Budget at a Glance

244 - Burlington

2026-2027

KANSAS STATE DEPARTMENT OF EDUCATION

Kansas leads the world in the success of each student.

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Summary of Total Expenditures by Function (All Funds)

2024-2025	% of	2025-2026	% of	%	2026-2027	% of	%

Budget at-a-Glance **2026-2027** | USD #244

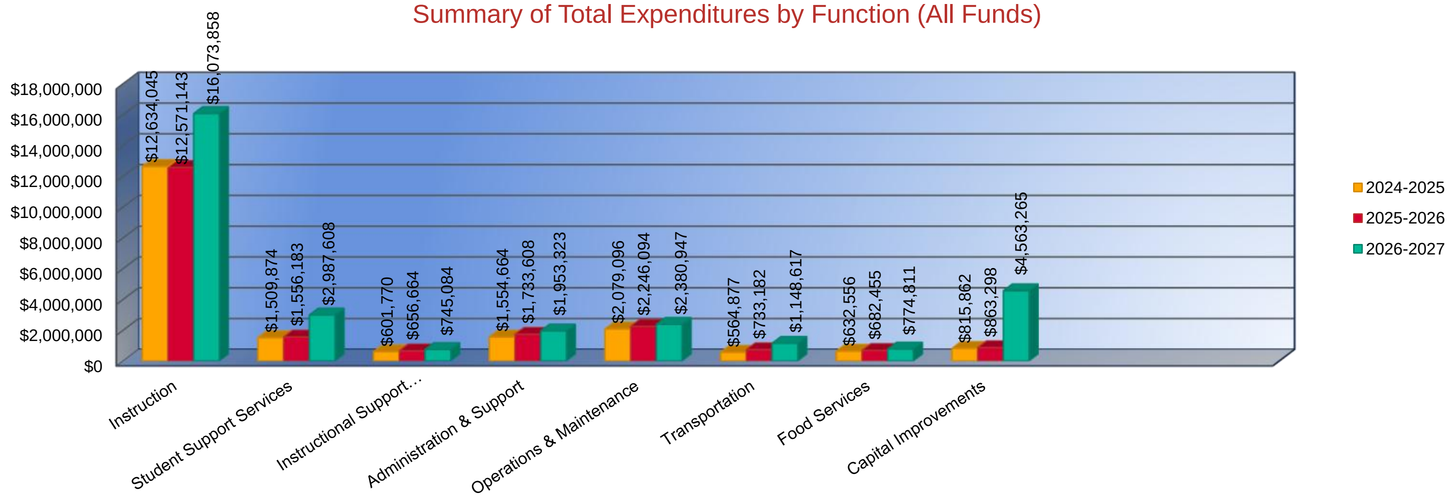
	Actual	Total	Actual	Total	Change	Budget	Total	Change
Instruction	$12,634,045	62%	$12,571,143	60%	0%	$16,073,858	52%	28%
Student Support Services	$1,509,874	7%	$1,556,183	7%	3%	$2,987,608	10%	92%
Instructional Support Services	$601,770	3%	$656,664	3%	9%	$745,084	2%	13%
Administration & Support	$1,554,664	8%	$1,733,608	8%	12%	$1,953,323	6%	13%
Operations & Maintenance	$2,079,096	10%	$2,246,094	11%	8%	$2,380,947	8%	6%
Transportation	$564,877	3%	$733,182	3%	30%	$1,148,617	4%	57%
Food Services	$632,556	3%	$682,455	3%	8%	$774,811	3%	14%
Capital Improvements	$815,862	4%	$863,298	4%	6%	$4,563,265	15%	429%
Debt Services	$0	0%	$0	0%	0%	$0	0%	0%
Other Costs	$0	0%	$0	0%	0%	$0	0%	0%
Total Expenditures¹	20,392,744	100%	$21,042,627	100%	3%	$30,627,513	100%	46%
Amount per Pupil	$26,619		$28,302		6%	$40,620		44%
Current Expenditures²	$18,031,522	100%	$18,572,944	100%	3%	$23,432,201	100%	26%
Amount per Pupil	$23,537		$24,980		6%	$31,077		24%
Percent of Expenditures for Instruction³								
Total Expenditures	$12,140,189	60%	$12,088,143	57%	-3%	$15,363,858	50%	-7%
Current Expenditures	$12,140,189	67%	$12,088,143	65%	-2%	$15,363,858	66%	1%

1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At-Risk Education Fund, (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School Program, (26) Professional Development, (28) Parent Education, (29) Summer School, (30) Special Education, (34) Career and Postsecondary Education, (35) Gifts & Grants, (42) Special Liability Expense, (44) School Retirement, (51) KPERS Special Retirement Contribution, (53) Contingency Reserve, (55) Textbook & Student Material Revolving, (56) Activity Fund, (62) Bond & Interest #1, (63) Bond & Interest #2, (66) No-Fund Warrant, (67) Special Assessment, and (78) Special Education Coop Fund.

   Note: The Budgeted Total Expenditures may not match Code 99 due to budgeted transfers from (06) General and (08) Supplemental General to (53) Contingency Reserve and (55) Textbook & Student Material Revolving, which are not budgeted funds.
2. Current Expenditures excludes Capital Outlay (Code 16) and Bond Debt expenditures (Code 62 & 63)
3. Instruction excludes Capital Outlay (Code 16) and Bond Debt expenditures (Code 62 & 63)

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

Summary of Total Expenditures by Function (All Funds)

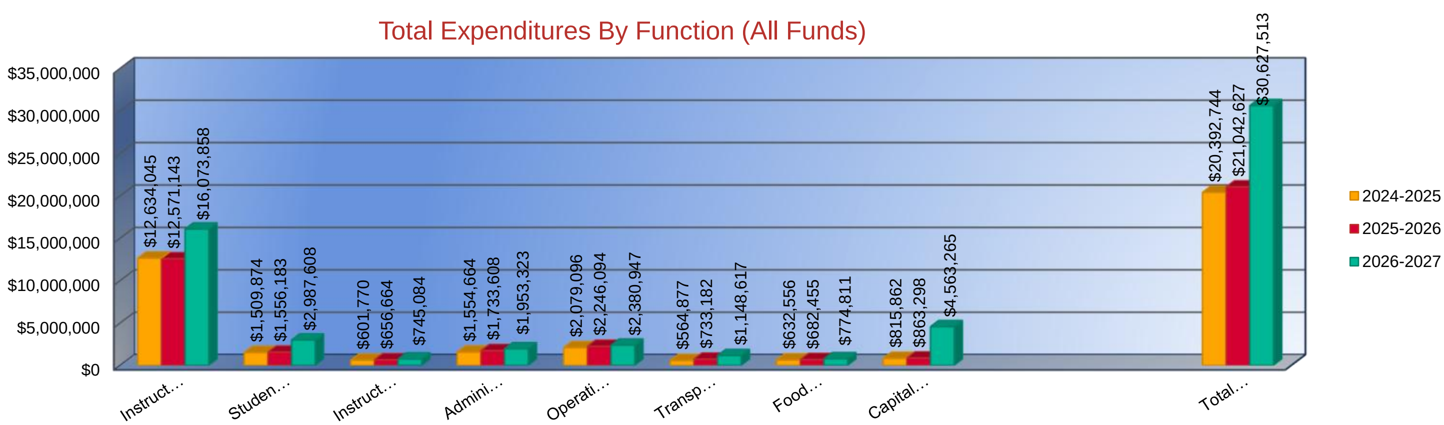


Total Expenditures By Function (All Funds)

2024-2025	2025-2026	2026-2027

	Actual	Actual	Budget
Instruction	$12,634,045	$12,571,143	$16,073,858
Student Support	$1,509,874	$1,556,183	$2,987,608
Instructional Support	$601,770	$656,664	$745,084
Administration & Support	$1,554,664	$1,733,608	$1,953,323
Operations & Maintenance	$2,079,096	$2,246,094	$2,380,947
Transportation	$564,877	$733,182	$1,148,617
Food Services	$632,556	$682,455	$774,811
Capital Improvements	$815,862	$863,298	$4,563,265
Debt Services	$0	$0	$0
Other Costs	$0	$0	$0
Total Expenditures[1]	**$20,392,744**	**$21,042,627**	**$30,627,513**

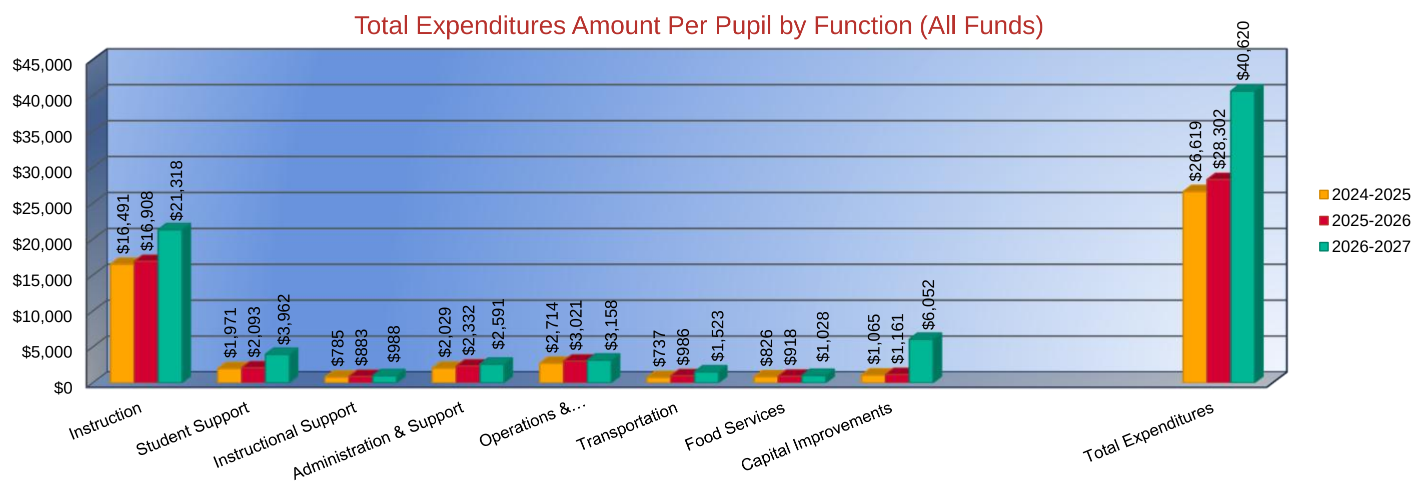
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At-Risk Education Fund, (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary 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	$16,491	$16,908	$21,318
Student Support	$1,971	$2,093	$3,962
Instructional Support	$785	$883	$988
Administration & Support	$2,029	$2,332	$2,591
Operations & Maintenance	$2,714	$3,021	$3,158
Transportation	$737	$986	$1,523
Food Services	$826	$918	$1,028
Capital Improvements	$1,065	$1,161	$6,052
Debt Services	$0	$0	$0
Other Costs	$0	$0	$0
Total Expenditures[1]	**$26,619**	**$28,302**	**$40,620**
Enrollment (FTE)[2]	**766.1**	**743.5**	**754.0**

1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At-Risk Education Fund, (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School Program, (26) Professional Development, (28) Parent Education, (29) Summer School, (30) Special Education, (34) Career and Postsecondary Education, (35) Gifts & Grants, (42) Special Liability Expense, (44) School Retirement, (51) KPERS Special Retirement Contribution, (53) Contingency Reserve, (55) Textbook & Student Material Revolving, (56) Activity Fund, (62) Bond & Interest #1, (63) Bond & Interest #2, (66) No-Fund Warrant, (67) Special Assessment, and (78) Special Education Coop Fund.

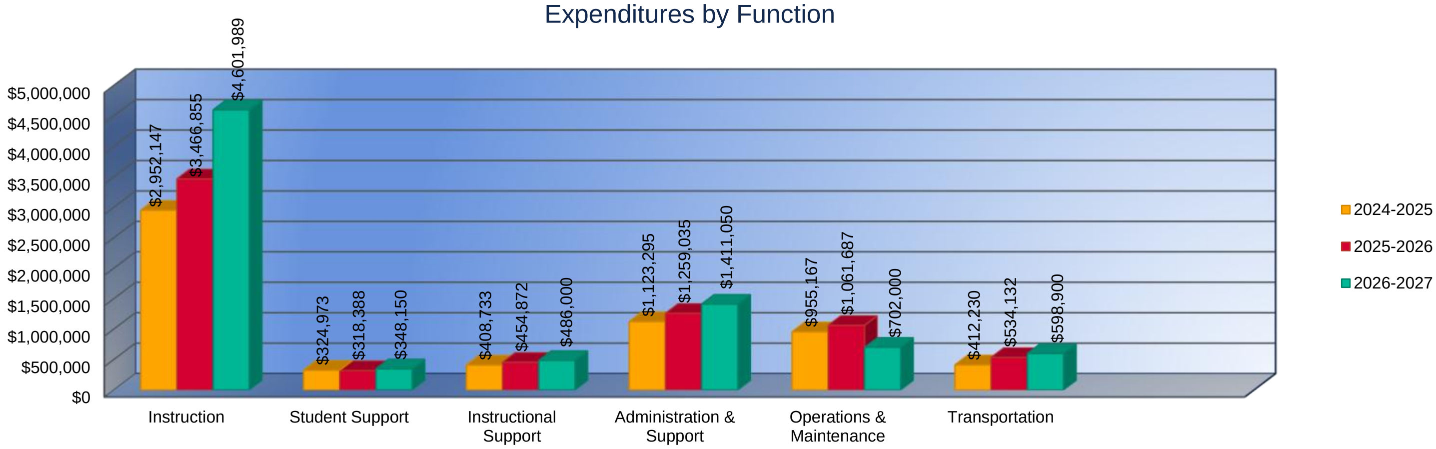


Summary of General and Supplemental General Fund Expenditures by Function*

	2024-2025 Actual	% of Total	2025-2026 Actual	% of Total	% Change	2026-2027 Budget	% of Total	% Change
Instruction	$2,952,147	48%	$3,466,855	49%	17%	$4,601,989	56%	33%
Student Support	$324,973	5%	$318,388	4%	-2%	$348,150	4%	9%
Instructional Support	$408,733	7%	$454,872	6%	11%	$486,000	6%	7%
Administration & Support	$1,123,295	18%	$1,259,035	18%	12%	$1,411,050	17%	12%
Operations & Maintenance	$955,167	15%	$1,061,687	15%	11%	$702,000	9%	-34%
Transportation	$412,230	7%	$534,132	8%	30%	$598,900	7%	12%
Capital Improvements	$0	0%	$0	0%	0%	$0	0%	0%
Other Costs	$0	$0	$0	$0	0%	$0	0%	0%
Total Expenditures	$6,176,545	100%	$7,094,969	100%	15%	$8,148,089	100%	15%
Amount per Pupil	$8,062		$9,543		18%	$10,806		13%

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

Summary of General and Supplemental General Fund Expenditures by Function

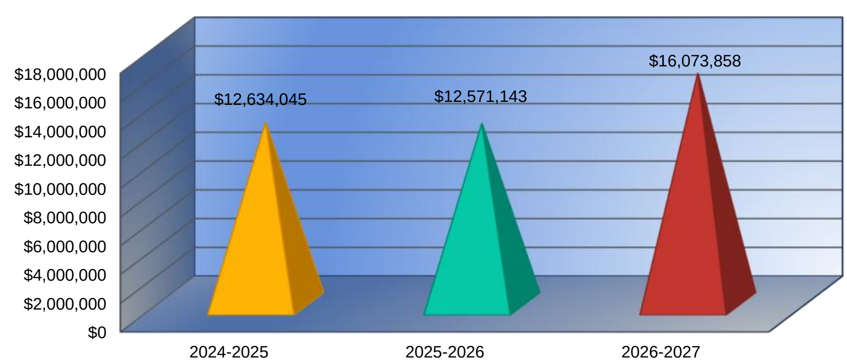


Instruction Expenditures (1000)

	2024-2025 Actual	2025-2026 Actual	% Change	2026-2027 Budget	% Change
General	$1,092,260	$2,835,238	160%	$2,822,116	0%
Federal Funds	$297,108	$295,232	-1%	$386,576	31%
Supplemental General	$1,859,887	$631,617	-66%	$1,779,873	182%
Preschool-Aged At-Risk	$99,859	$102,178	2%	$178,370	75%
At-Risk Education Fund	$1,355,734	$929,769	-31%	$1,069,700	15%
Bilingual Education	$8,613	$6,984	-19%	$15,692	125%
Virtual Education	$0	$0	0%	$0	0%
Capital Outlay	$493,856	$483,000	-2%	$710,000	47%
Driver Education	$9,196	$13,580	48%	$16,635	22%
Declining Enrollment	$0	$0	0%	$0	0%
Extraordinary School Program	$0	$0	0%	$0	0%
Food Service	$0	$0	0%	$0	0%
Professional Development	$0	$0	0%	$0	0%
Parent Education Program	$0	$0	0%	$0	0%
Summer School	$0	$0	0%	$0	0%
Special Education	$2,711,477	$2,440,060	-10%	$3,414,623	40%
Cost of Living	$0	$0	0%	$0	0%
Career and Postsecondary Ed.	$176,716	$352,116	99%	$321,574	-9%
Gifts & Grants[1]	$326,457	$144,342	-56%	$288,602	100%
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	$808,243	$846,742	5%	$998,097	18%
Contingency Reserve	$0	$0	0%		
Text Book & Student Material	$32,252	$30,102	-7%		
Activity Fund	$190,722	$188,883	-1%		
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	**$9,462,380**	**$9,299,843**	**-2%**	**$12,001,858**	**29%**
Enrollment (FTE)[3]	766.1	743.5	-3%	754.0	1%
Amount per Pupil[2]	$12,351	$12,508	1%	$15,918	27%
Adult Education	$0	$0	0%	$0	0%
Adult Supplemental Education	$0	$0	0%	$0	0%
Special Education Coop	$3,171,665	$3,271,300	3%	$4,072,000	24%
TOTAL	**$12,634,045**	**$12,571,143**	**0%**	**$16,073,858**	**28%**

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	$8,630,922	$0	$8,630,922	$0			$0	$0
Supplemental General	$2,877,853	$286,613	$0			$0	$2,591,240	
Adult Education	$0	$0	$0	$0	$0	$0	$0	$0
Preschool-Aged At-Risk (3 and 4 yr Old)	$178,370	$73,870		$0	$0	$75,000	$29,500	$0
Adult Supplemental Education	$0	$0			$0	$0	$0	$0
At-Risk Education Fund	$1,116,950	$121,939		$0	$0	$995,013	$0	$2
Bilingual Education	$15,692	$13,934		$0	$0	$1,758	$0	$0
Virtual Education	$0	$0			$0	$0	$0	$0
Capital Outlay	$7,195,312	$3,837,901	$0	$0	$200,000	$0	$3,157,411	$0
Driver Training	$38,840	$26,280	$4,860	$0	$0	$0	$7,700	$0
Declining Enrollment	$0	$0				$0		$0
Extraordinary School Program	$0	$0		$0	$0	$0	$0	$0
Food Service	$754,116	$94,446	$2,960	$355,935	$0	$100,000	$200,775	$0
Professional Development	$125,552	$112,802	$12,750	$0	$0	$0	$0	$0
Parent Education Program	$0	$0	$0	$0	$0	$0	$0	$0
Summer School	$0	$0		$0	$0	$0	$0	$0
Special Education	$3,558,593	$1,372,679	$0	$0	$0	$2,188,915	$0	$3,001
Career and Postsecondary Education	$340,774	$297,546	$32,728	$500	$0	$0	$10,000	$0
Special Liability Expense Fund	$0	$0			$0	$0	$0	$0
Special Reserve Fund		$0						
Gifts and Grants	$308,602	$201,602	$100,000	$0			$7,000	$0
Textbook & Student Materials Revolving		$103,041						
School Retirement	$0	$0			$0		$0	$0
Extraordinary Growth Facilities	$0	$0				$0	$0	
KPERS Special Retirement Contribution	$1,549,839	$0	$1,549,839					
Contingency Reserve		$607,250						
Activity Funds		$28,579						
Bond and Interest #1	$0	$0	$0	$0	$0		$0	$0
Bond and Interest #2	$0	$0	$0	$0	$0		$0	$0
No Fund Warrant	$0	$0					$0	$0
Special Assessment	$0	$0					$0	$0
Temporary Note	$0	$0			$0		$0	$0
Coop Special Education	$6,920,708	$1,629,067	$0	$556,741	$0		$4,734,900	$0
Federal Funds	$389,076	$111,565		$277,511				$0
Cost of Living	$0	$0				$0	$0	
SUBTOTAL	$34,001,199	$8,919,114	$10,334,059	$1,190,687	$200,000	$3,360,686	$10,738,526	$3,003
Less Transfers	$3,360,686							
TOTAL Budget Expenditures	$30,640,513							

Sources of Revenue

	2024-2025	2025-2026	2026-2027
State Revenues	9,453,425	9,763,049	10,334,059
Federal Revenues	1,144,726	1,147,953	1,190,687
Local Revenues[1]	10,955,443	11,535,923	10,938,526
Total Revenues	21,553,594	22,446,925	22,463,272
Revenues Per Pupil	28,134	30,191	29,792

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

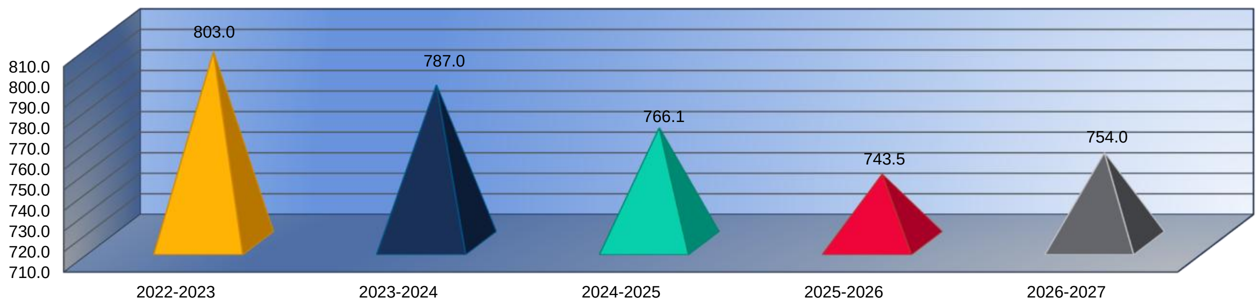
Note: Effective July 1, 2014 (2014-2015 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as State Foundation (General State) Aid.

Enrollment Information

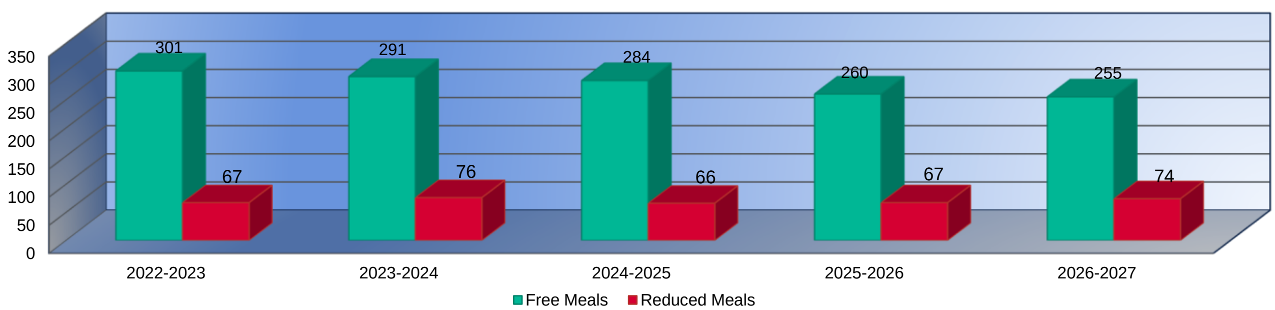
	2022-2023 Actual	2023-2024 Actual	% Change	2024-2025 Actual	% Change	2025-2026 Actual	% Change	2026-2027 Budget	% Change
FTE Enrollment (excl. Virtual)¹	803.0	787.0	-2%	766.1	-3%	743.5	-3%	754.0	1%
Free Meal Student Headcount	301	291	-3%	284	-2%	260	-8%	255	-2%
Reduced Meal Student Headcount	67	76	13%	66	-13%	67	2%	74	10%

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)

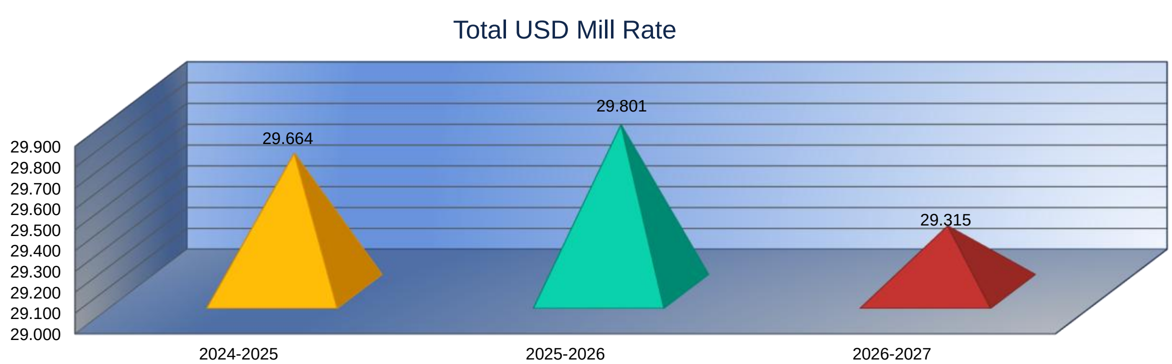


Low Income Students



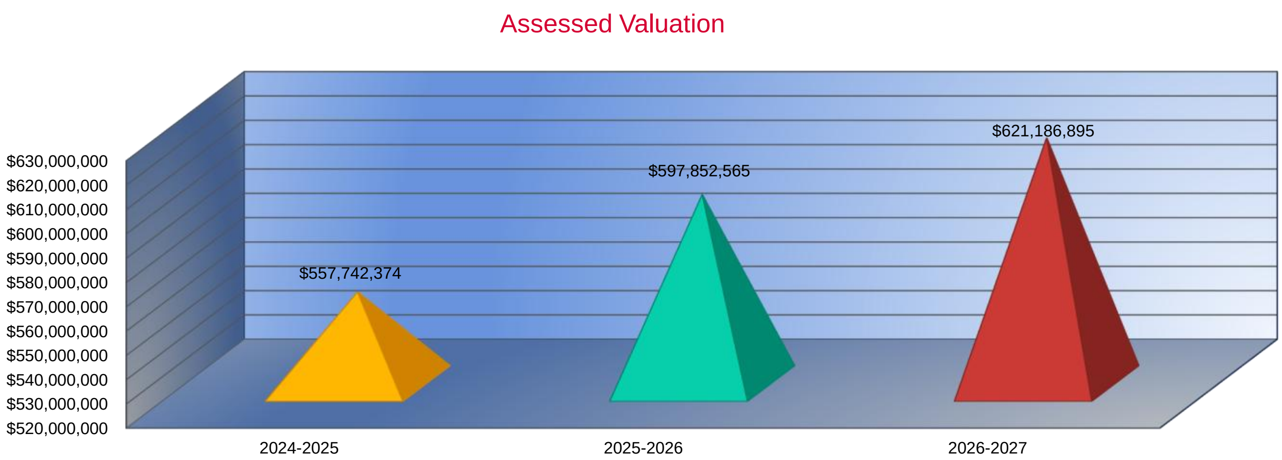
Mill Rates by Fund

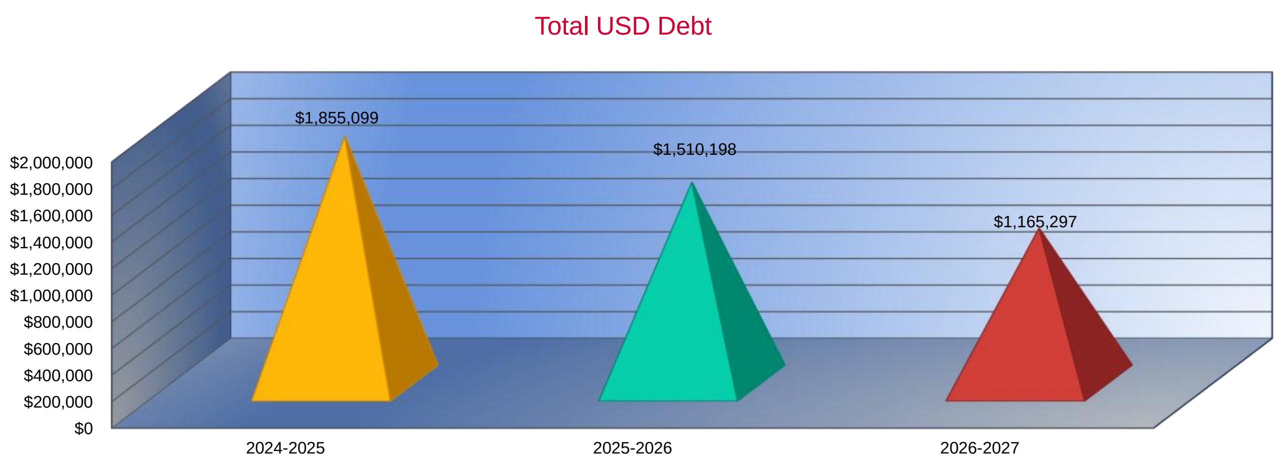
	2024-2025 Actual	2025-2026 Actual	2026-2027 Budget
General	20.000	20.000	20.000
Supplemental General	4.665	4.801	4.315
Adult Education	0.000	0.000	0.000
Capital Outlay	4.999	5.000	5.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond and Interest #1	0.000	0.000	0.000
Bond and Interest #2	0.000	0.000	0.000
No Fund Warrant	0.000	0.000	0.000
Special Assessment	0.000	0.000	0.000
Temporary Note	0.000	0.000	0.000
TOTAL USD	**29.664**	**29.801**	**29.315**
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	1.947	1.695	1.740
Rec Comm Employee Bnfts	0.141	0.252	0.260
TOTAL OTHER	**2.088**	**1.947**	**2.000**



Other Information

	2024-2025 Actual	2025-2026 Actual	2026-2027 Budget
Assessed Valuation	$557,742,374	$597,852,565	$621,186,895
Total USD Debt	$1,855,099	$1,510,198	$1,165,297





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)	15.0	$1,051,995	$70,133	13.0	$1,351,004	$103,923	11.0	$1,400,721	$127,338
Teachers (Full Time)	83.0	$4,734,684	$57,044	79.0	$5,247,046	$66,418	78.0	$5,440,137	$69,745
Other Licensed Personnel	17.0	$1,290,282	$75,899	21.0	$1,458,893	$69,471	19.5	$1,512,580	$77,568
Classified Personnel	80.0	$2,775,198	$34,690	84.7	$4,136,800	$48,841	85.0	$4,385,008	$51,588
Substitutes/Temporary Help	~~~~~~	$0	~~~~~~	~~~~~~	$0	~~~~~~	~~~~~~	$0	~~~~~~

Administrators:

Administrators:	*Licensed Personnel - Superintendent; Assistant Superintendent; Administrative Assistants; Principals/ Assistant Principals; Directors/Supervisors Special Education; Directors/Supervisors of Health; Directors/Supervisors of VocEd; Instructional Coordinators/Supervisors; All Other Directors/Supervisors. ** Non-Licensed Personnel - Assistant Superintendents; Business Managers; Business Services (Directors/Coordinators/Supervisors); Food Service (Directors/Coordinators/Supervisors); Transportation (Directors/Coordinators/Supervisors); Custodial Maintenance (Directors/Coordinators/Supervisors); Other (Directors/Coordinators/Supervisors).
Teachers (Full Time Only):	*Practical Arts/Vocational Teachers; Special Education Teachers; Prekindergarten Teachers; Kindergarten Teachers; Reading Specialists/Teachers; All Other Teachers.
Other Certified (Licensed) Personnel:	Part-Time Teachers; Library Media Specialists; School Counselors; Clinical or School Psychologists; Speech Pathologists; Audiologists; Nurses (RN); Social Workers.
Classified Personnel:	**Attendance Services Staff; Library Media Aides; Security Officers; Regular Education Teacher Aides; Secretarial/Clerical; Special Education Paraprofessionals; Nurses (LPN); Food Service Workers; Custodians; Bus Drivers.
Substitutes/Temporary:	**Substitute Teachers, Rule 10 Coaches, Coaching Assistants and other short term temporary help.
Total Salary:	Report total salary including employee reduction plans***, supplemental, extra pay for summer school, and board paid fringe benefits (employer paid)****.

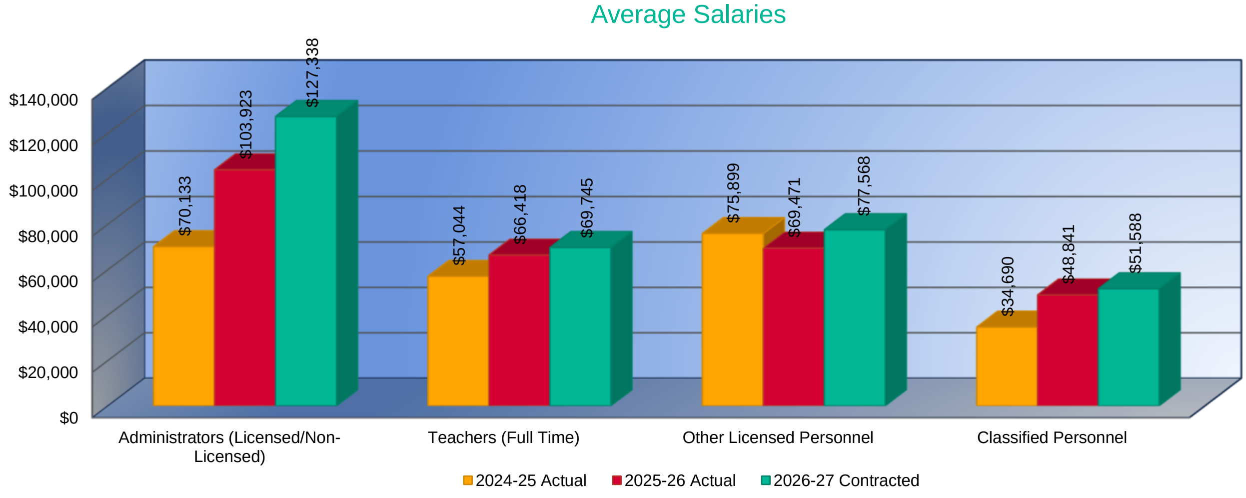
*FTE for Licensed Administrators, Teachers and Other Licensed Personnel is defined by the local school board. Generally FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12 month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

**FTE of 1.0 for Non-Licensed Administrators, Classified Personnel and Substitutes/Temporary should be based upon 2,080 hours.

***Employee reduction plans include benefits received by employees under a Section 125 Salary Reduction Agreement. Does not include social security, workers' compensation, and unemployment insurance.

****Board paid fringe benefits (employer paid) include group life, group health, disability income, accidental death and dismemberment, and hospital surgical, and/or medical expense insurance. Does not include social security, workers' compensation, and unemployment insurance.

Average Salaries



KSDE's Data Central

Kansas K-12 Reports

- Attendance & Enrollment
- Inclement Weather & In-Service Date
- Graduate & Dropout
- Crime
- Building
- Personnel (Certified & Non-Certified)
- Suspension & Expulsion
- Transportation

School Finance Reports

Warehouse

- Assessed Valuation
- Cash Balance
- Headcount Enrollment
- Mill Levies
- Personnel (Certified & Non-Certified)
- Salary
- Bond
- State Foundation Aid & LOB
- Expenditure
- Kindergarten Formats
- Meal Pricing
- Expenditure
- Pupil to Teacher Ratio
- Transportation

Comparitive Performance & Fiscal System (CPFS)

Budget Reports by Fund, Function and Object Code.

Budgets

Budget, At a Glance, Profile, Form 150, and Summary.

CPA Reports

School District Funding Report

Kansas State Building Report Card

- Attendance Rate
- IDEA Performance Plan
- Performance Level
- School Violence
- Assessments (NAEP)
  - Reading
  - Mathematics
- Enrollment
- ACT Scores
- Similar Schools
- Grade Range
- Title I status
- Website & Contact info
- Post-Secondary Progress
- Dropout and Graduation Rate & Post-Secondary Progress
- Teacher Quality
- Demographic