

# Budget at a Glance

395 - LaCrosse

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	\$3,805,630	66%	\$3,339,353	56%	-12%	\$3,517,275	41%	5%
Student Support Services	\$127,979	2%	\$53,185	1%	-58%	\$60,097	1%	13%
Instructional Support Services	\$51,220	1%	\$47,374	1%	-8%	\$69,587	1%	47%
Administration & Support	\$583,848	10%	\$807,872	13%	38%	\$704,889	8%	-13%
Operations & Maintenance	\$443,846	8%	\$584,476	10%	32%	\$688,464	8%	18%
Transportation	\$359,917	6%	\$344,697	6%	-4%	\$387,000	5%	12%
Food Services	\$307,100	5%	\$266,797	4%	-13%	\$408,649	5%	53%
Capital Improvements	\$96,315	2%	\$28,434	0%	-70%	\$2,000,000	23%	6934%
Debt Services	\$0	0%	\$516,046	9%	0%	\$710,350	8%	38%
Other Costs	\$0	0%	\$0	0%	0%	\$0	0%	0%
Total Expenditures <sup>1</sup>	5,775,855	100%	\$5,988,234	100%	4%	\$8,546,311	100%	43%
Amount per Pupil	\$20,591		\$24,195		18%	\$30,523		26%
Current Expenditures <sup>2</sup>	\$5,623,151	100%	\$5,117,415	100%	-9%	\$5,630,588	100%	10%
Amount per Pupil	\$20,047		\$20,676		3%	\$20,109		-3%

Percent of Expenditures for Instruction<sup>3</sup>

Total Expenditures	\$3,757,492	65%	\$3,239,474	54%	-11%	\$3,417,275	40%	-14%
Current Expenditures	\$3,757,492	67%	\$3,239,474	63%	-4%	\$3,417,275	61%	-2%

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.

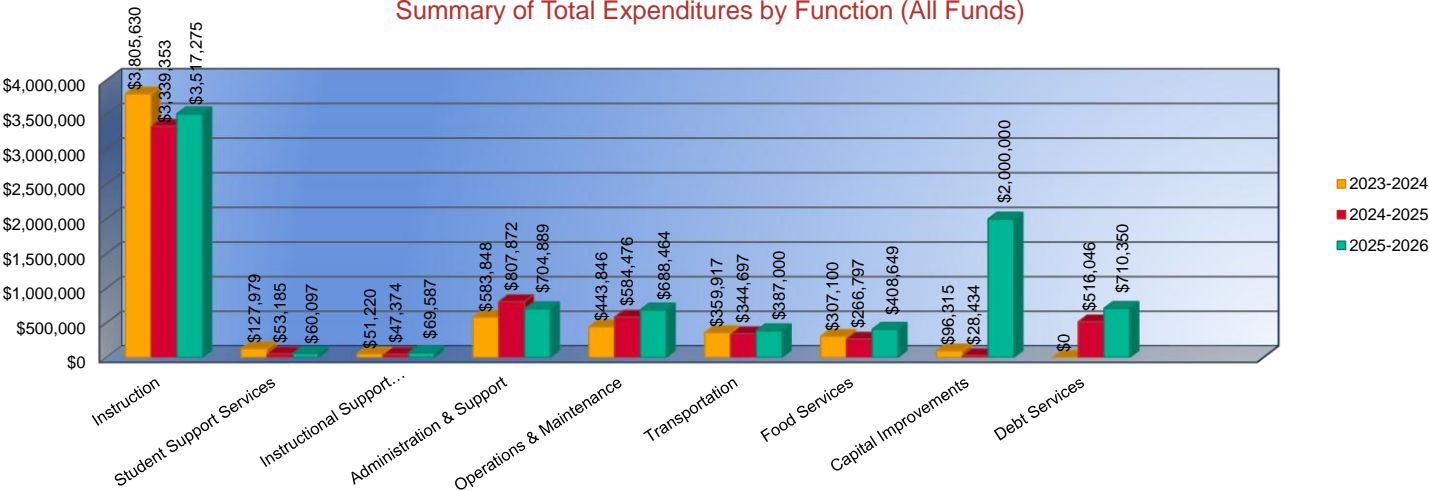
Note: The Budgeted Total Expenditures may not match Code 99 due to budgeted transfers from (06) General and (08) Supplemental General to (53) Contingency Reserve and (55) Textbook & Student Material Revolving, which are not budgeted funds.

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)

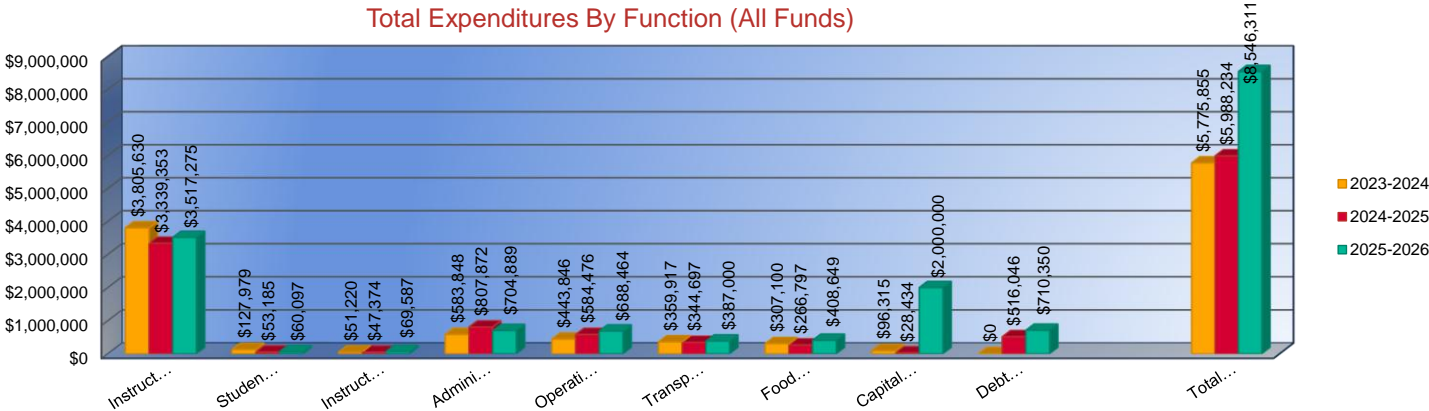


Total Expenditures By Function (All Funds)

2023-2024	2024-2025	2025-2026
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	Actual	Actual	Budget
Instruction	\$3,805,630	\$3,339,353	\$3,517,275
Student Support	\$127,979	\$53,185	\$60,097
Instructional Support	\$51,220	\$47,374	\$69,587
Administration & Support	\$583,848	\$807,872	\$704,889
Operations & Maintenance	\$443,846	\$584,476	\$688,464
Transportation	\$359,917	\$344,697	\$387,000
Food Services	\$307,100	\$266,797	\$408,649
Capital Improvements	\$96,315	\$28,434	\$2,000,000
Debt Services	\$0	\$516,046	\$710,350
Other Costs	\$0	\$0	\$0
Total Expenditures¹	\$5,775,855	\$5,988,234	\$8,546,311

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.

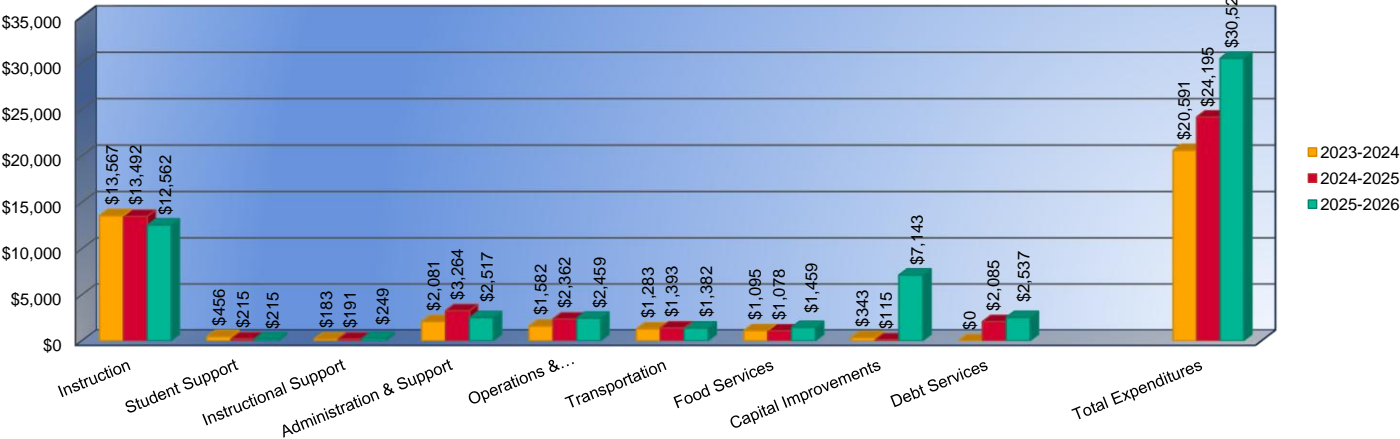


Total Expenditures Amount Per Pupil by Function (All Funds)

	2023-2024 Actual	2024-2025 Actual	2025-2026 Budget
Instruction	\$13,567	\$13,492	\$12,562
Student Support	\$456	\$215	\$215
Instructional Support	\$183	\$191	\$249
Administration & Support	\$2,081	\$3,264	\$2,517
Operations & Maintenance	\$1,582	\$2,362	\$2,459
Transportation	\$1,283	\$1,393	\$1,382
Food Services	\$1,095	\$1,078	\$1,459
Capital Improvements	\$343	\$115	\$7,143
Debt Services	\$0	\$2,085	\$2,537
Other Costs	\$0	\$0	\$0
Total Expenditures¹	\$20,591	\$24,195	\$30,523
Enrollment (FTE)²	280.5	247.5	280.0

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.

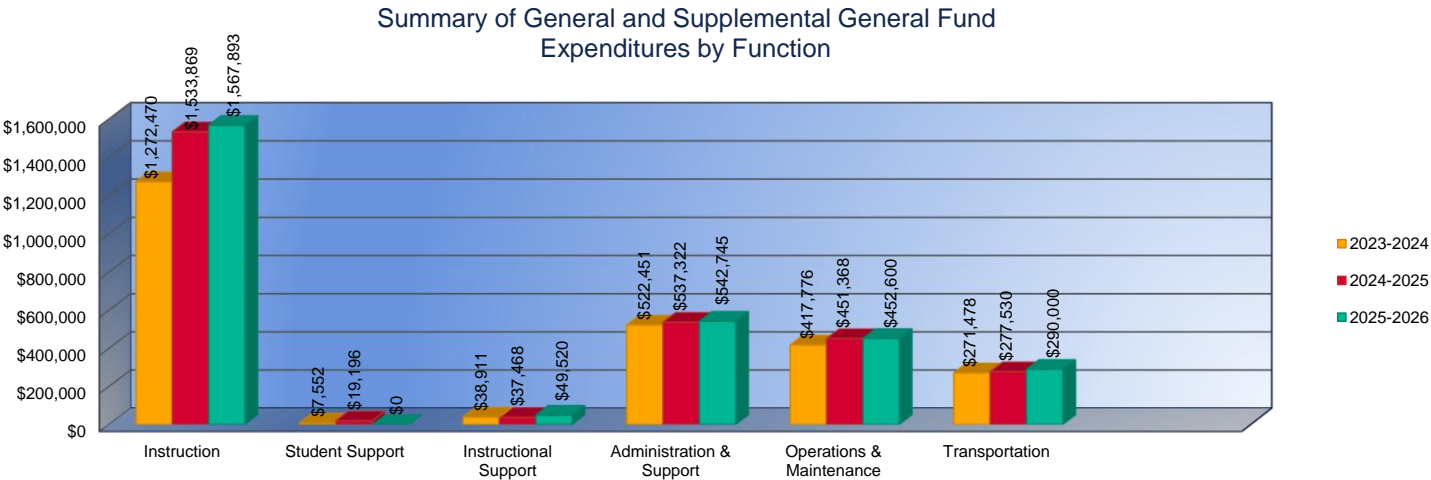
Total Expenditures Amount Per Pupil by Function (All Funds)



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	\$1,272,470	50%	\$1,533,869	54%	21%	\$1,567,893	54%	2%
Student Support	\$7,552	0%	\$19,196	1%	154%	\$0	0%	-100%
Instructional Support	\$38,911	2%	\$37,468	1%	-4%	\$49,520	2%	32%
Administration & Support	\$522,451	21%	\$537,322	19%	3%	\$542,745	19%	1%
Operations & Maintenance	\$417,776	17%	\$451,368	16%	8%	\$452,600	16%	0%
Transportation	\$271,478	11%	\$277,530	10%	2%	\$290,000	10%	4%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$0	0%	\$0	0%	0%	\$0	0%	0%
Total Expenditures	\$2,530,638	100%	\$2,856,753	100%	13%	\$2,902,758	100%	2%
Amount per Pupil	\$9,022		\$11,542		28%	\$10,367		-10%

\*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	\$663,392
Federal Funds	\$902,346
Supplemental General	\$609,078
Preschool-Aged At-Risk	\$0
At-Risk Education Fund	\$402,120
Bilingual Education	\$0
Virtual Education	\$0
Capital Outlay	\$48,138
Driver Education	\$3,541
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$507,289
Cost of Living	\$0
Career and Postsecondary Ed.	\$203,336
Gifts & Grants¹	\$1,135
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$241,154
Contingency Reserve	\$0
Text Book & Student Material	\$10,724
Activity Fund	\$213,377
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
<b>SUBTOTAL</b>	<b>\$3,805,630</b>
Enrollment (FTE)³	280.5
Amount per Pupil²	\$13,567
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
<b>TOTAL</b>	<b>\$3,805,630</b>

2024-2025 Actual	% Change
\$970,034	46%
\$105,077	-88%
\$563,835	-7%
\$0	0%
\$343,612	-15%
\$0	0%
\$0	0%
\$99,879	107%
\$8,322	135%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$1,444	0%
\$601,333	19%
\$0	0%
\$177,714	-13%
\$0	-100%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$217,960	-10%
\$0	0%
\$27,769	159%
\$222,374	4%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$3,339,353	-12%
247.5	-12%
\$13,492	-1%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$3,339,353	-12%

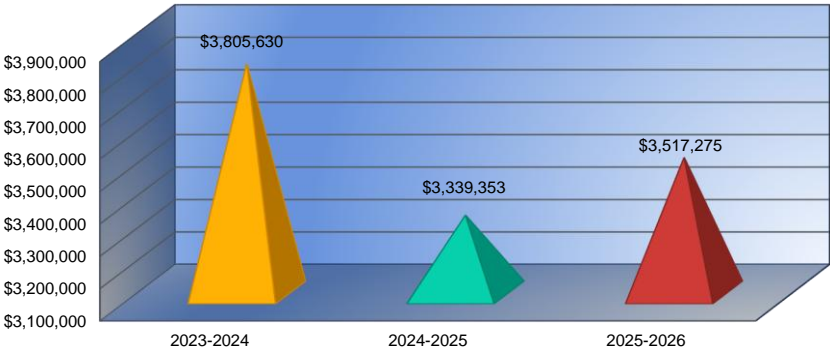
2025-2026 Budget	% Change
\$970,350	0%
\$123,456	17%
\$597,543	6%
\$0	0%
\$391,999	14%
\$0	0%
\$0	0%
\$0	0%
\$100,000	0%
\$18,253	119%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$6,000	316%
\$808,320	34%
\$0	0%
\$260,073	46%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$241,281	11%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$3,517,275	5%
280.0	13%
\$12,562	-7%
\$0	0%
\$0	0%
\$0	0%
\$3,517,275	5%

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	\$3,461,086	\$0	\$3,461,086	\$0			\$0	\$0
Supplemental General	\$1,131,117	\$47,333	\$245,000			\$13,000	\$825,784	
Adult Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Preschool-Aged At-Risk (3 and 4 yr Old)	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Adult Supplemental Education	\$0	\$0			\$0	\$0	\$0	\$0
At-Risk Education Fund	\$442,999	\$0		\$0	\$0	\$442,999	\$0	\$0
Bilingual Education	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Virtual Education	\$0	\$0			\$0	\$0	\$0	\$0
Capital Outlay	\$2,205,373	\$1,743,555	\$0	\$0	\$0	\$166,302	\$295,516	\$0
Driver Training	\$18,253	\$15,553	\$2,700	\$0	\$0	\$0	\$0	\$0
Declining Enrollment	\$0	\$0					\$0	\$0
Extraordinary School Program	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Food Service	\$390,908	\$86,633	\$1,208	\$87,736	\$0	\$154,712	\$60,619	\$0
Professional Development	\$9,422	\$6,922	\$0	\$2,500	\$0	\$0	\$0	\$0
Parent Education Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Summer School	\$6,000	\$9,206		\$0	\$0	\$0	\$0	\$3,206
Special Education	\$905,320	\$330,772	\$0	\$0	\$0	\$735,432	\$5,000	\$165,884
Career and Postsecondary Education	\$260,073	\$70,073	\$0	\$0	\$0	\$190,000	\$0	\$0
Special Liability Expense Fund	\$0	\$0			\$0	\$0	\$0	\$0
Special Reserve Fund		\$0						
Gifts and Grants	\$214,574	\$114,574	\$0	\$0			\$100,000	\$0
Textbook & Student Materials Revolving		\$99,351						
School Retirement	\$0	\$0			\$0		\$0	\$0
Extraordinary Growth Facilities	\$0	\$0				\$0	\$0	
KPERS Special Retirement Contribution	\$354,825	\$0	\$354,825					
Contingency Reserve		\$264,910						
Activity Funds		\$83,287						
Bond and Interest #1	\$710,350	\$446,331	\$0	\$0	\$200,000		\$700,988	\$636,969
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	\$125,456	\$0		\$125,456				\$0
Cost of Living	\$0	\$0				\$0	\$0	
SUBTOTAL	\$10,235,756	\$3,318,500	\$4,064,819	\$215,692	\$200,000	\$1,702,445	\$1,987,907	\$806,059
Less Transfers	\$1,689,445							
TOTAL Budget Expenditures	\$8,546,311							

Sources of Revenue

	2023-2024	2024-2025	2025-2026
State Revenues	3,768,307	3,824,447	4,064,819
Federal Revenues	1,112,182	254,081	215,692
Local Revenues¹	1,461,668	2,542,134	2,187,907
Total Revenues	6,342,157	6,620,662	6,468,418
Revenues Per Pupil	22,610	26,750	23,101

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

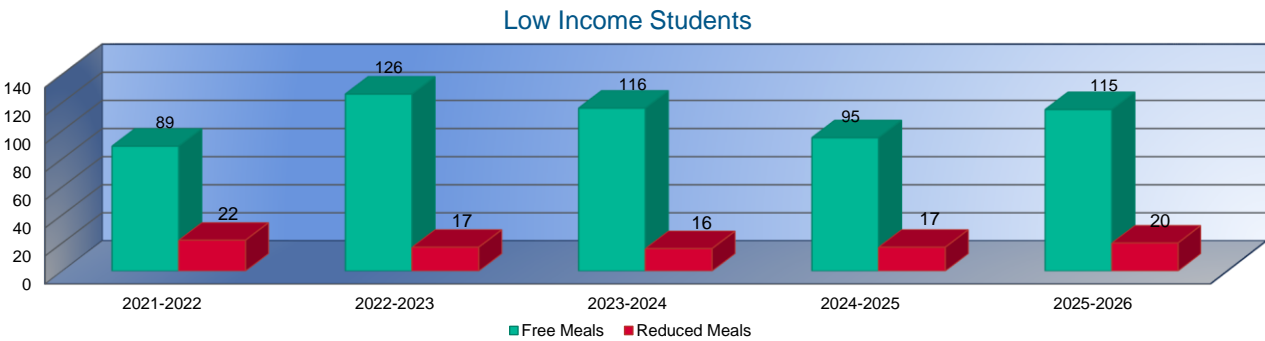
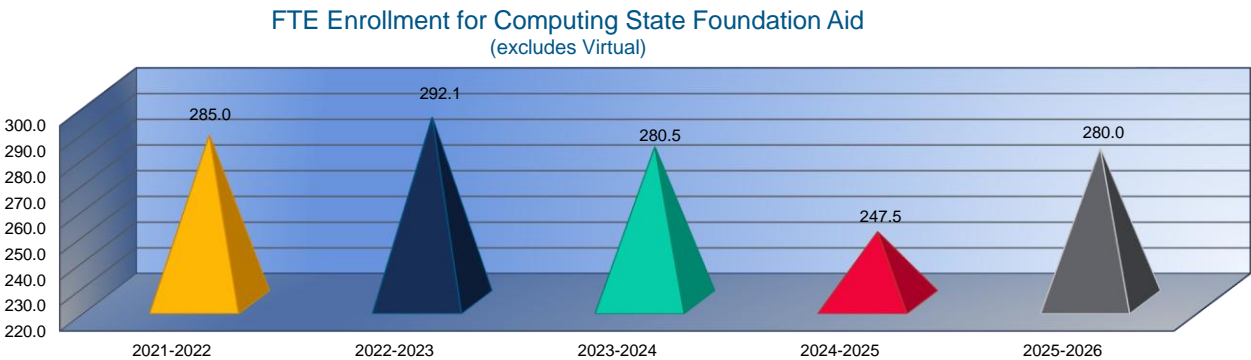
Note: Effective July 1, 2014 (2014-2015 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as State Foundation (General State) Aid.



Enrollment Information

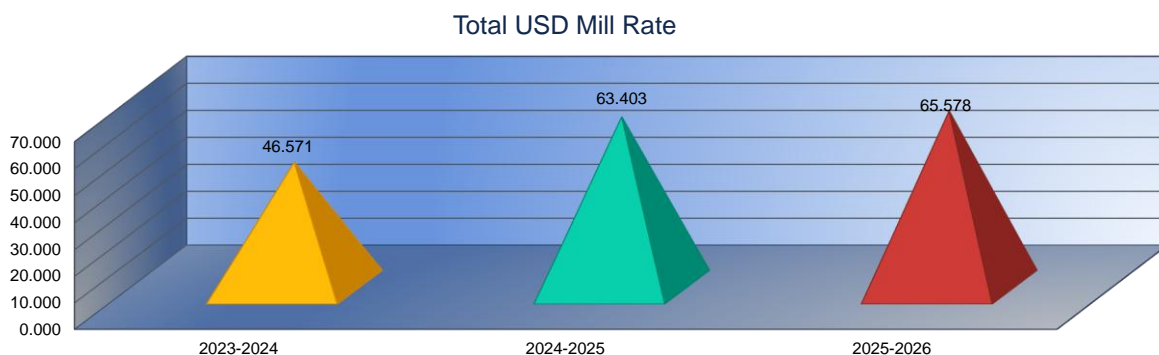
	2021-2022 Actual	2022-2023 Actual	% Change	2023-2024 Actual	% Change	2024-2025 Actual	% Change	2025-2026 Budget	% Change
FTE Enrollment (excl. Virtual) <sup>1</sup>	285.0	292.1	2%	280.5	-4%	247.5	-12%	280.0	13%
Free Meal Student Headcount	89	126	42%	116	-8%	95	-18%	115	21%
Reduced Meal Student Headcount	22	17	-23%	16	-6%	17	6%	20	18%

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	19.586
Adult Education	0.000
Capital Outlay	6.985
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
<b>TOTAL USD</b>	<b>46.571</b>
Historical Museum	0.000
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	0.000
Rec Comm Employee Bnfts	0.000
<b>TOTAL OTHER</b>	<b>0.000</b>

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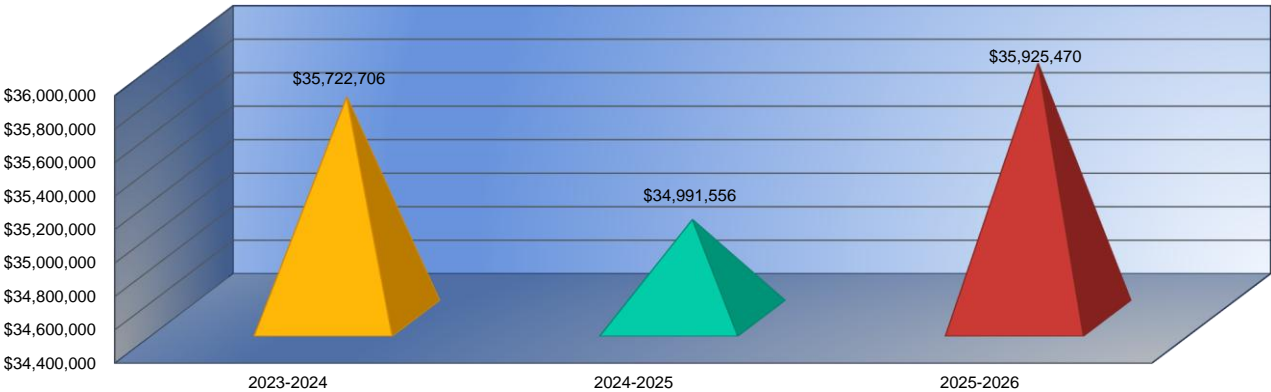
Other Information

	2023-2024 Actual
Assessed Valuation	\$35,722,706
Total USD Debt	\$0

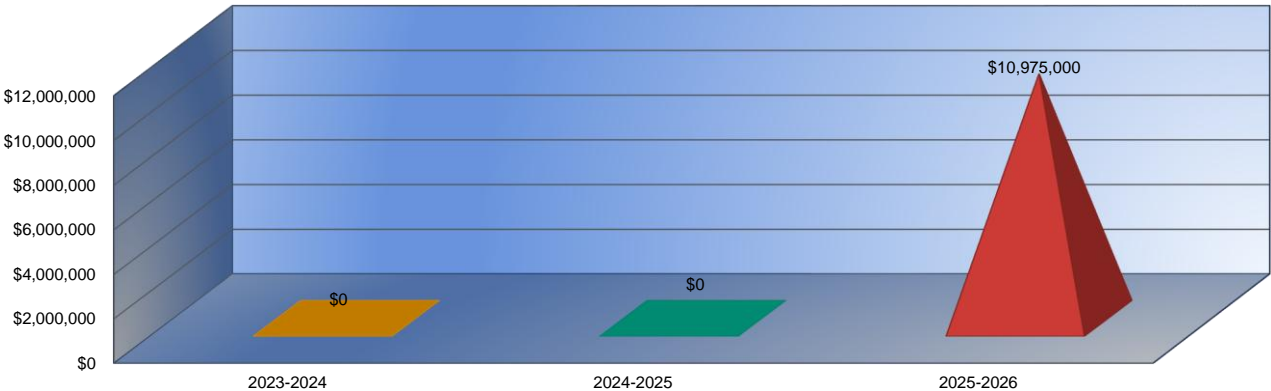
	2024-2025 Actual
	\$34,991,556
	\$0

	2025-2026 Budget
	\$35,925,470
	\$10,975,000

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)	0.0	\$249,671	\$249,671	0.0	\$250,320	\$250,320	0.0	\$252,036	\$252,036
Teachers (Full Time)	0.0	\$1,473,488	\$1,473,488	0.0	\$1,413,211	\$1,413,211	0.0	\$1,583,709	\$1,583,709
Other Licensed Personnel	0.0	\$110,334	\$110,334	0.0	\$119,239	\$119,239	0.0	\$96,401	\$96,401
Classified Personnel	0.0	\$647,415	\$647,415	0.0	\$744,439	\$744,439	0.0	\$635,564	\$635,564
Substitutes/Temporary Help		\$32,250			\$35,560			\$34,210	

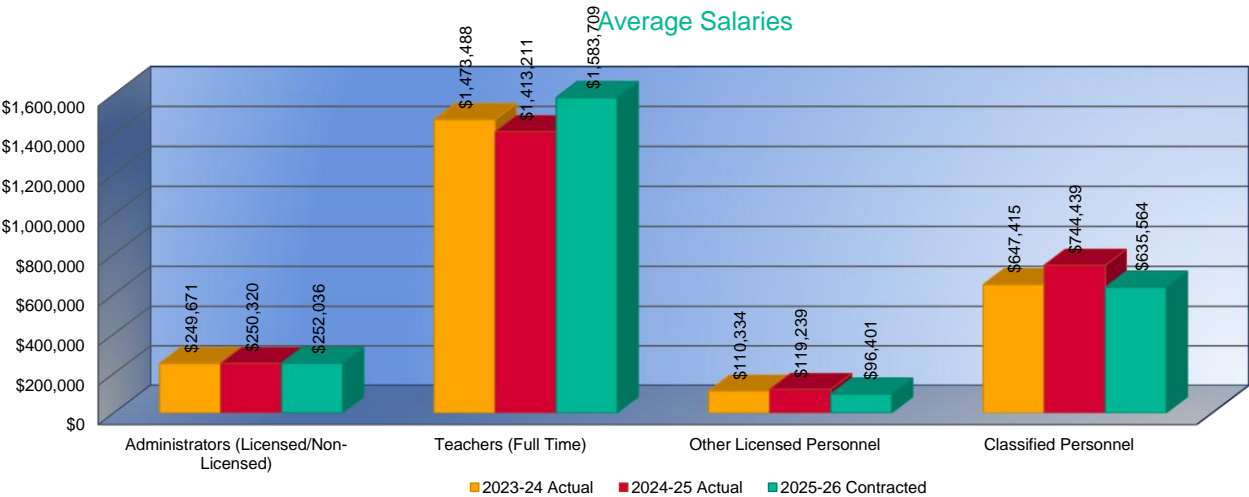
Administrators:	*Licensed Personnel - Superintendent; Assistant Superintendent; Administrative Assistants; Principals/ Assistant Principals; Directors/Supervisors Special Education; Directors/Supervisors of Health; Directors/Supervisors of VocEd; Instructional Coordinators/Supervisors; All Other Directors/Supervisors. 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.



# 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