Budget at a Glance

395 - LaCrosse

2026-2027

KANSAS
STATE DEPARTMENT OF
EDUCATION

Kansas leads the world in the success of each student.

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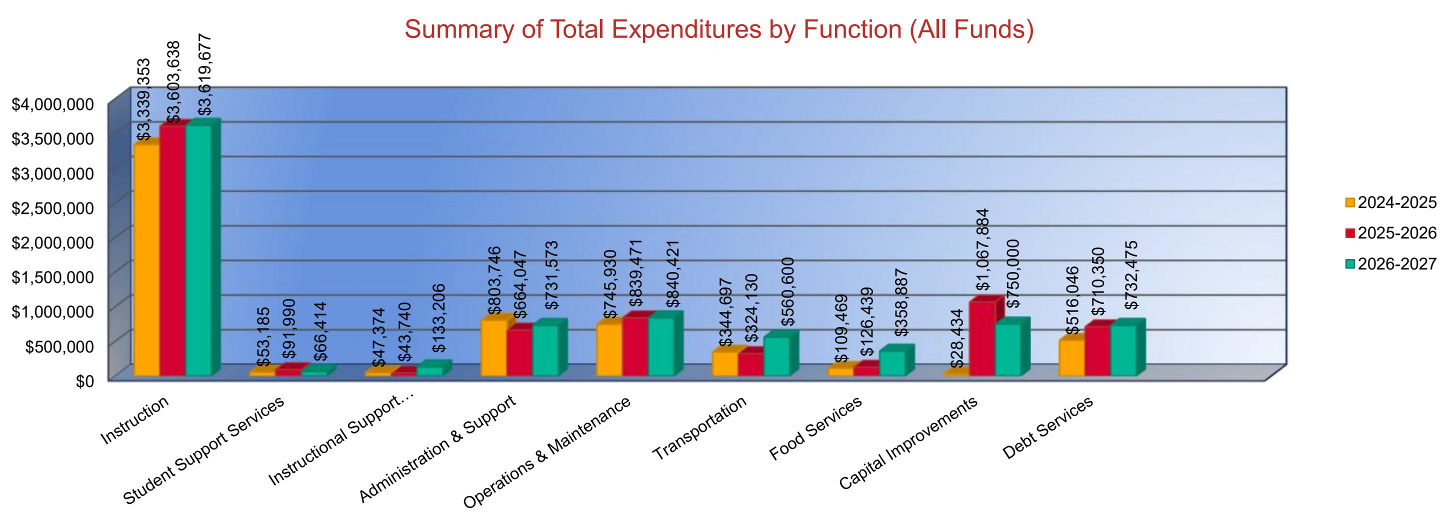
	2024-2025 Actual	% of Total	2025-2026 Actual	% of Total	% Change	2026-2027 Budget	% of Total	% Change
Instruction	$3,339,353	56%	$3,603,638	48%	8%	$3,619,677	46%	0%
Student Support Services	$53,185	1%	$91,990	1%	73%	$66,414	1%	-28%
Instructional Support Services	$47,374	1%	$43,740	1%	-8%	$133,206	2%	205%
Administration & Support	$803,746	13%	$664,047	9%	-17%	$731,573	9%	10%
Operations & Maintenance	$745,930	12%	$839,471	11%	13%	$840,421	11%	0%
Transportation	$344,697	6%	$324,130	4%	-6%	$560,600	7%	73%
Food Services	$109,469	2%	$126,439	2%	16%	$358,887	5%	184%
Capital Improvements	$28,434	0%	$1,067,884	14%	3656%	$750,000	10%	-30%
Debt Services	$516,046	9%	$710,350	10%	38%	$732,475	9%	3%
Other Costs	$0	0%	$0	0%	0%	$0	0%	0%
Total Expenditures[1]	5,988,234	100%	$7,471,689	100%	25%	$7,793,253	100%	4%
Amount per Pupil	$24,195		$27,071		12%	$28,339		5%
Current Expenditures[2]	$5,121,541	100%	$5,560,535	100%	9%	$5,950,778	100%	7%
Amount per Pupil	$20,693		$20,147		-3%	$21,639		7%
Percent of Expenditures for Instruction[3]								
Total Expenditures	$3,239,474	54%	$3,511,503	47%	-7%	$3,509,677	45%	-2%
Current Expenditures	$3,239,474	63%	$3,511,503	63%	0%	$3,509,677	59%	-4%

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)

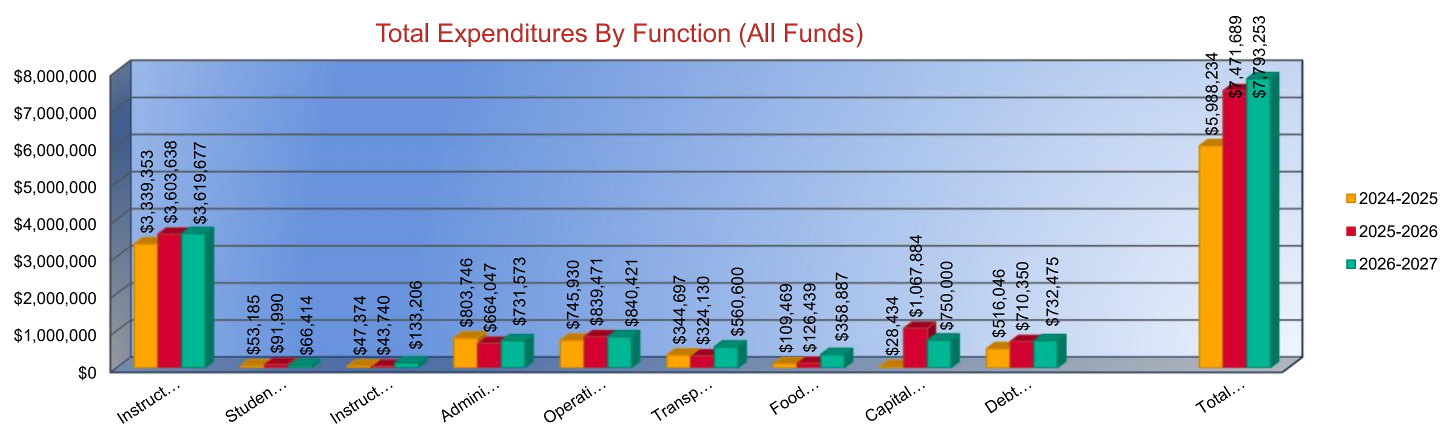
Functions Included: Instruction (1000), Student Support Services (2100), Instructional Support Services (2200), Administration & Support (2300, 2400, 2500), Operations & Maintenance (2600), Transportation (2700), Food Service (3100), Other Costs (2900, 3300), Capital Improvements (4000), Debt Services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



Total Expenditures By Function (All Funds)

	2024-2025 Actual	2025-2026 Actual	2026-2027 Budget
Instruction	$3,339,353	$3,603,638	$3,619,677
Student Support	$53,185	$91,990	$66,414
Instructional Support	$47,374	$43,740	$133,206
Administration & Support	$803,746	$664,047	$731,573
Operations & Maintenance	$745,930	$839,471	$840,421
Transportation	$344,697	$324,130	$560,600
Food Services	$109,469	$126,439	$358,887
Capital Improvements	$28,434	$1,067,884	$750,000
Debt Services	$516,046	$710,350	$732,475
Other Costs	$0	$0	$0
Total Expenditures[1]	**$5,988,234**	**$7,471,689**	**$7,793,253**

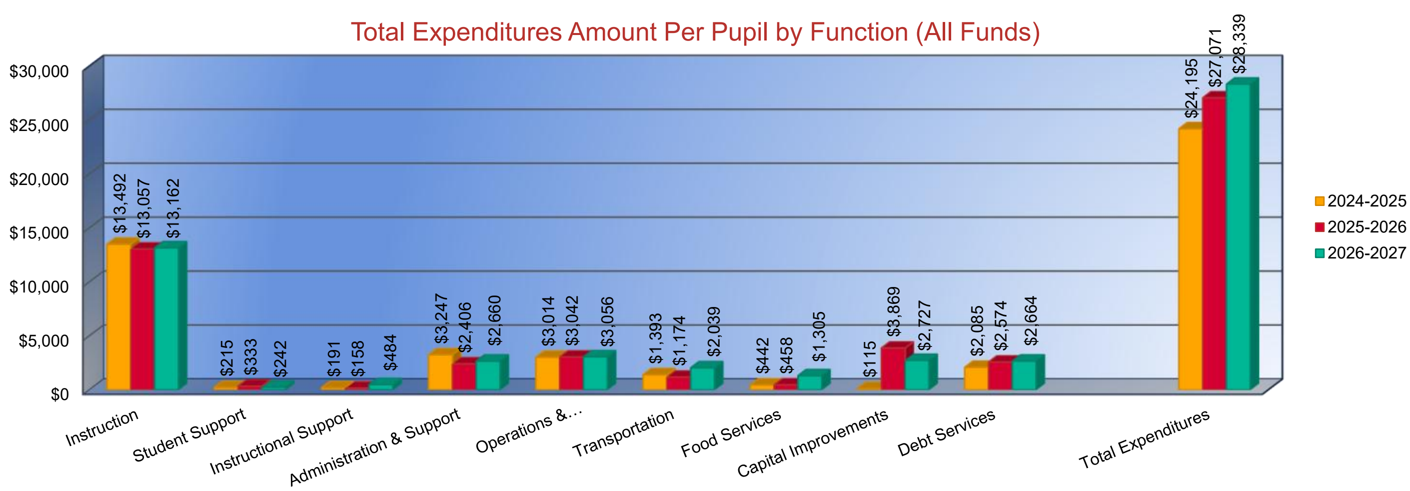
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At-Risk Education Fund, (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary 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	$13,492	$13,057	$13,162
Student Support	$215	$333	$242
Instructional Support	$191	$158	$484
Administration & Support	$3,247	$2,406	$2,660
Operations & Maintenance	$3,014	$3,042	$3,056
Transportation	$1,393	$1,174	$2,039
Food Services	$442	$458	$1,305
Capital Improvements	$115	$3,869	$2,727
Debt Services	$2,085	$2,574	$2,664
Other Costs	$0	$0	$0
Total Expenditures[1]	**$24,195**	**$27,071**	**$28,339**
Enrollment (FTE)[2]	**247.5**	**276.0**	**275.0**

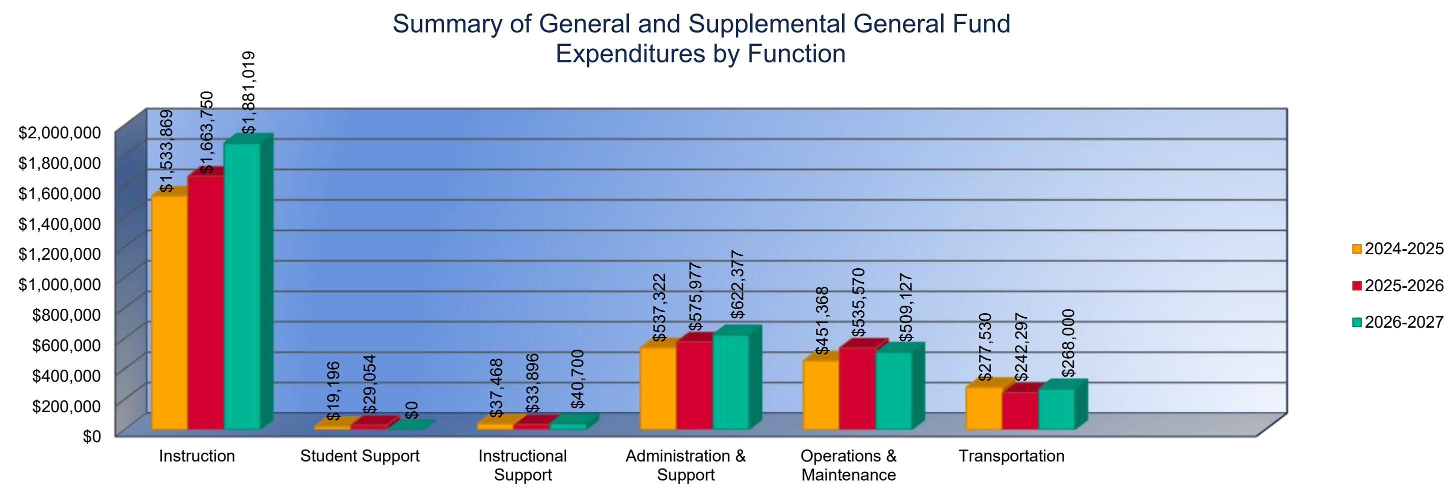
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At-Risk Education Fund, (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary 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	$1,533,869	54%	$1,663,750	54%	8%	$1,881,019	57%	13%
Student Support	$19,196	1%	$29,054	1%	51%	$0	0%	-100%
Instructional Support	$37,468	1%	$33,896	1%	-10%	$40,700	1%	20%
Administration & Support	$537,322	19%	$575,977	19%	7%	$622,377	19%	8%
Operations & Maintenance	$451,368	16%	$535,570	17%	19%	$509,127	15%	-5%
Transportation	$277,530	10%	$242,297	8%	-13%	$268,000	8%	11%
Capital Improvements	$0	0%	$0	0%	0%	$0	0%	0%
Other Costs	$0	$0	$0	$0	0%	$0	0%	0%
Total Expenditures	$2,856,753	100%	$3,080,544	100%	8%	$3,321,223	100%	8%
Amount per Pupil	$11,542		$11,161		-3%	$12,077		8%

**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.*

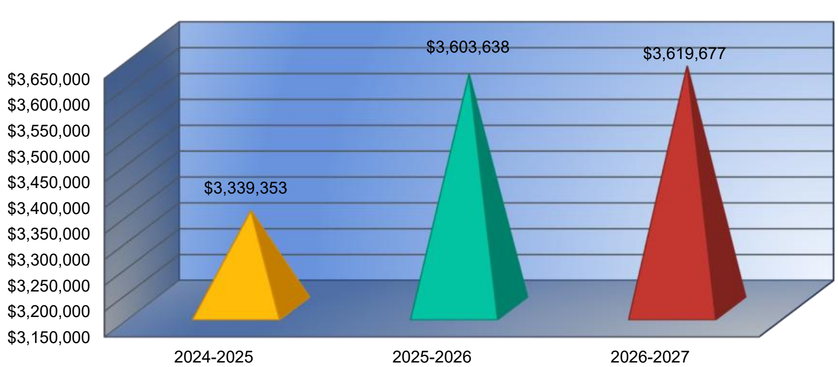


Instruction Expenditures (1000)

	2024-2025 Actual	2025-2026 Actual	% Change	2026-2027 Budget	% Change
General	$970,034	$975,549	1%	$1,693,579	74%
Federal Funds	$105,077	$106,441	1%	$126,603	19%
Supplemental General	$563,835	$688,201	22%	$187,440	-73%
Preschool-Aged At-Risk	$0	$0	0%	$0	0%
At-Risk Education Fund	$343,612	$364,680	6%	$329,806	-10%
Bilingual Education	$0	$0	0%	$0	0%
Virtual Education	$0	$0	0%	$0	0%
Capital Outlay	$99,879	$92,135	-8%	$110,000	19%
Driver Education	$8,322	$4,877	-41%	$11,010	126%
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	$1,444	$2,224	54%	$6,982	214%
Special Education	$601,333	$626,709	4%	$798,000	27%
Cost of Living	$0	$0	0%	$0	0%
Career and Postsecondary Ed.	$177,714	$208,446	17%	$72,545	-65%
Gifts & Grants[1]	$0	$0	0%	$0	0%
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	$217,960	$223,130	2%	$283,712	27%
Contingency Reserve	$0	$0	0%		
Text Book & Student Material	$27,769	$23,830	-14%		
Activity Fund	$222,374	$287,416	29%		
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	**$3,339,353**	**$3,603,638**	**8%**	**$3,619,677**	**0%**
Enrollment (FTE)[3]	247.5	276.0	12%	275.0	0%
Amount per Pupil[2]	$13,492	$13,057	-3%	$13,162	1%
Adult Education	$0	$0	0%	$0	0%
Adult Supplemental Education	$0	$0	0%	$0	0%
Special Education Coop	$0	$0	0%	$0	0%
TOTAL	**$3,339,353**	**$3,603,638**	**8%**	**$3,619,677**	**0%**

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	$3,510,713	$0	$3,510,713	$0			$0	$0
Supplemental General	$1,150,932	$47,817	$228,575			$0	$874,540	
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	$461,307	$1,347		$0	$0	$459,960	$0	$0
Bilingual Education	$0	$0		$0	$0	$0	$0	$0
Virtual Education	$0	$0			$0	$0	$0	$0
Capital Outlay	$1,110,000	$913,660	$24,975	$0	$0	$0	$319,556	$148,191
Driver Training	$20,106	$15,946	$2,160	$0	$0	$0	$2,000	$0
Declining Enrollment	$0	$0				$0		$0
Extraordinary School Program	$0	$0		$0	$0	$0	$0	$0
Food Service	$338,887	$78,186	$1,216	$89,456	$0	$105,000	$65,029	$0
Professional Development	$6,922	$6,922	$0	$0	$0	$0	$0	$0
Parent Education Program	$0	$0	$0	$0	$0	$0	$0	$0
Summer School	$6,982	$6,982		$0	$0	$0	$0	$0
Special Education	$890,600	$318,505	$0	$0	$0	$730,462	$5,000	$163,367
Career and Postsecondary Education	$72,545	$27,545	$0	$0	$0	$45,000	$0	$0
Special Liability Expense Fund	$0	$0			$0	$0	$0	$0
Special Reserve Fund		$0						
Gifts and Grants	$300,000	$185,321	$0	$0			$200,000	$85,321
Textbook & Student Materials Revolving		$94,809						
School Retirement	$0	$0			$0		$0	$0
Extraordinary Growth Facilities	$0	$0				$0	$0	
KPERS Special Retirement Contribution	$403,603	$0	$403,603					
Contingency Reserve		$264,910						
Activity Funds		$93,465						
Bond and Interest #1	$732,475	$632,494	$0	$0	$20,000		$779,618	$699,637
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	$128,603	$0		$128,603				$0
Cost of Living	$0	$0				$0	$0	
SUBTOTAL	$9,133,675	$2,687,909	$4,171,242	$218,059	$20,000	$1,340,422	$2,245,743	$1,096,516
Less Transfers	$1,340,422							
TOTAL Budget Expenditures	$7,793,253							

Sources of Revenue

	2024-2025	2025-2026	2026-2027
State Revenues	3,824,447	3,928,149	4,171,242
Federal Revenues	254,081	192,810	218,059
Local Revenues[1]	2,542,136	2,720,137	2,265,743
Total Revenues	6,620,664	6,841,096	6,655,044
Revenues Per Pupil	26,750	24,787	24,200

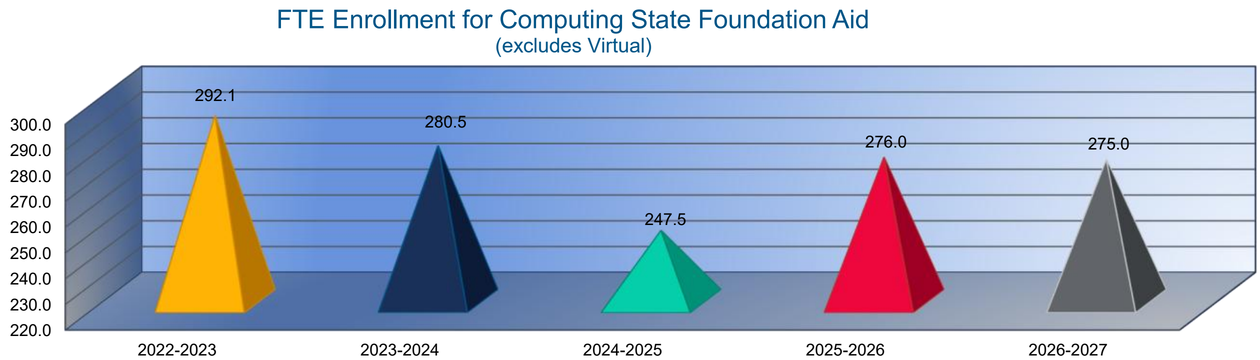
1. Excludes "Transfers" to avoid duplication of revenue.

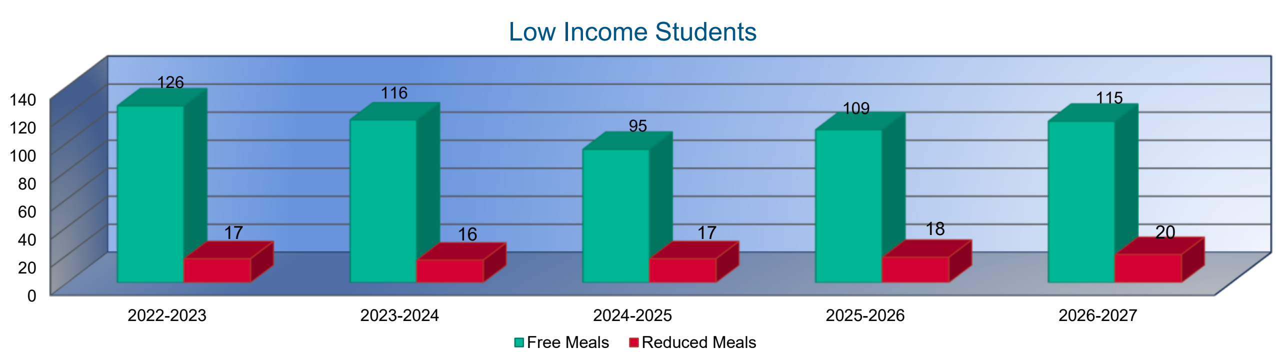
Note: Effective July 1, 2014 (2014-2015 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as State Foundation (General State) Aid.

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]	292.1	280.5	-4%	247.5	-12%	276.0	12%	275.0	0%
Free Meal Student Headcount	126	116	-8%	95	-18%	109	15%	115	6%
Reduced Meal Student Headcount	17	16	-6%	17	6%	18	6%	20	11%

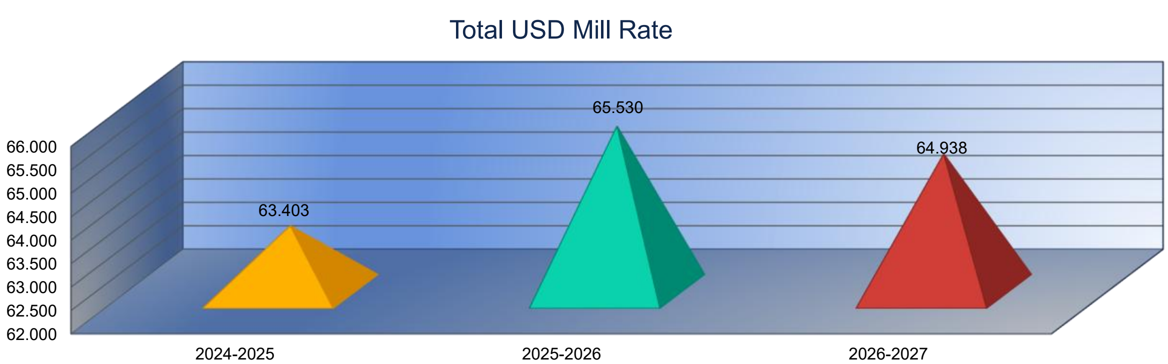
1. FTE Enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year olds). Beginning in the 2017-2018 school year, full-day Kindergarten is funded as 1.0 FTE. KAMS FTE is excluded.





Mill Rates by Fund

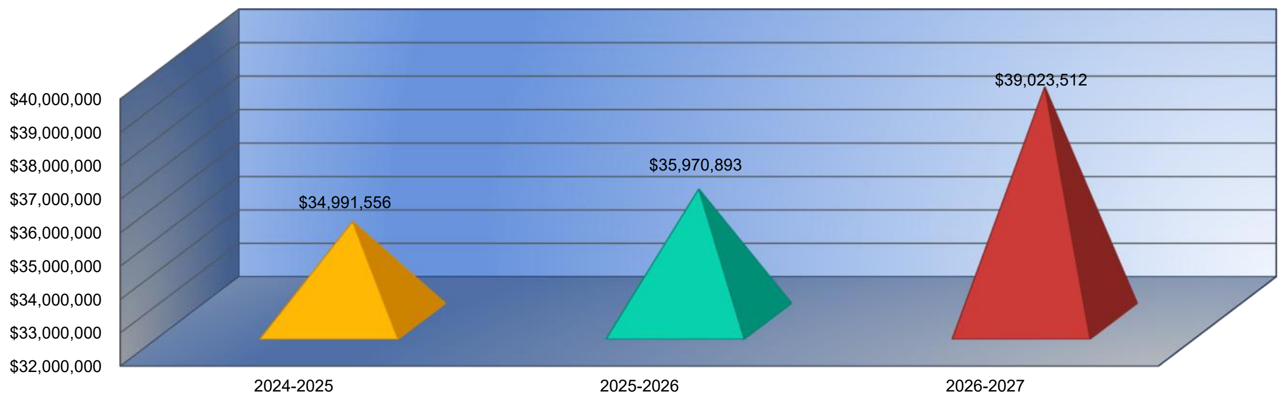
	2024-2025 Actual	2025-2026 Actual	2026-2027 Budget
General	20.000	20.000	20.000
Supplemental General	20.940	22.539	22.057
Adult Education	0.000	0.000	0.000
Capital Outlay	7.481	8.000	8.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond and Interest #1	14.982	14.991	14.881
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	**63.403**	**65.530**	**64.938**
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	0.000	0.000	0.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	**0.000**	**0.000**	**0.000**



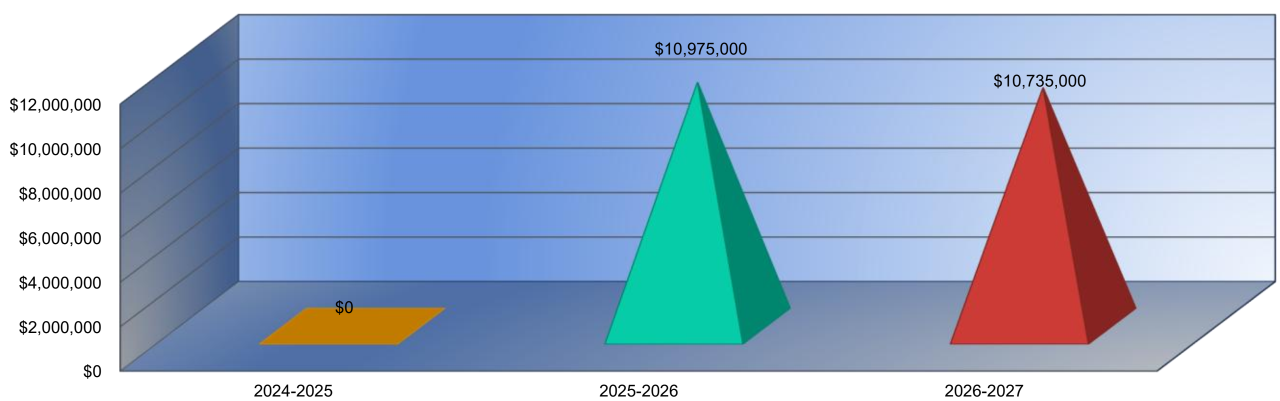
Other Information

	2024-2025 Actual	2025-2026 Actual	2026-2027 Budget
Assessed Valuation	$34,991,556	$35,970,893	$39,023,512
Total USD Debt	$0	$10,975,000	$10,735,000

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)	2.0	$250,320	$125,160	2.0	$252,043	$126,022	2.0	$262,207	$131,104
Teachers (Full Time)	26.0	$1,413,211	$54,354	26.0	$1,472,711	$56,643	26.0	$1,518,148	$58,390
Other Licensed Personnel	2.0	$119,239	$59,620	2.0	$119,996	$59,998	2.0	$123,322	$61,661
Classified Personnel	10.2	$680,992	$66,764	10.2	$649,694	$63,695	11.2	$735,966	$65,711
Substitutes/Temporary Help	~~~~~~	$35,530	~~~~~~	~~~~~~	$41,860	~~~~~~	~~~~~~	$33,410	~~~~~~

Administrators:

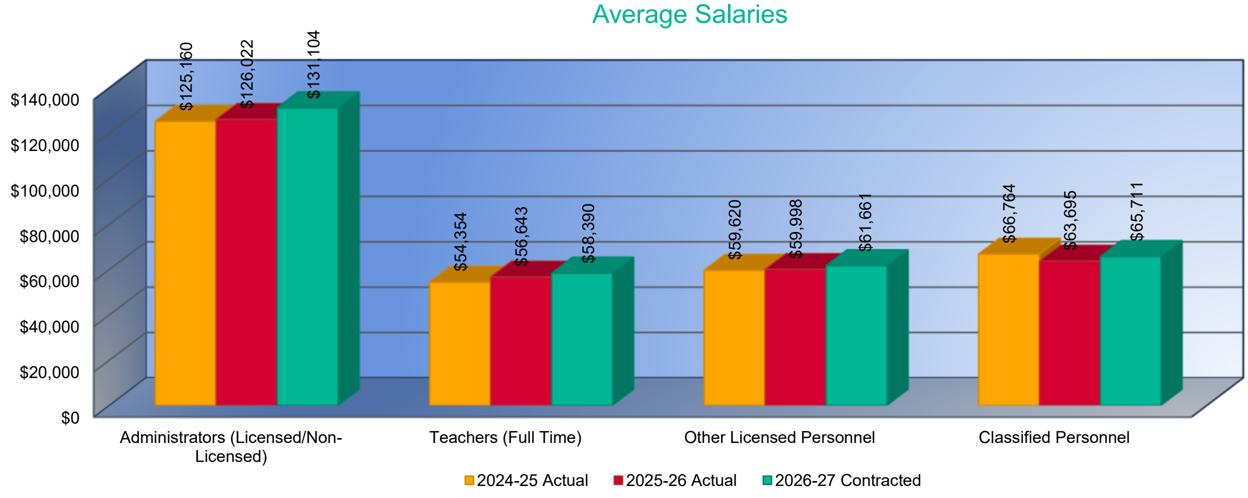
Administrators:	*Licensed Personnel - Superintendent; Assistant Superintendent; Administrative Assistants; Principals/ Assistant Principals; Directors/Supervisors Special Education; Directors/Supervisors of Health; Directors/Supervisors of VocEd; Instructional Coordinators/Supervisors; All Other Directors/Supervisors.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



KSDE's Data Central

Kansas K-12 Reports

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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

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- Website & Contact info
- Post-Secondary Progress
- Dropout and Graduation Rate & Post-Secondary Progress
- Teacher Quality
- Demographic