

Budget at a Glance

307 - Ell-Saline

2026-2027



Kansas leads the world in the success of each student.

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Summary of Total Expenditures by Function (All Funds)

2024-2025	% of	2025-2026	% of	%	2026-2027	% of	%
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Kansas State Department of Education | www.ksde.org

	Actual	Total	Actual	Total	Change	Budget	Total	Change
Instruction	\$3,900,892	46%	\$4,140,876	54%	6%	\$6,310,461	48%	52%
Student Support Services	\$277,021	3%	\$290,726	4%	5%	\$699,466	5%	141%
Instructional Support Services	\$113,024	1%	\$131,725	2%	17%	\$225,320	2%	71%
Administration & Support	\$832,833	10%	\$855,710	11%	3%	\$1,132,474	9%	32%
Operations & Maintenance	\$778,318	9%	\$734,972	10%	-6%	\$1,410,362	11%	92%
Transportation	\$612,659	7%	\$647,159	8%	6%	\$1,157,759	9%	79%
Food Services	\$253,536	3%	\$281,299	4%	11%	\$773,940	6%	175%
Capital Improvements	\$1,178,693	14%	\$88,212	1%	-93%	\$704,466	5%	699%
Debt Services	\$483,650	6%	\$505,325	7%	4%	\$514,075	4%	2%
Other Costs	\$34,842	0%	\$36,506	0%	5%	\$157,000	1%	330%
Total Expenditures ¹	8,465,468	100%	\$7,712,510	100%	-9%	\$13,085,323	100%	70%
Amount per Pupil	\$19,989		\$18,341		-8%	\$28,759		57%
Current Expenditures ²	\$7,038,672	100%	\$6,688,125	100%	-5%	\$11,020,620	100%	65%
Amount per Pupil	\$16,620		\$15,905		-4%	\$24,221		52%

Percent of Expenditures for Instruction³

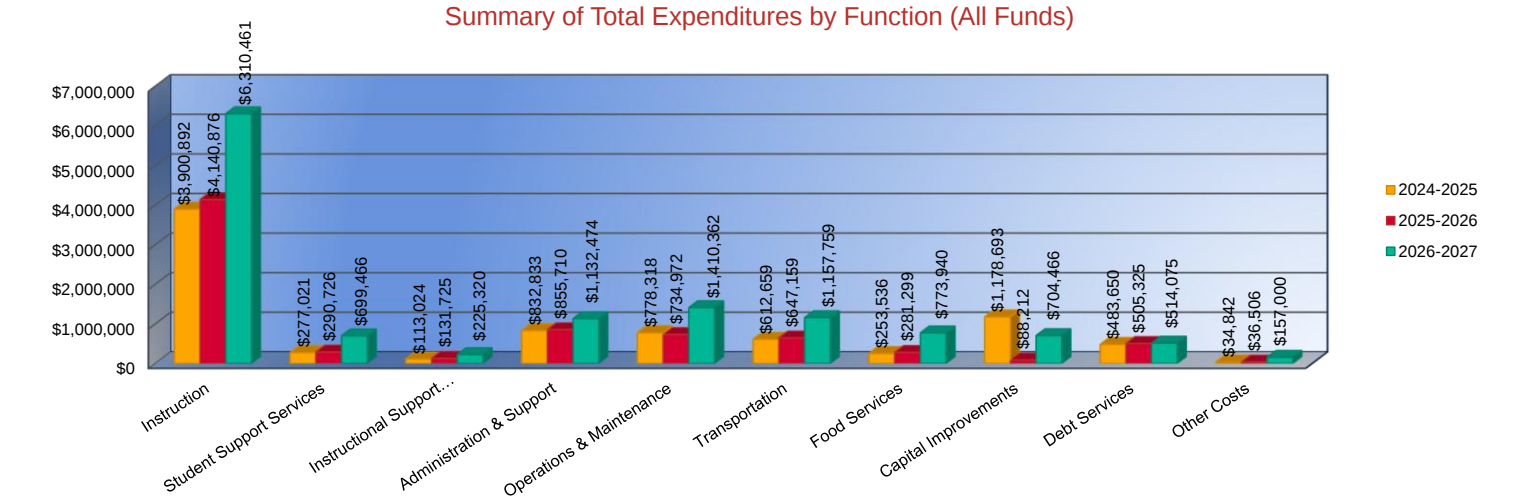
Total Expenditures	\$3,860,178	46%	\$4,084,014	53%	7%	\$6,075,461	46%	-7%
Current Expenditures	\$3,860,178	55%	\$4,084,014	61%	6%	\$6,075,461	55%	-6%

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.

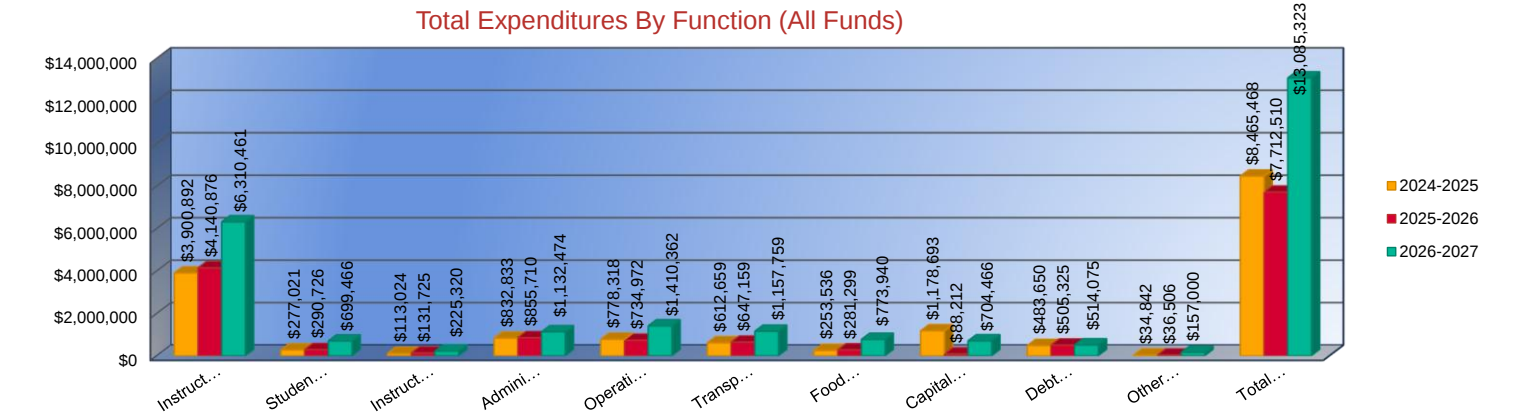
2. Current Expenditures excludes Capital Outlay (Code 16) and Bond Debt expenditures (Code 62 & 63)
3. Instruction excludes Capital Outlay (Code 16) and Bond Debt expenditures (Code 62 & 63)

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)



	Actual	Actual	Budget
Instruction	\$3,900,892	\$4,140,876	\$6,310,461
Student Support	\$277,021	\$290,726	\$699,466
Instructional Support	\$113,024	\$131,725	\$225,320
Administration & Support	\$832,833	\$855,710	\$1,132,474
Operations & Maintenance	\$778,318	\$734,972	\$1,410,362
Transportation	\$612,659	\$647,159	\$1,157,759
Food Services	\$253,536	\$281,299	\$773,940
Capital Improvements	\$1,178,693	\$88,212	\$704,466
Debt Services	\$483,650	\$505,325	\$514,075
Other Costs	\$34,842	\$36,506	\$157,000
Total Expenditures¹	\$8,465,468	\$7,712,510	\$13,085,323

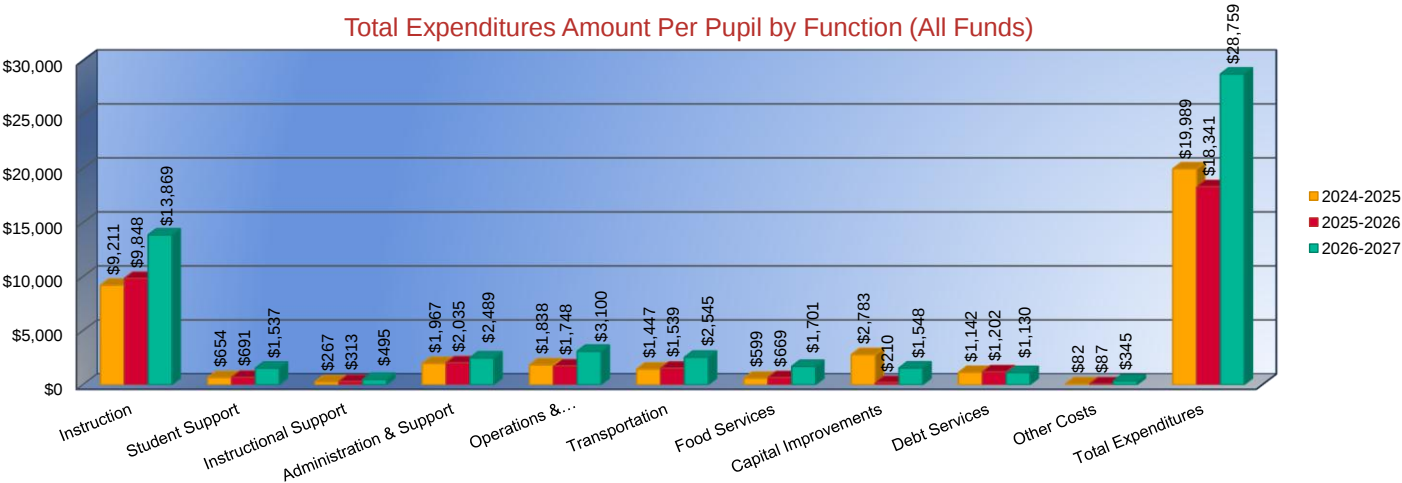
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At-Risk Education Fund, (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary 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	\$9,211	\$9,848	\$13,869
Student Support	\$654	\$691	\$1,537
Instructional Support	\$267	\$313	\$495
Administration & Support	\$1,967	\$2,035	\$2,489
Operations & Maintenance	\$1,838	\$1,748	\$3,100
Transportation	\$1,447	\$1,539	\$2,545
Food Services	\$599	\$669	\$1,701
Capital Improvements	\$2,783	\$210	\$1,548
Debt Services	\$1,142	\$1,202	\$1,130
Other Costs	\$82	\$87	\$345
Total Expenditures¹	\$19,989	\$18,341	\$28,759
Enrollment (FTE)²	423.5	420.5	455.0

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.

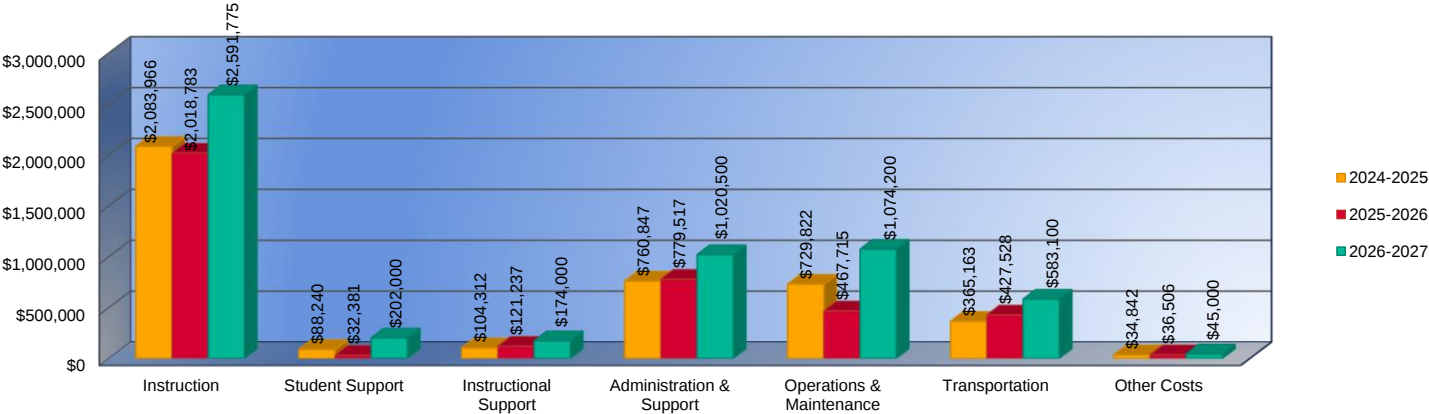


Summary of General and Supplemental General Fund Expenditures by Function*

	2024-2025 Actual	% of Total	2025-2026 Actual	% of Total	% Change	2026-2027 Budget	% of Total	% Change
Instruction	\$2,083,966	50%	\$2,018,783	52%	-3%	\$2,591,775	46%	28%
Student Support	\$88,240	2%	\$32,381	1%	-63%	\$202,000	4%	524%
Instructional Support	\$104,312	3%	\$121,237	3%	16%	\$174,000	3%	44%
Administration & Support	\$760,847	18%	\$779,517	20%	2%	\$1,020,500	18%	31%
Operations & Maintenance	\$729,822	18%	\$467,715	12%	-36%	\$1,074,200	19%	130%
Transportation	\$365,163	9%	\$427,528	11%	17%	\$583,100	10%	36%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$34,842	\$0	\$36,506	\$0	5%	\$45,000	1%	23%
Total Expenditures	\$4,167,192	100%	\$3,883,667	100%	-7%	\$5,690,575	100%	47%
Amount per Pupil	\$9,840		\$9,236		-6%	\$12,507		35%

*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)

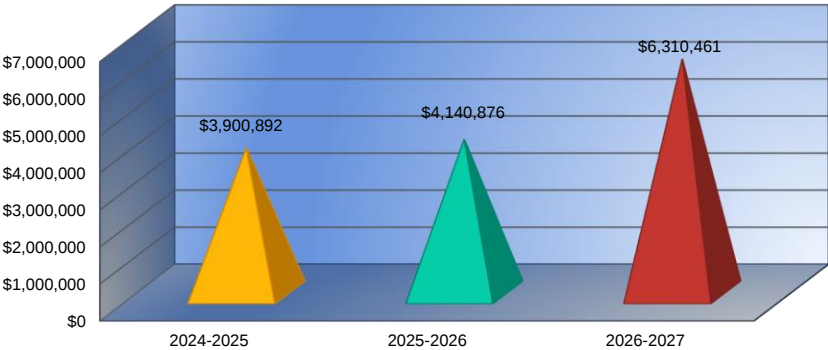
	2024-2025 Actual	2025-2026 Actual	% Change	2026-2027 Budget	% Change
General	\$1,900,797	\$1,735,414	-9%	\$2,281,212	31%
Federal Funds	\$121,509	\$122,178	1%	\$138,756	14%
Supplemental General	\$183,169	\$283,369	55%	\$310,563	10%
Preschool-Aged At-Risk	\$26,525	\$73,213	176%	\$227,275	210%
At-Risk Education Fund	\$365,796	\$444,125	21%	\$1,201,158	170%
Bilingual Education	\$2,851	\$3,526	24%	\$34,641	882%
Virtual Education	\$0	\$0	0%	\$57,877	0%
Capital Outlay	\$40,714	\$56,862	40%	\$235,000	313%
Driver Education	\$3,476	\$3,017	-13%	\$74,394	2366%
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	\$0	\$0	0%	\$0	0%
Special Education	\$746,778	\$822,772	10%	\$1,096,268	33%
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$123,510	\$233,322	89%	\$298,317	28%
Gifts & Grants¹	\$36,853	\$19,837	-46%	\$40,000	102%
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	\$233,035	\$237,664	2%	\$315,000	33%
Contingency Reserve	\$30,000	\$0	-100%		
Text Book & Student Material	\$44,338	\$60,925	37%		
Activity Fund	\$41,541	\$44,652	7%		
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	\$3,900,892	\$4,140,876	6%	\$6,310,461	52%
Enrollment (FTE)³	423.5	420.5	-1%	455.0	8%
Amount per Pupil²	\$9,211	\$9,848	7%	\$13,869	41%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$3,900,892	\$4,140,876	6%	\$6,310,461	52%

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	\$5,374,118	\$0	\$5,374,118	\$0			\$0	\$0
Supplemental General	\$1,795,242	\$111,442	\$941,963			\$0	\$741,837	
Adult Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Preschool-Aged At-Risk (3 and 4 yr Old)	\$273,275	\$237,275		\$0	\$0	\$0	\$36,000	\$0
Adult Supplemental Education	\$0	\$0			\$0	\$0	\$0	\$0
At-Risk Education Fund	\$1,529,817	\$753,649		\$0	\$0	\$756,168	\$20,000	\$0
Bilingual Education	\$34,641	\$23,690		\$0	\$0	\$10,951	\$0	\$0
Virtual Education	\$57,877	\$57,877			\$0	\$0	\$0	\$0
Capital Outlay	\$1,550,628	\$1,084,953	\$160,446	\$0	\$0	\$0	\$305,229	\$0
Driver Training	\$74,394	\$60,994	\$5,400	\$0	\$0	\$0	\$8,000	\$0
Declining Enrollment	\$0	\$0				\$0		\$0
Extraordinary School Program	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Food Service	\$773,940	\$107,205	\$3,720	\$282,765	\$0	\$0	\$380,250	\$0
Professional Development	\$48,320	\$43,820	\$4,500	\$0	\$0	\$0	\$0	\$0
Parent Education Program	\$9,383	\$9,383	\$0	\$0	\$0	\$0	\$0	\$0
Summer School	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Special Education	\$1,359,768	\$648,102	\$0	\$0	\$0	\$711,666	\$0	\$0
Career and Postsecondary Education	\$298,317	\$298,317	\$0	\$0	\$0	\$0	\$0	\$0
Special Liability Expense Fund	\$0	\$0			\$0	\$0	\$0	\$0
Special Reserve Fund		\$0						
Gifts and Grants	\$221,583	\$151,414	\$70,169	\$0			\$0	\$0
Textbook & Student Materials Revolving		\$240,249						
School Retirement	\$0	\$0			\$0		\$0	\$0
Extraordinary Growth Facilities	\$0	\$0				\$0	\$0	
KPERS Special Retirement Contribution	\$514,974	\$0	\$514,974					
Contingency Reserve		\$675,326						
Activity Funds		\$1,646						
Bond and Interest #1	\$514,075	\$1,107,794	\$282,741	\$0	\$0		\$278,030	\$1,154,490
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	\$138,756	-\$2,244		\$141,000				\$0
Cost of Living	\$0	\$0				\$0	\$0	
SUBTOTAL	\$14,569,108	\$5,610,892	\$7,358,031	\$423,765	\$0	\$1,478,785	\$1,769,346	\$1,154,490
Less Transfers	\$1,478,785							
TOTAL Budget Expenditures	\$13,090,323							

Sources of Revenue

	2024-2025	2025-2026	2026-2027
State Revenues	6,138,408	6,428,808	7,358,031
Federal Revenues	300,852	339,509	423,765
Local Revenues ¹	2,253,533	1,720,549	1,769,346
Total Revenues	8,692,793	8,488,866	9,551,142
Revenues Per Pupil	20,526	20,188	20,992

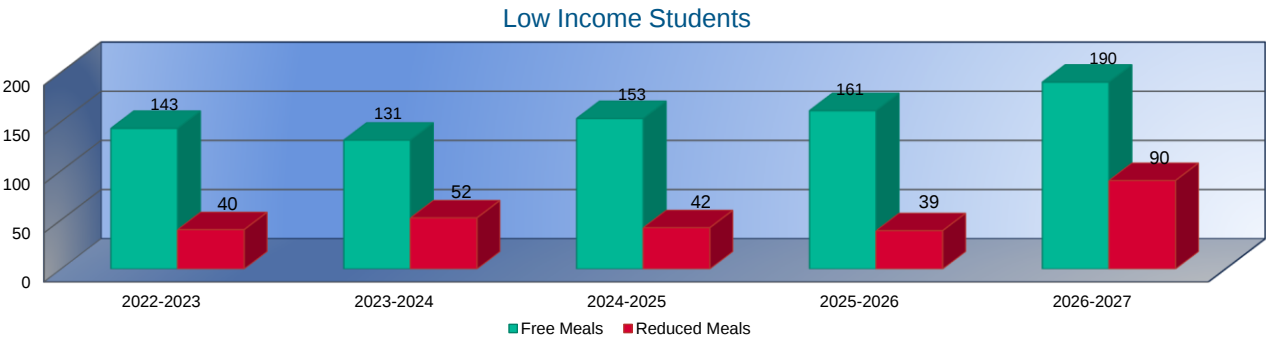
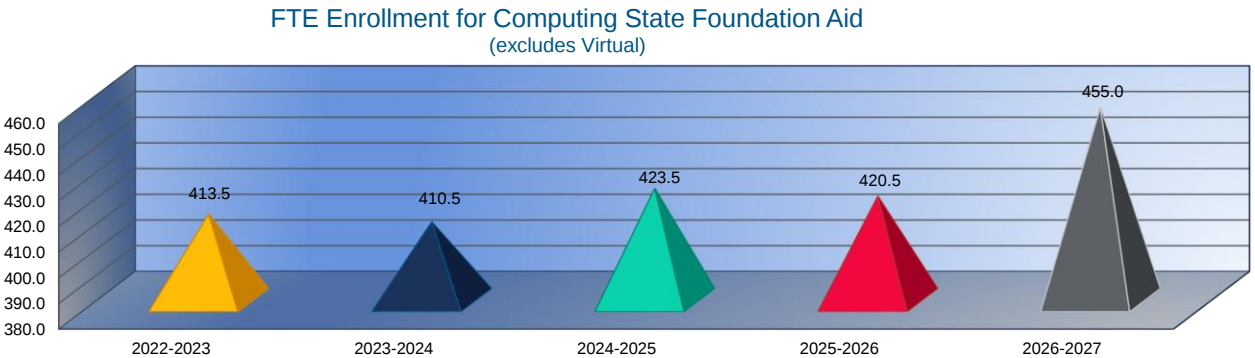
1. Excludes "Transfers" to avoid duplication of revenue.

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

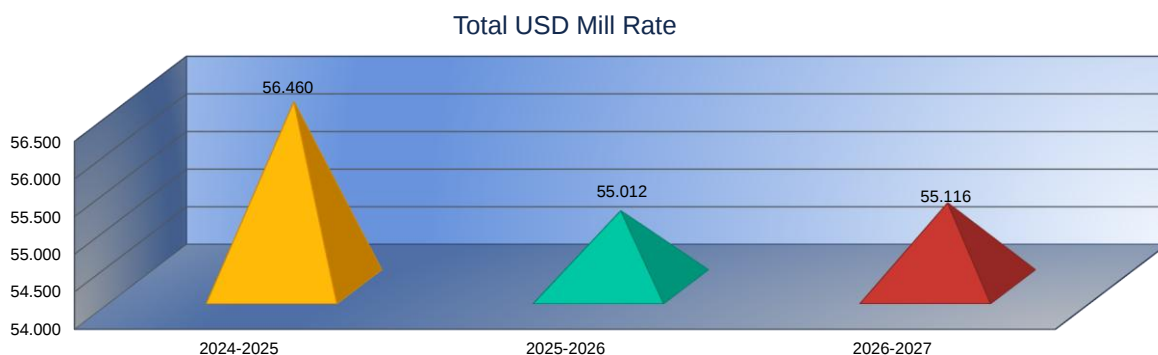
	2022-2023 Actual	2023-2024 Actual	% Change	2024-2025 Actual	% Change	2025-2026 Actual	% Change	2026-2027 Budget	% Change
FTE Enrollment (excl. Virtual) ¹	413.5	410.5	-1%	423.5	3%	420.5	-1%	455.0	8%
Free Meal Student Headcount	143	131	-8%	153	17%	161	5%	190	18%
Reduced Meal Student Headcount	40	52	30%	42	-19%	39	-7%	90	131%

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
General	20.000
Supplemental General	21.214
Adult Education	0.000
Capital Outlay	7.943
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	7.303
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	56.460
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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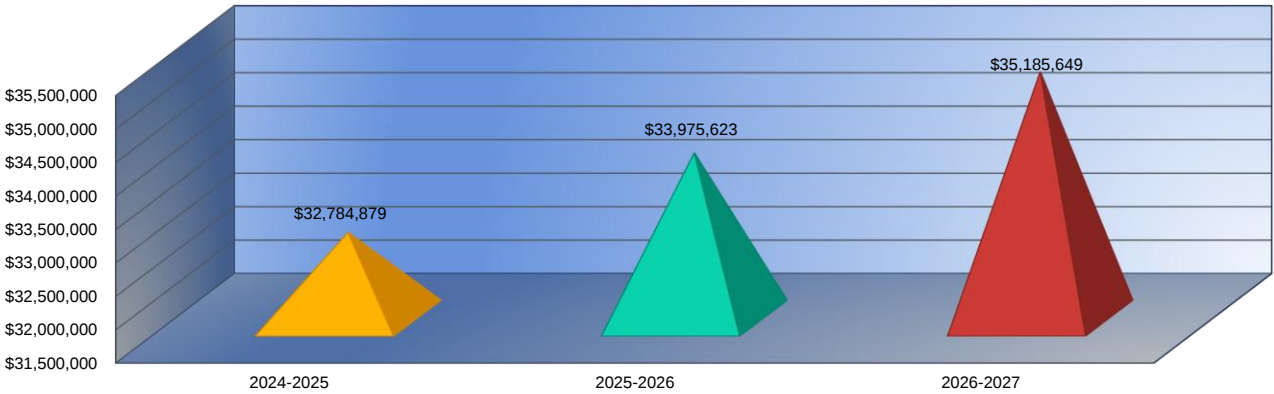
Other Information

	2024-2025 Actual
Assessed Valuation	\$32,784,879
Total USD Debt	\$5,283,075

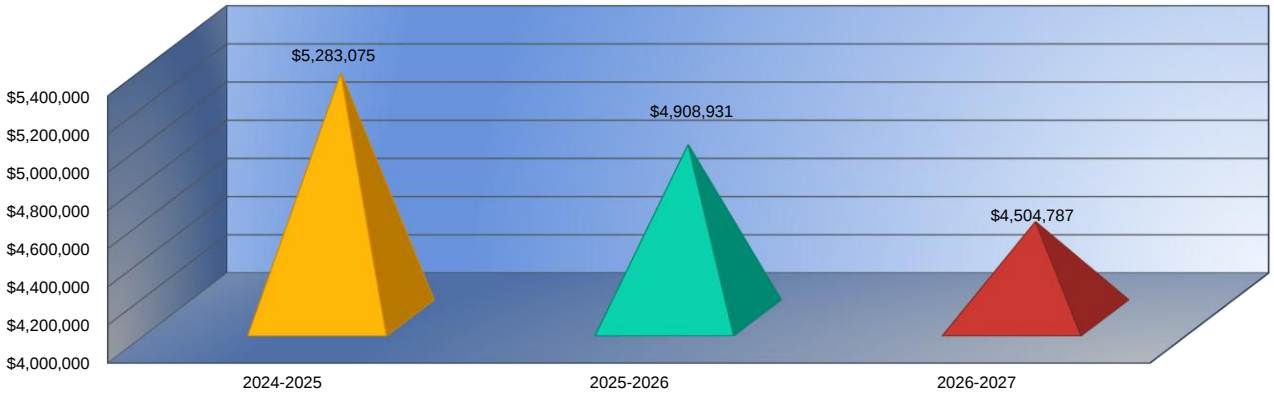
	2025-2026 Actual
	\$33,975,623
	\$4,908,931

	2026-2027 Budget
	\$35,185,649
	\$4,504,787

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)	6.5	\$580,570	\$89,318	6.5	\$544,458	\$83,763	6.5	\$554,625	\$85,327
Teachers (Full Time)	33.5	\$2,055,435	\$61,356	34.0	\$2,239,207	\$65,859	34.0	\$2,210,888	\$65,026
Other Licensed Personnel	3.2	\$208,841	\$65,263	3.2	\$191,312	\$59,785	3.2	\$202,439	\$63,262
Classified Personnel	21.8	\$610,326	\$27,997	21.0	\$718,597	\$34,219	21.0	\$726,889	\$34,614
Substitutes/Temporary Help		\$152,779			\$160,632			\$171,300	

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)****.	

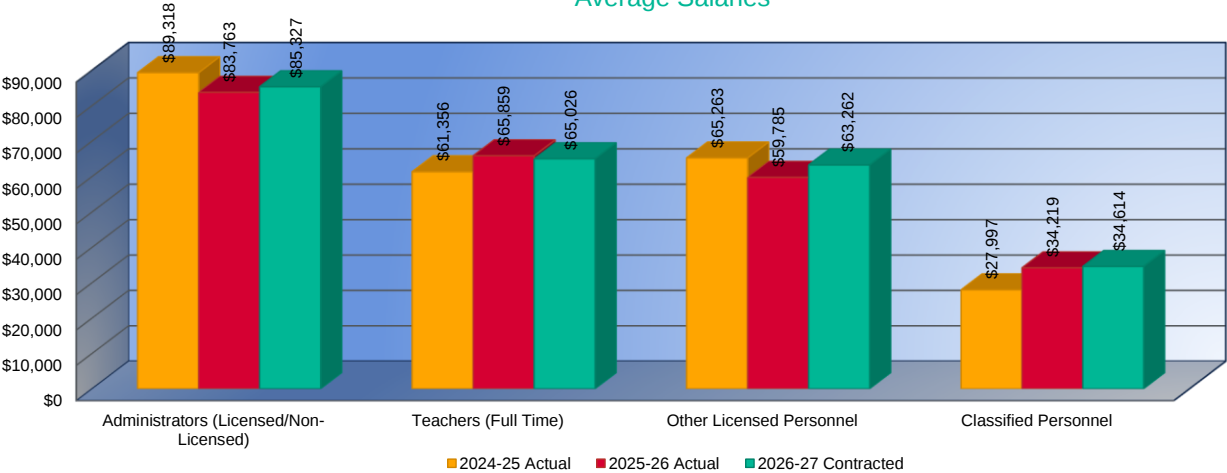
*FTE for Licensed Administrators, Teachers and Other Licensed Personnel is defined by the local school board. Generally FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12 month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



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