

# Budget at a Glance 2020-21



USD 259 - Wichita

# Table of Contents

Summary of Total Expenditures by Function (All Funds).....	2
Total Expenditures by Function (All Funds).....	3
Total Expenditures Amount per Pupil by Function (All Funds).....	4
Summary of General and Supplemental General Fund Expenditures.....	5
Instruction Expenses.....	6
Sources of Revenue and Proposed Budget for 2020-21.....	7
Enrollment and Low Income Students.....	8
Mill Rates by Fund.....	9
Assessed Valuation and Bonded Indebtedness.....	10
Average Salary.....	11
KSDE Website Information.....	12

**Summary of Total Expenditures By Function (All Funds)**

	2018-2019 Actual	% of Tot	2019-2020 Actual	% of Tot	% inc/ dec	2020-2021 Budget	% of Tot	% inc/ dec
Instruction	330,441,138	49%	356,103,987	50%	8%	400,637,038	50%	13%
Student Support Services	60,484,798	9%	61,999,248	9%	3%	66,822,940	8%	8%
Instructional Support Services	34,416,263	5%	36,052,169	5%	5%	38,926,297	5%	8%
Administration & Support	71,998,746	11%	79,646,008	11%	11%	87,853,976	11%	10%
Operations & Maintenance	58,594,150	9%	63,068,634	9%	8%	69,047,276	9%	9%
Transportation	25,463,102	4%	25,242,006	4%	-1%	34,208,379	4%	36%
Food Services	28,464,539	4%	26,081,290	4%	-8%	32,463,918	4%	24%
Capital Improvements	18,740,654	3%	20,542,087	3%	10%	29,488,196	4%	44%
Debt Services	50,299,613	7%	40,855,350	6%	-19%	45,477,052	6%	11%
Other Costs	359,311	0%	316,205	0%	-12%	308,493	0%	-2%
<b>Total Expenditures*</b>	<b>679,262,314</b>	<b>100%</b>	<b>709,906,984</b>	<b>100%</b>	<b>5%</b>	<b>805,233,565</b>	<b>100%</b>	<b>13%</b>
Amount per Pupil	\$14,091		\$14,904		6%	\$16,668		12%
<b>Current Expenditures**</b>	<b>589,339,723</b>	<b>100%</b>	<b>626,450,445</b>	<b>100%</b>	<b>6%</b>	<b>698,733,423</b>	<b>100%</b>	<b>12%</b>
Amount per Pupil	\$12,225		\$13,152		8%	\$14,464		10%

**Percent of Expenditures**

Instruction*** (Total Expenditures)	328,110,835	48%	356,103,987	50%	2%	387,338,322	48%	-2%
Instruction*** (Current Expenditures)	328,110,835	56%	356,103,987	57%	1%	387,338,322	55%	-2%

\* The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Gifts/Grants, KPERS Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Activity Fund and Special Education Coop Fund.

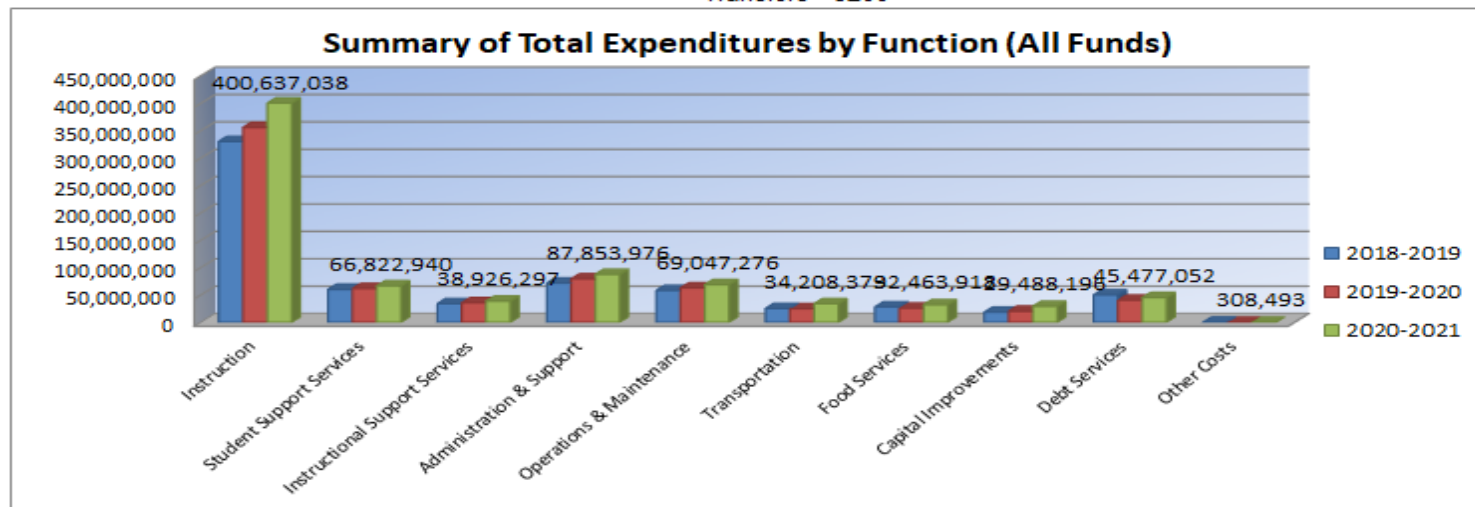
\*\* Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

\*\*\* Instruction excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

Note: Percentages on charts are within +-1% due to rounding used. Pie graph percentages may differ from charts for this reason also.

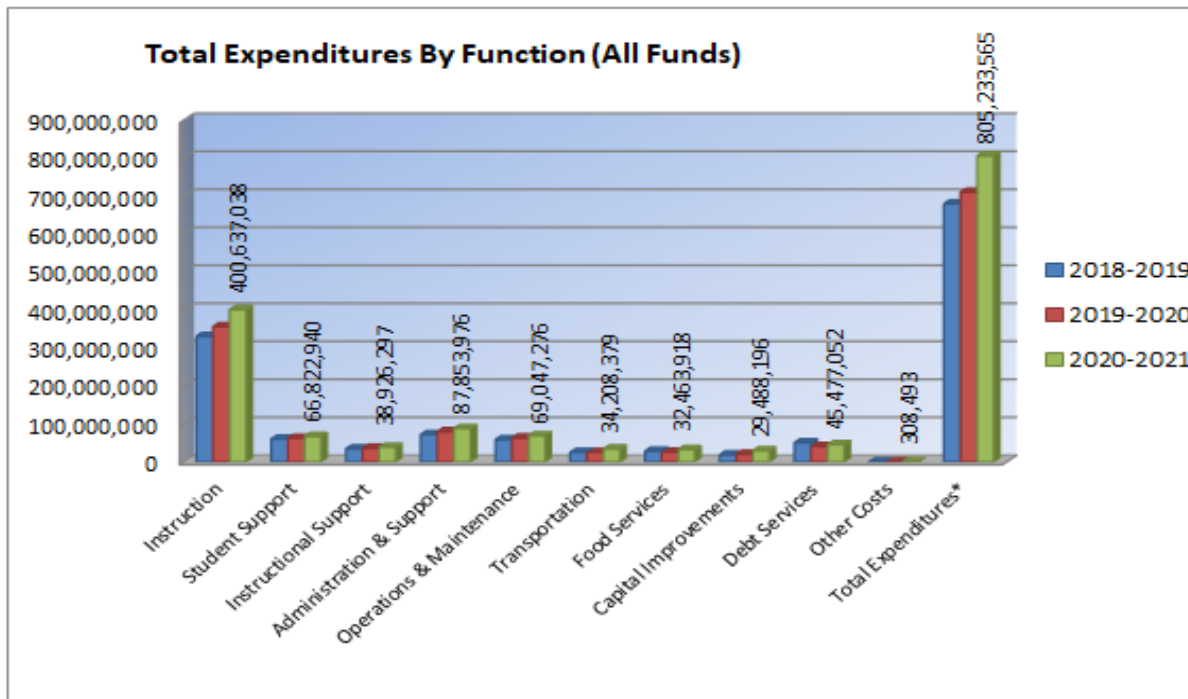
Further definition of what goes into each category:

- Instruction - 1000
- Student Support Services - 2100
- Instructional Support Services - 2200
- Administration & Support - 2300, 2400 and 2500
- Operations & Maintenance - 2600
- Transportation - 2700
- Food Service - 3100
- Other Costs - 2900 and 3300
- Capital Improvements - 4000
- Debt Services - 5100
- Transfers - 5200



**Total Expenditures By Function (All Funds)**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
Instruction	330,441,138	356,103,987	400,637,038
Student Support	60,484,798	61,999,248	66,822,940
Instructional Support	34,416,263	36,052,169	38,926,297
Administration & Support	71,998,746	79,646,008	87,853,976
Operations & Maintenance	58,594,150	63,068,634	69,047,276
Transportation	25,463,102	25,242,006	34,208,379
Food Services	28,464,539	26,081,290	32,463,918
Capital Improvements	18,740,654	20,542,087	29,488,196
Debt Services	50,299,613	40,855,350	45,477,052
Other Costs	359,311	316,205	308,493
<b>Total Expenditures*</b>	<b>679,262,314</b>	<b>709,906,984</b>	<b>805,233,565</b>

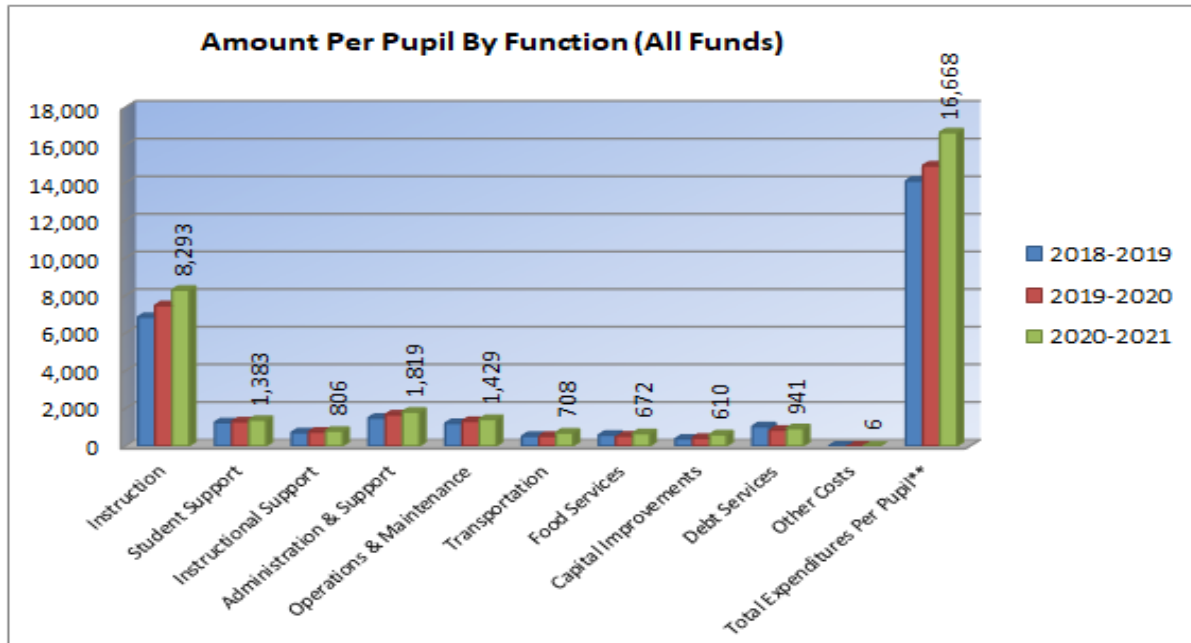


\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Gifts/Grants, KPERS Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Activity Fund and Special Education Coop Fund.

**Total Expenditures Amount Per Pupil By Function (All Funds)**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
Instruction	6,855	7,476	8,293
Student Support	1,255	1,302	1,383
Instructional Support	714	757	806
Administration & Support	1,494	1,672	1,819
Operations & Maintenance	1,215	1,324	1,429
Transportation	528	530	708
Food Services	590	548	672
Capital Improvements	389	431	610
Debt Services	1,043	858	941
Other Costs	7	7	6
<b>Total Expenditures Per Pupil**</b>	<b>14,091</b>	<b>14,904</b>	<b>16,668</b>
Enrollment (FTE)*	48,206.0	47,632.6	48,310.0

\*FTE Enrollment is based on 9/20 and 2/20, including 4yr old at-risk. Beginning in the 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. If the district offered full-day kindergarten in the 2017-18 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Includes virtual enrollment.

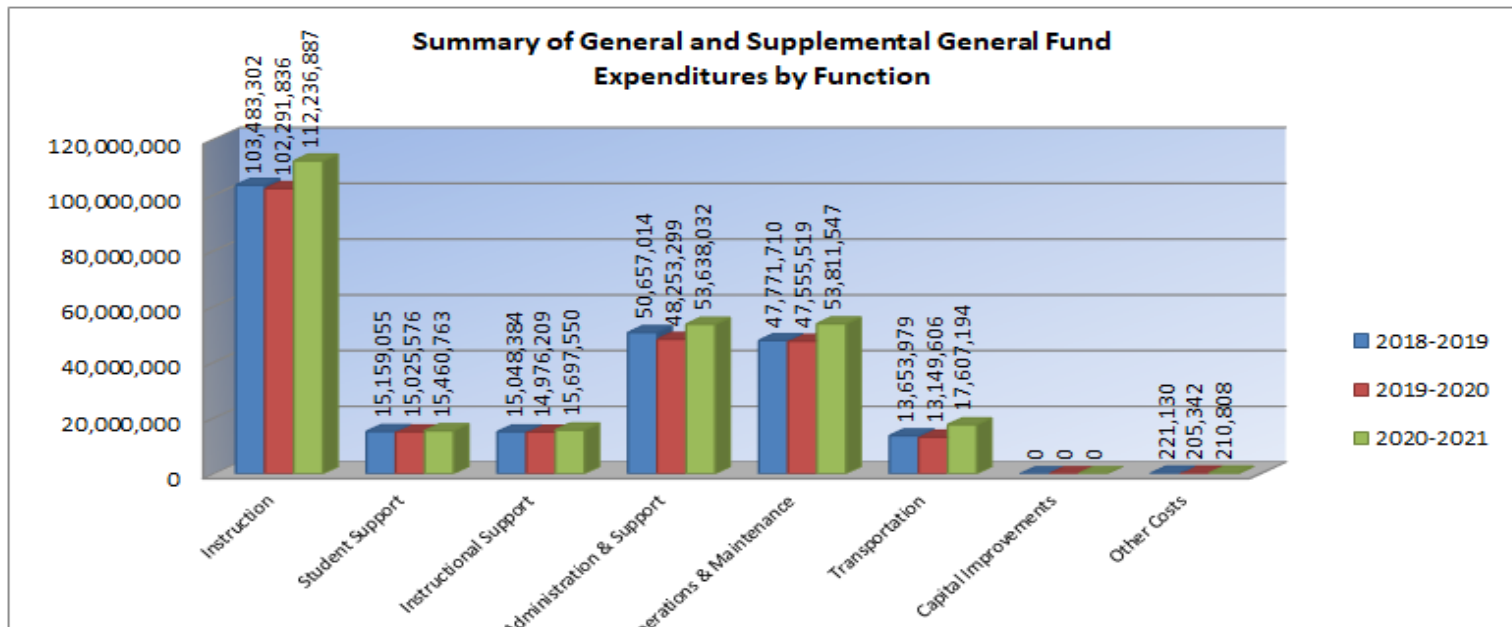


\*\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Gifts/Grants, KPERS Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Activity Fund and Special Education Coop Fund.

**Summary of General and Supplemental General Fund Expenditures by Function**

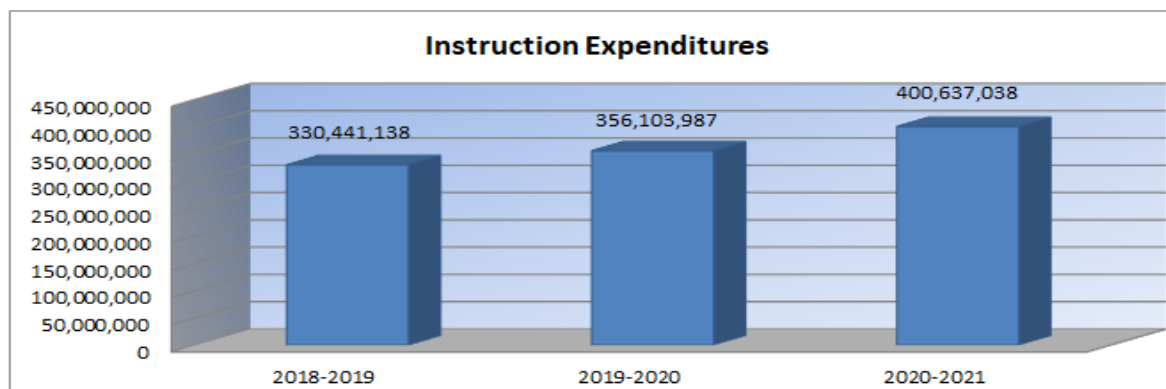
	2018-2019 Actual	% of Tot	2019-2020 Actual	% of Tot	% inc/dec	2020-2021 Budget	% of Tot	% inc/dec
Instruction	103,483,302	42%	102,291,836	42%	-1%	112,236,887	42%	10%
Student Support	15,159,055	6%	15,025,576	6%	-1%	15,460,763	6%	3%
Instructional Support	15,048,384	6%	14,976,209	6%	0%	15,697,550	6%	5%
Administration & Support	50,657,014	21%	48,253,299	20%	-5%	53,638,032	20%	11%
Operations & Maintenance	47,771,710	19%	47,555,519	20%	0%	53,811,547	20%	13%
Transportation	13,653,979	6%	13,149,606	5%	-4%	17,607,194	7%	34%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	221,130	0%	205,342	0%	-7%	210,808	0%	3%
<b>Total Expenditures</b>	<b>245,994,574</b>	<b>100%</b>	<b>241,457,387</b>	<b>100%</b>	<b>-2%</b>	<b>268,662,781</b>	<b>100%</b>	<b>11%</b>
Amount per Pupil	\$5,103		\$5,069		-1%	\$5,561		10%

The Summary of General and Supplemental General Fund Expenditures chart information comes from pages 6-13 of the Sumexpen and adds together the 'General Fund' and 'Supplemental General Fund' line items.



## Instruction Expenditures (1000)

	2018-2019 Actual	2019-2020 Actual	% inc/ dec	2020-2021 Budget	% inc/ dec
General	103,105,400	101,821,993	-1%	111,591,887	10%
Federal Funds	12,983,689	19,830,812	53%	25,486,721	29%
Supplemental General	377,902	469,843	24%	645,000	37%
Preschool-Aged At-Risk	5,201,273	5,993,575	15%	7,578,495	26%
At Risk (K-12)	89,356,421	89,367,663	0%	94,840,666	6%
Bilingual Education	12,912,342	13,164,864	2%	15,962,402	21%
Virtual Education	1,143,827	981,551	-14%	2,749,171	180%
Capital Outlay	2,330,303	0	-100%	13,298,716	0%
Driver Education	0	0	0%	0	0%
Declining Enrollment	0	0	0%	0	0%
Extraordinary School Program	0	0	0%	0	0%
Food Service	0	0	0%	0	0%
Professional Development	0	0	0%	0	0%
Parent Education Program	0	0	0%	0	0%
Summer School	42,537	31,303	-26%	390,496	1147%
Special Education	72,874,493	74,323,539	2%	79,244,034	7%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	9,357,518	9,601,675	3%	10,583,804	10%
Gifts/Grants	627,584	588,053	-6%	3,453,024	487%
Special Liability	0	0	0%	0	0%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%		
KPERS Spec. Ret. Contribution	14,208,083	32,655,712	130%	34,812,622	7%
Contingency Reserve	0	0	0%		
Text Book & Student Material	5,162,095	6,497,301	26%		
Activity Fund	757,671	776,103	2%		
Bond and Interest #1	0	0	0%	0	0%
Bond and Interest #2	0	0	0%	0	0%
No-Fund Warrant	0	0	0%	0	0%
Special Assessment	0	0	0%	0	0%
Temporary Note	0	0	0%	0	0%
<b>SUBTOTAL</b>	<b>330,441,138</b>	<b>356,103,987</b>	<b>8%</b>	<b>400,637,038</b>	<b>13%</b>
Enrollment (FTE)*	48,206.0	47,632.6	-1%	48,310.0	1%
Amount per Pupil	6,855	7,476	9%	8,293	11%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
<b>TOTAL</b>	<b>330,441,138</b>	<b>356,103,987</b>	<b>8%</b>	<b>400,637,038</b>	<b>13%</b>



NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.

\*FTE enrollment is based on 9/20 and 2/20, including 4yr old at-risk. Beginning in the 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. If the district offered full-day kindergarten in the 2017-18 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Includes virtual enrollment.

## Sources of Revenue and Proposed Budget for 2020-21

Fund	2020-21 Amount Budgeted	July 1, 2020 Cash Balance	Estimated Sources of Revenue--2020-21					Estimated July 1, 2021 Cash Balance
			State	Federal	Interest	Local		
						Transfers	Other	
General	395,232,697	0	395,232,697	0	0	0	0	XXXXXXXXXX
Supplemental General	130,536,643	2,853,786	73,700,989			0	53,981,868	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	7,905,650	350,000		0	0	7,555,650	0	0
Adult Supplemental Education	0	0				0	0	0
At Risk (K-12)	100,647,837	850,000		0	0	99,797,837	0	0
Bilingual Education	17,559,870	350,000		0	0	17,209,870	0	0
Virtual Education	3,227,262	693,262				2,534,000	0	0
Capital Outlay	63,775,367	36,489,446	11,493,354	1,586,331	365,000	0	28,732,352	14,891,116
Driver Training	0	0	0	0	0	0	0	0
Declining Enrollment	0	0				0	XXXXXXXXXX	0
Extraordinary School Program	4,443,767	1,383,795		451,066	0	0	2,608,906	0
Food Service	31,295,133	10,654,330	143,236	16,967,575	0	0	3,529,992	0
Professional Development	2,775,446	500,000	339,219	0	0	1,936,227	0	0
Parent Education Program	942,080	431,342	210,738	0	0	300,000	0	0
Summer School	414,587	308,252		0	0	0	106,335	0
Special Education	136,005,405	15,000,000	0	17,527,078	0	113,478,327	0	10,000,000
Career and Postsecondary Education	11,520,969	403,184	0	0	0	11,117,785	0	0
Special Liability Expense Fund	875,000	953,869				0	374,983	453,852
Special Reserve Fund		54,820,954						XXXXXXXXXX
Gifts and Grants	9,024,056	4,129,687	2,412,541	69,870			2,411,958	0
Textbook & Student Materials Revolving		11,801,470						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	60,037,488	0	60,037,488			0		XXXXXXXXXX
Contingency Reserve		26,719,964						XXXXXXXXXX
Activity Funds		972,067						XXXXXXXXXX
Bond and Interest #1	42,724,775	51,981,296	18,785,175	3,588,993	0		26,099,134	57,729,823
Bond and Interest #2	0	0	0	0	0		0	0
No Fund Warrant	0	0					0	0
Special Assessment	235,134	235,134					0	0
Temporary Note	0	0			0		0	0
Coop Special Education	0	0	0	0	0		0	0
Federal Funds	43,825,958	-11,168,042	XXXXXXXXXX	54,994,000	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
<b>SUBTOTAL</b>	<b>1,063,005,124</b>	<b>210,713,796</b>	<b>562,355,437</b>	<b>95,184,913</b>	<b>365,000</b>	<b>253,929,696</b>	<b>117,845,528</b>	<b>83,074,791</b>
Less Transfers	253,929,696							
<b>TOTAL Budget Expenditures</b>	<b>\$809,075,428</b>							

### Sources of Revenue - - State, Federal, Local

	2018-2019	2019-2020	2020-2021
State Revenues	483,282,779	531,827,128	562,355,437
Federal Revenues	79,888,581	71,578,843	95,184,913
Local Revenues*	127,979,250	129,393,256	118,210,528
<b>Total Revenues</b>	<b>691,150,610</b>	<b>732,799,227</b>	<b>775,750,878</b>
Revenues Per Pupil	14,337	15,384	16,058

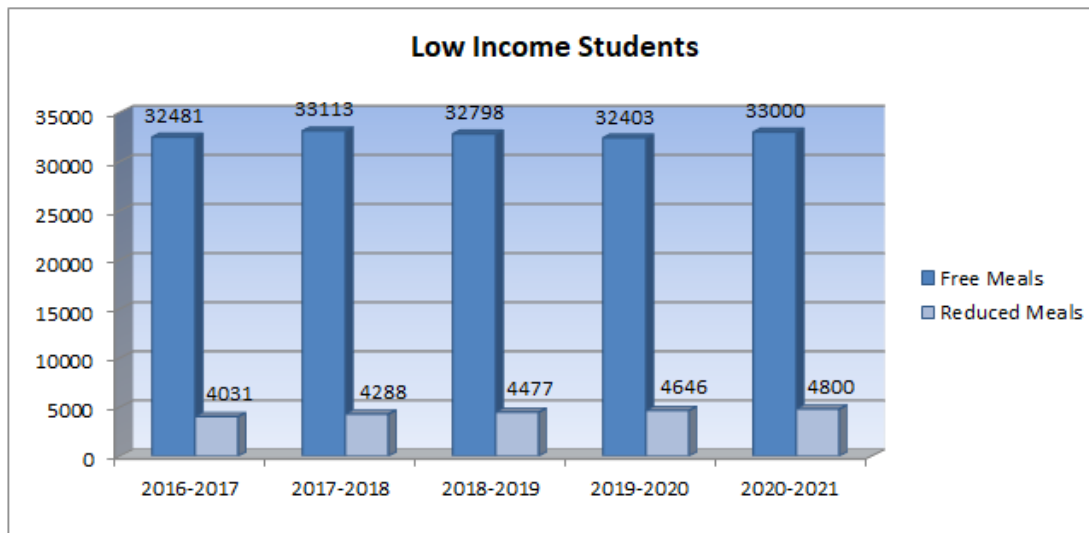
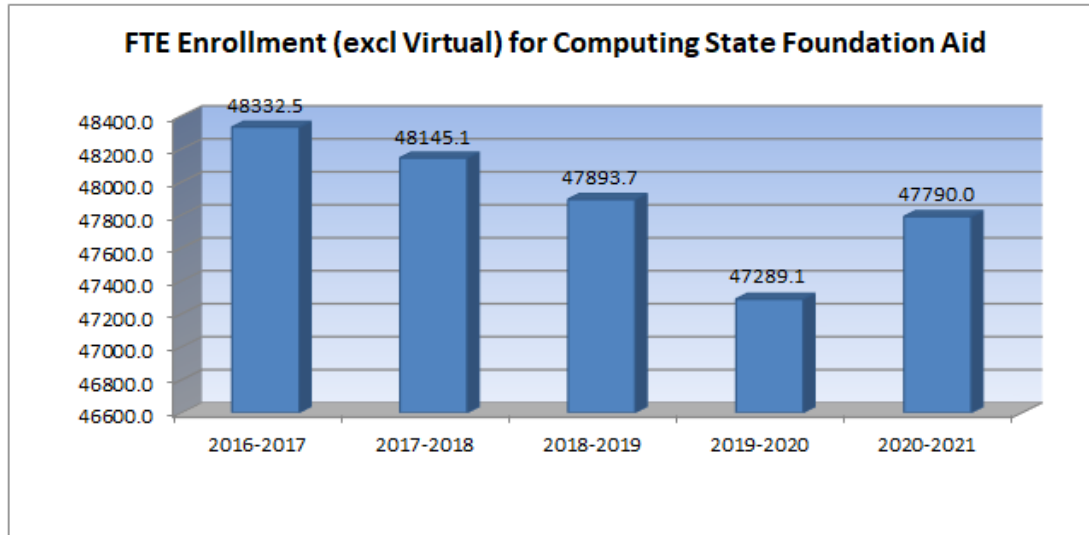
Effective July 1, 2014 (2014-15 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as state general aid.

\*Excludes "Transfers" to avoid duplication of revenue.



**Enrollment Information**

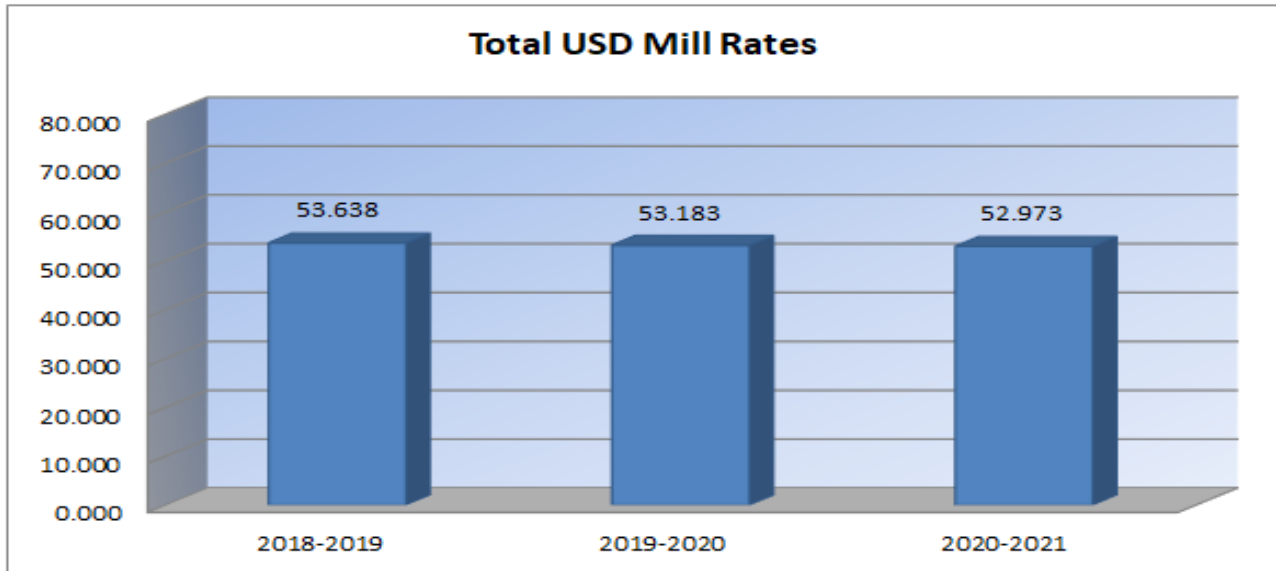
	2016-2017 Actual	2017-2018 Actual	% inc/ dec	2018-2019 Actual	% inc/ dec	2019-2020 Actual	% inc/ dec	2020-2021 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	48,332.5	48,145.1	0%	47,893.7	-1%	47,289.1	-1%	47,790.0	1%
Number of Students - Free Meals	32,481	33,113	2%	32,798	-1%	32,403	-1%	33,000	2%
Number of Students - Reduced Meals	4,031	4,288	6%	4,477	4%	4,646	4%	4,800	3%



\*FTE Enrollment is based on 9/20 and 2/20, including 4yr old at-risk. Beginning 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. If the district offered full-day kindergarten in the 2016-17 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Virtual enrollment is excluded.

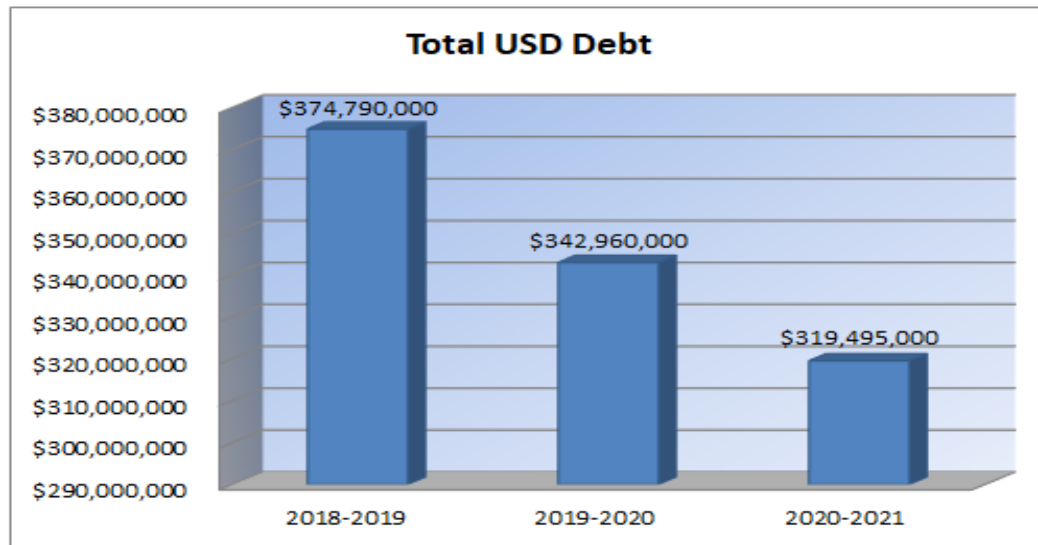
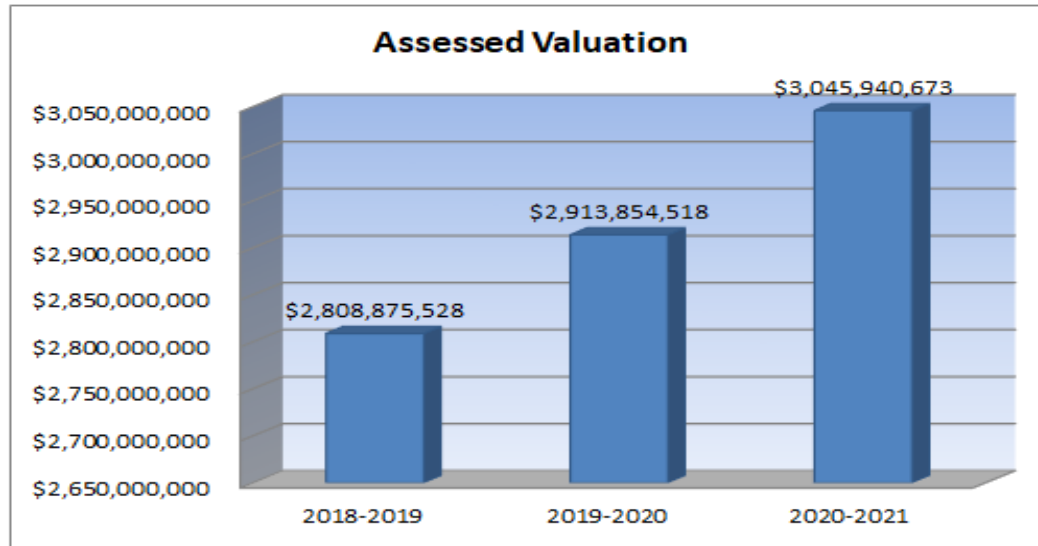
**Miscellaneous Information  
Mill Rates by Fund**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
General	20.000	20.000	20.000
Supplemental General	16.952	15.862	17.045
Adult Education	0.000	0.000	0.000
Capital Outlay	8.000	7.985	8.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.111	0.258	0.100
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond and Interest #1	8.575	9.078	7.828
Bond and Interest #2	0.000	0.000	0.000
No Fund Warrant	0.000	0.000	0.000
Special Assessment	0.000	0.000	0.000
Temporary Note	0.000	0.000	0.000
<b>TOTAL USD</b>	<b>53.638</b>	<b>53.183</b>	<b>52.973</b>
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Board & Employee Bnfts	0.000	0.000	0.000
Recreation Commission	0.000	0.000	0.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
<b>TOTAL OTHER</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>



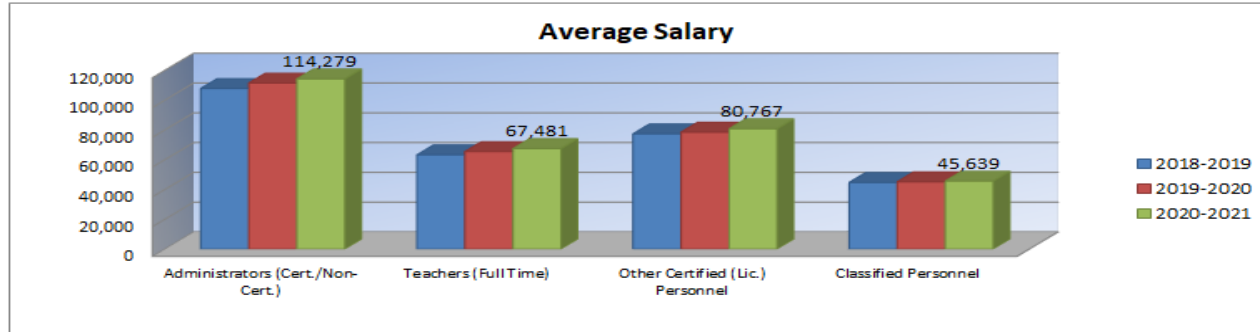
**Other Information**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
Assessed Valuation	\$2,808,875,528	\$2,913,854,518	\$3,045,940,673
Bonded Indebtedness	374,790,000	342,960,000	319,495,000



USD# 259  
AVERAGE SALARY

	2018-19 Actual			2019-20 Actual			2020-21 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	220.0	23,726,129	107,846	227.0	25,306,262	111,481	226.0	25,827,100	114,279
Teachers (Full Time)	3,394.0	214,754,997	63,275	3,405.0	222,860,652	65,451	3,429.3	231,413,467	67,481
Other Certified (Licensed) Personnel	774.8	59,986,929	77,422	787.2	61,795,338	78,500	804.4	64,969,055	80,767
Classified Personnel	2,283.5	102,104,625	44,714	2,482.8	112,183,278	45,184	2,639.0	120,441,731	45,639
Substitutes/Temporary Help	XXXXX	21,078,929	XXXXXXXXXX	XXXXX	14,117,612	XXXXXXXXXX	XXXXX	15,810,808	XXXXXXXXXX



**DEFINITIONS**

Administrators: \*Certified (Licensed) - Superintendent; Assistant Superintendent; Administrative Assistants; Principals/ Assistant Principals; Directors/Supervisors Special Education; Directors/Supervisors of Health; Directors/Supervisors of VocEd; Instructional Coordinators/Supervisors; All Other Directors/Supervisors.

\*\* Non-Certified - Assistant Superintendents; Business Managers; Business Services (Directors/Coordinators/Supervisors); Food Service (Directors/Coordinators/Supervisors); Transportation (Directors/Coordinators/Supervisors); Custodial Maintenance (Directors/Coordinators/Supervisors); Other (Directors/Coordinators/Supervisors).

Teachers (Full Time Only): \*Practical Arts/Vocational Teachers; Special Education Teachers; Prekindergarten Teachers; Kindergarten Teachers; Reading Specialists/Teachers; All Other Teachers.

Other Certified (Licensed) Personnel: Part-Time Teachers; Library Media Specialists; School Counselors; Clinical or School Psychologists; Speech Pathologists; Audiologists; Nurses (RN); Social Workers.

Classified Personnel: \*\*Attendance Services Staff; Library Media Aides; Security Officers; Regular Education Teacher Aides; Secretarial/Clerical; Special Education Paraprofessionals; Nurses (LPN); Food Service Workers; Custodians; Bus Drivers.

Substitutes/Temporary: \*\*Substitute Teachers, Coaching Assistants and other short term temporary help.

Total Salary: Report total salary including employee reduction plans\*\*\*, supplemental and extra pay for summer school, and board paid fringe benefits (employer paid)\*\*\*\*.

\*FTE for Certified Administrators, Teachers and Other Certified (Licensed) Personnel is defined by the local school board. **Generally** FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12 month contract should be reported as 1.0.

\*\*FTE of 1.0 for Non-Certified Administrators, Classified Personnel and Substitutes/Temporary should be based upon 2,080 hours.

\*\*\*Employee reduction plans include benefits received by employees under a Section 125 Salary Reduction Agreement. Does not include social security, workers' compensation, and unemployment insurance.

\*\*\*\*Board paid fringe benefits (employer paid) include group life, group health, disability income, accidental death and dismemberment, and hospital surgical, and/or medical expense insurance. Does not include social security, workers' compensation, and unemployment insurance.

## **KSDE Website Information Available**

### **K-12 Statistics (Building, District or State Totals) website below:**

[https://datacentral.ksde.org/report\\_gen.aspx](https://datacentral.ksde.org/report_gen.aspx)

- Attendance / Enrollment Reports
- Staff Reports
- Graduates / Dropouts Reports
- Crime / Violence Reports

### **School Finance Reports and Publications website below:**

<https://datacentral.ksde.org/default.aspx>

- Assessed Valuation
- Cash Balances
- Headcount Enrollment
- Mill Levies
- Personnel (Certified/Non-Certified)
- Salary Reports

### **Kansas Building Report Card website below:**

<http://ksreportcard.ksde.org/>

- Attendance Rate
- Graduation Rate
- Dropout Rate
- School Violence
- Assessments
  - Reading
  - Mathematics
  - Writing
- Graduates Passing Adv. Science Courses
- Graduates Passing Adv. Math Courses