

Budget at a Glance 2017-18



USD 259 - Wichita



School Finance
Kansas State Department of Education
Landon State Office Building
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www.ksde.org

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Summary of Total Expenditures By Function (All Funds)

	2015-2016 Actual	% of Tot	2016-2017 Actual	% of Tot	% inc/ dec	2017-2018 Budget	% of Tot	% inc/ dec
Instruction	307,231,646	47%	314,988,179	51%	3%	344,872,137	51%	9%
Student Support Services	49,565,379	8%	50,269,429	8%	1%	55,192,756	8%	10%
Instructional Support Services	30,518,784	5%	30,604,777	5%	0%	31,209,838	5%	2%
Administration & Support	63,959,874	10%	63,264,166	10%	-1%	70,406,392	10%	11%
Operations & Maintenance	50,126,322	8%	49,115,972	8%	-2%	56,398,865	8%	15%
Transportation	25,823,879	4%	23,448,365	4%	-9%	25,926,109	4%	11%
Food Services	25,207,921	4%	24,506,305	4%	-3%	29,062,857	4%	19%
Capital Improvements	13,126,914	2%	15,158,535	2%	15%	22,043,521	3%	45%
Debt Services	86,782,104	13%	44,401,375	7%	-49%	44,746,763	7%	1%
Other Costs	356,655	0%	331,911	0%	-7%	355,176	0%	7%
Total Expenditures*	652,699,478	100%	616,089,014	100%	-6%	680,214,414	100%	10%
Amount per Pupil	\$13,769		\$13,155		-4%	\$13,818		5%
Current Expenditures**	538,574,920	100%	544,136,256	100%	1%	598,457,186	100%	10%
Amount per Pupil	\$11,362		\$11,619		2%	\$12,157		5%

Percent of Expenditures

Instruction*** (Total Expenditures)	302,229,920	46%	310,534,610	50%	4%	339,119,637	50%	0%
Instruction*** (Current Expenditures)	302,229,920	56%	310,534,610	57%	1%	339,119,637	57%	0%

* 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, Tuition Reimbursement, 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

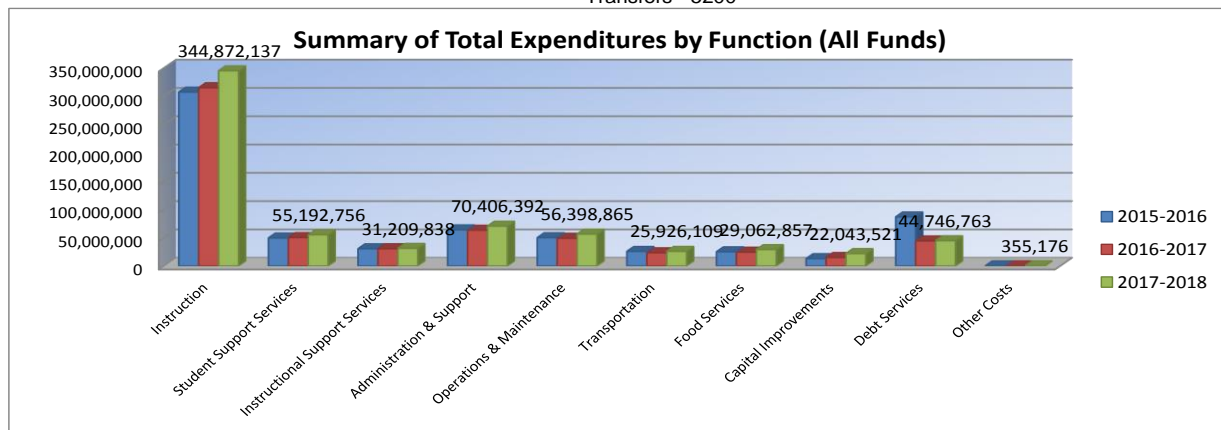
Food Service - 3100

Other Costs - 2900 and 3300

Capital Improvements - 4000

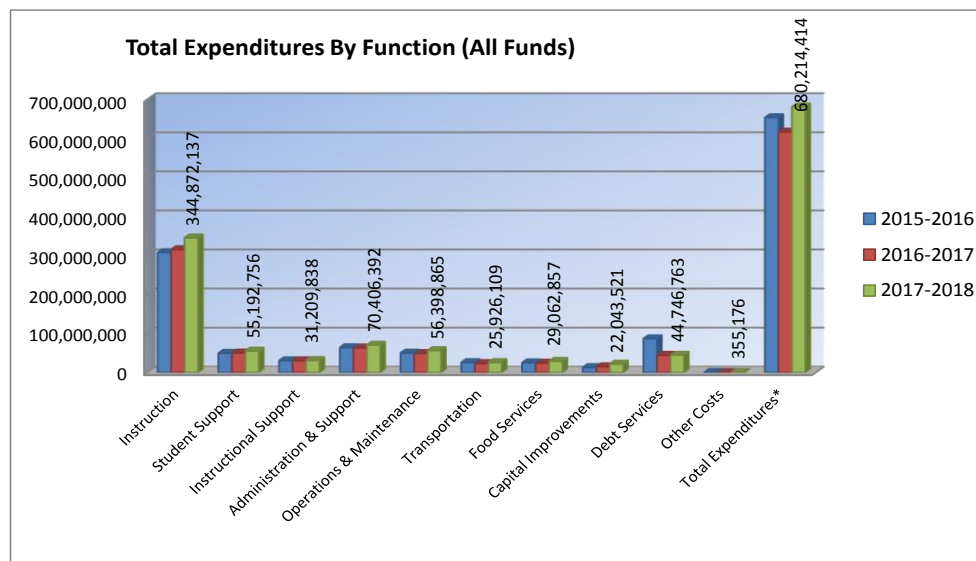
Debt Services - 5100

Transfers - 5200



Total Expenditures By Function (All Funds)

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
Instruction	307,231,646	314,988,179	344,872,137
Student Support	49,565,379	50,269,429	55,192,756
Instructional Support	30,518,784	30,604,777	31,209,838
Administration & Support	63,959,874	63,264,166	70,406,392
Operations & Maintenance	50,126,322	49,115,972	56,398,865
Transportation	25,823,879	23,448,365	25,926,109
Food Services	25,207,921	24,506,305	29,062,857
Capital Improvements	13,126,914	15,158,535	22,043,521
Debt Services	86,782,104	44,401,375	44,746,763
Other Costs	356,655	331,911	355,176
Total Expenditures*	652,699,478	616,089,014	680,214,414

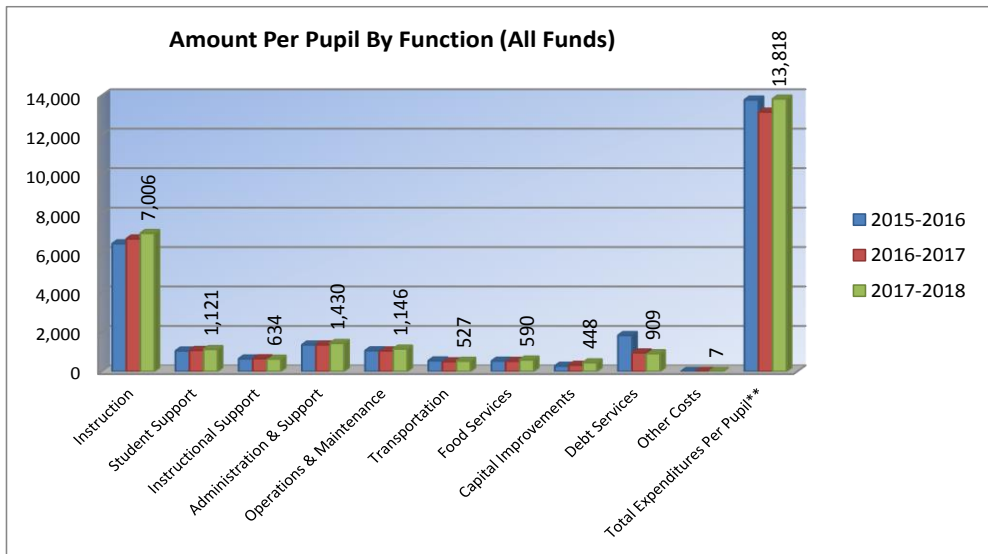


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Tuition Reimbursement, 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)

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
Instruction	6,481	6,726	7,006
Student Support	1,046	1,073	1,121
Instructional Support	644	654	634
Administration & Support	1,349	1,351	1,430
Operations & Maintenance	1,057	1,049	1,146
Transportation	545	501	527
Food Services	532	523	590
Capital Improvements	277	324	448
Debt Services	1,831	948	909
Other Costs	8	7	7
Total Expenditures Per Pupil**	13,769	13,155	13,818
Enrollment (FTE)*	47,402.0	46,831.3	49,227.6

*FTE is the audited enrollment 9/20 and 2/20 (if applicable) and estimated for the budget year, which includes 4yr old at-risk and virtual enrollment. Enrollment does not include non-funded preschool. Beginning 2017-18, full-day Kindergarten is 1.0 FTE.

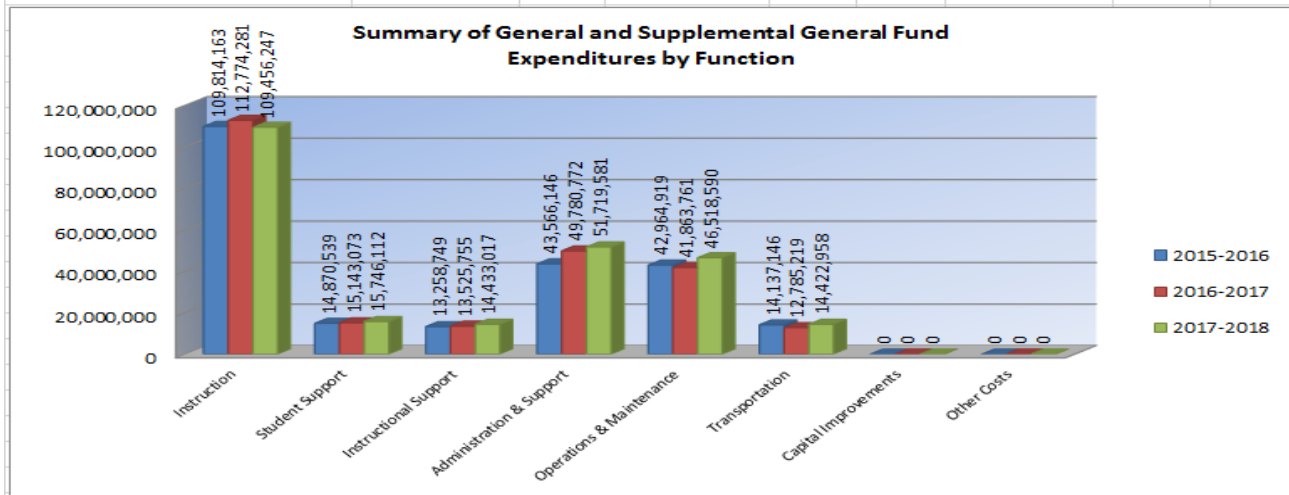


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Tuition Reimbursement, 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**

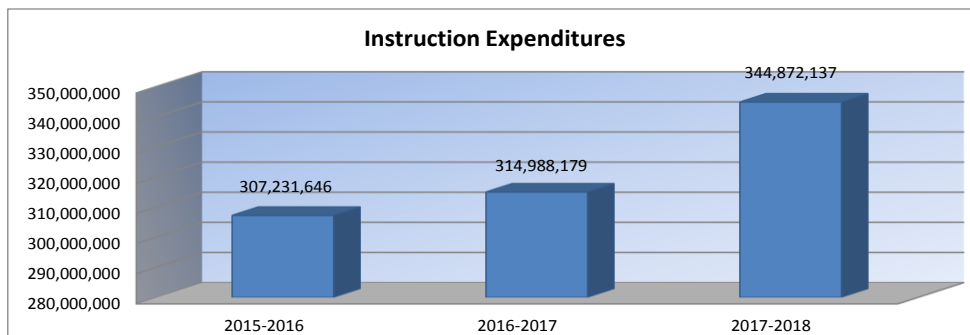
	2015-2016 Actual	% of Tot	2016-2017 Actual	% of Tot	% inc/ dec	2017-2018 Budget	% of Tot	% inc/ dec
Instruction	109,814,163	46%	112,774,281	46%	3%	109,456,247	43%	-3%
Student Support	14,870,539	6%	15,143,073	6%	2%	15,746,112	6%	4%
Instructional Support	13,258,749	6%	13,525,755	6%	2%	14,433,017	6%	7%
Administration & Support	43,566,146	18%	49,780,772	20%	14%	51,719,581	20%	4%
Operations & Maintenance	42,964,919	18%	41,863,761	17%	-3%	46,518,590	18%	11%
Transportation	14,137,146	6%	12,785,219	5%	-10%	14,422,958	6%	13%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	238,611,662	100%	245,872,861	100%	3%	252,296,505	100%	3%
Amount per Pupil	\$5,034		\$5,250		4%	\$5,125		-2%

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)

	2015-2016 Actual		2016-2017 Actual	% inc/ dec		2017-2018 Budget	% inc/ dec
General	109,674,042		112,563,644	3%		109,187,547	-3%
Federal Funds	15,756,966		16,500,729	5%		16,575,450	0%
Supplemental General	140,121		210,637	50%		268,700	28%
At Risk (4yr Old)	4,064,601		4,433,643	9%		5,456,265	23%
At Risk (K-12)	66,048,046		64,168,823	-3%		83,372,477	30%
Bilingual Education	11,231,653		11,592,051	3%		12,737,126	10%
Virtual Education	1,075,577		1,090,648	1%		2,530,744	132%
Capital Outlay	5,001,726		4,453,569	-11%		5,752,500	29%
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	62,929		72,781	16%		203,121	179%
Special Education	62,620,430		64,577,785	3%		70,468,034	9%
Cost of Living	0		0	0%		0	0%
Career and Postsecondary Ed.	8,989,219		8,587,788	-4%		8,964,685	4%
Gifts/Grants	820,154		867,995	6%		1,132,897	31%
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	18,080,692		17,750,057	-2%		28,222,591	59%
Contingency Reserve	0		0	0%			
Text Book & Student Material	2,826,383		7,371,084	161%			
Activity Fund	839,107		746,945	-11%			
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	307,231,646		314,988,179	3%		344,872,137	9%
Enrollment (FTE)*	47,402.0		46,831.3	-1%		49,227.6	5%
Amount per Pupil	6,481		6,726	4%		7,006	4%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	307,231,646		314,988,179	3%		344,872,137	9%



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

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

*FTE is the audited enrollment for 9/20 and 2/20 (if applicable) and estimated for the budget year, which includes 4yr old at-risk and virtual enrollment. Enrollment does not include non-funded preschool. Beginning 2017-18, full-day Kindergarten is 1.0 FTE. This information is used for calculating Amount Per Pupil for Sumexpen.xlsx and Budget At A Glance (BAG).

Sources of Revenue and Proposed Budget for 2017-18

Fund	2017-18 Amount Budgeted	July 1, 2017 Cash Balance	Estimated Sources of Revenue--2017-18					Estimated July 1, 2018 Cash Balance
			State	Federal	Interest	Local Transfers	Other	
General	351,059,229	0	351,047,229	0	XXXXXXXXXX	0	12,000	XXXXXXXXXX
Supplemental General	115,537,317	3,225,452	58,713,982			2,000,000	51,597,883	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	5,623,310	0		1,368,049	0	0	0	0
Adult Supplemental Education	0	0			0	0	0	0
At Risk (K-12)	84,188,087	0		0	0	84,093,087	95,000	0
Bilingual Education	14,098,873	350,000		0	0	13,748,873	0	0
Virtual Education	2,785,995	167,845				2,618,150	0	0
Capital Outlay	37,010,465	21,726,080	9,651,511	0	220,000	2,028,038	24,120,583	20,735,747
Driver Training	0	0	0	0	0	0	0	0
Declining Enrollment	0	0				0	0	XXXXXXXXXX
Extraordinary School Program	4,391,739	997,905		564,409	0	0	2,829,425	0
Food Service	28,062,918	10,392,981	219,379	19,269,608	100,000	0	4,388,135	6,307,185
Professional Development	2,797,280	1,000,000	277,018	0	0	1,520,262	0	0
Parent Education Program	385,351	45,341	212,752	12,699	0	0	114,559	0
Summer School	215,499	260,388		0	0	0	125,000	169,889
Special Education	114,914,294	11,000,000	0	20,800,000	0	94,039,294	75,000	11,000,000
Career and Postsecondary Education	9,956,455	252,518	21,862	0	0	9,409,575	272,500	0
Special Liability Expense Fund	590,000	428,171			0	0	311,330	149,501
Special Reserve Fund		38,690,212						XXXXXXXXXX
Gifts and Grants	2,824,488	2,464,803					2,178,136	1,818,451
Textbook & Student Materials Revolving		15,079,179						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	43,854,601		43,854,601			XXXXXXXXXX		XXXXXXXXXX
Contingency Reserve		14,873,751						XXXXXXXXXX
Activity Funds		599,466						XXXXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	44,746,763	37,919,416	17,701,442	4,416,212	0		24,480,537	39,770,844
Bond and Interest #2	0	0	0	0	0		0	0
No Fund Warrant	0	0					0	0
Special Assessment	667,903	667,903					95,554	95,554
Temporary Note	0	0			0		0	0
Coop Special Education	0	0	0	0	0		0	0
Federal Funds	30,581,850	-1,800,338	XXXXXXXXXX	32,382,188	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	894,292,417	158,341,073	481,699,776	78,813,165	320,000	209,457,279	110,695,642	80,047,171
Less Transfers	209,457,279							
TOTAL Budget Expenditures	\$684,835,138							

Sources of Revenue - - State, Federal, Local

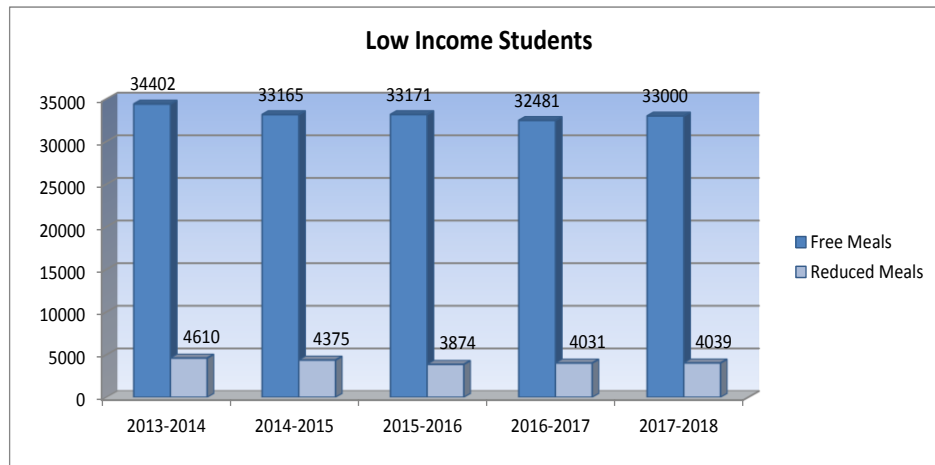
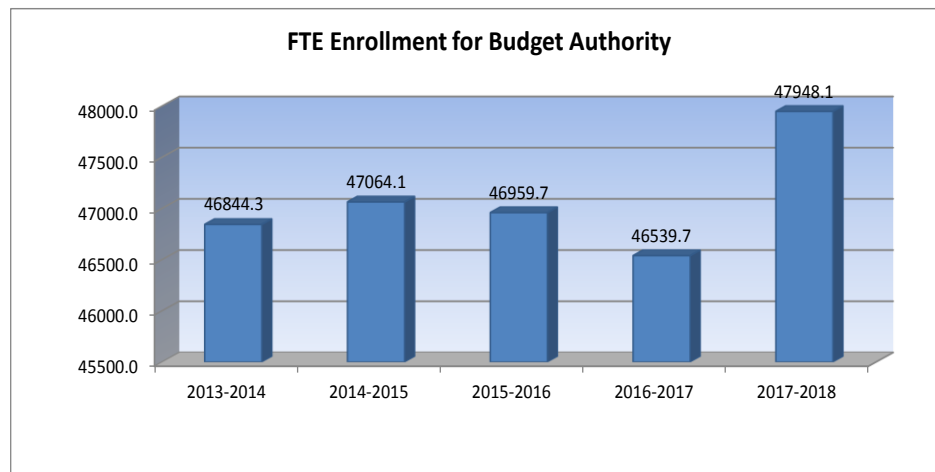
	2015-2016	2016-2017	2017-2018
State Revenues	486,649,202	439,511,065	481,699,776
Federal Revenues	78,255,629	76,321,714	78,813,165
Local Revenues*	166,221,966	122,500,310	111,015,642
Total Revenues	731,126,797	638,333,089	671,528,583
Revenues Per Pupil	15,424	13,630	13,641

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.

USD# 259
Enrollment Information

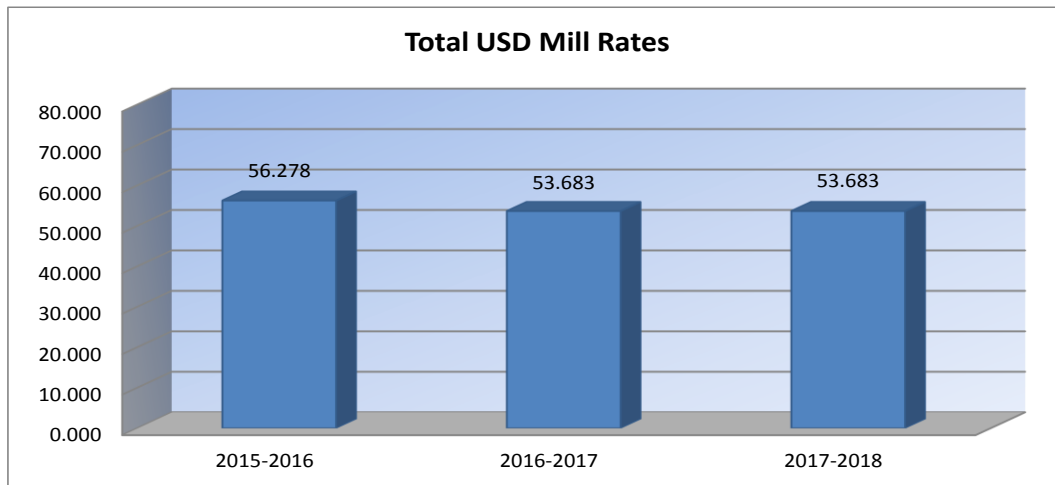
	2013-2014 Actual	2014-2015 Actual	% inc/ dec	2015-2016 Actual	% inc/ dec	2016-2017 Actual	% inc/ dec	2017-2018 Budget	% inc/ dec
Enrollment (FTE)*	46,844.3	47,064.1	0%	46,959.7	0%	46,539.7	-1%	47,948.1	3%
Number of Students - Free Meals	34,402	33,165	-4%	33,171	0%	32,481	-2%	33,000	2%
Number of Students - Reduced Meals	4,610	4,375	-5%	3,874	-11%	4,031	4%	4,039	0%



*FTE is based on actual enrollment for 9/20 and 2/20, including 4yr old at-risk. Beginning 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. Virtual enrollment is excluded.

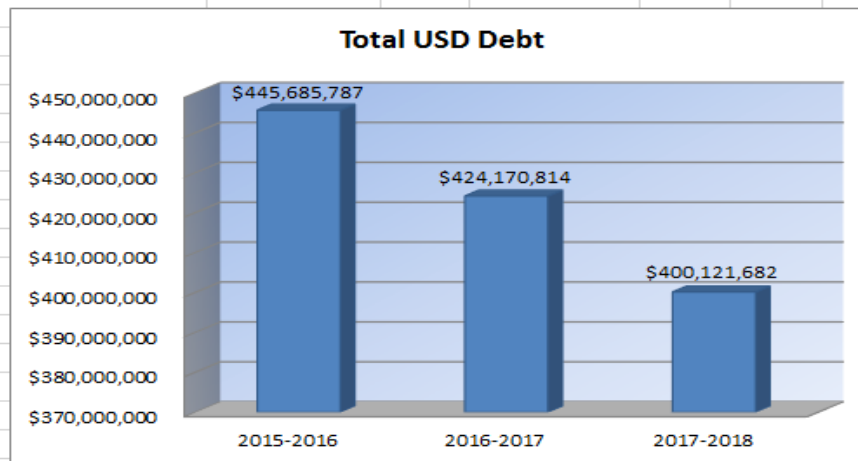
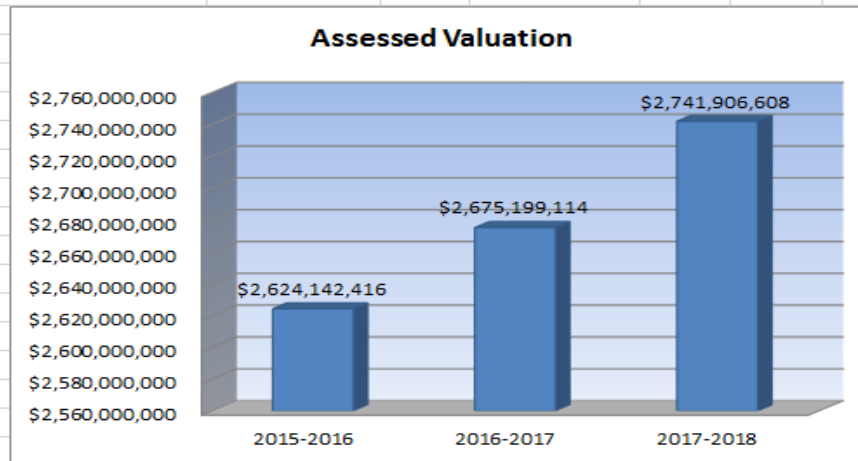
**Miscellaneous Information
Mill Rates by Fund**

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
General	20.000	20.000	20.000
Supplemental General	18.498	16.844	17.519
Adult Education	0.000	0.000	0.000
Capital Outlay	7.930	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	0.000	0.125
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond and Interest #1	9.441	8.839	8.039
Bond and Interest #2	0.000	0.000	0.000
No Fund Warrant	0.000	0.000	0.000
Special Assessment	0.409	0.000	0.000
Temporary Note	0.000	0.000	0.000
TOTAL USD	56.278	53.683	53.683
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



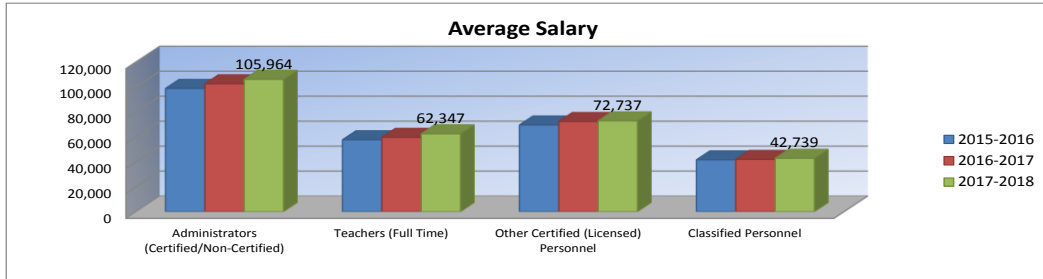
Other Information

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
Assessed Valuation	\$2,624,142,416	\$2,675,199,114	\$2,741,906,608
Bonded Indebtedness	445,685,787	424,170,814	400,121,682



USD# 259
AVERAGE SALARY

	2015-16 Actual			2016-17 Actual			2017-18 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	218.0	21,521,000	98,720	212.0	21,706,358	102,388	214.0	22,676,238	105,964
Teachers (Full Time)	3,443.8	198,424,567	57,618	3,372.6	200,761,325	59,527	3,486.6	217,378,948	62,347
Other Certified (Licensed) Personnel	750.7	52,127,132	69,438	730.3	52,734,238	72,209	762.2	55,439,767	72,737
Classified Personnel	2,081.6	86,494,306	41,552	2,126.1	89,027,060	41,873	2,315.0	98,941,323	42,739
Substitutes/Temporary Help	XXXXX	20,832,691	XXXXXXXXXX	XXXXX	20,094,042	XXXXXXXXXX	XXXXX	18,985,823	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