USD 232
2026–27 Proposed Budget

A fiscally responsible, strategically aligned, student-centered budget serving 7,300 students in parts of De Soto, Lenexa, Shawnee, and Olathe; built to put every available dollar to work for teaching, learning, and student success.

THE BUDGET AT A GLANCE

FY2027 vs. FY2026, Excluding Transfers Between Funds

TOTAL REVENUE PROJECTED	TOTAL EXPENDITURE AUTHORITY	TOTAL MILL LEVY
$116,288,913	**$140,508,361**	**61.528 mills**
+$2,687,222 (+2.4%) over FY2026	−$7,974,607 (−5.4%) under FY2026 Total Budgeted Amount	−22.568 mills (−26.8%) since the 2010–11 peak of 84.096

WHY EXPENDITURES EXCEED REVENUE

Kansas budgets set the maximum a district may legally spend. That ceiling is built from projected revenue plus cash balances already on hand; it is not a deficit, as the district strives to maintain or slightly increase balances.

HOW WE COMPARE *(Source: KSDE Data Reports)*

Among 285 Kansas School Districts

11th LARGEST ENROLLMENT

Around 7,300 students

Up 285 students in a decade; ranked 14th for 2015–16.

10th LOWEST COST PER PUPIL

$12,962.92

$2,890.70 below the state average.
(Excluding capital and bond/interest funds.)

4th HIGHEST AVERAGE TEACHER COMPENSATION

$82,697 average

While this reflects significant growth in overall compensation, it doesn't necessarily mean all parts of the teacher salary schedule are ranked at the top. Total compensation can be influenced by years of experience, graduate-level hours, and other compensation elements.

47th LOWEST OPERATING CASH ON HAND

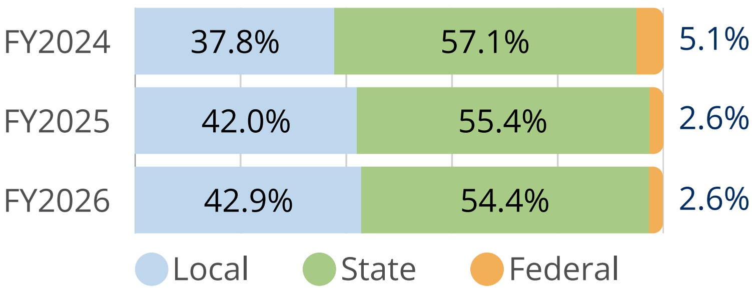
$1,523 per pupil

$3,267 per pupil state average.
(Excluding capital and bond/interest funds.)

THE FUNDING PICTURE IS SHIFTING

More of the Load Is Carried Locally Every Year

Where Each Budget Dollar Comes From



Excludes beginning cash balances and transfers

State Equalization Aid

As local property wealth per student grows, Kansas sends a smaller share to USD 232.

STATE AID – % of the Revenue	FY2020	**FY2027**
Supplemental General (LOB)	44.49%	**25.39%**
Bond & Interest *(0% on Current Issues)*	33%	**4%**
Capital Outlay	33%	**0%**

Costs the State & Federal Government Gave Shifted to Local Districts

$4.2M–$5.0M

SPECIAL EDUCATION GAP, FY2026

Required services must be provided no matter what arrives from state or federal sources. Total special education costs grew from $16.2M to $18.8M in three years, and local dollars now cover nearly 45% of that bill — approximately $8.4M in FY2026.

$1,246

LOST PURCHASING POWER PER STUDENT

Base state aid for FY2027 is $5,782 per student. Had the FY2000 base kept pace with inflation, it would be approximately $7,000 — roughly $9 million additional a year in today's classrooms.

Revenue neutral is not actually neutral to school districts.

The revenue-neutral rate assumes the district collects every dollar it assesses and that state aid holds steady. For a fast-growing district with tax incentive districts, neither is true.

62.042
2025–26 ACTUAL

55.888
REVENUE-NEUTRAL RATE

61.528
2026–27 PROPOSED

We don't receive what we assess.

TIF, RHID, and industrial revenue bond agreements hold $297.8 million of the district's $1.285 billion assessed valuation out of reach; 23.2% of total value that is redirected or exempted before it ever reaches schools.

20 mills are not a local choice.

The General Fund levy is set by the state through the school finance formula, yet it is folded into the revenue-neutral calculation; lawmakers set this rate.

Growth cuts state aid, too.

As assessed valuation rises, state equalization aid falls. The revenue-neutral report assumes that aid stays flat. Adopting the "neutral" rate would reduce local revenue and state aid at the same time.

For USD 232, revenue neutral is revenue negative.

Lower local collections plus lower state aid means fewer dollars for students, even as costs keep climbing.