Budget at a Glance

348 - Baldwin City

2026-2027

KANSAS
STATE DEPARTMENT OF
EDUCATION

Kansas leads the world in the success of each student.

Budget at a Glance

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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	$11,679,315	51%	$12,501,941	51%	7%	$12,575,490	48%	1%
Student Support Services	$942,325	4%	$1,040,847	4%	10%	$1,082,286	4%	4%
Instructional Support Services	$443,459	2%	$555,813	2%	25%	$597,041	2%	7%
Administration & Support	$1,829,947	8%	$1,993,495	8%	9%	$2,085,495	8%	5%
Operations & Maintenance	$1,782,136	8%	$2,085,073	9%	17%	$2,721,759	10%	31%
Transportation	$881,412	4%	$977,887	4%	11%	$1,018,031	4%	4%
Food Services	$909,403	4%	$779,674	3%	-14%	$1,205,624	5%	55%
Capital Improvements	$839,923	4%	$734,286	3%	-13%	$1,058,709	4%	44%
Debt Services	$3,380,265	15%	$3,695,636	15%	9%	$3,702,652	14%	0%
Other Costs	$14,201	<1%	$18,313	<1%	29%	$19,000	<1%	4%
Total Expenditures[1]	22,702,386	100%	$24,382,965	100%	7%	$26,066,087	100%	7%
Amount per Pupil	$17,027		$18,749		10%	$19,497		4%
Current Expenditures[2]	$17,860,580	100%	$19,009,602	100%	6%	$20,328,926	100%	7%
Amount per Pupil	$13,396		$14,617		9%	$15,206		4%

Percent of Expenditures for Instruction[3]

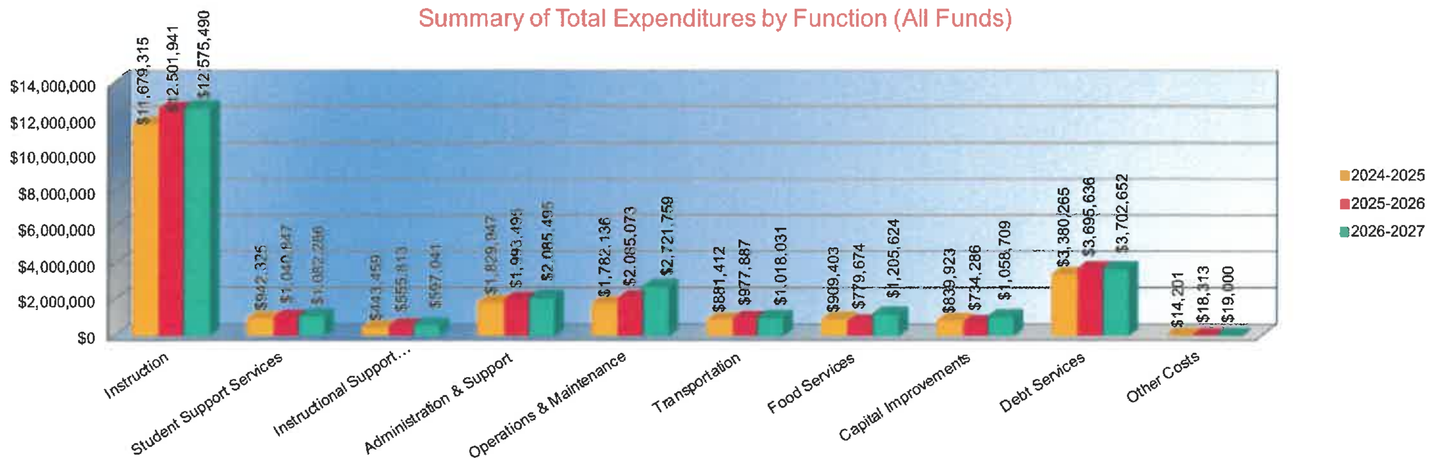
Total Expenditures	$11,220,702	49%	$12,040,962	49%	0%	$12,100,490	46%	-3%
Current Expenditures	$11,220,702	63%	$12,040,962	63%	0%	$12,100,490	60%	-3%

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)

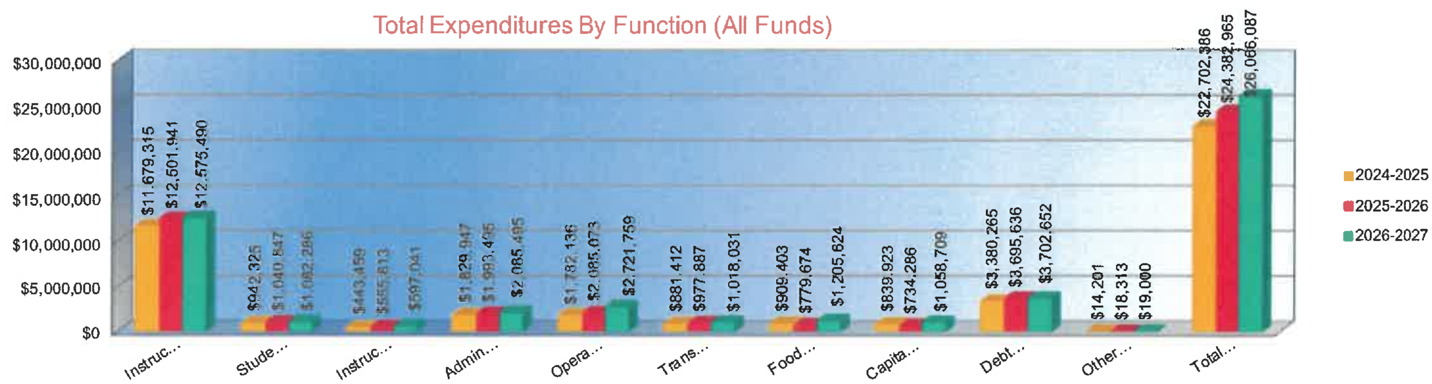
Summary of Total Expenditures by Function (All Funds)



Total Expenditures By Function (All Funds)

	2024-2025 Actual	2025-2026 Actual	2026-2027 Budget
Instruction	$11,679,315	$12,501,941	$12,575,490
Student Support	$942,325	$1,040,847	$1,082,286
Instructional Support	$443,459	$555,813	$597,041
Administration & Support	$1,829,947	$1,993,495	$2,085,495
Operations & Maintenance	$1,782,136	$2,085,073	$2,721,759
Transportation	$881,412	$977,887	$1,018,031
Food Services	$909,403	$779,674	$1,205,624
Capital Improvements	$839,923	$734,286	$1,058,709
Debt Services	$3,380,265	$3,695,636	$3,702,652
Other Costs	$14,201	$18,313	$19,000
Total Expenditures[1]	$22,702,386	$24,382,965	$26,066,087

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)
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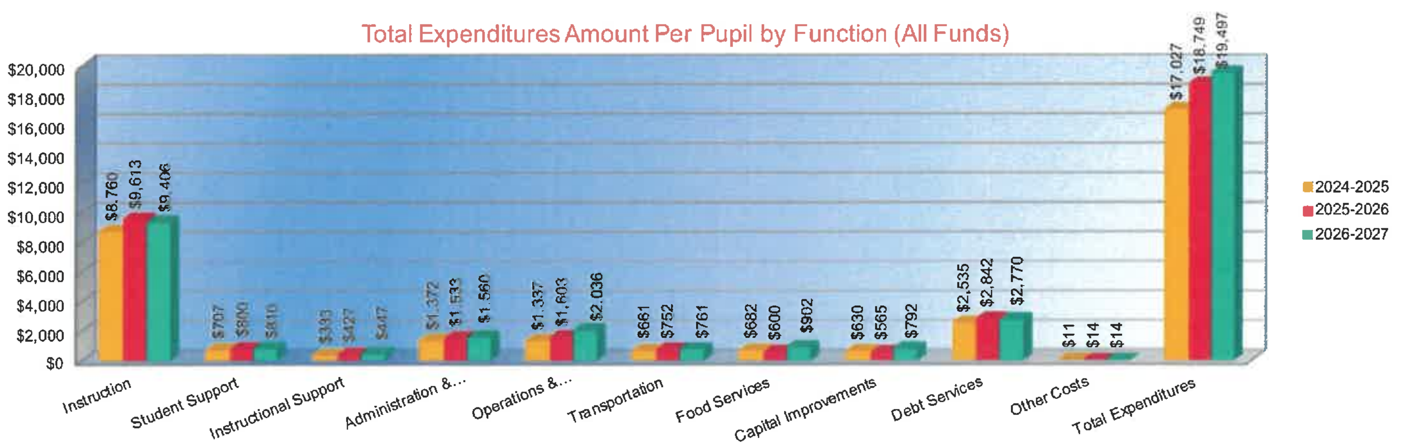
Total Expenditures Amount Per Pupil by Function (All Funds)

	2024-2025 Actual	2025-2026 Actual	2026-2027 Budget
Instruction	$8,760	$9,613	$9,406
Student Support	$707	$800	$810
Instructional Support	$333	$427	$447
Administration & Support	$1,372	$1,533	$1,560
Operations & Maintenance	$1,337	$1,603	$2,036
Transportation	$661	$752	$761
Food Services	$682	$600	$902
Capital Improvements	$630	$565	$792
Debt Services	$2,535	$2,842	$2,770
Other Costs	$11	$14	$14
Total Expenditures[1]	**$17,027**	**$18,749**	**$19,497**
Enrollment (FTE)[2]	**1,333.3**	**1,300.5**	**1,336.9**

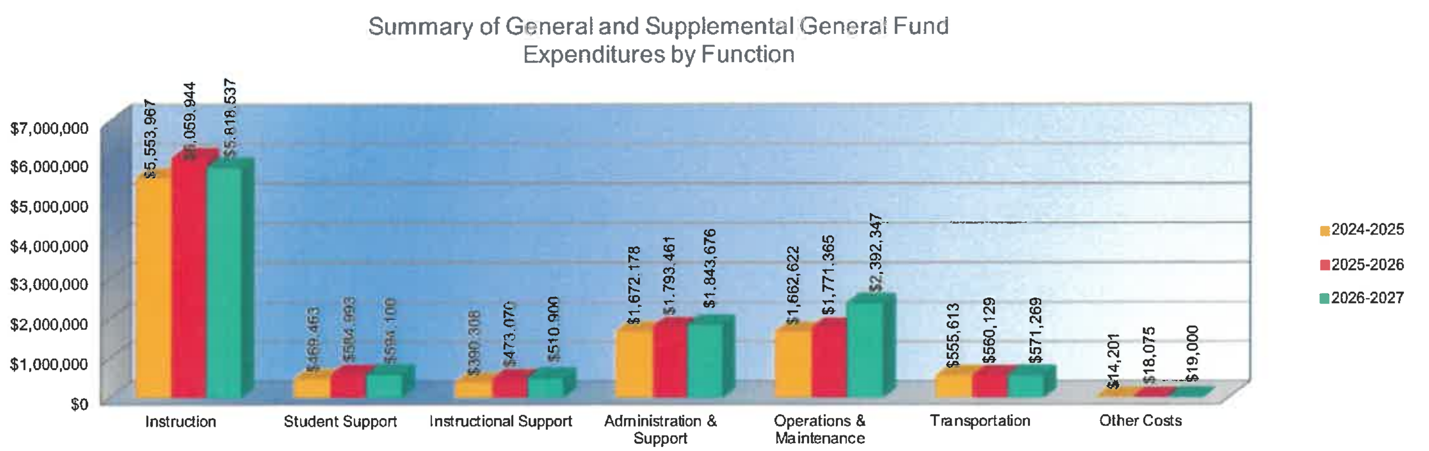
(13) At-Risk Education Fund, (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School Program, (26) Professional Development, (28) Parent Education, (29) Summer School, (30) Special Education, (34) Career and Postsecondary Education, (35) 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	$5,553,967	54%	$6,059,944	54%	9%	$5,818,537	50%	-4%
Student Support	$469,463	5%	$584,993	5%	25%	$594,100	5%	2%
Instructional Support	$390,308	4%	$473,070	4%	21%	$510,900	4%	8%
Administration & Support	$1,672,178	16%	$1,793,461	16%	7%	$1,843,676	16%	3%
Operations & Maintenance	$1,662,622	16%	$1,771,365	16%	7%	$2,392,347	20%	35%
Transportation	$555,613	5%	$560,129	5%	1%	$571,269	5%	2%
Capital Improvements	$0	0%	$0	0%	0%	$0	0%	0%
Other Costs	$14,201	$0	$18,075	$0	27%	$19,000	0%	5%
Total Expenditures	$10,318,352	100%	$11,261,037	100%	9%	$11,749,829	100%	4%
Amount per Pupil	$7,739		$8,659		12%	$8,789		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.

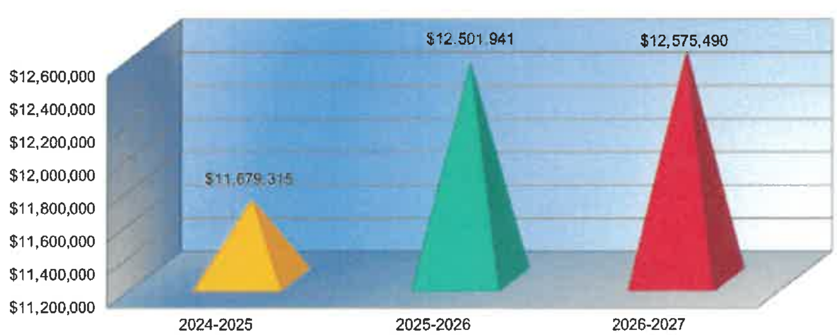


Instruction Expenditures (1000)

	2024-2025 Actual	2025-2026 Actual	% Change	2026-2027 Budget	% Change
General	$3,605,051	$4,229,944	17%	$3,290,369	-22%
Federal Funds	$204,047	$159,847	-22%	$152,275	-5%
Supplemental General	$1,948,916	$1,830,000	-6%	$2,528,168	38%
Preschool-Aged At-Risk	$65,981	$0	-100%	$92,225	0%
At-Risk Education Fund	$1,029,524	$978,402	-5%	$1,025,600	5%
Bilingual Education	$1,946	$0	-100%	$0	0%
Virtual Education	$130,721	$96,501	-26%	$115,486	20%
Capital Outlay	$458,613	$460,979	1%	$475,000	3%
Driver Education	$13,746	$10,498	-24%	$32,948	214%
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	$2,759,887	$3,444,302	25%	$3,544,515	3%
Cost of Living	$0	$0	0%	$0	0%
Career and Postsecondary Ed.	$344,377	$355,539	3%	$367,075	3%
Gifts & Grants[1]	$54,062	$43,079	-20%	$138,754	222%
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%	[redacted]	[redacted]
KPERS Spec. Ret. Contribution	$662,861	$708,253	7%	$813,075	15%
Contingency Reserve	$0	$0	0%	[redacted]	[redacted]
Text Book & Student Material	$316,383	$97,080	-69%	[redacted]	[redacted]
Activity Fund	$83,200	$87,517	5%	[redacted]	[redacted]
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	$11,679,315	$12,501,941	7%	$12,575,490	1%
Enrollment (FTE)[3]	1,333.3	1,300.5	-2%	1,336.9	3%
Amount per Pupil[2]	$8,760	$9,613	10%	$9,406	-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	$11,679,315	$12,501,941	7%	$12,575,490	1%

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	$12,260,286	$0	$12,260,286	$0			$0	$0
Supplemental General	$4,025,084	$102,832	$1,324,655			$0	$2,597,597	
Adult Education	$0	$0	$0	$0	$0	$0	$0	$0
Preschool-Aged At-Risk (3 and 4 yr Old)	$92,225	$0		$0	$0	$72,225	$20,000	$0
Adult Supplemental Education	$0	$0			$0	$0	$0	$0
At-Risk Education Fund	$1,177,178	$35,154		$0	$0	$1,142,024	$0	$0
Bilingual Education	$0	$0		$0	$0	$0	$0	$0
Virtual Education	$115,486	$41,486			$0	$74,000	$0	$0
Capital Outlay	$2,355,509	$815,410	$204,084	$0	$50,000	$0	$1,286,015	$0
Driver Training	$38,148	$22,478	$5,670	$0	$0	$0	$10,000	$0
Declining Enrollment	$0	$0				$0	$0	$0
Extraordinary School Program	$0	$0		$0	$0	$0	$0	$0
Food Service	$1,165,346	$273,334	$5,820	$400,067	$5,000	$0	$481,125	$0
Professional Development	$45,312	$26,117	$9,195	$0	$0	$0	$10,000	$0
Parent Education Program	$248,823	$8,823	$120,000	$0	$0	$120,000	$0	$0
Summer School	$0	$0		$0	$0	$0	$0	$0
Special Education	$3,715,865	$419,204	$0	$120,000	$175,000	$3,001,661	$0	$0
Career and Postsecondary Education	$367,075	$211,444	$0	$0	$30,000	$125,631	$0	$0
Special Liability Expense Fund	$0	$0			$0	$0	$0	$0
Special Reserve Fund		$0						
Gifts and Grants	$186,754	$21,954	$49,800	$0			$115,000	$0
Textbook & Student Materials Revolving		$255,085						
School Retirement	$0	$0			$0		$0	$0
Extraordinary Growth Facilities	$0	$0				$0	$0	
KPERS Special Retirement Contribution	$1,274,610	$0	$1,274,610					
Contingency Reserve		$432,819						
Activity Funds		$0						
Bond and Interest #1	$3,381,652	$3,300,043	$379,733	$0	$0		$2,365,143	$2,663,267
Bond and Interest #2	$0	$0	$0	$0	$0		$0	$0
No Fund Warrant	$0	$0					$0	$0
Special Assessment	$0	$0					$0	$0
Temporary Note	$0	$0			$0		$0	$0
Coop Special Education	$0	$0	$0	$0	$0		$0	$0
Federal Funds	$152,275	$0		$152,275				$0
Cost of Living	$0	$0				$0	$0	
SUBTOTAL	$30,601,628	$5,966,183	$15,633,853	$672,342	$260,000	$4,535,541	$6,884,880	$2,663,267
Less Transfers	$4,535,541							
TOTAL Budget Expenditures	$26,066,087							

Sources of Revenue

	2024-2025	2025-2026	2026-2027
State Revenues	15,399,531	15,134,225	15,633,853
Federal Revenues	665,452	584,971	672,342
Local Revenues[1]	6,303,172	6,855,024	7,144,880
Total Revenues	22,368,155	22,574,220	23,451,075
Revenues Per Pupil	16,777	17,358	17,541

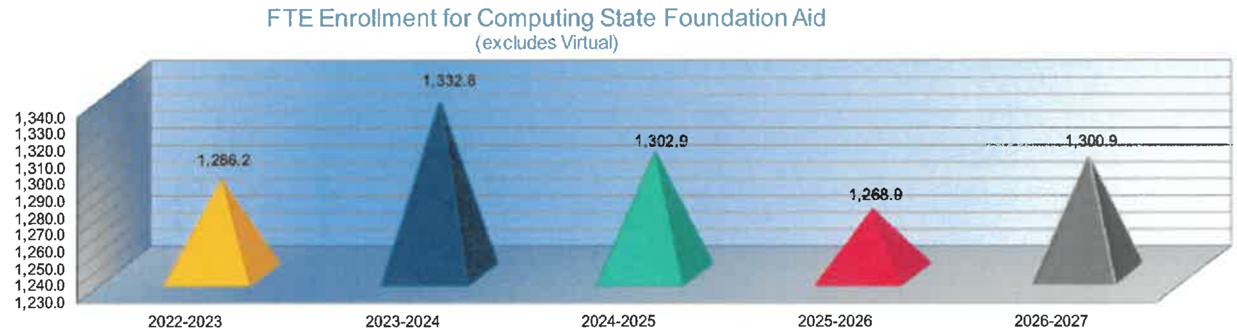
1. Excludes "Transfers" to avoid duplication of revenue.

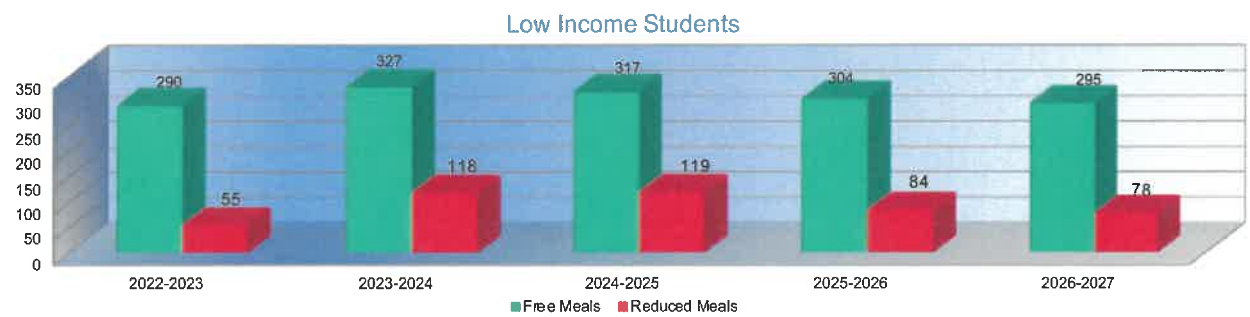
Note: Effective July 1, 2014 (2014-2015 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as State Foundation (General State) Aid.

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]	1,286.2	1,332.8	4%	1,302.9	-2%	1,268.9	-3%	1,300.9	3%
Free Meal Student Headcount	290	327	13%	317	-3%	304	-4%	295	-3%
Reduced Meal Student Headcount	55	118	115%	119	1%	84	-29%	78	-7%

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.

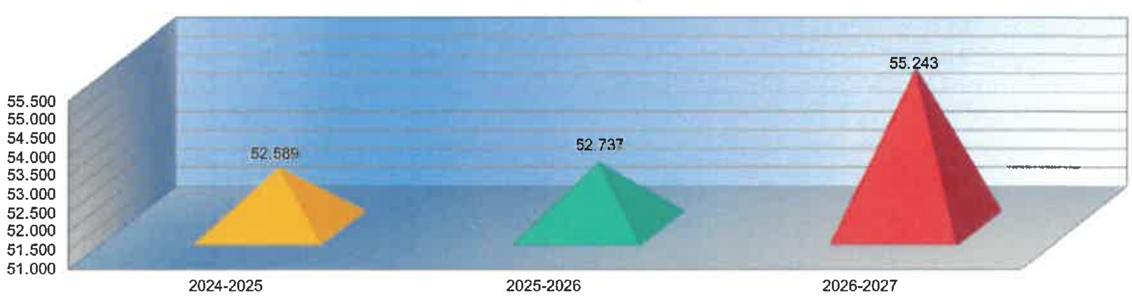




Mill Rates by Fund

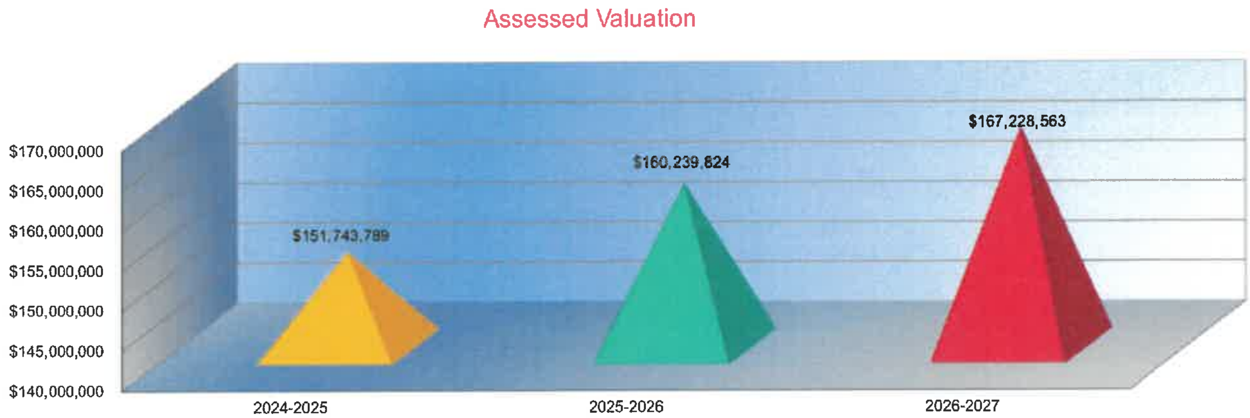
	2024-2025 Actual	2025-2026 Actual	2026-2027 Budget
General	20.000	20.000	20.000
Supplemental General	13.044	13.513	15.678
Adult Education	0.000	0.000	0.000
Capital Outlay	7.083	6.951	7.100
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond and Interest #1	12.462	12.273	12.465
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	**52.589**	**52.737**	**55.243**
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	3.999	3.993	4.000
Rec Comm Employee Bnfts	0.999	0.998	1.500
TOTAL OTHER	**4.998**	**4.991**	**5.500**

Total USD Mill Rate



Other Information

	2024-2025 Actual	2025-2026 Actual	2026-2027 Budget
Assessed Valuation	$151,743,789	$160,239,824	$167,228,563
Total USD Debt	$12,365,000	$27,150,000	$24,895,000



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)	13.0	$1,238,817	$95,294	15.0	$1,378,401	$91,893	15.0	$1,412,861	$94,191
Teachers (Full Time)	94.0	$5,793,253	$61,630	96.0	$6,089,727	$63,435	100.0	$6,241,970	$62,420
Other Licensed Personnel	50.0	$143,120	$2,862	51.0	$180,615	$3,541	51.0	$185,130	$3,630
Classified Personnel	73.0	$1,774,941	$24,314	66.0	$1,964,510	$29,765	68.0	$2,013,622	$29,612
Substitutes/Temporary Help	~~~~~~	$247,000	~~~~~~	~~~~~~	$334,971	~~~~~~	~~~~~~	$340,000	~~~~~~

Administrators:

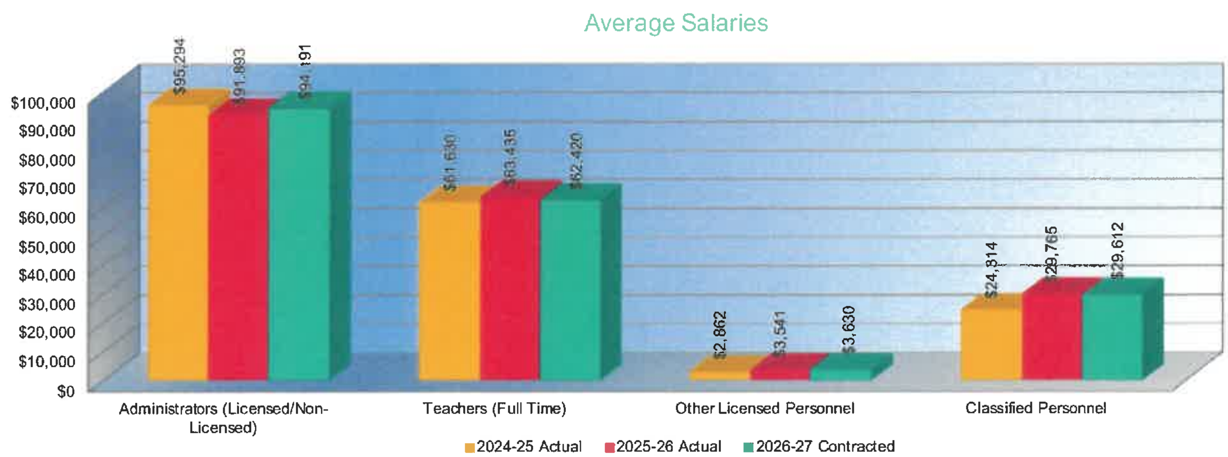
Administrators:	*Licensed Personnel - Superintendent; Assistant Superintendent; Administrative Assistants; Principals/ Assistant Principals; Directors/Supervisors Special Education; Directors/Supervisors of Health; Directors/Supervisors of VocEd; Instructional Coordinators/Supervisors; All Other Directors/Supervisors.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

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

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

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

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



Public School District Reports

KSDE's Data Central

Kansas K-12 Reports

- Attendance & Enrollment
- Building

- Inclement Weather & In-Service Date
- Graduate & Dropout
- Crime
- 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