

Budget at a Glance

342 - McLouth

2025-2026



Kansas leads the world in the success of each student.

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Summary of Total Expenditures by Function (All Funds)

2023-2024	% of	2024-2025	% of	%	2025-2026	% of	%
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Kansas State Department of Education | www.ksde.org

	Actual	Total	Actual	Total	Change	Budget	Total	Change
Instruction	\$4,467,763	58%	\$4,675,746	59%	5%	\$5,069,178	56%	8%
Student Support Services	\$234,022	3%	\$244,287	3%	4%	\$238,731	3%	-2%
Instructional Support Services	\$179,949	2%	\$187,500	2%	4%	\$213,028	2%	14%
Administration & Support	\$919,428	12%	\$857,425	11%	-7%	\$911,953	10%	6%
Operations & Maintenance	\$759,086	10%	\$723,648	9%	-5%	\$788,887	9%	9%
Transportation	\$393,736	5%	\$398,660	5%	1%	\$642,585	7%	61%
Food Services	\$264,383	3%	\$317,487	4%	20%	\$336,224	4%	6%
Capital Improvements	\$260,994	3%	\$297,982	4%	14%	\$575,000	6%	93%
Debt Services	\$241,694	3%	\$236,744	3%	-2%	\$236,719	3%	0%
Other Costs	\$0	0%	\$0	0%	0%	\$0	0%	0%
Total Expenditures ¹	7,721,055	100%	\$7,939,479	100%	3%	\$9,012,305	100%	14%
Amount per Pupil	\$18,318		\$18,922		3%	\$20,390		8%
Current Expenditures ²	\$7,114,224	100%	\$7,313,326	100%	3%	\$7,935,586	100%	9%
Amount per Pupil	\$16,878		\$17,429		3%	\$17,954		3%

Percent of Expenditures for Instruction³

Total Expenditures	\$4,436,807	57%	\$4,654,632	59%	2%	\$5,034,178	56%	-3%
Current Expenditures	\$4,436,807	62%	\$4,654,632	64%	2%	\$5,034,178	63%	-1%

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

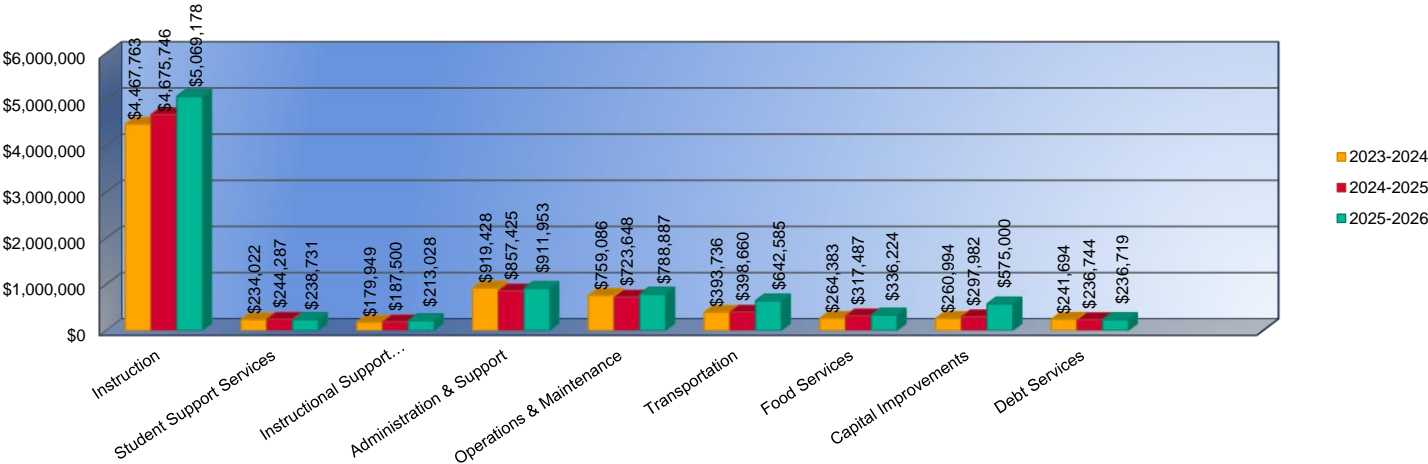
Note: The Budgeted Total Expenditures may not match Code 99 due to budgeted transfers from (06) General and (08) Supplemental General to (53) Contingency Reserve and (55) Textbook & Student Material Revolving, which are not budgeted funds.

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

3. Instruction excludes Capital Outlay (Code 16) and Bond Debt expenditures (Code 62 & 63)

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

Summary of Total Expenditures by Function (All Funds)



Total Expenditures By Function (All Funds)

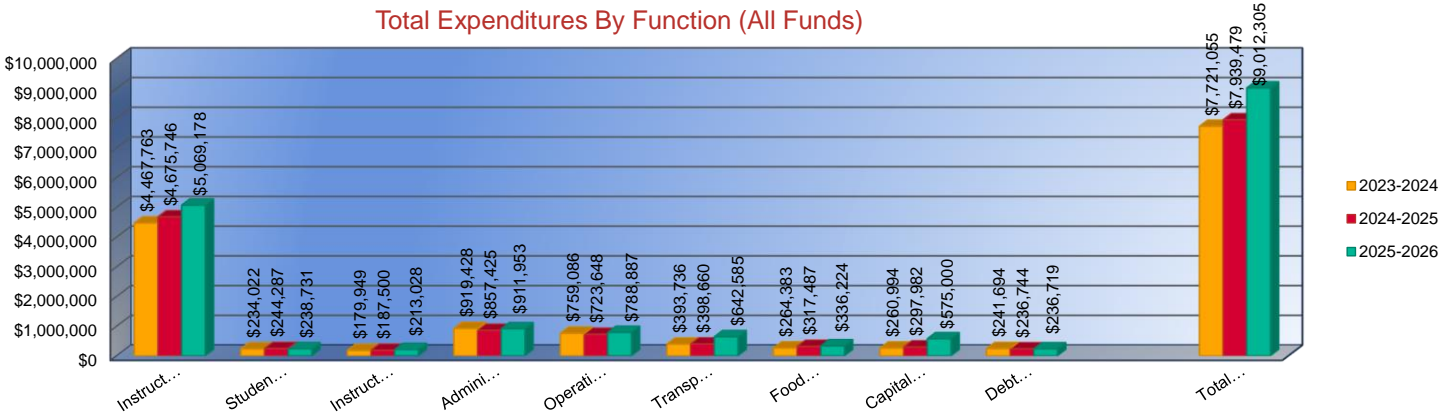
Instruction
Student Support
Instructional Support
Administration & Support
Operations & Maintenance
Transportation
Food Services
Capital Improvements
Debt Services
Other Costs
Total Expenditures¹

Actual
\$4,467,763
\$234,022
\$179,949
\$919,428
\$759,086
\$393,736
\$264,383
\$260,994
\$241,694
\$0
\$7,721,055

Actual
\$4,675,746
\$244,287
\$187,500
\$857,425
\$723,648
\$398,660
\$317,487
\$297,982
\$236,744
\$0
\$7,939,479

Budget
\$5,069,178
\$238,731
\$213,028
\$911,953
\$788,887
\$642,585
\$336,224
\$575,000
\$236,719
\$0
\$9,012,305

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.

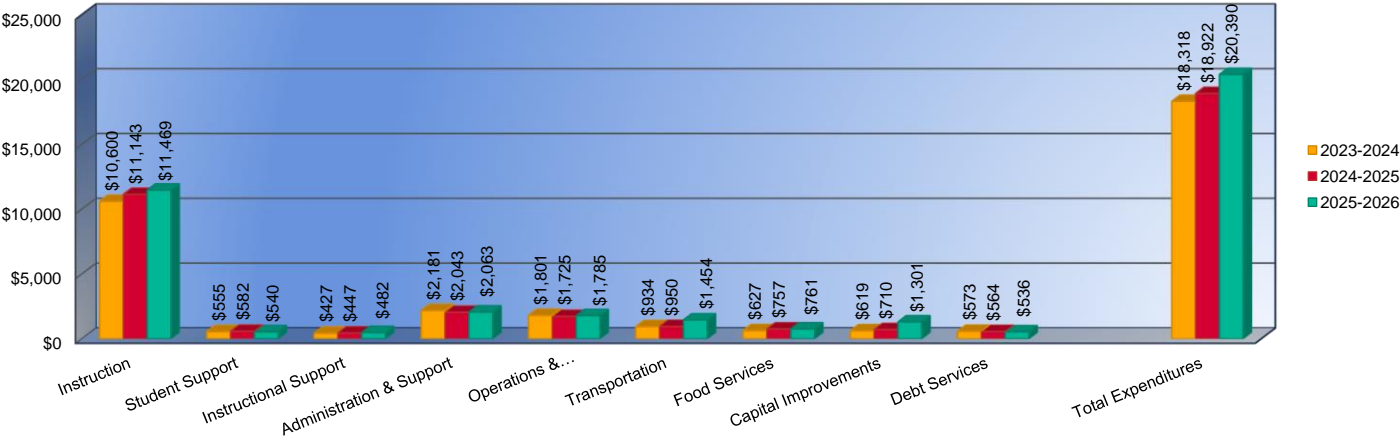


Total Expenditures Amount Per Pupil by Function (All Funds)

	2023-2024 Actual	2024-2025 Actual	2025-2026 Budget
Instruction	\$10,600	\$11,143	\$11,469
Student Support	\$555	\$582	\$540
Instructional Support	\$427	\$447	\$482
Administration & Support	\$2,181	\$2,043	\$2,063
Operations & Maintenance	\$1,801	\$1,725	\$1,785
Transportation	\$934	\$950	\$1,454
Food Services	\$627	\$757	\$761
Capital Improvements	\$619	\$710	\$1,301
Debt Services	\$573	\$564	\$536
Other Costs	\$0	\$0	\$0
Total Expenditures¹	\$18,318	\$18,922	\$20,390
Enrollment (FTE)²	421.5	419.6	442.0

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.

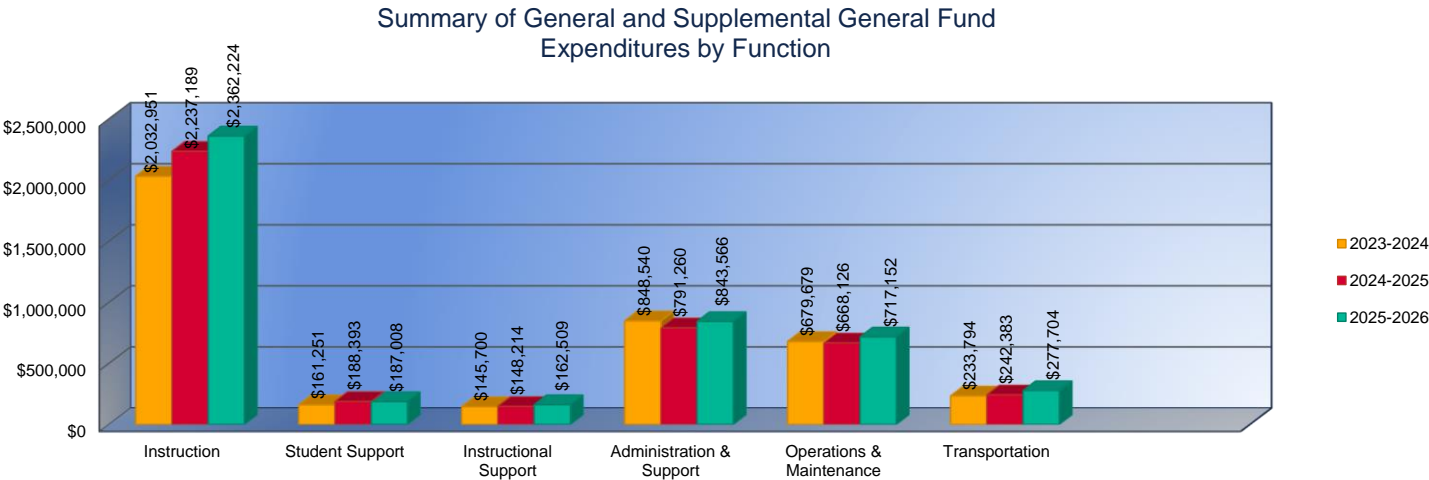
Total Expenditures Amount Per Pupil by Function (All Funds)



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	\$2,032,951	50%	\$2,237,189	52%	10%	\$2,362,224	52%	6%
Student Support	\$161,251	4%	\$188,393	4%	17%	\$187,008	4%	-1%
Instructional Support	\$145,700	4%	\$148,214	3%	2%	\$162,509	4%	10%
Administration & Support	\$848,540	21%	\$791,260	19%	-7%	\$843,566	19%	7%
Operations & Maintenance	\$679,679	17%	\$668,126	16%	-2%	\$717,152	16%	7%
Transportation	\$233,794	6%	\$242,383	6%	4%	\$277,704	6%	15%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$0	\$0	\$0	\$0	0%	\$0	0%	0%
Total Expenditures	\$4,101,915	100%	\$4,275,565	100%	4%	\$4,550,163	100%	6%
Amount per Pupil	\$9,732		\$10,190		5%	\$10,294		1%

*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)

	2023-2024 Actual
General	\$1,729,242
Federal Funds	\$294,268
Supplemental General	\$303,709
Preschool-Aged At-Risk	\$102,626
At-Risk Education Fund	\$563,335
Bilingual Education	\$0
Virtual Education	\$0
Capital Outlay	\$30,956
Driver Education	\$3,631
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$965,947
Cost of Living	\$0
Career and Postsecondary Ed.	\$160,184
Gifts & Grants¹	\$6,307
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$268,210
Contingency Reserve	\$0
Text Book & Student Material	\$2,958
Activity Fund	\$36,390
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$4,467,763
Enrollment (FTE)³	421.5
Amount per Pupil²	\$10,600
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$4,467,763

2024-2025 Actual	% Change
\$1,976,817	14%
\$168,417	-43%
\$260,372	-14%
\$99,280	-3%
\$543,019	-4%
\$0	0%
\$0	0%
\$21,114	-32%
\$3	-100%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$1,006,869	4%
\$0	0%
\$172,214	8%
\$12,063	91%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$247,107	-8%
\$0	0%
\$129,213	4268%
\$39,258	8%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$4,675,746	5%
419.6	0%
\$11,143	5%
\$0	0%
\$0	0%
\$0	0%
\$4,675,746	5%

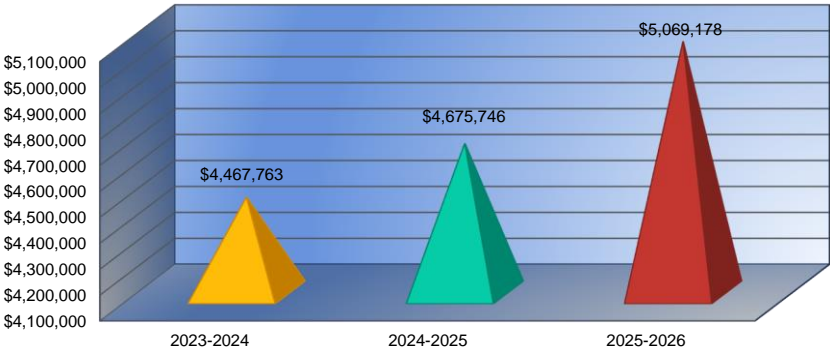
2025-2026 Budget	% Change
\$2,101,950	6%
\$134,513	-20%
\$260,274	0%
\$115,215	16%
\$742,637	37%
\$0	0%
\$0	0%
\$35,000	66%
\$12,420	413900%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$1,110,360	10%
\$0	0%
\$193,171	12%
\$76,513	534%
\$0	0%
\$0	0%
\$0	0%
\$287,125	16%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$5,069,178	8%
442.0	5%
\$11,469	3%
\$0	0%
\$0	0%
\$0	0%
\$5,069,178	8%

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

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

3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (3 and 4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.

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	\$5,138,848	\$0	\$5,138,848	\$0			\$0	\$0	
Supplemental General	\$1,560,367	\$85,722	\$403,979			\$0	\$1,070,666		
Adult Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Preschool-Aged At-Risk (3 and 4 yr Old)	\$127,589	\$40,920		\$0	\$0	\$127,589	\$0	\$40,920	
Adult Supplemental Education	\$0	\$0			\$0	\$0	\$0	\$0	
At-Risk Education Fund	\$781,592	\$226,133		\$0	\$0	\$664,746	\$0	\$109,287	
Bilingual Education	\$0	\$0		\$0	\$0	\$0	\$0	\$0	
Virtual Education	\$0	\$0			\$0	\$0	\$0	\$0	
Capital Outlay	\$840,000	\$784,284	\$4,834	\$0	\$0	\$0	\$254,430	\$203,548	
Driver Training	\$14,000	\$20,182	\$0	\$0	\$0	\$0	\$0	\$6,182	
Declining Enrollment	\$0	\$0				\$0		\$0	
Extraordinary School Program	\$0	\$0		\$0	\$0	\$0	\$0	\$0	
Food Service	\$337,398	\$81,702	\$1,602	\$151,968	\$3,000	\$100,192	\$77,239	\$78,305	
Professional Development	\$13,772	\$13,772	\$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	\$1,204,219	\$394,617	\$0	\$0	\$0	\$1,044,950	\$0	\$235,348	
Career and Postsecondary Education	\$225,075	\$20,000	\$13,500	\$0	\$0	\$211,575	\$0	\$20,000	
Special Liability Expense Fund	\$0	\$0			\$0	\$0	\$0	\$0	
Special Reserve Fund		\$15,005							
Gifts and Grants	\$76,513	\$26,513	\$0	\$0			\$50,000	\$0	
Textbook & Student Materials Revolving		\$103,924							
School Retirement	\$0	\$0			\$0		\$0	\$0	
Extraordinary Growth Facilities	\$0	\$0				\$0	\$0		
KPERS Special Retirement Contribution	\$444,217	\$0	\$444,217						
Contingency Reserve		\$496,548							
Activity Funds		\$0							
Bond and Interest #1	\$236,719	\$482,553	\$2,367	\$0	\$0		\$199,207	\$447,408	
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	\$161,048	\$0		\$161,048				\$0	
Cost of Living	\$0	\$0				\$0	\$0		
SUBTOTAL	\$11,161,357	\$2,791,875	\$6,009,347	\$313,016	\$3,000	\$2,149,052	\$1,651,542	\$1,140,998	
Less Transfers	\$2,149,052								
TOTAL Budget Expenditures	\$9,012,305								

Sources of Revenue

	2023-2024	2024-2025	2025-2026
State Revenues	5,750,372	5,779,719	6,009,347
Federal Revenues	547,366	388,041	313,016
Local Revenues¹	1,634,913	1,754,895	1,654,542
Total Revenues	7,932,651	7,922,655	7,976,905
Revenues Per Pupil	18,820	18,881	18,047

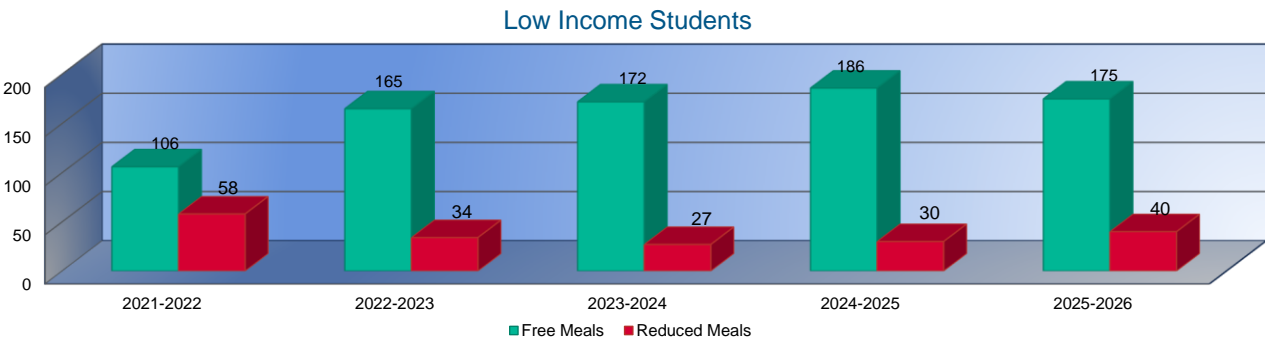
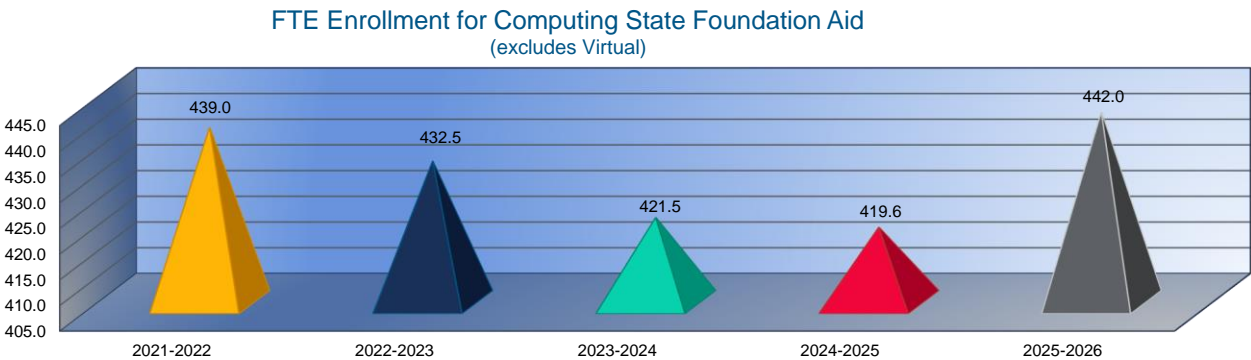
1. Excludes "Transfers" to avoid duplication of revenue.

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	439.0	432.5	-1%	421.5	-3%	419.6	0%	442.0	5%
Free Meal Student Headcount	106	165	56%	172	4%	186	8%	175	-6%
Reduced Meal Student Headcount	58	34	-41%	27	-21%	30	11%	40	33%

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.

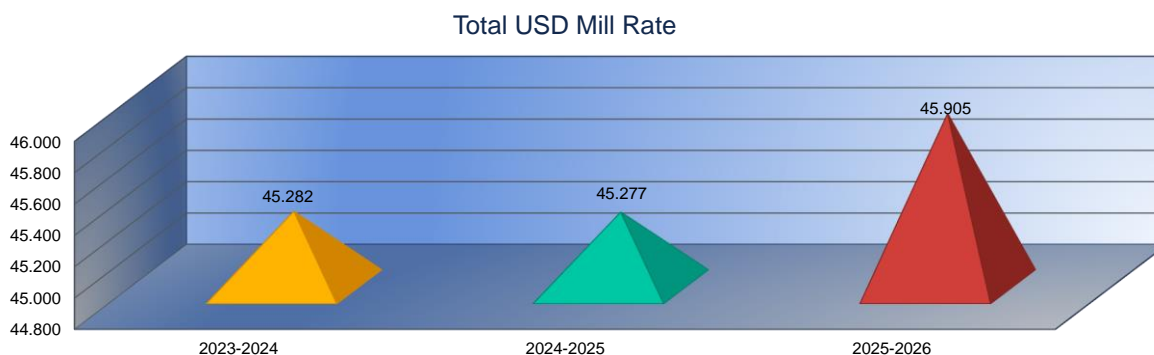


Mill Rates by Fund

	2023-2024 Actual
General	20.000
Supplemental General	17.074
Adult Education	0.000
Capital Outlay	4.208
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	4.000
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	45.282
Historical Museum	0.000
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	1.999
Rec Comm Employee Bnfts	0.000
TOTAL OTHER	1.999

2024-2025	
Actual	
	20.000
	17.530
	0.000
	4.207
	0.000
	0.000
	0.000
	0.000
	0.000
	3.540
	0.000
	0.000
	0.000
	0.000
	45.277
	0.000
	0.000
	0.000
	1.999
	0.000
	1.999

2025-2026 Budget	
	20.000
	18.482
	0.000
	4.207
	0.000
	0.000
	0.000
	0.000
	0.000
	3.216
	0.000
	0.000
	0.000
	0.000
	45.905
	0.000
	0.000
	0.000
	2.000
	0.000
	2.000



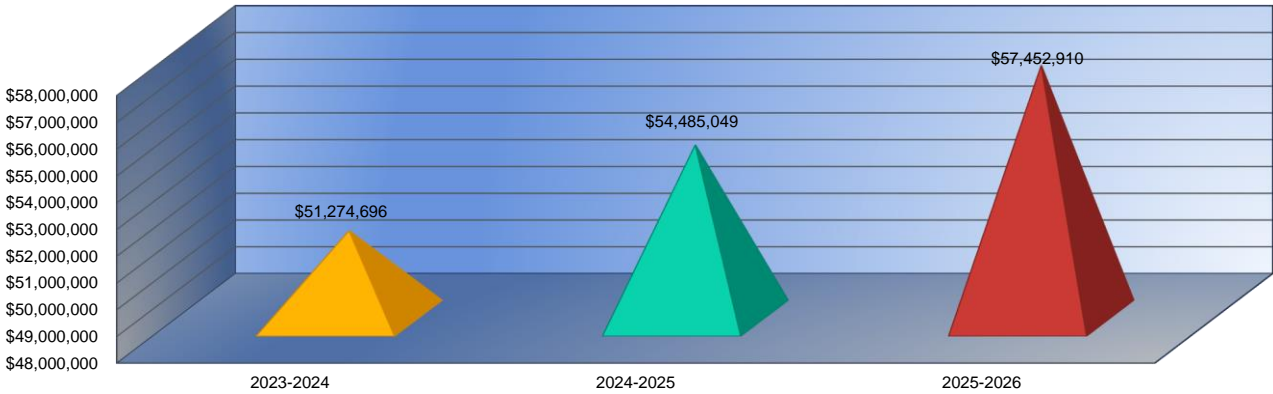
Other Information

	2023-2024 Actual
Assessed Valuation	\$51,274,696
Total USD Debt	\$2,495,000

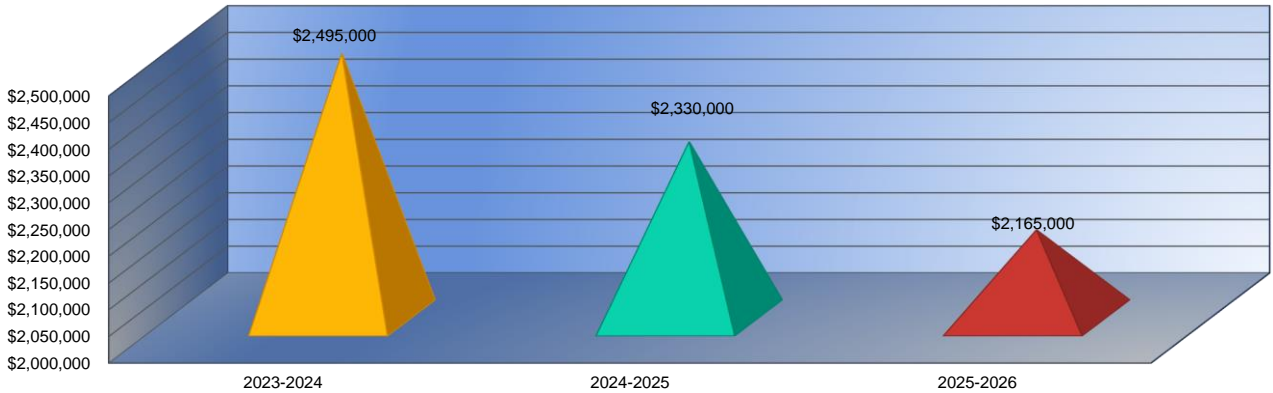
	2024-2025 Actual
	\$54,485,049
	\$2,330,000

	2025-2026 Budget
	\$57,452,910
	\$2,165,000

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)	6.9	\$533,885	\$77,375	6.0	\$511,522	\$85,254	6.0	\$498,070	\$83,012
Teachers (Full Time)	31.0	\$1,756,528	\$56,662	36.0	\$2,086,784	\$57,966	36.0	\$2,093,699	\$58,158
Other Licensed Personnel	7.5	\$424,380	\$56,584	4.2	\$256,911	\$61,169	3.4	\$216,979	\$63,817
Classified Personnel	17.7	\$689,866	\$38,975	14.7	\$627,975	\$42,719	15.5	\$635,114	\$40,975
Substitutes/Temporary Help		\$179,637			\$146,883			\$170,642	

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)****.

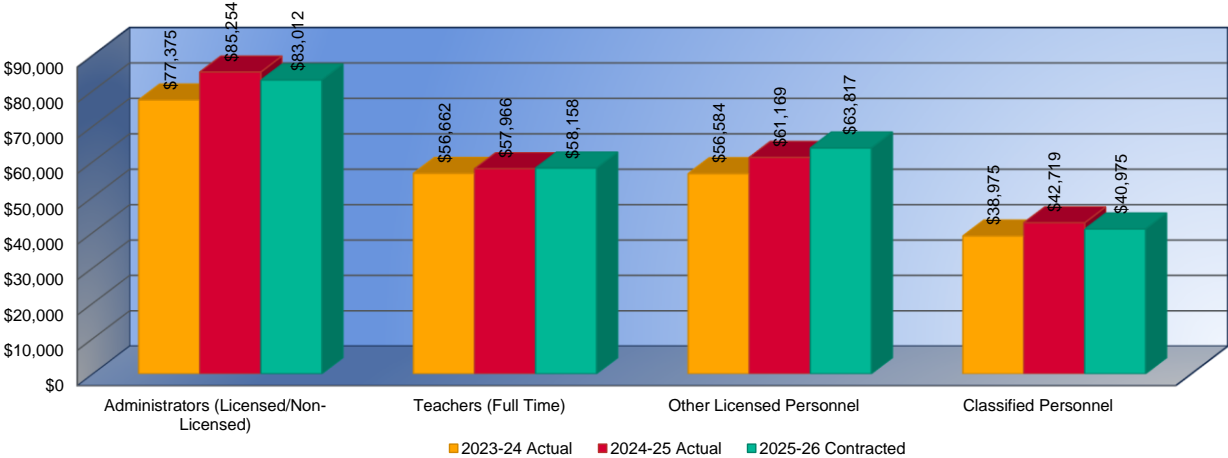
*FTE for Licensed Administrators, Teachers and Other Licensed Personnel is defined by the local school board. Generally FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12 month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