

Where Your Tax Dollars Go

A Community Budget & Finance Series

Part 2: Understanding How Funds Are Spent

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March 10, 2026



Purpose of Tonight's Session

- Increase transparency and understanding of school finance
- Explain how district funds are spent
- Clarify common questions and misconceptions
- Provide context for future budget decisions

What to Expect

- Informative presentation
- Not question & answer style
- There will be an opportunity to take a survey at the end, where you will have the opportunity to ask questions
- Questions asked could possibly be answered in future presentations, *Tuesday Talks* or other district wide communications, etc
- Name and contact information is optional, but if provided and you indicate you would like a response we will reach out

What This Session Will *Not* Cover

- A line-by-line review of every expenditure
- Detailed discussion of every program or department cost
- Every possible way a budget can be broken down or categorized
- Bond projects- these are not part of our annual budget

This session focuses on the **big-picture**- a 50,000-foot view of how funds are allocated and spent across major areas.

True or False

“If a school district has money in one fund, it can automatically use it to solve a shortage in another fund.”

False!

School districts use “fund accounting” and funds are legally separated

True or False

“Most school district spending goes directly toward salaries and benefits.”

True!

Most school districts spend 75-85% of their *operational* budget on salaries

This year, Piper USD 203 is budgeted to spend 79%

True or False

“All athletics costs are paid for by the district’s general operational budget.”

False!

Many districts use a mix of funding sources, including activity fees, ticket sales, boosters, and donations.

True or False

“Money collected for building projects can also be used to pay teacher salaries.”

False!

In Kansas, Bond and Capital Outlay dollars are legally restricted to facilities and infrastructure

True or False

“Money in the General or Supplemental General funds can be used for construction or major infrastructure improvements.”

False!

These funds are meant to support instructional and operational activities rather than facilities

Challenges of a Growing District

- Significant and rapid growth combined with the lag in funding
- Financial decisions are often reactive
- Systems and processes originally designed for a smaller district struggle to keep pace
- Facility maintenance is often deferred, or dependant upon a bond, in order to keep up
- Limited long-term planning for facilities, technology, and major equipment

Projecting for a Sustainable Financial Future

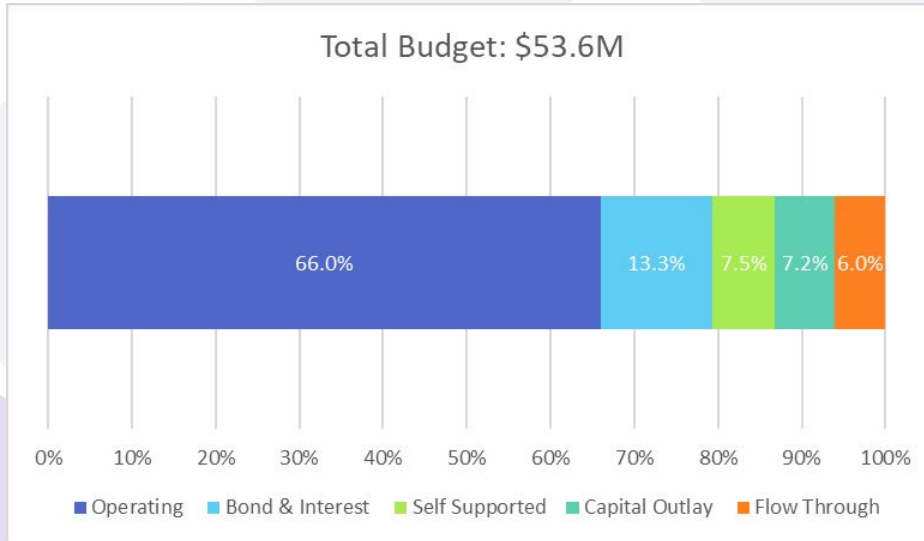
- **Operational reviews-** evaluating systems, processes, and programs for efficiency and redundancies
- **Long-term planning-** developing 2-year, 5-year, and 10-year plans for curriculum, technology, facilities and maintenance
- **Preventive & lifecycle planning-** moving from deferred maintenance to planned maintenance cycles, establishing technology replacement schedules
- **Providing transparency and accountability to patrons-** presentations, committees, collaboration, improved reporting

Creating the Budget

- *Projected* revenue from local taxes, state, and federal aid
- An Educational Needs Assessment is done annually, this helps identify the districts most critical needs to support student success
- Careful review of personnel, operational expenditures, contracts, etc
- *Projected* expenditures
- KSDE provides the template and software that all school districts must use

Projected 2025-2026 Total Budget

1.	Operational Funds	\$35.4M
2.	Bond & Interest Fund	\$7.1M
3.	Self Supported Funds	\$4.0M
4.	Capital Outlay Fund	\$3.9M
5.	Flow Through Funds	\$3.2M





1. Operational Funds

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Operational Funds Include:

- General
- Supplemental General
 - Pre-K At-Risk
 - K-12 At-Risk
 - Bilingual
 - Virtual
 - Professional Development
 - Parents as Teachers
 - Special Education
 - Career & Technical Ed
 - Federal Funds

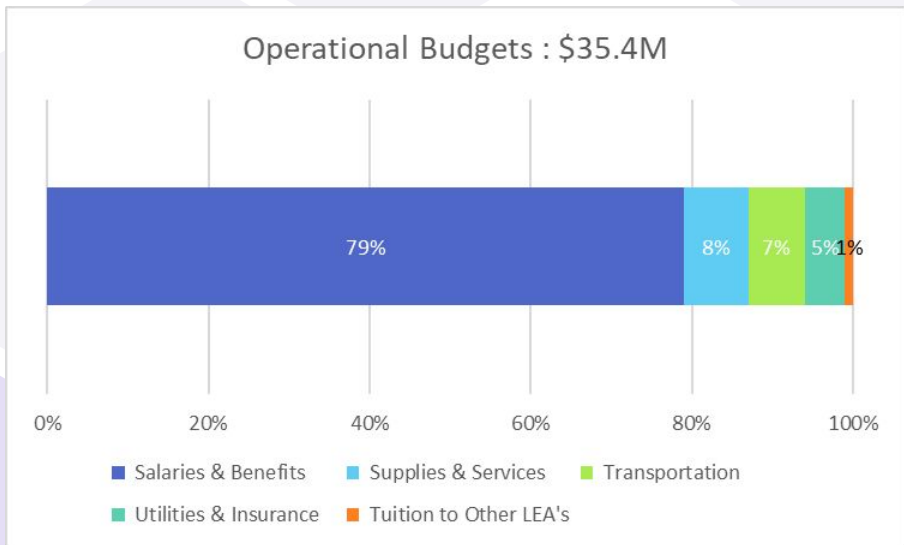
\$35.4M

66% of total budget

1. Operational Funds

Day-to-Day Expenses

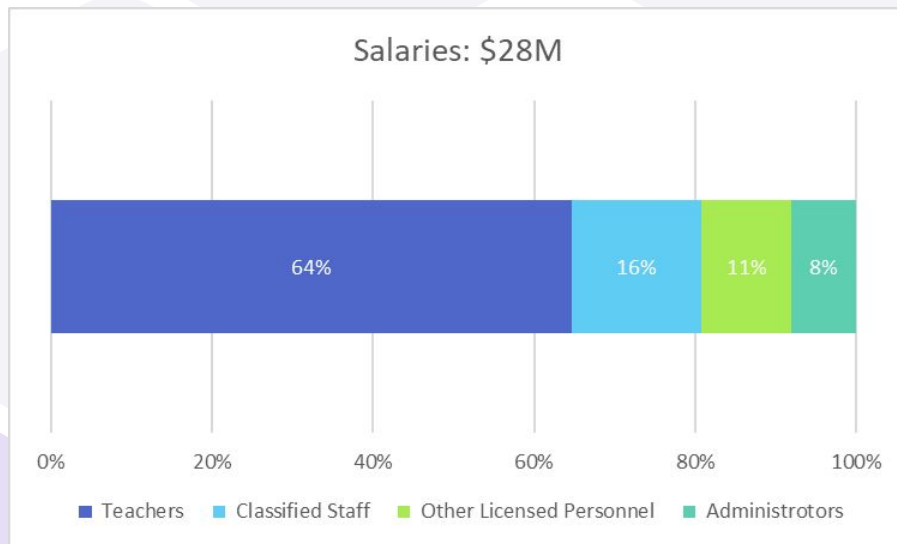
- Salaries & Benefits \$28M
- Supplies & Services \$2.9M
- Transportation \$2.4M
- Utilities & Insurance \$1.7M
- Tuition to other LEA's \$0.4M



1. Operational Funds

Salaries

- Teachers \$17.9M
- Classified Staff \$4.6M
- Other Licensed Personnel \$3.2M
- Administrators \$2.3M





2. Bond & Interest Fund

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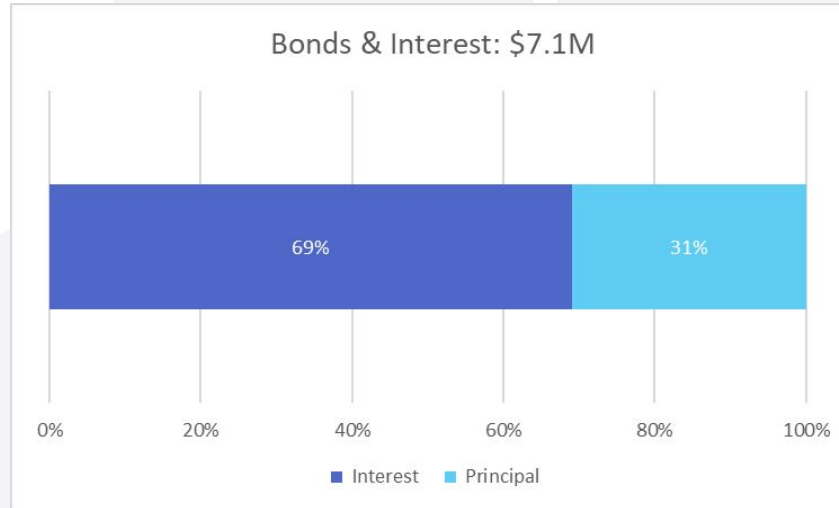
Bond & Interest

- \$7.1M (13.3% of the total budget)
- This is the payments we make on our bonds NOT what we spend on bond projects
- We are currently paying on bonds approved by voters in 2007, 2018, and 2022

2. Bond & Interest Fund

2025-2026 Bond & Interest Expenses

- Interest Payments \$2.2M
- Principal Payments \$4.9M



Payments on the 2018 and 2022 bonds were designed to wrap around the payments on the 2007 bond.

This “wrap around” structure helps keep the mill levy lower



3. Self Supported Funds

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Self Supported Funds Include:

- Food Service Fund
- Student Activity Fund
- Gifts & Grants Fund

\$4.0M

7.5% of total budget

- These funds are restricted and must be used for their designated purpose
- The budget is based solely on the revenue they generate
- No taxpayer or district general fund dollars are used to support these funds



4. Capital Outlay Fund

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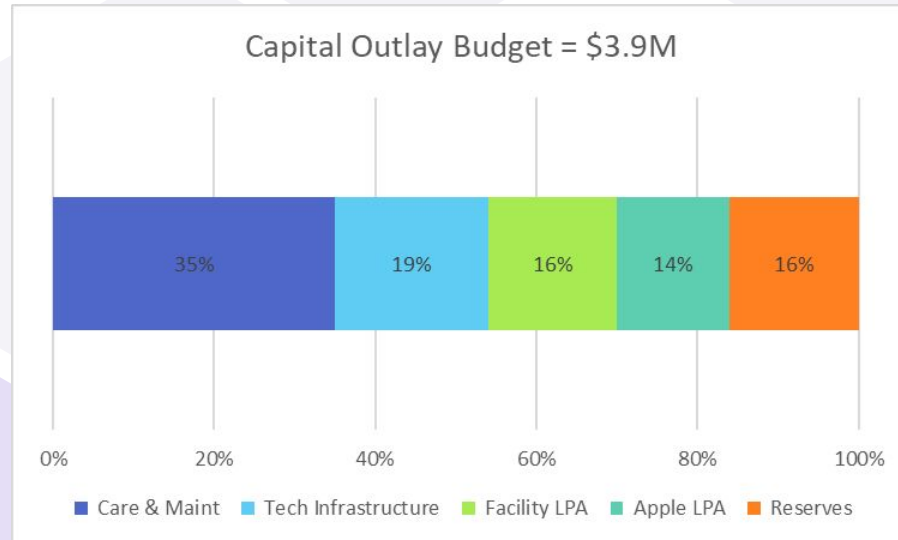
Capital Outlay

- \$3.9M (7.2% of the total budget)
- Used for facility care & improvements, major equipment & repairs, infrastructure, and uniforms
- Funded primarily through local property tax revenue designated for capital needs
- Supports the maintenance and long-term sustainability of district buildings and assets

4. Capital Outlay Fund

2025-2026 Capital Outlay Expenses

- Facility Care & Maintenance \$1.5M
- Technology Infrastructure \$0.7M
- Facility Lease Purchase Agreement \$0.6M
- Apple Lease Purchase Agreement \$0.5M
- Reserves \$0.6M





5. Flow Through Funds

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Flow Through Funds

- \$3.2M (6% of the total budget)
- Funds that are received from the state and are required to pass through the district's financial records
- The district does not control how these funds are allocated or used
- The funds are immediately sent back to the state or designated agency after processing
- Currently, the district's only flow through fund is KPERs (Kansas Public Employees Retirement System)



Final Overview

District Expenditures- Final Overview

- District resources are strategically allocated to support students, staff, and learning environments
- The largest share of expenditures supports the salaries of the people who deliver instruction
- Spending decisions are guided by student needs, operational priorities, and long-term sustainability
- Our goal is to ensure that every dollar is used responsibly to support student success




**Where Can I Find
More Information?**

www.piperschools.com

The screenshot displays the website for Piper Unified School District 203. At the top, the district logo and name are visible, along with the tagline "Building the Future One Child at a Time". Navigation links for "Students", "Staff", and "Parents" are present, along with an "ENROLL NOW" button and a search icon. The main navigation bar includes "District", "Departments", "Schools", "Careers", "Board of Education", "Piper Educational Foundation", and "Strategic Dashboard". The "Departments" menu is open, listing various services such as Athletics, Health Services, and Business. A red circle highlights the "Business" option, and a red arrow points from a basketball hoop image on the left towards it. The background of the website features a photograph of cheerleaders in purple and white uniforms performing on a gymnasium floor.

DISTRICT MENUS

 **Piper Unified School District 203**
Building the Future One Child at a Time

Students Staff Parents ▾

District **Departments** Schools Careers Board of Education Piper Educational Foundation Strategic Dashboard

Athletics
PHS Athletics Calendar
Business
Communications
Connected Culture Among All
Facilities and Maintenance
Food Service
Food Service Policy

Health Services
Parents As Teachers
Parent Technology Support
School Safety & Security
Student Services
Teaching & Learning
Transportation

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Image: A photograph of cheerleaders in blue and white uniforms performing on a gymnasium floor, with a crowd of spectators in the background.

Feedback & Questions

