USD 261
Budget

2025-2026

GOAL:

Provide a transparent view of the USD 261 - FY26 Budget, and how it aligns with the Community Strategic Plan and Needs Assessment.

Funds

06 - General Fund

07 - Federal Fund

08 - Supplemental General Fund

011 - PreK At-Risk Fund

013 - At-Risk Fund

014 - Bilingual Education Fund

015 - Virtual Education Fund

016 - Capital Outlay Fund

018 - Driver Training Fund

024 - Food Service Fund

026 - Professional Development Fund

028 - Parent Education Program Fund

030 - Special Education Fund

034 - Career and Postsecondary Education Fund

051 - KPERS Fund

053 - Contingency Fund

055 - Textbook & Student Material Revolving Fund

056 - Activity Fund

062 - Bond and Interest Fund

Enrollment

State Funding - based on the annual Enrollment count. The District will not know its estimated enrollment until October.

FY25 - The District experienced a decline in enrollment.

Enrollment Decline - Declining enrollment of approximately 500 students over the past five years has led to an estimated $4 million budget reduction. The most significant financial impact is occurring this year due to funding formula changes.

General Fund and Supplemental General Fund

New Money Projection from KSDE based on historical data:

General Fund New Money Projection: $339,173
Supplemental General Fund Projection: $111,927

Total New Money: $451,100

BOND

As Promised to our patrons, we held the Mill Levy for Bond and Interest at 13.714

Bond Proceeds approx. $77M

Interest on Funds Invested should bring a return of $6M plus

Community Retreat: We discussed the projects and a timeline for completion.

We plan to complete all projects by the end of Fiscal Year 2029.

Things to Consider in the FY26 Budget

Needs Assessment

Prior to the adoption of the FY2026 budget the district will ensure the items identified by the BOE and building staff are taken into consideration.

Student Learning

Building Level Budgets - We have asked building leadership to only spend up to 50% of any giving account line.

Federal Funds - Continue to be a variable, but we are budgeting to mitigate any unforeseen declines.

CTE Expansion - Additional Classes at Middle and Elementary Levels.

Professional Development

Professional Development Increase - Curriculum, New Programs, and Tier Support.

Funds

Capital Outlay - Maintenance salaries continue to be paid from this fund. This fund is growing due to interest, and the impact of having a Bond approved. No significant changes, the district will monitor.

Contingency Fund - $500,000 transferred to this fund FY2024, and an additional $500,000 transferred for FY2025. This fund may be utilized to address unforeseen expenditures within the district.

Mill Levy Decrease

The Board has voted to approve a decrease in the Mill Levy for six consecutive fiscal years.

Upon approval of the FY2026 budget by the BOE, the Mill Levy will decrease for a 7th consecutive year.

EVEN WITH PASSING AN $80M BOND

FY20	FY21	FY22	FY23	FY24	FY25	FY26
57.246	57.215	57.04	56.776	56.756	56.681	56.680

Timeline

- **Publish Notice** of RNR and Budget Hearings (must be at least 10 days prior to the hearings) Submitted to the Times Sentinel for Publication on August 22, 2024
- **August 18, 6:00pm**- Host work session to review Building Needs Assessment information Done
- **August 18, General Meeting** - Host Budget Workshop Present
- **September 8, 6:15pm** - Conduct Revenue Neutral Rate Hearing.
- **September 8, 6:30pm** - Conduct Budget Hearing.
- **September 8, General Meeting** - Approve resolution to adopt FY2026 Budget
- **September 8, General Meeting** - Upon approval to adopt the FY2026 Budget, Approve resolution to adopt 33% LOB for FY2026
- **Prior to October 1** - Deliver Certified Budget to County Clerk and KSDE

Questions