

Budget at a Glance

422 - Kiowa County

2026-2027



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	\$3,380,836	57%	\$3,265,904	56%	-3%	\$3,656,802	41%	12%
Student Support Services	\$175,095	3%	\$150,899	3%	-14%	\$160,774	2%	7%
Instructional Support Services	\$81,894	1%	\$81,313	1%	-1%	\$100,174	1%	23%
Administration & Support	\$782,445	13%	\$804,191	14%	3%	\$822,118	9%	2%
Operations & Maintenance	\$933,213	16%	\$969,665	17%	4%	\$1,210,679	14%	25%
Transportation	\$218,081	4%	\$259,027	4%	19%	\$298,054	3%	15%
Food Services	\$289,061	5%	\$294,394	5%	2%	\$410,869	5%	40%
Capital Improvements	\$60,734	1%	\$50,522	1%	-17%	\$2,292,466	26%	4438%
Debt Services	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$0	0%	\$0	0%	0%	\$0	0%	0%
Total Expenditures¹	5,921,359	100%	\$5,875,915	100%	-1%	\$8,951,936	100%	52%
Amount per Pupil	\$23,742		\$23,983		1%	\$35,175		47%
Current Expenditures²	\$5,444,335	100%	\$5,379,067	100%	-1%	\$5,958,645	100%	11%
Amount per Pupil	\$21,830		\$21,955		1%	\$23,413		7%

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Percent of Expenditures for Instruction³

Total Expenditures	\$3,273,300	55%	\$3,180,928	54%	-1%	\$3,526,802	39%	-15%
Current Expenditures	\$3,273,300	60%	\$3,180,928	59%	-1%	\$3,526,802	59%	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.

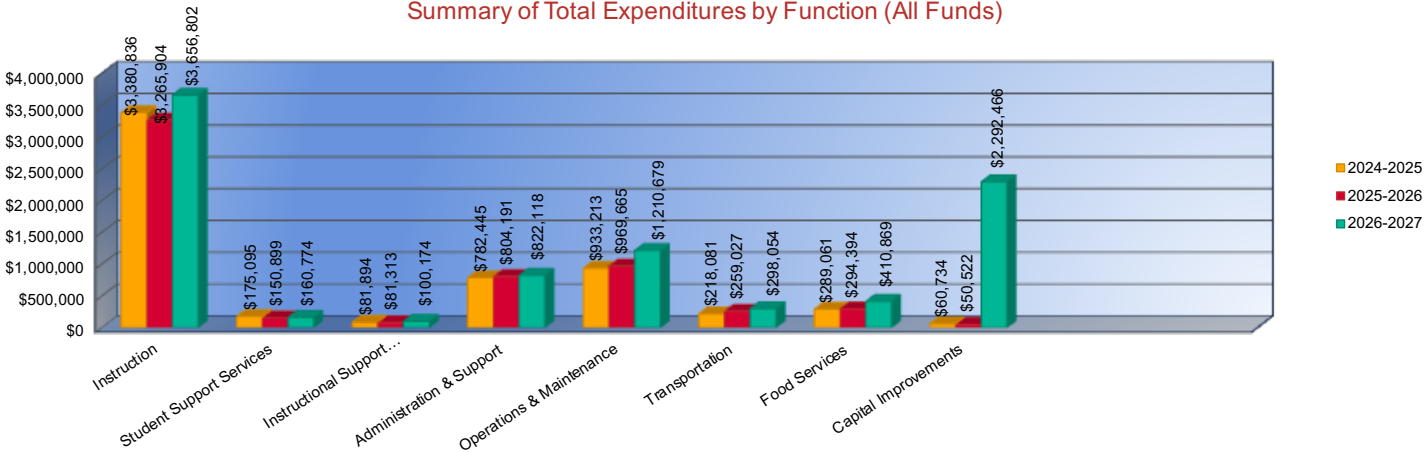
Note: The Budgeted Total Expenditures may not match Code 99 due to budgeted transfers from (06) General and (08) Supplemental General to (53) Contingency Reserve and (55) Textbook & Student Material Revolving, which are not budgeted funds.

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)

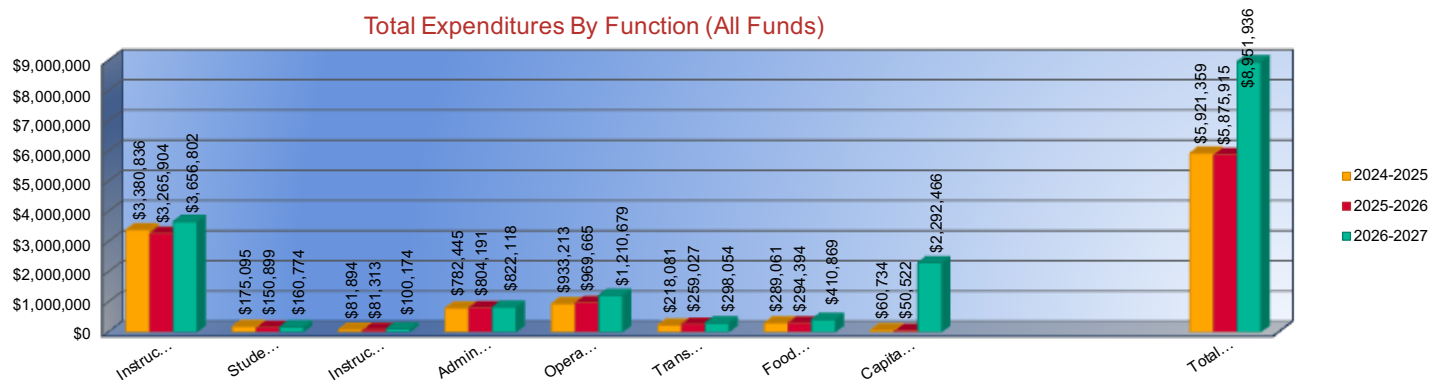
Summary of Total Expenditures by Function (All Funds)



Total Expenditures By Function (All Funds)

	2024-2025 Actual	2025-2026 Actual	2026-2027 Budget
Instruction	\$3,380,836	\$3,265,904	\$3,656,802
Student Support	\$175,095	\$150,899	\$160,774
Instructional Support	\$81,894	\$81,313	\$100,174
Administration & Support	\$782,445	\$804,191	\$822,118
Operations & Maintenance	\$933,213	\$969,665	\$1,210,679
Transportation	\$218,081	\$259,027	\$298,054
Food Services	\$289,061	\$294,394	\$410,869
Capital Improvements	\$60,734	\$50,522	\$2,292,466
Debt Services	\$0	\$0	\$0
Other Costs	\$0	\$0	\$0
Total Expenditures ¹	\$5,921,359	\$5,875,915	\$8,951,936

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.

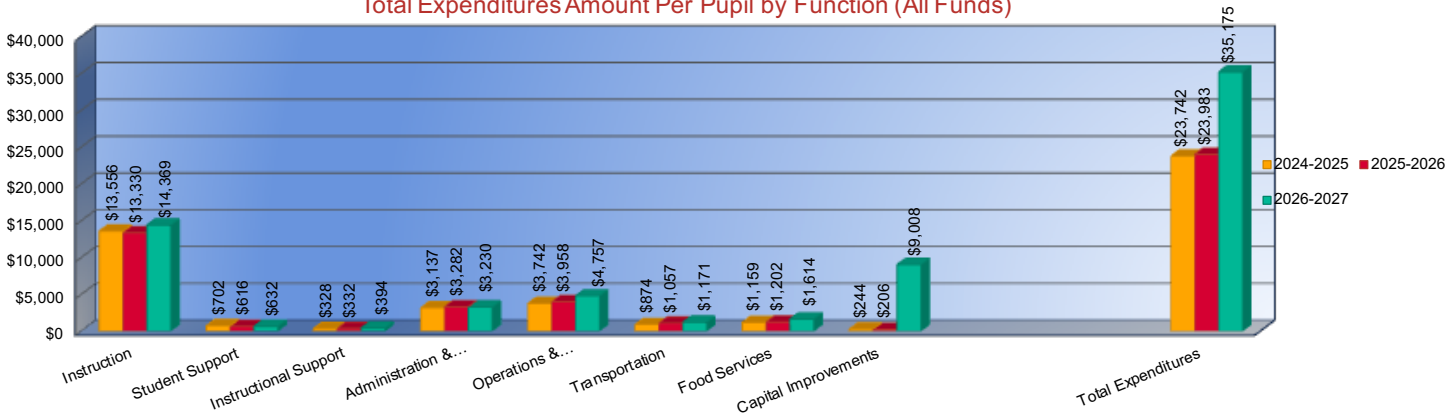


Total Expenditures Amount Per Pupil by Function (All Funds)

	2024-2025 Actual	2025-2026 Actual	2026-2027 Budget
Instruction	\$13,556	\$13,330	\$14,369
Student Support	\$702	\$616	\$632
Instructional Support	\$328	\$332	\$394
Administration & Support	\$3,137	\$3,282	\$3,230
Operations & Maintenance	\$3,742	\$3,958	\$4,757
Transportation	\$874	\$1,057	\$1,171
Food Services	\$1,159	\$1,202	\$1,614
Capital Improvements	\$244	\$206	\$9,008
Debt Services	\$0	\$0	\$0
Other Costs	\$0	\$0	\$0
Total Expenditures ¹	\$23,742	\$23,983	\$35,175
Enrollment (FTE) ²	249.4	245.0	254.5

(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.

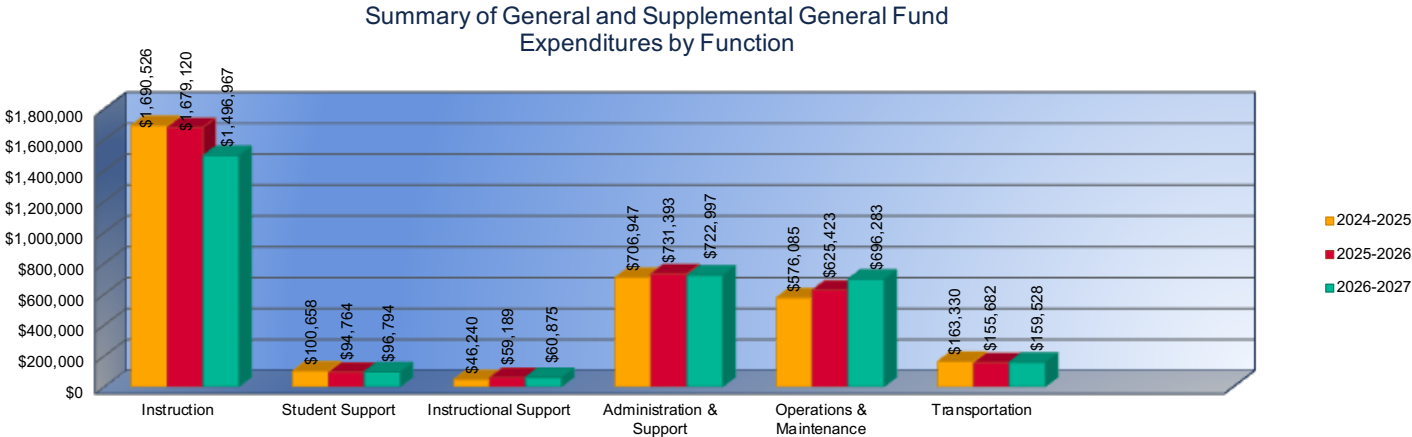
Total Expenditures Amount Per Pupil by Function (All Funds)



Summary of General and Supplemental General Fund Expenditures by Function*

	2024-2025 Actual	% of Total	2025-2026 Actual	% of Total	% Change	2026-2027 Budget	% of Total	% Change
Instruction	\$1,690,526	51%	\$1,679,120	50%	-1%	\$1,496,967	46%	-11%
Student Support	\$100,658	3%	\$94,764	3%	-6%	\$96,794	3%	2%
Instructional Support	\$46,240	1%	\$59,189	2%	28%	\$60,875	2%	3%
Administration & Support	\$706,947	22%	\$731,393	22%	3%	\$722,997	22%	-1%
Operations & Maintenance	\$576,085	18%	\$625,423	19%	9%	\$696,283	22%	11%
Transportation	\$163,330	5%	\$155,682	5%	-5%	\$159,528	5%	2%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$0	0%	\$0	0%	0%	\$0	0%	0%
Total Expenditures	\$3,283,786	100%	\$3,345,571	100%	2%	\$3,233,444	100%	-3%
Amount per Pupil	\$13,167		\$13,655		4%	\$12,705		-7%

*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
General	\$1,637,734
Federal Funds	\$104,027
Supplemental General	\$52,792
Preschool-Aged At-Risk	\$0
At-Risk Education Fund	\$320,067
Bilingual Education	\$13,042
Virtual Education	\$8
Capital Outlay	\$107,536
Driver Education	\$4,229
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$594,967
Cost of Living	\$0
Career and Postsecondary Ed.	\$113,633
Gifts & Grants¹	\$7,987
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$205,055
Contingency Reserve	\$0
Text Book & Student Material	\$14,994
Activity Fund	\$204,765
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$3,380,836
Enrollment (FTE)³	249.4
Amount per Pupil²	\$13,556
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$3,380,836

	2025-2026 Actual	% Change
	\$1,622,933	-1%
	\$106,845	3%
	\$56,187	6%
	\$0	0%
	\$346,626	8%
	\$21,162	62%
	\$0	-100%
	\$84,976	-21%
	\$133	-97%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$533,546	-10%
	\$0	0%
	\$71,460	-37%
	\$6,716	-16%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$202,834	-1%
	\$0	0%
	\$6,511	-57%
	\$205,975	1%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$3,265,904	-3%
	245.0	-2%
	\$13,330	-2%
	\$0	0%
	\$0	0%
	\$0	0%
	\$3,265,904	-3%

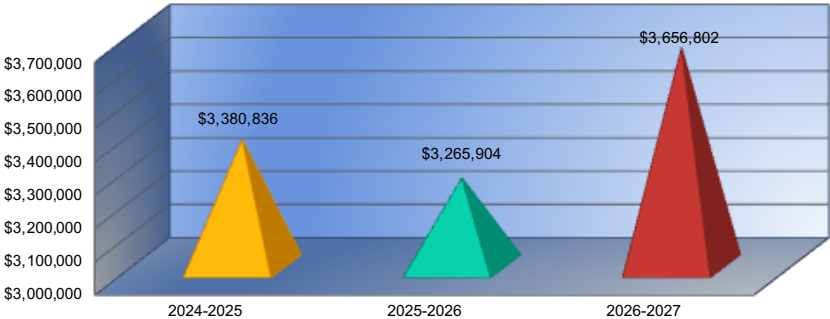
	2026-2027 Budget	% Change
	\$1,439,109	-11%
	\$108,394	1%
	\$57,858	3%
	\$35,000	0%
	\$387,224	12%
	\$29,205	38%
	\$208	0%
	\$130,000	53%
	\$25,313	18932%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$970,420	82%
	\$0	0%
	\$151,492	112%
	\$62,698	834%
	\$0	0%
	\$0	0%
	\$0	0%
	\$259,881	28%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$3,656,802	12%
	254.5	4%
	\$14,369	8%
	\$0	0%
	\$0	0%
	\$3,656,802	12%

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	\$3,304,438	\$0	\$3,304,438	\$0			\$0	\$0
Supplemental General	\$1,083,052	\$123,661	\$0			\$0	\$959,391	
Adult Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Preschool-Aged At-Risk (3 and 4 yr Old)	\$35,000	\$0		\$0	\$0	\$35,000	\$0	\$0
Adult Supplemental Education	\$0	\$0			\$0	\$0	\$0	\$0
At-Risk Education Fund	\$442,899	\$86,097		\$0	\$0	\$356,802	\$0	\$0
Bilingual Education	\$29,705	\$6,705		\$0	\$0	\$23,000	\$0	\$0
Virtual Education	\$208	\$208			\$0	\$0	\$0	\$0
Capital Outlay	\$2,993,291	\$2,435,562	\$0	\$0	\$0	\$0	\$557,729	\$0
Driver Training	\$25,313	\$9,913	\$5,400	\$0	\$0	\$0	\$10,000	\$0
Declining Enrollment	\$0	\$0				\$0		\$0
Extraordinary School Program	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Food Service	\$415,303	\$95,913	\$1,327	\$112,927	\$74,000	\$40,000	\$91,136	\$0
Professional Development	\$43,778	\$38,821	\$4,957	\$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	\$997,045	\$262,801	\$0	\$0	\$90,000	\$644,244	\$0	\$0
Career and Postsecondary Education	\$173,992	\$104,992	\$0	\$0	\$0	\$40,000	\$29,000	\$0
Special Liability Expense Fund	\$0	\$0			\$0	\$0	\$0	\$0
Special Reserve Fund		\$0						
Gifts and Grants	\$62,698	\$12,698	\$0	\$0			\$50,000	\$0
Textbook & Student Materials Revolving		\$102,162						
School Retirement	\$0	\$0			\$0		\$0	\$0
Extraordinary Growth Facilities	\$0	\$0				\$0	\$0	
KPERS Special Retirement Contribution	\$406,409	\$0	\$406,409					
Contingency Reserve		\$691,497						
Activity Funds		\$96,836						
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	\$0	\$0	\$0	\$0	\$0		\$0	\$0
Federal Funds	\$108,394	\$0		\$108,394				\$0
Cost of Living	\$0	\$0				\$0	\$0	
SUBTOTAL	\$10,121,525	\$4,067,866	\$3,722,531	\$221,321	\$164,000	\$1,139,046	\$1,697,256	\$0
Less Transfers	\$1,139,046							
TOTAL Budget Expenditures	\$8,982,479							

Sources of Revenue

	2024-2025	2025-2026	2026-2027
State Revenues	3,435,028	3,386,968	3,722,531
Federal Revenues	281,920	217,153	221,321
Local Revenues ¹	2,423,383	2,494,772	1,861,256
Total Revenues	6,140,331	6,098,893	5,805,108
Revenues Per Pupil	24,620	24,893	22,810

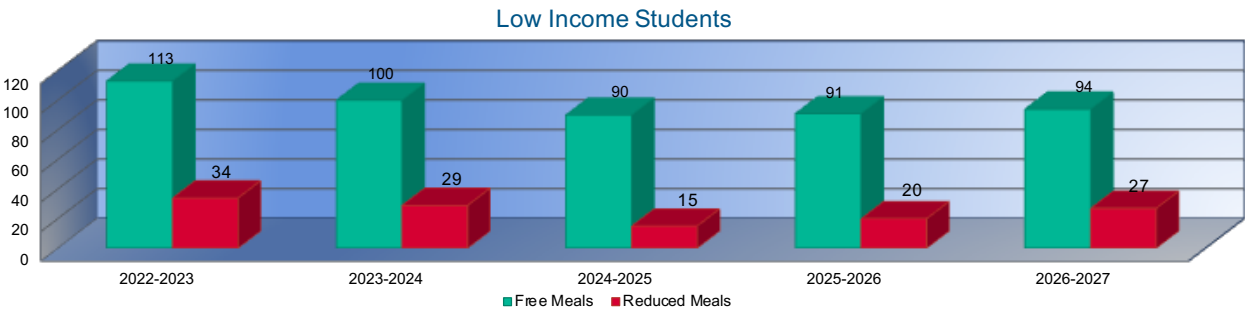
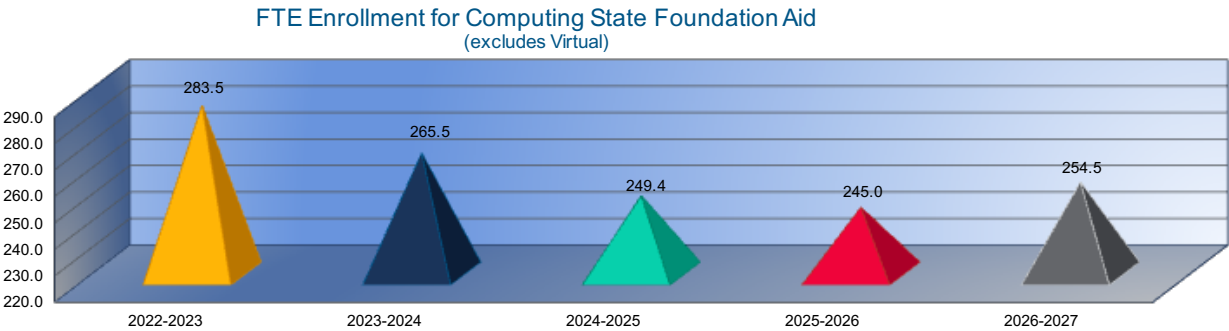
1. Excludes "Transfers" to avoid duplication of revenue.

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)*	283.5	265.5	-6%	249.4	-6%	245.0	-2%	254.5	4%
Free Meal Student Headcount	113	100	-12%	90	-10%	91	1%	94	3%
Reduced Meal Student Headcount	34	29	-15%	15	-48%	20	33%	27	35%

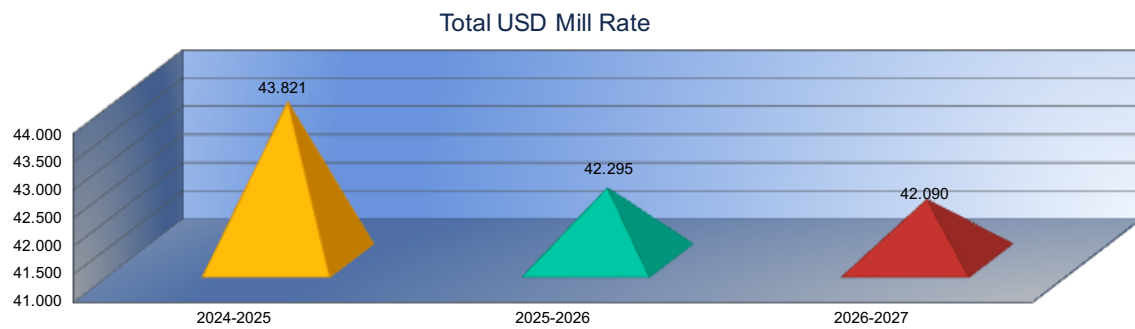
1. FTE Enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year olds). Beginning in the 2017-2018 school year, full-day Kindergarten is funded as 1.0 FTE. KAMS FTE is excluded.



Mill Rates by Fund

	2024-2025 Actual
General	20.000
Supplemental General	15.824
Adult Education	0.000
Capital Outlay	7.997
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	43.821
Historical Museum	0.000
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission #422	2.000
Recreation Commission #424	2.000
TOTAL OTHER	4.000

2025-2026 Actual
20.000
14.295
0.000
8.000
0.000
0.000
0.000
0.000
0.000
0.000
0.000
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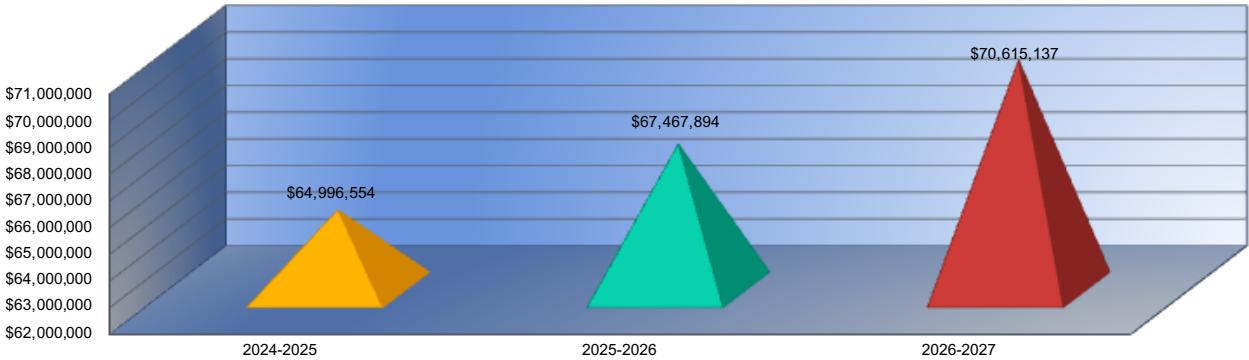
Other Information

	2024-2025 Actual
Assessed Valuation	\$64,996,554
Total USD Debt	\$0

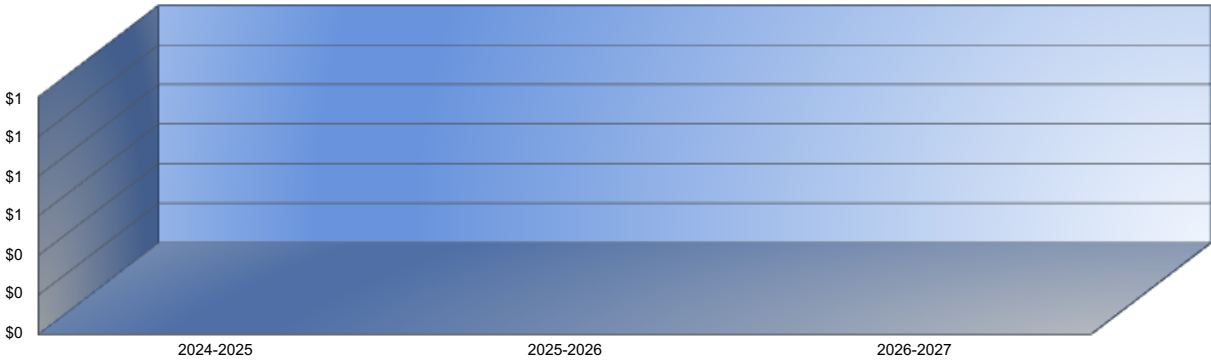
	2025-2026 Actual
	\$67,467,894
	\$0

	2026-2027 Budget
	\$70,615,137
	\$0

Assessed Valuation



Total USD Debt



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)	3.0	\$336,650	\$112,217	4.0	\$426,538	\$106,635	4.0	\$435,922	\$108,981
Teachers (Full Time)	25.7	\$1,720,779	\$66,956	25.0	\$1,679,480	\$67,179	26.0	\$1,761,429	\$67,747
Other Licensed Personnel	2.4	\$164,257	\$68,440	2.0	\$145,386	\$72,693	2.0	\$148,584	\$74,292
Classified Personnel	19.4	\$736,081	\$37,942	18.5	\$767,775	\$41,501	19.0	\$804,666	\$42,351
Substitutes/Temporary Help		\$77,821			\$108,562			\$110,950	

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)****.

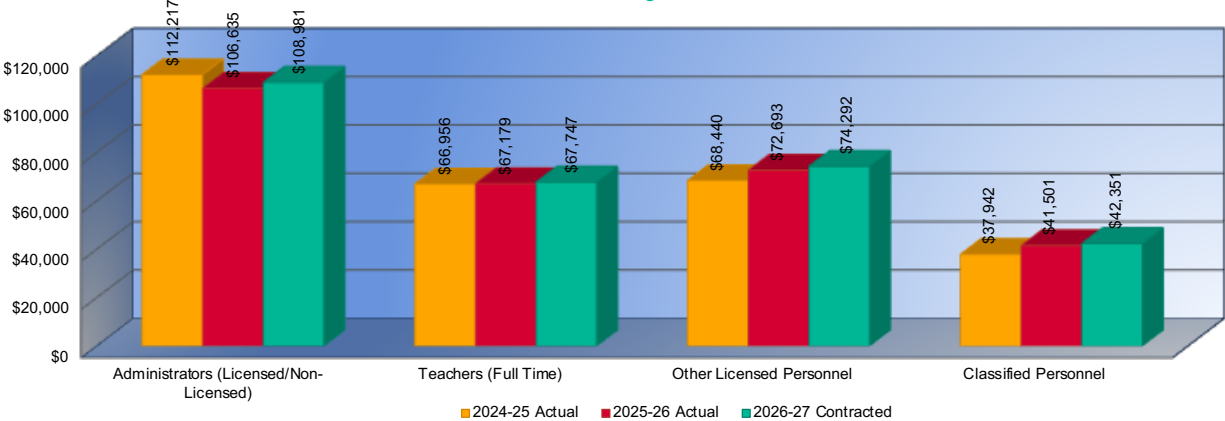
*FTE for Licensed Administrators, Teachers and Other Licensed Personnel is defined by the local school board. Generally FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12 month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



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

[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