

Budget at a Glance 2019-20



USD 259 - Wichita



School Finance
Kansas State Department of Education
Landon State Office Building
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Topeka, Kansas 66612-1212

www.ksde.org

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Summary of Total Expenditures By Function (All Funds)

	2017-2018 Actual	% of Tot	2018-2019 Actual	% of Tot	% inc/ dec	2019-2020 Budget	% of Tot	% inc/ dec
Instruction	340,031,661	51%	330,441,138	49%	-3%	369,474,560	49%	12%
Student Support Services	55,017,248	8%	60,484,798	9%	10%	68,265,315	9%	13%
Instructional Support Services	30,849,239	5%	34,416,263	5%	12%	41,092,593	5%	19%
Administration & Support	68,821,097	10%	71,998,746	11%	5%	81,285,662	11%	13%
Operations & Maintenance	55,863,976	8%	58,594,150	9%	5%	64,000,505	8%	9%
Transportation	24,154,611	4%	25,463,102	4%	5%	27,823,232	4%	9%
Food Services	26,887,329	4%	28,464,539	4%	6%	35,778,872	5%	26%
Capital Improvements	17,148,313	3%	18,740,654	3%	9%	30,117,671	4%	61%
Debt Services	44,646,763	7%	50,299,613	7%	13%	40,855,350	5%	-19%
Other Costs	326,203	0%	359,311	0%	10%	270,221	0%	-25%
Total Expenditures*	663,746,440	100%	679,262,314	100%	2%	758,963,981	100%	12%
Amount per Pupil	\$13,786		\$14,091		2%	\$15,600		11%
Current Expenditures**	588,158,796	100%	589,339,723	100%	0%	668,411,540	100%	13%
Amount per Pupil	\$12,216		\$12,225		0%	\$13,738		12%

Percent of Expenditures

Instruction*** (Total Expenditures)	335,036,474	50%	328,110,835	48%	-2%	365,631,560	48%	0%
Instruction*** (Current Expenditures)	335,036,474	57%	328,110,835	56%	-1%	365,631,560	55%	-1%

* 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)

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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

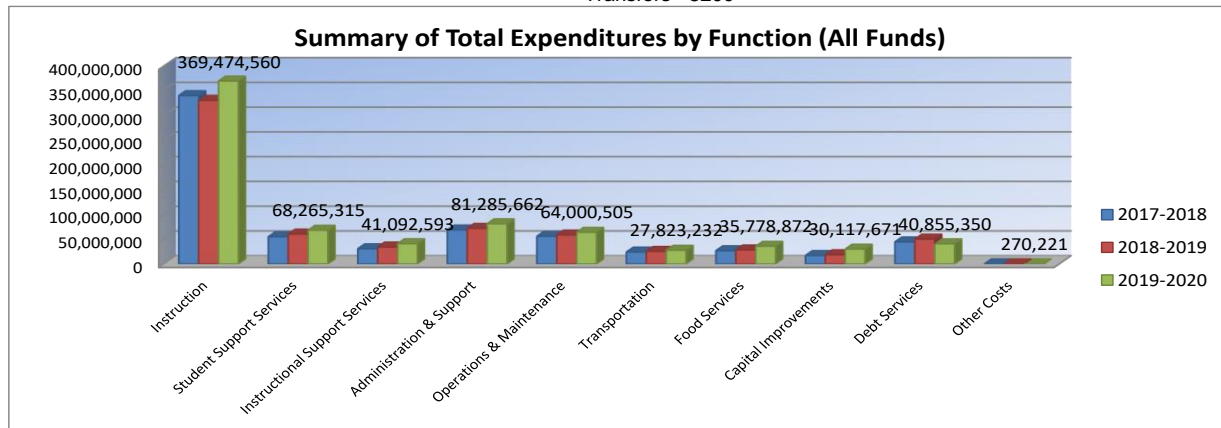
Food Service - 3100

Other Costs - 2900 and 3300

Capital Improvements - 4000

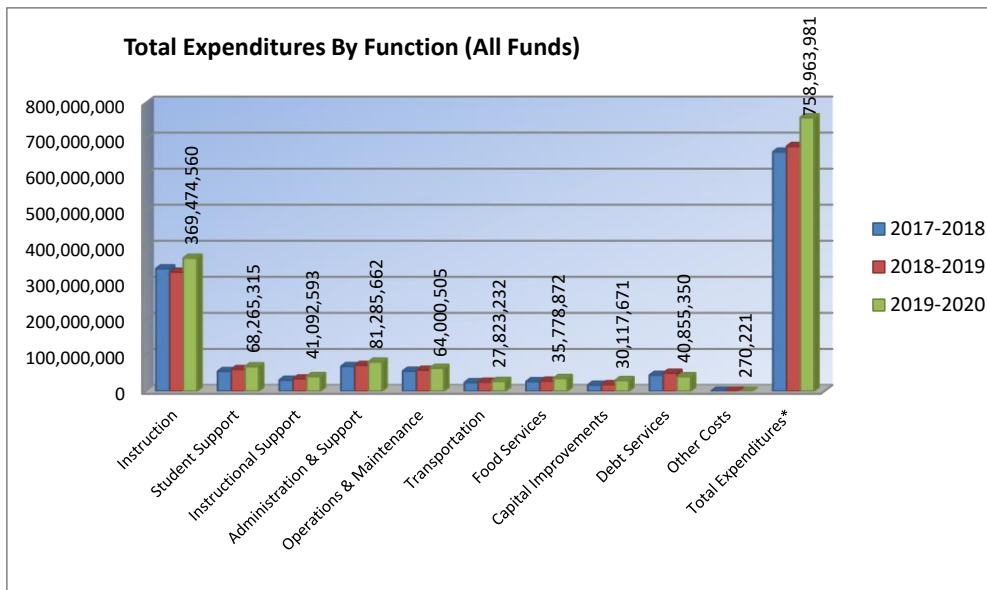
Debt Services - 5100

Transfers - 5200



Total Expenditures By Function (All Funds)

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Instruction	340,031,661	330,441,138	369,474,560
Student Support	55,017,248	60,484,798	68,265,315
Instructional Support	30,849,239	34,416,263	41,092,593
Administration & Support	68,821,097	71,998,746	81,285,662
Operations & Maintenance	55,863,976	58,594,150	64,000,505
Transportation	24,154,611	25,463,102	27,823,232
Food Services	26,887,329	28,464,539	35,778,872
Capital Improvements	17,148,313	18,740,654	30,117,671
Debt Services	44,646,763	50,299,613	40,855,350
Other Costs	326,203	359,311	270,221
Total Expenditures*	663,746,440	679,262,314	758,963,981

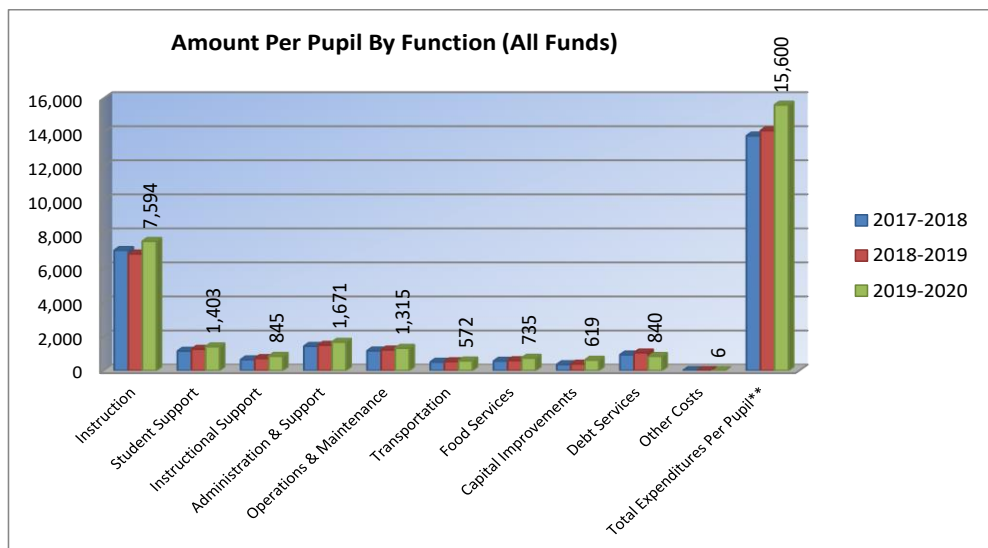


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Total Expenditures Amount Per Pupil By Function (All Funds)

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Instruction	7,063	6,855	7,594
Student Support	1,143	1,255	1,403
Instructional Support	641	714	845
Administration & Support	1,429	1,494	1,671
Operations & Maintenance	1,160	1,215	1,315
Transportation	502	528	572
Food Services	558	590	735
Capital Improvements	356	389	619
Debt Services	927	1,043	840
Other Costs	7	7	6
Total Expenditures Per Pupil**	13,786	14,091	15,600
Enrollment (FTE)*	48,145.1	48,206.0	48,652.5

*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.

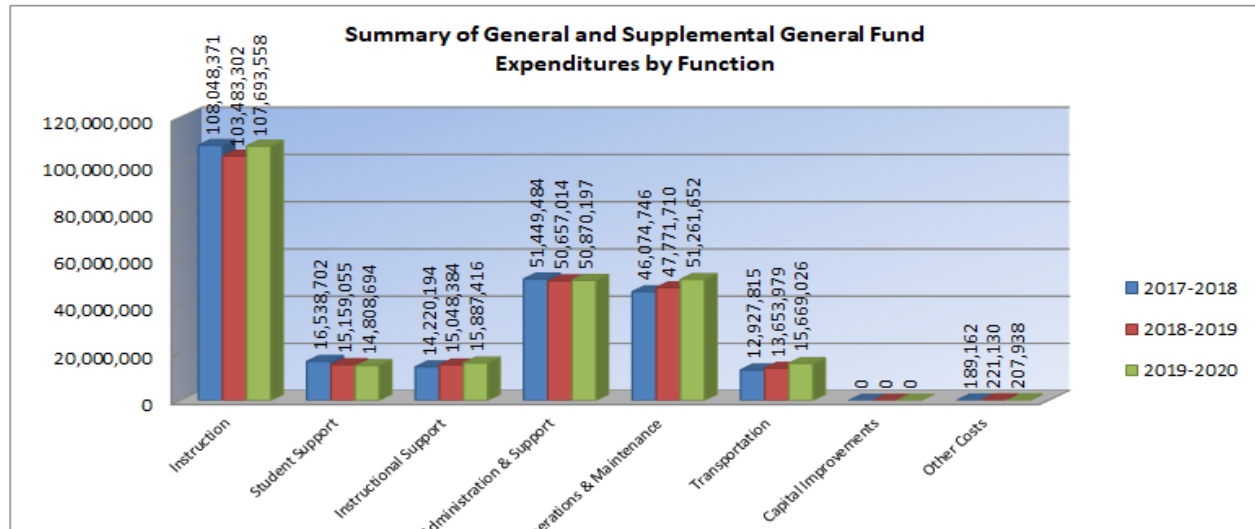


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, 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**

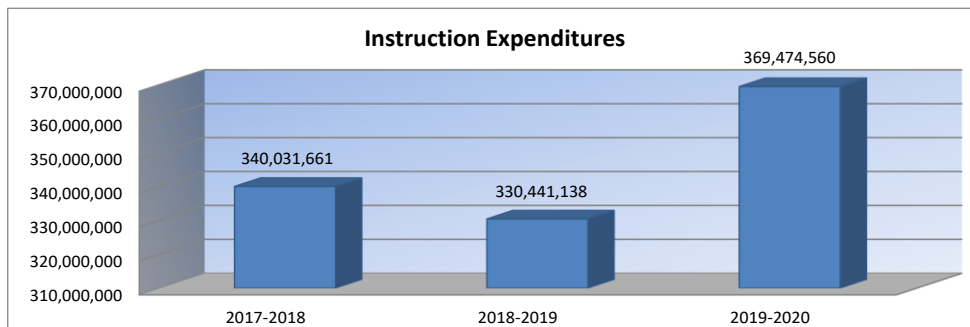
	2017-2018 Actual	% of Tot	2018-2019 Actual	% of Tot	% inc/ dec	2019-2020 Budget	% of Tot	% inc/ dec
Instruction	108,048,371	43%	103,483,302	42%	-4%	107,693,558	42%	4%
Student Support	16,538,702	7%	15,159,055	6%	-8%	14,808,694	6%	-2%
Instructional Support	14,220,194	6%	15,048,384	6%	6%	15,887,416	6%	6%
Administration & Support	51,449,484	21%	50,657,014	21%	-2%	50,870,197	20%	0%
Operations & Maintenance	46,074,746	18%	47,771,710	19%	4%	51,261,652	20%	7%
Transportation	12,927,815	5%	13,653,979	6%	6%	15,669,026	6%	15%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	189,162	0%	221,130	0%	17%	207,938	0%	-6%
Total Expenditures	249,448,474	100%	245,994,574	100%	-1%	256,398,481	100%	4%
Amount per Pupil	\$5,181		\$5,103		-2%	\$5,270		3%

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)

	2017-2018 Actual		2018-2019 Actual	% inc/ dec		2019-2020 Budget	% inc/ dec
General	107,898,156		103,105,400	-4%		107,248,558	4%
Federal Funds	14,176,221		12,983,689	-8%		14,087,448	9%
Supplemental General	150,215		377,902	152%		445,000	18%
Preschool-Aged At-Risk	5,033,947		5,201,273	3%		5,913,930	14%
At Risk (K-12)	80,469,520		89,356,421	11%		93,747,112	5%
Bilingual Education	12,085,206		12,912,342	7%		14,939,844	16%
Virtual Education	1,290,221		1,143,827	-11%		1,798,352	57%
Capital Outlay	4,995,187		2,330,303	-53%		3,843,000	65%
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	83,045		42,537	-49%		203,109	377%
Special Education	67,993,633		72,874,493	7%		78,826,816	8%
Cost of Living	0		0	0%		0	0%
Career and Postsecondary Ed.	8,999,579		9,357,518	4%		10,387,708	11%
Gifts/Grants	629,067		627,584	0%		1,150,353	83%
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	26,015,486		14,208,083	-45%		36,883,330	160%
Contingency Reserve	0		0	0%			
Text Book & Student Material	9,428,005		5,162,095	-45%			
Activity Fund	784,173		757,671	-3%			
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%
SUBTOTAL	340,031,661		330,441,138	-3%		369,474,560	12%
Enrollment (FTE)*	48,145.1		48,206.0	0%		48,652.5	1%
Amount per Pupil	7,063		6,855	-3%		7,594	11%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	340,031,661		330,441,138	-3%		369,474,560	12%



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 2019-20

Fund	2019-20 Amount Budgeted	July 1, 2019 Cash Balance	Estimated Sources of Revenue--2019-20					Estimated July 1, 2020 Cash Balance
			State	Federal	Interest	Local	Other	
General	381,843,124	0	381,843,124	0	0	0	0	XXXXXXXXXX
Supplemental General	116,692,449	3,125,877	64,449,240	0	0	0	49,117,332	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	6,202,410	204,057	0	0	0	5,998,353	0	0
Adult Supplemental Education	0	0	0	0	0	0	0	0
At Risk (K-12)	99,377,806	198	0	0	0	99,377,608	0	0
Bilingual Education	16,555,010	345,140	0	0	0	16,209,870	0	0
Virtual Education	2,186,534	344,034	0	0	0	1,842,500	0	0
Capital Outlay	49,697,091	35,595,738	11,432,551	0	0	0	25,041,534	22,372,732
Driver Training	0	0	0	0	0	0	0	0
Declining Enrollment	0	0	0	0	0	0	XXXXXXXXXX	0
Extraordinary School Program	4,485,959	1,048,814	0	478,392	0	0	2,958,753	0
Food Service	34,264,107	10,282,937	217,632	23,297,088	0	0	5,682,057	5,215,607
Professional Development	2,736,783	800,632	278,198	0	0	1,936,149	0	278,196
Parent Education Program	447,707	171,969	210,738	0	0	65,000	0	0
Summer School	225,230	314,391	0	0	0	0	106,335	195,496
Special Education	131,557,897	11,817,832	0	20,000,000	0	103,774,364	42,000	4,076,299
Career and Postsecondary Education	11,178,827	594,020	17,022	0	0	10,567,785	0	0
Special Liability Expense Fund	580,000	364,914	0	0	0	0	737,403	522,317
Special Reserve Fund	0	52,411,032	0	0	0	0	0	XXXXXXXXXX
Gifts and Grants	7,855,507	3,374,830	4,980,495	0	0	0	2,117,469	2,723,757
Textbook & Student Materials Revolving	0	12,168,661	0	0	0	0	0	XXXXXXXXXX
School Retirement	0	0	0	0	0	0	0	0
Extraordinary Growth Facilities	0	0	0	0	0	0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	59,474,637	0	59,474,637	0	0	0	0	XXXXXXXXXX
Contingency Reserve	0	14,873,751	0	0	0	0	0	XXXXXXXXXX
Activity Funds	0	826,175	0	0	0	0	0	XXXXXXXXXX
Bond and Interest #1	40,855,350	41,864,702	17,831,934	4,463,648	0	0	28,013,345	51,318,279
Bond and Interest #2	0	0	0	0	0	0	0	0
No Fund Warrant	0	0	0	0	0	0	0	0
Special Assessment	240,583	240,583	0	0	0	0	0	0
Temporary Note	0	0	0	0	0	0	0	0
Coop Special Education	0	0	0	0	0	0	0	0
Federal Funds	34,769,062	-2,361,227	XXXXXXXXXX	37,130,289	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	1,001,226,073	188,409,060	540,735,571	85,369,417	0	239,771,629	113,816,228	86,702,683
Less Transfers	239,771,629							
TOTAL Budget Expenditures	\$761,454,444							

Sources of Revenue - - State, Federal, Local

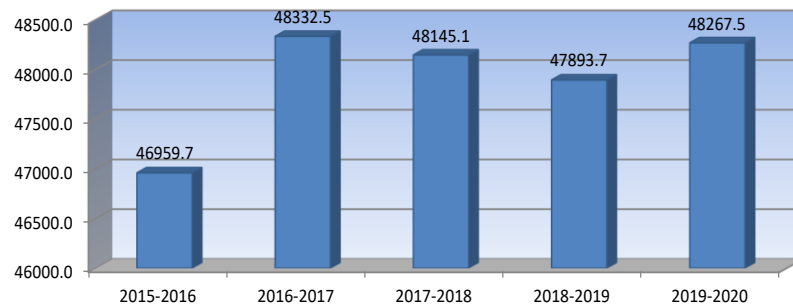
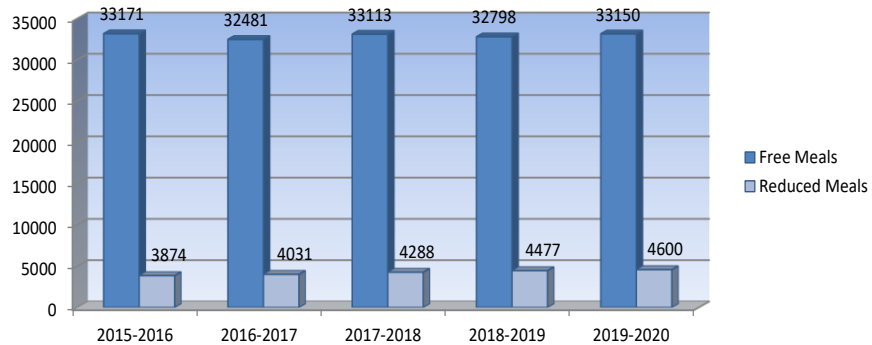
	2017-2018	2018-2019	2019-2020
State Revenues	475,356,805	478,176,996	540,735,571
Federal Revenues	76,086,259	79,902,533	85,369,417
Local Revenues*	128,693,652	127,979,250	113,816,228
Total Revenues	680,136,716	686,058,779	739,921,216
Revenues Per Pupil	14,127	14,232	15,208

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

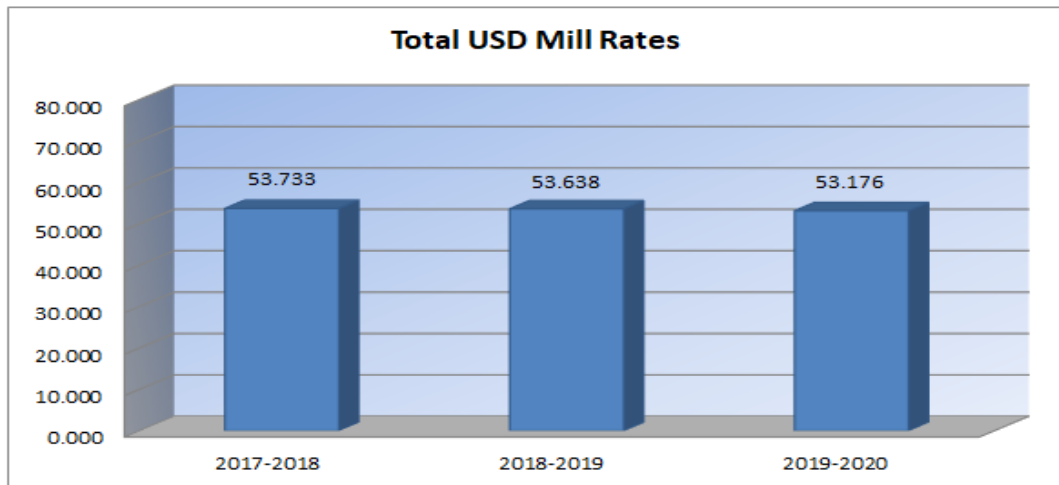
	2015-2016 Actual	2016-2017 Actual	% inc/ dec	2017-2018 Actual	% inc/ dec	2018-2019 Actual	% inc/ dec	2019-2020 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	46,959.7	48,332.5	3%	48,145.1	0%	47,893.7	-1%	48,267.5	1%
Number of Students - Free Meals	33,171	32,481	-2%	33,113	2%	32,798	-1%	33,150	1%
Number of Students - Reduced Meals	3,874	4,031	4%	4,288	6%	4,477	4%	4,600	3%

FTE Enrollment (excl Virtual) for Computing State Foundation Aid**Low Income Students**

*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.

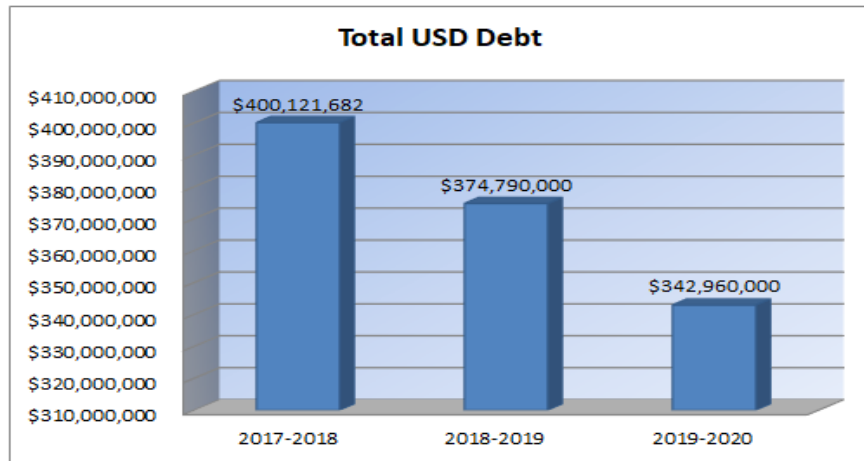
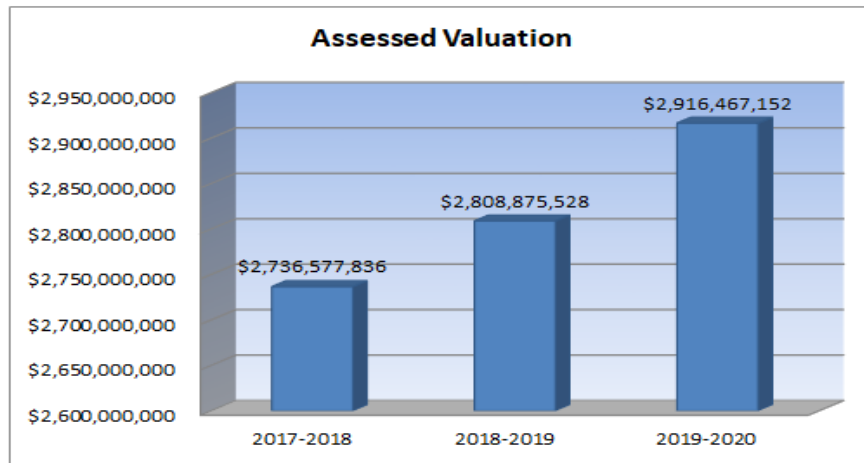
**Miscellaneous Information
Mill Rates by Fund**

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
General	20.000	20.000	20.000
Supplemental General	17.553	16.952	15.848
Adult Education	0.000	0.000	0.000
Capital Outlay	8.000	8.000	8.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.125	0.111	0.258
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond and Interest #1	8.055	8.575	9.070
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
TOTAL USD	53.733	53.638	53.176
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
TOTAL OTHER	0.000	0.000	0.000



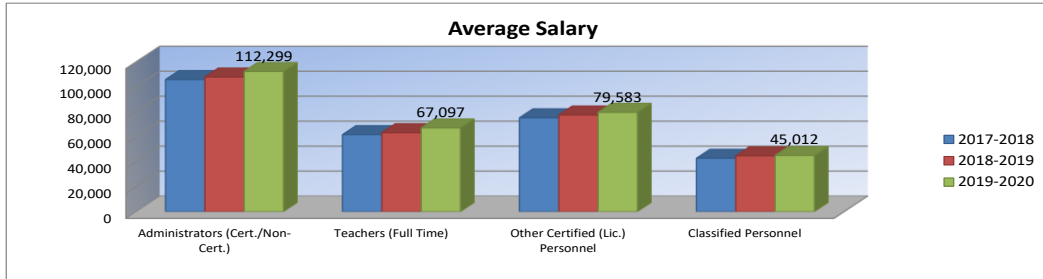
Other Information

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Assessed Valuation	\$2,736,577,836	\$2,808,875,528	\$2,916,467,152
Bonded Indebtedness	400,121,682	374,790,000	342,960,000



USD# 259
AVERAGE SALARY

	2017-18 Actual			2018-19 Actual			2019-20 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	210.0	22,223,714	105,827	220.0	23,726,129	107,846	225.0	25,267,248	112,299
Teachers (Full Time)	3,377.9	208,490,947	61,722	3,394.0	214,754,997	63,275	3,479.8	233,482,992	67,097
Other Certified (Licensed) Personnel	732.5	55,076,123	75,189	774.8	59,986,929	77,422	822.9	65,488,951	79,583
Classified Personnel	2,218.3	94,913,052	42,786	2,283.5	102,104,625	44,714	2,686.0	120,902,446	45,012
Substitutes/Temporary Help	XXXXX	20,099,458	XXXXXXXXXX	XXXXX	21,078,929	XXXXXXXXXX	XXXXX	16,481,855	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:

<http://svapp15586.ksde.org/k12/k12.aspx>

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

School Finance Reports and Publications website below:

<http://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Reports-and-Publications>

- 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