

EVERY STUDENT FUTURE READY

**2025-26 Budget Report
Board of Education
March 3, 2025**

OBJECTIVES



Budget Timeline & BOE Responsibilities



Factors that Impact our Budget



FY26 Revenue Estimates

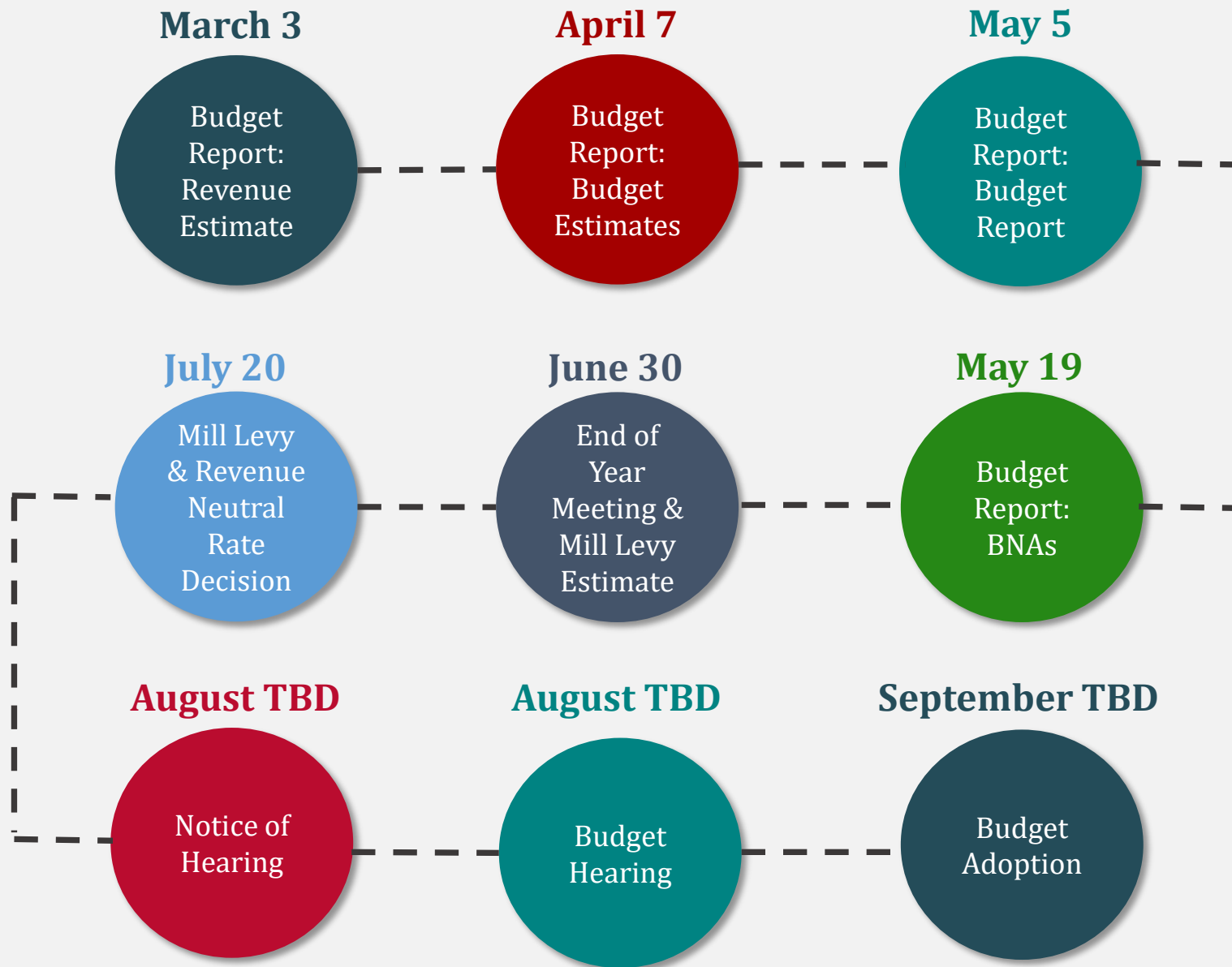


FY25 Budget Deficit Follow-up



Next Steps on Funding Our Needs

B U D G E T T I M E L I N E



BOARD OF EDUCATION BUDGET RESPONSIBILITIES



Set Budget Priorities through Strategic Plan



Review Building Needs Assessments &
Recommended Reallocations



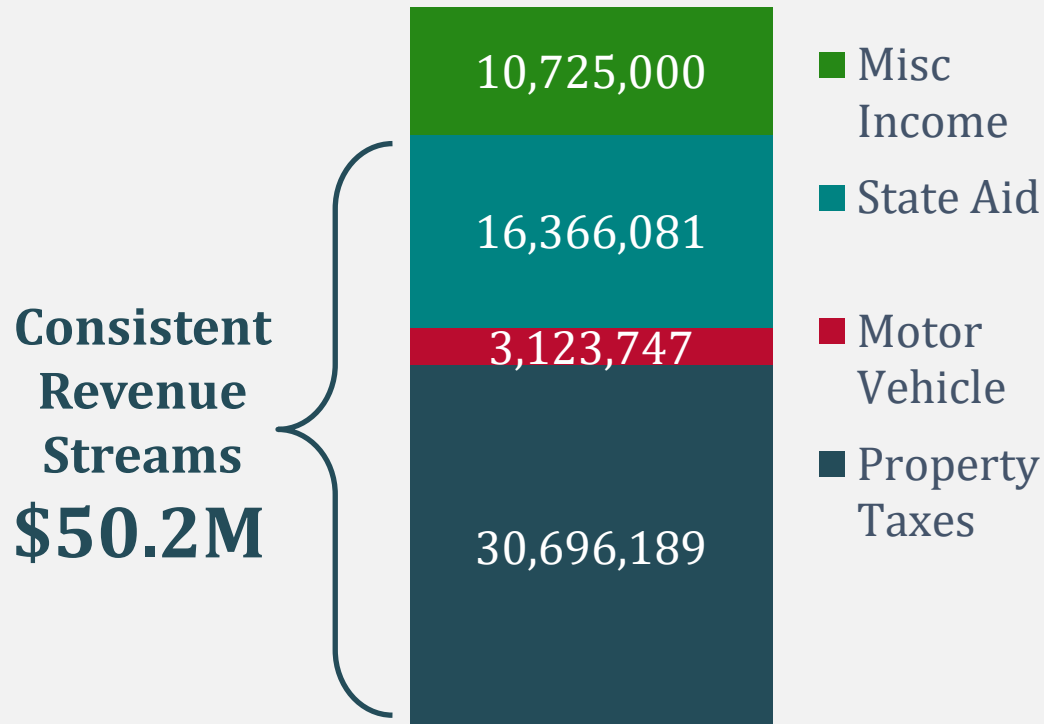
Set Local Property Tax Mill Levies



Adopt Legal Maximum Fund Budgets

FACTORS IMPACTING WPS BUDGET: PRESSURE ON CAPITAL OUTLAY

CAPITAL REVENUE



CAPITAL EXPENDITURES

- Facilities maintenance and upgrades
- Repairs and preventative maintenance
- School safety facilities upgrades & equipment
- District wide software
- Student and staff hardware
- Furniture and equipment replacement
- Fleet vehicles
- CTE technology and equipment
- Uniforms

FACTORS IMPACTING WPS BUDGET: PRESSURE ON CAPITAL OUTLAY CONT.

East High



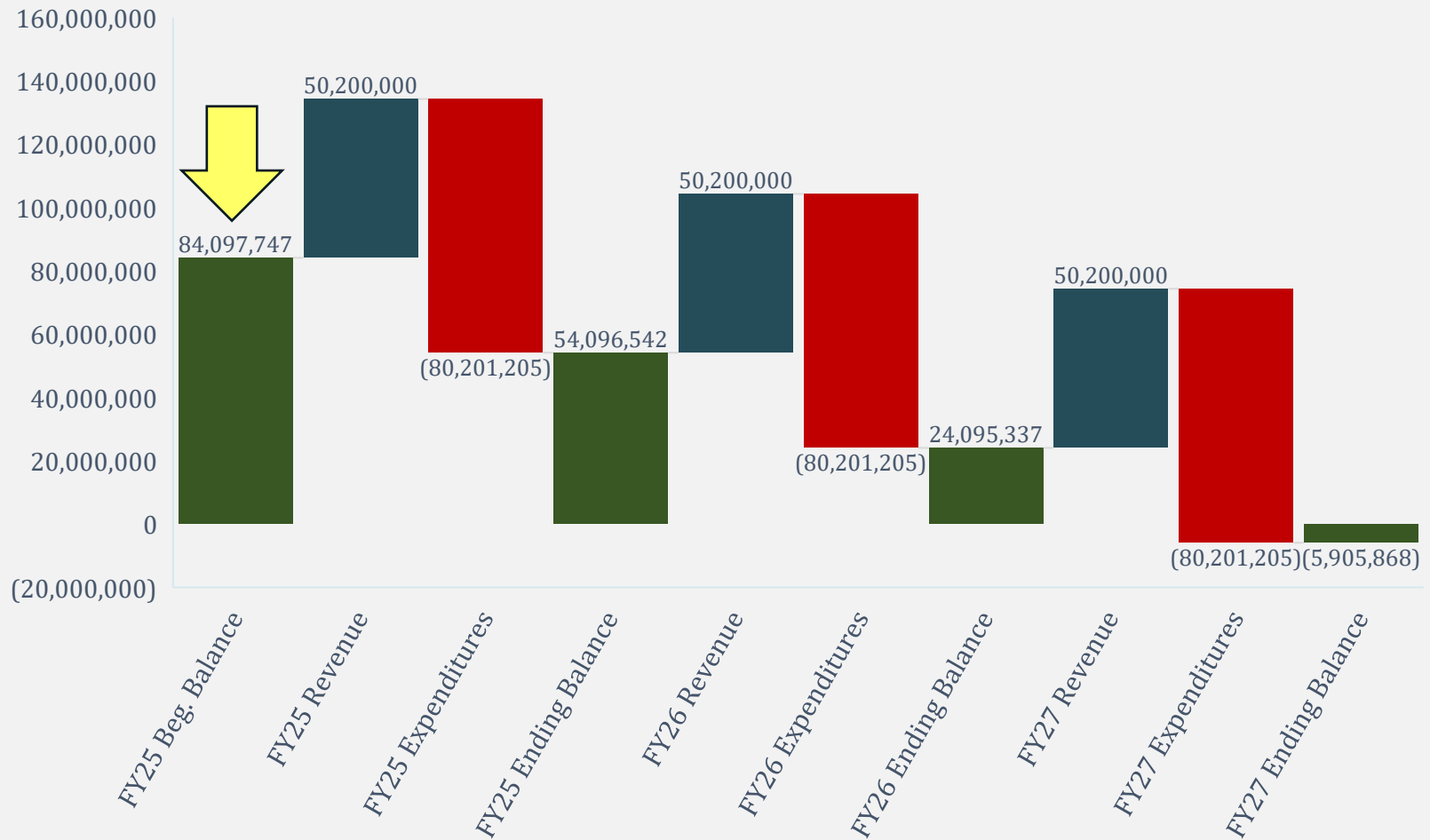
**Structural Repairs to Science
Wing
\$19M**

North High



**Structural Repairs
Phase 1: \$11M
Phase 2: \$10M
Phase 3 & 4: \$\$\$**

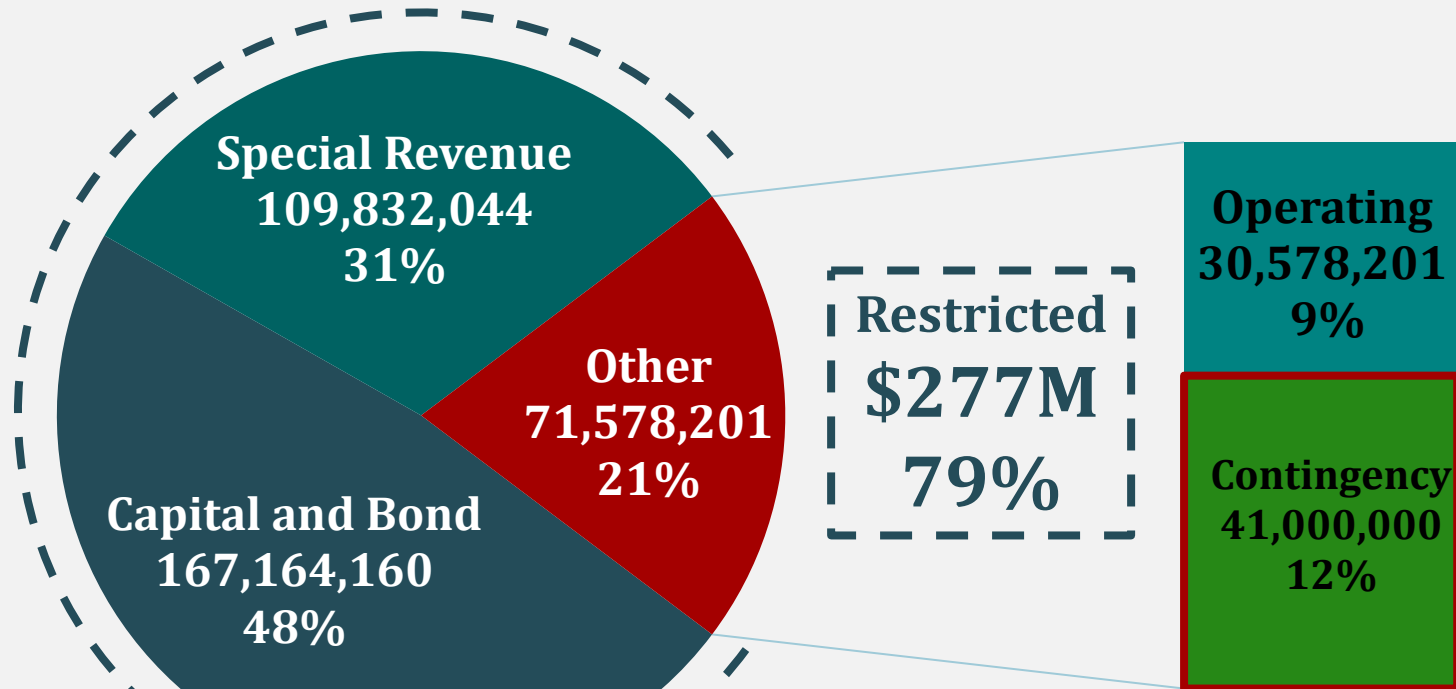
FACTORS IMPACTING WPS BUDGET: PRESSURE ON CAPITAL OUTLAY CONT.



FACTORS IMPACTING WPS BUDGET:

UNENCUMBERED CASH BALANCES

GFOA CLASSIFICATIONS



6.9% of operating budget
8-10 operating days
1 State Aid Payment

FACTORS IMPACTING WPS BUDGET:

UNENCUMBERED CASH BALANCES

USD	USD Name	Operating Budget	Operating Cash 7/1/24	Cash %
D0475	Geary County Schools	88,206,542	24,938,531	28.27%
D0383	Manhattan-Ogden	81,643,336	17,143,076	21.00%
D0512	Shawnee Mission Pub Sch	303,968,183	60,848,536	20.02%
D0457	Garden City	88,386,537	16,051,460	18.16%
D0259	Wichita	594,439,111	103,461,972	17.40%
D0229	Blue Valley	247,104,857	43,002,607	17.40%
D0443	Dodge City	92,775,029	15,104,693	16.28%
D0497	Lawrence	122,600,445	18,211,953	14.85%
D0501	Topeka Public Schools	154,110,058	22,400,581	14.54%
D0266	Maize	89,544,924	12,193,997	13.62%
D0500	Kansas City	276,561,945	17,199,034	6.22%
D0233	Olathe	341,675,771	13,577,207	3.97%

FACTORS IMPACTING WPS BUDGET:

UNENCUMBERED CASH BALANCES

BOND PAYMENTS

	Bond & Interest Payments, net of subsidy
FY25 Bond & Interest payments	44,088,342.93
FY26 Bond & Interest payments	45,112,010.45
FY27 Bond & Interest payments	51,675,058.59
FY28 Bond & Interest payments	49,494,988.79
FY29 Bond & Interest payments	23,377,131.69
Total Bond & Interest Remaining	213,747,532.45

FACTORS IMPACTING WPS BUDGET: OVERSIGHT & REGULATORY BODIES

Independent financial audit
Independent single audit
KSDE financial audit
KSDE enrollment audit
KSDE special education audit
KSDE transportation audit
KSDE statistical reporting
LPA legislatively prescribed audits
KSDE monitoring for federal programming
KPERS annual audit
GFOA Financial Reporting Review
ASBO Financial Reporting Review

This list doesn't include the hundreds of reports, filings, payments requests, data exchanges, surveys, questionnaires, reviews, etc. where governing bodies are requesting and reviewing our data.

FACTORS IMPACTING WPS BUDGET:

OVERSIGHT & REGULATORY BODIES CONT.

KSDE

USDE

OIG

OMB

KPERS

KDOL

KDOR

IRS

KSBOE

LPA

UTW

SEIU

WPS BOE

USDA

OCR

DOJ

MAJOR TAKEAWAYS



Pressures on Capital Outlay are high, and won't stop coming. Without more revenue streams, we will have to cut capital expenditures, or use general fund to support facilities needs.



The district has cash, mostly in restricted funds, to fund long term obligations, and immediate needs.



The district is highly regulated and audited.



All these factors impact our budget planning.

ENROLLMENT AUDIT RESULTS & BUDGET ESTIMATES

FY25 BUDGET TO AUDIT

Average of Prior Year
& 2nd Preceding Year

	FY25 Budget	FY25 Audited	FY25 Audit Adj
Adjusted FTE	43,269.8	43,269.8	0.0
Weighted FTE (excl virtual)	39,060.4	38,642.2	(418.2)
Total FTE	82,330.2	81,912.0	
Base State Aid Per Pupil	\$5,378	\$5,378	
General Fund (excl virtual)	\$442,771,816	\$440,522,736	
Virtual	\$3,850,900	\$2,881,039	
Total General Fund	\$446,622,716	\$443,403,775	(\$3,218,941)

FY25 AUDIT TO FY26 BUDGET

Average of Prior Year
& 2nd Preceding Year

Prior Year (FY25)

	FY25 Audited	FY26 Estimate	FY26 Difference
Adjusted FTE	43,269.8	42,891.7	(378.1)
Weighted FTE (excl virtual)	38,642.2	39,426.4	784.2
Total FTE	81,912.0	82,318.1	406.1
Base State Aid Per Pupil	\$5,378	\$5,611	
General Fund (excl virtual)	\$440,522,736	\$461,886,859	
Virtual	\$2,881,039	\$3,087,578	
Total General Fund	\$443,403,775	464,974,437	\$21,570,662

FY26 ESTIMATED OPERATING BUDGET REVENUE

	FY25 Audited	FY26 Estimate	FY26 Difference
Total General Fund	\$443,403,775	\$464,974,437	\$21,570,662
Total Supp General Fund	\$147,062,187	\$154,125,576	\$7,063,389
Total Operating Budget	\$590,465,962	\$619,100,013	\$28,634,051

LOOKING AHEAD

FY26 ESTIMATED EXPENDITURES

NEW MONEY	\$28,634,051
LESS:	
TRANSPORTATION	\$\$\$\$
UTILITIES (9-13%)	\$
INSURANCE (2-8%)	\$
SOFTWARE (10-15%)	\$\$
REMAINING FY25 BUDGET DEFICIT	\$6M
WAGE PACKAGE	\$\$\$\$\$\$\$\$

FY25 REMAINING BUDGET DEFICIT

\$6.2M

10%
Mandatory
Administrative
Center FTE
Reductions

Ongoing Class
Size Reduction
Review

Consolidations
of Non-
Attendance
Center
Departments

Prioritizing
Program
Spending

\$2.2M

\$2M

\$1M

\$1M

District leadership is finalizing measures to address the remaining budget deficit to PREVENT IMPACT on next year's budget.

CONSIDERATIONS FOR WAGES

Year	WPS Base Increase	Package Value	Base Aid PP Increase	BSAPP Amount
2017-18	3.95%	6.05%	4.00%	\$ 4,006
2018-19	3.65%	4.85%	4.00%	\$ 4,165
2019-20	3.50%	4.99%	6.50%	\$ 4,436
2020-21	0.00%	1.41%	3.00%	\$ 4,569
2021-22	2.50%	4.00%	3.00%	\$ 4,706
2022-23	1.75%	3.25%	3.00%	\$ 4,846
2023-24	4.85%	6.70%	5.00%	\$ 5,088
2024-25	5.00%	6.70%	5.70%	\$ 5,378
2025-26 Est				\$ 5,611
Total Increase	25.20%	37.95%	34.20%	

OTHER FACTORS IMPACTING OUR BUDGET

Base Aid PP

SPED
Funding

Property
Value Caps

State Grants

Transportation
Contract

Federal
Appropriations

Tariffs

Union
Negotiations

Insurance
Markets

Remaining
Budget Deficit

Inflation

Enrollment
Decline

Facilities
Needs

Healthcare
Costs

Staffing
Challenges

Formula
Adjustments

NEXT STEPS FOR FUNDING OUR NEEDS

FINANCIAL OVERSIGHT COMMITTEE

- Committee will review the district's cash balances, revenue streams, and anticipated facilities needs to make a recommendation on funding our facilities needs
- Committee Involvement
 - District Leadership
 - Board of Education
 - Independent Finance/Municipal Finance members
 - Municipal Financial Advisor
 - Parents
 - Students

FOCUS GROUPS FOR CONSTITUENTS

- Wednesday, March 26 at 6:00 p.m.
- Independent Moderator will reach out to constituents that cast a ballot in the February 25th election for participation

SURVEY

- Begins Sunday, March 30
- Looking for 350 responses
- Will provide an executive summary of findings

CONTINUED COMMUNITY EDUCATION EFFORTS

QUESTIONS & DISCUSSION