Budget at a Glance

342 - McLouth

2026-2027

KANSAS
STATE DEPARTMENT OF
EDUCATION

Kansas leads the world in the success of each student.

Table of Contents

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	$4,675,901	59%	$4,599,211	60%	-2%	$5,198,360	55%	13%
Student Support Services	$244,287	3%	$250,182	3%	2%	$255,506	3%	2%
Instructional Support Services	$187,500	2%	$174,774	2%	-7%	$204,295	2%	17%
Administration & Support	$857,425	11%	$897,024	12%	5%	$939,982	10%	5%
Operations & Maintenance	$723,648	9%	$719,419	9%	-1%	$831,054	9%	16%
Transportation	$398,660	5%	$367,004	5%	-8%	$783,256	8%	113%
Food Services	$317,487	4%	$348,720	5%	10%	$377,456	4%	8%
Capital Improvements	$301,881	4%	$34,665	0%	-89%	$575,000	6%	1559%
Debt Services	$236,744	3%	$236,719	3%	0%	$236,544	3%	0%
Other Costs	$0	0%	$0	0%	0%	$0	0%	0%
Total Expenditures[1]	7,943,533	100%	$7,627,718	100%	-4%	$9,401,453	100%	23%
Amount per Pupil	$18,931		$18,491		-2%	$20,175		9%
Current Expenditures[2]	$7,313,481	100%	$7,303,082	100%	0%	$8,324,909	100%	14%
Amount per Pupil	$17,430		$17,704		2%	$17,865		1%
Percent of Expenditures for Instruction[3]								
Total Expenditures	$4,654,787	59%	$4,575,584	60%	1%	$5,163,360	55%	-5%
Current Expenditures	$4,654,787	64%	$4,575,584	63%	-1%	$5,163,360	62%	-1%

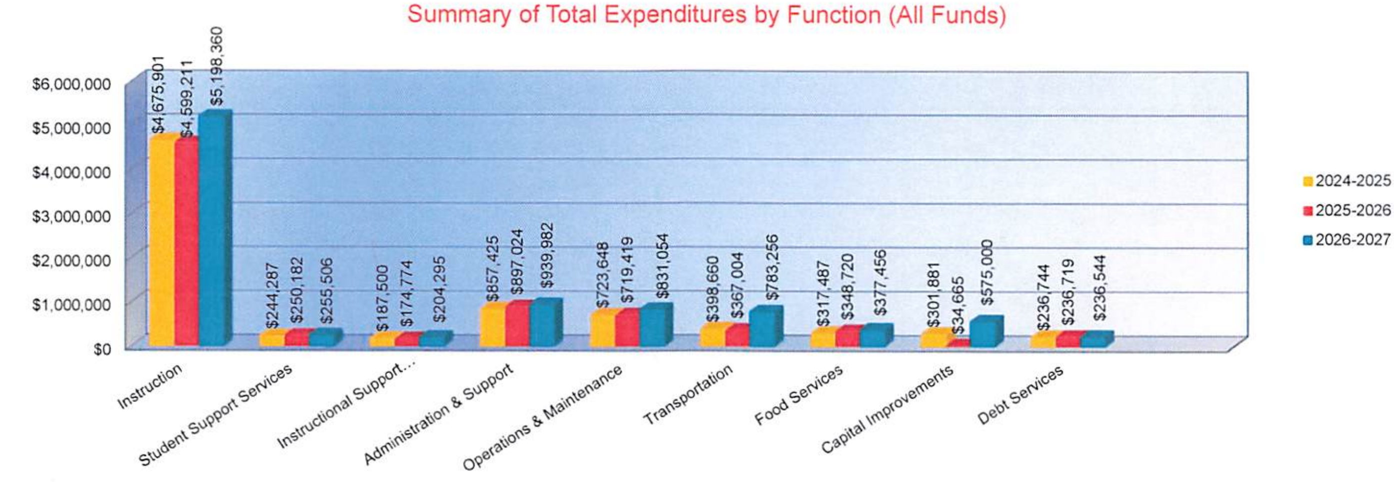
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At-Risk Education Fund, (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary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

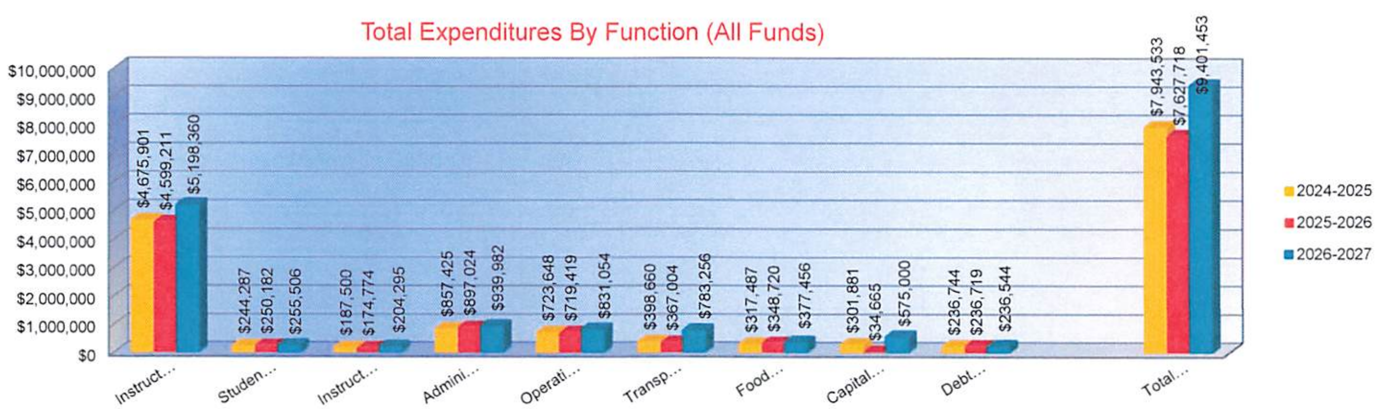
Summary of Total Expenditures by Function (All Funds)



Total Expenditures By Function (All Funds)

	2024-2025 Actual	2025-2026 Actual	2026-2027 Budget
Instruction	$4,675,901	$4,599,211	$5,198,360
Student Support	$244,287	$250,182	$255,506
Instructional Support	$187,500	$174,774	$204,295
Administration & Support	$857,425	$897,024	$939,982
Operations & Maintenance	$723,648	$719,419	$831,054
Transportation	$398,660	$367,004	$783,256
Food Services	$317,487	$348,720	$377,456
Capital Improvements	$301,881	$34,665	$575,000
Debt Services	$236,744	$236,719	$236,544
Other Costs	$0	$0	$0
Total Expenditures[1]	$7,943,533	$7,627,718	$9,401,453

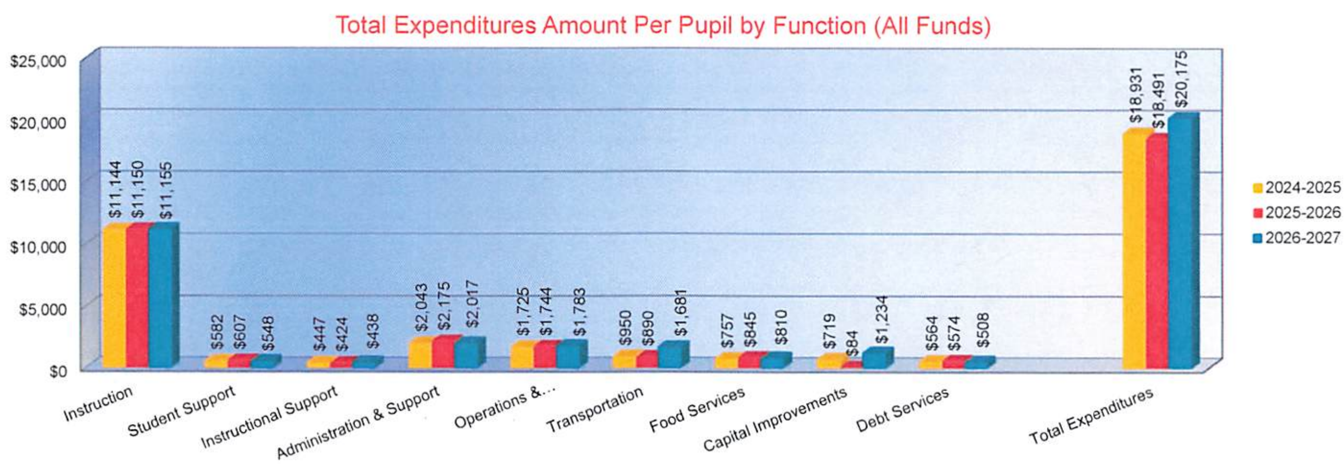
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At-Risk Education Fund, (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary 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	$11,144	$11,150	$11,155
Student Support	$582	$607	$548
Instructional Support	$447	$424	$438
Administration & Support	$2,043	$2,175	$2,017
Operations & Maintenance	$1,725	$1,744	$1,783
Transportation	$950	$890	$1,681
Food Services	$757	$845	$810
Capital Improvements	$719	$84	$1,234
Debt Services	$564	$574	$508
Other Costs	$0	$0	$0
Total Expenditures[1]	**$18,931**	**$18,491**	**$20,175**
Enrollment (FTE)[2]	**419.6**	**412.5**	**466.0**

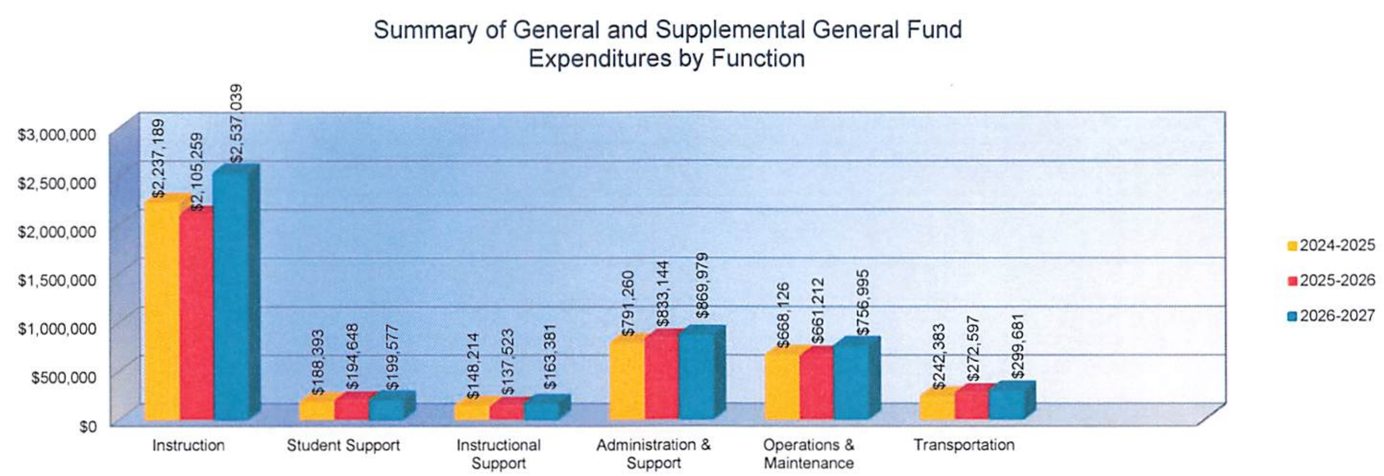
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At-Risk Education Fund, (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary 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	$2,237,189	52%	$2,105,259	50%	-6%	$2,537,039	53%	21%
Student Support	$188,393	4%	$194,648	5%	3%	$199,577	4%	3%
Instructional Support	$148,214	3%	$137,523	3%	-7%	$163,381	3%	19%
Administration & Support	$791,260	19%	$833,144	20%	5%	$869,979	18%	4%
Operations & Maintenance	$668,126	16%	$661,212	16%	-1%	$756,995	16%	14%
Transportation	$242,383	6%	$272,597	6%	12%	$299,681	6%	10%
Capital Improvements	$0	0%	$0	0%	0%	$0	0%	0%
Other Costs	$0	$0	$0	$0	0%	$0	0%	0%
Total Expenditures	$4,275,565	100%	$4,204,383	100%	-2%	$4,826,652	100%	15%
Amount per Pupil	$10,190		$10,192		0%	$10,358		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.*

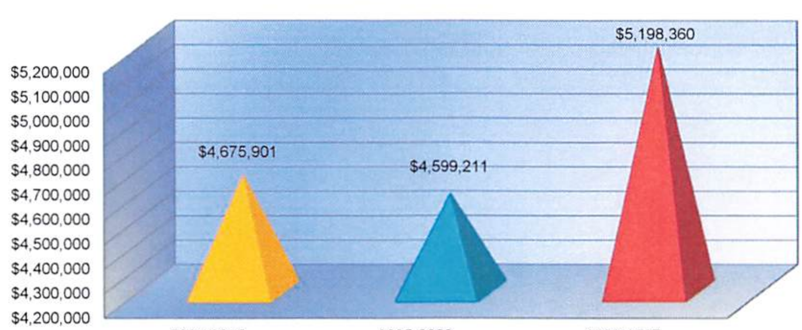


Instruction Expenditures (1000)

	2024-2025 Actual	2025-2026 Actual	% Change	2026-2027 Budget	% Change
General	$1,976,817	$1,867,494	-6%	$2,236,310	20%
Federal Funds	$168,417	$83,303	-51%	$123,830	49%
Supplemental General	$260,372	$237,765	-9%	$300,729	26%
Preschool-Aged At-Risk	$99,280	$100,258	1%	$107,459	7%
At-Risk Education Fund	$543,019	$726,894	34%	$703,374	-3%
Bilingual Education	$0	$0	0%	$0	0%
Virtual Education	$0	$0	0%	$0	0%
Capital Outlay	$21,114	$23,627	12%	$35,000	48%
Driver Education	$3	$0	-100%	$12,420	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	$1,006,869	$1,002,761	0%	$1,114,806	11%
Cost of Living	$0	$0	0%	$0	0%
Career and Postsecondary Ed.	$172,369	$185,790	8%	$199,963	8%
Gifts & Grants[1]	$12,063	$5,090	-58%	$83,765	1546%
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	$247,107	$253,676	3%	$280,704	11%
Contingency Reserve	$0	$0	0%		
Text Book & Student Material	$129,213	$68,944	-47%		
Activity Fund	$39,258	$43,609	11%		
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	**$4,675,901**	**$4,599,211**	**-2%**	**$5,198,360**	**13%**
Enrollment (FTE)[3]	419.6	412.5	-2%	466.0	13%
Amount per Pupil[2]	$11,144	$11,150	0%	$11,155	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	**$4,675,901**	**$4,599,211**	**-2%**	**$5,198,360**	**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.

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	$5,361,406	$0	$5,361,406	$0			$0	$0
Supplemental General	$1,661,675	$88,961	$353,771			$0	$1,218,943	
Adult Education	$0	$0	$0	$0	$0	$0	$0	$0
Preschool-Aged At-Risk (3 and 4 yr Old)	$120,769	$41,303		$0	$0	$121,000	$0	$41,534
Adult Supplemental Education	$0	$0			$0	$0	$0	$0
At-Risk Education Fund	$746,562	$226,143		$0	$0	$659,597	$0	$139,178
Bilingual Education	$0	$0		$0	$0	$0	$0	$0
Virtual Education	$0	$0			$0	$0	$0	$0
Capital Outlay	$840,000	$985,342	$0	$0	$0	$0	$270,264	$415,606
Driver Training	$14,000	$20,002	$0	$0	$0	$0	$0	$6,002
Declining Enrollment	$0	$0				$0		$0
Extraordinary School Program	$0	$0		$0	$0	$0	$0	$0
Food Service	$384,409	$82,655	$1,582	$204,696	$3,000	$65,000	$85,547	$58,071
Professional Development	$12,960	$12,960	$1,944	$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	$1,207,986	$394,617	$0	$0	$0	$1,021,435	$0	$208,066
Career and Postsecondary Education	$240,706	$20,525	$20,706	$0	$0	$220,000	$0	$20,525
Special Liability Expense Fund	$0	$0			$0	$0	$0	$0
Special Reserve Fund		$15,005						
Gifts and Grants	$191,609	$30,906	$110,703	$0			$50,000	$0
Textbook & Student Materials Revolving		$106,067						
School Retirement	$0	$0			$0		$0	$0
Extraordinary Growth Facilities	$0	$0				$0	$0	
KPERS Special Retirement Contribution	$437,118	$0	$437,118					
Contingency Reserve		$496,548						
Activity Funds		$0						
Bond and Interest #1	$236,544	$473,287	$0	$0	$0		$207,724	$444,467
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	$142,138	$0		$142,138				$0
Cost of Living	$0	$0				$0	$0	
SUBTOTAL	$11,597,882	$2,994,321	$6,287,230	$346,834	$3,000	$2,087,032	$1,832,478	$1,333,449
Less Transfers	$2,087,032							
TOTAL Budget Expenditures	$9,510,850							

Sources of Revenue

	2024-2025	2025-2026	2026-2027
State Revenues	5,779,539	5,647,220	6,287,230
Federal Revenues	388,041	324,922	346,834
Local Revenues[1]	1,754,895	1,874,426	1,835,478
Total Revenues	7,922,475	7,846,568	8,469,542
Revenues Per Pupil	18,881	19,022	18,175

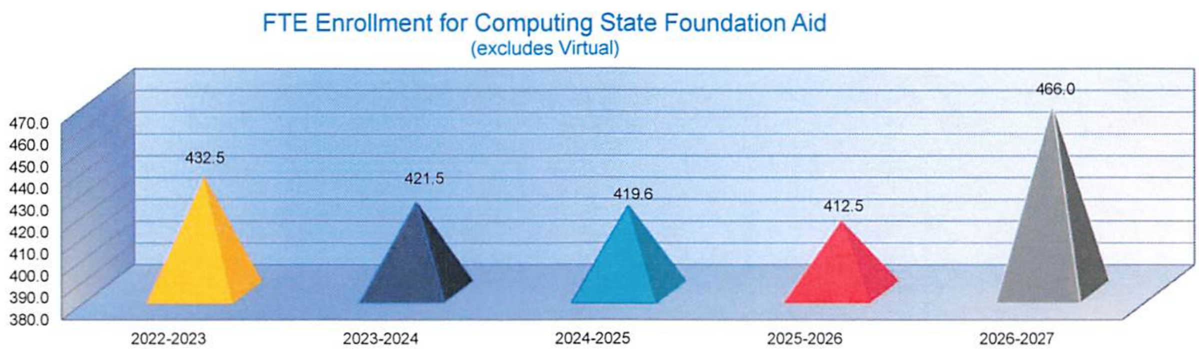
1. Excludes "Transfers" to avoid duplication of revenue.

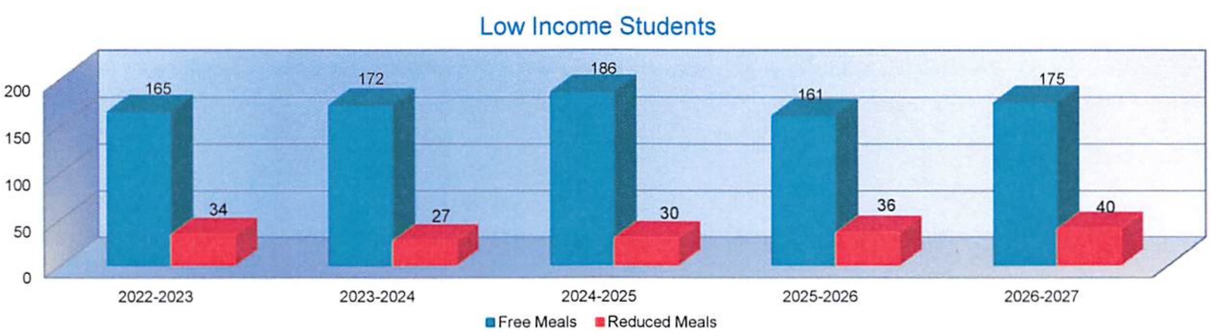
Note: Effective July 1, 2014 (2014-2015 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as State Foundation (General State) Aid.

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]	432.5	421.5	-3%	419.6	0%	412.5	-2%	466.0	13%
Free Meal Student Headcount	165	172	4%	186	8%	161	-13%	175	9%
Reduced Meal Student Headcount	34	27	-21%	30	11%	36	20%	40	11%

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.

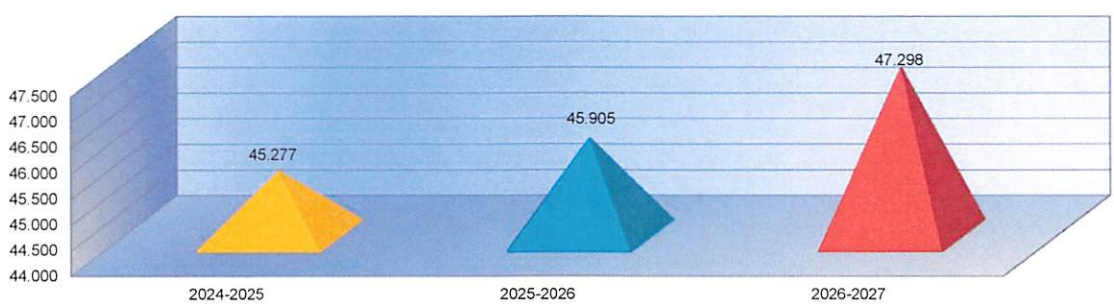




Mill Rates by Fund

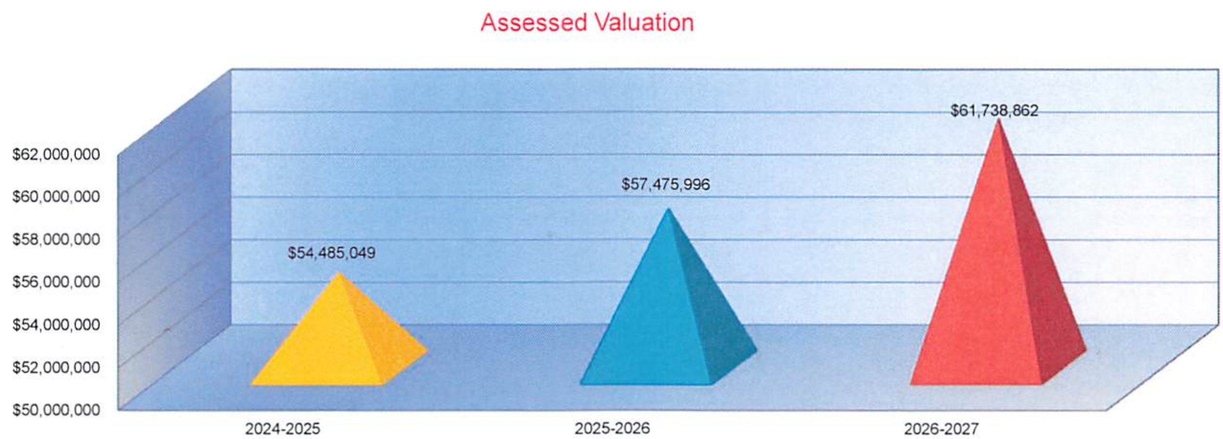
	2024-2025 Actual	2025-2026 Actual	2026-2027 Budget
General	20.000	20.000	20.000
Supplemental General	17.530	18.482	19.875
Adult Education	0.000	0.000	0.000
Capital Outlay	4.207	4.207	4.207
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond and Interest #1	3.540	3.216	3.216
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	**45.277**	**45.905**	**47.298**
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	1.999	1.999	2.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	**1.999**	**1.999**	**2.000**

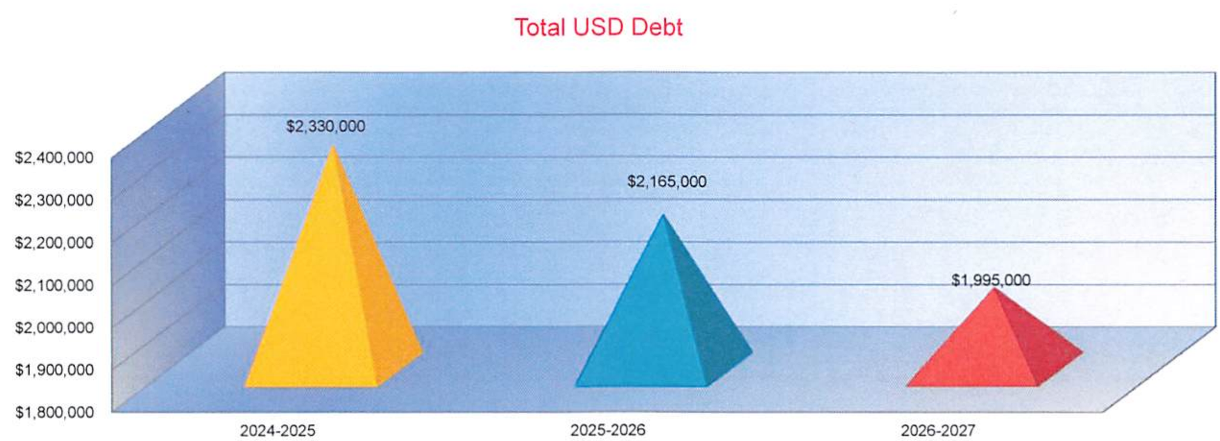
Total USD Mill Rate



Other Information

	2024-2025 Actual	2025-2026 Actual	2026-2027 Budget
Assessed Valuation	$54,485,049	$57,475,996	$61,738,862
Total USD Debt	$2,330,000	$2,165,000	$1,995,000





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)	6.0	$511,522	$85,254	6.0	$512,789	$85,465	6.0	$522,155	$87,026
Teachers (Full Time)	36.0	$2,086,784	$57,966	36.0	$2,140,090	$59,447	36.0	$2,175,104	$60,420
Other Licensed Personnel	4.2	$256,911	$61,169	4.0	$246,483	$61,621	3.4	$224,294	$65,969
Classified Personnel	14.7	$627,975	$42,719	15.5	$662,098	$42,716	15.7	$685,472	$43,661
Substitutes/Temporary Help	~~~~~~	$146,883	~~~~~~	~~~~~~	$122,540	~~~~~~	~~~~~~	$141,124	~~~~~~

Administrators:

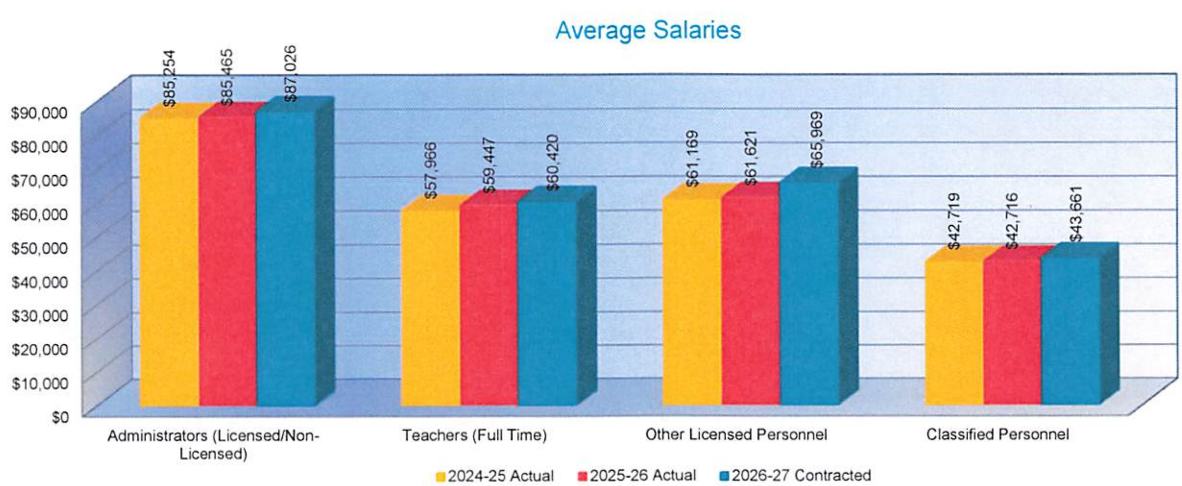
Administrators:	*Licensed Personnel - Superintendent; Assistant Superintendent; Administrative Assistants; Principals/ Assistant Principals; Directors/Supervisors Special Education; Directors/Supervisors of Health; Directors/Supervisors of VocEd; Instructional Coordinators/Supervisors; All Other Directors/Supervisors.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

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

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

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

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



Public School District Reports

KSDE's Data Central

Kansas K-12 Reports

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

School Finance Reports

Warehouse

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

Comparitive Performance & Fiscal System (CPFS)

Budget Reports by Fund, Function and Object Code.

Budgets

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

CPA Reports

School District Funding Report

Kansas State Building Report Card

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