

Budget Hearing

Monday, September 8, 2025 6:45 PM

District Office, 301 Neosho Street , Burlington, Kansas 66839

1. Opening Items

1.A. Call to Order

2. Budget Hearing

2.A. Budget Hearing

CERTIFICATE

TO THE CLERK OF Unified School District No. 244

We, the undersigned officers of

Unified School District No. 244 Recreation Commission

certify that the hearing mentioned in the attached publication was held and after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year. Per KSA 12-1927, a copy of the budget has been submitted to the sponsoring entity and the County Clerk

		Year 2025-2026
		Adopted Budget of
Table of Contents for the Adopted Budget:	Page No.	Expenditures for the
Statement of Cond. Lease-Purchase and Certificates of Participation	2	Proposed Budget Year
General Fund	3	2,858,006
Employee Benefits/Special Liability	4	149,500
Pool Lease Reserve	5	5,234
TOTALS		3,012,740
Publication		

Total Revenue Neutral Rate	1.949
Total Proposed Estimated Mill Rate	1.949
Does budget require a resolution to exceed the RNR?	NO

Date Received: _____

 County Clerk

Brijana Hawkins
[Signature]
[Signature]
[Signature]

 Commission Members

FILING REQUIREMENT - A complete copy of this budget (including the publication) must be filed with the City/USD clerk and two copies with the County Clerk (K.S.A. 12-1927).

PERMANENT Recreation Commission Address

U.S.D. No. 244 Recreation Commission

1110 Shea Street

Burlington, Kansas 66839

Sponsoring USD/City Address

Unified School District No. 244

200 South 6th

Burlington, Kansas 66839

The governing body of Unified School District No. 244 Recreation Commission will meet on the 30th day of July, 2025 at 5:15 P.M., at the Recreation Center, 1110 Shea for the purpose of hearing and answering objections of taxpayers relating to the proposed use of funds.

Detailed budget information is available at the Recreation Center, 1110 Shea, Burlington, Kansas and will be available at this hearing.

BUDGET SUMMARY OF EXPENDITURES

The Proposed Budget Expenditures are the maximum expenditure limit for the proposed budget year

	Prior Year Actual 2023-2024	Current Year Estimated 2024-2025	Proposed Budget Year 2025-2026
General Fund	1,087,126	1,300,418	2,858,006
Employee Benefits/Special Liability	78,687	87,825	149,500
Pool Lease Reserve Fund	3,968	4,647	5,234
Totals	1,169,781	1,392,890	3,012,740

	July 1, 2022	July 1, 2023	July 1, 2024
Lease Purchase Princ Bal	0	0	0

Revenue Neutral Rate as defined by KSA 79-2988	1.949
Total Proposed Estimated Mill Rate	1.949


 Recreation Commission

AFFIDAVIT OF PUBLICATION
 The Coffey County Republican
 Burlington, Kansas
 STATE OF KANSAS
 COFFEY COUNTY, ss.

Catherine R. Falmon

of lawful age, being first duly sworn, depose and says that she is the publisher of THE COFFEY COUNTY REPUBLICAN, a biweekly newspaper printed in the State of Kansas, published in the city of Burlington, County of Coffey, State of Kansas, and of general circulation in Coffey County, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper has been continuously and uninterruptedly published in said county, at least 50 times each year during the period of more than five years immediately prior to the first publication of the notice hereinafter mentioned, and has been duly admitted to the mails as Second Class matter in Coffey County, Kansas, and that notice of which a true copy is hereto attached, was published in the regular and entire issue of

The Coffey County Republican

for 1 consecutive week(s).

The first publication thereof being made as aforesaid on

July 17, 2025

with subsequent publications made on the following dates:

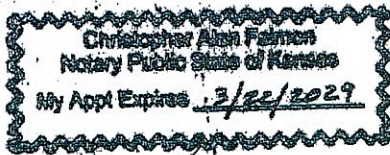
- _____, 20____
- _____, 20____
- _____, 20____
- _____, 20____

and affiant further says she has personal knowledge of the statements set forth and that they are true.

Catherine R. Falmon

Catherine R. Falmon

Subscribed and sworn to before me this 17 day of July, 2025



Notary Seal

Christopher Alan Falmon
 Christopher Alan Falmon

Notary Public
 My commission expires 03/22/2029

AFFIDAVIT OF PUBLICATION -
 The Coffey County Republican, Burlington, Kansas
 Affidavit and proof of publication examined, approved
 and filed this _____ of _____, 20_____.

Recorded in _____

 Judge-Clerk of District Court

(Published in The Coffey County Republican on Thursday, July 17, 2025)

NOTICE OF BUDGET HEARING

The governing body of Unified School District No. 244 Recreation Commission will meet on the 30th day of July, 2025 at 5:45 P.M. at the Recreation Center, 1110 Shea for the purpose of hearing and answering objections of taxpayers relating to the proposed use of funds. Detailed budget information is available at the Recreation Center, 1110 Shea, Burlington, Kansas and will be available at this hearing.

BUDGET SUMMARY OF EXPENDITURES

The Proposed Budget Expenditures are the maximum expenditure limit for the proposed budget year.

General Fund	Prior Year	Current Year	Proposed Budget
	Actual 2023-2024	Estimated 2024-2025	Year 2025-2026
General Fund	1,097,426	1,300,478	2,868,006
Employee Benefits/Special Liability	178,887	87,825	149,500
Pool Lease Reserve Fund	3,968	4,847	5,294
Totals	1,280,281	1,393,150	3,012,740
Lease Purchase Princ/Bal	0	0	0
Revenue Neutral Rate as defined by KSA 49-2208			1.848
Total Proposed Estimated Mill Rate			1.949

[Signature]
 Recreation Commission

Notice of Hearing 2025-2026 Budget

The governing body of Unified School District 244 will meet on the 8th day of September 2025 at 6:45 PM at 301 Neosho, Burlington, KS 66839 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information, including budget profile, building needs assessment and Board state assessments review is available at the District Office on the district website and will be available at this hearing.
The Amount of 2025 Tax to be Levied and Expenditures (published below) establish the maximum limits of the 2025-2026 Budget. The 'Est. Tax Rate' (column 7), shown for comparative purposes, is subject to slight change depending on final assessed valuation.

Code 99 Line	2023-2024 Actual		2024-2025 Actual		2025-2026 Proposed Budget			
	Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2025 Tax to be Levied (6)	Est. Tax Rate* (7)	
OPERATING								
General	06	7,747,133	20,000	8,265,305	20,000	8,791,967	11,678,563	20,000
Supplemental General (LOB)	08	2,476,355	4,534	2,624,681	4,665	2,933,684	2,869,793	4,800
SPECIAL REVENUE								
Federal Funds	07	856,327		297,108		457,927		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	68,234		99,859		132,200		
Adult Supplemental Education	12	0		0		0		
At-Risk Education Fund	13	1,018,379		1,422,782		1,505,731		
Bilingual Education	14	18,112		8,613		15,845		
Virtual Education	15	0		0		0		
Capital Outlay	16	2,580,327	4.000	2,361,222	4.999	5,971,051	2,989,329	5.000
Driver Training	18	28,265		9,277		38,853		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	694,943		613,633		713,200		
Professional Development	26	89,544		77,750		85,466		
Parent Education Program	28	0		0		0		
Summer School	29	0		0		0		
Special Education	30	2,410,741		2,808,849		3,599,739		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	388,707		190,718		265,829		
Gifts and Grants	35	137,178		346,052		354,681		
Special Liability Expense Fund	42	0	0.000	0	0.000	0	0	0.000
Extraordinary Growth Facilities	45	0	0.000	0	0.000	0	0	0.000
Special Reserve Fund	47	0		0		0		
KPERS Special Retirement Contribution	51	1,310,264		1,255,035		1,479,373		
Contingency Reserve	53	0		0		0		
Textbook & Student Material Revolving	55	87,625		37,899		0		
Activity Fund	56	191,660		175,112		0		
DEBT SERVICE								
Bond and Interest #1	62	0	0.000	0	0.000	0	0	0.000
Bond and Interest #2	63	0	0.000	0	0.000	0	0	0.000
No-Fund Warrant	66	0	0.000	0	0.000	0	0	0.000
Special Assessment	67	0	0.000	0	0.000	0	0	0.000
Temporary Note	68	0	0.000	0	0.000	0	0	0.000
COOPERATIVES								
Special Education	78	4,398,662		4,498,993		6,568,903		
TOTAL USD EXPENDITURES	100	24,502,456	28.534	25,093,888	29.664	32,914,429	17,537,685	29.800
Less: Transfers	105	3,808,141		4,713,441		3,673,928		
NET USD EXPENDITURES	110	20,594,315		20,380,447		29,240,501		
TOTAL USD TAXES LEVIED	115	15,426,034		16,273,910		17,537,685		

* Sponsoring District Only
* Tax Rates are expressed in Mills

Code 99 Line	2023-2024 Actual		2024-2025 Actual		2025-2026 Proposed Budget			
	Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2025 Tax to be Levied (6)	Est. Tax Rate* (7)	
OTHER								
Historical Museum	80	0	0.000	0	0.000	0	0.000	
Public Library Board	82	0	0.000	0	0.000	0	0.000	
Public Library Board Employee Benefits	83	0	0.000	0	0.000	0	0.000	
Recreation Commission	84	1,120,000	2.000	1,102,000	1.947	1,013,271	1,013,691	1.696
Rec Comm Emp Benefits & Spec Liab	86	90,600	0.167	80,000	0.141	151,154	151,437	0.253
TOTAL OTHER	120	1,210,600	2.167	1,182,000	2.088	1,164,425	1,165,128	1.949
TOTAL TAXES LEVIED	125	\$16,610,391		\$17,436,476		\$18,702,813		
Assessed Valuation - General Fund	128	\$538,086,491		\$544,194,391		\$583,928,149		
Assessed Valuation - All Other Funds	130	\$546,186,174		\$557,742,374		\$597,865,863		
Assessed Valuation - Capital Outlay	129	\$546,186,174		\$557,742,374		\$597,865,863		
Outstanding Indebtedness, July 1								
General Obligation Bonds	135	0		0		0		
Capital Outlay Bonds	140	0		0		0		
Temporary Note	145	0		0		0		
No-Fund Warrant	150	0		0		0		
Lease Purchase Principal	153	2,200,000		1,855,099		1,510,198		
TOTAL USD DEBT	155	2,200,000		1,855,099		1,510,198		

* Tax Rates are expressed in Mills

[Signature] Board President
[Signature] Clerk of the Board

Exceeding Revenue Neutral for the 2025-2026 School Year

The governing body of Unified School District 244 will meet on the 8th day of September 2025 at 6:30 PM at 301 Neosho, Burlington, KS 66839 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information, including budget profile, is available at the District Office and will be available at this hearing.

	2024-2025			2025-2026		
	Actual Taxes Levied	Actual Tax Rate	Revenue Neutral Taxes	Revenue Neutral Tax Rate	Proposed Taxes to be Levied	Proposed Tax Rate
General	\$10,883,888	20.000	\$10,884,421	18.640	\$11,678,563	20.000
ALL OTHER FUNDS						
Supplemental General (LOB)	\$2,601,868	4.665	\$2,601,912	4.352	\$2,869,793	4.800
Adult Education	\$0	0.000	\$0	0.000	\$0	0.000
Capital Outlay	\$2,788,154	4.999	\$2,788,446	4.664	\$2,989,329	5.000
Cost of Living	\$0	0.000	\$0	0.000	\$0	0.000
Special Liability Expense Fund	\$0	0.000	\$0	0.000	\$0	0.000
Extraordinary Growth Facilities	\$0	0.000	\$0	0.000	\$0	0.000
Bond and Interest #1	\$0	0.000	\$0	0.000	\$0	0.000
Bond and Interest #2	\$0	0.000	\$0	0.000	\$0	0.000
No-Fund Warrant	\$0	0.000	\$0	0.000	\$0	0.000
Special Assessment	\$0	0.000	\$0	0.000	\$0	0.000
Temporary Note	\$0	0.000	\$0	0.000	\$0	0.000
Historical Museum	\$0	0.000	\$0	0.000	\$0	0.000
Public Library Board	\$0	0.000	\$0	0.000	\$0	0.000
Public Library Board Employee Benefits	\$0	0.000	\$0	0.000	\$0	0.000
Revenue Neutral Calculation						
Total Taxes Levied Including General Fund	\$16,273,910	29.664	\$16,274,779	27.656	\$17,537,685	29.800
Total Taxes Levied Excluding General Fund	\$5,390,022	9.664	\$5,390,358	9.016	\$5,859,122	9.800

[Signature] Board President
[Signature] Clerk of the Board

Budget at a Glance

244 - Burlington

2025-2026



Kansas leads the world in the success of each student.

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	2023-2024 Actual	% of Total	2024-2025 Actual	% of Total	% Change	2025-2026 Budget	% of Total	% Change
Instruction	\$12,717,429	62%	\$12,618,435	62%	-1%	\$16,443,789	56%	30%
Student Support Services	\$1,406,198	7%	\$1,509,874	7%	7%	\$1,683,400	6%	11%
Instructional Support Services	\$621,099	3%	\$605,083	3%	-3%	\$686,809	2%	14%
Administration & Support	\$1,556,287	8%	\$1,554,664	8%	0%	\$2,496,187	9%	61%
Operations & Maintenance	\$2,361,178	11%	\$2,079,096	10%	-12%	\$3,212,719	11%	55%
Transportation	\$703,989	3%	\$564,877	3%	-20%	\$1,166,604	4%	107%
Food Services	\$714,691	3%	\$632,556	3%	-11%	\$733,993	3%	16%
Capital Improvements	\$513,444	2%	\$815,862	4%	59%	\$2,817,000	10%	245%
Debt Services	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$0	0%	\$0	0%	0%	\$0	0%	0%
Total Expenditures¹	20,594,315	100%	\$20,380,447	100%	-1%	\$29,240,501	100%	43%
Amount per Pupil	\$26,168		\$26,603		2%	\$37,107		39%
Current Expenditures²	\$18,013,988	100%	\$18,019,225	100%	0%	\$23,269,450	100%	29%
Amount per Pupil	\$22,889		\$23,521		3%	\$29,530		26%

Percent of Expenditures for Instruction³

	2023-2024	%	2024-2025	%	% Change	2025-2026	%	% Change
Total Expenditures	\$12,094,380	59%	\$12,124,579	59%	0%	\$15,443,789	53%	-6%
Current Expenditures	\$12,094,380	67%	\$12,124,579	67%	0%	\$15,443,789	66%	-1%

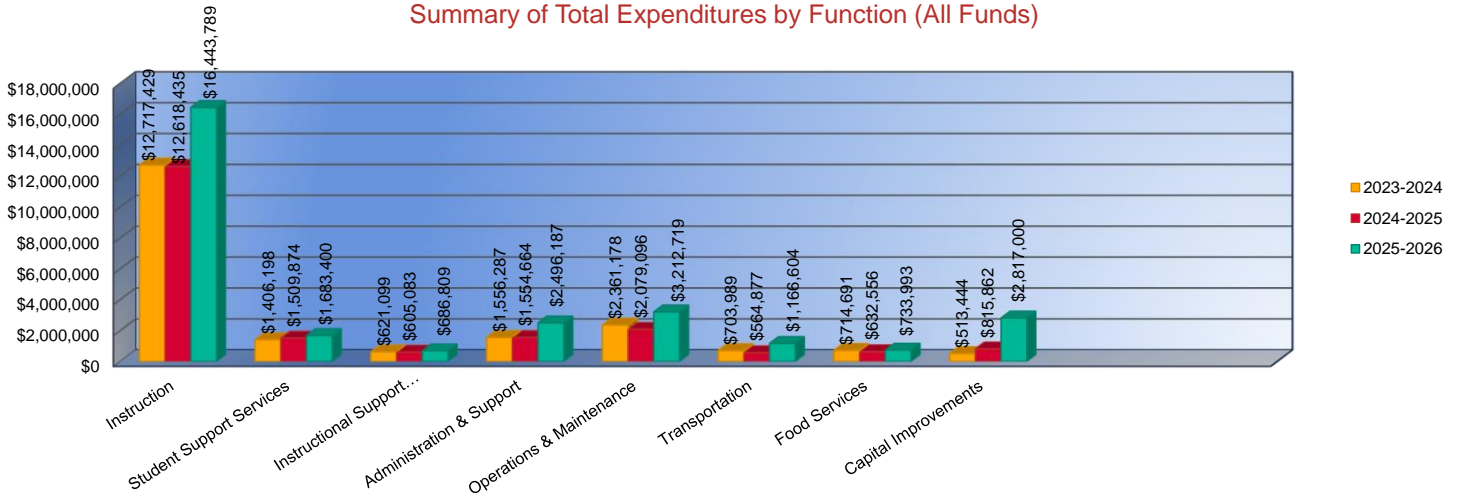
- Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At-Risk Education Fund, (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary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

- Current Expenditures excludes Capital Outlay (Code 16) and Bond Debt expenditures (Code 62 & 63)
- 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)

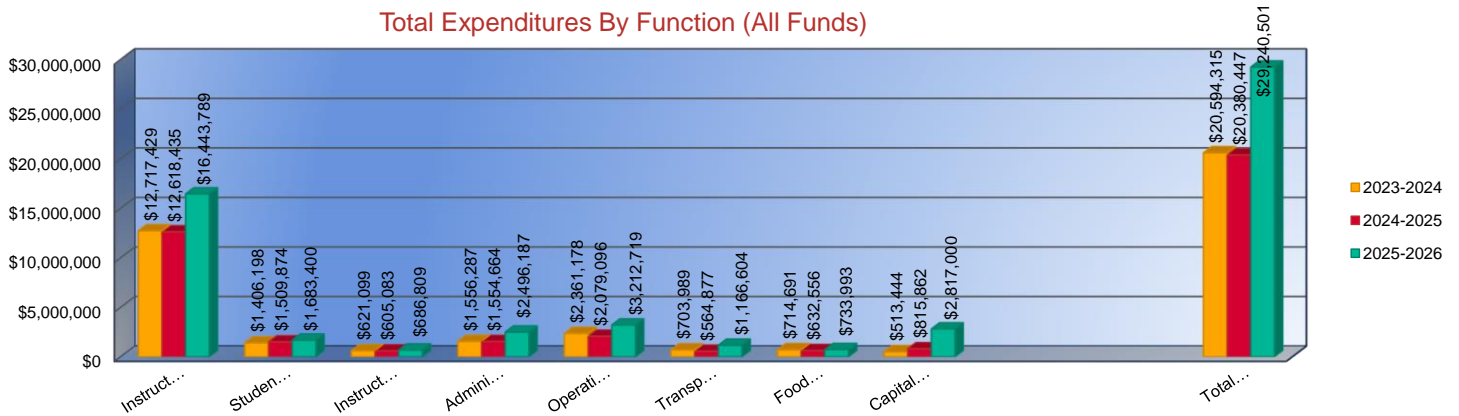
Budget at-a-Glance

2025-2026 | USD #244

	2023-2024 Actual	2024-2025 Actual	2025-2026 Budget
Instruction	\$12,717,429	\$12,618,435	\$16,443,789
Student Support	\$1,406,198	\$1,509,874	\$1,683,400
Instructional Support	\$621,099	\$605,083	\$686,809
Administration & Support	\$1,556,287	\$1,554,664	\$2,496,187
Operations & Maintenance	\$2,361,178	\$2,079,096	\$3,212,719
Transportation	\$703,989	\$564,877	\$1,166,604
Food Services	\$714,691	\$632,556	\$733,993
Capital Improvements	\$513,444	\$815,862	\$2,817,000
Debt Services	\$0	\$0	\$0
Other Costs	\$0	\$0	\$0
Total Expenditures¹	\$20,594,315	\$20,380,447	\$29,240,501

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

Total Expenditures By Function (All Funds)

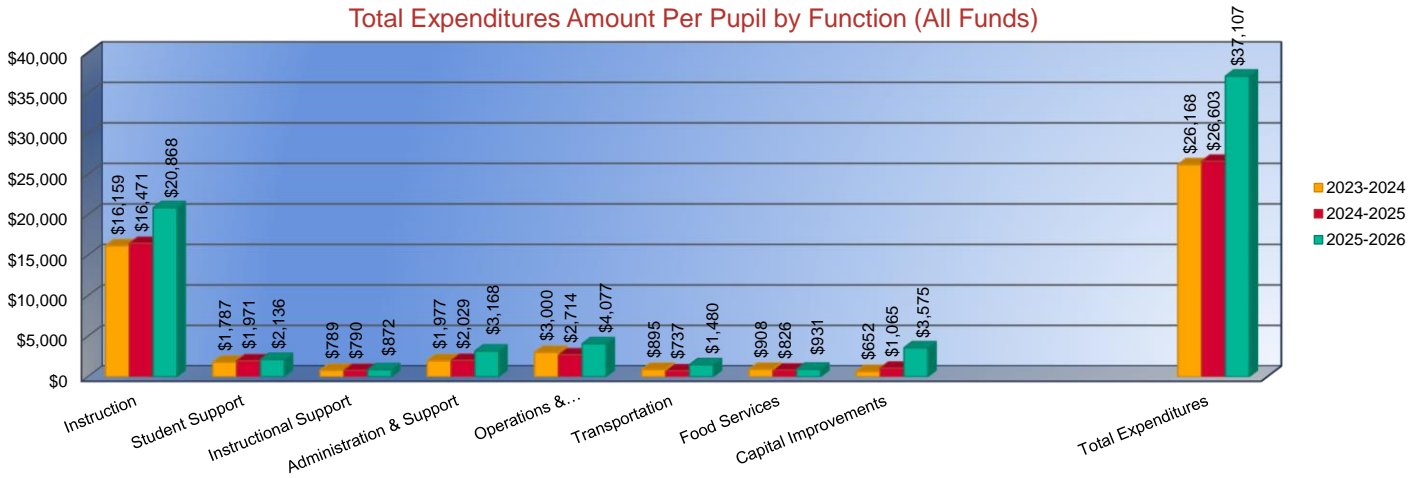


Total Expenditures Amount Per Pupil by Function (All Funds)

	2023-2024 Actual	2024-2025 Actual	2025-2026 Budget
Instruction	\$16,159	\$16,471	\$20,868
Student Support	\$1,787	\$1,971	\$2,136
Instructional Support	\$789	\$790	\$872
Administration & Support	\$1,977	\$2,029	\$3,168
Operations & Maintenance	\$3,000	\$2,714	\$4,077
Transportation	\$895	\$737	\$1,480
Food Services	\$908	\$826	\$931
Capital Improvements	\$652	\$1,065	\$3,575
Debt Services	\$0	\$0	\$0
Other Costs	\$0	\$0	\$0
Total Expenditures¹	\$26,168	\$26,603	\$37,107
Enrollment (FTE) ²	787.0	766.1	788.0

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.

Total Expenditures Amount Per Pupil by Function (All Funds)

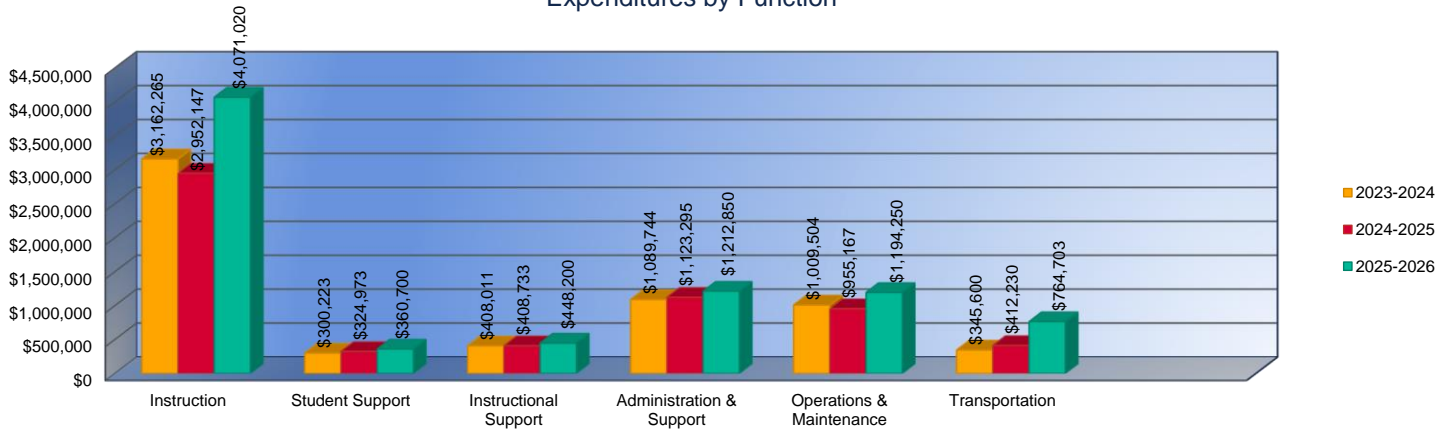


Summary of General and Supplemental General Fund Expenditures by Function*

	2023-2024 Actual	% of Total	2024-2025 Actual	% of Total	% Change	2025-2026 Budget	% of Total	% Change
Instruction	\$3,162,265	50%	\$2,952,147	48%	-7%	\$4,071,020	51%	38%
Student Support	\$300,223	5%	\$324,973	5%	8%	\$360,700	4%	11%
Instructional Support	\$408,011	6%	\$408,733	7%	0%	\$448,200	6%	10%
Administration & Support	\$1,089,744	17%	\$1,123,295	18%	3%	\$1,212,850	15%	8%
Operations & Maintenance	\$1,009,504	16%	\$955,167	15%	-5%	\$1,194,250	15%	25%
Transportation	\$345,600	5%	\$412,230	7%	19%	\$764,703	9%	86%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$0	\$0	\$0	\$0	0%	\$0	0%	0%
Total Expenditures	\$6,315,347	100%	\$6,176,545	100%	-2%	\$8,051,723	100%	30%
Amount per Pupil	\$8,025		\$8,062		0%	\$10,218		27%

*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)

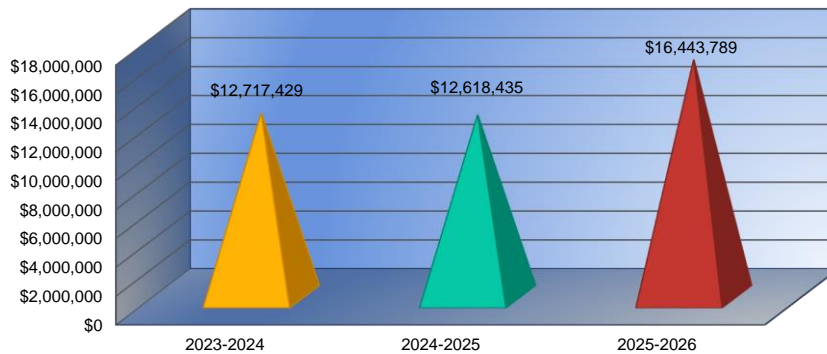
	2023-2024 Actual
General	\$2,612,444
Federal Funds	\$847,922
Supplemental General	\$549,821
Preschool-Aged At-Risk	\$68,234
At-Risk Education Fund	\$952,921
Bilingual Education	\$18,112
Virtual Education	\$0
Capital Outlay	\$623,049
Driver Education	\$13,969
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$2,290,936
Cost of Living	\$0
Career and Postsecondary Ed.	\$370,858
Gifts & Grants ¹	\$122,857
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$843,810
Contingency Reserve	\$0
Text Book & Student Material	\$84,835
Activity Fund	\$191,660
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$9,591,428
Enrollment (FTE) ³	787.0
Amount per Pupil ²	\$12,187
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$3,126,001
TOTAL	\$12,717,429

	2024-2025 Actual	% Change
General	\$1,092,260	-58%
Federal Funds	\$297,108	-65%
Supplemental General	\$1,859,887	238%
Preschool-Aged At-Risk	\$99,859	46%
At-Risk Education Fund	\$1,355,734	42%
Bilingual Education	\$8,613	-52%
Virtual Education	\$0	0%
Capital Outlay	\$493,856	-21%
Driver Education	\$9,196	-34%
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	\$2,711,477	18%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$176,716	-52%
Gifts & Grants ¹	\$326,457	166%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$808,243	-4%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$32,252	-62%
Activity Fund	\$175,112	-9%
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	\$9,446,770	-2%
Enrollment (FTE) ³	766.1	-3%
Amount per Pupil ²	\$12,331	1%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$3,171,665	1%
TOTAL	\$12,618,435	-1%

	2025-2026 Budget	% Change
General	\$2,103,020	93%
Federal Funds	\$457,927	54%
Supplemental General	\$1,968,000	6%
Preschool-Aged At-Risk	\$132,200	32%
At-Risk Education Fund	\$1,434,531	6%
Bilingual Education	\$15,845	84%
Virtual Education	\$0	0%
Capital Outlay	\$1,000,000	102%
Driver Education	\$14,175	54%
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	\$3,475,864	28%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$246,829	40%
Gifts & Grants ¹	\$329,681	1%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$952,717	18%
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	\$12,130,789	28%
Enrollment (FTE) ³	788.0	3%
Amount per Pupil ²	\$15,394	25%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$4,313,000	36%
TOTAL	\$16,443,789	30%

1. Gifts & Grants includes private grants and grants from non-federal sources.
2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.
3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (3 and 4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.

Instruction Expenditures (1000)



Sources of Revenue and Proposed Budget for 2025-2026

Fund	2025-2026 Amount Budgeted	July 1, 2025 Cash Balance	Estimated Sources of Revenue - 2025-2026					Estimated July 1, 2026 Cash Balance
			State	Federal	Local			
					Interest	Transfers	Other	
General	\$8,791,967	\$0	\$8,791,967	\$0			\$0	\$0
Supplemental General	\$2,933,684	\$162,693	\$0			\$0	\$2,770,991	
Adult Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Preschool-Aged At-Risk (3 and 4 yr Old)	\$132,200	\$73,871		\$0	\$0	\$28,329	\$30,000	\$0
Adult Supplemental Education	\$0	\$0			\$0	\$0	\$0	\$0
At-Risk Education Fund	\$1,505,731	\$147,355		\$0	\$0	\$1,358,376	\$0	\$0
Bilingual Education	\$15,845	\$14,085		\$0	\$0	\$1,760	\$0	\$0
Virtual Education	\$0	\$0			\$0	\$0	\$0	\$0
Capital Outlay	\$5,971,051	\$2,814,994	\$0	\$0	\$200,000	\$0	\$2,956,057	\$0
Driver Training	\$38,833	\$27,583	\$6,750	\$0	\$0	\$0	\$4,500	\$0
Declining Enrollment	\$0	\$0				\$0		\$0
Extraordinary School Program	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Food Service	\$713,200	\$94,684	\$2,995	\$380,752	\$0	\$58,479	\$176,290	\$0
Professional Development	\$85,466	\$85,466	\$0	\$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	\$3,599,739	\$1,372,755	\$0	\$0	\$0	\$2,226,984	\$0	\$0
Career and Postsecondary Education	\$265,829	\$237,519	\$25,410	\$2,600	\$0	\$0	\$300	\$0
Special Liability Expense Fund	\$0	\$0			\$0	\$0	\$0	\$0
Special Reserve Fund		\$0						
Gifts and Grants	\$354,681	\$251,431	\$58,000	\$0			\$45,250	\$0
Textbook & Student Materials Revolving		\$89,137						
School Retirement	\$0	\$0			\$0		\$0	\$0
Extraordinary Growth Facilities	\$0	\$0				\$0	\$0	
KPERS Special Retirement Contribution	\$1,479,373	\$0	\$1,479,373					
Contingency Reserve		\$607,250						
Activity Funds		\$67,872						
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	\$6,568,903	\$1,362,567	\$0	\$415,741	\$0		\$4,790,595	\$0
Federal Funds	\$457,927	\$153,918		\$304,009				\$0
Cost of Living	\$0	\$0				\$0	\$0	
SUBTOTAL	\$32,914,429	\$7,563,180	\$10,364,495	\$1,103,102	\$200,000	\$3,673,928	\$10,773,983	\$0
Less Transfers	\$3,673,928							
TOTAL Budget Expenditures	\$29,240,501							

Sources of Revenue

	2023-2024	2024-2025	2025-2026
State Revenues	9,007,391	9,453,425	10,364,495
Federal Revenues	1,845,767	1,147,333	1,103,102
Local Revenues ¹	9,937,865	10,948,575	10,973,983
Total Revenues	20,791,023	21,549,333	22,441,580
Revenues Per Pupil	26,418	28,129	28,479

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

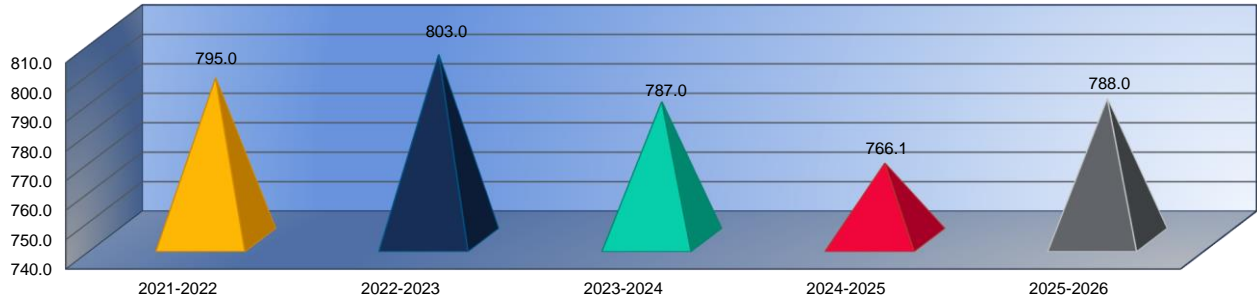
Note: Effective July 1, 2014 (2014-2015 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as State Foundation (General State) Aid.

Enrollment Information

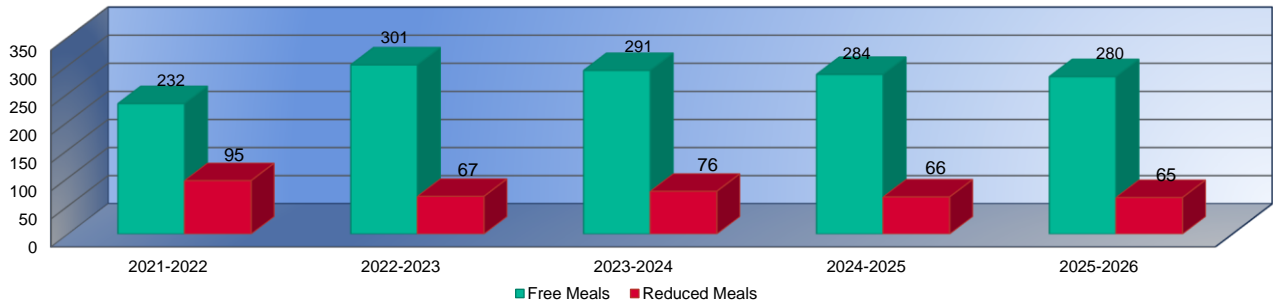
	2021-2022 Actual	2022-2023 Actual	% Change	2023-2024 Actual	% Change	2024-2025 Actual	% Change	2025-2026 Budget	% Change
FTE Enrollment (excl. Virtual) ¹	795.0	803.0	1%	787.0	-2%	766.1	-3%	788.0	3%
Free Meal Student Headcount	232	301	30%	291	-3%	284	-2%	280	-1%
Reduced Meal Student Headcount	95	67	-29%	76	13%	66	-13%	65	-2%

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



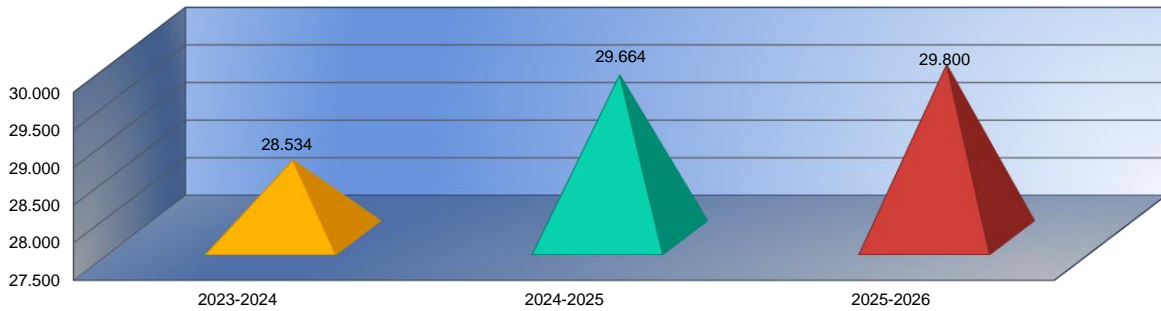
Mill Rates by Fund

	2023-2024 Actual
General	20.000
Supplemental General	4.534
Adult Education	0.000
Capital Outlay	4.000
Declining Enrollment	0.000
Cost of Living	0.000
Special Liability	0.000
School Retirement	0.000
Extraordinary Growth Facilities	0.000
Bond and Interest #1	0.000
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	28.534
Historical Museum	0.000
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	2.000
Rec Comm Employee Bnfts	0.167
TOTAL OTHER	2.167

	2024-2025 Actual
General	20.000
Supplemental General	4.665
Adult Education	0.000
Capital Outlay	4.999
Declining Enrollment	0.000
Cost of Living	0.000
Special Liability	0.000
School Retirement	0.000
Extraordinary Growth Facilities	0.000
Bond and Interest #1	0.000
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	29.664
Historical Museum	0.000
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	1.947
Rec Comm Employee Bnfts	0.141
TOTAL OTHER	2.088

	2025-2026 Budget
General	20.000
Supplemental General	4.800
Adult Education	0.000
Capital Outlay	5.000
Declining Enrollment	0.000
Cost of Living	0.000
Special Liability	0.000
School Retirement	0.000
Extraordinary Growth Facilities	0.000
Bond and Interest #1	0.000
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	29.800
Historical Museum	0.000
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	1.696
Rec Comm Employee Bnfts	0.253
TOTAL OTHER	1.949

Total USD Mill Rate



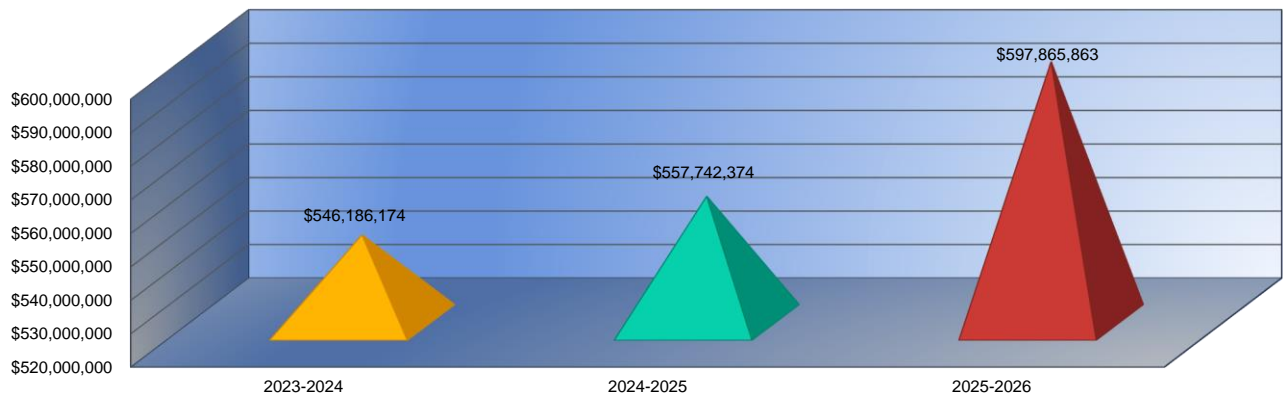
Other Information

	2023-2024 Actual
Assessed Valuation	\$546,186,174
Total USD Debt	\$2,200,000

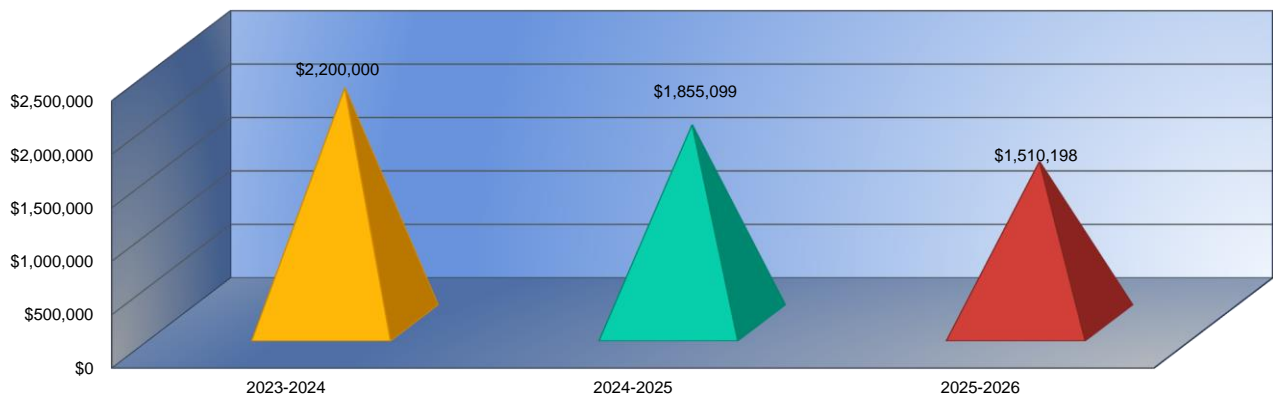
	2024-2025 Actual
Assessed Valuation	\$557,742,374
Total USD Debt	\$1,855,099

	2025-2026 Budget
Assessed Valuation	\$597,865,863
Total USD Debt	\$1,510,198

Assessed Valuation



Total USD Debt



Salaries

	2023-24 Actual			2024-25 Actual			2025-26 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Licensed/Non-Licensed)	13.0	\$1,000,874	\$76,990	15.0	\$1,051,995	\$70,133	15.0	\$1,107,645	\$73,843
Teachers (Full Time)	81.0	\$4,102,889	\$50,653	83.0	\$4,734,684	\$57,044	81.0	\$4,985,149	\$61,545
Other Licensed Personnel	17.0	\$1,129,578	\$66,446	17.0	\$1,290,282	\$75,899	17.5	\$1,358,538	\$77,631
Classified Personnel	72.0	\$2,658,774	\$36,927	80.0	\$2,775,198	\$34,690	80.0	\$2,915,198	\$36,440
Substitutes/Temporary Help	~~~~~	\$114,850	~~~~~	~~~~~	\$0	~~~~~	~~~~~	\$0	~~~~~

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)****.

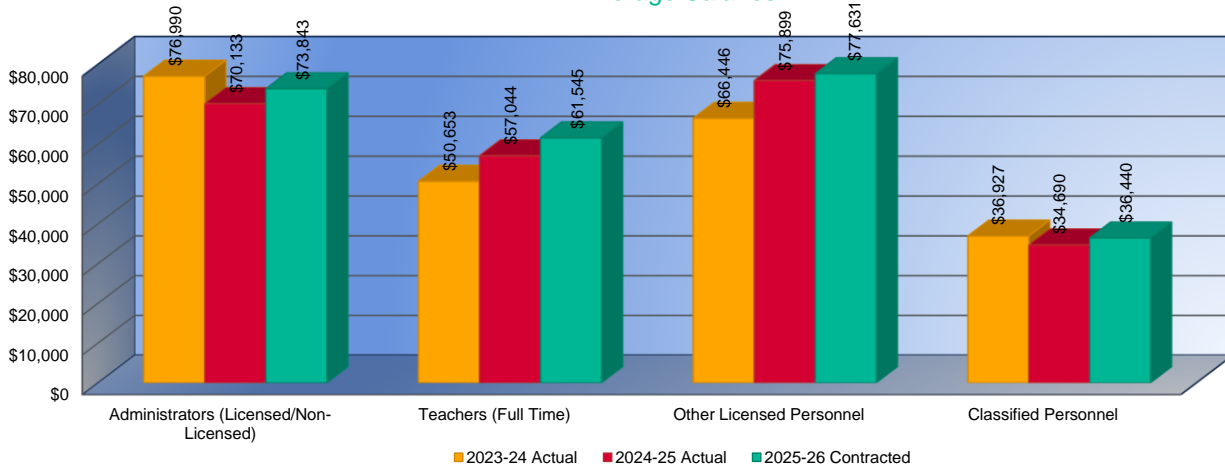
*FTE for Licensed Administrators, Teachers and Other Licensed Personnel is defined by the local school board. Generally FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12 month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

3. **Closing Item**

3.A. Adjourn