

# Budget at a Glance 2018-19



USD 259 - Wichita



School Finance  
Kansas State Department of Education  
Landon State Office Building  
900 SW Jackson Street, Suite 356  
Topeka, Kansas 66612-1212

[www.ksde.org](http://www.ksde.org)

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

	<b>2016-2017 Actual</b>	<b>% of Tot</b>	<b>2017-2018 Actual</b>	<b>% of Tot</b>	<b>% inc/ dec</b>	<b>2018-2019 Budget</b>	<b>% of Tot</b>	<b>% inc/ dec</b>
Instruction	314,988,179	51%	340,031,661	51%	8%	361,297,585	49%	6%
Student Support Services	50,269,429	8%	55,017,248	8%	9%	64,746,750	9%	18%
Instructional Support Services	30,604,777	5%	30,849,239	5%	1%	34,455,904	5%	12%
Administration & Support	63,264,166	10%	68,821,097	10%	9%	77,427,840	11%	13%
Operations & Maintenance	49,115,972	8%	55,863,976	8%	14%	61,877,823	8%	11%
Transportation	23,448,365	4%	24,154,611	4%	3%	27,806,046	4%	15%
Food Services	24,506,305	4%	26,887,329	4%	10%	30,919,331	4%	15%
Capital Improvements	15,158,535	2%	17,148,313	3%	13%	27,969,353	4%	63%
Debt Services	44,401,375	7%	44,646,763	7%	1%	50,399,613	7%	13%
Other Costs	331,911	0%	326,203	0%	-2%	356,012	0%	9%
<b>Total Expenditures*</b>	<b>616,089,014</b>	<b>100%</b>	<b>663,746,440</b>	<b>100%</b>	<b>8%</b>	<b>737,256,257</b>	<b>100%</b>	<b>11%</b>
Amount per Pupil	\$13,155		\$13,694		4%	\$15,038		10%
<b>Current Expenditures**</b>	<b>544,136,256</b>	<b>100%</b>	<b>588,158,796</b>	<b>100%</b>	<b>8%</b>	<b>641,152,066</b>	<b>100%</b>	<b>9%</b>
Amount per Pupil	\$11,619		\$12,134		4%	\$13,078		8%

**Percent of Expenditures**

Instruction*** (Total Expenditures)	310,534,610	50%	335,036,474	50%	0%	354,291,585	48%	-2%
Instruction*** (Current Expenditures)	310,534,610	57%	335,036,474	57%	0%	354,291,585	55%	-2%

\* The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), 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

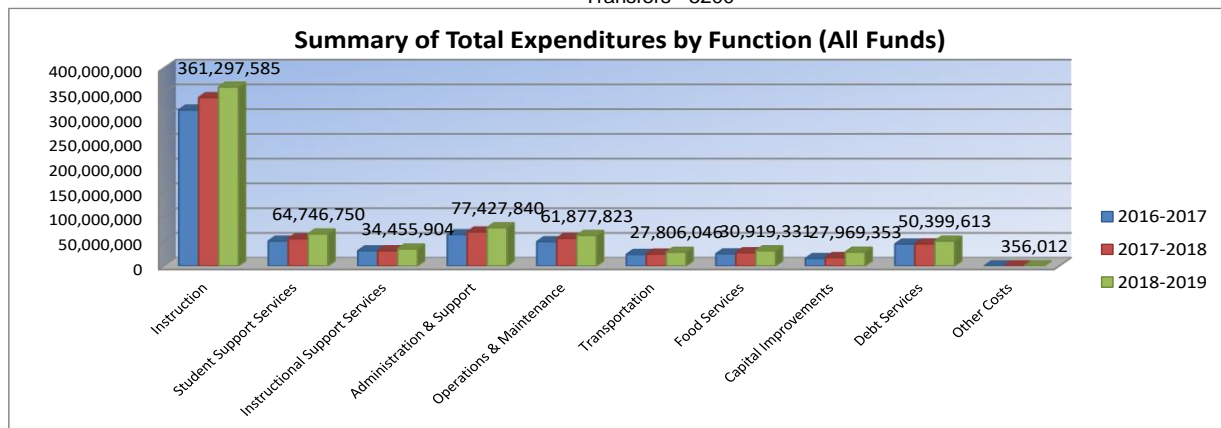
Food Service - 3100

Other Costs - 2900 and 3300

Capital Improvements - 4000

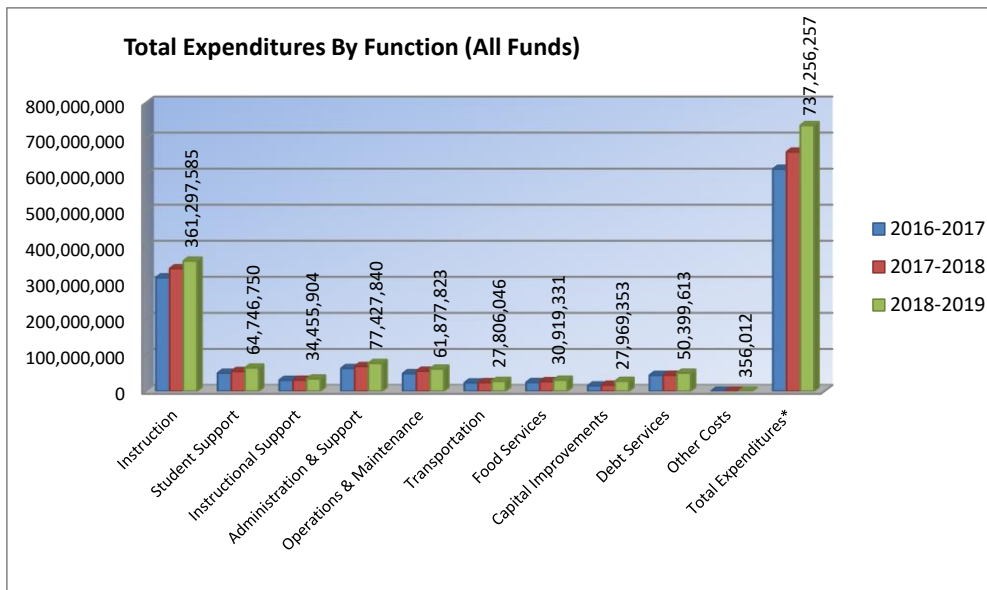
Debt Services - 5100

Transfers - 5200



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

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Instruction	314,988,179	340,031,661	361,297,585
Student Support	50,269,429	55,017,248	64,746,750
Instructional Support	30,604,777	30,849,239	34,455,904
Administration & Support	63,264,166	68,821,097	77,427,840
Operations & Maintenance	49,115,972	55,863,976	61,877,823
Transportation	23,448,365	24,154,611	27,806,046
Food Services	24,506,305	26,887,329	30,919,331
Capital Improvements	15,158,535	17,148,313	27,969,353
Debt Services	44,401,375	44,646,763	50,399,613
Other Costs	331,911	326,203	356,012
<b>Total Expenditures*</b>	<b>616,089,014</b>	<b>663,746,440</b>	<b>737,256,257</b>

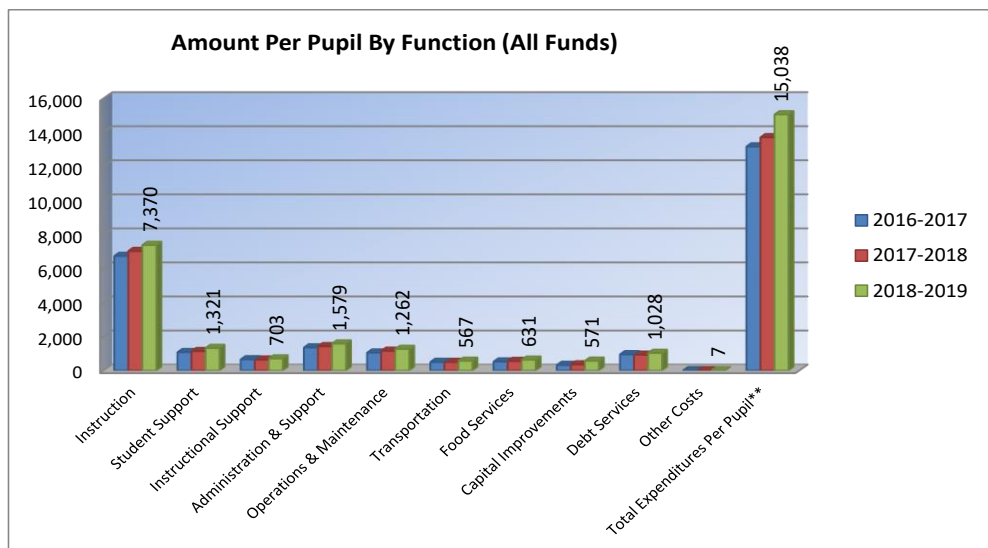


\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional 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)**

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Instruction	6,726	7,015	7,370
Student Support	1,073	1,135	1,321
Instructional Support	654	636	703
Administration & Support	1,351	1,420	1,579
Operations & Maintenance	1,049	1,153	1,262
Transportation	501	498	567
Food Services	523	555	631
Capital Improvements	324	354	571
Debt Services	948	921	1,028
Other Costs	7	7	7
<b>Total Expenditures Per Pupil**</b>	<b>13,155</b>	<b>13,694</b>	<b>15,038</b>
<b>Enrollment (FTE)*</b>	<b>46,831.3</b>	<b>48,470.7</b>	<b>49,024.6</b>

\*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.

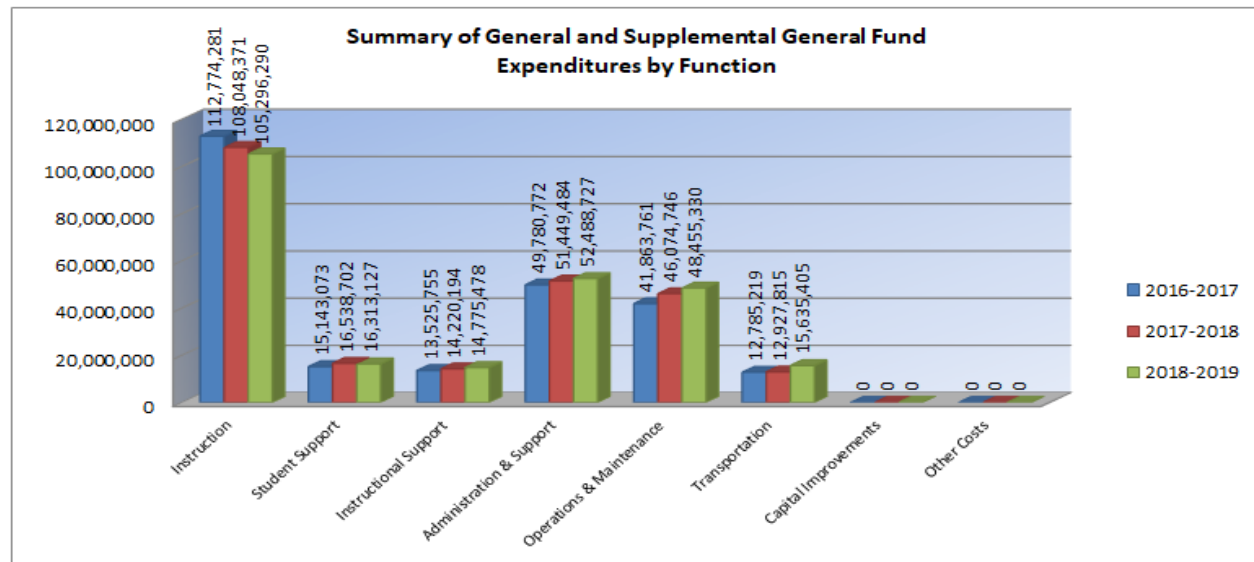


\*\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional 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**

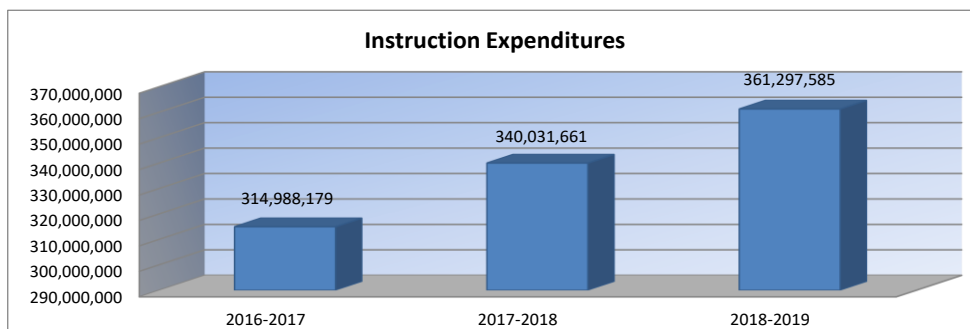
	2016-2017 Actual	% of Tot	2017-2018 Actual	% of Tot	% inc/ dec	2018-2019 Budget	% of Tot	% inc/ dec
Instruction	112,774,281	46%	108,048,371	43%	-4%	105,296,290	42%	-3%
Student Support	15,143,073	6%	16,538,702	7%	9%	16,313,127	6%	-1%
Instructional Support	13,525,755	6%	14,220,194	6%	5%	14,775,478	6%	4%
Administration & Support	49,780,772	20%	51,449,484	21%	3%	52,488,727	21%	2%
Operations & Maintenance	41,863,761	17%	46,074,746	18%	10%	48,455,330	19%	5%
Transportation	12,785,219	5%	12,927,815	5%	1%	15,635,405	6%	21%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
<b>Total Expenditures</b>	<b>245,872,861</b>	<b>100%</b>	<b>249,259,312</b>	<b>100%</b>	<b>1%</b>	<b>252,964,357</b>	<b>100%</b>	<b>1%</b>
Amount per Pupil	\$5,250		\$5,142		-2%	\$5,160		0%

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)

	2016-2017 Actual	2017-2018 Actual	% inc/ dec	2018-2019 Budget	% inc/ dec
General	112,563,644	107,898,156	-4%	105,029,090	-3%
Federal Funds	16,500,729	14,176,221	-14%	15,328,466	8%
Supplemental General	210,637	150,215	-29%	267,200	78%
At Risk (4yr Old)	4,433,643	5,033,947	14%	5,577,981	11%
At Risk (K-12)	64,168,823	80,469,520	25%	92,961,696	16%
Bilingual Education	11,592,051	12,085,206	4%	13,757,844	14%
Virtual Education	1,090,648	1,290,221	18%	2,100,554	63%
Capital Outlay	4,453,569	4,995,187	12%	7,006,000	40%
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	72,781	83,045	14%	200,794	142%
Special Education	64,577,785	67,993,633	5%	73,712,867	8%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	8,587,788	8,999,579	5%	9,882,629	10%
Gifts/Grants	867,995	629,067	-28%	879,933	40%
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	17,750,057	26,015,486	47%	34,592,531	33%
Contingency Reserve	0	0	0%		
Text Book & Student Material	7,371,084	9,428,005	28%		
Activity Fund	746,945	784,173	5%		
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>	314,988,179	340,031,661	8%	361,297,585	6%
Enrollment (FTE)*	46,831.3	48,470.7	4%	49,024.6	1%
Amount per Pupil	6,726	7,015	4%	7,370	5%
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>	314,988,179	340,031,661	8%	361,297,585	6%



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 2018-19

Fund	2018-19 Amount Budgeted	July 1, 2018 Cash Balance	Estimated Sources of Revenue--2018-19					Estimated July 1, 2019 Cash Balance
			State	Federal	Interest	Local	Other	
General	364,448,777	0	364,448,777	0	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Supplemental General	116,009,678	2,485,603	62,981,654			0	50,542,421	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	6,035,551	150,000		262,458	0	5,623,093	0	0
Adult Supplemental Education	0	0			0	0	0	0
At Risk (K-12)	96,660,919	3,092		0	0	96,657,827	0	0
Bilingual Education	15,305,168	350,000		0	0	14,955,168	0	0
Virtual Education	2,415,799	255,799			0	2,160,000	0	0
Capital Outlay	45,704,578	31,403,468	10,120,889	0	0	0	24,288,780	20,108,559
Driver Training	0	0	0	0	0	0	0	0
Declining Enrollment	XXXXXXXXXX	0				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Extraordinary School Program	4,538,859	1,062,906		664,011	0	0	2,811,942	0
Food Service	29,352,359	9,279,981	227,377	20,979,889	0	0	4,269,190	5,404,078
Professional Development	2,127,226	751,466	236,196	0	0	1,139,564	0	0
Parent Education Program	376,436	75,402	186,034	0	0	65,000	50,000	0
Summer School	222,772	270,347		0	0	0	125,000	172,575
Special Education	122,249,462	11,502,156	0	20,350,000	0	94,039,294	74,120	3,716,108
Career and Postsecondary Education	10,635,756	352,340	16,848	0	0	10,266,568	0	0
Special Liability Expense Fund	580,000	433,877			0	0	313,205	167,082
Special Reserve Fund		47,082,837						XXXXXXXXXX
Gifts and Grants	8,138,697	3,268,903	5,246,813				2,037,386	2,414,405
Textbook & Student Materials Revolving		10,384,538						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	55,229,570	0	55,229,570			XXXXXXXXXX		XXXXXXXXXX
Contingency Reserve		14,873,751						XXXXXXXXXX
Activity Funds		780,444						XXXXXXXXXX
Bond and Interest #1	50,399,613	40,314,590	20,641,131	4,430,433	0		25,944,254	40,930,795
Bond and Interest #2	0	0	0	0	0		0	0
No Fund Warrant	0	0					0	0
Special Assessment	527,402	541,502					0	14,100
Temporary Note	0	0			0		0	0
Coop Special Education	0	0	0	0	0		0	0
Federal Funds	33,569,612	-914,436	XXXXXXXXXX	34,484,048	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	964,528,234	174,708,566	519,335,289	81,170,839	0	224,906,514	110,456,298	72,927,702
Less Transfers	224,906,514							
TOTAL Budget Expenditures	<u>\$739,621,720</u>							

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

	2016-2017	2017-2018	2018-2019
State Revenues	439,511,065	475,356,805	519,335,289
Federal Revenues	76,224,681	76,057,253	81,170,839
Local Revenues*	122,500,310	128,693,652	110,456,298
Total Revenues	638,236,056	680,107,710	710,962,426
Revenues Per Pupil	13,628	14,031	14,502

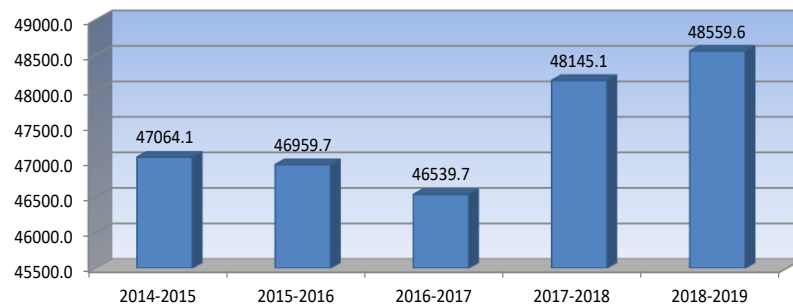
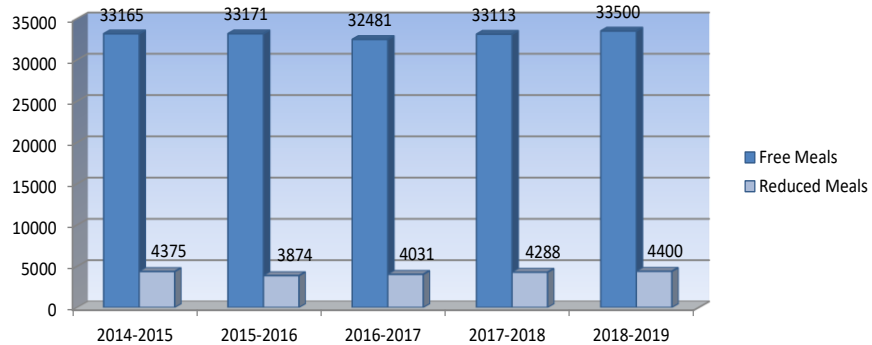
Effective July 1, 2014 (2014-15 school year) KSA 72-6431 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as state general aid.

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



**Enrollment Information**

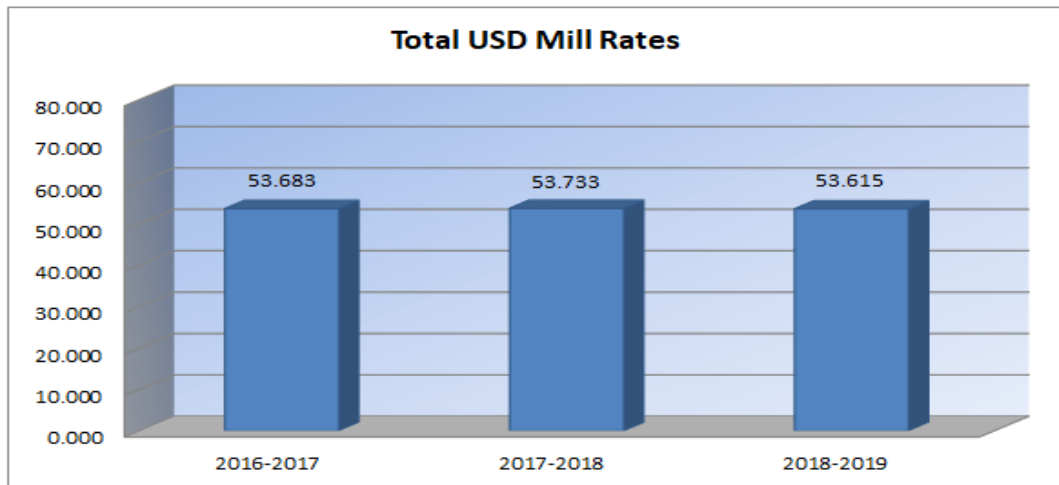
	2014-2015 Actual	2015-2016 Actual	% inc/ dec	2016-2017 Actual	% inc/ dec	2017-2018 Actual	% inc/ dec	2018-2019 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	47,064.1	46,959.7	0%	46,539.7	-1%	48,145.1	3%	48,559.6	1%
Number of Students - Free Meals	33,165	33,171	0%	32,481	-2%	33,113	2%	33,500	1%
Number of Students - Reduced Meals	4,375	3,874	-11%	4,031	4%	4,288	6%	4,400	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 2017-18 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Virtual enrollment is excluded.

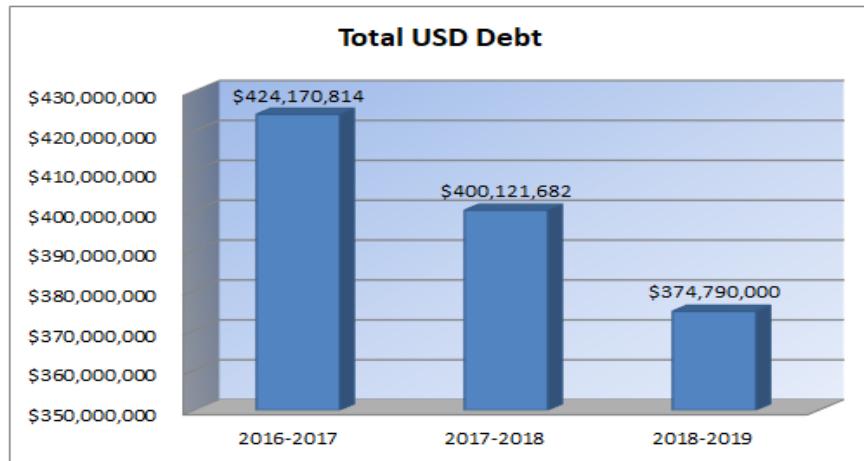
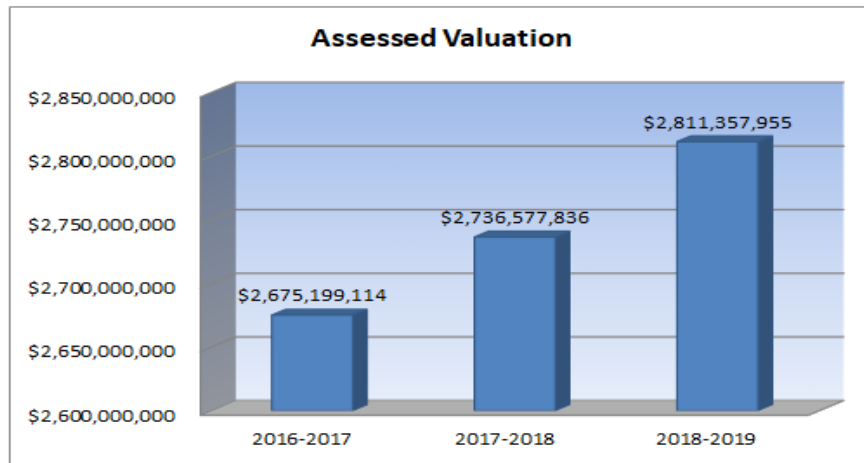
**Miscellaneous Information  
Mill Rates by Fund**

	<b>2016-2017 Actual</b>	<b>2017-2018 Actual</b>	<b>2018-2019 Budget</b>
General	20.000	20.000	20.000
Supplemental General	16.844	17.553	16.937
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	0.000	0.125	0.111
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond and Interest #1	8.839	8.055	8.567
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>53.683</b>	<b>53.733</b>	<b>53.615</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>



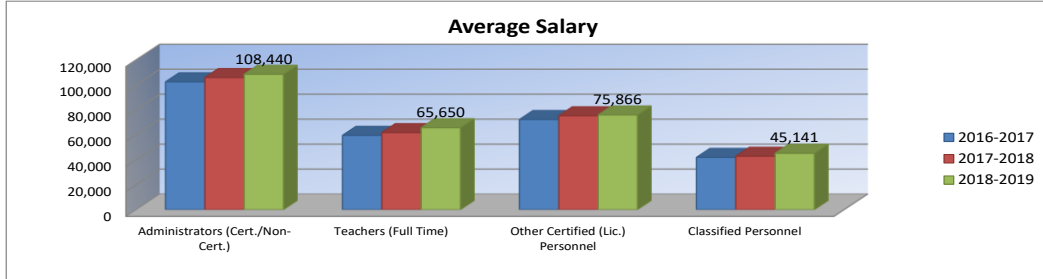
**Other Information**

	<b>2016-2017 Actual</b>	<b>2017-2018 Actual</b>	<b>2018-2019 Budget</b>
Assessed Valuation	\$2,675,199,114	\$2,736,577,836	\$2,811,357,955
Bonded Indebtedness	424,170,814	400,121,682	374,790,000



USD# 259  
AVERAGE SALARY

	2016-17 Actual			2017-18 Actual			2018-19 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	212.0	21,706,358	102,388	210.0	22,223,714	105,827	220.0	23,856,699	108,440
Teachers (Full Time)	3,372.6	200,761,325	59,527	3,377.9	208,490,947	61,722	3,483.3	228,679,800	65,650
Other Certified (Licensed) Personnel	730.3	52,734,238	72,209	732.5	55,076,123	75,189	797.6	60,511,043	75,866
Classified Personnel	2,126.1	89,027,060	41,873	2,218.3	94,913,052	42,786	2,365.8	106,793,689	45,141
Substitutes/Temporary Help	XXXXX	20,094,042	XXXXXXX	XXXXX	20,099,458	XXXXXXX	XXXXX	20,119,210	XXXXXXX



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