

Budget at a Glance

416 - Louisburg

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	\$13,792,547	54%	\$14,163,144	56%	3%	\$14,279,738	52%	1%
Student Support Services	\$266,515	1%	\$339,125	1%	27%	\$388,587	1%	15%
Instructional Support Services	\$261,408	1%	\$123,427	0%	-53%	\$183,145	1%	48%
Administration & Support	\$2,900,977	11%	\$3,078,470	12%	6%	\$3,191,006	12%	4%
Operations & Maintenance	\$2,998,287	12%	\$2,919,877	11%	-3%	\$3,554,254	13%	22%
Transportation	\$807,306	3%	\$854,550	3%	6%	\$966,345	4%	13%
Food Services	\$977,849	4%	\$934,285	4%	-4%	\$1,315,150	5%	41%
Capital Improvements	\$1,831,907	7%	\$1,413,332	6%	-23%	\$1,900,000	7%	34%
Debt Services	\$1,660,675	7%	\$1,661,575	7%	0%	\$1,661,575	6%	0%
Other Costs	\$16,281	<1%	\$10,786	<1%	-34%	\$18,000	<1%	67%
Total Expenditures ¹	25,513,752	100%	\$25,498,571	100%	0%	\$27,457,800	100%	8%
Amount per Pupil	\$15,173		\$15,374		1%	\$16,100		5%
Current Expenditures ²	\$20,854,231	100%	\$22,094,135	100%	6%	\$22,796,225	100%	3%
Amount per Pupil	\$12,402		\$13,321		7%	\$13,366		0%

Percent of Expenditures for Instruction³

Total Expenditures	\$13,058,021	51%	\$13,860,722	54%	3%	\$13,729,738	50%	-4%
Current Expenditures	\$13,058,021	63%	\$13,860,722	63%	0%	\$13,729,738	60%	-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.

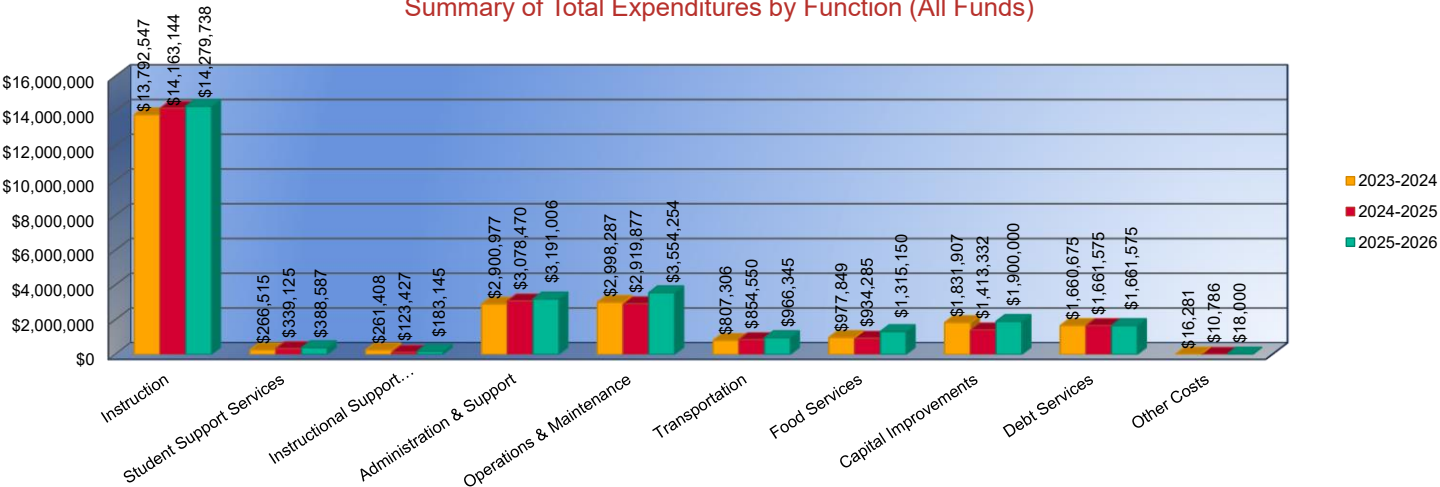
Note: The Budgeted Total Expenditures may not match Code 99 due to budgeted transfers from (06) General and (08) Supplemental General to (53) Contingency Reserve and (55) Textbook & Student Material Revolving, which are not budgeted funds.

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)

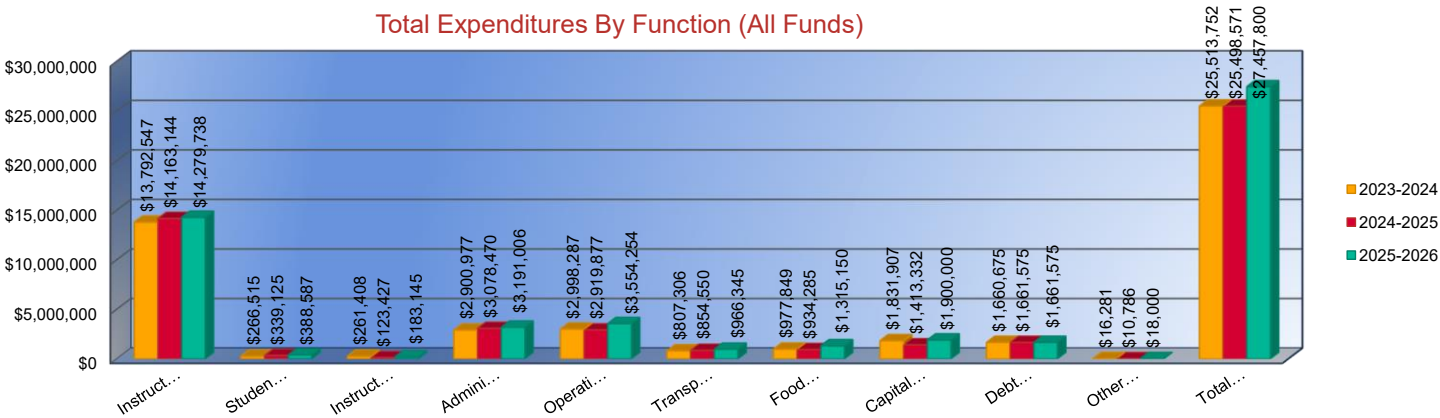


Total Expenditures By Function (All Funds)

	2023-2024 Actual	2024-2025 Actual	2025-2026 Budget
Instruction	\$13,792,547	\$14,163,144	\$14,279,738
Student Support	\$266,515	\$339,125	\$388,587
Instructional Support	\$261,408	\$123,427	\$183,145
Administration & Support	\$2,900,977	\$3,078,470	\$3,191,006
Operations & Maintenance	\$2,998,287	\$2,919,877	\$3,554,254
Transportation	\$807,306	\$854,550	\$966,345
Food Services	\$977,849	\$934,285	\$1,315,150
Capital Improvements	\$1,831,907	\$1,413,332	\$1,900,000
Debt Services	\$1,660,675	\$1,661,575	\$1,661,575
Other Costs	\$16,281	\$10,786	\$18,000
Total Expenditures¹	\$25,513,752	\$25,498,571	\$27,457,800

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.

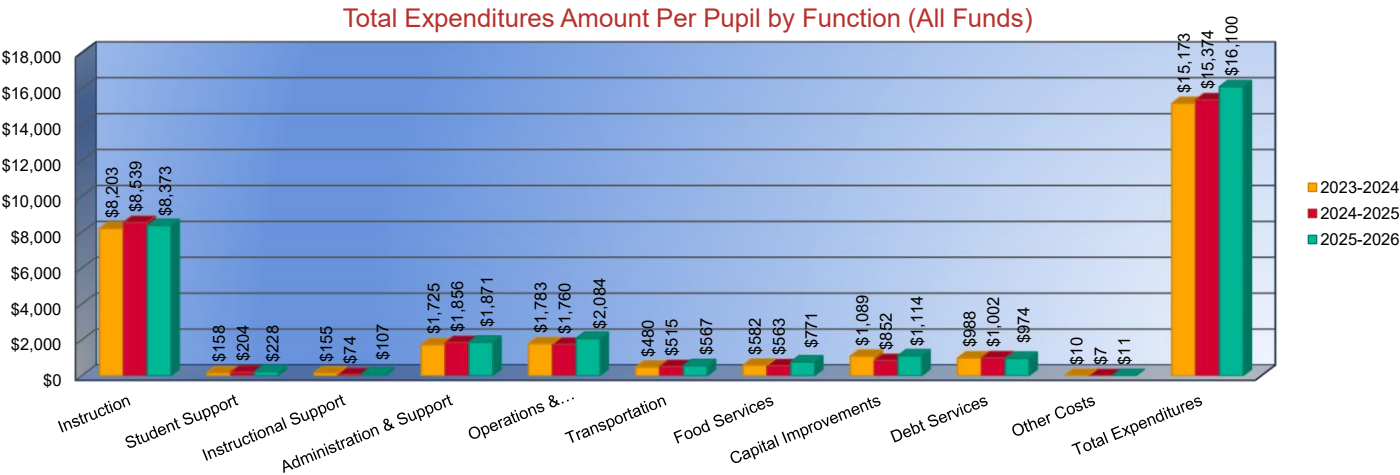
Total Expenditures By Function (All Funds)



Total Expenditures Amount Per Pupil by Function (All Funds)

	2023-2024 Actual	2024-2025 Actual	2025-2026 Budget
Instruction	\$8,203	\$8,539	\$8,373
Student Support	\$158	\$204	\$228
Instructional Support	\$155	\$74	\$107
Administration & Support	\$1,725	\$1,856	\$1,871
Operations & Maintenance	\$1,783	\$1,760	\$2,084
Transportation	\$480	\$515	\$567
Food Services	\$582	\$563	\$771
Capital Improvements	\$1,089	\$852	\$1,114
Debt Services	\$988	\$1,002	\$974
Other Costs	\$10	\$7	\$11
Total Expenditures ¹	\$15,173	\$15,374	\$16,100
Enrollment (FTE) ²	1,681.5	1,658.6	1,705.5

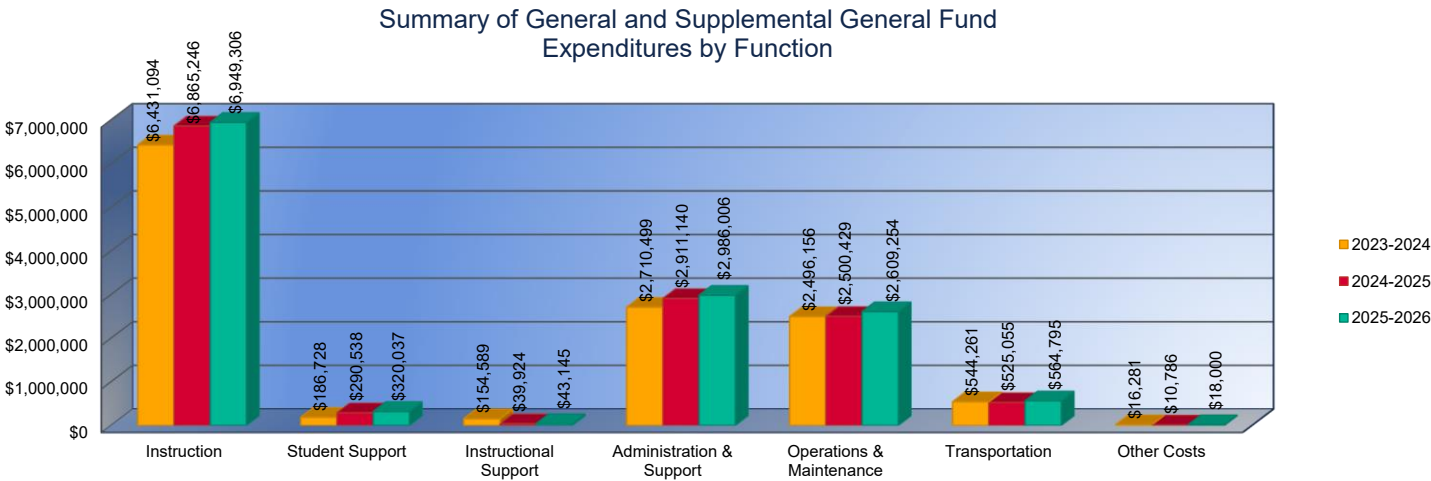
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At-Risk Education Fund, (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary 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	\$6,431,094	51%	\$6,865,246	51%	7%	\$6,949,306	50%	1%
Student Support	\$186,728	1%	\$290,538	2%	56%	\$320,037	2%	10%
Instructional Support	\$154,589	1%	\$39,924	0%	-74%	\$43,145	0%	8%
Administration & Support	\$2,710,499	22%	\$2,911,140	22%	7%	\$2,986,006	22%	3%
Operations & Maintenance	\$2,496,156	20%	\$2,500,429	19%	0%	\$2,609,254	19%	4%
Transportation	\$544,261	4%	\$525,055	4%	-4%	\$564,795	4%	8%
Capital Improvements	\$0	0%	\$310,000	2%	0%	\$300,000	2%	-3%
Other Costs	\$16,281	\$0	\$10,786	<1%	-34%	\$18,000	0%	67%
Total Expenditures	\$12,539,608	100%	\$13,453,118	100%	7%	\$13,790,543	100%	3%
Amount per Pupil	\$7,457		\$8,111		9%	\$8,086		0%

*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	\$6,179,488
Federal Funds	\$563,804
Supplemental General	\$251,606
Preschool-Aged At-Risk	\$35,616
At-Risk Education Fund	\$1,034,614
Bilingual Education	\$6,014
Virtual Education	\$26,013
Capital Outlay	\$734,526
Driver Education	\$15,271
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$2,309,914
Cost of Living	\$0
Career and Postsecondary Ed.	\$397,165
Gifts & Grants¹	\$126,929
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$865,671
Contingency Reserve	\$0
Text Book & Student Material	\$79,051
Activity Fund	\$1,166,865
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$13,792,547
Enrollment (FTE)³	1,681.5
Amount per Pupil²	\$8,203
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$13,792,547

2024-2025 Actual	% Change
\$6,672,859	8%
\$281,415	-50%
\$192,387	-24%
\$20,000	-44%
\$1,399,026	35%
\$471	-92%
\$25,157	-3%
\$302,422	-59%
\$14,393	-6%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$2,169,286	-6%
\$0	0%
\$308,807	-22%
\$82,316	-35%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$788,840	-9%
\$0	0%
\$63,338	-20%
\$1,842,427	58%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$14,163,144	3%
1,658.6	-1%
\$8,539	4%
\$0	0%
\$0	0%
\$0	0%
\$14,163,144	3%

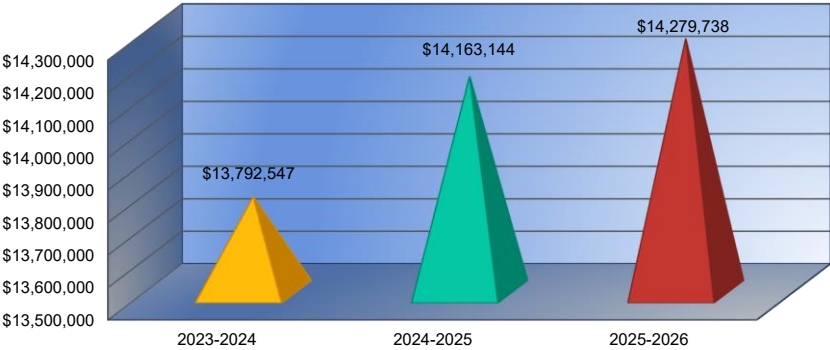
2025-2026 Budget	% Change
\$6,705,378	0%
\$157,036	-44%
\$243,928	27%
\$140,375	602%
\$1,466,649	5%
\$45,000	9454%
\$191,500	661%
\$550,000	82%
\$35,000	143%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$2,868,450	32%
\$0	0%
\$600,000	94%
\$388,820	372%
\$0	0%
\$0	0%
\$0	0%
\$887,602	13%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$14,279,738	1%
1,705.5	3%
\$8,373	-2%
\$0	0%
\$0	0%
\$0	0%
\$14,279,738	1%

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	\$13,942,038	\$0	\$13,942,038	\$0			\$0	\$0
Supplemental General	\$4,598,945	\$274,490	\$1,027,404			\$0	\$3,297,051	
Adult Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Preschool-Aged At-Risk (3 and 4 yr Old)	\$140,375	\$20,000		\$0	\$0	\$140,375	\$0	\$20,000
Adult Supplemental Education	\$0	\$0			\$0	\$0	\$0	\$0
At-Risk Education Fund	\$1,505,199	\$518,055		\$0	\$0	\$1,130,566	\$0	\$143,422
Bilingual Education	\$45,000	\$54,410		\$0	\$0	\$14,390	\$0	\$23,800
Virtual Education	\$191,500	\$32,542			\$0	\$170,127	\$0	\$11,169
Capital Outlay	\$3,000,000	\$2,441,710	\$0	\$0	\$0	\$0	\$2,020,379	\$1,462,089
Driver Training	\$105,000	\$110,285	\$10,800	\$0	\$0	\$0	\$0	\$16,085
Declining Enrollment	\$0	\$0				\$0		\$0
Extraordinary School Program	\$0	\$0		\$0		\$0	\$0	\$0
Food Service	\$1,255,150	\$614,398	\$0	\$239,600	\$0	\$0	\$534,110	\$132,958
Professional Development	\$110,000	\$112,775	\$0	\$0	\$0	\$50,000	\$0	\$52,775
Parent Education Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Summer School	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Special Education	\$3,160,000	\$2,020,259	\$0	\$0	\$0	\$2,878,147	\$0	\$1,738,406
Career and Postsecondary Education	\$600,000	\$600,960	\$34,425	\$0	\$0	\$366,835	\$0	\$402,220
Special Liability Expense Fund	\$0	\$0			\$0	\$0	\$0	\$0
Special Reserve Fund		\$0						
Gifts and Grants	\$388,820	\$397,660	\$0	\$0			\$0	\$8,840
Textbook & Student Materials Revolving		\$280,716						
School Retirement	\$0	\$0			\$0		\$0	\$0
Extraordinary Growth Facilities	\$0	\$0				\$0	\$0	
KPERS Special Retirement Contribution	\$1,347,602	\$0	\$1,347,602					
Contingency Reserve		\$1,500,001						
Activity Funds		\$101,797						
Bond and Interest #1	\$1,661,575	\$1,838,728	\$0	\$0	\$0		\$1,688,135	\$1,865,288
Bond and Interest #2	\$0	\$0	\$0	\$0	\$0		\$0	\$0
No Fund Warrant	\$0	\$0					\$0	\$0
Special Assessment	\$0	\$30					\$0	\$30
Temporary Note	\$0	\$0			\$0		\$0	\$0
Coop Special Education	\$0	\$0	\$0	\$0	\$0		\$0	\$0
Federal Funds	\$157,036	\$0		\$157,036				\$0
Cost of Living	\$537,528	\$0				\$537,528	\$537,528	
SUBTOTAL	\$32,745,768	\$10,918,816	\$16,362,269	\$396,636	\$0	\$5,287,968	\$8,077,203	\$5,877,082
Less Transfers	\$5,287,968							
TOTAL Budget Expenditures	\$27,457,800							

Sources of Revenue

	2023-2024	2024-2025	2025-2026
State Revenues	15,532,889	15,580,351	16,362,269
Federal Revenues	263,245	1,280,083	396,636
Local Revenues¹	9,645,368	10,872,006	8,077,203
Total Revenues	25,441,502	27,732,440	24,836,108
Revenues Per Pupil	15,130	16,720	14,562

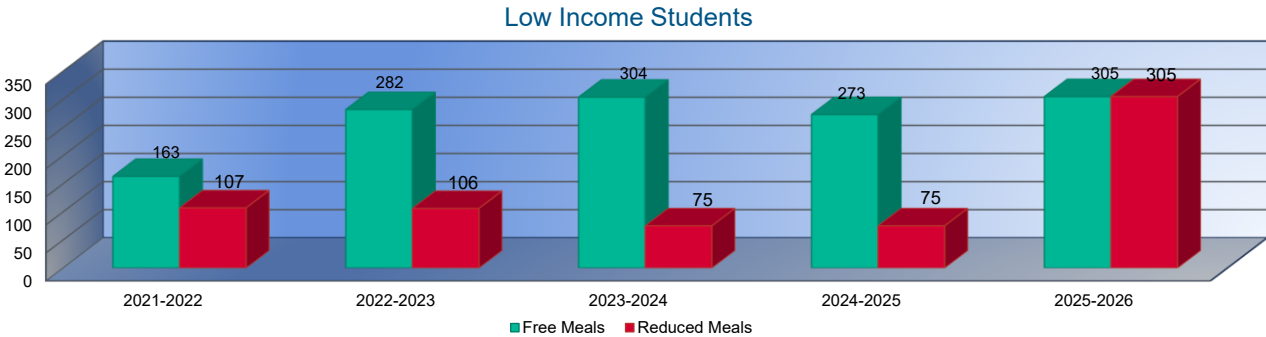
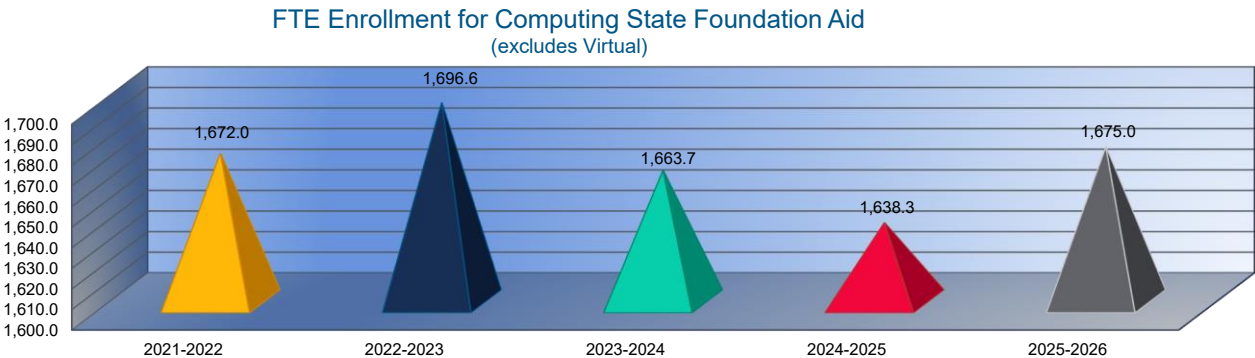
1. Excludes "Transfers" to avoid duplication of revenue.

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)*	1,672.0	1,696.6	1%	1,663.7	-2%	1,638.3	-2%	1,675.0	2%
Free Meal Student Headcount	163	282	73%	304	8%	273	-10%	305	12%
Reduced Meal Student Headcount	107	106	-1%	75	-29%	75	0%	305	307%

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.

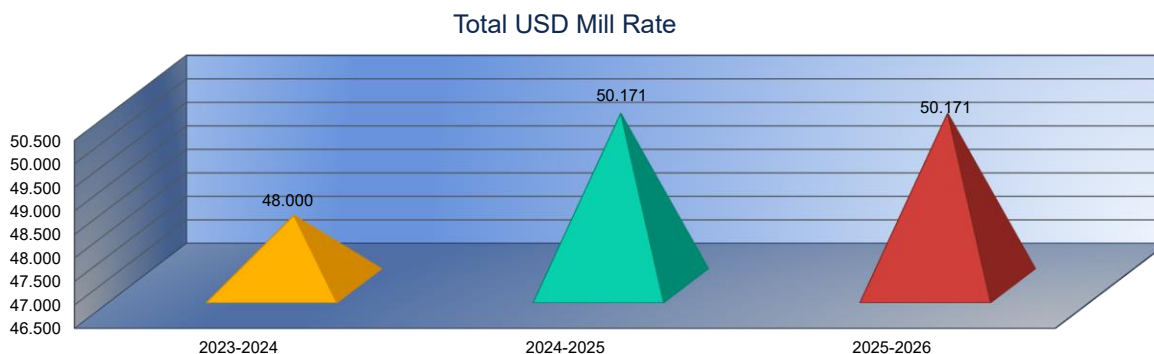


Mill Rates by Fund

	2023-2024 Actual
General	20.000
Supplemental General	11.305
Adult Education	0.000
Capital Outlay	8.000
Declining Enrollment	0.000
Cost of Living	2.046
Special Liability	0.000
School Retirement	0.000
Extraordinary Growth Facilities	0.000
Bond and Interest #1	6.649
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	48.000
Historical Museum	0.000
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	0.859
Rec Comm Employee Bnfts	0.000
TOTAL OTHER	0.859

2024-2025	
Actual	
	20.000
	13.589
	0.000
	7.993
	0.000
	1.947
	0.000
	0.000
	0.000
	6.642
	0.000
	0.000
	0.000
	0.000
	50.171
	0.000
	0.000
	0.000
	0.823
	0.000
	0.823

2025-2026 Budget
20.000
13.647
0.000
8.000
0.000
1.875
0.000
0.000
0.000
6.649
0.000
0.000
0.000
0.000
50.171
0.000
0.000
0.000
0.783
0.000
0.783



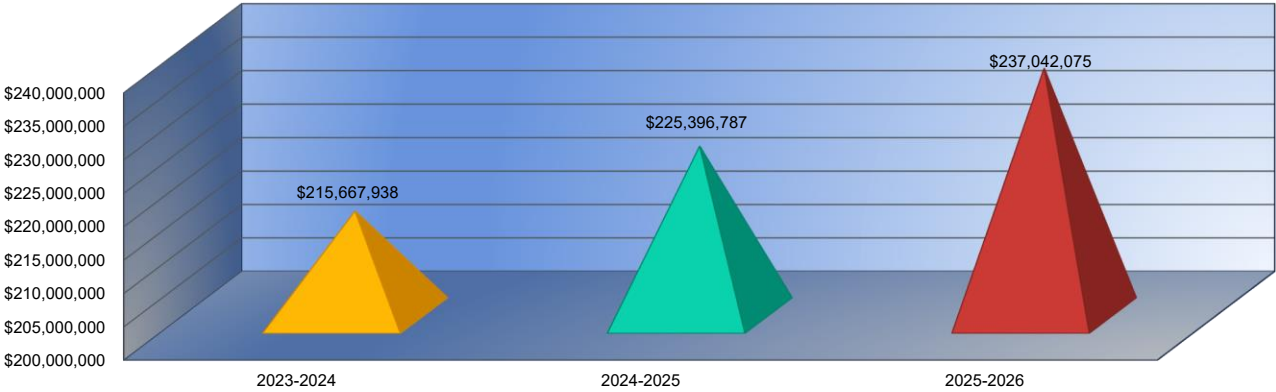
Other Information

	2023-2024 Actual
Assessed Valuation	\$215,667,938
Total USD Debt	\$24,075,193

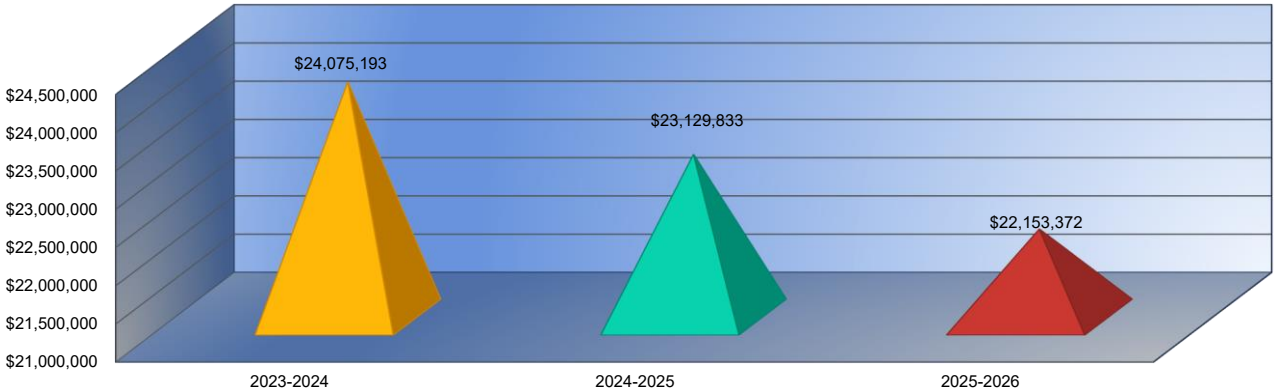
	2024-2025 Actual
	\$225,396,787
	\$23,129,833

	2025-2026 Budget
	\$237,042,075
	\$22,153,372

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)	14.0	\$1,370,837	\$97,917	13.0	\$1,266,950	\$97,458	13.0	\$1,319,675	\$101,513
Teachers (Full Time)	100.0	\$6,460,398	\$64,604	95.0	\$5,831,435	\$61,384	93.0	\$5,862,978	\$63,043
Other Licensed Personnel	5.0	\$276,101	\$55,220	9.6	\$579,369	\$60,351	9.6	\$621,828	\$64,774
Classified Personnel	94.0	\$2,011,655	\$21,401	102.0	\$2,030,251	\$19,904	95.0	\$2,096,349	\$22,067
Substitutes/Temporary Help		\$0			\$0			\$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)****.

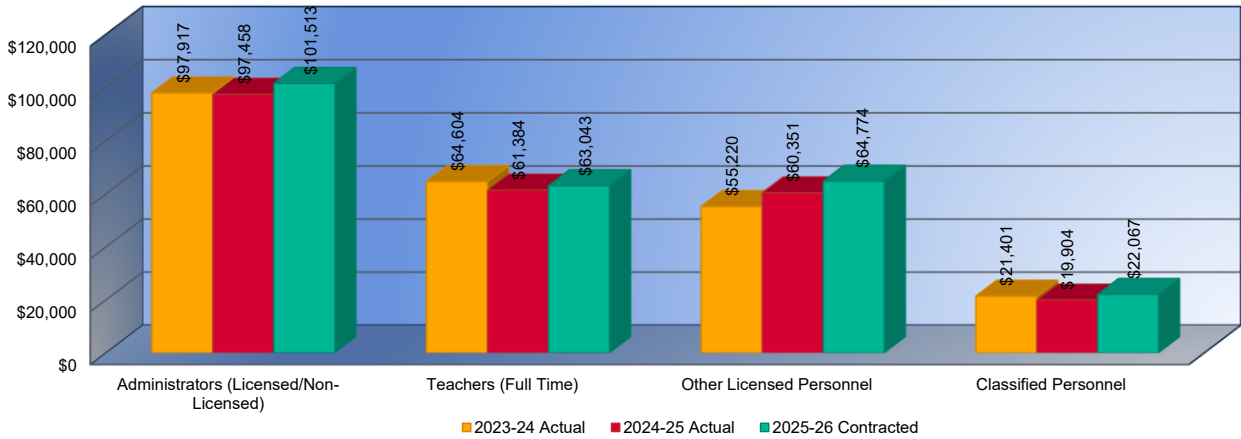
*FTE for Licensed Administrators, Teachers and Other Licensed Personnel is defined by the local school board. Generally FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12 month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