

2025-2026

Budget At-A-Glance



WICHITA
PUBLIC SCHOOLS®

WICHITA PUBLIC SCHOOLS

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Highlights

A **balanced budget** for FY26

Base aid of **\$5,615** per full-time student

Federal funds for **at risk students** anticipated for FY26

Compensation package **(5.47%)** outpaced 3-year average CPI **(4.4%)**

An overall mill levy of 51.387 mills - **lowest mill rate for WPS in 15 years**





Addi Lowell

A Letter From the Chief Financial Officer



Dear Stakeholders,

Wichita Public Schools (WPS) is pleased to present the 2025-26 Budget-At-A-Glance. As a supplement to our annual budget, we hope this document helps break down barriers and create accessibility into the complexities of Kansas school finance.

This past year has been one of deep listening, bold reflection, and disciplined action. Following the narrow defeat of our bond referendum, the district has taken time to engage with parents, staff, and community members to reflect on the outcome and assess the best path forward. Our long-term facilities plan remains in place, grounded in the complex and growing needs across our school buildings. We are now carefully evaluating responsible financing solutions to fund that plan in a way that honors both the urgency of the work and the voice of our community.

We have faced formidable fiscal challenges, including overcoming a \$42 million budget deficit—one of the largest financial hurdles our district has faced in recent memory. Declining enrollment, the deliberative choice to maintain critical student supports after COVID, and the sunset of federal relief funds all posed challenges for prioritizing our budget. Our ability to navigate this challenge is a direct reflection of the district's commitment to responsible stewardship and our community's trust in that process.

Looking ahead, we are entering a period of uncertainty in school finance. A new federal administration signals possible shifts in funding priorities, and in Kansas, the current school finance formula is set to sunset in the coming years. These dynamics will require us to stay agile, proactive, and laser-focused on our mission and vision of making every student Future Ready. Even in the face of uncertainty, we remain steadfast. The 2025–26 budget reflects our continued investment in students, educators, and the systems that support them. It reflects the values of our community and the vision we have for a more sustainable future. And it reflects a belief that strong financial leadership prepares the district not just for the needs of our students today, but for the challenges and opportunities that lie ahead. Our focus will be on ensuring that every dollar is spent wisely, with the goal of enhancing educational outcomes and maintaining the trust of our community. Together, we are building the future our students deserve.

Warm regards,

Addi Lowell,
Chief Financial Officer

WPS Board of Education



DIANE ALBERT
District 1
2025 President



JULIE HEDRICK
District 2



NGOC VUONG
District 3



STAN REESER
District 4



KATHY BOND
District 5

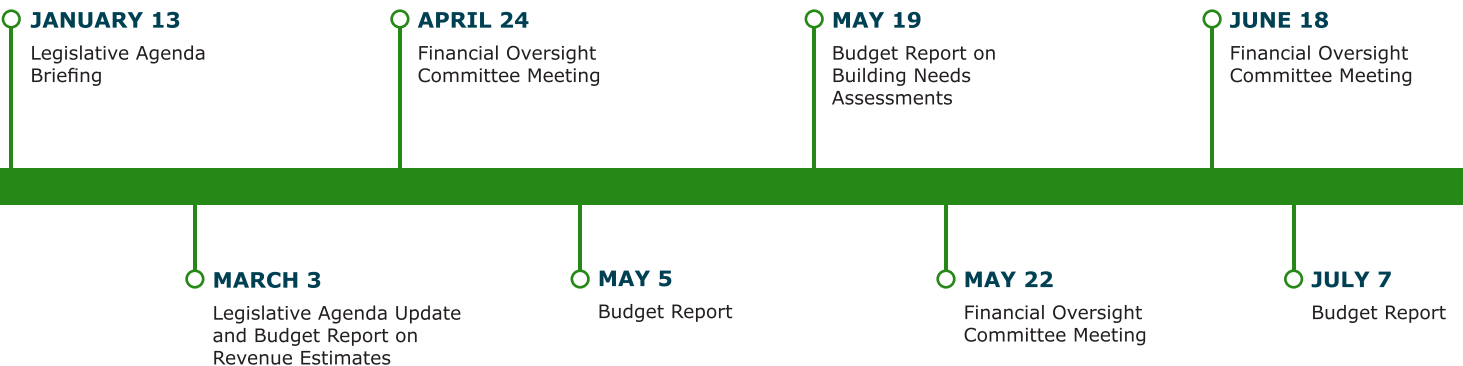


HAZEL STABLER
District 6



MELODY MCCRAY-MILLER
At-Large Member
2025 Vice President

FISCAL YEAR 2025 BUDGET TIMELINE



Legislative Update

The 2025 legislative session emerged as one of the most rapid-moving legislative sessions in recent Kansas history, signaling the influence of the expanded Republican majority. With a firm 90-day session calendar, lawmakers moved quickly to advance bills through multiple committees and floor votes in just days, bypassing the more gradual pace typical in past years. The veto-proof Republican supermajority successfully overrode 14 of 18 gubernatorial vetoes, including 15 of Governor Kelly's line-item vetoes in the state budget bill.

Notable 2025 legislative actions impacting K-12 public education included:

Funding

Senate Substitute (Senate Sub) for House Bill (HB) 2007 adopts a spending plan that fully funds base state aid for public schools for fiscal years 2025, 2026 and 2027. Some supplemental appropriations were cut for fiscal years 2026 and 2027, including Professional Development Aid, School Safety and Security grants, and Mentor Teacher Aid. Further, the Legislature requires an "off the top" amount of \$1.5 million of the base increase be spent on grants for the purchase of automated external defibrillators (AEDs).

\$10 million was added to Special Education statewide in 2026, but \$2.5 million of that replaces one-time federal money used for Special Education funding in 2025. That \$10 million is maintained in 2027 but no additional funding added, leaving Special Education funding over 25 percentage points short of the State's constitutional mandate of funding 92% of excess costs.

Special Elections

HB2022 amends the definition of "special election" to mean any election held on the Tuesday following the first Monday in April

of any year or on the same day as a general or primary election. This marks a change from current law which only set limits that a special election shall not be held within 45 days of a general or primary election. This change will impact the timing of future school bond referendums.

Taxes

With many legislators running on property tax reform, little action was taken to provide property tax relief. Senate Bill (SB) 35 did eliminate 1.5 mills of statewide property tax levies for educational and state institutional building funds, providing some reduction in taxes for property owners. SB35 also authorizes the continuation of the 20-mill statewide property tax levy for schools.

The legislature passed SB269, designed to gradually reduce individual and corporate income tax rates, contingent upon the state's financial health. The bill aims to reduce individual income tax brackets proportionally until a flat rate of 4% is achieved for all income levels and achieve a combined corporate income tax rate of 4%.

Policy

- Senate Sub for HB2382 requires school districts that offer instruction on human growth, development, or sexuality to include a human fetal development presentation.
- Senate Sub for SB45 requires the state board of education to calculate graduation rates for all school districts for the purpose of accreditation using an alternative calculation.
- SB114 authorizes virtual and nonpublic students to participate in ancillary public-school activities and makes it unlawful for KSHSAA and school districts to discriminate against such students based on enrollment status.
- HB2033 adds to the list of approved

state-based nonprofit organizations to provide at-risk educational programs, specifically to include any other nonprofit organization accredited by the international multisensory structured language education council.

- Sub for HB2102 permits the advance enrollment of military students whose parent or person acting as parent will be stationed in this state prior to residency.

Supreme Court Elections

The legislature passed a constitutional amendment calling for the election of justices to the Kansas Supreme Court. The measure will go on the ballot in August 2026, a primary election when turnout tends to be lower and dominated by Republicans. Other concerns include the influence of special interest money on election outcomes, increased political pressure over judicial decisions, partisan campaigning and erosion of independence.

What's Next?

Several 2025 bills, including additional action for property tax relief, expanding tax credits for low-income scholarship programs and nonpublic school students, KPERS improvements, academic performance requirements as well as numerous policy-related bills are active and can be worked in the 2026 legislative session beginning January 12, 2026.

The Kansas Education Funding Tax Force is a state-level committee tasked with evaluating and proposing changes to the state's education funding framework. This includes developing a draft education funding formula, which the task force could have ready as early as the end of 2025. The task force is expected to submit a final report to the Legislature and Governor by January 11, 2027. The current formula sunsets June 30, 2027.

JULY 17

Budget Workshop

AUGUST 4

Budget Report

SEPTEMBER 8

Revenue Neutral Rate Public Hearing, Budget Hearing and Budget Adoption

OCTOBER 1

Budget Submission to Sedgwick County

JULY 18

Notice of Revenue Neutral Rate Intent

AUGUST 13

Newspaper publication for Revenue Neutral Rate Notice and Notice of Hearing

SEPTEMBER 20

Budget Submission to Kansas Department of Education



Accomplishments

- 1 Strategic Plan Progress:** The Class of 2024 soared to an 84.3% graduation rate – a leap of 10.3 percentage points from 2018. One of the goals for our Every Student Future Ready Strategic Plan is to increase the graduation rate from 79.9% to 85% by 2029.
- 2 Investing in Excellence with Compensation Package:** WPS continues to honor its commitment to investing in staff through wages and raises. For the 2025-26 school year, compensation packages are valued at 5.47%, outpacing the 3-year state Consumer Price Index applied to Base State Aid Per Pupil of 4.4%. By continuing to prioritize the budget, and find efficiencies in operations, WPS is able to reinvest dollars into our greatest asset: our employees.
- 3 Igniting Opportunity through West High Hospitality Hub:** In its inaugural year, the Wichita Public Schools Foundation (WPSF) hosted its first Superintendent's Breakfast, pledging \$250,000 to a Hospitality Hub at West High School, a new college and career pathway that will inspire community support and partnerships, while providing a new and unique learning opportunity for students.
- 4 Building Connections with Staff:** More than 8,000 educators and support staff from across the district gathered in the first district-wide pep rally, hosted at Riverfront Stadium, to launch the strategic plan and create a sense of community and belonging to kick off the 2024-25 school year. WPS continued this legacy for the 2025-26 school year, with Rally at the RoundHouse, hosted in Charles Koch Arena at WSU, welcoming keynote speaker Dr. Jon Eckert, professor of Education Leadership for the Baylor Center for School Leadership.
- 5 Shaping Tomorrow with Future Teacher Academy:** Wichita State University, WSU Tech and Wichita Public Schools announced Future Teacher Academy, a partnership designed to strengthen the region's teacher workforce by offering WPS graduates a seamless route to earn their teaching licensure while working as a paraeducator in WPS.
- 6 Innovation in Action at Creative Minds Vertical School:** WPS unveiled Creative Minds in the 2024-25 school year, an innovative pilot program that reinvents modern teaching strategies in a one room schoolhouse, designed for students in kindergarten through sixth grade. Creative minds received the Innovation Award from Wichita Business Journal in 2025. WPS expanded this model in the 2025-26 school year to make education accessible for every student and family.
- 7 Expansion of Future Ready Centers:** WPS and WSU Tech continue to partner together to the gap in workforce development for key industries. The next FutureReady Center (FRC) concept available to WPS students in 2025-26 is the Information Technology FutureReady Center at the H.A.C.K. Students in the program will have the opportunity to receive certificates in cybersecurity, computer programming, or data analytics pathways with hands-on learning experiences.

Challenges

1 Facilities Needs & Deferred

Maintenance: After WPS narrowly lost in a \$450 million bond referendum on February 25, 2025, the district is navigating a complex path forward to fund its facilities needs. The district faces a staggering \$1.2 billion backlog in deferred maintenance, while its annual capital outlay budget remains limited, with consistent revenue streams producing approximately \$50 million for all initiatives – well below the estimated \$150 million needed each year to address aging facilities effectively. Since the last major capital bond campaign in 2008, many school buildings have continued to age without adequate investment. Although \$82 million in ESSER funds provided some temporary relief for infrastructure needs, this one-time federal support fell short of the district's long-term demands. As a result, district leaders must carefully prioritize critical repairs and upgrades to maintain safe, functional, and effective learning environments amid constrained resources.

2 Navigating Enrollment Decline:

Declining enrollment continues to challenge the district's financial stability, a trend accelerated by the impacts of the COVID-19 pandemic and evolving legislative policies. The conclusion of ESSER funding in the 2024–25 school year further intensifies revenue pressures, as these federal funds had temporarily buffered the district against funding fluctuations. To maintain a balanced budget while sustaining educational quality, the district will likely need to consider periodic consolidation of services and facilities, adjusting operational structures to align with the reduced student population and available resources.

3 Talent Retention and Workforce

Sustainability: Recruiting and retaining high-quality staff remains a major concern. Competitive pressure from surrounding districts and industries, combined with burnout from post-pandemic demands, has made it harder to fill key roles—particularly in classrooms, support services, and

specialized positions. Rising healthcare costs further complicate the picture, placing pressure on the district's ability to maintain healthy reserves in its self-funded health plan while keeping premiums and out-of-pocket costs manageable for employees. Balancing compensation, benefits, and workforce support will be essential to ensuring a stable, committed team that can meet the needs of students.

4 Uncertainty in State and Federal Funding:

Looking ahead, the district is preparing for volatility in public education funding at both the state and federal levels. Kansas' current school finance formula is set to sunset in the near future, with an Education Funding Task force set forth to evaluate and implement a new funding formula. A new federal administration could shift education priorities in ways that affect local allocations. These unknowns make long-range financial planning more difficult and reinforce the importance of disciplined budgeting and strong reserve policies.

FROM SETBACK TO SYNERGY: WICHITA PUBLIC SCHOOLS' FINANCIAL OVERSIGHT COMMITTEE USHERS IN A NEW ERA OF TRUST

When Wichita voters narrowly turned down a \$450 million school bond referendum in February 2025, the community did more than reject a proposal—they sparked a movement. The result was a call to slow down, listen deeply, and rebuild trust from the ground up.

Wichita Public Schools embraced this moment as a turning point—a chance to reimagine how a school district could cultivate transparency and partnership around its finances. Out of this vision grew the Financial Oversight Committee: a diverse collective where parents, educators, students, and community leaders gather, transforming conversations about dollars and cents into something accessible, authentic, and collaborative.

"The Financial Oversight Committee represents a meaningful partnership between the district and the community," said Addi Lowell, chief financial officer for Wichita Public Schools. "Our goal is to ensure that every financial decision we make is grounded in transparency, trust,

and a shared commitment to student success."

The response was overwhelming. Nearly 200 applicants stepped forward, each offering unique expertise and a passion for Wichita's future—from entrepreneurs and classroom teachers to students eager for their voices to shape what comes next. The selected members reflect not only the diversity of experience across Wichita, but also the shared belief that financial decisions can, and must, be made out in the open. As staff join in fall 2025, the committee's breadth of insight will only deepen. "We've found it's necessary to bring our community along with us as we are communicating our financial challenges," Lowell said.

In just a few short months, this committee has already changed the tone. Members embarked on an ambitious learning journey—demystifying Kansas school finance, charting where the district's resources flow, and responsibly exploring possible funding avenues. Early wins include the recommendation

to transfer \$17 million in surplus year-end funds into capital outlay, launching one-time facility projects that respond directly to community needs. Just as importantly, the group advised patience—a pause on rushing another bond vote—so WPS could first invest in clear, ongoing communication.

Perhaps the committee's most visionary act so far is the adoption of a new unrestricted reserves policy, crafted from best practices recommended by the Government Finance Officers Association. This safeguard not only shields the district during turbulent times, but sets a new gold standard for transparency, stability, and intentional stewardship for years to come.

Looking ahead, the Financial Oversight Committee will convene three times a year, tackling everything from the intricacies of enrollment fees to fresh strategies for making financial matters plain and engaging for all. It's not just an advisory group—it's where accountability, dialogue, and progress take root.

Budget Foundations

At Wichita Public Schools, most of our operating funds are supplied from the State of Kansas, linking funding to enrollment so that every child is counted and needs are addressed. These state-provided funds are often restricted, with specific guidelines regarding the types of expenditures, programs, and student populations that they can support. Additionally, a portion of our revenue is generated through local taxes levied from property owners in the WPS boundary. The district upholds a commitment to fiscal responsibility by maintaining consistent mill levies, which are annually reviewed and approved by the Board of Education. A detailed breakdown of our funding sources is provided below:



FEDERAL REVENUE (15.6%)

Ongoing federal revenue is predominantly allocated to child nutrition programs, special education, and various other highly regulated federal initiatives. A significant portion of federal funding is provided through the Elementary and Secondary Education Act (ESEA) Title funds, which support key programs aimed at improving educational outcomes for disadvantaged students, including Title I for low-income schools, Title II for teacher quality, and Title III for English language learners. These federal funds, while exempt from Kansas budget laws due to differing fiscal years and spending guidelines, are reported in compliance with state budgeting requirements.



STATE REVENUE (67.7%)

State revenue, primarily sourced from sales, income, and property taxes, is distributed to school districts through varying formulas established by the Kansas Legislature. Twenty mills of this revenue are levied locally and remitted to the state for equitable distribution among all Kansas districts. General fund revenue is determined based on a per-pupil funding amount (\$5,615) and audited enrollment, with additional weightings for students in vocational training, bilingual education, at-risk and low-income categories, and those requiring transportation over 2.5 miles. Additionally, state funding for the Kansas Public Employees Retirement System (KPERS) is included under this category.



LOCAL REVENUE (16.7%)

Local revenue sources encompass property taxes, investment income, and contributions from local grants and businesses. The district benefits greatly from community partnerships and expresses gratitude for the continued local support in advancing the education of our students.

This structured approach to funding enables Wichita Public Schools to strategically manage resources, ensuring compliance with state and federal regulations while optimizing the educational experience for all students.

HOW WE RAISE FUNDS LOCALLY

The Wichita Public Schools Board of Education stands as a guardian of trust and accountability, unwavering in its commitment to our community's well-being. Every year, the Board approaches the mill levy with discernment and care, weighing the district's evolving needs against our responsibility to local taxpayers. Even amid legislative shifts and financial headwinds—the Board has sustained a stable mill levy. This steady stewardship not only preserves essential educational resources, but honors the public's investment, ensuring that progress never comes at the expense of our community's economic health.

This year, the Board approved a mill levy of 51.387, demonstrating their commitment to fiscal prudence by passing along savings to local taxpayers. This careful stewardship will generate \$71.41 million to support the Supplemental General Fund, ensuring that our schools receive the necessary funding while keeping property taxes as low as possible. The Board's efforts reflect their ongoing dedication to balancing the needs of the district with the financial well-being of the community.

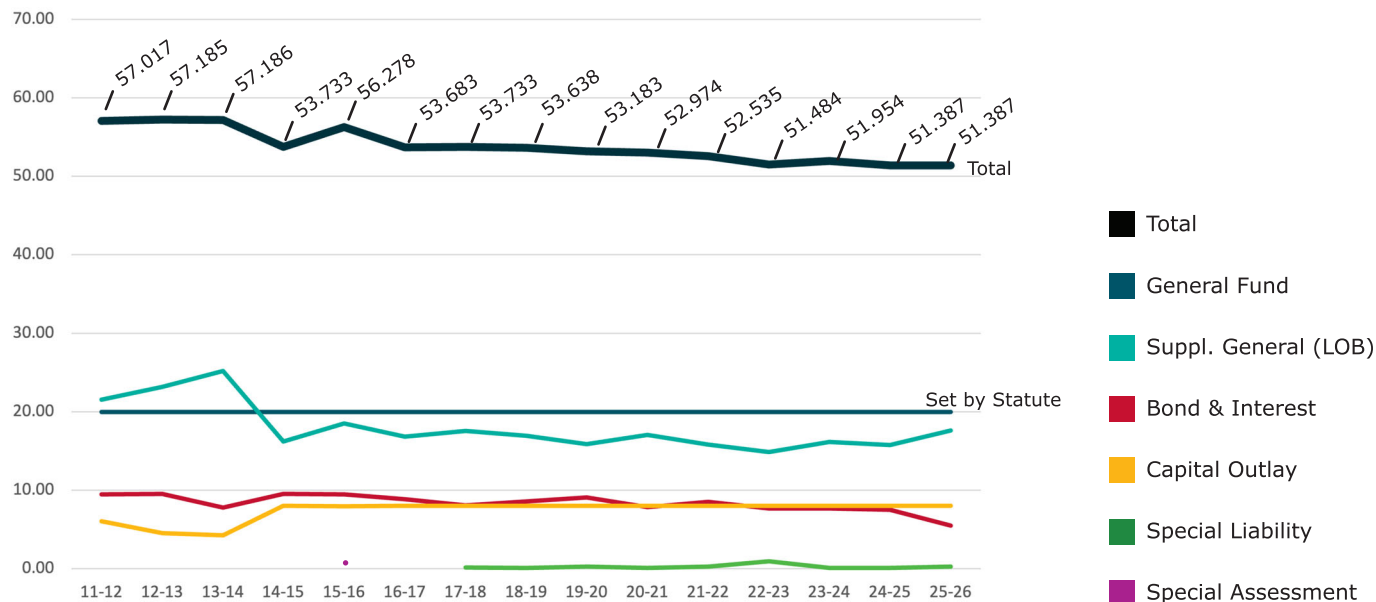
*% Restricted: The percentage of the program that is funded with restricted revenue

**Other District Initiatives: Latchkey, District-wide Intervention, Local Gift and Grants, Summer School, Special Assessment, PAT, Special Liability, District Leadership, Family and Community Engagement

SPENDING BY PROGRAM

	Elementary Education	Pre-K Program	Secondary Education	Career and Postsecondary Education	At-Risk Educational Supports	Virtual Education	Bilingual Education	Curriculum and Instructional Support	Student Support Services	Special Education	Behavior Supports	Other District Initiatives**
Budget	\$122.4M	\$14.1M	\$137.1M	\$12.6M	\$34.8M	\$3.4M	\$16.2M	\$15.1M	\$50.6M	\$90.6M	\$6.4M	\$70.9M
% of Total	12.2%	1.4%	13.7%	1.3%	3.5%	0.3%	1.6%	1.5%	5.0%	9.0%	0.6%	7.0%
% Restricted*	40.6%	98.9%	37.5%	100%	100%	100%	99.0%	50.0%	93.1%	93.2%	90.2%	75.0%

WPS Mill Levy History



How to Calculate a Mill Levy

Understanding how property taxes are calculated can be confusing, but one key component is the mill levy, which determines how much a homeowner will pay based on the value of their home. A mill levy represents the amount of property taxes due per thousand dollars of assessed property value. This document explains how to calculate a mill levy using a simple example, making it easier to understand how the mill rate impacts what you pay as a homeowner.

To calculate a mill levy on a home, you start with the appraised value of the property and determine the assessed value. The assessed value is a percentage of the appraised value, which for residential properties is 11.5%. In this example, we'll calculate the mill levy for a \$200,000 home with an assessment rate of 11.5% and a mill rate of 7.500 mills.

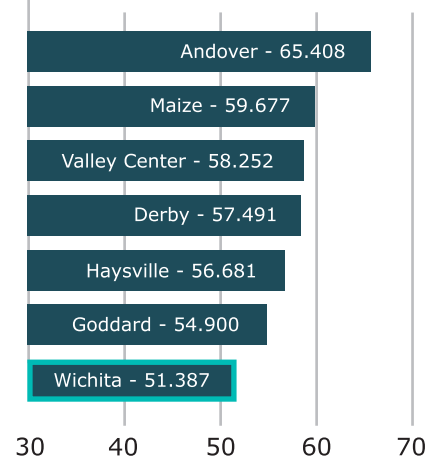
- Determine the assessed value:**
The assessed value is calculated by multiplying the appraised value by the assessment rate:

So, the assessed value of the \$200,000 home is \$23,000.

- Apply the mill rate:**
A mill is one-thousandth of a dollar, meaning 1 mill = \$1 per \$1,000 of assessed value. To calculate the taxes owed, multiply the assessed value by the mill rate, then divide by 1,000:

The taxes owed on a \$200,000 home is \$172.50.

2025-26 Mill Rates



SPENDING BY PROGRAM

	Transportation	Nutrition Services	Safety and Environmental Services	Information Services and Technology	Employee Benefits and Insurance Management	KPERS State Retirement	Business and Operations	Debt Management	Facilities Services	Energy Management	Design and Construction	Capital Budget Reserves
Budget	\$50.3M	\$36.5M	\$10.2M	\$24.2M	\$8.3M	\$57.4M	\$26.2M	\$47.7M	\$37.3M	\$24.3M	\$52.4M	\$57.6M
% of Total	5.0%	3.6%	1.0%	2.4%	0.8%	5.7%	2.6%	4.7%	3.7%	2.4%	5.2%	5.8%
% Restricted*	44.1%	100%	32.3%	63.0%	27.8%	100%	17.2%	100%	4.6%	0.0%	100%	100%

In Wichita Public Schools, every dollar is a deliberate investment in possibility and progress. The heartbeat of our budget is people—teachers, leaders, and support staff whose passion and expertise transform classrooms into launchpads for student success. Because education is a deeply human endeavor, we devote the largest share of our resources to compensation, understanding that empowering our workforce is the single most powerful way to shape learning outcomes, inspire innovation, and build a thriving community.

But our vision reaches even further. We invest boldly in the tools, environments, and systems that make learning exceptional for every student. From dynamic instructional materials and state-of-the-art technology to safe, reliable transportation and transformative school facilities, every expenditure is purposeful.

Through strategic allocations for utilities, contracted services, and upgrades in infrastructure, we ensure that our schools are not just operationally efficient, but community-centered hubs for learning and growing. This disciplined approach empowers us to deliver on our promise: every student, Future Ready.

SALARIES AND BENEFITS 67.7%

All personnel costs, including salaries, extra-duty pay, health insurance, payroll taxes and fringe benefits

PURCHASED SERVICES 11.9%

Contracted services with vendors and providers to provide instructional or technical support

SUPPLIES AND MATERIALS 5.4%

Items that deplete or deteriorate through use

TRANSPORTATION 5.1%

School bus transportation for students, including fuel

PROPERTY AND EQUIPMENT 2.6%

Acquiring or improving land, buildings, furniture and fixtures; technology

DEBT SERVICES 4.7%

Principal and interest on the voter-supported 2000 and 2008 bond issues

UTILITIES 2.0%

Natural gas, electricity, water, sewer, recycling, phone and internet services

OTHER EXPENDITURES 0.6%

Dues, fees, licenses, permits, etc.

WICHITA PUBLIC SCHOOLS DISTRICT AT-A-GLANCE

WPS EDUCATES **more than half** OF ALL K-12 STUDENTS IN SEDGWICK COUNTY



45,075 STUDENTS

More than 85 schools

AND 5 PROGRAMS AT
PARTNER FACILITIES



Nearly 120 languages

SPOKEN IN STUDENTS' HOMES

84.3% graduation rate

IN 2024, UP MORE THAN 10
PERCENTAGE POINTS SINCE 2018

*2025 GRADUATION RATES NOT AVAILABLE AT
TIME OF PUBLICATION



4th largest employer

IN THE METROPOLITAN AREA
WITH MORE THAN 5,500
FULL-TIME EMPLOYEES

RESTRICTED 78%

The majority of the district's budget is restricted, meaning the funds can only be spent on the program identified in the respective statute or grant. Examples include special education, bond and interest, nutrition services, at-risk and capital outlay.

UNRESTRICTED 22%

Just under one quarter of the overall budget is unrestricted, meaning the funds can be used to support any costs associated with regular K-12 education. The primary sources of unrestricted funds are the General Fund, the Supplemental General Fund (Local Option Budget) and Contingency Reserves.

Resources Invested in Classrooms and Schools



THE DOTTED LINE REPRESENTS THE MORE THAN 87 PERCENT OF OUR OPERATING BUDGET THAT DIRECTLY SUPPORTS STUDENTS.

- | | | |
|--|--|---|
| <ul style="list-style-type: none"> Nurses, Social Workers, Counselors, Psychologists, Speech Pathologists 10.5% Librarians, Computer Labs, Teacher Training 5.2% Facilities Maintenance 7.7% | <ul style="list-style-type: none"> Business Support Services 3.9% General Administration 1.1% Utilities 2.1% Student Transportation 5.8% | <ul style="list-style-type: none"> Food Service 4.4% School Administration 5.7% Instruction 53.5% Other Support Services 0.1% |
|--|--|---|

Building Needs

In 2021, House Bill No.2067 was passed and amends K.S.A 72-1163 (a) to state the following:

“

”

Each year the board of education of a school district shall conduct an assessment of the educational needs of each attendance center in the district. Information obtained from such needs-assessment shall be used by the board when preparing the budget of the school district to ensure improvement in student academic performance. The budget of the school district shall allocate sufficient moneys in a manner reasonably calculated such that all students may achieve the goal set forth in K.S.A. 72-3218(c), and amendments thereto. The board also shall prepare a summary of the budget for the school district.

Section 12 of 2022 Senate Sub for HB 2567 amends K.S.A. 72-1163 starting July 1, 2022, and each year after, as follows:

- 1 The USD board of education shall publish the conducted needs assessment and state assessment review to the USD website; a copy of both should be kept on file at the USD administrative offices.
- 2 The required notice to be published per K.S.A. 79-2929 (Code 99), and amendments thereto, shall now also include a statement that the needs assessment and state assessment review is on file at the USD administrative offices.
- 3 In the minutes of the meeting at which the USD board of education approves its annual budget, the following shall also be included:
 - That the needs assessment was provided to the USD board of education
 - That the needs assessment was evaluated by the USD board of education
 - How the USD board of education used the needs assessment in the approval of the USD budget.
- 4 The USD board of education shall review state assessment results and, as a part of the review, shall document the following:
 - The barriers that must be overcome to have all students achieve proficiency above level 2 for grade level academic expectations on state assessments.
 - Any budget actions, including, but not limited to, recommendations on reallocation of resources that should be taken to address and remove barriers identified in (A)
 - The amount of time the USD board of education estimates it will take for all students to achieve proficiency above level 2 for grade level academic expectations on the state assessments if such budget actions are implemented.

SOURCE: KSDE

BUDGET RECOMMENDATIONS TO ADDRESS AND REMOVE BARRIERS (SEE VISUAL):

- **Core Services:** Isely, Northeast Magnet, Coleman, Pleasant Valley Middle School, Curtis, Franklin, Irving, Wilbur, Mead, Heights
- **Newcomer:** Adams, Cloud, Coleman, North, Pleasant Valley Middle School, Spaght, Washington, East, Southeast, Jefferson, Franklin, Caldwell, Curtis
- **ESOL:** Allison, Brooks, Gordon Parks Academy, Horace Mann, Stucky, Wilbur, Heights, Northeast Magnet, Northwest, Various Elementary Schools
- **Counselor, Social Worker, Psychologist (CST):** Various Schools
- **Behavior Supports:** Gammon, Harry Street, Mueller, Jackson, Pleasant Valley Middle School, Ortiz
- **Unified Pre-K:** Black, Minneha, Earhart, Woodland
- **Community Schools:** Washington, Colvin, Anderson, Adams, Dodge, Stanley
- **Small Group Instruction Paras:** Creative Minds, Riverside, Hyde, Heights, Brooks
- **Attendance:** Everyday Labs to 45 schools

AMOUNT OF TIME THE BOARD ESTIMATES IT WILL TAKE FOR EACH STUDENT TO ACHIEVE GRADE LEVEL PROFICIENCY ON THE STATE ASSESSMENTS IF THE BUDGET ACTIONS WOULD BE IMPLEMENTED:

- District Leadership recommended the Board response to 2024-25 Building Needs Assessment for 2025-26 budget planning:
 - The district goal is 32-50% of students performing at levels 3 and 4 by 2030. This would be a 2% increase each year to 2030 at the minimum.
 - Decrease the percentage of students scoring a level 1 from 47.6% to 44.6% on the spring 2025 3rd Grade Reading State Assessment.

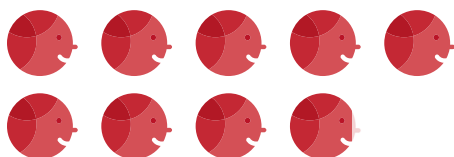


WHAT BUDGET ACTIONS SHOULD BE TAKEN TO ADDRESS BARRIERS:

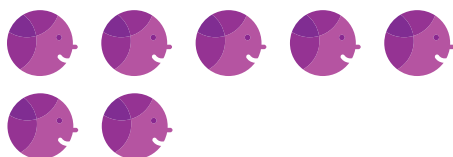
- **Teacher/Staff Recruitment and Retention:** Increasing pay, benefits, and training, retaining ESOL, Special Education, paraprofessional staff.
- **Mental Health and Social-Emotional Needs:** Resources to address mental health needs, including additional counselors, social workers, and psychologists, and social-emotional learning programs.
- **Parental Involvement and Support:** Active involvement from parents and guardians, family engagement, resources for students and families.
- **Attendance Issues:** Chronic absenteeism and tardiness.

ALIGNING BUDGET & STUDENT OUTCOMES:

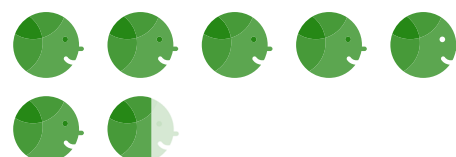
- **Program Spending Aligned to Strategic Plan:** Progress monitoring, curriculum, professional development, safety & belonging, etc.
- **Meeting the Needs of At-Risk Students (Building Needs Assessment Process):** Tutors, intervention programs & curriculum, summer school, extra classroom supports, additional counselors, social workers, psychologists, behavior positions.
- **Special Education & ESOL Services for All Schools:** Teachers, paras, counselors, psychologists, social workers, speech, nurses, etc.
- **Core Services for All Schools:** Teachers, Administration, Custodians, Nutrition Services, Transportation, Utilities, Technology, etc.

BUILDING NEEDS ASSESSMENT HIGHLIGHTS**8.9 OF 10**

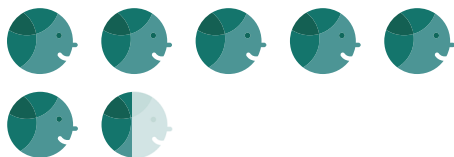
said current instructional materials are adequate and appropriate.

**7.0 OF 10**

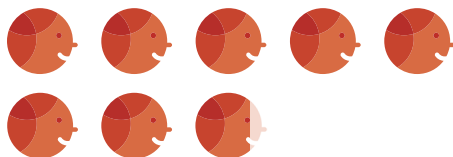
said there is adequate space for student learning.

**6.7 OF 10**

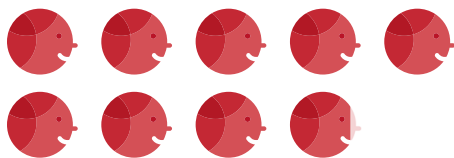
said there is adequate personnel/staff to meet the needs of the school & students under the Elementary & Secondary Education Act guidelines requiring every classroom to contain a certified educator in the content area taught and to meet the goals of the school.

**6.5 OF 10**

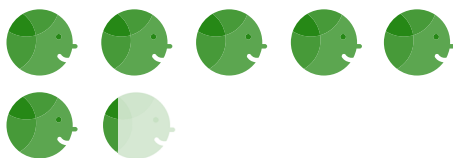
said current school technology is appropriate.

**7.8 OF 10**

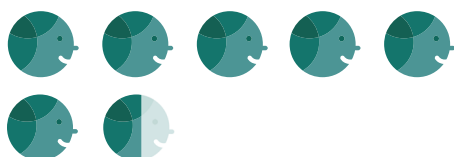
said there are necessary repairs and adjustments that need to be made to facilities.

BUILDING NEEDS ASSESSMENT BARRIERS**8.9 OF 10**

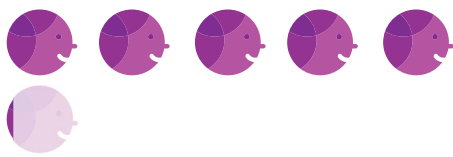
list attendance/truancy as a barrier.

**6.3 OF 10**

list paraprofessional training as a barrier.

**6.6 OF 10**

list parent & community involvement as a barrier.

**5.1 OF 10**

list child study team ratios as a barrier.



Unencumbered Cash Balances and Unrestricted Reserves

Unencumbered Cash Balances: A Foundation of Fiscal Stability

In discussions about school district finances, cash balances sometimes face criticism as being “too high” or underutilized. In truth, unencumbered cash balances are an essential part of sound financial management, providing the district with stability and flexibility to support students and staff effectively.

What Is Unencumbered Cash?

Unencumbered cash refers to funds available after accounting for liabilities and legal or contractual restrictions. At Wichita Public Schools (WPS), cash balances fall into two main categories: restricted funds, which are designated for specific uses such as bond payments or insurance programs, and unrestricted funds, which are held as reserves to manage operational cash flow and contingencies.

Think of unrestricted reserves as the district’s working capital—money set aside to ensure the district can meet its financial obligations even when revenue timing fluctuates.

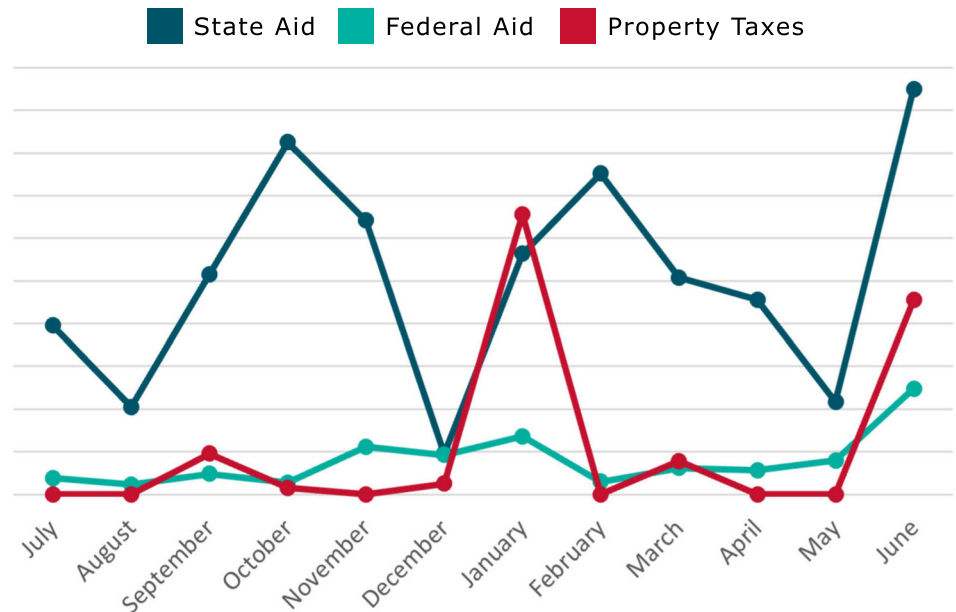
Why Does the District Maintain These Reserves?

Kansas school funding is received on a scheduled basis, creating gaps between when expenses occur and when funds arrive. Maintaining adequate reserves allows WPS to cover payroll, utilities, and classroom expenses before state aid and federal reimbursement, or ad valorem property taxes are received. Without cash on hand, WPS would not be able to pay its operating bills on time, as the district operates on a reimbursement basis for nearly every source of revenue. Moreover, reserves provide a safety net to address unexpected challenges, such as emergency repairs, enrollment shifts, or changes in state or federal funding.

Policy Framework for Reserve Levels

WPS follows its Board-approved Unrestricted Reserves Policy (P3460), which aligns with best practices recommended by the Government Finance Officers Association (GFOA). The policy targets reserves sufficient to cover immediate operating expenses, balancing financial prudence with responsible use of taxpayer funds. Currently, the district’s unrestricted reserves are within this target range, ensuring both operational continuity and fiscal flexibility.

When We Get Our Funds



*Other miscellaneous revenue not listed

Breakdown of Major Cash Balances

Out of the district’s \$362 million unencumbered cash balance as of July 1, 2025, \$254.5 million or 70% is made up of three restricted purpose funds. The district’s three largest cash balances include:

- 1 Bond & Interest Funds:** Dedicated exclusively to servicing voter-approved debt obligations.
- 2 Self-Funded Insurance Programs:** Covering health, dental, vision, prescription benefits, short-term disability, workers’ compensation, student technology, and property and liability insurance, these programs require reserves to cover ongoing claims and liabilities.
- 3 Capital Outlay:** Funds allocated for facility maintenance, technology upgrades, and equipment purchases, restricted by statute or policy. Each of these balances is designated for specific purposes and cannot be diverted to general operating.

Conclusion

Maintaining healthy unencumbered cash balances is a key element of Wichita Public Schools’ financial stewardship. These reserves protect the district from revenue timing issues and unforeseen expenses, allowing educators to focus on delivering quality education. Through disciplined reserve management and transparent reporting, WPS continues to demonstrate fiscal responsibility and commitment to student success.



P3460: Unrestricted Reserves

In alignment with the best practices recommended by the Government Finance Officers Association (GFOA), Wichita Public Schools (WPS) will maintain an unrestricted cash balance, at a level sufficient to ensure financial stability, support cash flow needs, and safeguard against unexpected financial challenges. Unrestricted cash balance is defined as unencumbered cash that is not subject to restrictions or limitations, and the unrestricted funds included will be defined by Governmental Accounting Standards Board (GASB).

WPS will target an unrestricted cash balance within the following range:

- Minimum: No less than the annual average of one state aid payment, ensuring the district can withstand temporary delays or fluctuations in state funding. This is calculated by taking total state aid revenue received in a fiscal year divided into 12.
- Maximum: Up to two months of regular operating budget revenues (operating budget defined as final legal maximum General and Supplemental General funds) or two months of regular operating budget expenditures and transfers, whichever is greater.

If the unrestricted cash balance exceeds the maximum threshold, the district will evaluate the surplus and consider the following actions:

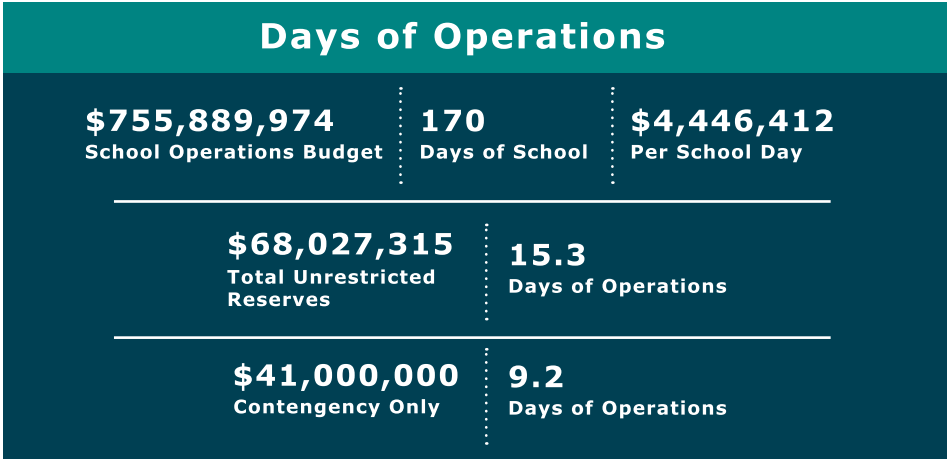
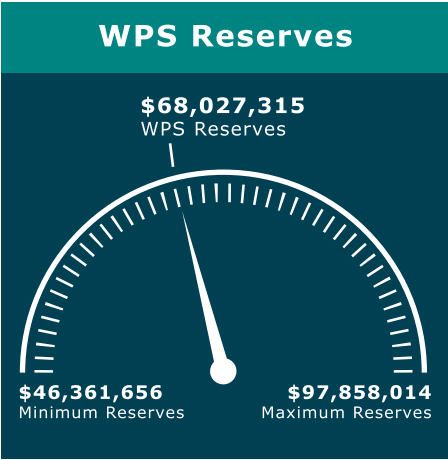
- One-time investments in areas that do not create recurring obligations (i.e. salaries), such as facility improvements, or technology upgrades.
- One-time taxpayer relief measures, such as mill levy adjustments.
- Reallocation to restricted reserves for future anticipated obligations, such as capital projects or other long-term funding plans.

The adequacy of the cash balance will be reviewed annually as part of the district’s budget process. If the cash balance falls below the minimum threshold, WPS will develop a financial recovery plan to restore it to the target range within a reasonable timeframe.

Minimum	
2024-25 State Aid	\$556,339,876
Monthly Average	\$46,361,656

Maximum	
2024-25 Operating Budget	\$587,148,082
Monthly Average	\$97,858,014

Unrestricted Reserves	
General	\$42,018
Supplemental General	-
Supplemental Grants	\$6,240,234
Professional Development	\$5,000,000
Textbooks	\$15,745,063
Contingency	\$41,000,000
Total	\$68,027,315





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 www.usd259.org



The Wichita Public Schools is committed to ensuring an environment that is free of discrimination and to fostering a climate in which all employees and students may participate, contribute and grow to their fullest potential.

Harassment and disparate treatment will not be permitted or condoned in Wichita Public Schools. The Wichita Public Schools does not discriminate on the basis of race, color, national origin, religion, sex, gender identity, sexual orientation, disability, age, veteran status or other legally protected classifications in its programs and activities.

All Wichita Public Schools employees have the responsibility to support this statement.

The following persons have been designated to handle inquiries regarding the non-discrimination statement:

Section 504 Coordinator for Adults and Title IX Coordinator for Adults and Students
903 South Edgemoor
Wichita, KS 67218
(316) 973-4420

Section 504 Coordinator for Students
903 South Edgemoor
Wichita, KS 67218
(316) 973-4475