

Budget at a Glance

372 - Silver Lake

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	\$6,103,779	54%	\$6,224,735	49%	2%	\$7,192,044	42%	16%
Student Support Services	\$915,276	8%	\$844,198	7%	-8%	\$903,384	5%	7%
Instructional Support Services	\$351,503	3%	\$390,342	3%	11%	\$545,741	3%	40%
Administration & Support	\$1,093,141	10%	\$1,125,649	9%	3%	\$1,293,524	8%	15%
Operations & Maintenance	\$942,339	8%	\$1,049,022	8%	11%	\$1,409,277	8%	34%
Transportation	\$472,455	4%	\$526,567	4%	11%	\$886,185	5%	68%
Food Services	\$379,582	3%	\$439,713	3%	16%	\$589,069	3%	34%
Capital Improvements	\$276,447	2%	\$133,758	1%	-52%	\$2,302,089	14%	1621%
Debt Services	\$762,660	7%	\$1,997,438	16%	162%	\$1,892,209	11%	-5%
Other Costs	\$1,435	<1%	\$4,356	<1%	204%	\$5,000	<1%	15%
Total Expenditures ¹	11,298,617	100%	12,735,778	100%	13%	17,018,522	100%	34%
Amount per Pupil	\$16,826		\$18,674		11%	\$25,465		36%
Current Expenditures ²	\$9,958,207	100%	\$10,085,330	100%	1%	\$12,632,454	100%	25%
Amount per Pupil	\$14,830		\$14,788		0%	\$18,902		28%

Percent of Expenditures for Instruction³

Total Expenditures	\$6,044,702	53%	\$6,115,824	48%	-5%	\$6,987,044	41%	-7%
Current Expenditures	\$6,044,702	61%	\$6,115,824	61%	0%	\$6,987,044	55%	-6%

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.

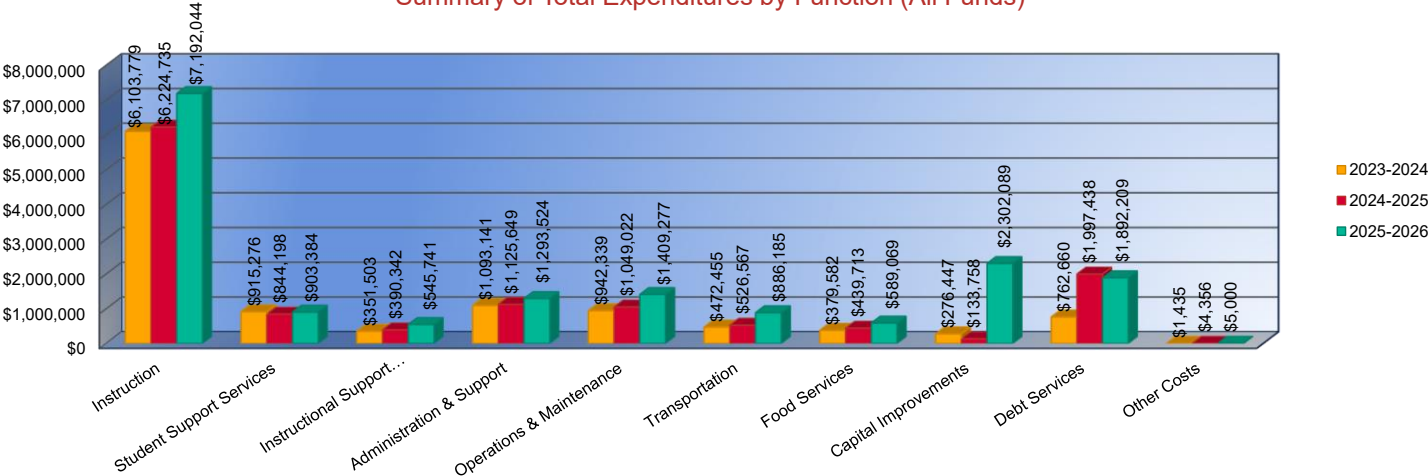
Note: The Budgeted Total Expenditures may not match Code 99 due to budgeted transfers from (06) General and (08) Supplemental General to (53) Contingency Reserve and (55) Textbook & Student Material Revolving, which are not budgeted funds.

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)

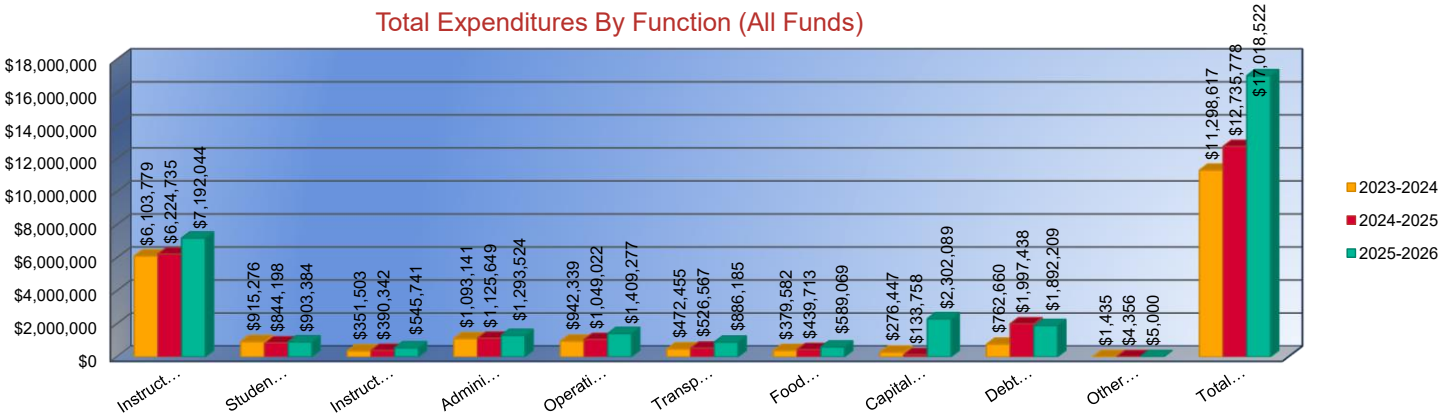


Total Expenditures By Function (All Funds)

	2023-2024 Actual	2024-2025 Actual	2025-2026 Budget
Instruction	\$6,103,779	\$6,224,735	\$7,192,044
Student Support	\$915,276	\$844,198	\$903,384
Instructional Support	\$351,503	\$390,342	\$545,741
Administration & Support	\$1,093,141	\$1,125,649	\$1,293,524
Operations & Maintenance	\$942,339	\$1,049,022	\$1,409,277
Transportation	\$472,455	\$526,567	\$886,185
Food Services	\$379,582	\$439,713	\$589,069
Capital Improvements	\$276,447	\$133,758	\$2,302,089
Debt Services	\$762,660	\$1,997,438	\$1,892,209
Other Costs	\$1,435	\$4,356	\$5,000
Total Expenditures¹	\$11,298,617	\$12,735,778	\$17,018,522

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)

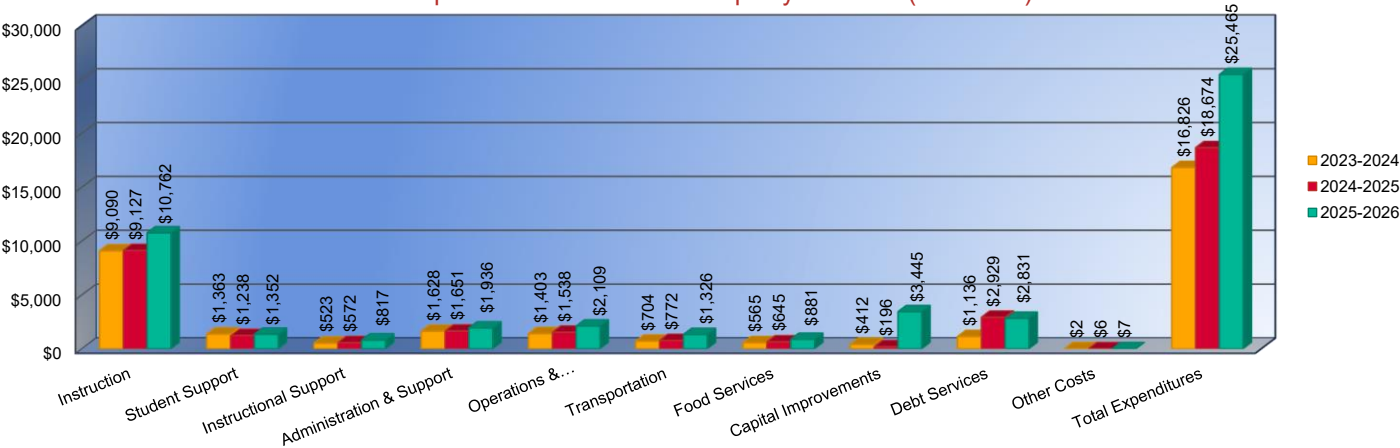


Total Expenditures Amount Per Pupil by Function (All Funds)

	2023-2024 Actual	2024-2025 Actual	2025-2026 Budget
Instruction	\$9,090	\$9,127	\$10,762
Student Support	\$1,363	\$1,238	\$1,352
Instructional Support	\$523	\$572	\$817
Administration & Support	\$1,628	\$1,651	\$1,936
Operations & Maintenance	\$1,403	\$1,538	\$2,109
Transportation	\$704	\$772	\$1,326
Food Services	\$565	\$645	\$881
Capital Improvements	\$412	\$196	\$3,445
Debt Services	\$1,136	\$2,929	\$2,831
Other Costs	\$2	\$6	\$7
Total Expenditures ¹	\$16,826	\$18,674	\$25,465
Enrollment (FTE) ²	671.5	682.0	668.3

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.

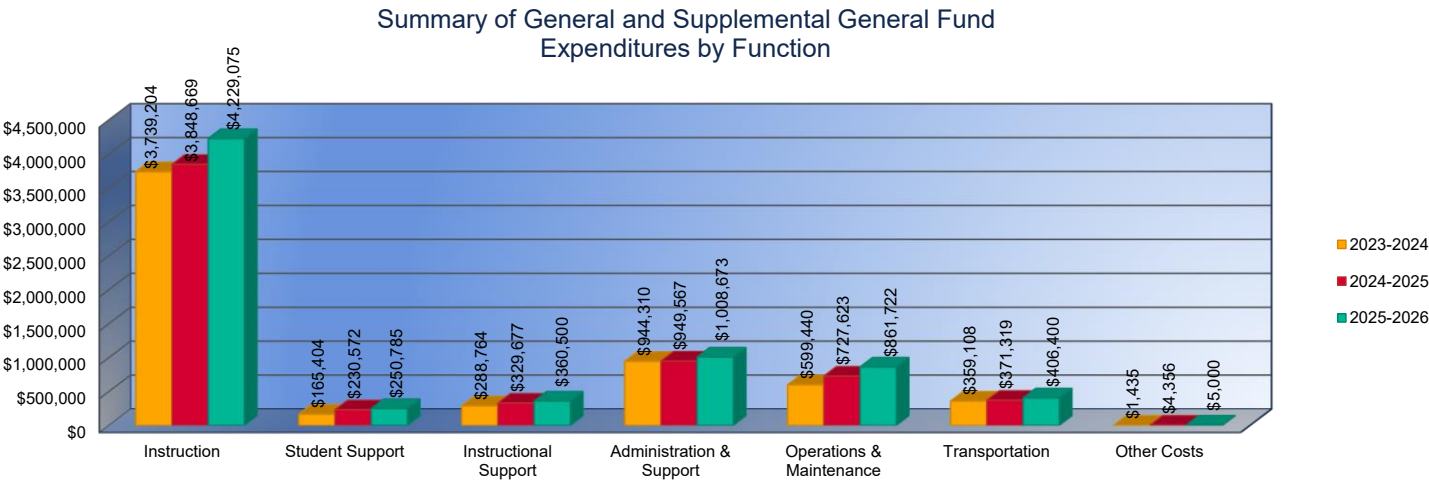
Total Expenditures Amount Per Pupil by Function (All Funds)



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	\$3,739,204	60%	\$3,848,669	60%	3%	\$4,229,075	57%	10%
Student Support	\$165,404	3%	\$230,572	4%	39%	\$250,785	3%	9%
Instructional Support	\$288,764	5%	\$329,677	5%	14%	\$360,500	5%	9%
Administration & Support	\$944,310	15%	\$949,567	15%	1%	\$1,008,673	14%	6%
Operations & Maintenance	\$599,440	10%	\$727,623	11%	21%	\$861,722	12%	18%
Transportation	\$359,108	6%	\$371,319	6%	3%	\$406,400	5%	9%
Capital Improvements	\$176,681	3%	\$0	0%	-100%	\$295,230	4%	0%
Other Costs	\$1,435	<1%	\$4,356	<1%	204%	\$5,000	<1%	15%
Total Expenditures	\$6,274,346	100%	\$6,461,783	100%	3%	\$7,417,385	100%	15%
Amount per Pupil	\$9,344		\$9,475		1%	\$11,099		17%

*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	\$3,467,613
Federal Funds	\$294,976
Supplemental General	\$271,591
Preschool-Aged At-Risk	\$1,474
At-Risk Education Fund	\$331,362
Bilingual Education	\$0
Virtual Education	\$6,250
Capital Outlay	\$59,077
Driver Education	\$7,551
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$809,897
Cost of Living	\$0
Career and Postsecondary Ed.	\$90,453
Gifts & Grants¹	\$53,228
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$557,055
Contingency Reserve	\$0
Text Book & Student Material	\$18,094
Activity Fund	\$135,158
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$6,103,779
Enrollment (FTE)³	671.5
Amount per Pupil²	\$9,090
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$6,103,779

2024-2025 Actual	% Change
\$3,628,631	5%
\$85,291	-71%
\$220,038	-19%
\$62,229	4122%
\$558,535	69%
\$0	0%
\$2,205	-65%
\$108,911	84%
\$9,924	31%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$769,754	-5%
\$0	0%
\$35,482	-61%
\$57,490	8%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$523,134	-6%
\$0	0%
\$24,250	34%
\$138,861	3%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$6,224,735	2%
682.0	2%
\$9,127	0%
\$0	0%
\$0	0%
\$0	0%
\$6,224,735	2%

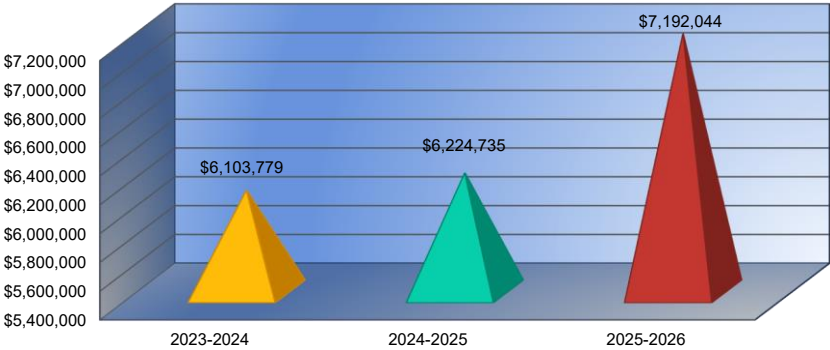
2025-2026 Budget	% Change
\$3,881,343	7%
\$81,626	-4%
\$347,732	58%
\$77,808	25%
\$586,150	5%
\$0	0%
\$8,000	263%
\$205,000	88%
\$43,817	342%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$1,188,500	54%
\$0	0%
\$131,590	271%
\$23,834	-59%
\$0	0%
\$0	0%
\$0	0%
\$616,644	18%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$7,192,044	16%
668.3	-2%
\$10,762	18%
\$0	0%
\$0	0%
\$0	0%
\$7,192,044	16%

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	\$6,769,724	\$0	\$6,769,724	\$0			\$0	\$0
Supplemental General	\$2,233,250	\$72,682	\$1,252,853			\$0	\$907,715	
Adult Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Preschool-Aged At-Risk (3 and 4 yr Old)	\$77,808	\$77,808		\$0	\$0	\$0	\$0	\$0
Adult Supplemental Education	\$0	\$0			\$0	\$0	\$0	\$0
At-Risk Education Fund	\$600,928	\$79,350		\$0	\$0	\$521,578	\$0	\$0
Bilingual Education	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Virtual Education	\$8,000	\$8,000			\$0	\$0	\$0	\$0
Capital Outlay	\$2,682,633	\$1,826,816	\$213,749	\$0	\$200,000	\$0	\$442,068	\$0
Driver Training	\$69,817	\$54,392	\$7,425	\$0	\$0	\$0	\$8,000	\$0
Declining Enrollment	\$0	\$0				\$0		\$0
Extraordinary School Program	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Food Service	\$513,121	\$134,065	\$3,360	\$147,437	\$0	\$0	\$255,275	\$27,016
Professional Development	\$82,495	\$82,495	\$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	\$1,969,426	\$745,313	\$0	\$173,666	\$0	\$1,064,011	\$0	\$13,564
Career and Postsecondary Education	\$131,590	\$122,915	\$8,675	\$0	\$0	\$0	\$0	\$0
Special Liability Expense Fund	\$0	\$0			\$0	\$0	\$0	\$0
Special Reserve Fund		\$0						
Gifts and Grants	\$811,745	\$311,745	\$0	\$0			\$500,000	\$0
Textbook & Student Materials Revolving		\$219,871						
School Retirement	\$0	\$0			\$0		\$0	\$0
Extraordinary Growth Facilities	\$0	\$0				\$0	\$0	
KPERS Special Retirement Contribution	\$868,513	\$0	\$868,513					
Contingency Reserve		\$600,048						
Activity Funds		\$112,604						
Bond and Interest #1	\$1,703,435	\$1,880,468	\$574,815	\$0	\$0		\$824,472	\$1,576,320
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	\$81,626	\$9,579		\$72,047				\$0
Cost of Living	\$0	\$0				\$0	\$0	
SUBTOTAL	\$18,604,111	\$6,338,151	\$9,699,114	\$393,150	\$200,000	\$1,585,589	\$2,937,530	\$1,616,900
Less Transfers	\$1,585,589							
TOTAL Budget Expenditures	\$17,018,522							

Sources of Revenue

	2023-2024	2024-2025	2025-2026
State Revenues	8,769,034	9,223,469	9,699,114
Federal Revenues	617,500	607,757	393,150
Local Revenues¹	2,964,504	3,041,400	3,137,530
Total Revenues	12,351,038	12,872,626	13,229,794
Revenues Per Pupil	18,393	18,875	19,796

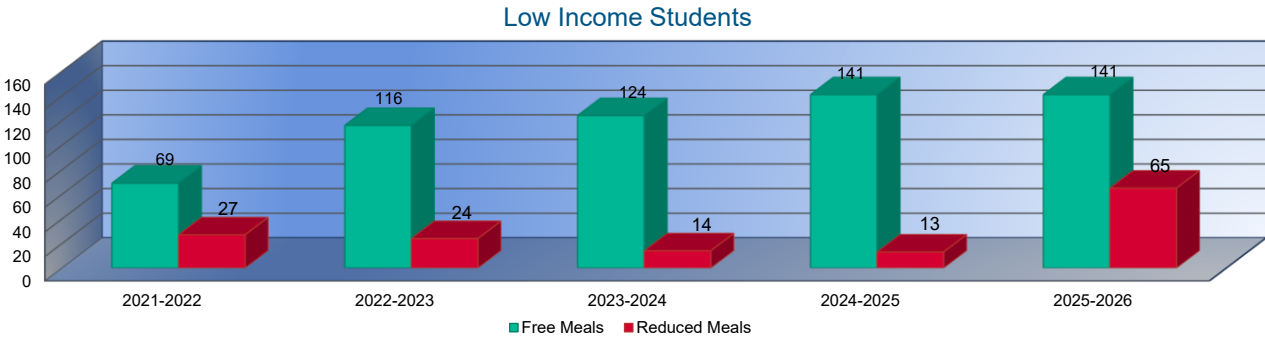
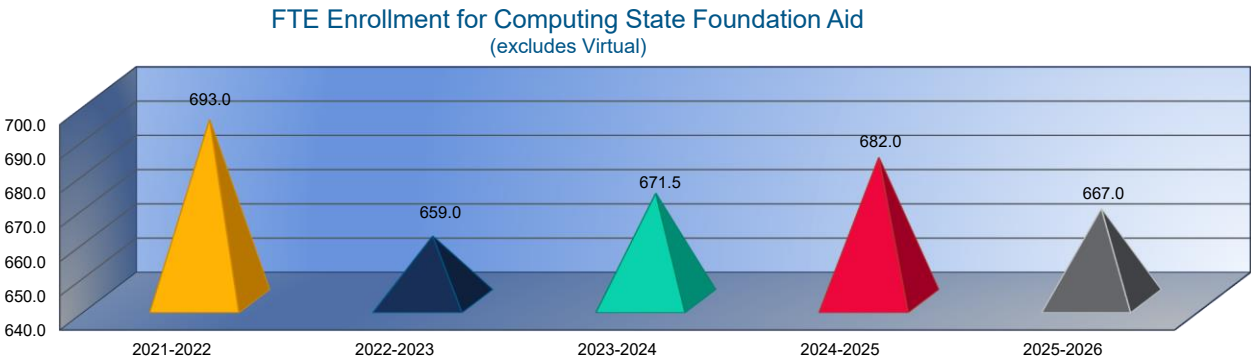
1. Excludes "Transfers" to avoid duplication of revenue.

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

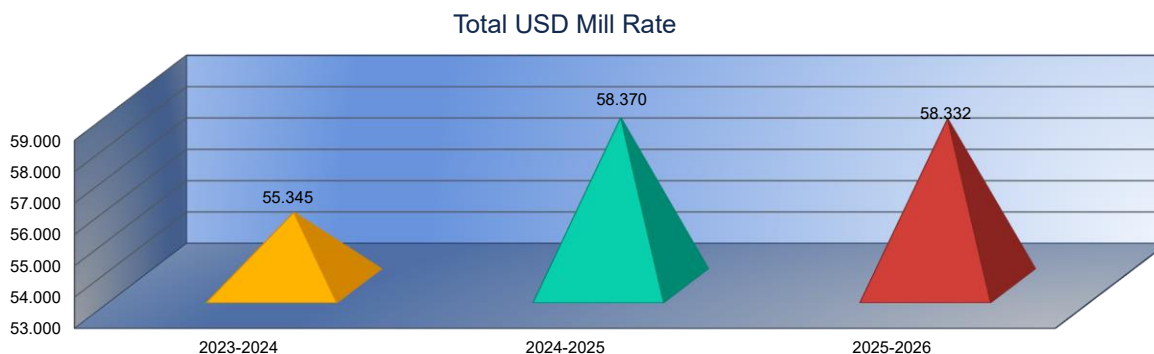
	2021-2022	2022-2023	%	2023-2024	%	2024-2025	%	2025-2026	%
	Actual	Actual	Change	Actual	Change	Actual	Change	Budget	Change
FTE Enrollment (excl. Virtual)*	693.0	659.0	-5%	671.5	2%	682.0	2%	667.0	-2%
Free Meal Student Headcount	69	116	68%	124	7%	141	14%	141	0%
Reduced Meal Student Headcount	27	24	-11%	14	-42%	13	-7%	65	400%

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	16.212
Adult Education	0.000
Capital Outlay	7.993
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	11.140
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	55.345
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
TOTAL OTHER	0.000

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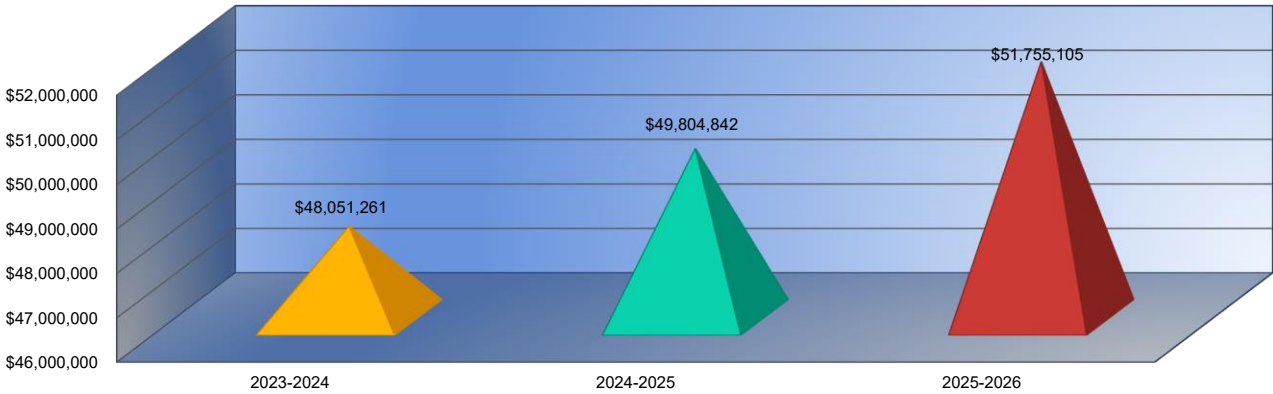
Other Information

	2023-2024 Actual
Assessed Valuation	\$48,051,261
Total USD Debt	\$5,714,009

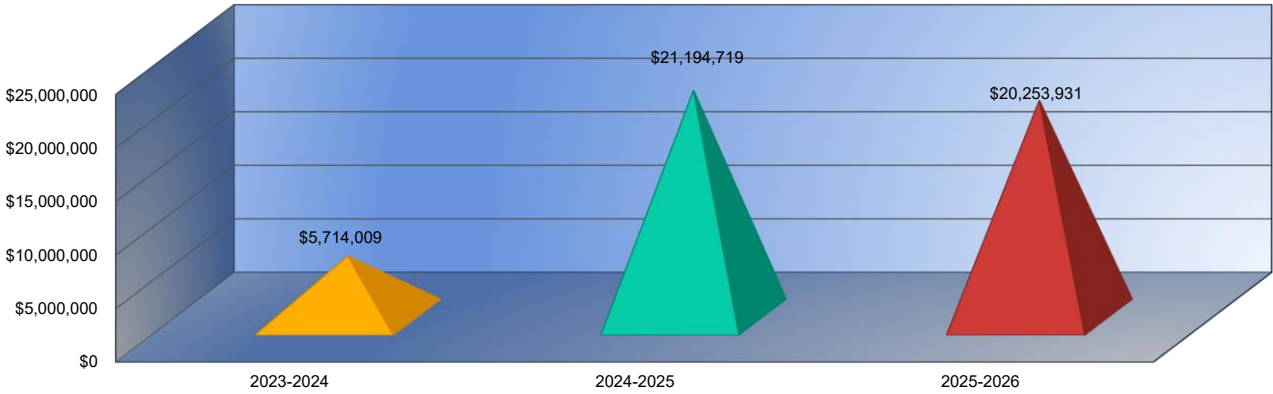
	2024-2025 Actual
	\$49,804,842
	\$21,194,719

	2025-2026 Budget
	\$51,755,105
	\$20,253,931

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)	8.5	\$789,681	\$92,904	11.0	\$1,054,119	\$95,829	11.0	\$973,713	\$88,519
Teachers (Full Time)	55.5	\$3,185,181	\$57,391	62.0	\$3,823,017	\$61,662	62.0	\$4,010,655	\$64,688
Other Licensed Personnel	8.2	\$557,919	\$68,039	6.5	\$437,222	\$67,265	6.5	\$419,102	\$64,477
Classified Personnel	40.0	\$1,417,539	\$35,438	37.8	\$1,377,907	\$36,453	37.8	\$1,417,229	\$37,493
Substitutes/Temporary Help		\$0			\$185,500			\$95,537	

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)****.

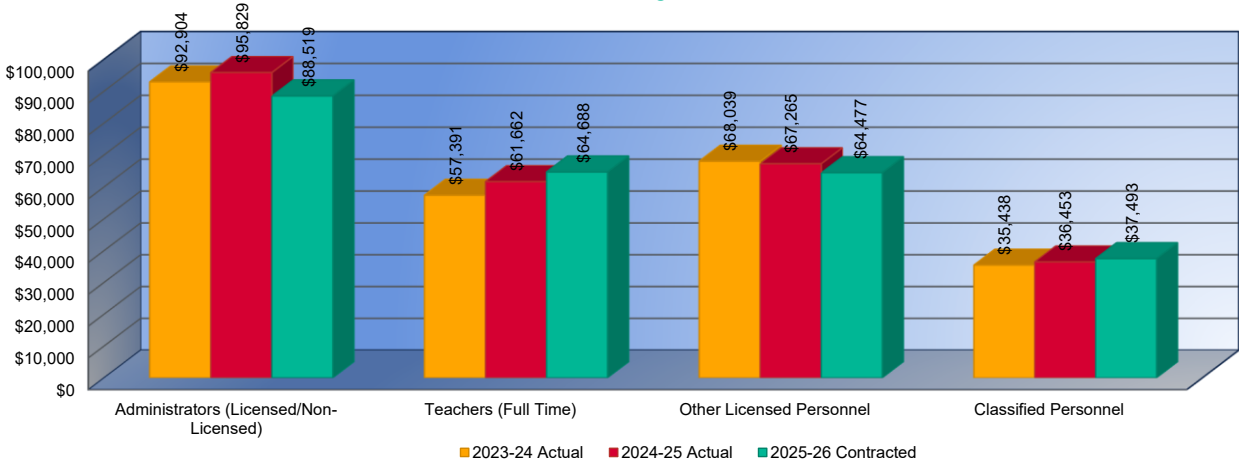
*FTE for Licensed Administrators, Teachers and Other Licensed Personnel is defined by the local school board. Generally FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12 month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