USD 261 Budget

2023-2024

GOAL:
Provide a transparent view of the USD 261 FY25 Budget, and how it aligns with the Community Strategic Plan.

Enrollment

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

The District experienced a decline in enrollment FY2024.

Funds

06 - General Fund

07 - Federal Fund

08 - Supplemental General Fund (LOB or Local Option Budget)

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

General Fund and Supplemental General Fund

New Money Projection from KSDE based on historical data:

General Fund New Money Projection: $1,463,525
Supplemental General Fund Projection: $487,793
Total New Money: $1,951,318

Special Note: Special Education received an injection of money in the amount of $1,149,216. This money is considered New Money, but will not continue unless the legislature approves it again next year.

Legal Max

Legal max is the maximum amount of money that we can spend out of a single fund.

If we are going to exceed a legal max, we would need to republish the fund.

Things to Consider in the FY25 Budget

Needs Assessment

Prior to the adoption of the FY2025 budget the district will ensure the items identified by the BOE and building staff are taken into consideration.

Student Learning

Curriculum Adoption Cycle - Current Science Pilot, PLTW, We Build it Better, and future Math/ELA/S.S. adoptions - $2,000,000

CTE Expansion - Additional Classes at Middle and Elementary Levels

Additional CTE Positions

CTE is expanding, and this will more than likely increase the need for additional positions at multiple levels.

Professional Development

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

Building Instructional Supplies

The District is increasing building instructional supply budgets FY2025.

The additional resources allow for more flexibility in meeting the individual learning needs of students at the building level.

IT Department

Cyber Security - Upgrade to current system - approx. $85,000

Upgrade Communication System - approx. $200,000

Chromebook/Computer Cycle - Rotation of devices district wide - approx. $1,000,000

Transportation

Buses - Four new buses cost approx. $700,000
Bus Security - Camera System and Software - approx. $200,000

Funds

Capital Outlay - Maintenance salaries continue to be paid from this fund. No significant changes, the district will monitor.

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

Maintenance Department

Equipment Needs - approx. $100,000

Mill Levy Decrease

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

Upon approval of the FY2025 budget by the BOE, the Mill Levy will decrease for a 5th consecutive year.

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 19, 6:00pm**- Hold work session to review Building Needs Assessment information Done
- **August 19, General Meeting** - Hold Budget Workshop Present
- **September 9, 6:15pm** - Conduct Revenue Neutral Rate hearing.
- **September 9, 6:30pm** - Conduct Budget Hearing.
- **September 9, General Meeting** - Approve resolution to adopt FY2025 Budget
- **September 9, General Meeting** - Upon approval to adopt the FY2025 Budget, Approve resolution to adopt 33% LOB for FY2025
- **Prior to October 1** - Deliver Certified Budget to County Clerk and KSDE

Questions