



Finance Workshop

School Finance 101

Objectives

- Review Components of the District Budget
- Develop Comfort with Funding Sources on Consent Agenda Items
- Review Board Responsibilities, including Mill Levies

District Budget



Operating Budget

Salaries, Transportation,
Supplies, Utilities



Capital

Technology, Facilities,
Vehicles, Furniture



Special Purpose

Additional Classroom
Supports, Food, Health
Reserves

In FY26, 78% of our budget is RESTRICTED



Operating Budget



General Fund

At-Risk

Preschool

Special
Education

Virtual

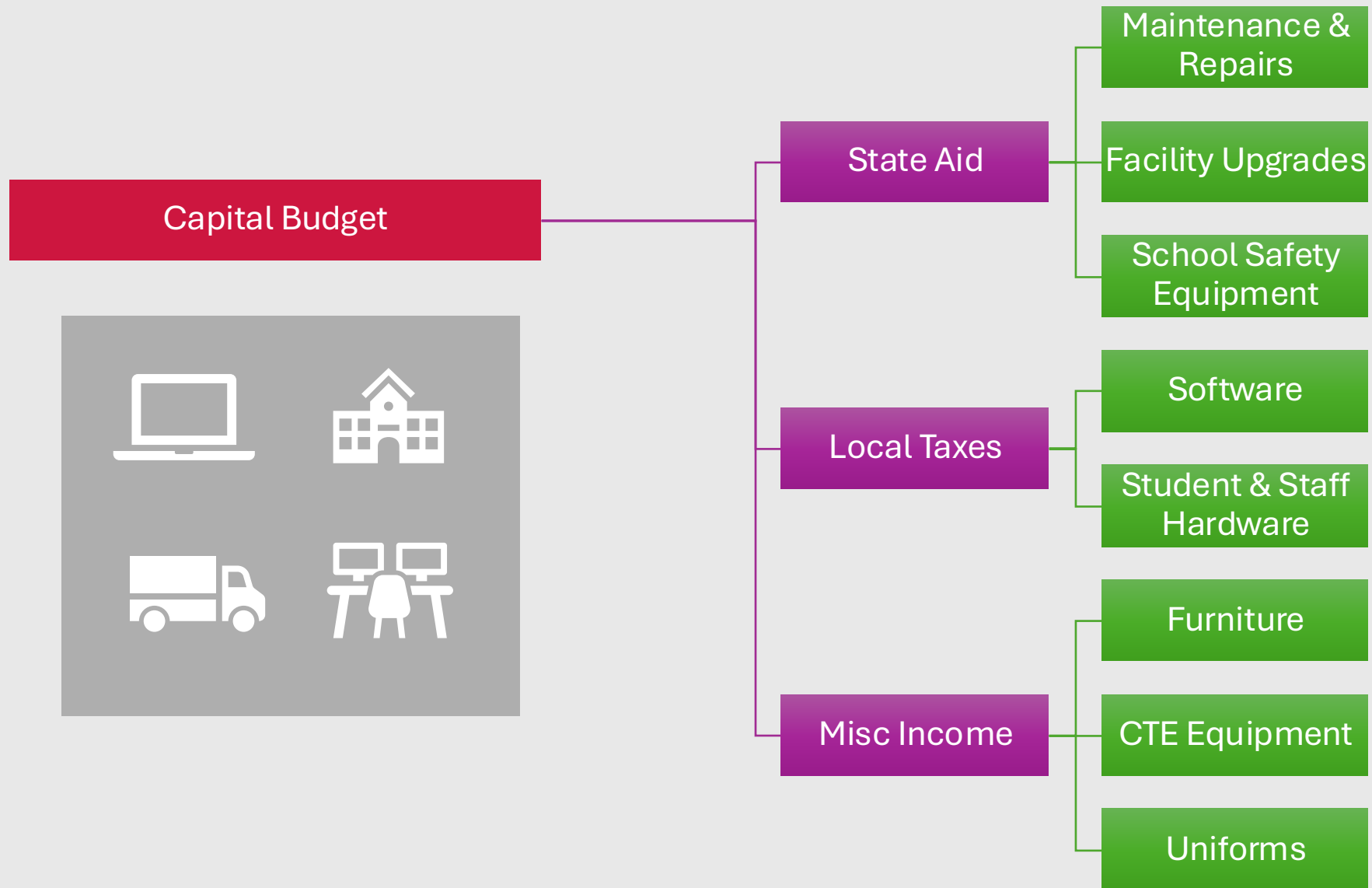
Supp General
Fund

CTE

Bilingual

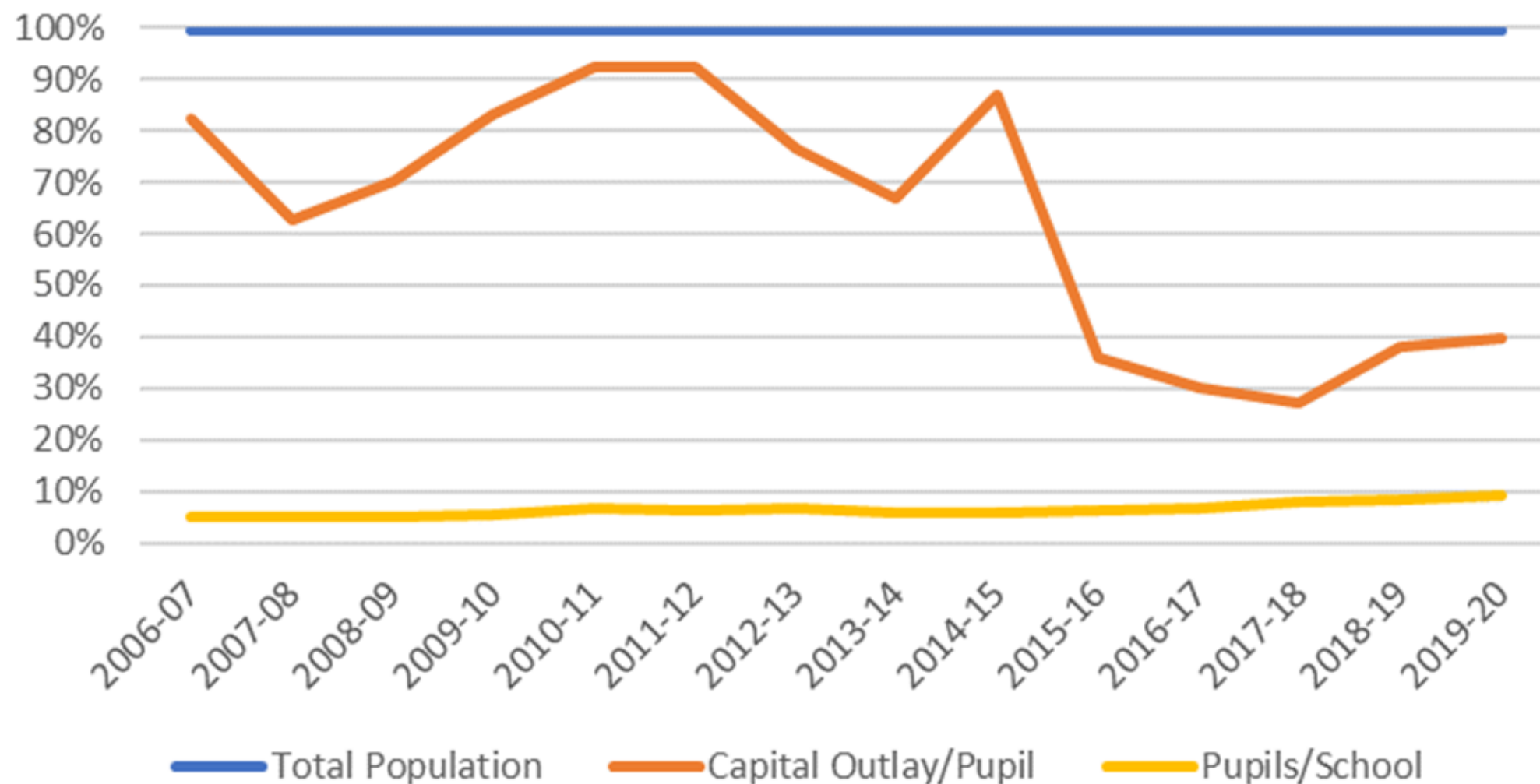


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WPS: Percentile Ranking in KS: 2006-2020



Balancing District Needs



**Needs of
Today's
Students**



Balancing District Needs

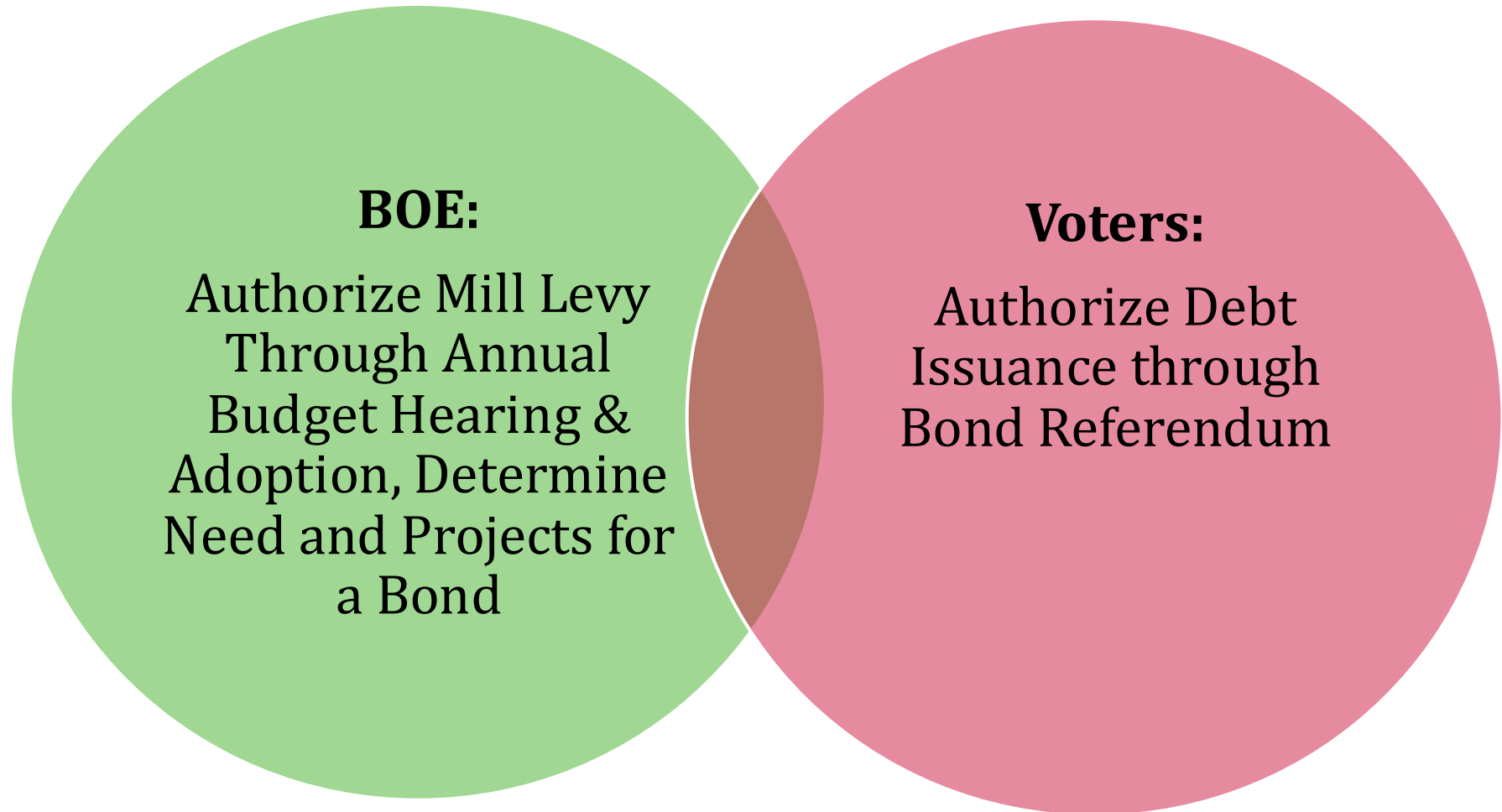


Needs of
Today's
Students



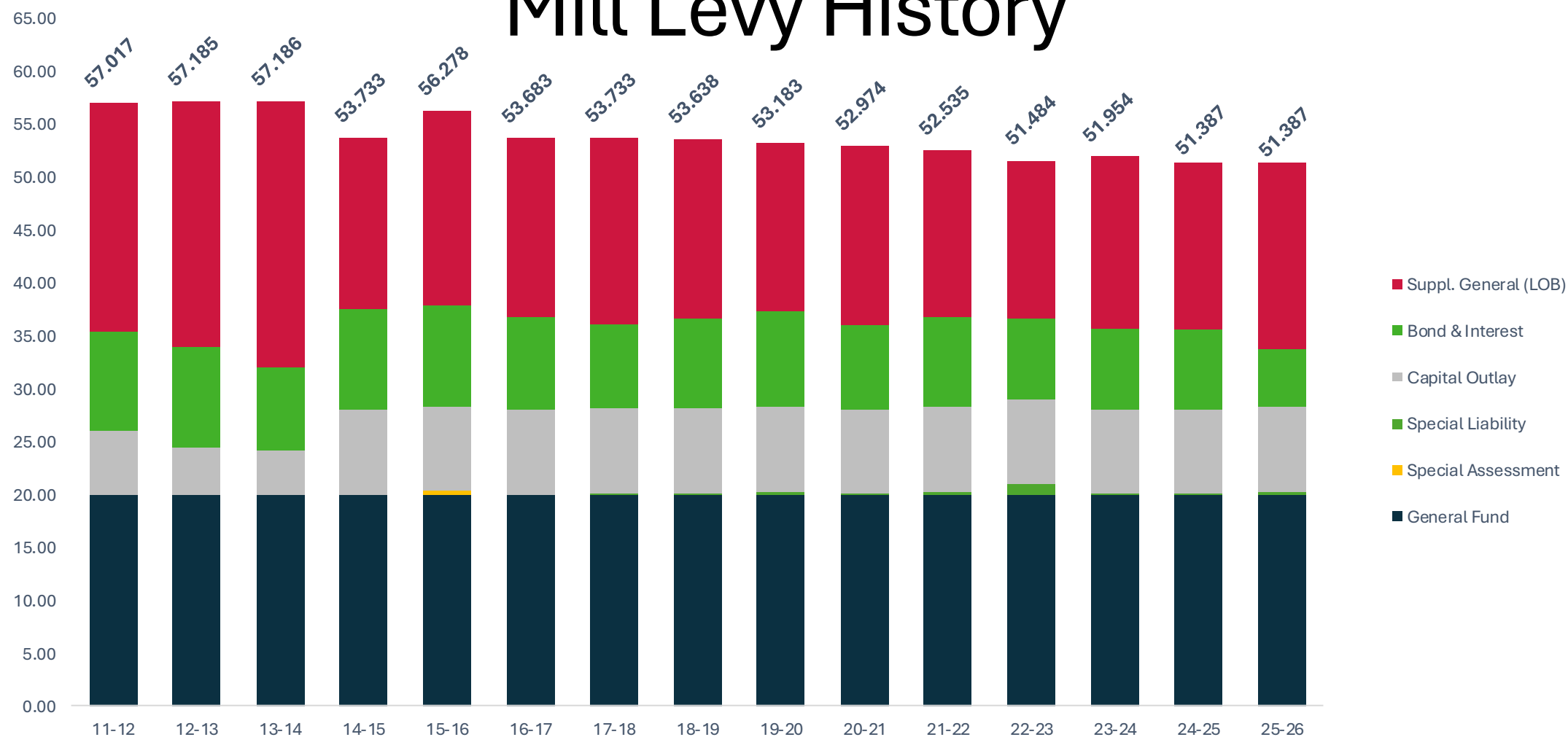
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BOE vs. Voter Responsibility



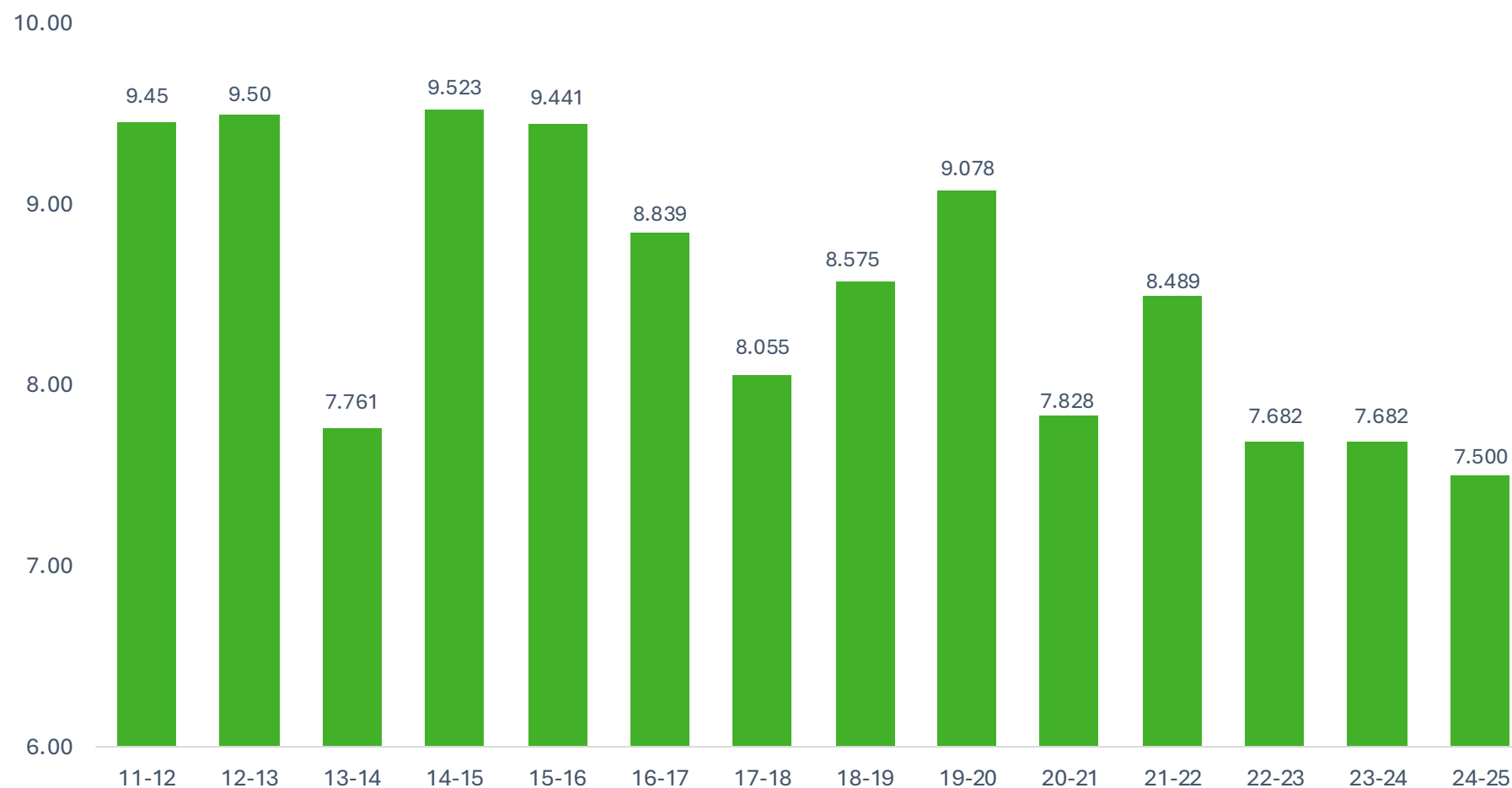


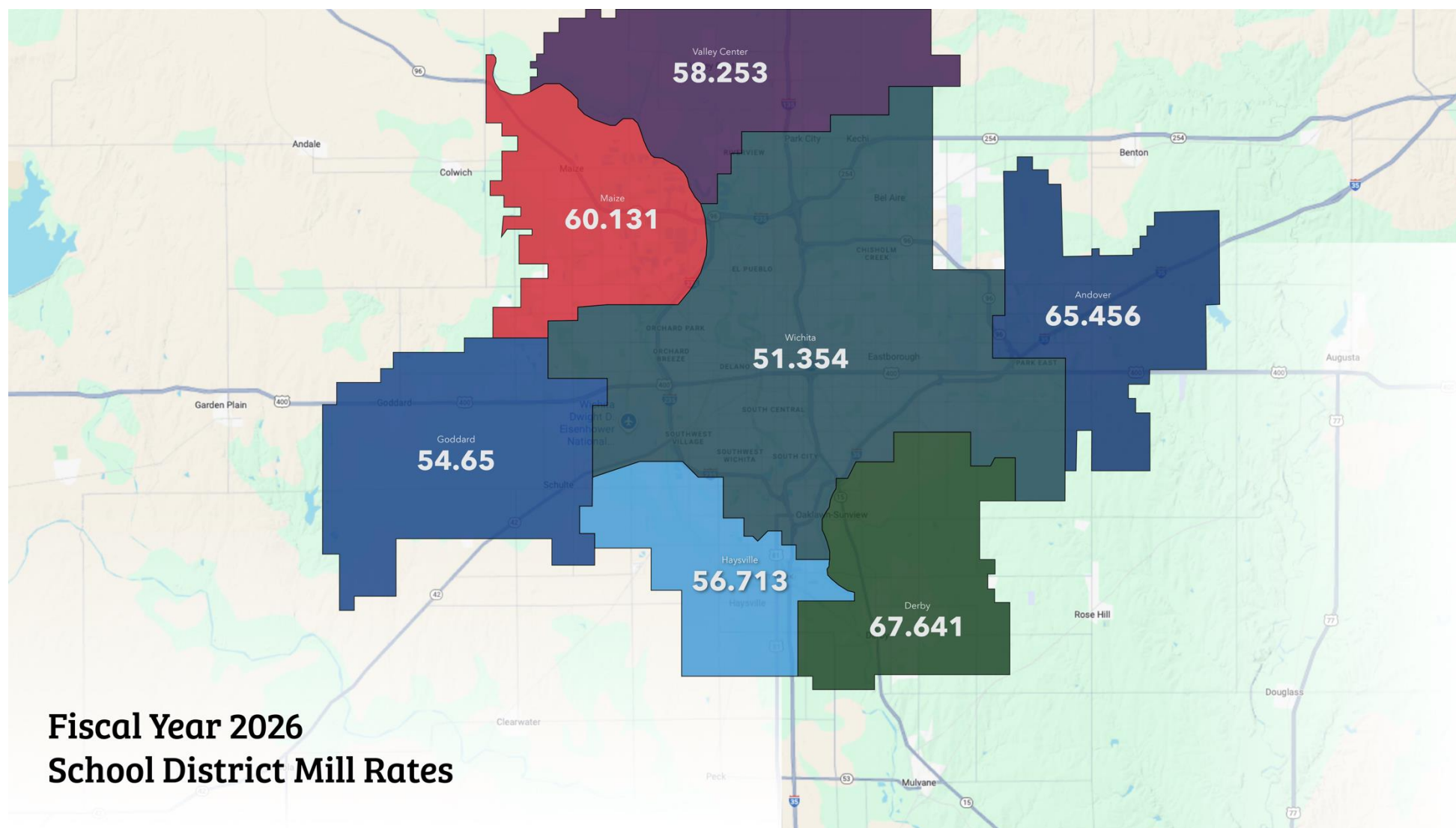
Mill Levy History





Bond Mill Levy History





**Fiscal Year 2026
School District Mill Rates**

- 78% of the dollars we receive are restricted by purpose.

- Even our cash on hand is restricted by purpose.

- The board decides the mill rate each year to support the district's budget.

- The board decides when we need a bond issue to support capital project needs.