudill, Olathe South High School*
- *Esports - Olathe West High School*
- *Boys Basketball - Olathe North High School*

SPRING

- *Girls Swimming (200 Freestyle) - Senior, Libby Barney, Olathe East High School*
- *Girls Diving - Junior Irene Gettya, Olathe East High School*
- *Boys Track & Field (4x100 Relay) - Camron Porter, Akobi Bruce, Jackson Parker, Jayson Rush, Olathe North High School*
- *Boys Track & Field (400m Dash) - Sophomore Ryan Hartz, Olathe East High School*
- *Boys Track & Field (200m Dash) - Senior Nico Cabral, Olathe East High School*
- *Boys Track & Field (4x400 Relay) - Jack Anderson, Brice Schober, Nico Cabral, Ryan Hartz, Olathe East High School*
- *Boys Track & Field (High Jump) - Senior David Harper, Olathe West High School*
- *Boys Track & Field (Javelin) - Senior Cade Zimmerman, Olathe West High School*
- *Girls Track & Field (4x100 Relay) - Kayden Maney, Sienna Wesley, Jasmine Simons, Kate Figgins, Olathe North High School*
- *Girls Track & Field (300m Hurdles) - Senior Avani Hocker Singh, Olathe North High School*
- *Girls' Track & Field (4x400 Relay) - Kayden Freemon, Kate Figgins, Kayden Maney, Avani Hocker Singh, Olathe North High School*
- *Girls Track & Field (Long Jump) - Junior Sienna Wesley, Olathe North High School*
- *Girls Track & Field (Javelin) - Senior Kennedy Tobaben, Olathe North High School*
- *Girls Track & Field (Pole Vault) - Senior Elena Ginie, Olathe North High School*
- *Girls Track & Field (Shot Put) - Sophomore Emani Clifton, Olathe South High School*

Challenges:

After decades of growth, we are experiencing a slow decline in students that is expected to continue for many years. Expenditures will need to be reduced in order to align with declining revenue. In order to gain efficiencies, lower expenditures and remain competitive in retaining and recruiting quality staff, the district will be analyzing every aspect of our budget, including potential consolidation/closure of schools.

Supplemental Information for the Following Tables

1. Summary of Total Expenditures by Function (All Funds)
2. Summary of General Fund Expenditures by Function
3. Summary of Supplemental General Fund Expenditures by Function
4. Summary of General and Supplemental General Fund Expenditures by Function
5. Summary of Special Education Fund by Function
6. Instruction Expenditures (1000)
7. Student Support Expenditures (2100)
8. Instructional Support Expenditures (2200)
9. General Administration Expenditures (2300)
10. School Administration Expenditures (2400)

11. Central Services Expenditures (2500)
12. Operations and Maintenance Expenditures (2600)
13. Transportation Expenditures (2700)
14. Other Support Services Expenditures (2900)
15. Food Service Expenditures (3100)
16. Community Services Operations (3300)
17. Capital Improvements (4000)
18. Debt Services (5100)
19. Miscellaneous Information – Transfers (5200)
20. Miscellaneous Information Unencumbered Cash Balance by Fund
21. Reserve Funds Unencumbered Cash Balance
22. Other Information – Enrollment Information
23. Miscellaneous Information Mill Rates by Fund
24. Other Information – Assessed Valuation and Bonded Indebtedness

Note: FTE is the audited enrollment 9/20 and 2/20 (if applicable) and estimated for the budget year, which includes preschool-aged at-risk and virtual enrollment. Enrollment does not include non-funded preschool. Beginning 2017-2018, full-day Kindergarten is 1.0 FTE. Beginning 2021-2022, three-year-old at-risk students were funded. This information is used for calculating Amount Per Pupil for Sumexpen.xlsx and Budget At A Glance (BAG).

KSDE Website Information Available

K-12 Statistics (Building, District or State Totals) Report Generator:

https://datacentral.ksde.gov/report_gen.aspx

- Attendance / Enrollment Reports
- Staff Reports
- Graduates / Dropouts Reports
- Crime / Violence Reports

School Finance Reports (Data Central) website below:

<https://datacentral.ksde.gov/default.aspx>

- Assessed Valuation
- Cash Balances
- Headcount Enrollment
- Mill Levies
- Personnel (Certified/Non-Certified)
- Salary Reports

Kansas Building Report Card website below:

<http://ksreportcard.ksde.gov/>

- Attendance Rate
- Graduation Rate
- Dropout Rate
- School Violence
- Assessments
 - Reading
 - Mathematics
 - Writing
- Graduates Passing Adv. Science Courses
- Graduates Passing Adv. Math Courses

Accountability Reports website below:

<https://datacentral.ksde.gov/accountability.aspx>

- Performance Accountability Reports
- Financial Accountability Reports
- Longitudinal Achievement Reports

Olathe Leadership

Supporting School Administrators, Teachers,
Students & The Community

Board of Education 2026-2027



Julie Steele
President



Robert Kuhn
Vice President



Will Babbit



Brad Boyd



Becky Johann



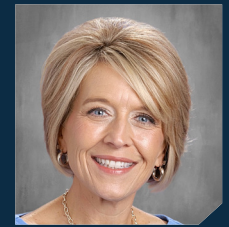
Claire Reagan



Dr. Stacey Yurkovich



**Superintendent,
Dr. Brent Yeager**



**Deputy Superintendent
Administration and
Leadership,
Dr. Lachelle Sigg***



**Chief Financial Officer,
John Hutchison*,
CPA, SFO**



**Deputy Superintendent
Organizational
Operations,
Dr. Jim McMullen***

*SLT - Superintendent's Leadership Team



**Assistant Superintendent
Elementary
Education,
Dr. Jill Smith***



**Assistant Superintendent
Learning Services &
Federal Programs,
Dr. Liz Harrison***



**Assistant Superintendent
Middle School
Education,
Dr. Rachelle Waters***



**Assistant Superintendent
High School
Education,
Clint Albers***



**Staff Counsel,
Chris Pittman***



**Chief
Technology Officer,
Josh Umphrey***



**Executive Director
Olathe Public Schools
Foundation,
Cindy VonFeldt**



**Executive Director
Special Services,
Anjanette Tolman***



**Executive Director
Learning Services,
Kelly Tines**



**Executive Director
Human Resources,
Justin Howe**



**Executive Director
Employee Services,
Eric Hansen**



**Executive Director
Business &
Financial Services,
Cassy Osborn, CPA**



**Executive Director
Student & Community
Engagement,
Erik Erazo**



**Executive Director
Communications and
Community Relations,
Becky Grubaugh***



**Executive Director
Facilities and Operations,
Travis Palangi***



**Executive Director
Safety Services,
Brent Kiger**

Summary of Total Expenditures by Function (All Funds)

	2024-2025 Actual	% of Total	2025-2026 Actual	% of Total	% Change	2026-2027 Budget	% of Total	% Change
Instruction	\$271,649,267	51%	\$278,247,597	54%	2%	\$295,935,057	53%	6%
Student Support Services	\$33,681,805	6%	\$34,522,967	7%	2%	\$39,138,202	7%	13%
Instructional Support Services	\$19,416,939	4%	\$19,465,406	4%	0%	\$19,411,231	3%	0%
Administration & Support	\$52,710,235	10%	\$53,974,390	10%	2%	\$57,958,362	10%	7%
Operations & Maintenance	\$38,562,589	7%	\$31,970,528	6%	-17%	\$41,296,027	7%	29%
Transportation	\$19,640,667	4%	\$20,538,789	4%	5%	\$22,271,099	4%	8%
Food Services	\$17,418,450	3%	\$16,086,642	3%	-8%	\$16,525,690	3%	3%
Capital Improvements	\$1,742,943	0%	\$918,220	0%	-47%	\$2,320,000	0%	153%
Debt Services	\$75,216,611	14%	\$63,174,806	12%	-16%	\$67,866,818	12%	7%
Other Costs	\$75,903	<1%	\$60,710	<1%	-20%	\$77,343	<1%	27%
Total Expenditures ¹	530,115,409	100%	\$518,960,055	100%	-2%	\$562,799,829	100%	8%
Amount per Pupil	\$19,261		\$19,175		0%	\$19,830		3%
Current Expenditures ²	\$413,651,378	100%	\$418,770,323	100%	1%	\$449,987,738	100%	7%
Amount per Pupil	\$15,030		\$15,473		3%	\$15,855		2%

Percent of Expenditures for Instruction³

Total Expenditures	\$261,497,481	49%	\$267,919,006	52%	3%	\$283,713,151	50%	-2%
Current Expenditures	\$261,497,481	63%	\$267,919,006	64%	1%	\$283,713,151	63%	-1%

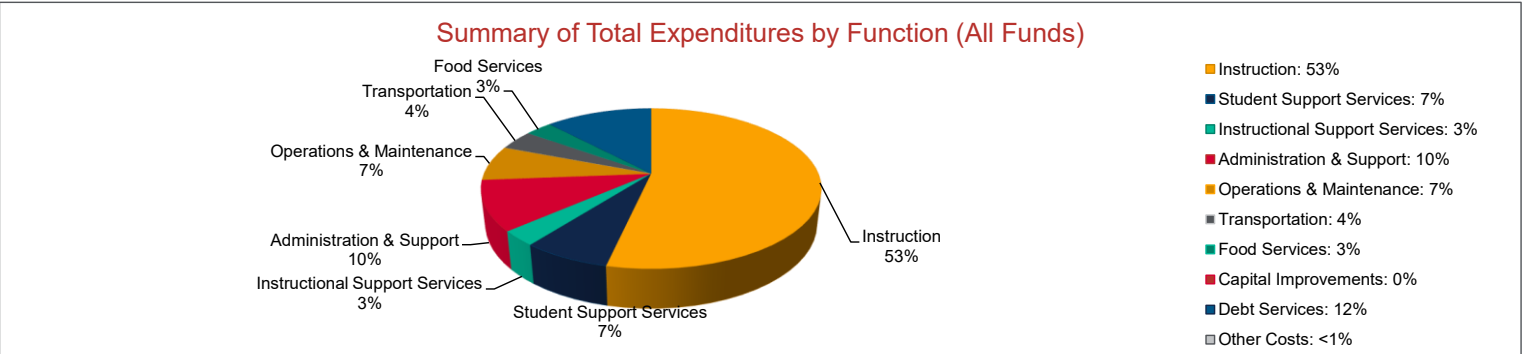
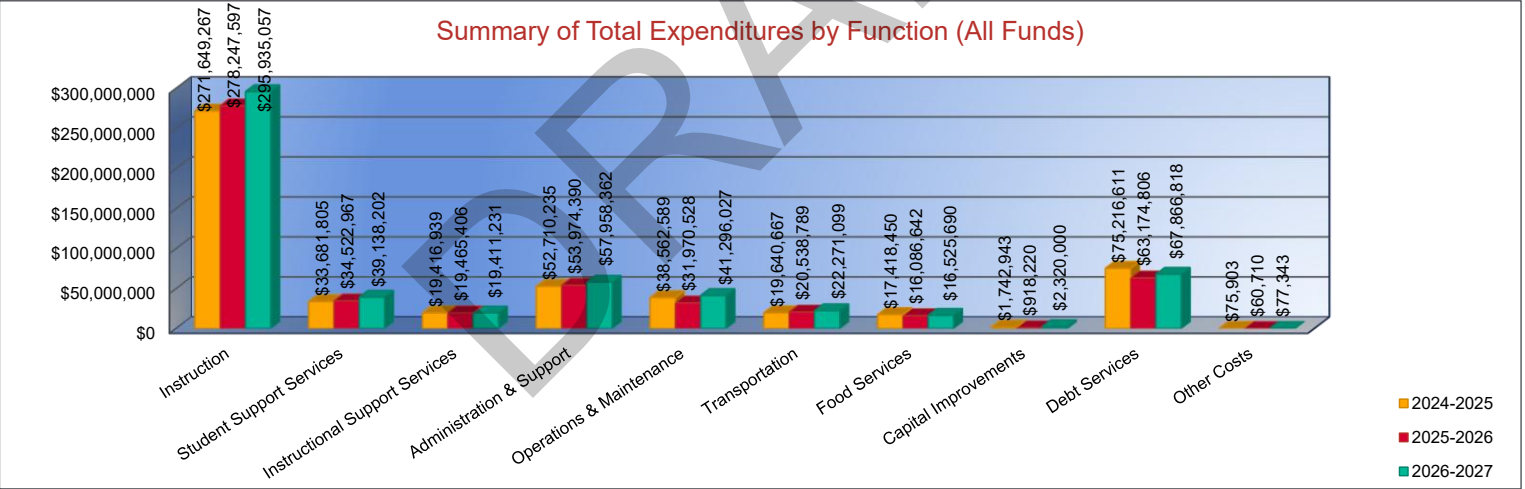
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At-Risk Education Fund, (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary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

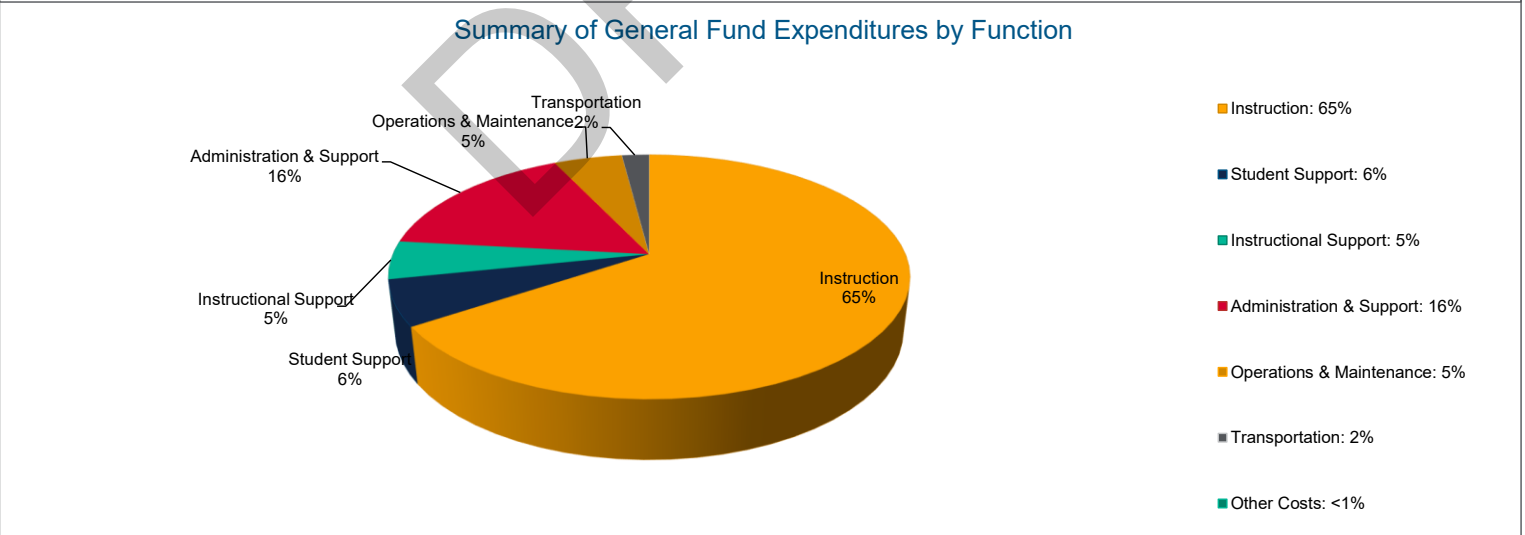
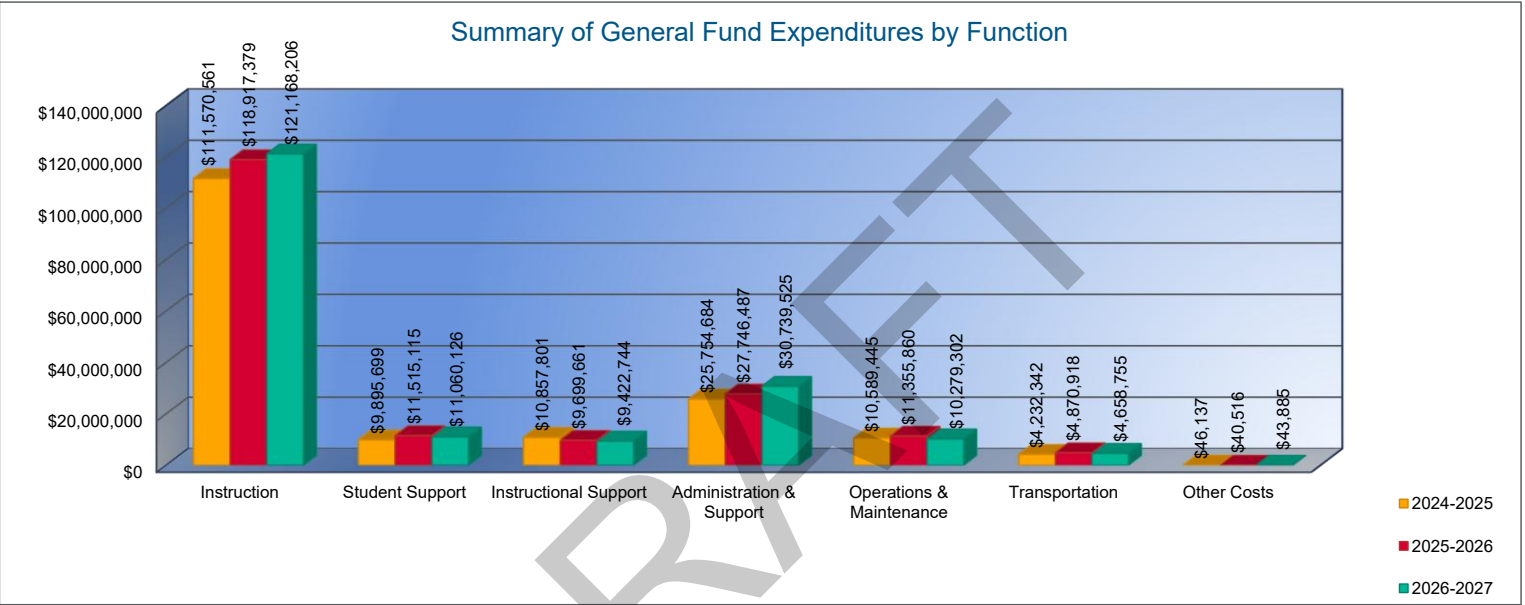
Functions Included: Instruction (1000), Student Support Services (2100), Instructional Support Services (2200), Administration & Support (2300, 2400, 2500), Operations & Maintenance (2600), Transportation (2700), Food Service (3100), Other Costs (2900, 3300), Capital Improvements (4000), Debt Services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



Summary of General Fund Expenditures
by Function*

	2024-2025 Actual	% of Total	2025-2026 Actual	% of Total	% Change	2026-2027 Budget	% of Total	% Change
Instruction	\$111,570,561	65%	\$118,917,379	65%	7%	\$121,168,206	65%	2%
Student Support	\$9,895,699	6%	\$11,515,115	6%	16%	\$11,060,126	6%	-4%
Instructional Support	\$10,857,801	6%	\$9,699,661	5%	-11%	\$9,422,744	5%	-3%
Administration & Support	\$25,754,684	15%	\$27,746,487	15%	8%	\$30,739,525	16%	11%
Operations & Maintenance	\$10,589,445	6%	\$11,355,860	6%	7%	\$10,279,302	5%	-9%
Transportation	\$4,232,342	2%	\$4,870,918	3%	15%	\$4,658,755	2%	-4%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$46,137	<1%	\$40,516	<1%	-12%	\$43,885	<1%	8%
Total Expenditures	\$172,946,669	100%	\$184,145,936	100%	6%	\$187,372,543	100%	2%
Amount per Pupil	\$6,284		\$6,804		8%	\$6,602		-3%

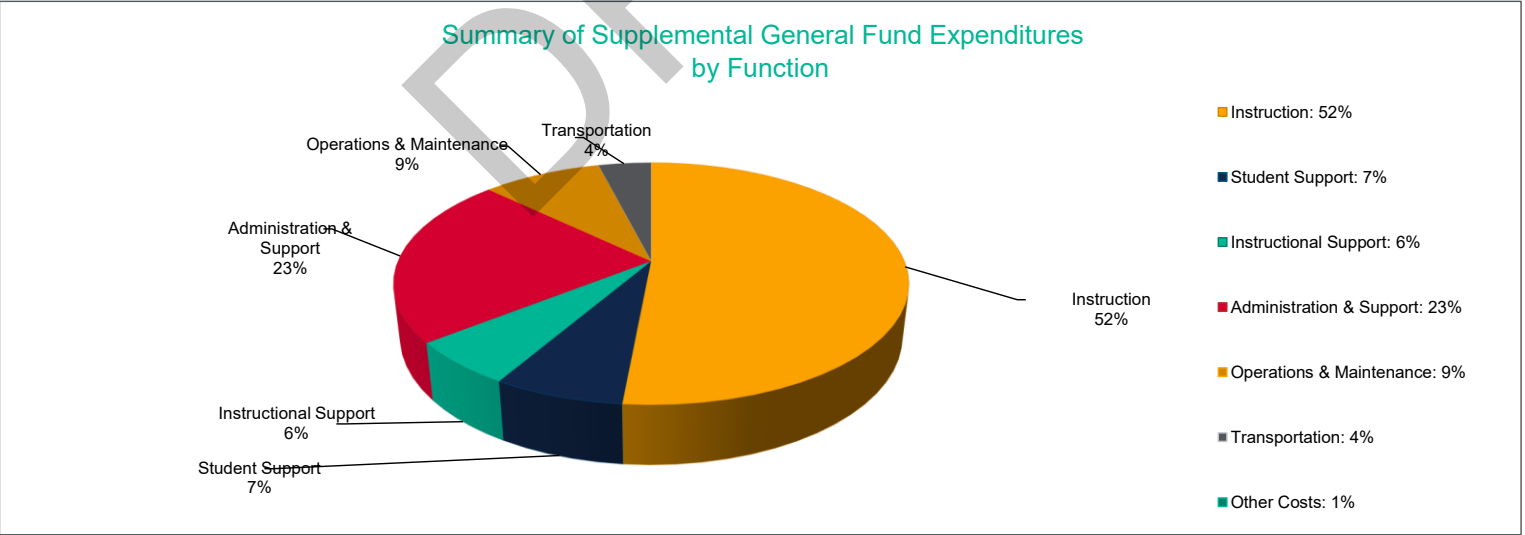
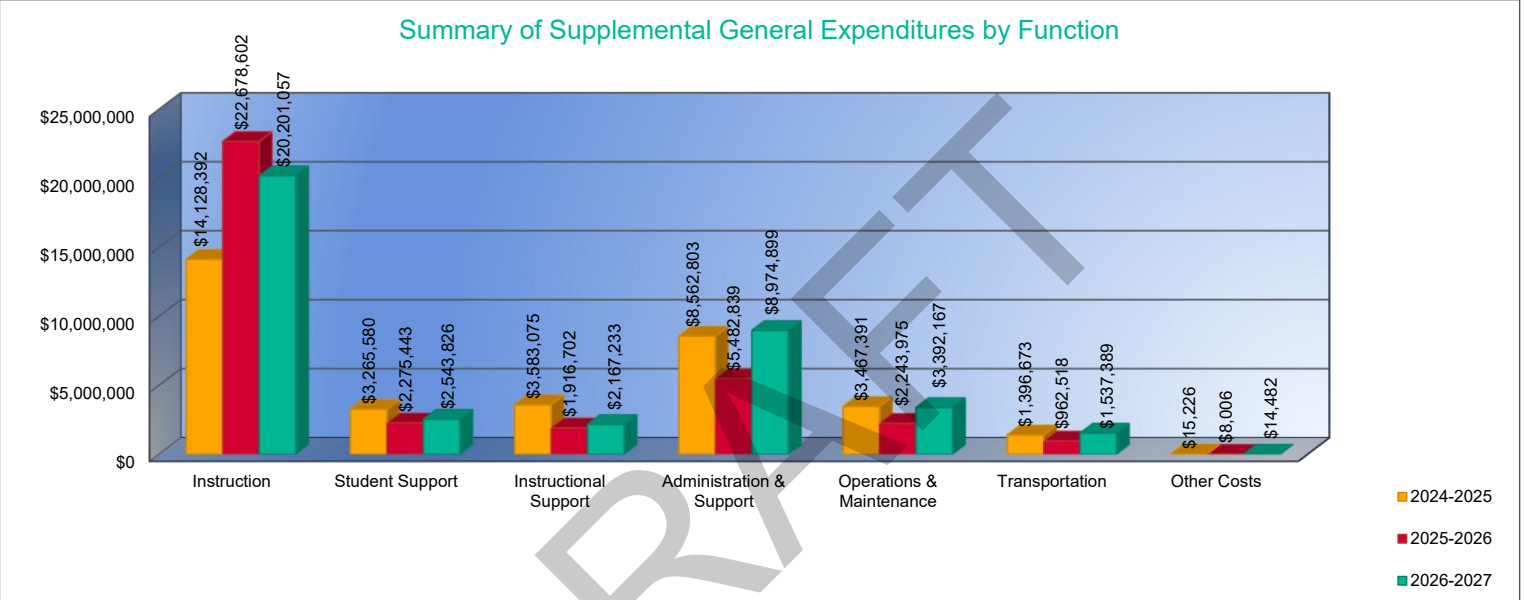
*The Summary of General Fund Expenditures by Function comes from pages 6-13 and only uses the "General Fund" line items.



Summary of Supplemental General Fund Expenditures
by Function*

	2024-2025 Actual	% of Total	2025-2026 Actual	% of Total	% Change	2026-2027 Budget	% of Total	% Change
Instruction	\$14,128,392	41%	\$22,678,602	64%	61%	\$20,201,057	52%	-11%
Student Support	\$3,265,580	9%	\$2,275,443	6%	-30%	\$2,543,826	7%	12%
Instructional Support	\$3,583,075	10%	\$1,916,702	5%	-47%	\$2,167,233	6%	13%
Administration & Support	\$8,562,803	25%	\$5,482,839	15%	-36%	\$8,974,899	23%	64%
Operations & Maintenance	\$3,467,391	10%	\$2,243,975	6%	-35%	\$3,392,167	9%	51%
Transportation	\$1,396,673	4%	\$962,518	3%	-31%	\$1,537,389	4%	60%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$15,226	<1%	\$8,006	<1%	-47%	\$14,482	<1%	81%
Total Expenditures	\$34,419,140	100%	\$35,568,085	100%	3%	\$38,831,053	100%	9%
Amount per Pupil	\$1,251		\$1,314		5%	\$1,368		4%

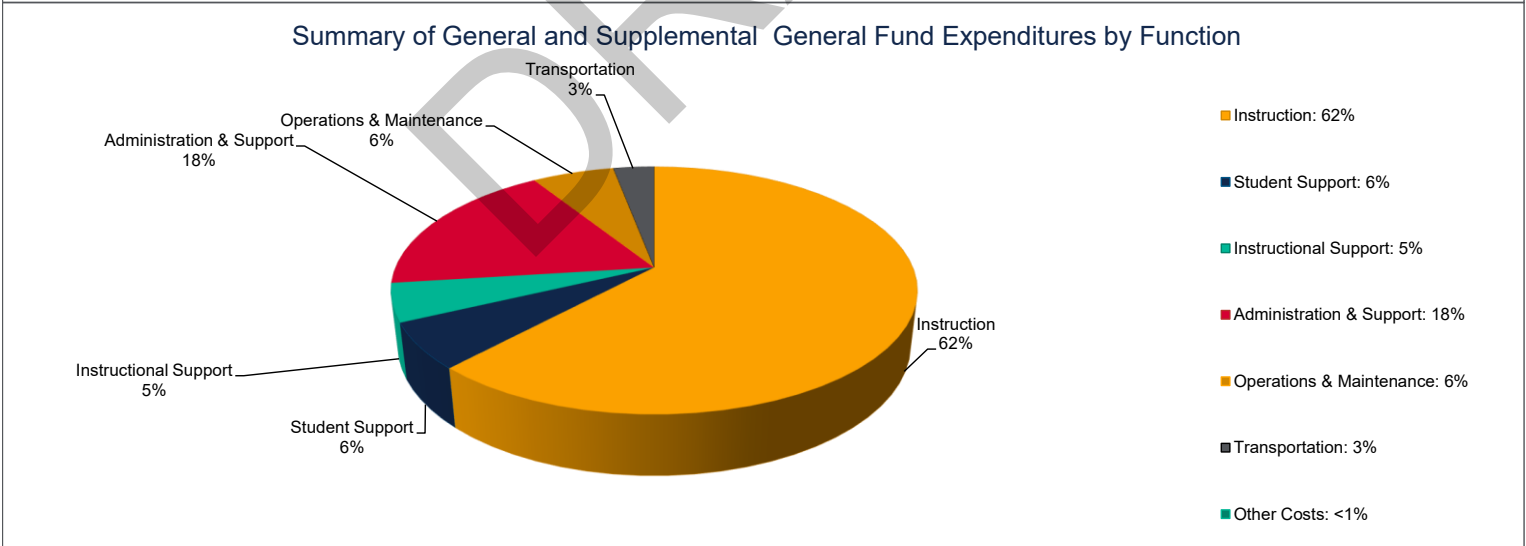
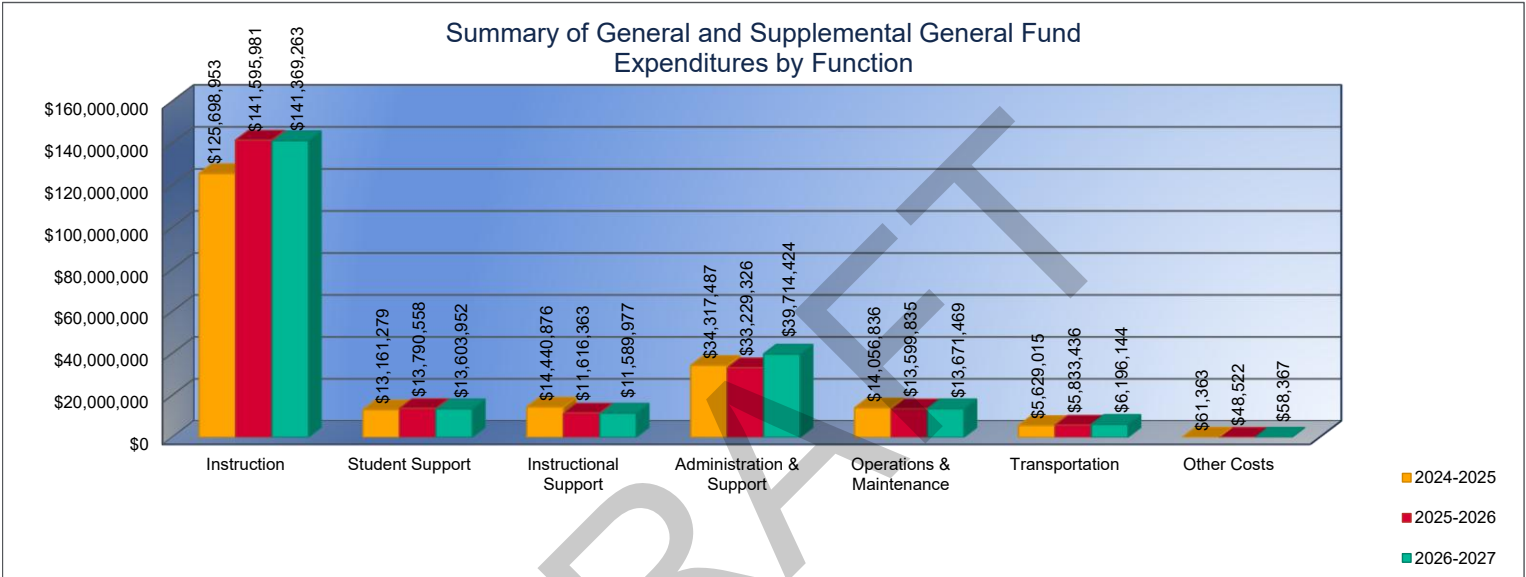
*The Summary of Supplemental General Fund Expenditures by Function comes from pages 6-13 and only uses the "Supplemental General Fund" line items.



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	\$125,698,953	61%	\$141,595,981	64%	13%	\$141,369,263	62%	0%
Student Support	\$13,161,279	6%	\$13,790,558	6%	5%	\$13,603,952	6%	-1%
Instructional Support	\$14,440,876	7%	\$11,616,363	5%	-20%	\$11,589,977	5%	0%
Administration & Support	\$34,317,487	17%	\$33,229,326	15%	-3%	\$39,714,424	18%	20%
Operations & Maintenance	\$14,056,836	7%	\$13,599,835	6%	-3%	\$13,671,469	6%	1%
Transportation	\$5,629,015	3%	\$5,833,436	3%	4%	\$6,196,144	3%	6%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$61,363	<1%	\$48,522	<1%	-21%	\$58,367	<1%	20%
Total Expenditures	\$207,365,809	100%	\$219,714,021	100%	6%	\$226,203,596	100%	3%
Amount per Pupil	\$7,534		\$8,118		8%	\$7,970		-2%

*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.

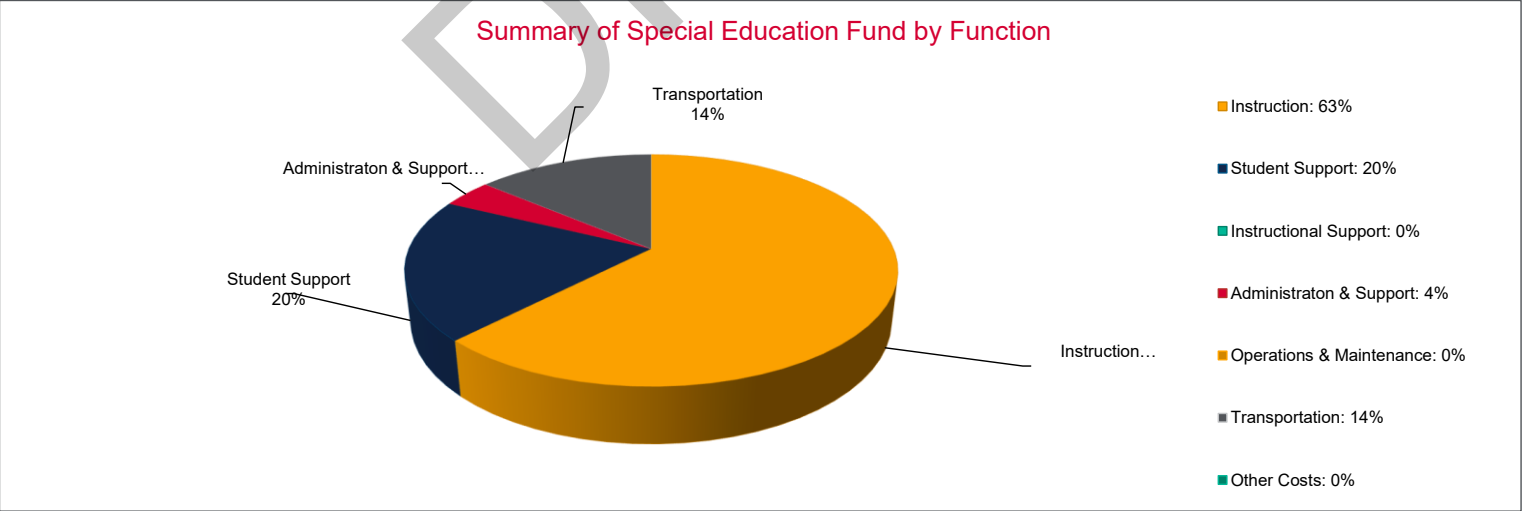
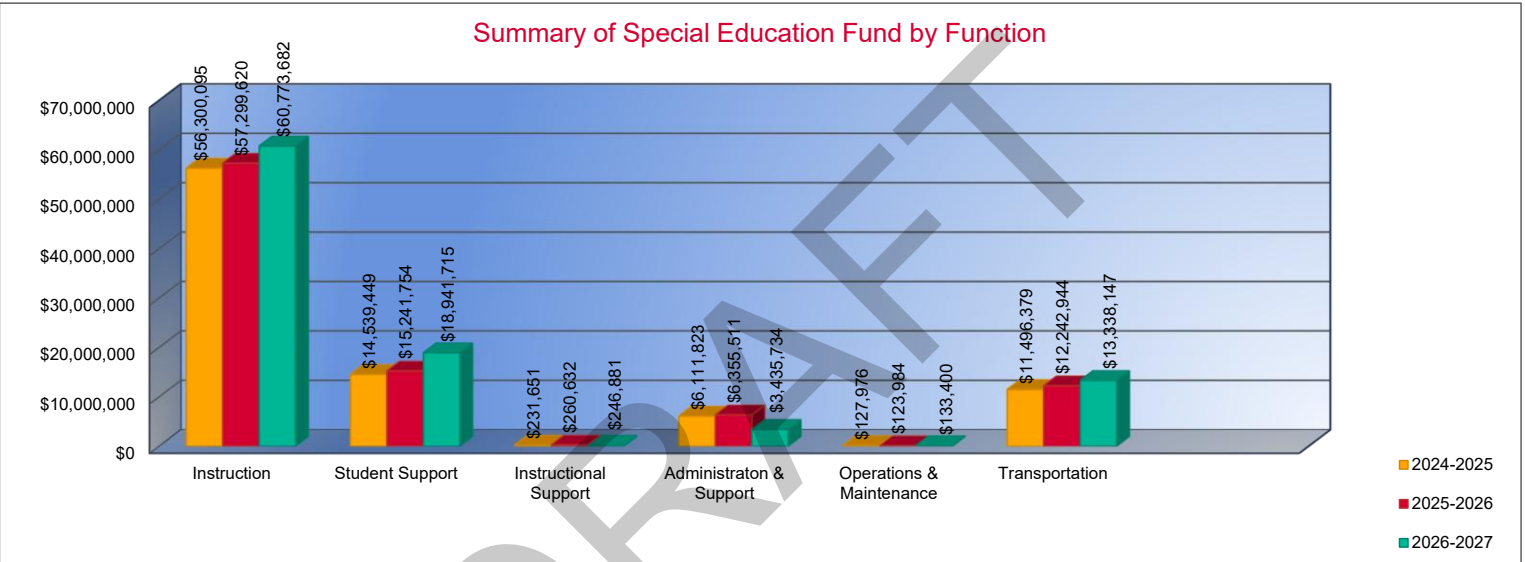


Summary of Special Education Fund
by Function*

	2024-2025 Actual	% of Total	2025-2026 Actual	% of Total	% Change	2026-2027 Budget	% of Total	% Change
Instruction	\$56,300,095	63%	\$57,299,620	63%	2%	\$60,773,682	63%	6%
Student Support	\$14,539,449	16%	\$15,241,754	17%	5%	\$18,941,715	20%	24%
Instructional Support	\$231,651	0%	\$260,632	0%	13%	\$246,881	0%	-5%
Administraton & Support	\$6,111,823	7%	\$6,355,511	7%	4%	\$3,435,734	4%	-46%
Operations & Maintenance	\$127,976	0%	\$123,984	0%	-3%	\$133,400	0%	8%
Transportation	\$11,496,379	13%	\$12,242,944	13%	6%	\$13,338,147	14%	9%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$0	0%	\$0	0%	0%	\$0	0%	0%
Total Expenditures ¹	\$88,807,373	100%	\$91,524,445	100%	3%	\$96,869,559	100%	6%
Amount per Pupil	\$3,227		\$3,382		5%	\$3,413		1%

*The Summary of Special Education Fund Expenditures by Function comes from pages 6-13 and only uses the "Special Education Fund" line items.

1. Total expenditures excludes the Special Ed Coop fund because it would include expenditures for all schools participating in the Coop.



Instruction Expenditures (1000)

	2024-2025 Actual
General	\$111,570,561
Federal Funds	\$5,149,957
Supplemental General	\$14,128,392
Preschool-Aged At-Risk	\$585,775
At-Risk Education Fund	\$29,837,421
Bilingual Education	\$6,177,537
Virtual Education	\$211,651
Capital Outlay	\$10,151,786
Driver Education	\$62,958
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$106,115
Special Education	\$56,300,095
Cost of Living	\$0
Career and Postsecondary Ed.	\$8,331,598
Gifts & Grants ¹	\$636,025
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$22,535,983
Contingency Reserve	\$1,142,441
Text Book & Student Material	\$2,755,079
Activity Fund	\$1,965,893
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$271,649,267
Enrollment (FTE) ³	27,522.3
Amount per Pupil ²	\$9,870
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$271,649,267

	2025-2026 Actual	% Change
General	\$118,917,379	7%
Federal Funds	\$4,765,089	-7%
Supplemental General	\$22,678,602	61%
Preschool-Aged At-Risk	\$561,769	-4%
At-Risk Education Fund	\$21,238,753	-29%
Bilingual Education	\$2,194,345	-64%
Virtual Education	\$253,597	20%
Capital Outlay	\$10,328,591	2%
Driver Education	\$40,255	-36%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$100,335	-5%
Special Education	\$57,299,620	2%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$7,498,217	-10%
Gifts & Grants ¹	\$517,013	-19%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$22,256,874	-1%
Contingency Reserve	\$6,987,560	512%
Text Book & Student Material	\$582,607	-79%
Activity Fund	\$2,026,991	3%
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	\$278,247,597	2%
Enrollment (FTE) ³	27,064.3	-2%
Amount per Pupil ²	\$10,281	4%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$278,247,597	2%

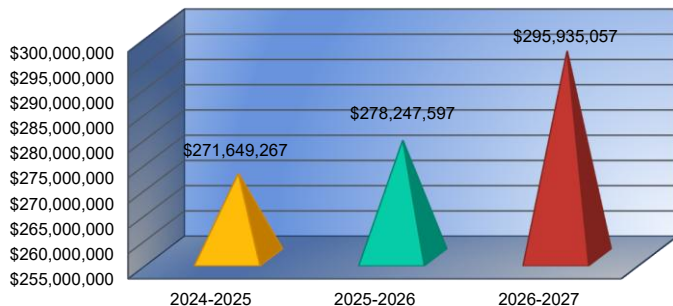
	2026-2027 Budget	% Change
General	\$121,168,206	2%
Federal Funds	\$8,188,709	72%
Supplemental General	\$20,201,057	-11%
Preschool-Aged At-Risk	\$1,355,383	141%
At-Risk Education Fund	\$27,334,317	29%
Bilingual Education	\$3,948,568	80%
Virtual Education	\$553,596	118%
Capital Outlay	\$12,221,906	18%
Driver Education	\$0	-100%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$848,729	746%
Special Education	\$60,773,682	6%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$10,609,020	41%
Gifts & Grants ¹	\$3,906,692	656%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$24,825,192	12%
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	\$295,935,057	6%
Enrollment (FTE) ³	28,381.5	5%
Amount per Pupil ²	\$10,427	1%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$295,935,057	6%

1. Gifts & Grants includes private grants and grants from non-federal sources.

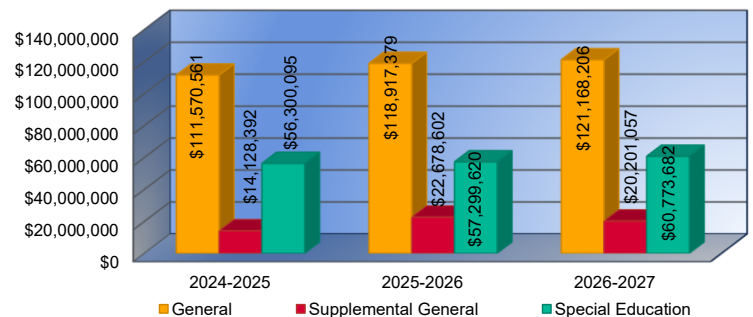
2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.

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)



Instruction Expenditures by Fund



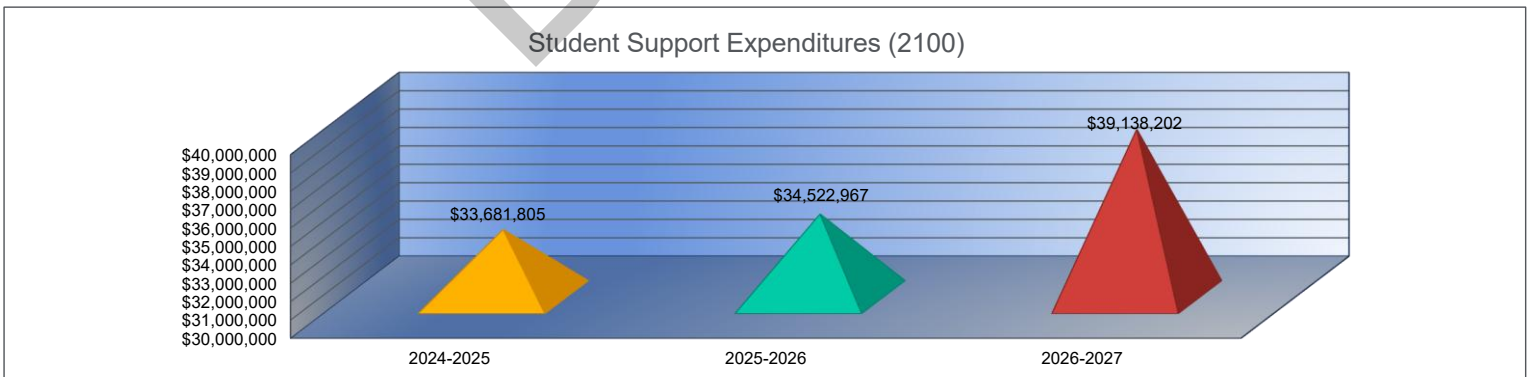
Student Support Expenditures (2100)

	2024-2025 Actual	2025-2026 Actual	% Change	2026-2027 Budget	% Change
General	\$9,895,699	\$11,515,115	16%	\$11,060,126	-4%
Federal Funds	\$261,223	\$152,636	-42%	\$158,300	4%
Supplemental General	\$3,265,580	\$2,275,443	-30%	\$2,543,826	12%
Preschool-Aged At-Risk	\$0	\$0	0%	\$0	0%
At-Risk Education Fund	\$293,942	\$305,026	4%	\$450,068	48%
Bilingual Education	\$0	\$0	0%	\$0	0%
Virtual Education	\$0	\$0	0%	\$0	0%
Capital Outlay	\$0	\$0	0%	\$0	0%
Driver Training	\$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	\$1,392,546	\$866,992	-38%	\$1,379,404	59%
Summer School	\$0	\$0	0%	\$0	0%
Special Education	\$14,539,449	\$15,241,754	5%	\$18,941,715	24%
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$0	\$920	0%	\$902	-2%
Gifts & Grants ¹	\$1,093,363	\$925,857	-15%	\$913,543	-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%	\$0	0%
KPERS Spec. Ret. Contribution	\$2,940,003	\$3,239,224	10%	\$3,690,318	14%
Contingency Reserve	\$0	\$0	0%	\$0	0%
Text Book & Student Material	\$0	\$0	0%	\$0	0%
Activity Fund	\$0	\$0	0%	\$0	0%
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	\$33,681,805	\$34,522,967	2%	\$39,138,202	13%
Enrollment (FTE) ³	27,522.3	27,064.3	-2%	28,381.5	5%
Amount per Pupil ²	\$1,224	\$1,276	4%	\$1,379	8%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$33,681,805	\$34,522,967	2%	\$39,138,202	13%

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.



Instructional Support Expenditures (2200)

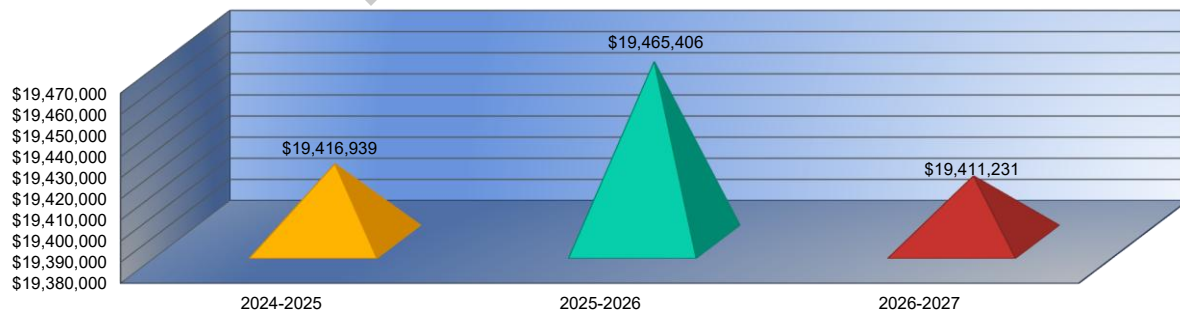
	2024-2025 Actual	2025-2026 Actual	% Change	2026-2027 Budget	% Change
General	\$10,857,801	\$9,699,661	-11%	\$9,422,744	-3%
Federal Funds	\$1,281,191	\$988,184	-23%	\$498,750	-50%
Supplemental General	\$3,583,075	\$1,916,702	-47%	\$2,167,233	13%
Preschool-Aged At-Risk	\$0	\$0	0%	\$0	0%
At-Risk Education Fund	\$271,542	\$3,805,112	1301%	\$3,688,883	-3%
Bilingual Education	\$306,084	\$158,274	-48%	\$147,395	-7%
Virtual Education	\$0	\$0	0%	\$0	0%
Capital Outlay	\$0	\$10,000	0%	\$10,000	0%
Driver Training	\$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	\$682,479	\$418,859	-39%	\$916,014	119%
Parent Education Program	\$0	\$0	0%	\$0	0%
Summer School	\$0	\$0	0%	\$0	0%
Special Education	\$231,651	\$260,632	13%	\$246,881	-5%
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$292,506	\$457,966	57%	\$448,349	-2%
Gifts & Grants ¹	\$300,234	\$63,440	-79%	\$11,925	-81%
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	\$1,599,264	\$1,593,298	0%	\$1,853,057	16%
Contingency Reserve	\$0	\$0	0%		
Text Book & Student Material	\$11,112	\$93,278	739%		
Activity Fund	\$0	\$0	0%		
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	\$19,416,939	\$19,465,406	0%	\$19,411,231	0%
Enrollment (FTE) ³	27,522.3	27,064.3	-2%	28,381.5	5%
Amount per Pupil ²	\$705	\$719	2%	\$684	-5%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$19,416,939	\$19,465,406	0%	\$19,411,231	0%

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.

Instructional Support Expenditures (2200)



General Administration Expenditures (2300)

	2024-2025 Actual
General	\$2,597,612
Federal Funds	\$0
Supplemental General	\$857,213
Preschool-Aged At-Risk	\$0
At-Risk Education Fund	\$0
Bilingual Education	\$0
Virtual Education	\$0
Capital Outlay	\$0
Driver Training	\$0
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$3,662,569
Cost of Living	\$0
Career and Postsecondary Ed.	\$0
Gifts & Grants ¹	\$106,358
Special Liability Expense	\$841,647
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$687,285
Contingency Reserve	\$0
Text Book & Student Material	\$0
Activity Fund	\$0
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$8,752,684
Enrollment (FTE) ³	27,522.3
Amount per Pupil ²	\$318
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$8,752,684

	2025-2026 Actual	% Change
General	\$2,494,741	-4%
Federal Funds	\$5,438	0%
Supplemental General	\$492,972	-42%
Preschool-Aged At-Risk	\$0	0%
At-Risk Education Fund	\$0	0%
Bilingual Education	\$0	0%
Virtual Education	\$0	0%
Capital Outlay	\$0	0%
Driver Training	\$0	0%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$3,774,438	3%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$0	0%
Gifts & Grants ¹	\$91,728	-14%
Special Liability Expense	\$1,069,982	27%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$273,308	-60%
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	\$8,202,607	-6%
Enrollment (FTE) ³	27,064.3	-2%
Amount per Pupil ²	\$303	-5%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$8,202,607	-6%

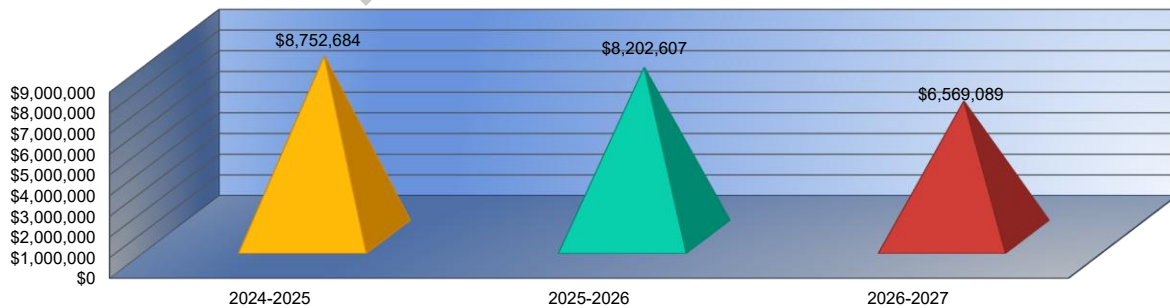
	2026-2027 Budget	% Change
General	\$2,823,074	13%
Federal Funds	\$5,500	1%
Supplemental General	\$649,307	32%
Preschool-Aged At-Risk	\$0	0%
At-Risk Education Fund	\$0	0%
Bilingual Education	\$0	0%
Virtual Education	\$0	0%
Capital Outlay	\$0	0%
Driver Training	\$0	0%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$15,000	-100%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$0	0%
Gifts & Grants ¹	\$0	-100%
Special Liability Expense	\$2,700,000	152%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$376,208	38%
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	\$6,569,089	-20%
Enrollment (FTE) ³	28,381.5	5%
Amount per Pupil ²	\$231	-24%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$6,569,089	-20%

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.

General Administration Expenditures (2300)



School Administration Expenditures (2400)

	2024-2025 Actual
General	\$17,476,272
Federal Funds	\$148,984
Supplemental General	\$5,767,170
Preschool-Aged At-Risk	\$0
At-Risk Education Fund	\$350,882
Bilingual Education	\$0
Virtual Education	\$0
Capital Outlay	\$0
Driver Training	\$2,834
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$2,442,625
Cost of Living	\$0
Career and Postsecondary Ed.	\$267,424
Gifts & Grants ¹	\$0
Special Liability Expense	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$2,654,558
Contingency Reserve	\$0
Text Book & Student Material	\$0
Activity Fund	\$0
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$29,110,749
Enrollment (FTE) ³	27,522.3
Amount per Pupil ²	\$1,058
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$29,110,749

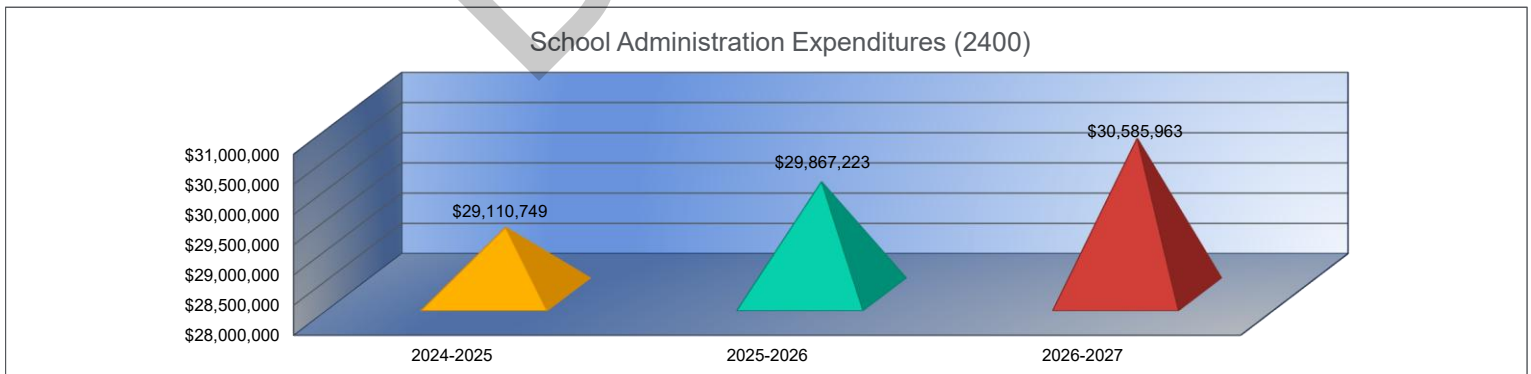
	2025-2026 Actual	% Change
General	\$19,505,018	12%
Federal Funds	\$129,449	-13%
Supplemental General	\$3,854,286	-33%
Preschool-Aged At-Risk	\$0	0%
At-Risk Education Fund	\$903,106	157%
Bilingual Education	\$0	0%
Virtual Education	\$0	0%
Capital Outlay	\$0	0%
Driver Training	\$1,130	-60%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$2,572,771	5%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$281,936	5%
Gifts & Grants ¹	\$0	0%
Special Liability Expense	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$2,619,527	-1%
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	\$29,867,223	3%
Enrollment (FTE) ³	27,064.3	-2%
Amount per Pupil ²	\$1,104	4%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$29,867,223	3%

	2026-2027 Budget	% Change
General	\$17,862,678	-8%
Federal Funds	\$138,500	7%
Supplemental General	\$5,007,847	30%
Preschool-Aged At-Risk	\$0	0%
At-Risk Education Fund	\$885,536	-2%
Bilingual Education	\$0	0%
Virtual Education	\$0	0%
Capital Outlay	\$0	0%
Driver Training	\$0	-100%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$3,412,434	33%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$275,790	-2%
Gifts & Grants ¹	\$0	0%
Special Liability Expense	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$3,003,178	15%
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	\$30,585,963	2%
Enrollment (FTE) ³	28,381.5	5%
Amount per Pupil ²	\$1,078	-2%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$30,585,963	2%

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.



Central Services Expenditures (2500)

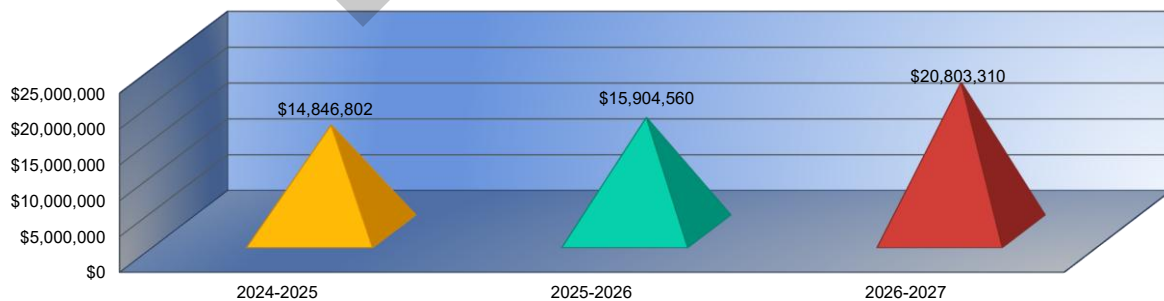
	2024-2025 Actual	2025-2026 Actual	% Change	2026-2027 Budget	% Change
General	\$5,680,800	\$5,746,728	1%	\$10,053,773	75%
Federal Funds	\$0	\$0	0%	\$0	0%
Supplemental General	\$1,938,420	\$1,135,581	-41%	\$3,317,745	192%
Preschool-Aged At-Risk	\$0	\$0	0%	\$0	0%
At-Risk Education Fund	\$0	\$0	0%	\$0	0%
Bilingual Education	\$0	\$0	0%	\$0	0%
Virtual Education	\$0	\$0	0%	\$0	0%
Capital Outlay	\$5,599,500	\$7,780,419	39%	\$6,031,616	-22%
Driver Training	\$243	\$89	-63%	\$0	-100%
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	\$4,765	\$4,853	2%	\$5,000	3%
Special Education	\$6,629	\$8,302	25%	\$8,300	0%
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$15,936	\$5	-100%	\$0	-100%
Gifts & Grants ¹	\$408,441	\$0	-100%	\$2,751	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	\$1,192,068	\$1,228,583	3%	\$1,384,125	13%
Contingency Reserve	\$0	\$0	0%		
Text Book & Student Material	\$0	\$0	0%		
Activity Fund	\$0	\$0	0%		
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	\$14,846,802	\$15,904,560	7%	\$20,803,310	31%
Enrollment (FTE) ³	27,522.3	27,064.3	-2%	28,381.5	5%
Amount per Pupil ²	\$539	\$588	9%	\$733	25%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$14,846,802	\$15,904,560	7%	\$20,803,310	31%

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.

Central Services Expenditures (2500)



Operations and Maintenance Expenditures (2600)

	2024-2025 Actual
General	\$10,589,445
Federal Funds	\$0
Supplemental General	\$3,467,391
Preschool-Aged At-Risk	\$0
At-Risk Education Fund	\$3,435
Bilingual Education	\$0
Virtual Education	\$1,055
Capital Outlay	\$22,501,033
Driver Training	\$14,028
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$134,953
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$127,976
Cost of Living	\$0
Career and Postsecondary Ed.	\$51,415
Gifts & Grants ¹	\$0
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$1,671,858
Contingency Reserve	\$0
Text Book & Student Material	\$0
Activity Fund	\$0
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$38,562,589
Enrollment (FTE) ³	27,522.3
Amount per Pupil ²	\$1,401
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$38,562,589

	2025-2026 Actual	% Change
General	\$11,355,860	7%
Federal Funds	\$0	0%
Supplemental General	\$2,243,975	-35%
Preschool-Aged At-Risk	\$0	0%
At-Risk Education Fund	\$0	-100%
Bilingual Education	\$0	0%
Virtual Education	\$0	-100%
Capital Outlay	\$16,458,261	-27%
Driver Training	\$9,805	-30%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$122,595	-9%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$123,984	-3%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$49,135	-4%
Gifts & Grants ¹	\$0	0%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$1,606,913	-4%
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	\$31,970,528	-17%
Enrollment (FTE) ³	27,064.3	-2%
Amount per Pupil ²	\$1,181	-16%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$31,970,528	-17%

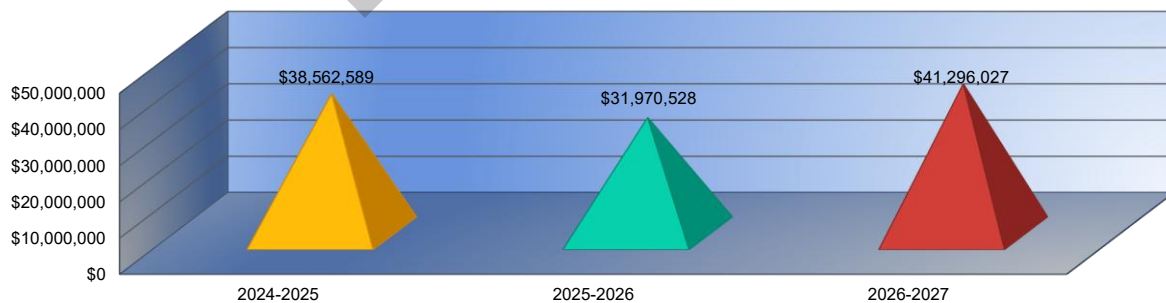
	2026-2027 Budget	% Change
General	\$10,279,302	-9%
Federal Funds	\$0	0%
Supplemental General	\$3,392,167	51%
Preschool-Aged At-Risk	\$0	0%
At-Risk Education Fund	\$0	0%
Bilingual Education	\$0	0%
Virtual Education	\$0	0%
Capital Outlay	\$23,451,998	42%
Driver Training	\$0	-100%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$2,137,700	1644%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$133,400	8%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$51,400	5%
Gifts & Grants ¹	\$0	0%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$1,850,060	15%
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	\$41,296,027	29%
Enrollment (FTE) ³	28,381.5	5%
Amount per Pupil ²	\$1,455	23%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$41,296,027	29%

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.

Operations and Maintenance Expenditures (2600)



Transportation Expenditures (2700)

	2024-2025 Actual
General	\$4,232,342
Federal Funds	\$86,524
Supplemental General	\$1,396,673
Preschool-Aged At-Risk	\$0
At-Risk Education Fund	\$822
Bilingual Education	\$0
Virtual Education	\$0
Capital Outlay	\$2,396,174
Driver Training	\$0
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$11,496,379
Cost of Living	\$0
Career and Postsecondary Ed.	\$1,630
Gifts & Grants ¹	\$0
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$30,123
Contingency Reserve	\$0
Text Book & Student Material	\$0
Activity Fund	\$0
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$19,640,667
Enrollment (FTE) ³	27,522.3
Amount per Pupil ²	\$714
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$19,640,667

	2025-2026 Actual	% Change
General	\$4,870,918	15%
Federal Funds	\$40,580	-53%
Supplemental General	\$962,518	-31%
Preschool-Aged At-Risk	\$0	0%
At-Risk Education Fund	\$475	-42%
Bilingual Education	\$0	0%
Virtual Education	\$0	0%
Capital Outlay	\$2,390,762	0%
Driver Training	\$0	0%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$12,242,944	6%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$184	-89%
Gifts & Grants ¹	\$0	0%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$30,408	1%
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	\$20,538,789	5%
Enrollment (FTE) ³	27,064.3	-2%
Amount per Pupil ²	\$759	6%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$20,538,789	5%

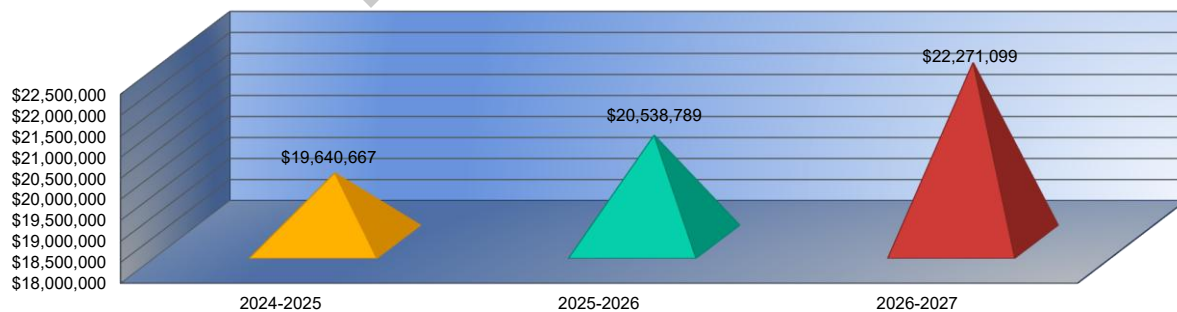
	2026-2027 Budget	% Change
General	\$4,658,755	-4%
Federal Funds	\$40,500	0%
Supplemental General	\$1,537,389	60%
Preschool-Aged At-Risk	\$0	0%
At-Risk Education Fund	\$1,500	216%
Bilingual Education	\$0	0%
Virtual Education	\$0	0%
Capital Outlay	\$2,659,753	11%
Driver Training	\$0	0%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$13,338,147	9%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$0	-100%
Gifts & Grants ¹	\$0	0%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$35,055	15%
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	\$22,271,099	8%
Enrollment (FTE) ³	28,381.5	5%
Amount per Pupil ²	\$785	3%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$22,271,099	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.

Transportation Expenditures (2700)



Other Support Services Expenditures (2900)

	2024-2025 Actual
General	\$46,137
Federal Funds	\$0
Supplemental General	\$15,226
Preschool-Aged At-Risk	\$0
At-Risk Education Fund	\$0
Bilingual Education	\$0
Virtual Education	\$0
Capital Outlay	\$0
Driver Training	\$0
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$0
Cost of Living	\$0
Career and Postsecondary Ed.	\$0
Gifts & Grants ¹	\$0
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$7,190
Contingency Reserve	\$0
Text Book & Student Material	\$0
Activity Fund	\$0
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$68,553
Enrollment (FTE) ³	27,522.3
Amount per Pupil ²	\$2
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$68,553

	2025-2026 Actual	% Change
General	\$40,516	-12%
Federal Funds	\$0	0%
Supplemental General	\$8,006	-47%
Preschool-Aged At-Risk	\$0	0%
At-Risk Education Fund	\$0	0%
Bilingual Education	\$0	0%
Virtual Education	\$0	0%
Capital Outlay	\$0	0%
Driver Training	\$0	0%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$0	0%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$0	0%
Gifts & Grants ¹	\$0	0%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$5,507	-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	\$54,029	-21%
Enrollment (FTE) ³	27,064.3	-2%
Amount per Pupil ²	\$2	0%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$54,029	-21%

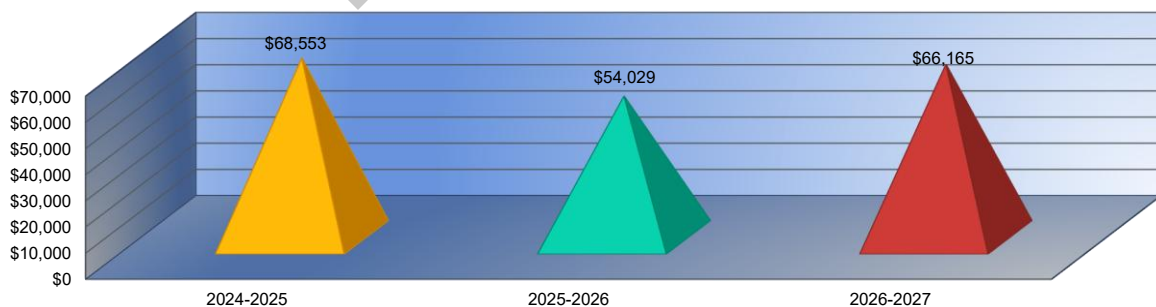
	2026-2027 Budget	% Change
General	\$43,885	8%
Federal Funds	\$0	0%
Supplemental General	\$14,482	81%
Preschool-Aged At-Risk	\$0	0%
At-Risk Education Fund	\$0	0%
Bilingual Education	\$0	0%
Virtual Education	\$0	0%
Capital Outlay	\$0	0%
Driver Training	\$0	0%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$0	0%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$0	0%
Gifts & Grants ¹	\$0	0%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$7,798	42%
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	\$66,165	22%
Enrollment (FTE) ³	28,381.5	5%
Amount per Pupil ²	\$2	0%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$66,165	22%

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.

Other Support Services Expenditures (2900)



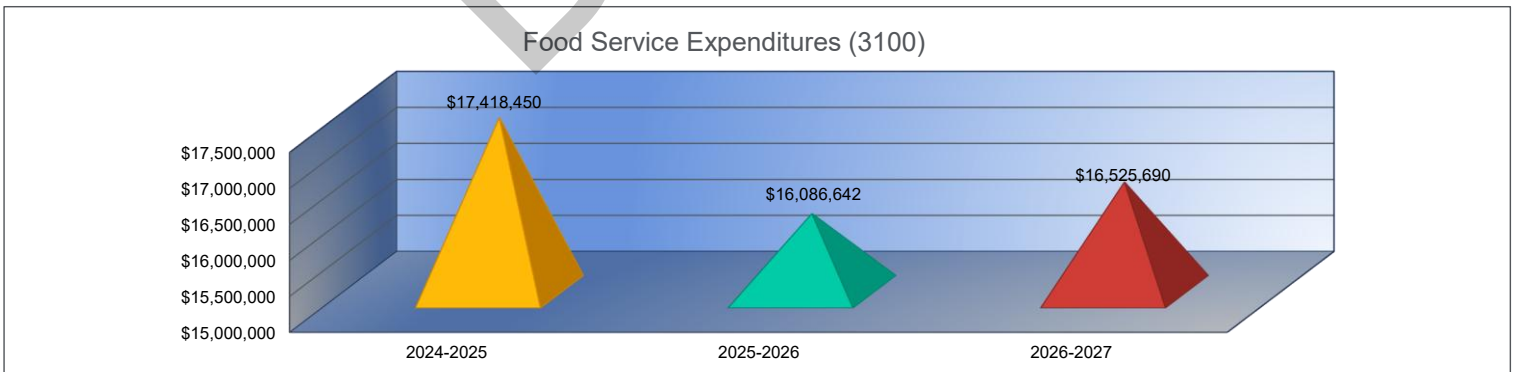
Food Service Expenditures (3100)

	2024-2025 Actual	2025-2026 Actual	% Change	2026-2027 Budget	% Change
General	\$0	\$0	0%	\$0	0%
Federal Funds	\$0	\$0	0%	\$0	0%
Supplemental General	\$0	\$0	0%	\$0	0%
Preschool-Aged At-Risk	\$0	\$0	0%	\$0	0%
At-Risk Education Fund	\$0	\$0	0%	\$0	0%
Bilingual Education	\$0	\$0	0%	\$0	0%
Virtual Education	\$0	\$0	0%	\$0	0%
Capital Outlay	\$0	\$0	0%	\$0	0%
Driver Training	\$0	\$0	0%	\$0	0%
Declining Enrollment	\$0	\$0	0%	\$0	0%
Extraordinary School Program	\$0	\$0	0%	\$0	0%
Food Service	\$16,740,439	\$15,424,963	-8%	\$15,762,157	2%
Professional Development	\$0	\$0	0%	\$0	0%
Parent Education Program	\$0	\$0	0%	\$0	0%
Summer School	\$0	\$0	0%	\$0	0%
Special Education	\$0	\$0	0%	\$0	0%
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$0	\$0	0%	\$0	0%
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%	\$0	0%
KPERS Spec. Ret. Contribution	\$678,011	\$661,679	-2%	\$763,533	15%
Contingency Reserve	\$0	\$0	0%		
Text Book & Student Material	\$0	\$0	0%		
Activity Fund	\$0	\$0	0%		
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	\$17,418,450	\$16,086,642	-8%	\$16,525,690	3%
Enrollment (FTE) ³	27,522.3	27,064.3	-2%	28,381.5	5%
Amount per Pupil ²	\$633	\$594	-6%	\$582	-2%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$17,418,450	\$16,086,642	-8%	\$16,525,690	3%

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.



Community Service Operations Expenditures (3300)

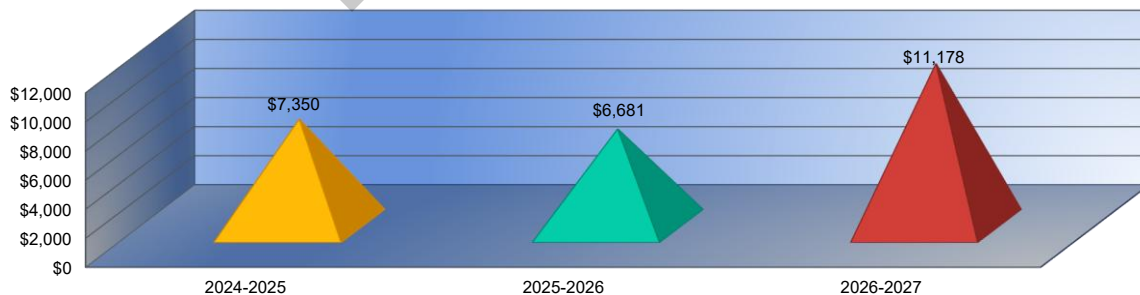
	2024-2025 Actual	2025-2026 Actual	% Change	2026-2027 Budget	% Change
General	\$0	\$0	0%	\$0	0%
Federal Funds	\$0	\$0	0%	\$0	0%
Supplemental General	\$0	\$0	0%	\$0	0%
Preschool-Aged At-Risk	\$0	\$0	0%	\$0	0%
At-Risk Education Fund	\$0	\$0	0%	\$0	0%
Bilingual Education	\$0	\$0	0%	\$0	0%
Virtual Education	\$0	\$0	0%	\$0	0%
Capital Outlay	\$0	\$0	0%	\$0	0%
Driver Training	\$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	\$0	\$0	0%	\$0	0%
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$0	\$0	0%	\$0	0%
Gifts & Grants ¹	\$7,350	\$6,681	-9%	\$11,178	67%
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	\$0	\$0	0%	\$0	0%
Contingency Reserve	\$0	\$0	0%		
Text Book & Student Material	\$0	\$0	0%		
Activity Fund	\$0	\$0	0%		
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	\$7,350	\$6,681	-9%	\$11,178	67%
Enrollment (FTE) ³	27,522.3	27,064.3	-2%	28,381.5	5%
Amount per Pupil ²	\$0	\$0	0%	\$0	0%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$7,350	\$6,681	-9%	\$11,178	67%

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.

Community Service Operations Expenditures (3300)



Capital Improvement Expenditures (4000)

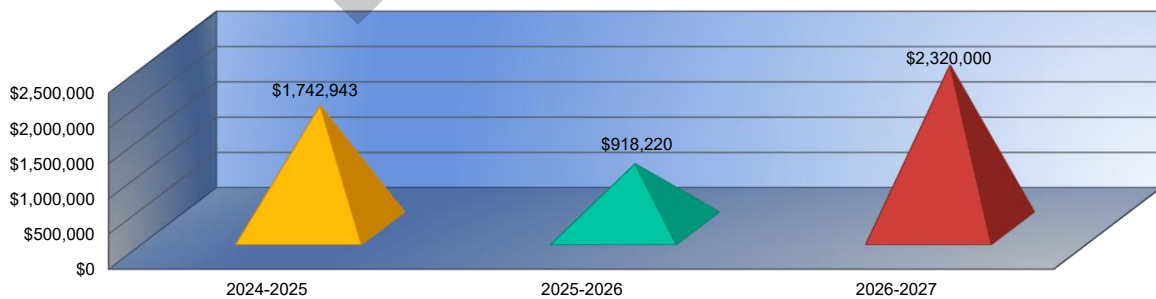
	2024-2025 Actual	2025-2026 Actual	% Change	2026-2027 Budget	% Change
General	\$0	\$0	0%	\$0	0%
Federal Funds	\$0	\$0	0%	\$0	0%
Supplemental General	\$0	\$0	0%	\$0	0%
Preschool-Aged At-Risk	\$0	\$0	0%	\$0	0%
At-Risk Education Fund	\$0	\$0	0%	\$0	0%
Bilingual Education	\$0	\$0	0%	\$0	0%
Virtual Education	\$0	\$0	0%	\$0	0%
Capital Outlay	\$598,927	\$46,893	-92%	\$570,000	1116%
Driver Training	\$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	\$0	\$0	0%	\$0	0%
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$0	\$0	0%	\$0	0%
Gifts & Grants ¹	\$15,085	\$0	-100%	\$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%	\$0	0%
KPERS Spec. Ret. Contribution	\$0	\$0	0%	\$0	0%
Contingency Reserve	\$0	\$0	0%	\$0	0%
Text Book & Student Material	\$0	\$0	0%	\$0	0%
Activity Fund	\$0	\$0	0%	\$0	0%
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	\$1,128,931	\$871,327	-23%	\$1,750,000	101%
Temporary Note	\$0	\$0	0%	\$0	0%
SUBTOTAL	\$1,742,943	\$918,220	-47%	\$2,320,000	153%
Enrollment (FTE) ³	27,522.3	27,064.3	-2%	28,381.5	5%
Amount per Pupil ²	\$63	\$34	-46%	\$82	141%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$1,742,943	\$918,220	-47%	\$2,320,000	153%

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.

Capital Improvement Expenditures (4000)



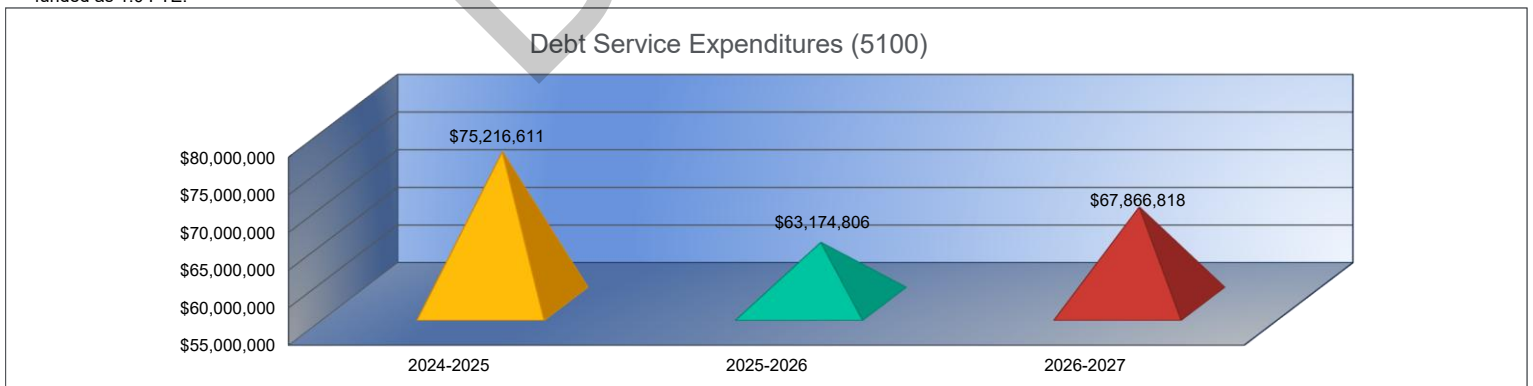
Debt Service Expenditures (5100)

	2024-2025 Actual	2025-2026 Actual	% Change	2026-2027 Budget	% Change
General	\$0	\$0	0%	\$0	0%
Federal Funds	\$0	\$0	0%	\$0	0%
Supplemental General	\$0	\$0	0%	\$0	0%
Preschool-Aged At-Risk	\$0	\$0	0%	\$0	0%
At-Risk Education Fund	\$0	\$0	0%	\$0	0%
Bilingual Education	\$0	\$0	0%	\$0	0%
Virtual Education	\$0	\$0	0%	\$0	0%
Capital Outlay	\$0	\$0	0%	\$0	0%
Driver Training	\$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	\$0	\$0	0%	\$0	0%
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$0	\$0	0%	\$0	0%
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%	\$0	0%
KPERS Spec. Ret. Contribution	\$0	\$0	0%	\$0	0%
Contingency Reserve	\$0	\$0	0%	\$0	0%
Text Book & Student Material	\$0	\$0	0%	\$0	0%
Activity Fund	\$0	\$0	0%	\$0	0%
Bond and Interest #1	\$75,216,611	\$63,174,806	-16%	\$67,866,818	7%
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	\$75,216,611	\$63,174,806	-16%	\$67,866,818	7%
Enrollment (FTE) ³	27,522.3	27,064.3	-2%	28,381.5	5%
Amount per Pupil ²	\$2,733	\$2,334	-15%	\$2,391	2%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$75,216,611	\$63,174,806	-16%	\$67,866,818	7%

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.



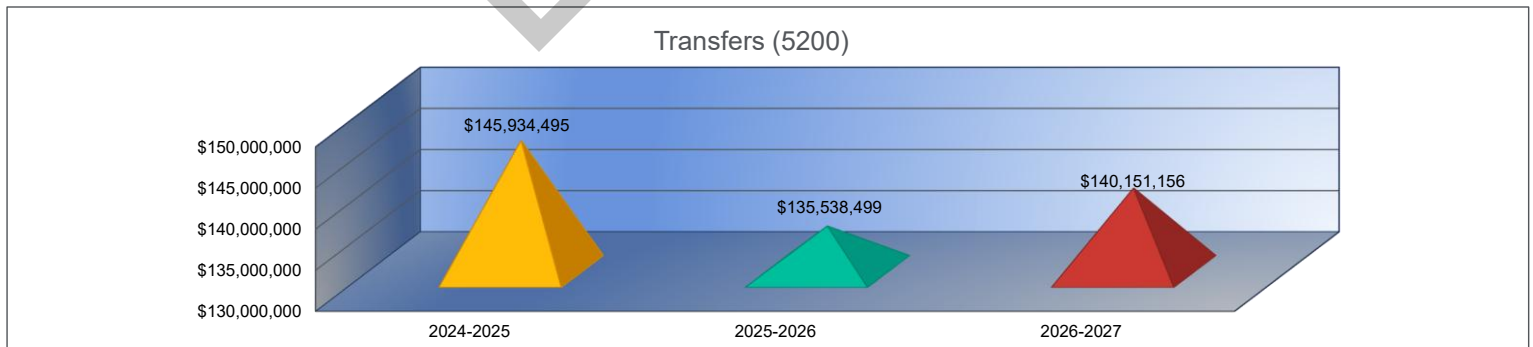
Transfers (5200)

	2024-2025 Actual	2025-2026 Actual	% Change	2026-2027 Budget	% Change
General	\$77,998,072	\$72,958,092	-6%	\$75,192,874	3%
Federal Funds	\$0	\$0	0%	\$0	0%
Supplemental General	\$47,735,832	\$47,471,629	-1%	\$48,639,331	2%
Preschool-Aged At-Risk	\$0	\$0	0%	\$0	0%
At-Risk Education Fund	\$0	\$0	n/a	\$0	n/a
Bilingual Education	\$0	\$0	n/a	\$0	n/a
Virtual Education	\$0	\$0	n/a	\$0	n/a
Capital Outlay	\$0	\$0	n/a	\$0	n/a
Driver Training	\$0	\$0	n/a	\$0	n/a
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	n/a	\$0	n/a
Parent Education Program	\$0	\$0	n/a	\$0	n/a
Summer School	\$0	\$0	n/a	\$0	n/a
Special Education	\$0	\$0	n/a	\$0	n/a
Cost of Living	\$14,113,986	\$13,172,936	-7%	\$14,295,000	9%
Career and Postsecondary Ed.	\$0	\$0	n/a	\$0	n/a
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	\$6,086,605	\$1,935,842	-68%	\$2,023,951	5%
Special Reserve	\$0	\$0	0%	\$0	0%
KPERS Spec. Ret. Contribution	\$0	\$0	0%		
Contingency Reserve	\$0	\$0	0%	\$0	0%
Text Book & Student Material	\$0	\$0	n/a		
Activity Fund	\$0	\$0	0%		
Bond and Interest #1	\$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	\$145,934,495	\$135,538,499	-7%	\$140,151,156	3%
Enrollment (FTE) ³	27,522.3	27,064.3	-2%	28,381.5	5%
Amount per Pupil ²	\$5,302	\$5,008	-6%	\$4,938	-1%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$145,934,495	\$135,538,499	-7%	\$140,151,156	3%

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.



Unencumbered Cash Balances by Fund

	July 1, 2024
General	\$0
Federal Funds	-\$2,317,818
Supplemental General	\$4,411,436
Preschool-Aged At-Risk	\$50,000
At-Risk Education Fund	\$50,000
Bilingual Education	\$50,000
Virtual Education	\$15,000
Capital Outlay	\$4,208,785
Driver Training	\$197,168
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$4,354,058
Professional Development	\$50,000
Parent Education Program	\$744,726
Summer School	\$224,944
Special Education	\$3,206,488
Cost of Living	\$1,160,355
Career and Post-Secondary Ed.	\$50,000
Gifts & Grants ¹	\$1,209,642
Special Liability	\$480,004
School Retirement	\$0
Extraordinary Growth Facilities	\$1,958,481
Special Reserve	\$16,290,292
KPERS Spec. Ret. Contribution	\$0
Contingency Reserve	\$8,130,001
Text Book & Student Material	\$808,880
Activity Fund	\$1,024,246
Bond and Interest #1	\$68,837,846
Bond and Interest #2	\$0
No Fund Warrant	\$0
Special Assessment	\$1,359,846
Temporary Note	\$0
SUBTOTAL	\$116,554,380
Enrollment (FTE) ³	27,522.3
Amount per Pupil ²	\$4,235
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$116,554,380

	July 1, 2025
General	\$0
Federal Funds	-\$1,104,121
Supplemental General	\$4,645,380
Preschool-Aged At-Risk	\$50,000
At-Risk Education Fund	\$50,000
Bilingual Education	\$50,000
Virtual Education	\$15,000
Capital Outlay	\$760,661
Driver Training	\$237,515
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$2,105,880
Professional Development	\$50,000
Parent Education Program	\$150,000
Summer School	\$237,429
Special Education	\$857,409
Cost of Living	\$471,420
Career and Post-Secondary Ed.	\$50,000
Gifts & Grants ¹	\$1,272,961
Special Liability	\$823,089
School Retirement	\$0
Extraordinary Growth Facilities	\$1,990,163
Special Reserve	\$12,212,966
KPERS Spec. Ret. Contribution	\$0
Contingency Reserve	\$6,987,560
Text Book & Student Material	\$362,812
Activity Fund	\$1,044,352
Bond and Interest #1	\$53,775,510
Bond and Interest #2	\$0
No Fund Warrant	\$0
Special Assessment	\$1,477,274
Temporary Note	\$0
SUBTOTAL	\$88,573,260
Enrollment (FTE) ³	27,064.3
Amount per Pupil ²	\$3,273
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$88,573,260

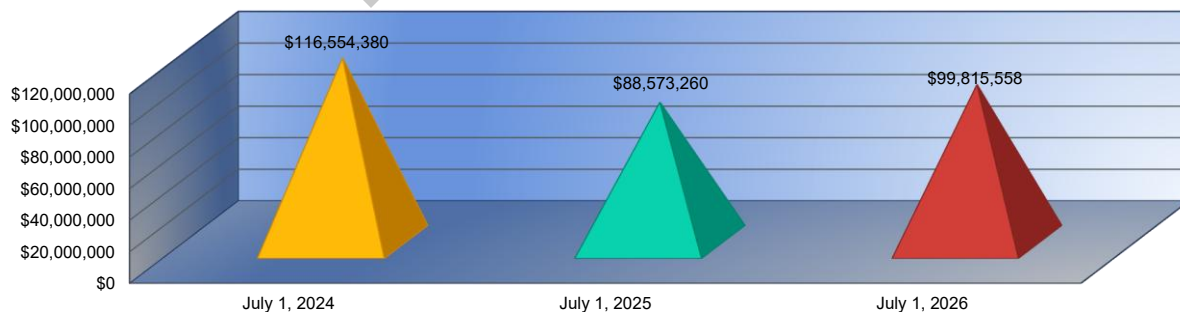
	July 1, 2026
General	\$0
Federal Funds	-\$1,077,282
Supplemental General	\$5,561,357
Preschool-Aged At-Risk	\$30,000
At-Risk Education Fund	\$30,000
Bilingual Education	\$30,000
Virtual Education	\$10,000
Capital Outlay	\$51,102
Driver Training	\$232,186
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$1,233,524
Professional Development	\$30,000
Parent Education Program	\$50,000
Summer School	\$253,141
Special Education	\$0
Cost of Living	\$406,488
Career and Post-Secondary Ed.	\$40,000
Gifts & Grants ¹	\$1,634,542
Special Liability	\$1,002,189
School Retirement	\$0
Extraordinary Growth Facilities	\$1,631,135
Special Reserve	\$10,487,213
KPERS Spec. Ret. Contribution	\$0
Contingency Reserve	\$0
Text Book & Student Material	\$2,187,447
Activity Fund	\$1,163,608
Bond and Interest #1	\$73,099,967
Bond and Interest #2	\$0
No Fund Warrant	\$0
Special Assessment	\$1,728,941
Temporary Note	\$0
SUBTOTAL	\$99,815,558
Enrollment (FTE) ³	28,381.5
Amount per Pupil ²	\$3,517
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$99,815,558

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.

Unencumbered Cash Balances by Fund



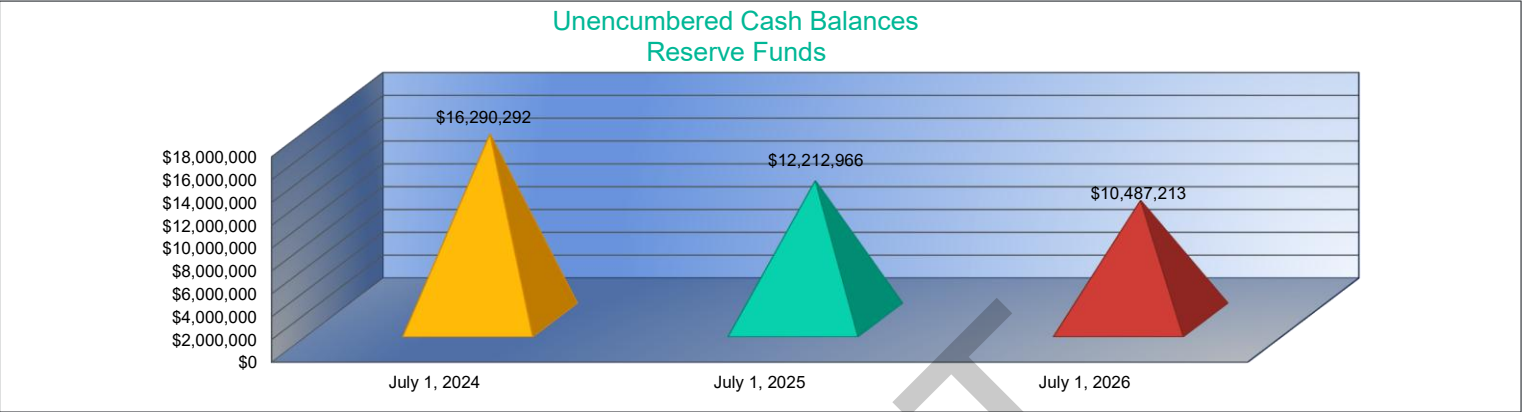
Note: Numbers on charts are within 1% due to rounding.

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Unencumbered Cash Balances
Reserve Funds

	July 1, 2024	July 1, 2025	July 1, 2026
Special Reserve	\$16,290,292	\$12,212,966	\$10,487,213
Amount per Pupil	\$592	\$451	\$370

School districts are authorized by law to self insure rather than purchase insurance for the following categories: Worker's Comp, Health Insurance, Life Insurance, Property and Casualty (Risk Management) and Disability Income Insurance. Monies are placed in the Self Insured Fund to pay for claims which may arise from the categories listed above.



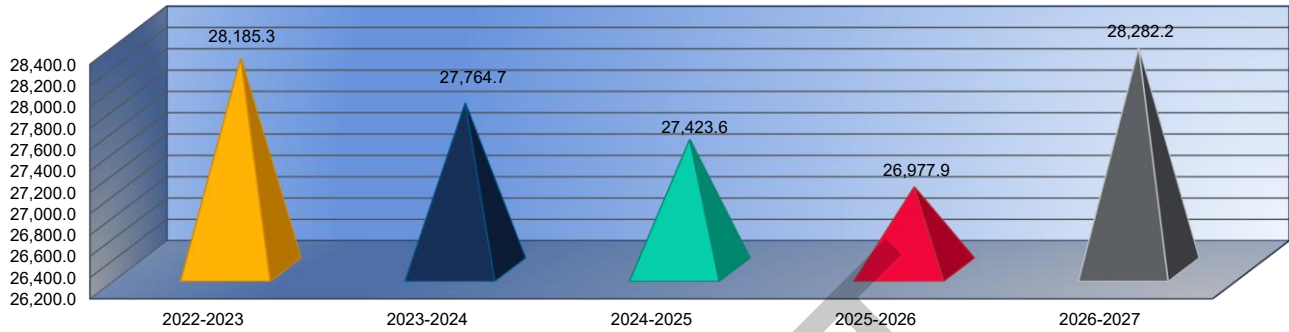
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Enrollment Information

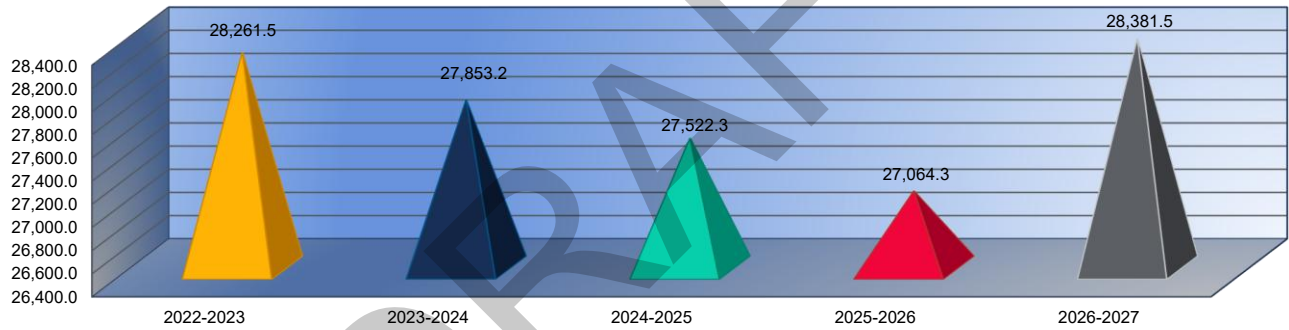
	2022-2023 Actual	2023-2024 Actual	% Change	2024-2025 Actual	% Change	2025-2026 Actual	% Change	2026-2027 Budget	% Change
FTE Enrollment (excl. Virtual) ¹	28,185.3	27,764.7	-1%	27,423.6	-1%	26,977.9	-2%	28,282.2	5%
FTE Enrollment (incl. Virtual) ¹	28,261.5	27,853.2	-1%	27,522.3	-1%	27,064.3	-2%	28,381.5	5%
Free Meal Student Headcount	7,115	7,081	0%	6,383	-10%	6,822	7%	7,494	10%
Reduced Meal Student Headcount	1,442	1,434	-1%	1,294	-10%	1,558	20%	1,675	8%

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.

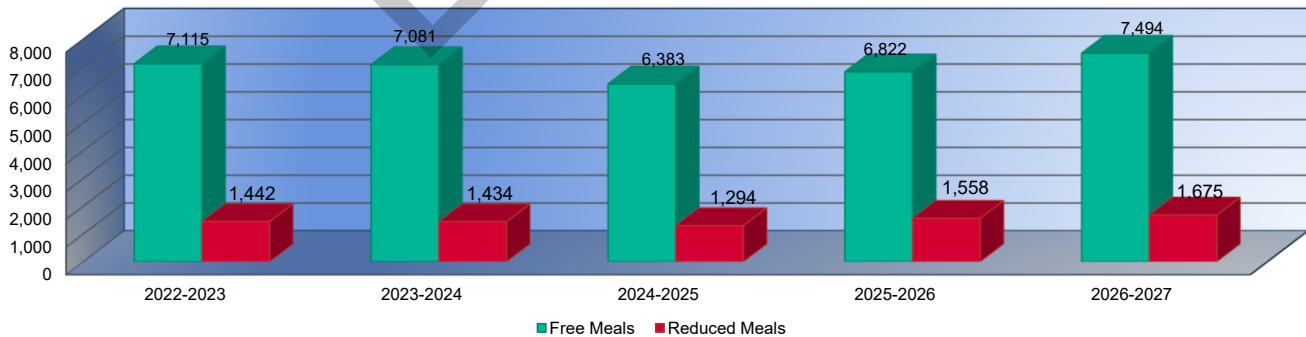
FTE Enrollment for Computing State Foundation Aid
(excludes Virtual)



FTE Enrollment for Calculating "Amount per Pupil"
(includes Virtual)

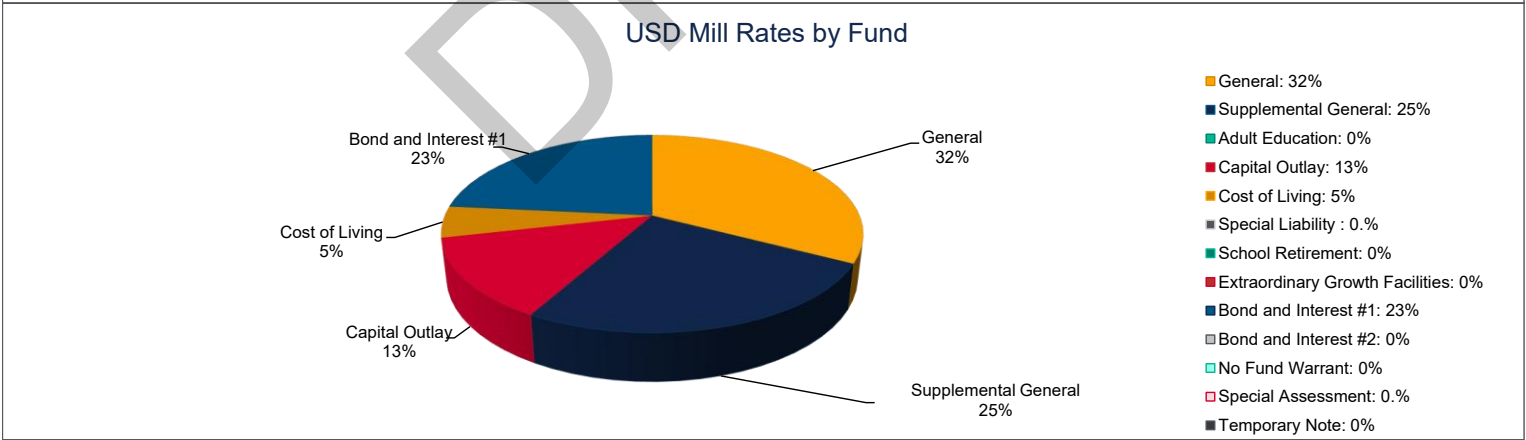
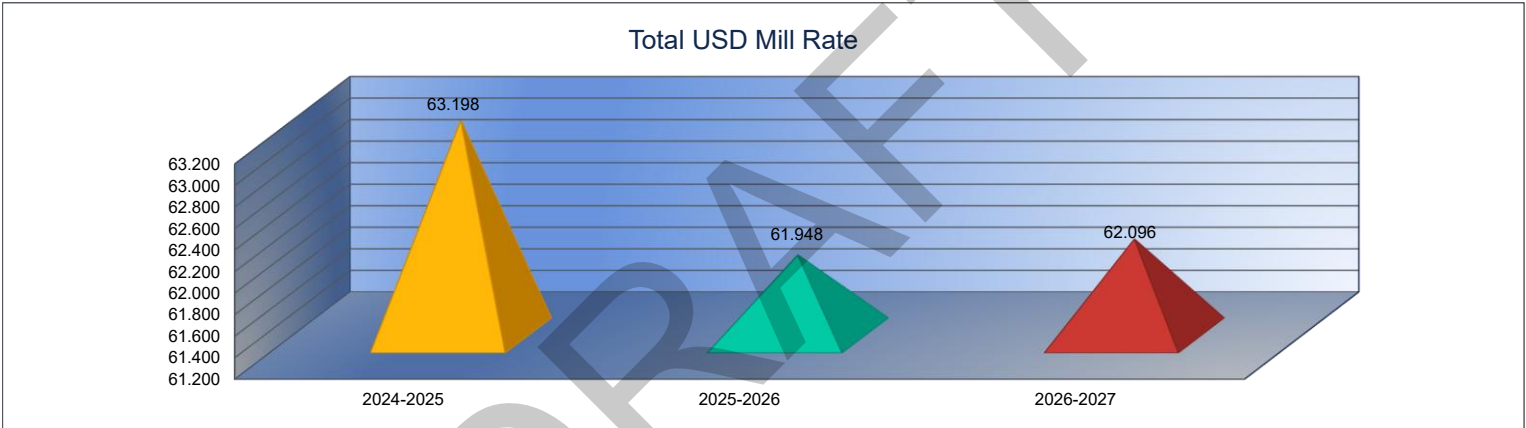


Low Income Students



Mill Rates by Fund

	2024-2025 Actual	2025-2026 Actual	2026-2027 Budget
General	20.000	20.000	20.000
Supplemental General	15.189	15.590	15.751
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	3.511	3.170	3.194
Special Liability	0.284	0.311	0.576
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	1.367	0.222	0.000
Bond and Interest #1	14.519	14.388	14.388
Bond and Interest #2	0.000	0.000	0.000
No Fund Warrant	0.000	0.000	0.000
Special Assessment	0.328	0.267	0.187
Temporary Note	0.000	0.000	0.000
TOTAL USD	63.198	61.948	62.096
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



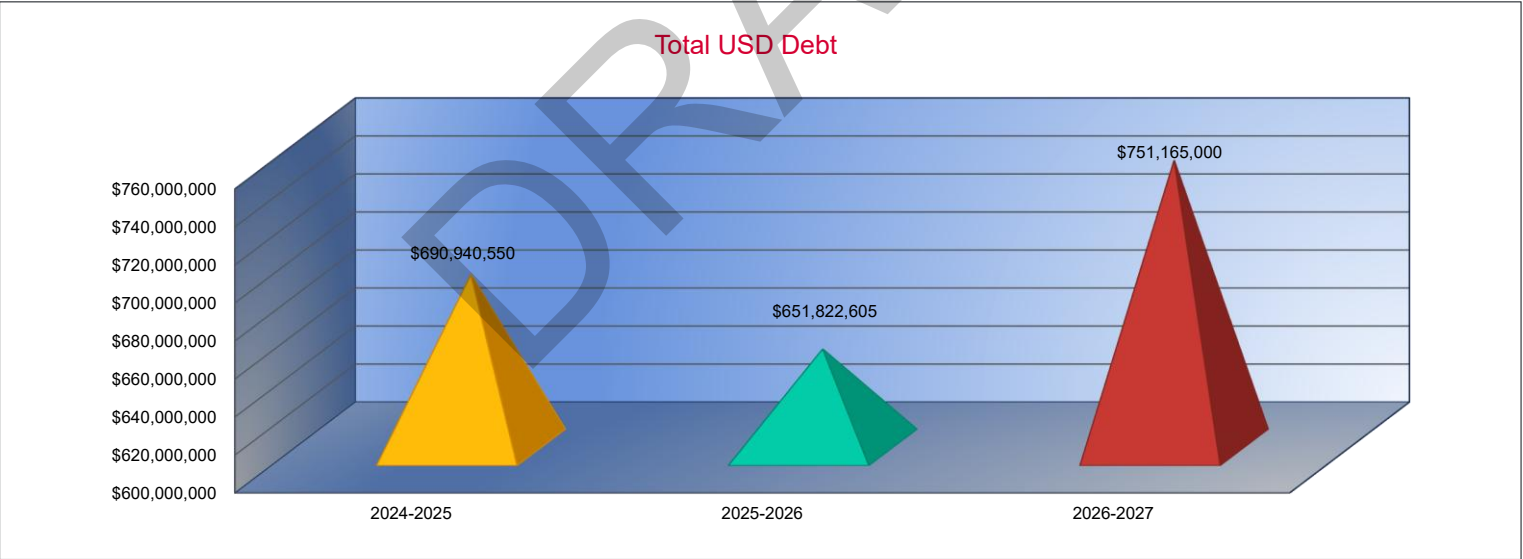
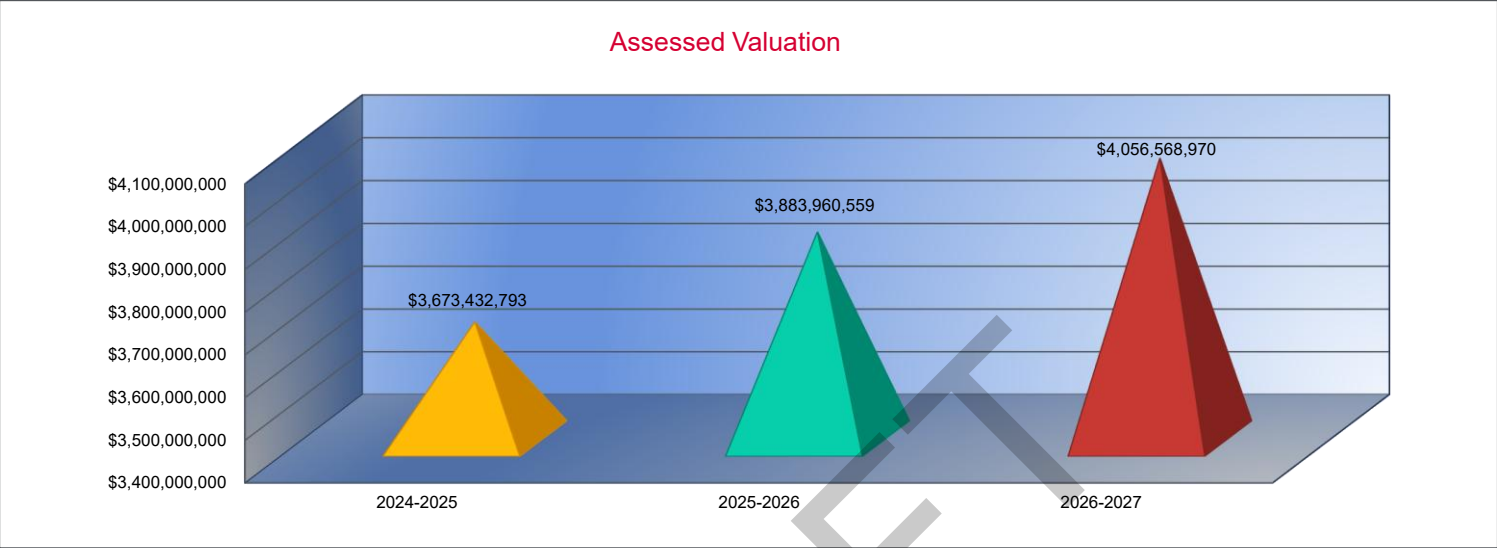
Note: Numbers on charts are within 1% due to rounding.
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Other Information

	2024-2025 Actual
Assessed Valuation	\$3,673,432,793
Total USD Debt	\$690,940,550

	2025-2026 Actual
	\$3,883,960,559
	\$651,822,605

	2026-2027 Budget
	\$4,056,568,970
	\$751,165,000



Sources of Revenue and Proposed Budget for 2026-2027

Fund	2026-2027 Amount Budgeted	Estimated Sources of Revenue - 2026-2027						Estimated July 1, 2027 Cash Balance
		July 1, 2026 Cash Balance	State	Federal	Local Interest	Transfers	Other	
General	\$262,565,417	\$0	\$262,565,417	\$0			\$0	\$0
Supplemental General	\$87,470,384	\$5,561,357	\$17,529,065			\$0	\$64,379,962	
Adult Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Preschool-Aged At-Risk (3 and 4 yr Old)	\$1,355,383	\$30,000		\$0	\$0	\$555,383	\$800,000	\$30,000
Adult Supplemental Education	\$0	\$0			\$0	\$0	\$0	\$0
At-Risk Education Fund	\$32,360,304	\$30,000		\$0	\$0	\$29,360,304	\$3,000,000	\$30,000
Bilingual Education	\$4,095,963	\$30,000		\$0	\$0	\$2,345,963	\$1,750,000	\$30,000
Virtual Education	\$553,596	\$10,000			\$0	\$153,596	\$400,000	\$10,000
Capital Outlay	\$44,945,273	\$51,102	\$0	\$0	\$3,000,000	\$0	\$41,894,171	\$0
Driver Training	\$0	\$232,186	\$0	\$0	\$0	\$0	\$0	\$232,186
Declining Enrollment	\$0	\$0				\$0		\$0
Extraordinary School Program	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Food Service	\$17,899,857	\$1,233,524	\$97,120	\$6,865,833	\$300,000	\$0	\$10,069,760	\$666,380
Professional Development	\$916,014	\$30,000	\$52,500	\$0	\$0	\$267,514	\$596,000	\$0
Parent Education Program	\$1,379,404	\$50,000	\$546,500	\$0	\$0	\$332,904	\$500,000	\$50,000
Summer School	\$853,729	\$253,141		\$0	\$0	\$0	\$870,000	\$269,412
Special Education	\$96,869,559	\$0	\$2,000	\$8,035,603	\$0	\$82,831,956	\$6,000,000	\$0
Career and Postsecondary Education	\$11,385,461	\$40,000	\$0	\$200,876	\$0	\$7,984,585	\$3,200,000	\$40,000
Special Liability Expense Fund	\$2,700,000	\$1,002,189			\$0	\$0	\$2,356,085	\$658,274
Special Reserve Fund		\$10,487,213						
Gifts and Grants	\$4,846,089	\$1,634,542	\$192,294	\$0			\$3,250,000	\$230,747
Textbook & Student Materials Revolving		\$2,187,447						
School Retirement	\$0	\$0			\$0		\$0	\$0
Extraordinary Growth Facilities	\$2,023,951	\$1,631,135				\$2,023,951	\$392,816	
KPERS Special Retirement Contribution	\$37,788,524	\$0	\$37,788,524					
Contingency Reserve		\$0						
Activity Funds		\$1,163,608						
Bond and Interest #1	\$67,866,818	\$73,099,967	\$0	\$708,750	\$500,000		\$62,594,487	\$69,036,386
Bond and Interest #2	\$0	\$0	\$0	\$0	\$0		\$0	\$0
No Fund Warrant	\$0	\$0					\$0	\$0
Special Assessment	\$1,750,000	\$1,728,941					\$868,646	\$847,587
Temporary Note	\$0	\$0			\$0		\$0	\$0
Coop Special Education	\$0	\$0	\$0	\$0	\$0		\$0	\$0
Federal Funds	\$9,030,259	-\$1,077,282		\$10,107,541				\$0
Cost of Living	\$14,295,000	\$406,488				\$14,295,000	\$13,888,512	
SUBTOTAL	\$702,950,985	\$99,815,558	\$318,773,420	\$25,918,603	\$3,800,000	\$140,151,156	\$216,810,439	\$72,130,972
Less Transfers	\$140,151,156							
TOTAL Budget Expenditures	\$562,799,829							

Sources of Revenue

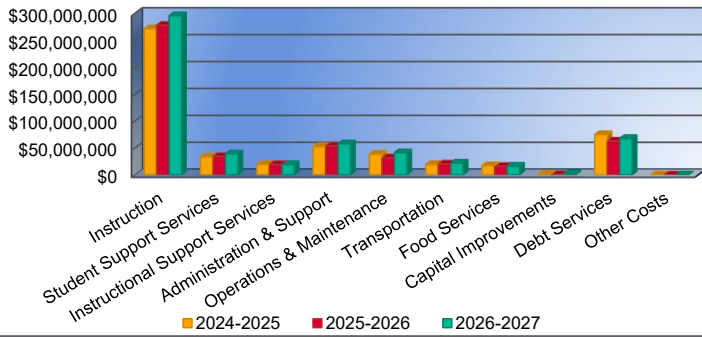
	2024-2025	2025-2026	2026-2027
State Revenues	310,395,115	304,110,979	318,773,420
Federal Revenues	24,513,978	22,177,735	25,918,603
Local Revenues ¹	243,944,867	278,738,153	220,610,439
Total Revenues	578,853,960	605,026,867	565,302,462
Revenues Per Pupil	21,032	22,355	19,918

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

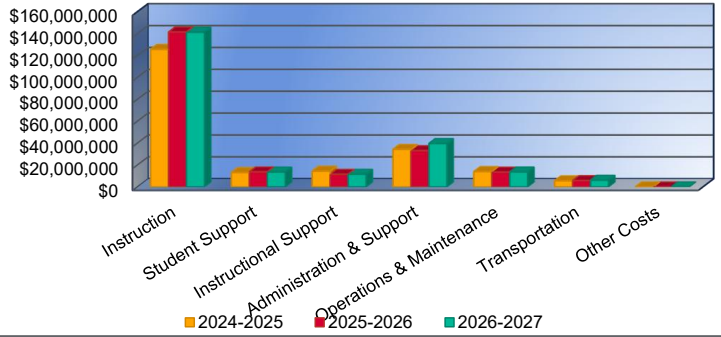
Note: Effective July 1, 2014 (2014-2015 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as State Foundation (General State) Aid.

USD 233 - Olathe

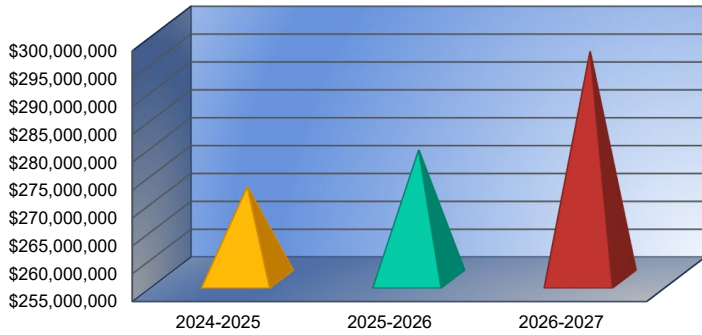
Summary of Total Expenditures by Function (All Funds)



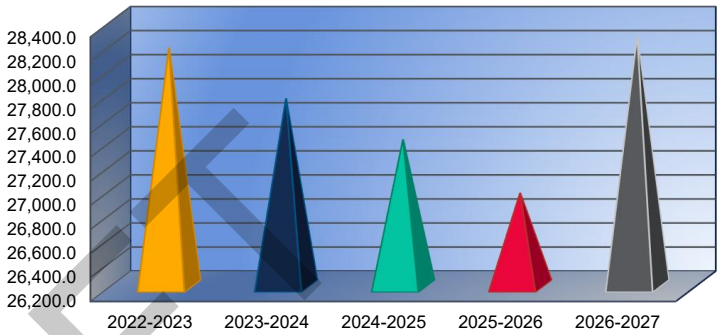
General and Supplemental General Fund Expenditures by Function



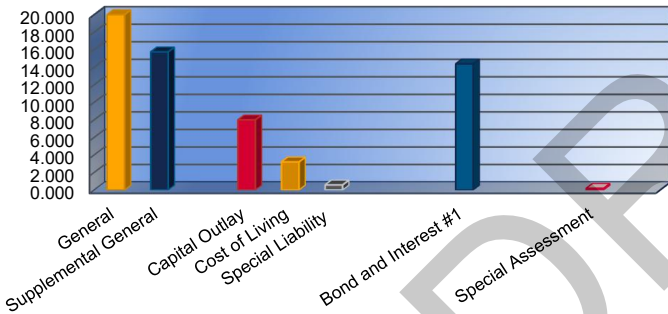
Instruction Expenditures



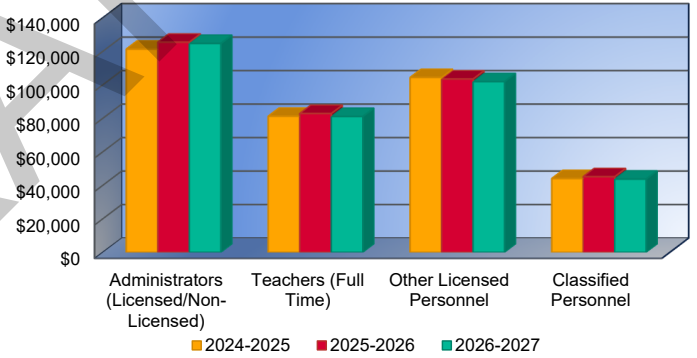
FTE Enrollment for Budget Authority



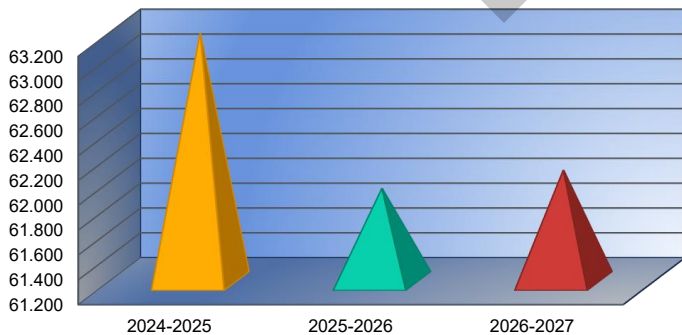
Mill Rates by Fund



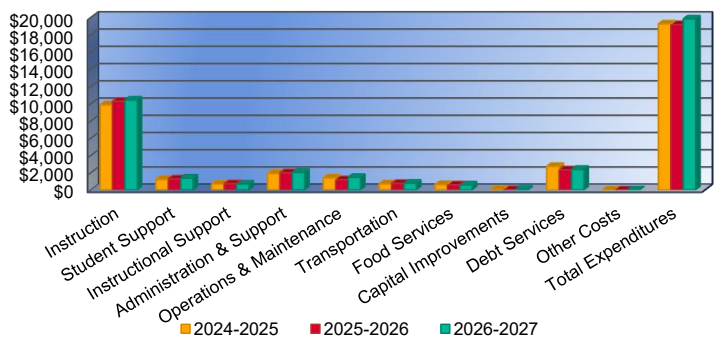
Average Salary



Total USD Mill Rate



Amount Per Pupil By Function (All Funds)



Budget at a Glance

233 - Olathe

2026-2027



DRAFT



Kansas leads the world in the success of each student.

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Instruction Expenses.....	7
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Average Salary.....	12
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	2024-2025 Actual	% of Total	2025-2026 Actual	% of Total	% Change	2026-2027 Budget	% of Total	% Change
Instruction	\$271,649,267	51%	\$278,247,597	54%	2%	\$295,935,057	53%	6%
Student Support Services	\$33,681,805	6%	\$34,522,967	7%	2%	\$39,138,202	7%	13%
Instructional Support Services	\$19,416,939	4%	\$19,465,406	4%	0%	\$19,411,231	3%	0%
Administration & Support	\$52,710,235	10%	\$53,974,390	10%	2%	\$57,958,362	10%	7%
Operations & Maintenance	\$38,562,589	7%	\$31,970,528	6%	-17%	\$41,296,027	7%	29%
Transportation	\$19,640,667	4%	\$20,538,789	4%	5%	\$22,271,099	4%	8%
Food Services	\$17,418,450	3%	\$16,086,642	3%	-8%	\$16,525,690	3%	3%
Capital Improvements	\$1,742,943	0%	\$918,220	0%	-47%	\$2,320,000	0%	153%
Debt Services	\$75,216,611	14%	\$63,174,806	12%	-16%	\$67,866,818	12%	7%
Other Costs	\$75,903	<1%	\$60,710	<1%	-20%	\$77,343	<1%	27%
Total Expenditures ¹	530,115,409	100%	\$518,960,055	100%	-2%	\$562,799,829	100%	8%
Amount per Pupil	\$19,261		\$19,175		0%	\$19,830		3%
Current Expenditures ²	\$413,651,378	100%	\$418,770,323	100%	1%	\$449,987,738	100%	7%
Amount per Pupil	\$15,030		\$15,473		3%	\$15,855		2%

Percent of Expenditures for Instruction³

Total Expenditures	\$261,497,481	49%	\$267,919,006	52%	3%	\$283,713,151	50%	-2%
Current Expenditures	\$261,497,481	63%	\$267,919,006	64%	1%	\$283,713,151	63%	-1%

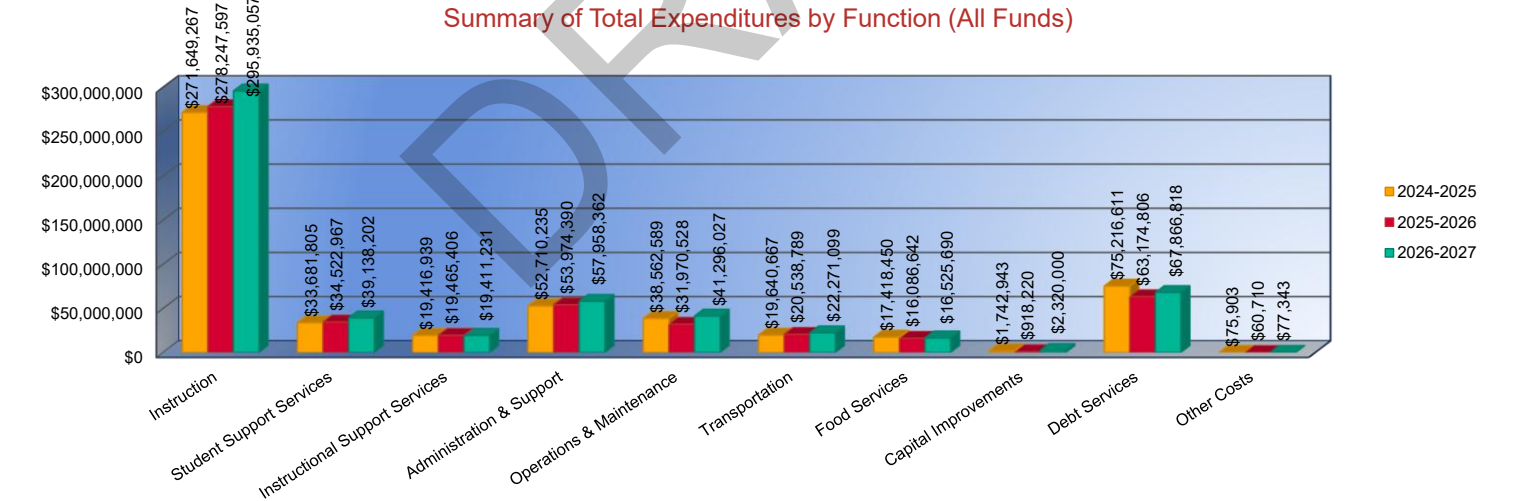
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At-Risk Education Fund, (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary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

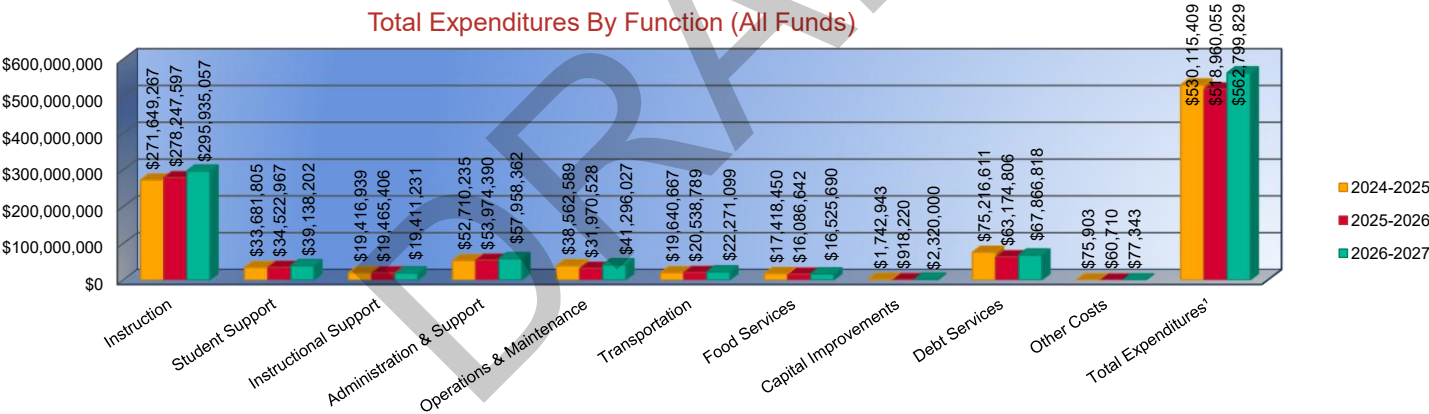
Instruction
Student Support
Instructional Support
Administration & Support
Operations & Maintenance
Transportation
Food Services
Capital Improvements
Debt Services
Other Costs
Total Expenditures¹

2024-2025 Actual
\$271,649,267
\$33,681,805
\$19,416,939
\$52,710,235
\$38,562,589
\$19,640,667
\$17,418,450
\$1,742,943
\$75,216,611
\$75,903
\$530,115,409

2025-2026 Actual
\$278,247,597
\$34,522,967
\$19,465,406
\$53,974,390
\$31,970,528
\$20,538,789
\$16,086,642
\$918,220
\$63,174,806
\$60,710
\$518,960,055

2026-2027 Budget
\$295,935,057
\$39,138,202
\$19,411,231
\$57,958,362
\$41,296,027
\$22,271,099
\$16,525,690
\$2,320,000
\$67,866,818
\$77,343
\$562,799,829

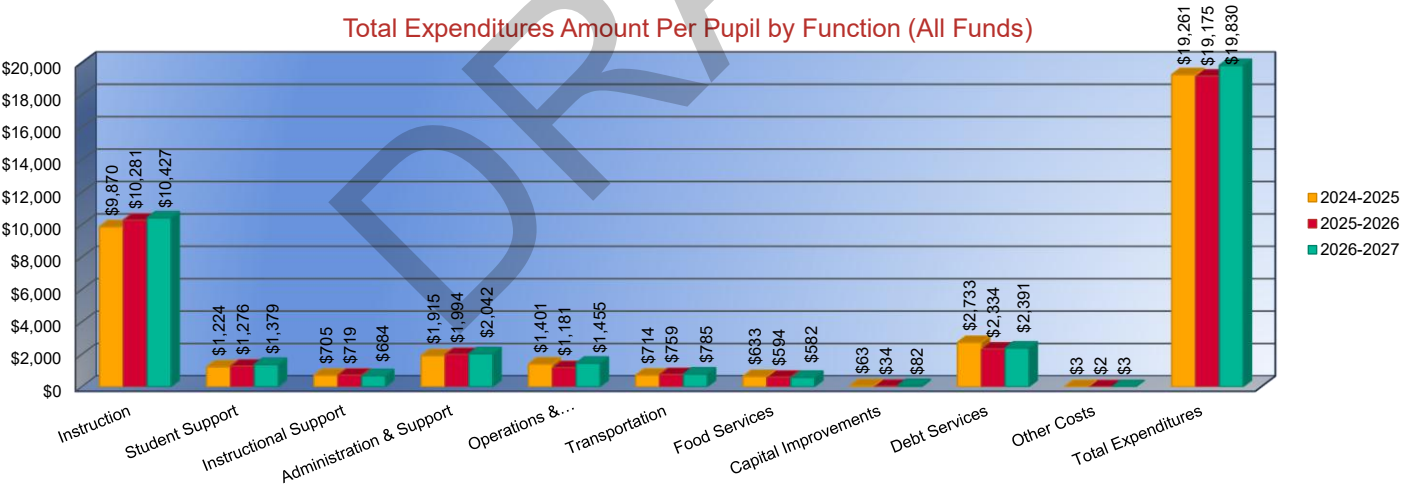
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At-Risk Education Fund, (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary 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	\$9,870	\$10,281	\$10,427
Student Support	\$1,224	\$1,276	\$1,379
Instructional Support	\$705	\$719	\$684
Administration & Support	\$1,915	\$1,994	\$2,042
Operations & Maintenance	\$1,401	\$1,181	\$1,455
Transportation	\$714	\$759	\$785
Food Services	\$633	\$594	\$582
Capital Improvements	\$63	\$34	\$82
Debt Services	\$2,733	\$2,334	\$2,391
Other Costs	\$3	\$2	\$3
Total Expenditures ¹	\$19,261	\$19,175	\$19,830
Enrollment (FTE) ²	27,522.3	27,064.3	28,381.5

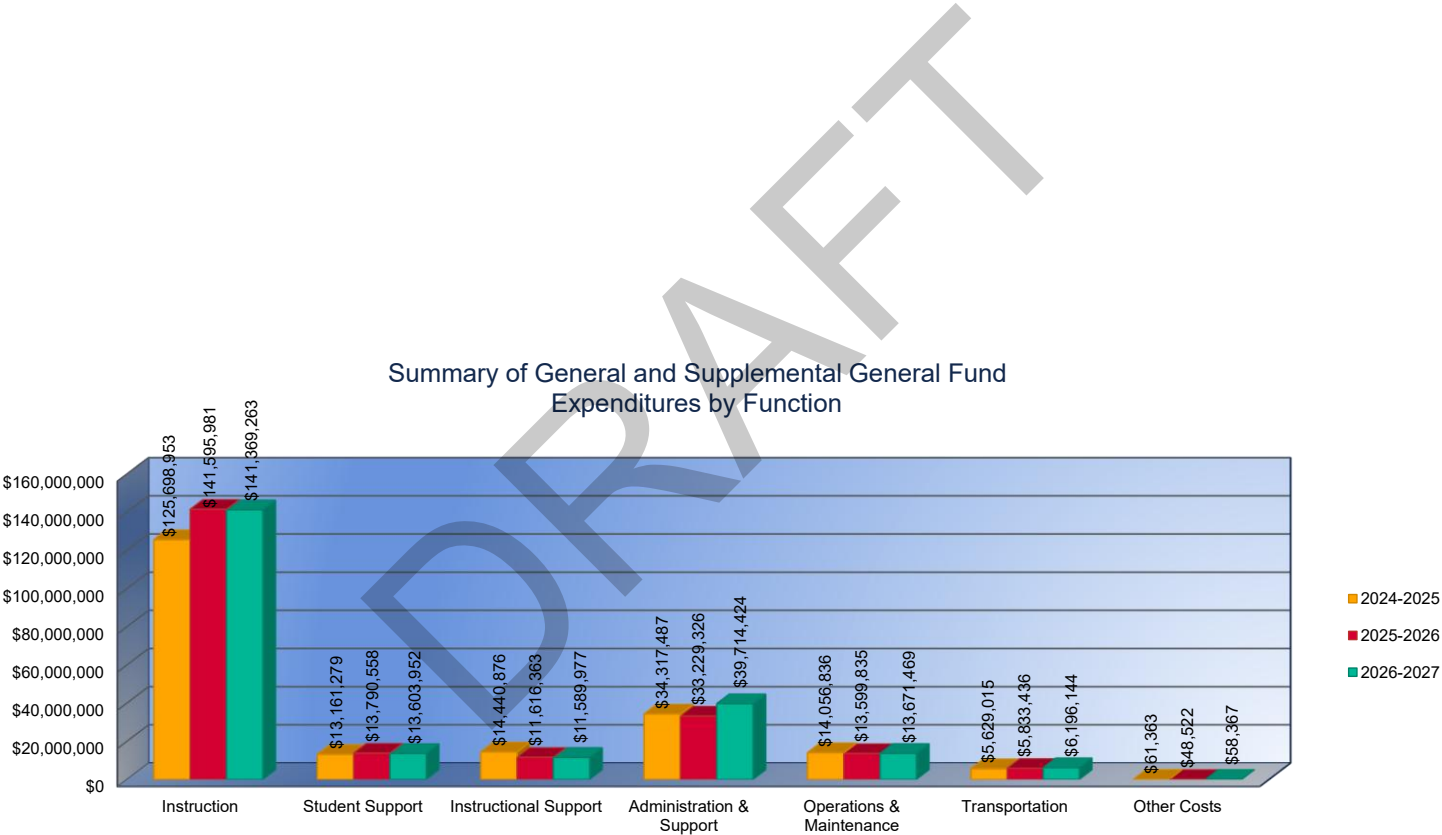
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At-Risk Education Fund, (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary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



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	\$125,698,953	61%	\$141,595,981	64%	13%	\$141,369,263	62%	0%
Student Support	\$13,161,279	6%	\$13,790,558	6%	5%	\$13,603,952	6%	-1%
Instructional Support	\$14,440,876	7%	\$11,616,363	5%	-20%	\$11,589,977	5%	0%
Administration & Support	\$34,317,487	17%	\$33,229,326	15%	-3%	\$39,714,424	18%	20%
Operations & Maintenance	\$14,056,836	7%	\$13,599,835	6%	-3%	\$13,671,469	6%	1%
Transportation	\$5,629,015	3%	\$5,833,436	3%	4%	\$6,196,144	3%	6%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$61,363	<1%	\$48,522	<1%	-21%	\$58,367	<1%	20%
Total Expenditures	\$207,365,809	100%	\$219,714,021	100%	6%	\$226,203,596	100%	3%
Amount per Pupil	\$7,534		\$8,118		8%	\$7,970		-2%

*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)

	2024-2025 Actual
General	\$111,570,561
Federal Funds	\$5,149,957
Supplemental General	\$14,128,392
Preschool-Aged At-Risk	\$585,775
At-Risk Education Fund	\$29,837,421
Bilingual Education	\$6,177,537
Virtual Education	\$211,651
Capital Outlay	\$10,151,786
Driver Education	\$62,958
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$106,115
Special Education	\$56,300,095
Cost of Living	\$0
Career and Postsecondary Ed.	\$8,331,598
Gifts & Grants¹	\$636,025
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$22,535,983
Contingency Reserve	\$1,142,441
Text Book & Student Material	\$2,755,079
Activity Fund	\$1,965,893
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$271,649,267
Enrollment (FTE)³	27,522.3
Amount per Pupil²	\$9,870
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$271,649,267

2025-2026 Actual	% Change
\$118,917,379	7%
\$4,765,089	-7%
\$22,678,602	61%
\$561,769	-4%
\$21,238,753	-29%
\$2,194,345	-64%
\$253,597	20%
\$10,328,591	2%
\$40,255	-36%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$100,335	-5%
\$57,299,620	2%
\$0	0%
\$7,498,217	-10%
\$517,013	-19%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$22,256,874	-1%
\$6,987,560	512%
\$582,607	-79%
\$2,026,991	3%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$278,247,597	2%
27,064.3	-2%
\$10,281	4%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$295,935,057	6%
28,381.5	5%
\$10,427	1%
\$0	0%
\$0	0%
\$0	0%
\$295,935,057	6%

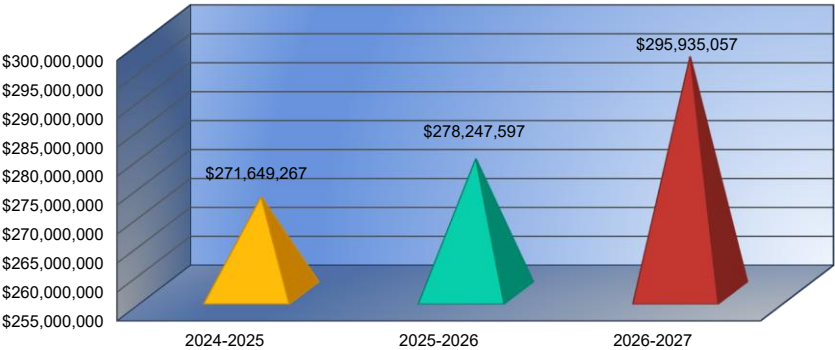
2026-2027 Budget	% Change
\$121,168,206	2%
\$8,188,709	72%
\$20,201,057	-11%
\$1,355,383	141%
\$27,334,317	29%
\$3,948,568	80%
\$553,596	118%
\$12,221,906	18%
\$0	-100%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$848,729	746%
\$60,773,682	6%
\$0	0%
\$10,609,020	41%
\$3,906,692	656%
\$0	0%
\$0	0%
\$0	0%
\$24,825,192	12%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$295,935,057	6%
28,381.5	5%
\$10,427	1%
\$0	0%
\$0	0%
\$0	0%
\$295,935,057	6%

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	\$262,565,417	\$0	\$262,565,417	\$0			\$0	\$0
Supplemental General	\$87,470,384	\$5,561,357	\$17,529,065			\$0	\$64,379,962	
Adult Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Preschool-Aged At-Risk (3 and 4 yr Old)	\$1,355,383	\$30,000		\$0	\$0	\$555,383	\$800,000	\$30,000
Adult Supplemental Education	\$0	\$0			\$0	\$0	\$0	\$0
At-Risk Education Fund	\$32,360,304	\$30,000		\$0	\$0	\$29,360,304	\$3,000,000	\$30,000
Bilingual Education	\$4,095,963	\$30,000		\$0	\$0	\$2,345,963	\$1,750,000	\$30,000
Virtual Education	\$553,596	\$10,000			\$0	\$153,596	\$400,000	\$10,000
Capital Outlay	\$44,945,273	\$51,102	\$0	\$0	\$3,000,000	\$0	\$41,894,171	\$0
Driver Training	\$0	\$232,186	\$0	\$0	\$0	\$0	\$0	\$232,186
Declining Enrollment	\$0	\$0				\$0		\$0
Extraordinary School Program	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Food Service	\$17,899,857	\$1,233,524	\$97,120	\$6,865,833	\$300,000	\$0	\$10,069,760	\$666,380
Professional Development	\$916,014	\$30,000	\$52,500	\$0	\$0	\$267,514	\$596,000	\$0
Parent Education Program	\$1,379,404	\$50,000	\$546,500	\$0	\$0	\$332,904	\$500,000	\$50,000
Summer School	\$853,729	\$253,141		\$0	\$0	\$0	\$870,000	\$269,412
Special Education	\$96,869,559	\$0	\$2,000	\$8,035,603	\$0	\$82,831,956	\$6,000,000	\$0
Career and Postsecondary Education	\$11,385,461	\$40,000	\$0	\$200,876	\$0	\$7,984,585	\$3,200,000	\$40,000
Special Liability Expense Fund	\$2,700,000	\$1,002,189			\$0	\$0	\$2,356,085	\$658,274
Special Reserve Fund		\$10,487,213						
Gifts and Grants	\$4,846,089	\$1,634,542	\$192,294	\$0			\$3,250,000	\$230,747
Textbook & Student Materials Revolving		\$2,187,447						
School Retirement	\$0	\$0			\$0		\$0	\$0
Extraordinary Growth Facilities	\$2,023,951	\$1,631,135				\$2,023,951	\$392,816	
KPERS Special Retirement Contribution	\$37,788,524	\$0	\$37,788,524					
Contingency Reserve		\$0						
Activity Funds		\$1,163,608						
Bond and Interest #1	\$67,866,818	\$73,099,967	\$0	\$708,750	\$500,000		\$62,594,487	\$69,036,386
Bond and Interest #2	\$0	\$0	\$0	\$0	\$0		\$0	\$0
No Fund Warrant	\$0	\$0					\$0	\$0
Special Assessment	\$1,750,000	\$1,728,941					\$868,646	\$847,587
Temporary Note	\$0	\$0			\$0		\$0	\$0
Coop Special Education	\$0	\$0	\$0	\$0	\$0		\$0	\$0
Federal Funds	\$9,030,259	-\$1,077,282		\$10,107,541				\$0
Cost of Living	\$14,295,000	\$406,488				\$14,295,000	\$13,888,512	
SUBTOTAL	\$702,950,985	\$99,815,558	\$318,773,420	\$25,918,603	\$3,800,000	\$140,151,156	\$216,810,439	\$72,130,972
Less Transfers	\$140,151,156							
TOTAL Budget Expenditures	\$562,799,829							

Sources of Revenue

	2024-2025	2025-2026	2026-2027
State Revenues	310,395,115	304,110,979	318,773,420
Federal Revenues	24,513,978	22,177,735	25,918,603
Local Revenues¹	243,944,867	278,738,153	220,610,439
Total Revenues	578,853,960	605,026,867	565,302,462
Revenues Per Pupil	21,032	22,355	19,918

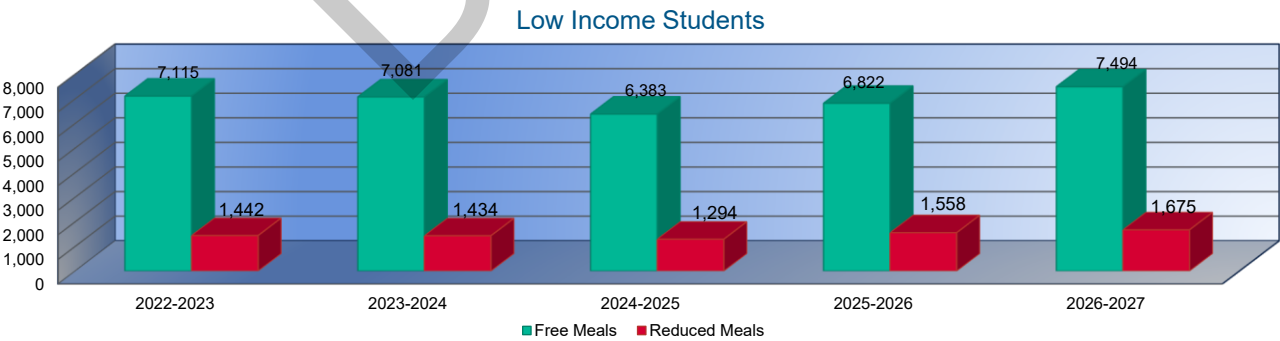
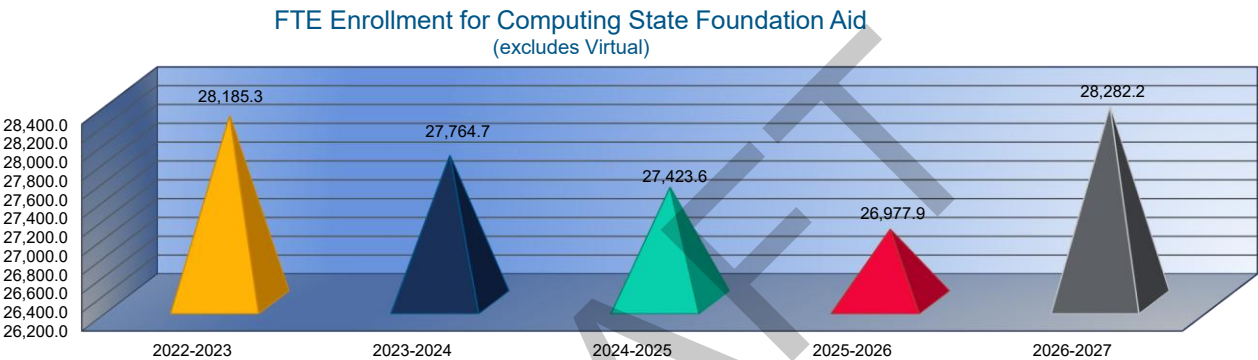
1. Excludes "Transfers" to avoid duplication of revenue.

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	28,185.3	27,764.7	-1%	27,423.6	-1%	26,977.9	-2%	28,282.2	5%
Free Meal Student Headcount	7,115	7,081	0%	6,383	-10%	6,822	7%	7,494	10%
Reduced Meal Student Headcount	1,442	1,434	-1%	1,294	-10%	1,558	20%	1,675	8%

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.

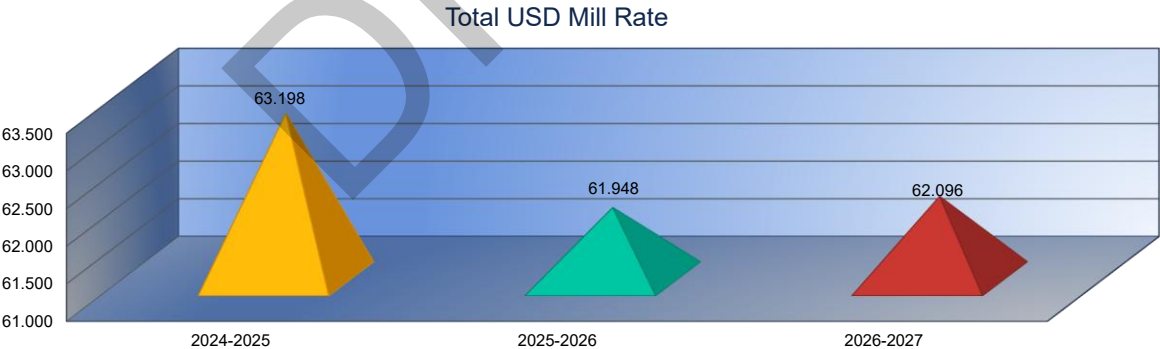


Mill Rates by Fund

	2024-2025 Actual
General	20.000
Supplemental General	15.189
Adult Education	0.000
Capital Outlay	8.000
Declining Enrollment	0.000
Cost of Living	3.511
Special Liability	0.284
School Retirement	0.000
Extraordinary Growth Facilities	1.367
Bond and Interest #1	14.519
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.328
Temporary Note	0.000
TOTAL USD	63.198
Historical Museum	0.000
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	0.000
Rec Comm Employee Bnfts	0.000
TOTAL OTHER	0.000

	2025-2026 Actual
	20.000
	15.590
	0.000
	8.000
	0.000
	3.170
	0.311
	0.000
	0.222
	14.388
	0.000
	0.000
	0.267
	0.000
	61.948
	0.000
	0.000
	0.000
	0.000
	0.000
	0.000
	0.000

	2026-2027 Budget
	20.000
	15.751
	0.000
	8.000
	0.000
	3.194
	0.576
	0.000
	0.000
	14.388
	0.000
	0.000
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	0.000
	62.096
	0.000
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	0.000
	0.000
	0.000
	0.000



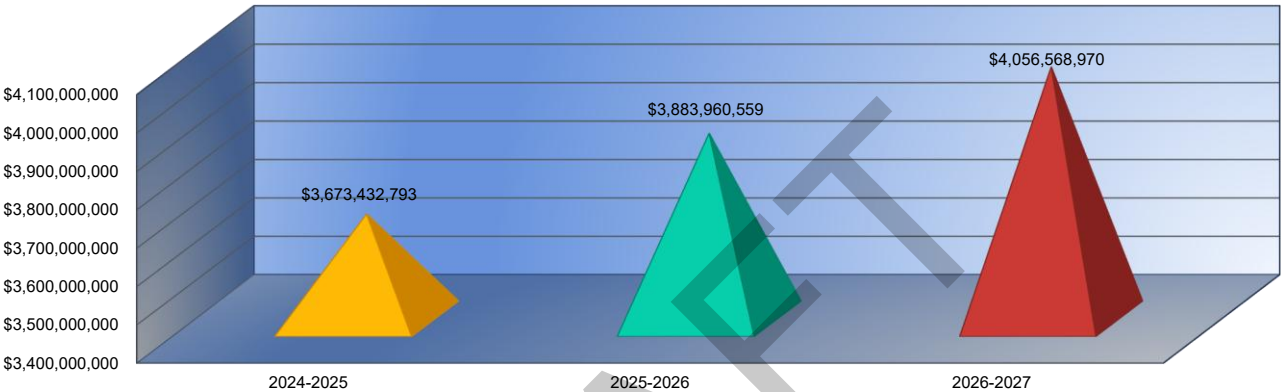
Other Information

	2024-2025 Actual
Assessed Valuation	\$3,673,432,793
Total USD Debt	\$690,940,550

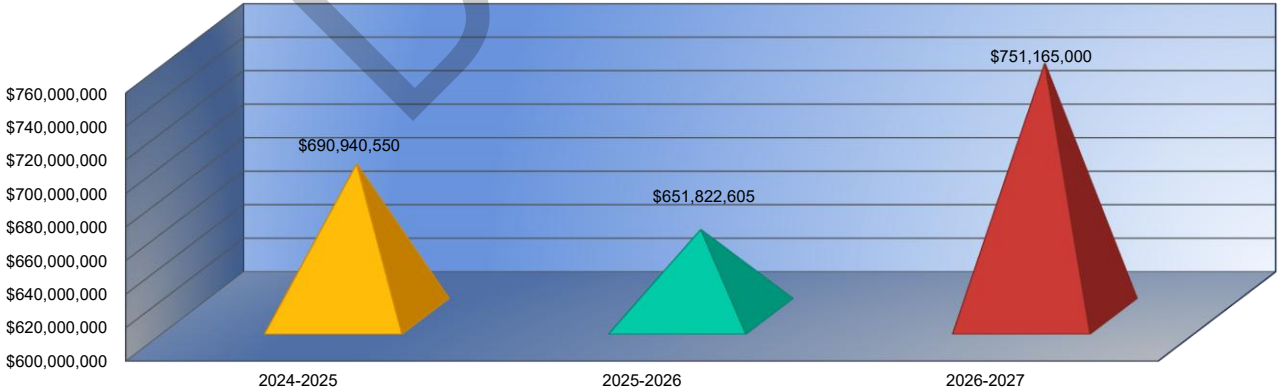
	2025-2026 Actual
	\$3,883,960,559
	\$651,822,605

	2026-2027 Budget
	\$4,056,568,970
	\$751,165,000

Assessed Valuation



Total USD Debt



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)	215.0	\$26,093,280	\$121,364	206.0	\$25,853,000	\$125,500	198.0	\$24,700,500	\$124,750
Teachers (Full Time)	2,137.0	\$173,704,024	\$81,284	2,114.8	\$175,335,953	\$82,909	2,088.0	\$169,441,750	\$81,150
Other Licensed Personnel	341.8	\$35,700,500	\$104,449	328.5	\$33,999,750	\$103,500	315.5	\$32,165,225	\$101,950
Classified Personnel	1,615.2	\$71,187,413	\$44,073	1,515.5	\$68,461,197	\$45,174	1,458.0	\$63,787,500	\$43,750
Substitutes/Temporary Help	~~~~~	\$13,977,324	~~~~~	~~~~~	\$13,500,000	~~~~~	~~~~~	\$13,750,000	~~~~~

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)****.	

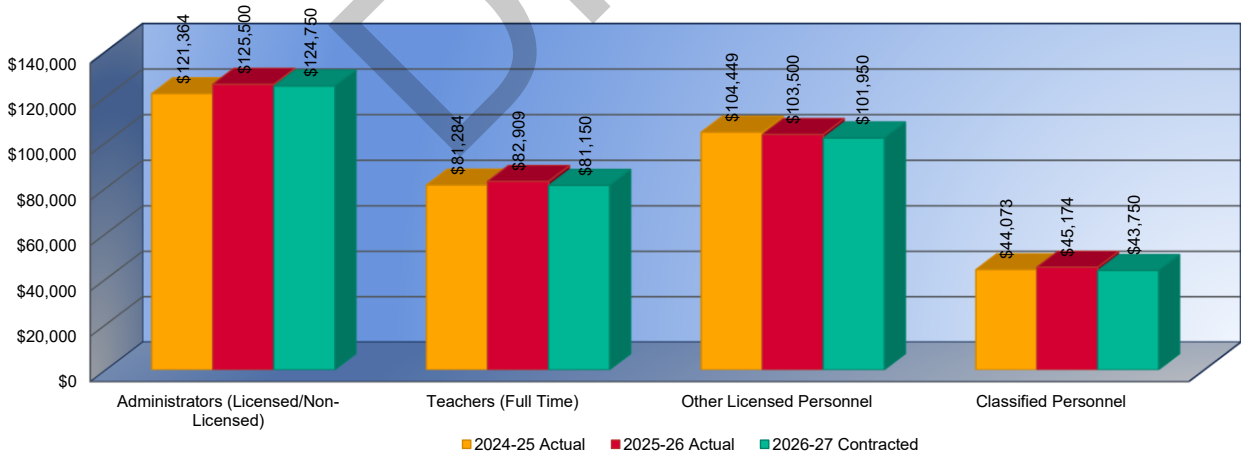
*FTE for Licensed Administrators, Teachers and Other Licensed Personnel is defined by the local school board. Generally FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12 month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