

Budget at a Glance

348 - Baldwin City

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 Actual	% of Total	2024-2025 Actual	% of Total	% Change	2025-2026 Budget	% of Total	% Change
Instruction	\$10,785,998	52%	\$11,679,315	51%	8%	\$12,929,608	50%	11%
Student Support Services	\$957,144	5%	\$942,325	4%	-2%	\$960,137	4%	2%
Instructional Support Services	\$294,974	1%	\$443,459	2%	50%	\$499,201	2%	13%
Administration & Support	\$1,768,697	9%	\$1,829,947	8%	3%	\$1,941,067	8%	6%
Operations & Maintenance	\$1,710,895	8%	\$1,782,136	8%	4%	\$2,360,173	9%	32%
Transportation	\$816,088	4%	\$881,412	4%	8%	\$1,022,434	4%	16%
Food Services	\$887,535	4%	\$909,403	4%	2%	\$1,148,917	4%	26%
Capital Improvements	\$539,017	3%	\$839,923	4%	56%	\$1,289,960	5%	54%
Debt Services	\$2,948,640	14%	\$3,380,265	15%	15%	\$3,695,716	14%	9%
Other Costs	\$31,109	0%	\$14,201	<1%	-54%	\$0	0%	-100%
Total Expenditures ¹	20,740,097	100%	\$22,702,386	100%	9%	\$25,847,213	100%	14%
Amount per Pupil	\$15,237		\$17,027		12%	\$18,730		10%
Current Expenditures ²	\$16,793,433	100%	\$17,860,580	100%	6%	\$19,886,447	100%	11%
Amount per Pupil	\$12,337		\$13,396		9%	\$14,410		8%

Percent of Expenditures for Instruction³

Total Expenditures	\$10,468,077	50%	\$11,220,702	49%	-1%	\$12,342,108	48%	-1%
Current Expenditures	\$10,468,077	62%	\$11,220,702	63%	1%	\$12,342,108	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.

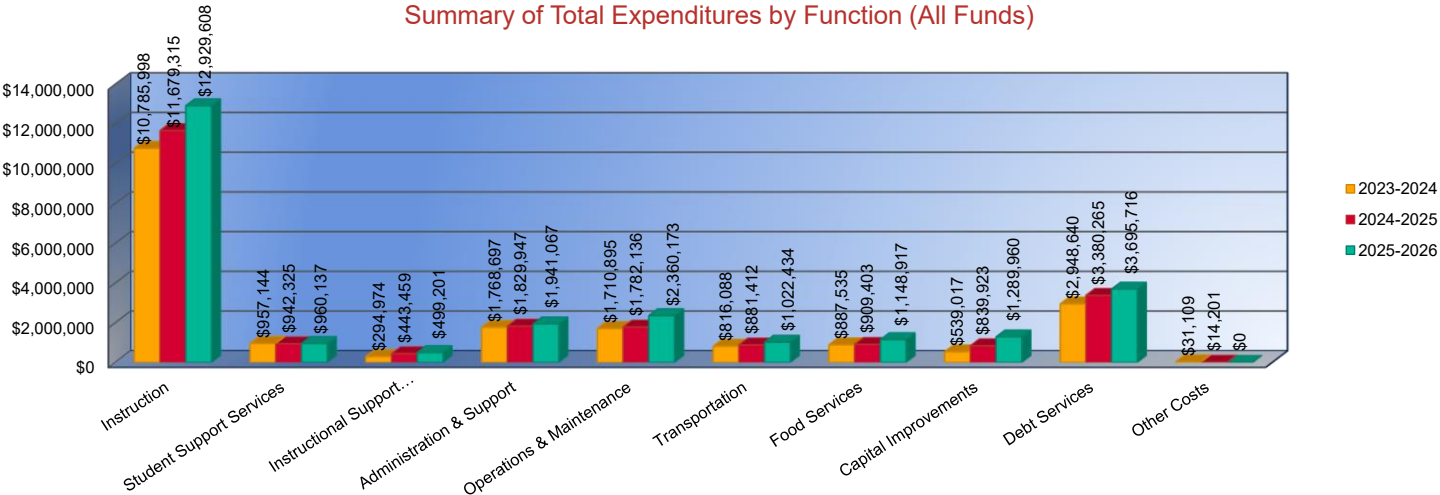
Note: The Budgeted Total Expenditures may not match Code 99 due to budgeted transfers from (06) General and (08) Supplemental General to (53) Contingency Reserve and (55) Textbook & Student Material Revolving, which are not budgeted funds.

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)

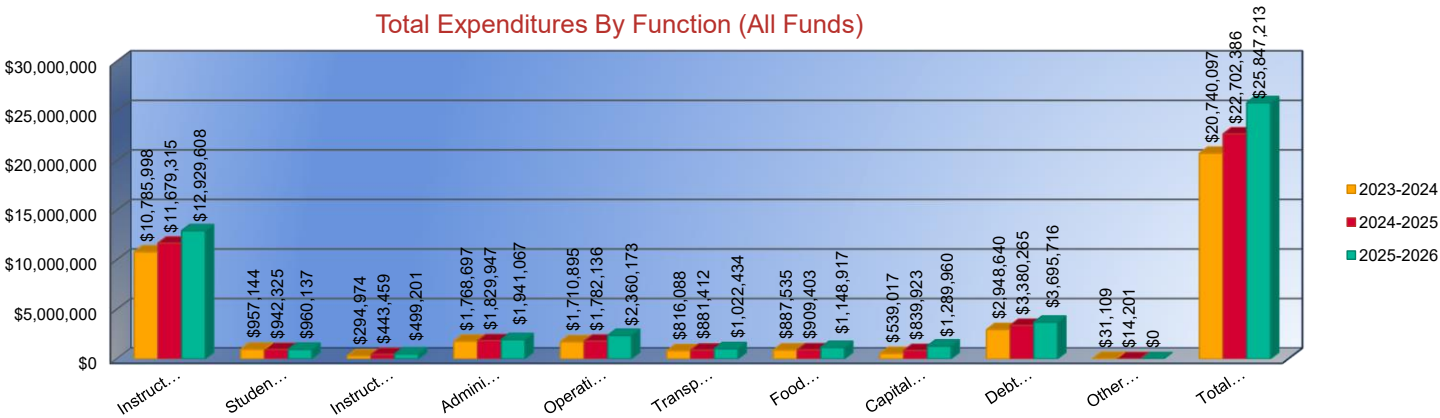


Total Expenditures By Function (All Funds)

	2023-2024 Actual	2024-2025 Actual	2025-2026 Budget
Instruction	\$10,785,998	\$11,679,315	\$12,929,608
Student Support	\$957,144	\$942,325	\$960,137
Instructional Support	\$294,974	\$443,459	\$499,201
Administration & Support	\$1,768,697	\$1,829,947	\$1,941,067
Operations & Maintenance	\$1,710,895	\$1,782,136	\$2,360,173
Transportation	\$816,088	\$881,412	\$1,022,434
Food Services	\$887,535	\$909,403	\$1,148,917
Capital Improvements	\$539,017	\$839,923	\$1,289,960
Debt Services	\$2,948,640	\$3,380,265	\$3,695,716
Other Costs	\$31,109	\$14,201	\$0
Total Expenditures¹	\$20,740,097	\$22,702,386	\$25,847,213

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.

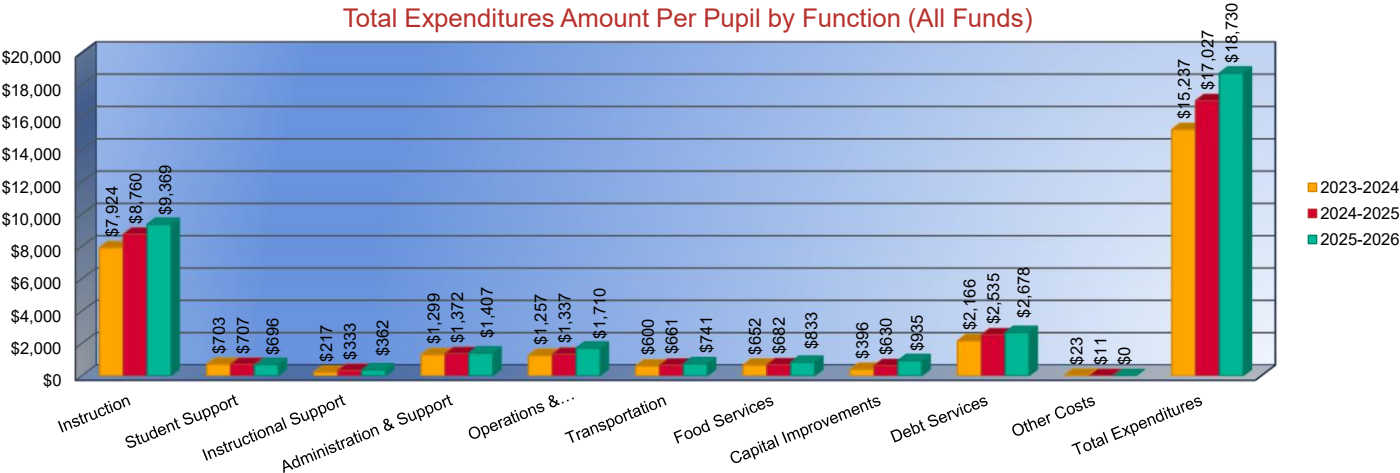
Total Expenditures By Function (All Funds)



Total Expenditures Amount Per Pupil by Function (All Funds)

	2023-2024 Actual	2024-2025 Actual	2025-2026 Budget
Instruction	\$7,924	\$8,760	\$9,369
Student Support	\$703	\$707	\$696
Instructional Support	\$217	\$333	\$362
Administration & Support	\$1,299	\$1,372	\$1,407
Operations & Maintenance	\$1,257	\$1,337	\$1,710
Transportation	\$600	\$661	\$741
Food Services	\$652	\$682	\$833
Capital Improvements	\$396	\$630	\$935
Debt Services	\$2,166	\$2,535	\$2,678
Other Costs	\$23	\$11	\$0
Total Expenditures ¹	\$15,237	\$17,027	\$18,730
Enrollment (FTE) ²	1,361.2	1,333.3	1,380.0

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.

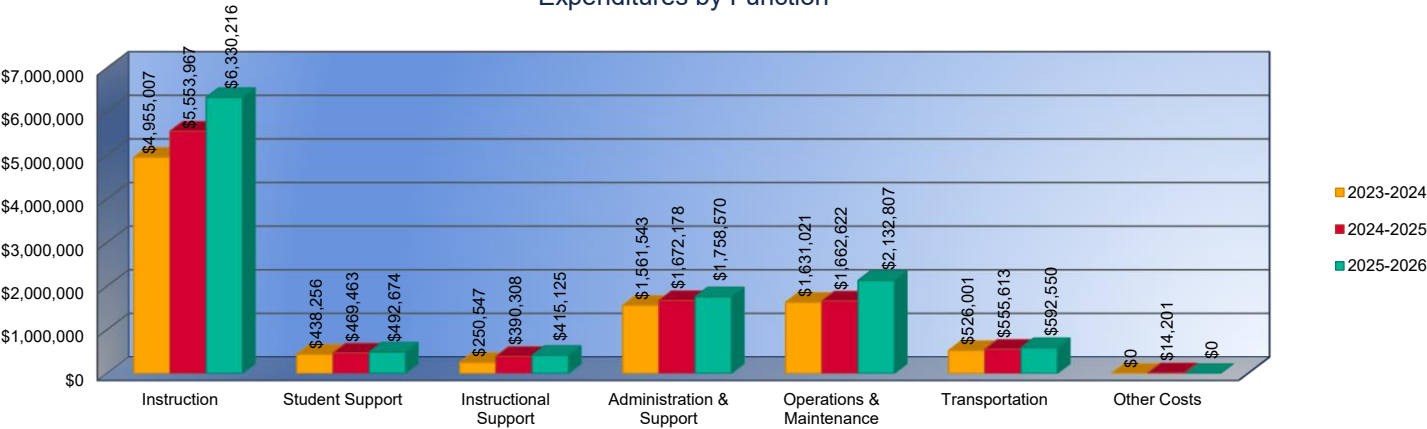


Summary of General and Supplemental General Fund Expenditures by Function*

	2023-2024 Actual	% of Total	2024-2025 Actual	% of Total	% Change	2025-2026 Budget	% of Total	% Change
Instruction	\$4,955,007	53%	\$5,553,967	54%	12%	\$6,330,216	54%	14%
Student Support	\$438,256	5%	\$469,463	5%	7%	\$492,674	4%	5%
Instructional Support	\$250,547	3%	\$390,308	4%	56%	\$415,125	4%	6%
Administration & Support	\$1,561,543	17%	\$1,672,178	16%	7%	\$1,758,570	15%	5%
Operations & Maintenance	\$1,631,021	17%	\$1,662,622	16%	2%	\$2,132,807	18%	28%
Transportation	\$526,001	6%	\$555,613	5%	6%	\$592,550	5%	7%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$0	\$0	\$14,201	\$0	0%	\$0	0%	-100%
Total Expenditures	\$9,362,375	100%	\$10,318,352	100%	10%	\$11,721,942	100%	14%
Amount per Pupil	\$6,878		\$7,739		13%	\$8,494		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.

Summary of General and Supplemental General Fund Expenditures by Function



Instruction Expenditures (1000)

	2023-2024 Actual
General	\$3,155,007
Federal Funds	\$410,482
Supplemental General	\$1,800,000
Preschool-Aged At-Risk	\$36,007
At-Risk Education Fund	\$950,448
Bilingual Education	\$4,286
Virtual Education	\$93,673
Capital Outlay	\$317,921
Driver Education	\$14,868
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$2,529,363
Cost of Living	\$0
Career and Postsecondary Ed.	\$420,194
Gifts & Grants¹	\$34,484
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$701,435
Contingency Reserve	\$0
Text Book & Student Material	\$249,479
Activity Fund	\$68,351
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$10,785,998
Enrollment (FTE)³	1,361.2
Amount per Pupil²	\$7,924
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$10,785,998

2024-2025 Actual	% Change
\$3,605,051	14%
\$204,047	-50%
\$1,948,916	8%
\$65,981	83%
\$1,029,524	8%
\$1,946	-55%
\$130,721	40%
\$458,613	44%
\$13,746	-8%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$2,759,887	9%
\$0	0%
\$344,377	-18%
\$54,062	57%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$662,861	-5%
\$0	0%
\$316,383	27%
\$83,200	22%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$11,679,315	8%
1,333.3	-2%
\$8,760	11%
\$0	0%
\$0	0%
\$0	0%
\$11,679,315	8%

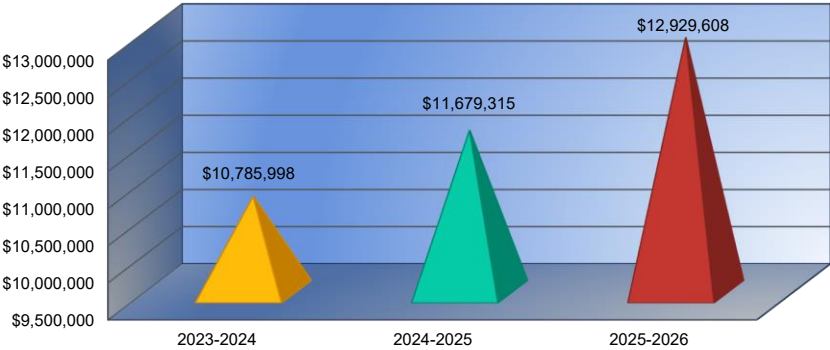
2025-2026 Budget	% Change
\$3,984,380	11%
\$184,701	-9%
\$2,345,836	20%
\$69,380	5%
\$1,080,666	5%
\$2,500	28%
\$156,800	20%
\$587,500	28%
\$18,546	35%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$3,229,498	17%
\$0	0%
\$368,728	7%
\$140,109	159%
\$0	0%
\$0	0%
\$0	0%
\$760,964	15%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$12,929,608	11%
1,380.0	4%
\$9,369	7%
\$0	0%
\$0	0%
\$0	0%
\$12,929,608	11%

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	\$12,212,205	\$0	\$12,212,205	\$0			\$0	\$0
Supplemental General	\$3,559,301	\$67,163	\$1,292,738			\$0	\$2,199,400	
Adult Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Preschool-Aged At-Risk (3 and 4 yr Old)	\$69,380	\$0		\$0	\$0	\$69,380	\$0	\$0
Adult Supplemental Education	\$0	\$0			\$0	\$0	\$0	\$0
At-Risk Education Fund	\$1,253,930	\$62,775		\$0	\$0	\$1,191,155	\$0	\$0
Bilingual Education	\$2,500	\$0		\$0	\$0	\$2,500	\$0	\$0
Virtual Education	\$156,800	\$60,736			\$0	\$96,064	\$0	\$0
Capital Outlay	\$2,585,250	\$1,189,734	\$223,702	\$0	\$0	\$0	\$1,171,814	
Driver Training	\$29,546	\$20,876	\$5,670	\$0	\$0	\$3,000	\$0	\$0
Declining Enrollment	\$0	\$0				\$0		\$0
Extraordinary School Program	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Food Service	\$1,111,221	\$297,320	\$5,820	\$388,356	\$0	\$0	\$419,725	\$0
Professional Development	\$54,941	\$47,743	\$0	\$0	\$0	\$7,198	\$0	\$0
Parent Education Program	\$230,121	\$57,093	\$118,000	\$0	\$0	\$55,028	\$0	\$0
Summer School	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Special Education	\$3,369,606	\$753,586	\$0	\$0	\$0	\$2,616,020	\$0	\$0
Career and Postsecondary Education	\$368,728	\$359,509	\$0	\$0	\$0	\$9,219	\$0	\$0
Special Liability Expense Fund	\$0	\$0			\$0	\$0	\$0	\$0
Special Reserve Fund		\$0						
Gifts and Grants	\$140,109	\$15,609	\$77,000	\$0			\$47,500	\$0
Textbook & Student Materials Revolving		\$329,599						
School Retirement	\$0	\$0			\$0		\$0	\$0
Extraordinary Growth Facilities	\$0	\$0				\$0	\$0	
KPERS Special Retirement Contribution	\$1,192,922	\$0	\$1,192,922					
Contingency Reserve		\$432,819						
Activity Funds		\$0						
Bond and Interest #1	\$3,375,516	\$4,061,281	\$479,848	\$0	\$0		\$2,062,482	\$3,228,095
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	\$184,701	\$23,658		\$161,043				\$0
Cost of Living	\$0	\$0				\$0	\$0	
SUBTOTAL	\$29,896,777	\$7,779,501	\$15,607,905	\$549,399	\$0	\$4,049,564	\$5,900,921	\$3,228,095
Less Transfers	\$4,049,564							
TOTAL Budget Expenditures	\$25,847,213							

Sources of Revenue

	2023-2024	2024-2025	2025-2026
State Revenues	14,359,445	15,399,531	15,607,905
Federal Revenues	1,283,985	665,452	549,399
Local Revenues¹	5,804,257	6,307,253	5,900,921
Total Revenues	21,447,687	22,372,236	22,058,225
Revenues Per Pupil	15,756	16,780	15,984

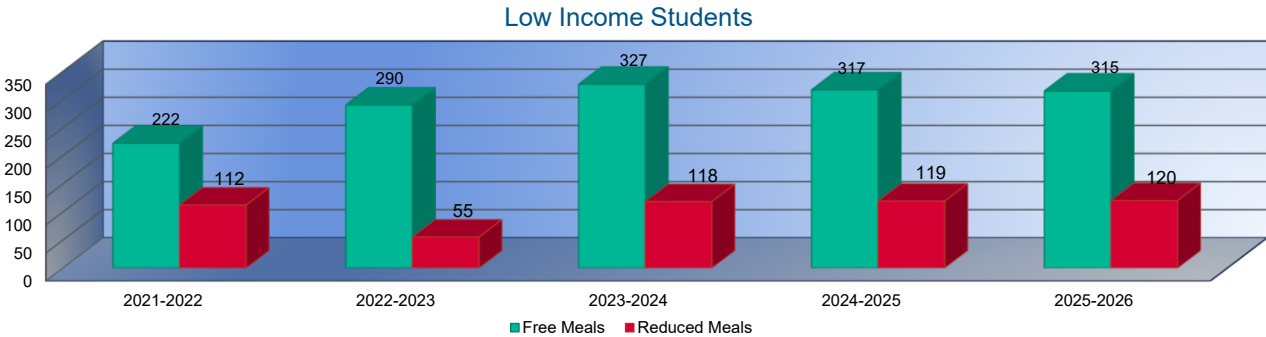
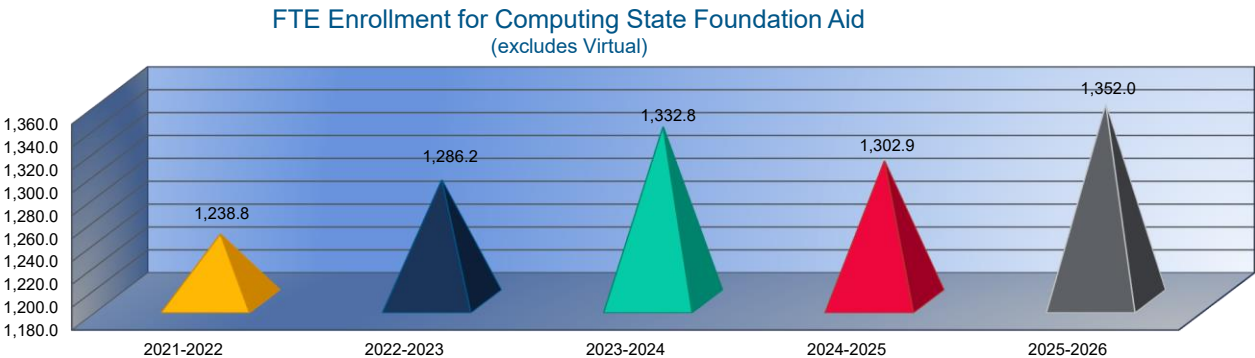
1. Excludes "Transfers" to avoid duplication of revenue.

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	2022-2023	%	2023-2024	%	2024-2025	%	2025-2026	%
	Actual	Actual	Change	Actual	Change	Actual	Change	Budget	Change
FTE Enrollment (excl. Virtual)*	1,238.8	1,286.2	4%	1,332.8	4%	1,302.9	-2%	1,352.0	4%
Free Meal Student Headcount	222	290	31%	327	13%	317	-3%	315	-1%
Reduced Meal Student Headcount	112	55	-51%	118	115%	119	1%	120	1%

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.

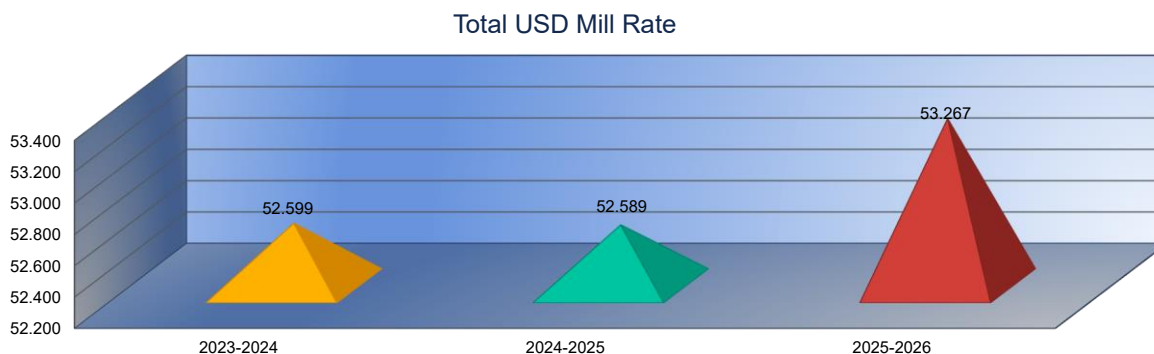


Mill Rates by Fund

	2023-2024 Actual
General	20.000
Supplemental General	13.048
Adult Education	0.000
Capital Outlay	7.086
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	12.465
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	52.599
Historical Museum	0.000
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	3.993
Rec Comm Employee Bnfts	0.998
TOTAL OTHER	4.991

2024-2025	
Actual	
	20.000
	13.044
	0.000
	7.083
	0.000
	0.000
	0.000
	0.000
	12.462
	0.000
	0.000
	0.000
	0.000
	52.589
	0.000
	0.000
	0.000
	3.999
	0.999
	4.998

2025-2026 Budget	
	20.000
	13.722
	0.000
	7.083
	0.000
	0.000
	0.000
	0.000
	12.462
	0.000
	0.000
	0.000
	0.000
	53.267
	0.000
	0.000
	0.000
	4.000
	1.000
	5.000



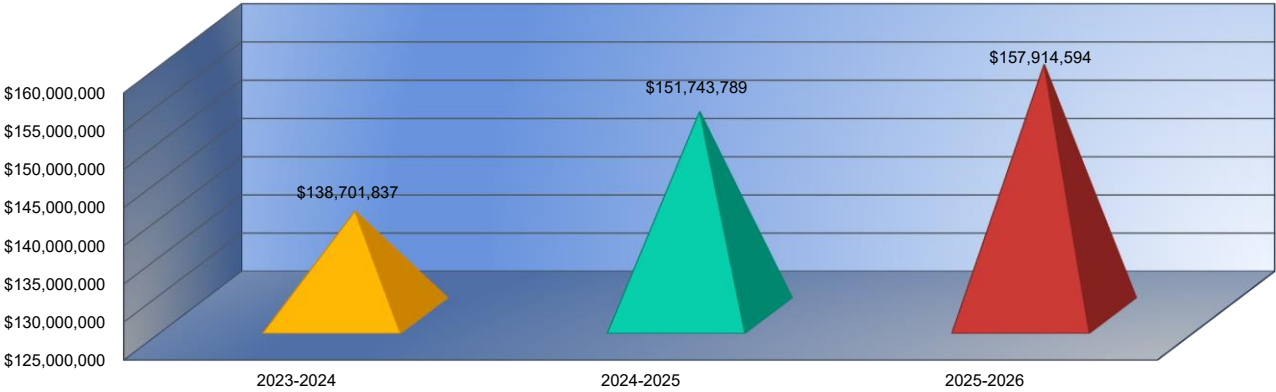
Other Information

	2023-2024 Actual
Assessed Valuation	\$138,701,837
Total USD Debt	\$14,130,000

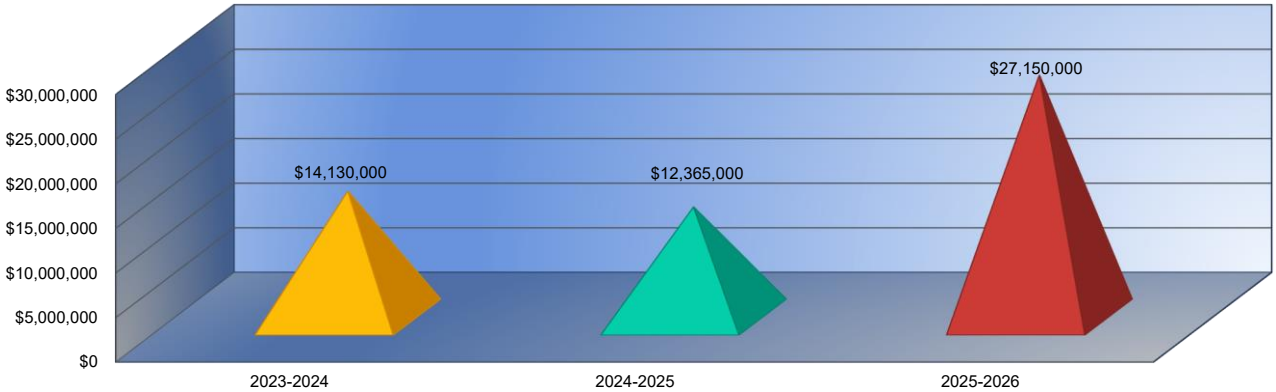
	2024-2025 Actual
	\$151,743,789
	\$12,365,000

	2025-2026 Budget
	\$157,914,594
	\$27,150,000

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)	13.0	\$1,100,555	\$84,658	13.0	\$1,238,817	\$95,294	13.0	\$1,303,607	\$100,277
Teachers (Full Time)	89.0	\$5,287,474	\$59,410	94.0	\$5,793,253	\$61,630	94.0	\$6,096,240	\$64,854
Other Licensed Personnel	8.0	\$465,009	\$58,126	50.0	\$143,120	\$2,862	50.0	\$150,605	\$3,012
Classified Personnel	86.0	\$1,746,848	\$20,312	73.0	\$1,774,941	\$24,314	73.0	\$1,867,770	\$25,586
Substitutes/Temporary Help		\$199,960			\$247,000			\$0	

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)****.

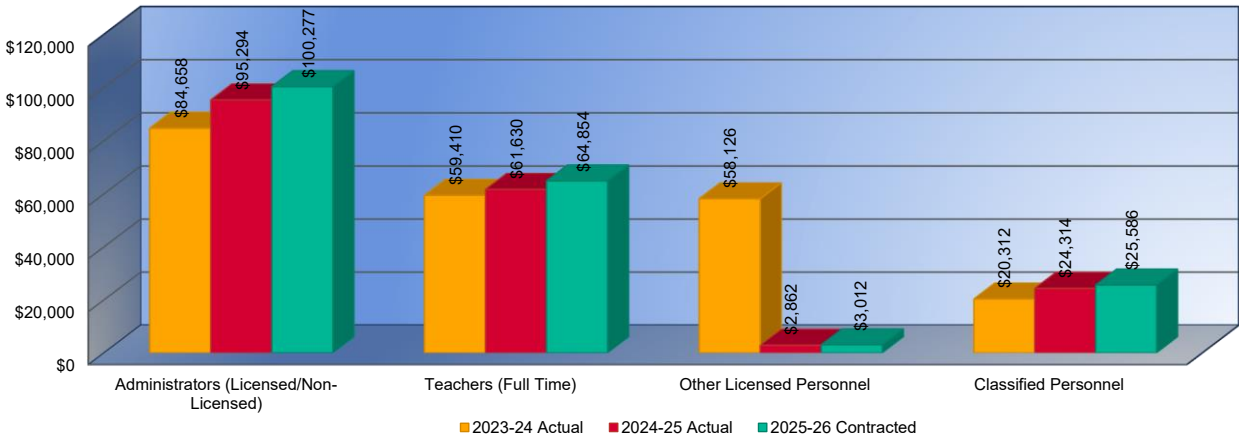
*FTE for Licensed Administrators, Teachers and Other Licensed Personnel is defined by the local school board. Generally FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12 month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