

WICHITA PUBLIC SCHOOLS



Adopted

Budget Book



**WICHITA PUBLIC SCHOOLS
UNIFIED SCHOOL DISTRICT #259
SEDGWICK COUNTY, KANSAS**

Alvin E. Morris Administrative Center
201 N. Water, Wichita, Kansas 67202

Present to: The Board of Education

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The Wichita Public Schools does not discriminate on the basis of race, color, national origin, sex, handicap/disability, religion, or age. Persons having inquiries may contact the school district's ADA and Section 504 coordinator, 201 N. Water, Wichita, KS 67202. 316-973-4420

Letter From The Superintendent



Dear Colleagues and Friends,

Listening, learning, earning your trust—all three have been essential priorities as I spent my first year in this dynamic urban district getting to know our students, staff, schools and community. When I arrived in Wichita one year ago, one of the things I was most impressed with was that our city was a community that values education. As I listened to literally thousands of people over the last year, my first impression of our community's commitment to Wichita kids was reaffirmed.

Our community clearly wants to be informed about and involved in our district. That was evidenced by the tremendous participation we had throughout the spring—at schools and at the district level—as we worked on the very difficult decisions that were necessary to develop the proposed 2010-2011 budget. I applaud the hundreds of individuals who took the opportunity to learn about school finance and the budget of the Wichita Public Schools in order to make informed recommendations.

Open communication has been a significant priority during my first year as superintendent. That is why I supported the continued publication of this "Budget At A Glance" document which puts all of the facts and figures into perspective. We want to help you understand where our finances come from and how we invest our resources to educate more than 50,000 Wichita children. We know from experience that this simple format allows our budget to be transparent and more understandable to our community. This document, as well as our full proposed budget, are available on our district's new Web site—www.usd259.org—and the adopted budget will be posted later this fall.

We look forward to implementation of the Multi-Tier System of Support academic and behavioral framework; groundbreaking on 5 brand new schools to our district as well as several others that will be rebuilt—all as a result of the 2008 bond issue; and most of all, the opportunity to touch the lives of the young people who come to us each day to receive a world-class education.

The new year will continue unprecedented financial challenges prompted by the state's economy. I would challenge you to have an open mind, to continue looking carefully at what we do and how we do it, and to challenge traditional beliefs that too often stand in the way of most effectively serving kids. Our schools educate more than 10 percent of all students in the entire state of Kansas, and these future community leaders depend on us to leverage our strengths and overcome weaknesses in order to help them be successful.

You send us your two most precious resources—your children and your tax dollars—and we have an obligation to take care of them both. I appreciate your support as we work to uphold this commitment each and every day.

Respectfully,

*John R. Allison
Superintendent*





Table of Contents Section

Table of Contents Section

The Table of Contents Section lists the major sections to this document as well as each budgetary fund under the Financial Section.

Table of Contents

Title Page	Back of Cover
Letter from the Superintendent	i
TABLE OF CONTENTS	1
AWARDS AND ACKNOWLEDGEMENTS SECTION	
Distinguished Budget Presentation Award	5
Awards for Financial Excellence.....	6
Acknowledgements.....	7
Contacting the Budgeting Office.....	7
INTRODUCTORY SECTION	9
ORGANIZATIONAL SECTION	
Reporting Entity and Its Services	19
Wichita Board of Education	20
Shared Beliefs/Objectives.....	21
Organization Chart.....	22
Organizational Area Position Detail.....	23
District Feeder Program.....	24
Three-Year Enrollment Comparison by School	25
Description of Fund Types.....	26
Description of Revenue and Expenditure Categories	28
State of Kansas Unencumbered Cash Balance Requirements.....	29
Fund Balance Changes	30
BUDGET AT A GLANCE SECTION	
Where We Get Our Money	31
Restricted and Unrestricted Expenditures	32
How We Spend Our Money	33
Expenditures by Category	34
Instruction Takes Top Staffing Priority.....	35
Expenditures Directly Support Wichita Students	36
Unencumbered Cash Balances	37
District Enrollment Remains Strong.....	38
2009 Property Tax Comparisons.....	39
Property Taxes to Remain Flat.....	40
FINANCIAL SECTION	
Historical Comparison of Revenues, Expenditures, and Fund Balances.....	41
2010-11 Budgeted Revenues, Expenditures, and Fund Balances.....	42
2009-10 Budgeted Revenues, Expenditures, and Fund Balances.....	43
2009-10 Actual Revenues, Expenditures, and Fund Balances	44

Table of Contents

2008-09 Actual Revenues, Expenditures, and Fund Balances	45
2010-11 Budgeted Positions.....	46
Definitions of Funds	47
Non-Budgeted Funds – Agency Trust Funds	48
Non-Budgeted Funds – Bond Project Funds	49
Schedule of Transfers from the General and Supplemental General Funds	50
Schedule of Investment Income	51
General Fund	
Function Statement	53
Objectives.....	53
Budget Highlights	53
Personnel Detail	54
Revenue Sources.....	54
Revenue Recap.....	56
Expenditure Recap by Program	57
Expenditure Recap by Account.....	58
General Fund Programs	
Elementary School Instruction and Support	63
Middle School Instruction and Support.....	69
High School Instruction and Support	75
Student Support Services	81
Curriculum and Assessment Design Services	87
Innovation and Evaluation	93
Safety Services.....	97
Facilities	101
Marketing and Communications	107
District Leadership	111
Negotiated Obligations	115
General Fund Transfers.....	117
Supplemental General Fund	
Function Statement	119
Objectives.....	120
Budget Highlights	120
Personnel Detail	120
Revenue Sources.....	121
Revenue Recap.....	122
Expenditure Recap by Program	123

Table of Contents

Expenditure Recap by Account.....	123
Supplemental General Fund Programs	
Human Resources	127
Business and Operational Services.....	131
Transportation.....	137
Energy Management and Utilities.....	141
Information Services and Technology	145
Legal Services	149
Employee Benefits and Insurance Management.....	151
District Technology Initiatives	155
Supplemental General Fund Transfers	157
Adult Education Fund	159
4 Year Old Program Fund.....	163
State Intervention Fund	169
Bilingual Education Fund	175
eSchool Virtual Education Fund	181
Driver Education Fund	185
Latchkey Fund	189
Summer School Fund.....	193
Special Education Fund.....	199
Vocational Education Fund.....	207
Professional Development Fund	213
Parents As Teachers Fund	219
Nutrition Services Fund	225
Special Liability Expense Fund.....	233
Capital Outlay Fund	235
Bond and Interest Fund	257
Special Assessment Fund	273
Federal Grant Fund	275
Local Gifts and Grants Fund.....	281
KPERS Special Retirement Contribution Fund	287
OTHER INFORMATION SECTION	
Budget Policy	289
Significant State Statues.....	290
Budget Process	294
Budgetary Control and Accounting Basis	295
USD 259 Wichita Attendance and Support Centers Map.....	296

Table of Contents

USD 259 Wichita Building Directory	297
Five-Year Position Comparison – All Budgeted Positions.....	298
Budget Calendar	299
Strategic Plan	300
Miscellaneous Statistics.....	301
Budgetary Basis Expenditures by Function.....	302
General Governmental Revenue by Source.....	303
Property Tax Levies and Collections	304
Property Tax Rates – Direct and Overlapping Governments	305
Computation of Legal Debt Margin	306
Ratio of Annual Debt Service Expenditures for General Bonded Debt to Total General Expenditures	306
Ratio of Net General Bonded Debt to Assessed Value and Net Bonded Debt Per Capita	307
Computation of Direct and Overlapping Debt.....	308
Principal Taxpayers	308
Demographic Statistics	309
Property Value, Construction, and Bank Deposits	310
GLOSSARY SECTION	311
ACCOUNT DEFINITIONS SECTION	319
INDEX SECTION	327

Awards and Acknowledgements Section

Awards and Acknowledgements Section

The Awards and Acknowledgements Section is a listing of our most recent achievements for the last academic school year.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Wichita Public Schools, Unified School Dist. #259
Kansas**

For the Fiscal Year Beginning

July 1, 2009

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to Unified School District No. 259 for its annual budget for the fiscal year beginning July 1, 2009. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Awards & Acknowledgements Section

THE DISTRICT'S AWARDS FOR FINANCIAL EXCELLENCE

The Wichita Public Schools Financial Services Division has a history of earning recognition for the quality of its work. Following is a sample of a few of the division's distinctions.

- Government Finance Officers Association, Distinguished Budget Presentation Award, seventeen consecutive years.
- Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting, Comprehensive Annual Financial Reports, seventeen consecutive years.
- Kansas Association of School Boards Publications Competition, Award of Excellence, awarded to the "Budget at a Glance" publication for two consecutive years.

Awards & Acknowledgements Section

ACKNOWLEDGEMENTS

This book was prepared by the Wichita Public Schools Financial Services Division, in cooperation with the Marketing and Communications Division and Operations Division, for the benefit of our community. We would like extend a thank you to those who participated in helping develop this document. Listed below are the committees or offices that contributed to the publishing of this budget document:

School Building Site Councils

Building Principals

Various Budget Committees

Program/Fund Budget Managers

Marketing and Communications – Document Cover and Watermarks

School Service Center Print Center

Budget Office Staff

CONTACTING THE BUDGETING OFFICE

Budgeting Web Page: www.finance.usd259.org

Contact Budgeting by E-mail: budgetoffice@usd259.net

Write the Budgeting Office:

Unified School District #259
Attention: Ronda Goode
201 N Water
Suite 603
Wichita, KS 67202

Contact Budgeting by Phone:

Linda Jones, Chief Financial Officer 973-4529
Ronda Goode, Budgeting Director 973-4528
Kim McCoy, Preparer of Budgeting Books 973-4797

Fax the Budgeting Office:

973-4634
Attention: Ronda Goode



Introductory Section

Introductory Section

The Introductory Section is the first major section on the school budget document. This section introduces readers to the document as a whole, and highlights some of the important information contained in the budget. Users may rely on this section to give an overview of what can be found in the rest of this document.

Introductory Section



John Allison
Superintendent

August 10, 2010

To the Board of Education of Unified School District No. 259,

This document represents the Wichita Public Schools' Annual Budget for the 2010-11 fiscal year. The development, review and consideration of all funds were completed with a detailed review of revenue and expenditure items within the context of the district's mission, goals, and financial obligations.

We are proud to publish and disseminate budget information to the Board of Education and to our community. We welcome the opportunity to present and discuss operational plans and related financial impact with all interested parties. Interaction among interested groups consistently leads to operational and educational improvements which become available to students of the Wichita Public Schools.

This budget document and the comprehensive annual financial report (CAFR) are the primary vehicles to present the financial plan and the results of past operations of the district. The district superintendent and the chief financial officer assume responsibility for data accuracy and completeness. The information included in the budget document is structured to meet the requirements of the Standards of the Government Finance Officers Association for the Distinguished Budget Presentation Award.

To receive this award, a school entity must publish a budget document as a policy document, an operations guide, a financial plan, and a communications medium. We believe our current budget conforms to the requirements of the Distinguished Budget Presentation Award, and we are submitting this document to the Governmental Finance Officers Association to determine its eligibility for the award.

Our most important concern in the presentation of the budget data is to improve the quality of information to our community about district educational programs and services for the 2010-11 fiscal year which have been translated into a financial support plan. The material in the budget document includes information that has been suggested by program managers of the school district, community members, and district staff.

BUDGETARY CONTROL AND BUDGET PROCESS

Budgetary Accounting Basis:

Applicable Kansas statutes require that budgets be legally adopted for all funds, unless exempted by a specific statute. Statutes also require the use of an encumbrance system as a management control technique to assist in controlling expenditures. For budgetary purposes, encumbrances of the budgeted governmental fund types, which represent purchase orders, contracts, and other commitments, are reported as a charge to the current year budget. All unencumbered appropriations lapse at the end of the year. Accordingly, the actual data presented in the budget documents includes encumbrances and, consequently, differs from the expenditure data presented in the Comprehensive Annual Financial Report (CAFR) which is prepared in accordance with Generally Accepted Accounting Principals (GAAP). For budgetary purposes, unencumbered cash balances are determined by deducting encumbrances from cash.

Introductory Section

Kansas Statutory Requirements:

Without an election, Kansas statutes limit the Supplemental General fund budget to 30 percent of the General fund budget. The legal maximum budget for the adopted General fund budget for the year ended June 30, 2010 was \$317,594,709. The adopted General fund budget for 2010-11 is \$314,304,092.

Kansas statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after the publication, the hearing may be held and the governing body may amend the budget at that time.

Kansas statutes permit transferring budgeted amounts from one object or purpose to another within the same fund; however, such statutes prohibit creating expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Management may amend the amount of a specific object or purpose appropriation without obtaining authorization from the Board of Education providing the amendments or transfers do not create a total budgeted expenditure amount for a specific fund in excess of the amount originally adopted by the Board of Education.

A legal operating budget is not required for the Internal Service funds, the Agency funds, or the following Special Revenue and Debt Service funds:

Athletic Activity fund	Music Rental fund
Bond Capital Projects	Non-Federal grants
Contingency Reserve fund	Student Material Revolving fund
Federal grants	Textbook Rental fund

Controls over spending in the above non-budgeted funds that are not subject to legal budget requirements are maintained by the review process established by management.

2010-11 BUDGET HIGHLIGHTS

Here is a summary of issues affecting the 2010-11 budget:

- General fund base state aid for 2008-09 was decreased mid year by \$33 per student from \$4,433 to \$4,400 causing a \$2 million decrease in regular state aid. For 2009-10, the state reduced the funding level by an additional \$388 to \$4,012 per student resulting in a further loss. Additionally, state funding for special education was reduced by \$6 million. For 2010-11, the state held the per pupil funding at \$4,012. However, Special Education state funding decreased.
- In spite of decreased state funding (both restricted and unrestricted) in 2010-11, the district continues to support instruction and made cuts as far as possible from the classroom. This proposed budget includes cuts that will have noticeable impact on district operations, including the following:
 - 22% reduction in central office administrators.
 - Elimination of four remaining middle school resource officers.
 - Reduction of computer purchases required to support the 5-year technology plan.
 - Elimination of the Driver Education program.
 - Change start times at eight elementary/pre-K school buildings to save transportation costs.
 - Elimination of the Metro Midtown Alternative High School program.
 - 50% reduction in employee overtime.
 - Reduction of teacher and administrator meeting, conference, & workshop expenses.
 - 55% reduction in temporary/relief custodians.
- Labor contracts for 2010-11 reflect no increases.

Introductory Section

- Fall 2009 enrollment increased by 896 students. The 2010-11 budget has been built presuming no further increase in the number of students.
- Current state law limits schools to a local option budget (LOB) of 31 percent of the general fund. Wichita's 2010-11 budget maintains a 30 percent LOB. Because Kansas school districts' general fund budgets were reduced by state law due to state revenue shortfalls, the 2009 legislature approved a hold harmless provision whereby Kansas districts may adopt a LOB calculated using the 2009 \$4,433 base state aid per pupil figure for the General fund. The hold harmless provision expires on June 30, 2012.

BOARD GOALS

The Wichita Board of Education is focused on allocating financial resources to support the district effort to increase student achievement and narrow the achievement gap. The main priority for the 2010-11 school year is to cut as far from the classroom as possible.

Please refer to the Organizational Section, beginning on page 19, to view the detailed Board of Education beliefs and objectives.

2010-11 BUDGET CONSIDERATIONS

In developing a new budget, there are significant issues and considerations that impact the final product. These issues are relevant towards helping the District achieve stated goals and objectives. The following outlines those issues impacting this budget:

1. **Student Costs:** The budget has been built on the basis of no increase in special education.
2. **Salary Adjustments:** The budget has been built based on no salary increases.
3. **Program Enhancements:** The America's Choice reading and math program was expanded. The Driver education and Metro Midtown alternative high school programs were eliminated.
4. **State Funding Levels:**
 - a. Basic Aid: Base state aid per student remained level at \$4,012.
 - b. Special Education: Special Education reimbursement decreased from \$24,780 to \$24,250 per teacher. The reimbursement for a full time paraeducator decreased from \$9,912 to \$9,700.
 - c. Bilingual Education: Bilingual Education state aid weighting factor remains 39.5%.
 - d. State Intervention: State Intervention (At-Risk) state aid weighting factor remained flat at 55.6%.
 - e. Professional Development: Professional Development state aid was completely eliminated in 2009-10.
 - f. LOB State Aid: The state aid portion of revenue for the Supplemental General fund is estimated at 39 percent.
 - g. Bond and Capital Outlay: Bond & Interest state aid will remain at 25 percent. Capital Outlay state aid was eliminated in 2009-10.
5. **Fixed Costs Adjustments:**
 - a. Transportation: Costs are expected to rise 4%.
 - b. Insurance: The Board of Education contribution towards health insurance which will remain at \$7,080 per year per employee. Costs are expected to increase by 9% which will be funded by accumulated reserves.
 - c. Energy: Electricity is expected to decrease 2%
 - d. Retirement: Retirement plan costs are expected to increase 10%.

Introductory Section

ANALYSIS OF ADOPTED BUDGETS

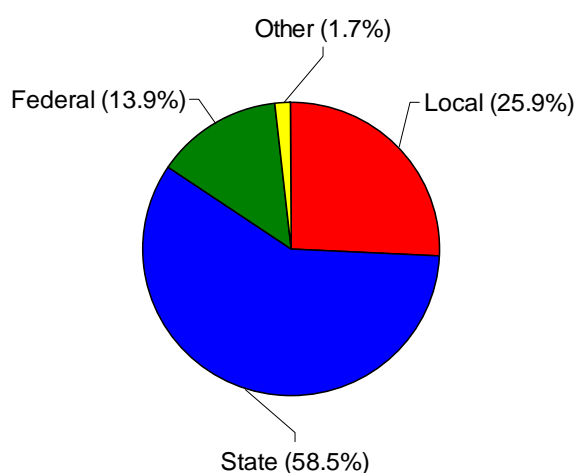
The following charts and graphs provide an overview of all budgeted funds and compare 2009-10 and 2010-11 budgeted revenues and expenditures by type. The detail and explanation of these funds are discussed further in the financial and other information sections of this document.

Resources To Support Operations:

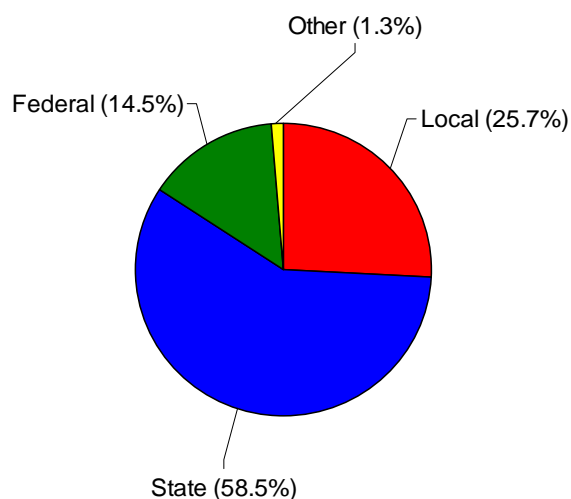
Kansas schools are funded with a mixture of federal, state and local taxes. A comparison of revenue sources to support operations for the 2009-10 and 2010-11 adopted budgets are presented below.

Revenue Sources	2009-10 Budget All Funds	% of Total All Funds	2010-11 Budget All Funds	% of Total All Funds
Local	\$ 146,671,734	25.9%	\$ 149,754,154	25.7%
State	\$ 331,884,544	58.5%	\$ 339,823,510	58.5%
Federal	\$ 78,925,742	13.9%	\$ 84,502,555	14.5%
Other	\$ 9,567,249	1.7%	\$ 7,842,327	1.3%
Total Revenues	\$ 567,049,269	100.0%	\$ 581,922,546	100.0%

2009-10 Budgeted Revenue



2010-11 Budgeted Revenue



Introductory Section

State Revenue

The district's primary source of revenue is state aid. The state uses a formula-driven process based on an amount per weighted student to fund the General fund. The General fund state aid formula has been reduced by \$421 per student since 2009. In 2009-10, state aid was further reduced by \$25 million of Federal stabilization funds received in the general and supplemental general funds. The 2010-11 state aid, as calculated by the school finance formula, was only reduced by \$5.6 million of Federal stabilization funds resulting in a net state aid increase. Wichita's state funding loss has also been partially offset by increased bond state aid due to the 2009 and 2010 bond issues. The financial section of this document provides additional information about state aid and its various formulas.

Local Revenue

The district's next largest source of revenue is local taxes. All districts are required to levy 20 mills to fund the General fund. The state of Kansas further allows districts to levy property taxes to support the Capital Outlay, Supplemental General fund, and Bond and Interest funds. If the General fund tax levy generates more than was budgeted, state aid is reduced by the additional amount of taxes.

Local revenues have increased due to the 2009 tax increase to fund the 2009 and 2010 bond issues.

Federal Revenue

The increase in federal revenue was due to 2009 federal stimulus legislation. Other federal revenues represent the money received for our nutrition services program, our special education program, and various other federal grants. See more discussion on revenues in each of the program sections.

Other

Other revenues include dues, fees, donations, and contributions.

Budgeted Expenditures By Category:

Expenditure Category	2009-10 Budget All Funds	% of Total All Funds	2010-11 Budget All Funds	% of Total All Funds
Salaries & Benefits	\$ 456,290,709	73.5%	\$ 446,745,220	70.7%
Purchased Services	\$ 27,498,934	4.4%	\$ 33,949,111	5.4%
Utilities	\$ 13,199,462	2.1%	\$ 12,960,296	2.1%
Transportation	\$ 22,695,617	3.6%	\$ 23,542,866	3.7%
Supplies & Materials	\$ 31,884,228	5.1%	\$ 33,381,957	5.3%
Property & Equipment	\$ 37,538,444	6.0%	\$ 32,389,934	5.1%
Bond Payments	\$ 32,500,000	5.2%	\$ 44,531,088	7.0%
Other Expenditures	\$ 458,077	0.1%	\$ 4,485,019	0.7%
Total Expenditures	\$ 622,065,471	100.0%	\$ 631,985,491	100.0%

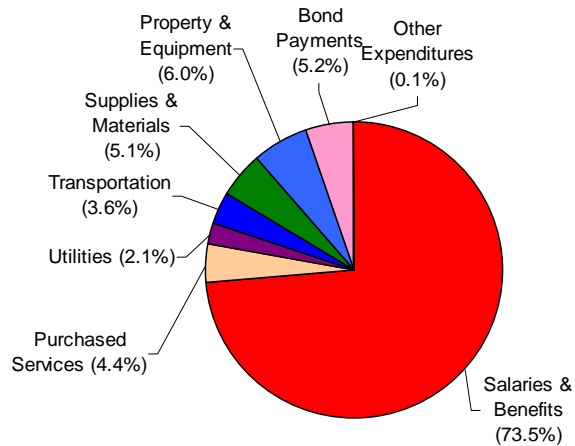
- The decrease in salaries is caused by the elimination of positions district-wide to balance the budget after the \$421 per student reduction in state aid.
- The increase in bond payments is due to the issuance of \$320 million in bonds in 2009 and 2010.
- Purchased services primarily increased due to capital outlay construction contracts.
- Supplies and materials increased due to the expansion of the America's Choice reading program.
- The \$4 million increase in "Other" expenditures reflects budget authority to serve expected additional low income students due to the recession. This budget authority is contingent upon receiving additional state funding.

Introductory Section

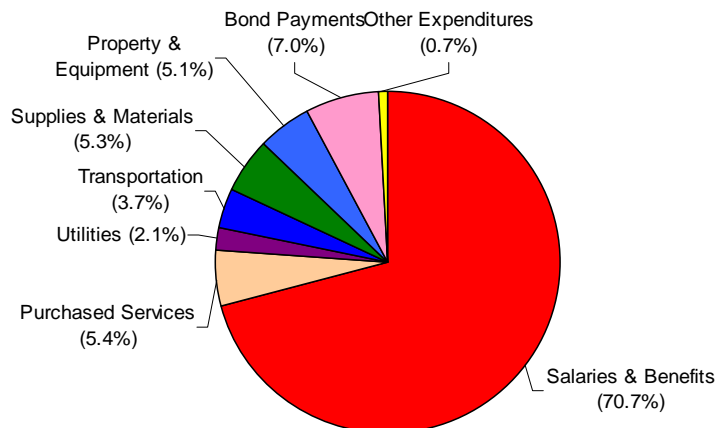
The following graphs show budgeted expenditures by category in terms of the percentage of total budgets.

2009-10 Budgeted Expenditures All Funds

2009-10 Budgeted Expenditures All Funds



2010-11 Budgeted Expenditures All Funds



Introductory Section

Salaries and Benefits are the district's largest expenditures which prove we are a labor-intensive enterprise. Nearly 71 percent is spent on this category.

Purchased services are expenditures that are for services rendered by companies or individuals who are not employees of the district such as special education service providers and construction contractors.

Utilities reflect costs of water and sewer, heating fuel, and electricity.

Transportation includes the contract with First Student to provide buses and drivers; we have minimal district staff in this expenditure category.

Supplies and materials reflect amounts paid for items that cost less than \$2,000.

Property and equipment reflects costs related to equipment, furniture, computers, and printers costing more than \$2,000.

Bond payments reflect principal and interest payments on the general obligation long term debt.

GENERAL FUND BUDGETS

The majority of all the financial activity for the district occurs in the General fund. The General fund supports day-to-day operations of the district which are not statutorily required to be accounted for in another fund. General fund revenues are allocated on a per pupil basis. The number of full-time students enrolled in a district on September 20 is used to calculate the General fund budget authority. Districts are provided additional funding (through weighting factors) to support the higher costs associated with serving certain student populations. The table below details the enrollment projections used for computing the 2010-11 General and Supplemental General fund budget authority.

Projected Total District FTE:

WEIGHTING FACTOR	2009-10 ACTUAL FTE	2010-11 PROJECTED FTE	2010-11 PROJECTED DOLLARS
Basic FTE	44,963.3	44,963.3	\$180,392,760
4-Year-Olds	956.0	956.0	\$3,835,472
Large district	1,609.0	1,609.0	\$6,455,308
Bilingual	1,737.9	1,737.9	\$6,972,455
Vocational	759.5	759.5	\$3,047,114
State Intervention	16,911.3	16,911.3	\$67,848,136
Non-proficient At-Risk	182.2	145.7	\$584,548
New Facility	176.4	176.4	\$707,717
Transportation	2,031.2	2,031.2	\$8,149,174
Virtual Education	321.0	340.3	\$1,365,283
Special Education Flow-Thru	9,187.3	8,710.4	\$34,946,125
General fund Total	78,835.1	78,341.0	\$314,304,092

Supplemental General fund			\$102,182,000
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Introductory Section

SUMMARY OF LEVIED FUNDS

Of all of the funds the district manages, only four are funded by local property taxes: General, Supplemental General, Capital Outlay, and Bond & Interest funds.

The General and Supplemental General funds provide for the operating expenses of the district. The General fund has a state mandated uniform levy of 20 mills assessed. The remaining is paid by state income taxes and sales taxes. The Supplemental General fund is funded by 20.44 mills plus 39 percent state aid.

The Capital Outlay fund is used for the purpose of acquisition, construction, repair, remodeling, additions to, furnishing, and equipping the district. In 2009, the district published a five year resolution providing authority to levy up to 7 mills in this fund.

The Bond and Interest fund is used to make principal and interest payments on the long-term debt obligations of the district. The district has approximately \$500 million in outstanding debt. The remaining \$50 million of bonding authority from the 2008 election is expected to be issued in 2012 to fund the new Southeast area high school, as well as, various other projects.

The following chart shows a four year history of district mill levies for all funds:

Wichita Public Schools – Detailed Mill Levies:				
FUND	2007-08	2008-09	2009-10	2010-11*
General	20.000	20.000	20.000	20.000
Supplemental General	20.356	20.411	20.439	20.439
Capital Outlay	7.000	7.000	7.000	7.000
Bond & Interest	5.882	5.898	9.411	9.411
Total Wichita Public School Levies	53.238	53.309	56.850	56.850

* Estimated

ECONOMIC IMPACT

State of Kansas Education Funding:

For the 2010 Budget, the State general fund had a \$1.3 billion dollar shortfall. Governor Parkinson filled the State shortfall by making \$1 billion in cuts and raising \$300 million in revenue from a sales tax increase that will last three years. Nearly \$14 million in cuts were needed to cover the district's reduction in state aid plus increased fixed costs. With ARRA funding ending in 2011, the state shortfall is projected to be more than \$425 million. Wichita Public Schools' share of ARRA funding due to expire in 2011 includes \$5.6 million in the general fund, \$6 million in the special education fund, and \$10 million in Title funds. After reducing base state aid by \$421 per student and eliminating capital outlay equalization aid, on November 2, 2010, Schools for Fair Funding filed a new lawsuit against the State of Kansas for failing to provide suitable funding for education.

For the Future:

According to the State's regional analysis by Chase, the Kansas economic outlook is promising. Bankruptcy filings remain relatively low, which indicates financial distress appears notably absent in Kansas. It is expected that the falling pace of layoffs points to a gradually improving job market by the end of 2011.

Introductory Section

DISTRICT BELIEFS

- Public education is the community's responsibility.
- Public education is essential for the improvement of society and democracy.
- Everyone has worth and dignity.
- Everyone can and wants to learn.
- We will teach everyone and it is worth the effort it takes to help them learn.
- Families are the foundation for learning and want their children to be successful.
- Learning is a life-long process.
- Everyone is entitled to a safe, supportive, and nurturing learning environment.
- Every student is entitled to equitable resources and services.
- Everyone has the obligation to participate and contribute as a responsible citizen.

To ensure that budget appropriations are utilized in the most effective and equitable manner, all appropriations must support the district's beliefs, mission, and objectives found above and on page 21.

ACKNOWLEDGEMENTS

The presentation of this budget document exemplifies our commitment to provide a high level of accountability to the Board of Education. This document represents the contribution of many Wichita Public School District employees and customers involved in the development process.



John R. Allison
Superintendent of Schools



Linda J. Jones
Chief Financial Officer



Organizational Section

Organizational Section

The Organizational Section describes the school mission and strategies for success for the school district.

Organizational Section

REPORTING ENTITY AND ITS SERVICES

Unified School District (USD) No. 259 is located in Sedgwick County of south central Kansas. The major city within the school district is Wichita with a population of more than 366,000. Approximately 97 percent of the students reside in the city of Wichita. The school district covers more than 152 square miles and serves more than 50,000 students. The district consists of more than 100 schools and other administrative or attendance centers.

USD No. 259 is the largest school district in the state. The district provides a full range of school programs and services authorized by Kansas state statutes. These services include educational programs for grades kindergarten through twelfth grades, special education, Title 1, Even Start, pre-kindergarten, vocational education, transportation, nutrition services, health services, support services, and professional development activities for educators. USD No. 259 also supervises the use of district facilities to ensure that individuals and community groups may utilize those facilities.

Unified School District No. 259 was established on July 1, 1965. The district is governed by a seven member elected School Board. The majority of district funding comes from the state of Kansas. The district also receives funds from local and federal government sources and must comply with the accompanying requirements of those entities. However, USD No. 259 is not included in any other governmental "reporting entity" as defined by the Governmental Accounting Standards Board. Board of Education members are elected by the public, have policy setting authority, and have primary responsibility for fiscal matters.

The Board of Education meets at 6:00 p.m. the second and fourth Monday of each month at the North High School Lecture Hall, 1437 Rochester, Wichita, Kansas. The Board welcomes the public's input and will permit anyone to bring matters before the Board.

The community has held strong concern for and support of the educational opportunities made available through the Wichita Public Schools. This concern has been enhanced by the quality and enthusiasm of the professionals who work in the school system. Continued cooperation between local citizens and professional educators will maximize future educational opportunities to ensure that all students learn the skills and acquire the knowledge necessary for success at continuing stages of their lives.

Organizational Section

WICHITA BOARD OF EDUCATION

To contact Board of Education members, feel free to call the Clerk of the Board's office at 973-4553.

District 1
Betty Arnold
5311 Pembroke
Wichita, KS 67220



District 2
Connie Dietz
8310 Greenbriar Lane
Wichita, KS 67226



District 3
Barbara Fuller
6900 E. Zimmerly
Wichita, KS 67207



District 4
Jeff Davis
P.O. Box 13282
Wichita, KS 67213



District 5
Lanora Nolan
1664 Melrose Lane
Wichita, KS 67212



District 6
Lynn W. Rogers
912 Spaulding
Wichita, KS 67203



At-Large
Kevass Harding
5816 E. 48th Circle N.
Wichita, Kansas 67220



OFFICERS OF THE BOARD

President..... Connie Dietz
Vice President..... Betty Arnold
Board Counsel Tom Powell
Treasurer..... Linda Jones
Clerk of the Board.....Michael Willome

Shared Beliefs

- Successful public education is a community partnership.
- Public education is essential for the improvement of society and democracy.
- Everyone has worth and dignity and is treated with respect.
- We profit from diversity.
- Everyone can and will learn.
- It is worth the effort to ensure everyone learns.
- High expectations are essential for success.
- Families provide an essential foundation for learning.
- All families want their children to be successful.
- Learning is a life-long process.
- Everyone is entitled to a safe, supportive and nurturing learning environment.
- Every student is entitled to equitable opportunities, resources and services.
- Belonging is a key to student success.
- Change is inevitable and necessary; our response is intentional.

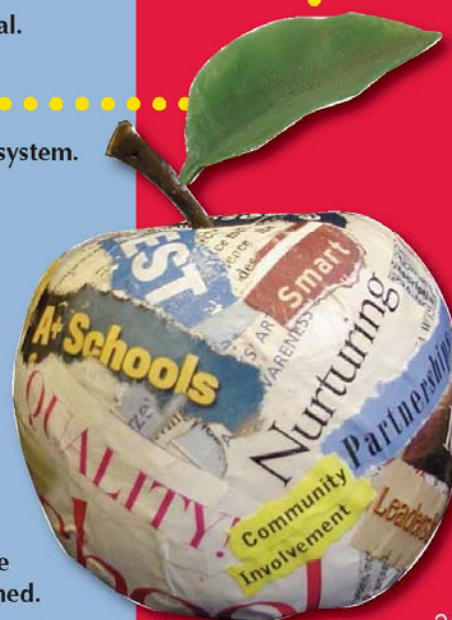
Objectives

- The graduation rate will be 100% using an aligned Pre-K–12 system.
- The 21st century skills and knowledge of all students will continually increase as measured by multiple assessments.
- The academic skill and knowledge gap among the student populations will be continually reduced until eliminated as measured by multiple assessments.
- The social skill and knowledge gap among the student populations will be continually reduced as measured by multiple assessments.
- A coherent, rigorous, safe and nurturing, culturally responsive and inclusive learning community will be fostered and sustained.



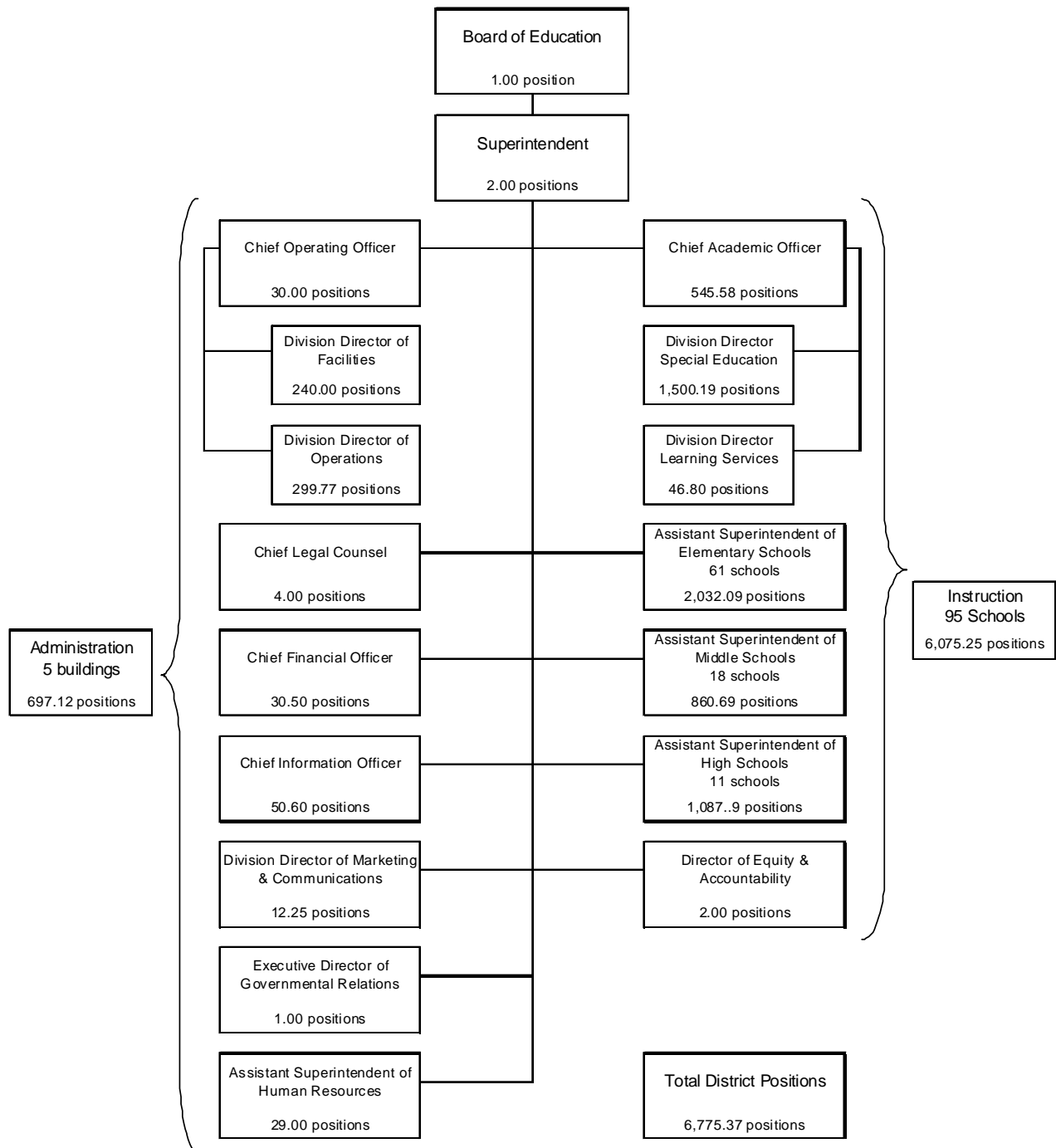
The Work of WPS

The work of Wichita Public Schools is to empower all students with the 21st century skills and knowledge necessary for success by providing a coherent, rigorous, safe and nurturing, culturally responsive and inclusive learning community.



Organizational Section

WICHITA PUBLIC SCHOOLS DISTRICT ADMINISTRATION ORGANIZATION CHART



Organizational Section

ORGANIZATIONAL AREA POSITION DETAIL

Orgazational Area	Positions
Board of Education, Clerk of the Board	1.00
Superintendent	2.00
Chief Academic Officer	
Chief Academic Officer department	2.00
Student Services program	11.14
Innovation & Evaluation program	7.00
Bilingual fund	166.85
Latchkey fund	1.37
Professional Development fund	4.00
Parents as Teachers fund	14.75
Federal Grants fund	329.74
Local Gifts & Grants fund	8.73
Division Director Special Education, Special Education Fund	1,500.19
Division Director Learning Services, Learning Services program	46.80
Assistant Superintendent of Elementary Schools	
Assistant Superintendent departments	1.91
Elementary school program	1,332.65
4-Year-Old fund	92.83
State Intervention fund - elementary schools	594.70
eSchool fund	10.00
Assistant Superintendent of Middle Schools	
Assistant Superintendent department	2.91
Middle school program	637.51
State Intervention fund - middle schools	219.86
Summer School fund	0.41
Assistant Superintendent of High Schools	
Assistant Superintendent department	1.91
High school program	693.85
Adult Education fund	1.50
State Intervention fund - high schools	283.70
Driver Ed fund	0.00
Vocational fund	106.94
Director of Equity & Accountability, Equity & Accountability department	2.00
Chief Financial Officer, Financial Services department	30.50
Chief Information Officer, Information Systems & Technology program	50.60
Division Director of Marketing & Communications, Marketing & Communications program	12.25
Executive Director of Governmental Relations, Government Liaison department	1.00
Assistant Superintendent of Human Resources, Human Resources program	29.00
Chief Legal Counsel, Legal Services department	4.00
Chief Operating Officer	
Chief Operations Officer department	2.00
Safety Services program	28.00
Division Director of Facilities	
Facilities program	142.50
Energy program	3.00
Capital Outlay fund	94.50
Division Director of Operations	
Purchasing department	10.60
Supply department	22.70
Print Shop department	9.00
Transportation program	10.30
Nutrition Services fund	247.17
TOTAL	<u>6,775.37</u>

Organizational Section

DISTRICT FEEDER PROGRAM

The district schools are organized into units called high school feeder patterns. Unless attending a magnet school, students move from elementary school to middle school to the high school located in their neighborhoods.

<u>East High School Feeder Pattern</u> Number of students in the feeder pattern: 7,616 Number of buildings in the feeder pattern: 11 Average school building age: 51 years		<u>Heights High School Feeder Pattern</u> Number of students in the feeder pattern: 6,827 Number of buildings in the feeder pattern: 13 Average school building age: 36 years		<u>North High School Feeder Pattern</u> Number of students in the feeder pattern: 8,168 Number of buildings in the feeder pattern: 15 Average school building age: 62 years	
	10-11 Enrollment		10-11 Enrollment		10-11 Enrollment
East High School	2,266	Heights High School	1,558	North High School	1,960
Jardine Middle School	324	Brooks Middle School	630	Hadley Middle School	857
Mead Middle School	520	Gordon Parks Middle School	107	Horace Mann Middle School	168
Robinson Middle School	767	Stucky Middle School	746	Marshall Middle School	529
Anderson Elementary School	511	Buckner Elementary School	388	Pleasant Valley Middle School	590
College Hill Elementary School	387	Chisholm Trail Elementary School	550	Bryant Elementary School	368
Colvin Elementary School	903	Earhart Elementary School	389	Cloud Elementary School	853
Griffith Elementary School	511	Gammon Elementary School	528	Horace Mann Elementary School	419
Hyde Elementary School	296	Gordon Parks Elementary School	259	Irving Elementary School	548
Linwood Elementary School	509	Jackson Elementary School	441	McLean Elementary School	291
Washington Elementary School	622	L'Ouverture Elementary School	365	OK Elementary School	231
		Mueller Elementary School	489	Park Elementary School	483
		Spaght Elementary School	377	Pleasant Valley Elementary School	391
				Riverside Elementary School	246
				Woodland Elementary School	234
<u>Northeast High School Feeder Pattern</u> Number of students in the feeder pattern: 2,681 Number of buildings in the feeder pattern: 8 Average school building age: 61 years		<u>Northwest High School Feeder Pattern</u> Number of students in the feeder pattern: 4,274 Number of buildings in the feeder pattern: 6 Average school building age: 53 years		<u>South High School Feeder Pattern</u> Number of students in the feeder pattern: 5,022 Number of buildings in the feeder pattern: 7 Average school building age: 46 years	
	10-11 Enrollment		10-11 Enrollment		10-11 Enrollment
Northeast Magnet High School	584	Northwest High School	1,498	South High School	1,501
Allison Middle School	523	Wilbur Middle School	939	Truesdell Middle School	803
Black Elementary School	316	Benton Elementary School	374	Cessna Elementary School	407
Bostic Elementary School	292	Kensler Elementary School	630	Enterprise Elementary School	458
Cleveland Elementary School	291	McCollom Elementary School	410	Kelly Elementary School	518
Emerson Elementary School	232	Peterson Elementary School	423	White Elementary School	595
Isely Elementary School	229			Woodman Elementary School	740
Lewis Elementary School	214				
<u>Southeast High School Feeder Pattern</u> Number of students in the feeder pattern: 7,478 Number of buildings in the feeder pattern: 13 Average school building age: 49 years		<u>West High School Feeder Pattern</u> Number of students in the feeder pattern: 5,452 Number of buildings in the feeder pattern: 11 Average school building age: 73 years		<u>Alternative and Special Schools</u> Number of students in the feeder pattern: 1,744 Number of buildings in the feeder pattern: 2 Average school building age: 86 years	
	10-11 Enrollment		10-11 Enrollment		10-11 Enrollment
Southeast High School	1,646	West High School	1,185	Metro-Boulevard Alternative High School	139
Blackbear Bosin Academy	69	Hamilton Middle School	480	Metro-Meridian Alternative High School	142
Coleman Middle School	632	Mayberry Middle School	625	Learning Centers/Other Sites	1,463
Curtis Middle School	656	Dodge Elementary School	459		
Adams Elementary School	410	Franklin Elementary School	351		
Allen Elementary School	540	Gardiner Elementary School	486		
Beech Elementary School	524	Harry Street Elementary School	354		
Caldwell Elementary School	501	Lawrence Elementary School	443		
Clark Elementary School	351	Lincoln Elementary School	319		
Jefferson Elementary School	461	Payne Elementary School	302		
Minneha Elementary School	641	Stanley Elementary School	448		
Price-Harris Elementary School	428				
Seltzer Elementary School	619				
<u>Special Education Schools</u> Number of students in the feeder pattern: 330 Number of buildings in the feeder pattern: 5 Average school building age: 43 years		<u>Early Childhood Education Schools</u> Number of students in the feeder pattern: 441 Number of buildings in the feeder pattern: 2 Average school building age: 49 years		<u>Other District Buildings</u> Number of buildings: 4 Average building age: 44 years	
	10-11 Enrollment		10-11 Enrollment		
Chisholm Life Skills Center	94	Dunbar Early Childhood Center (counted under Little)		Alvin E. Morris Administrative Center	
Greiffenstein Special Education Center	44	Little Early Childhood Center	441	Joyce Focht Instructional Support Center	
Levy Special Education Center	78			Management Information Systems Center	
Sowers Special Education Center	75			School Service Center	
Wells Special Education Center	39				
10-11 Student Enrollment Total: 50,033					

Organizational Section

THREE-YEAR ENROLLMENT COMPARISON

	2008-09	2009-10	2010-11		2008-09	2009-10	2010-11
HIGH SCHOOLS				ELEMENTARY SCHOOLS			
Blackbear - 9th Grade Center	22	23	14	Cleaveland Magnet	302	294	291
East	2,239	2,270	2,266	Cloud	826	863	853
Heights	1,628	1,554	1,558	College Hill	398	414	387
Metro-Boulevard	133	122	139	Colvin	803	863	903
Metro-Meridian	127	147	142	Dodge	416	449	459
Metro-Midtown*	127	97	0	Earhart Magnet	350	380	389
North	1,876	1,869	1,960	Emerson Magnet	231	224	232
Northeast Magnet	595	601	584	Enterprise	388	454	458
Northwest	1,580	1,561	1,498	Franklin	398	396	351
South	1,615	1,540	1,501	Garmon	413	445	528
Southeast	1,724	1,697	1,646	Gardiner	523	502	486
West	1,105	1,146	1,185	Gordon Parks	276	271	259
<i>High School Total</i>	<i>12,771</i>	<i>12,627</i>	<i>12,493</i>	Griffith	450	478	511
MIDDLE SCHOOLS				Harry Street	326	352	354
Allison Magnet	520	527	523	Horace Mann Magnet	409	411	419
Blackbear Bosin Academy	39	55	55	Hyde Magnet	295	295	296
Brooks Magnet	591	611	630	Irving Magnet	514	538	548
Coleman	619	632	632	Isley	198	227	229
Curtis	644	679	656	Jackson	465	459	441
Gordon Parks	121	108	107	Jefferson	432	411	461
Hadley	841	843	857	Kelly	568	514	518
Hamilton	445	457	480	Kensler	643	641	630
Horace Mann	179	173	168	L'Ouverture Magnet	440	375	365
Jardine	354	375	324	Lawrence	427	432	443
Marshall	430	528	529	Lewis Magnet	226	225	214
Mayberry Magnet	618	624	625	Lincoln	321	332	319
Mead	481	513	520	Linwood	515	509	509
Pleasant Valley	580	604	590	McCollom	412	407	410
Robinson	749	755	767	McLean Magnet	276	280	291
Stucky	744	738	746	Minneha	644	664	641
Truesdell	752	754	803	Mueller	506	508	489
Wilbur	881	868	939	OK	252	244	231
<i>Middle School Total</i>	<i>9,588</i>	<i>9,844</i>	<i>9,951</i>	Park Magnet	441	454	483
ELEMENTARY SCHOOLS				Payne	333	283	302
Adams	365	385	410	Peterson	428	445	423
Allen	515	534	540	Pleasant Valley	319	393	391
Anderson	526	541	511	Price-Harris Magnet	426	444	428
Beech	412	514	524	Riverside Magnet	263	242	246
Benton	379	348	374	Sam Spaght	389	358	377
Black Magnet	310	305	316	Seltzer	634	610	619
Bostic Magnet	293	290	292	Stanley	457	468	448
Bryant	402	363	368	Washington	606	683	622
Buckner Magnet	385	430	388	White	638	584	595
Caldwell	475	492	501	Woodland Magnet	212	234	234
Cessna	420	427	407	Woodman	711	720	740
Chisholm Trail	576	552	550	<i>Elementary School Total</i>	<i>24,926</i>	<i>25,290</i>	<i>25,355</i>
Clark	368	334	351	Alternative/Special Schools			
					1,797	2,281	2,234
				Grand Total	49,082	50,042	50,033

* Program discontinued in 2010-11.

Organizational Section

DESCRIPTION OF FUND TYPES

For accounting purposes a state or local government is not treated as a single, integral entity. Rather, a government is viewed as a collection of smaller, separate entities known as “funds”. The Governmental Accounting Standards Board’s (GASB) Codification of Governmental Accounting and Financial Reporting Standards (Codification), Section 1300, defines a fund as:

A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

All of the funds used by a government must be classified into one of seven “fund types”. Four of these fund types are used to account for a state or local government’s “governmental-type” activities and are known as “Governmental funds”. Two fund types are used to account for a government’s “business-type” activities and are known as “Proprietary funds”. Finally, the seventh fund-type has been reserved for a government’s “fiduciary-type” activities and is known as “Fiduciary funds”.

Governmental Funds:

Four fund types are used to account for governmental-type activities. These are the General fund, Special Revenue funds, Debt Service funds, and Bond Projects funds.

- The **General fund** is the district’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
- The **Special Revenue funds** are used to account for revenue sources that are legally restricted to expenditures for specific purposes.
- The **Debt Service fund** is used for the servicing of general obligation long-term debt.
- The **Bond Project fund** is used to account for financial resources to be used for the acquisition, construction, remodeling, and equipping of major capital facilities. See page 55 for a schedule of Bond Project funds.

USD 259’s Adopted Budget includes the following **Governmental funds**: General fund, Capital Outlay fund, and the Bond and Interest fund. Descriptions of these funds can be found on page 53 as well as within the Financial Section under each fund’s name.

USD 259’s Adopted Budget also includes the following **Special Revenue funds**: Supplemental General fund (LOB), Adult Education fund, Bilingual Education fund, eSchool Virtual Education fund, Driver Education fund, Latchkey fund, Nutrition Services fund, Professional Development fund, Parents As Teachers fund, Summer School fund, Special Education fund, Vocational Education fund, Self-Funded Insurance Reserve Fund, Special Liability Expense fund, and Special Assessments fund. Descriptions of these funds can be found on page 53 as well as within the Financial Section under each fund’s name.

Organizational Section

Proprietary Funds:

Two fund types are used to account for a government's business-type activities (activities that receive a significant portion of their funding through user fees). These are Enterprise funds and Internal Service funds. The district does not have any **Enterprise funds**.

- **Internal Service funds** are used by state and local governments to account for the financing of goods and services provided by one department or agency to other departments or agencies, and to other governments, on a cost-reimbursement basis. These funds are not required by the state to have adopted budgets.

Fiduciary Funds:

Fiduciary funds are used when a government holds or manages financial resources in an agent or fiduciary capacity. This single fund type is subdivided into four "sub-fund types" to account for various types of fiduciary obligations. The four types of fiduciary funds are Nonexpendable Trust funds, Expendable Trust funds, Pension Trust funds, and Agency funds. The district does not have any **Nonexpendable, Expendable, or Pension Trust funds**.

- **Agency Trust funds** typically involve some degree of financial management. Agency funds are used when the government plays a more limited role by just collecting funds on behalf of some third party. These funds are not required by the state to have adopted budgets.

USD 259's Adopted Budget does not supply information on Agency Trust funds. If you are interested in knowing more about these funds please see the USD 259's Comprehensive Annual Financial Report (CAFR). The Fiduciary funds schedule can be found in the Financial Section of the CAFR.

Organizational Section

DESCRIPTION OF REVENUE AND EXPENDITURE CATAGORIES

Classification of Revenues:

Although local property tax and state aid revenues account for the majority of school district revenues, other sources must be considered in completing a district's overall annual revenue estimate. Federal funds and private sources should be forecasted as well. In addition, school districts should examine delinquent tax collections, fees, and other revenue sources.

Classification of Expenditure Categories:

For purposes of our budget book presentation, we have reported the expenditures in the following expenditures categories:

- *Management Salaries* – the salaries paid to school district employees involved in the daily management activities of the various administrative centers. This would include such employees designated as Superintendent, Assistant Superintendents, Chief Financial Officer, directors, and clerical help assigned to managerial personnel.
- *Instructional Salaries* – the salaries paid to school district employees involved in the daily instructional activities of the various instructional centers. This would include such employees designated as teachers, paraeducators, lunch period aides, and clerical help assigned to instructional personnel.
- *Operational Salaries* – the salaries paid to school district employees involved in the daily operational activities of the various facilities. This would include such employees designated as custodians, engineers, security, and clerical help assigned to operational personnel.
- *Maintenance Salaries* – the salaries paid to the school district's employees directly involved in the repair and upkeep of facilities and equipment.
- *Extra Duty Pay* – amounts paid for additional work days and supplement pay for extra duties. Examples would include supplemental pay for coaches and bus monitors, as well as, pay for extra days for librarians to organize the library.
- *Employee Benefits* – amounts paid by the district on behalf of employees over and above the gross salary. Employee benefits include early retirement, social security tax, health cash option in lieu of health insurance, workers compensation, disability insurance, unemployment insurance, supplemental annuity, uniform allowance, life insurance, and employee assistance program.
- *Purchased Services* – services which by their nature can be performed only by persons or firms with specialized skills and knowledge; services purchased to operate, repair, maintain, and rent property owned or used by the district; amounts paid for services rendered by organizations or personnel not on the payroll of the district. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, special education service providers, and accountants.
- *Utilities* – Telephone, heating fuel, electricity, water and sewer are included here.
- *Transportation Services* – expenditures for transporting children to and from school and other activities.
- *Supplies & Materials* – amounts paid for items that are consumed, worn out, or deteriorated through use.
- *Property & Equipment* – expenditures for acquiring fixed assets, including land or existing buildings; improvements of grounds; initial equipment; additional equipment; and replacement of equipment.
- *Other Expenditures* – amounts paid for goods and services not otherwise classified above.
- *Fund Transfers* – includes all transactions conveying money from one fund to another.

Organizational Section

STATE OF KANSAS UNENCUMBERED CASH BALANCE REQUIREMENTS

List of Funds:

- | | |
|---|--|
| 1. General Fund | 14. Parent as Teachers Program* |
| 2. Supplemental General Fund | 15. Nutrition Services |
| 3. Adult Education* | 16. Special Liability Expense^ |
| 4. 4 Year Old Program* | 17. Capital Outlay* |
| 5. State Intervention* | 18. Bond & Interest* |
| 6. Bilingual Education* | 19. Special Assessments* |
| 7. eSchool Virtual Education* | 20. Federal Grant* |
| 8. Driver Education* | 21. Local Gifts & Grants* |
| 9. Latchkey | 22. KPERS Retirement** |
| 10. Summer School* | 23. Textbook Rental & Student Revolving* |
| 11. Special Education* | 24. Self-Funded Reserve* ^^ |
| 12. Vocational Education* | 25. Contingency Reserve |
| 13. Professional Development Education* | |

Funds with Special Requirements:

1. **General Fund** – The ending unencumbered cash balance should be zero. However, if there is a late payment by the county or a cancelled purchase order for a prior year, there could be a balance. Any ending unencumbered funds will carry forward and reduce state aid the following year. The district can spend only the legal maximum General fund budget as calculated by the state legislative formula, except for reimbursements.

2. **Supplemental General Fund (LOB)** – Generally an ending unencumbered cash balance is due to tax collections which exceed budget. However, districts are not allowed to spend in excess of the Board adopted budget so excess tax collections must be carried over to reduce the tax levy for the subsequent year. If the full legal maximum LOB budget is not spent, i.e. tax collections fall below budget, the amount under spent is taken times the state aid percentage, and deducted from state aid the following year.

9. **Latchkey Fund** – In general, the ending unencumbered cash balance is due to SRS subsidies for children who qualify for free or reduced lunches and is used for summer programs.

15. **Nutrition Services Fund** – The ending unencumbered cash balance should not exceed the average monthly expenditure times three. For example, if the average expenditure per month is \$10,000, the unencumbered balance could be \$30,000. If the balance exceeds the three month average, the school must explain to KSDE how the excess is going to be used or reduced.

25. **Contingency Reserve** – Ending unencumbered cash balance cannot be greater than ten percent of the General fund. Note: the 10 percent balance is effective until the 2012-2013 school year, then returns to the 6 percent cap.

* No limitation on ending unencumbered cash balance.

^ Reserve for tort claims, pollution remediation and employer liability insurance.

** No cash balance is allowed. This fund reflects state of Kansas funding for employee retirement benefits.

^^ Includes reserve for self-funded disability claims, health care claims, and property insurance claims.

Organizational Section

FUND BALANCE CHANGES

For Year Ending June 30, 2010

Fund	2009-10 Budget	Beginning Fund Balance July 1, 2009	2009-10 Revenue	2009-10 Expenditures	Ending Fund Balance June 30, 2010	Dollar Change in Fund Balance	Change in Fund Balance as a Percent of Budget
General Fund	\$207,146,612	\$133,769	\$317,595,245	\$317,594,709	\$134,305	\$536	0.00%
Supplemental General Fund	43,678,390	4,079,953	100,367,414	100,371,138	4,076,229	(3,724)	(0.01%)
Adult Education Fund (1)	137,925	138,674	5,313	76,477	67,510	(71,164)	(51.60%)
4 Year Old Program Fund	5,287,830	268,811	5,020,451	4,767,771	521,491	252,680	4.78%
State Intervention Fund	69,947,732	2,246,642	70,634,835	69,947,732	2,933,745	687,103	0.98%
Bilingual Education Fund	10,050,924	3,185	10,049,571	10,050,924	1,832	(1,353)	(0.01%)
eSchool Virtual Education Fund	773,972	2,765	774,522	737,156	40,131	37,366	4.83%
Driver Education Fund (2)	1,467,972	1,115,597	282,334	1,225,392	172,539	(943,058)	(64.24%)
Latchkey Fund	788,538	788,538	657,641	589,449	856,730	68,192	8.65%
Summer School Fund (3)	386,469	284,207	143,921	280,914	147,214	(136,993)	(35.45%)
Special Education Fund	100,476,141	13,641,568	96,588,391	97,718,489	12,511,470	(1,130,098)	(1.12%)
Vocational Education Fund	8,302,902	2,710	8,309,991	8,016,623	296,078	293,368	3.53%
Professional Development Fund	1,506,919	1,653,134	982,086	1,015,266	1,619,954	(33,180)	(2.20%)
Parents as Teachers Fund	1,038,178	214,980	998,871	1,038,178	175,673	(39,307)	(3.79%)
Nutrition Services Fund	21,750,071	4,621,282	19,995,066	19,476,881	5,139,467	518,185	2.38%
Special Liability Expense Fund (4)	800,000	2,817,318	68,281	700,900	2,184,699	(632,619)	(79.08%)
Capital Outlay Fund	43,600,000	36,539,889	23,448,888	28,528,938	31,459,839	(5,080,050)	(11.65%)
Bond & Interest Fund	32,500,000	26,864,855	35,675,913	32,449,037	30,091,731	3,226,876	9.93%
Special Assessment Fund (5)	600,000	1,315,125	3,104	172,447	1,145,782	(169,343)	(28.22%)
Federal Grant Fund	41,300,000	(430,043)	38,281,564	36,585,960	1,265,561	1,695,604	4.11%
Local Gifts & Grants Fund (6)	3,248,297	4,254,700	3,946,093	3,390,120	4,810,673	555,973	17.12%
KPERS Special Retirement Contribution Fund	25,968,311	0	23,560,267	23,560,267	0	0	0.00%
Textbook & Student Revolving Fund	0	7,790,057	5,115,624	2,600,767	10,304,914	2,514,857	N/A
Self-Funded Insurance Reserve Fund	0	36,161,191	10,455,777	0	46,616,968	10,455,777	N/A
Contingency Reserve Fund	0	14,477,282	2,000,000	0	16,477,282	2,000,000	N/A
Total	\$620,757,183	\$158,986,189	\$774,961,163	\$760,895,535	\$173,051,817	\$14,065,628	2.27%

Explanations of significant fund balance changes begin below. See page 29 for further discussion of fund balance requirements.

- (1) The decrease in the Adult Education fund balance is due to spending down the balance of a fund that will be discontinued.
- (2) The decrease in the Driver Education fund balance is due to spending down the balance of a fund that will be discontinued.
- (3) The decrease in the Summer School fund balance is due to lower student participation and increased costs.
- (4) The decrease in the Special Liability fund balance is due to underground pollution cleanup expected to be completed in 2011.
- (5) The decrease in the Special Assessment fund balance is due to streets, sewers and water service for newly constructed schools.
- (6) The increase in the Local Gifts & Grants fund balance is due to grants with a different fiscal year.

Budget at a Glance Section

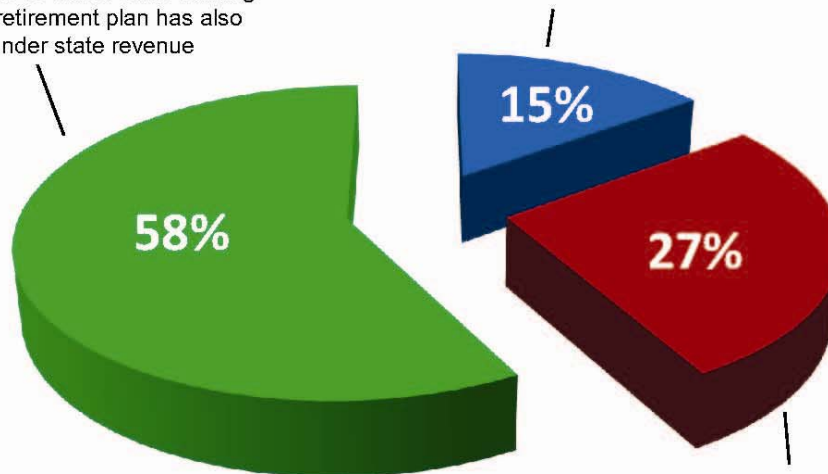
Budget at a Glance Section

The Budget at a Glance Section is part of another publication that we make each year that helps look at important parts of our overall budget. A copy of this publication can be found on our district website under the Finance department (Budget At A Glance link). [New Website activated in August 2006 at www.usd259.com/offices/finance]

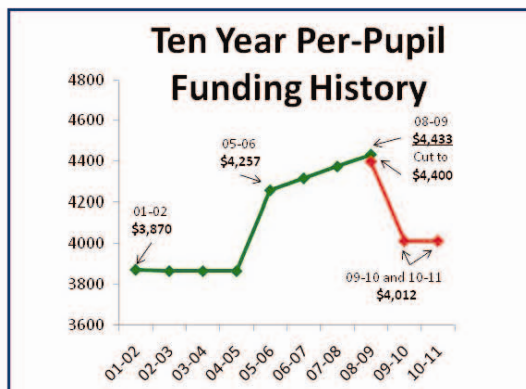
Where We Get Our Money

State revenue is generated primarily by sales taxes and income taxes. These revenues are distributed to school districts based on formulas approved by the Kansas Legislature. General fund revenue is calculated based on a per-pupil funding amount (\$4,012 in 2010-11), with additional weighting for vocational, bilingual, at-risk and low-income students, and those transported over 2.5 miles. State funding for the KPERS retirement plan has also been included under state revenue sources.

Federal revenue is largely made up of federal child nutrition (breakfast and lunch) programs, special education and various federal grants. Federal sources are exempt from the Kansas budget law because their fiscal year and spending guidelines differ from the state's budgeting guidelines. Kansas school budgeting requirements call for these funds to be reported.



Local revenue sources include local property taxes, investment income, local grants and contributions. Numerous businesses and foundations provide financial support for district efforts.



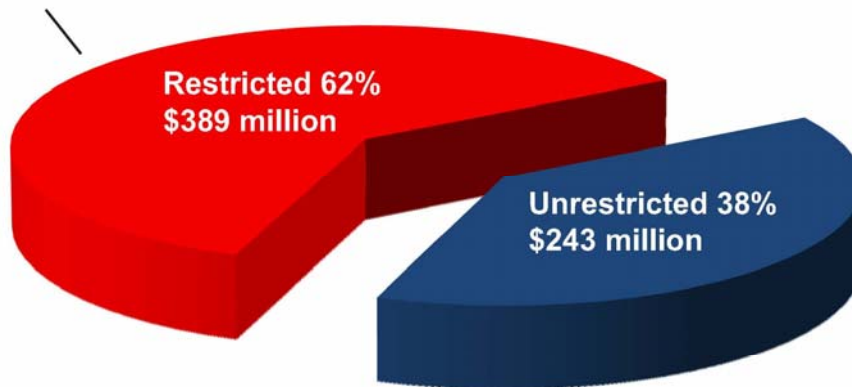
Restricted and Unrestricted Expenditures

\$632 Million Total Budget

Restricted

The majority of the district's budget is restricted, meaning that funds can only be spent on the program identified in the respective statute or grant. Examples include special education, bond and interest, nutrition services, state intervention and capital outlay. This 2010-11 Budget at a Glance also includes the KPERS fund (\$25.9 million) and estimated federal, state and local grant funds (\$44.5 million), historically not included in this document.

It is important to note that these restricted and non-budgeted funds, because they are estimated at the time of publication, may change when the respective grant is awarded.



Unrestricted

Significantly less than half 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 and the Supplemental General Fund (Local Option Budget).

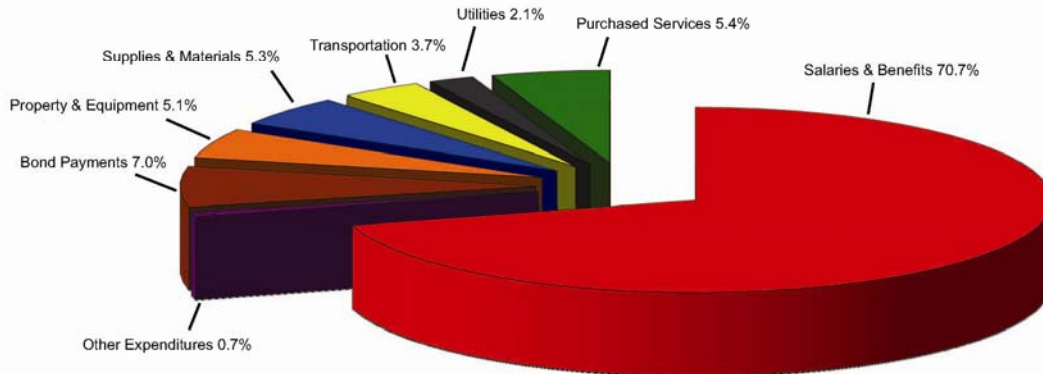


Budget At A Glance Section

How We Spend Our Money

DETAIL FUNCTIONS	2010-11 BUDGET	RESTRICTED	UNRESTRICTED
4-Year-Old-Program Fund	\$5,235,627	\$3,835,472	\$1,400,155
Elementary Instruction	82,544,744		82,544,744
Elementary Intervention Programs	37,069,684	37,069,684	
Middle School Instruction	42,710,559		42,710,559
Middle School Intervention Programs	14,068,375	14,068,375	
High School Instruction	49,487,426		49,487,426
High School Intervention Programs	22,479,405	22,479,405	
Adult Education Fund	67,510	67,510	
Bilingual Education Fund	10,922,029	10,922,029	
Bond & Interest Fund	44,531,088	44,531,088	
Business & Operational Services	2,773,574		2,773,574
Capital Outlay Fund	43,600,000	43,600,000	
District Leadership	2,523,250		2,523,250
District Technology Initiatives	1,847,113		1,847,113
Driver Education Fund	172,539	172,539	
Employee Benefits & Insurance Management	5,477,668	3,885,880	1,591,788
KPERS State Retirement Fund	25,916,294	25,916,294	
Energy Management & Utilities	11,145,708		11,145,708
eSchool Fund	\$768,637	\$768,637	
Facilities Services (Maintenance)	10,859,223		10,859,223
Federal Grant Fund	41,300,000	41,300,000	
Human Resources	2,136,541		2,136,541
Information Services & Technology	8,547,159		8,547,159
Innovation & Evaluation	650,742		650,742
Latchkey Fund	799,680	799,680	
Learning Services (Curriculum)	5,187,102		5,187,102
Legal Services	535,671		535,671
Marketing & Communications	987,203		987,203
Nutrition Services Fund (Breakfast & Lunch Program)	22,333,470	22,333,470	
Parents as Teachers Fund	1,013,662	510,130	503,532
Professional Development Fund	1,396,591		1,396,591
Safety & Security Services	1,811,840		1,811,840
Special Assessment Fund	1,145,584	1,145,584	
Special Education Fund	100,476,141	100,476,141	
Special Liability Expense Fund	800,000	800,000	
State & Local Gift & Grant Fund	3,248,297	3,248,297	
Student Support Services	\$1,189,260		\$1,189,260
Summer School Fund	291,135	291,135	
Transportation	15,953,187	8,149,174	7,804,013
Vocational Education Fund	7,981,773	3,047,114	4,934,659
Total	\$631,985,491	\$389,417,638	\$242,567,853

Expenditures by Category \$632 Million Total Budget



Without question, the most significant investment in the Wichita Public Schools' annual budget is on salaries and benefits for district staff. This expense category accounts for more than 70 percent of all expenses (more than 80 percent if you consider only unrestricted funds). Some staff, like special education teachers and para-educators, are paid with restricted funds, while regular education classroom teachers are paid out of the unrestricted General Fund (see page 9 for additional detail).

Expense categories include the following:

Salaries and Benefits: Including health/life/disability insurance, workers' compensation and early retirement

Purchased Services: Contracted services with vendors and providers outside of the district (ex: school resource officers)

Utilities: Heating fuel, electricity, water, sewer and phone

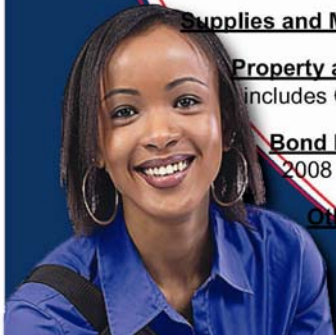
Transportation: School bus transportation for district students

Supplies and Materials: Items used, worn out or which deteriorate through use

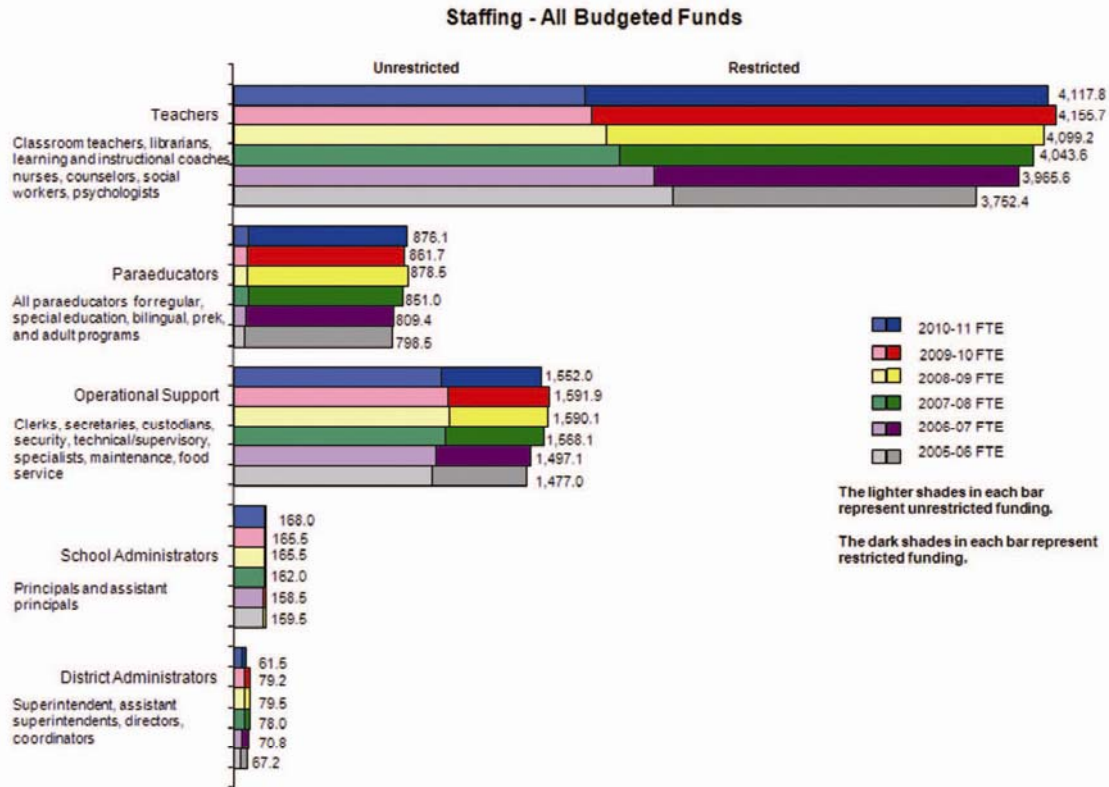
Property and Equipment: Acquiring or improving land, buildings and equipment; includes Capital Outlay Fund expenditures

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

Other: Includes dues, fees, licenses and permits, and sales of property



Instruction Takes Top Staffing Priority

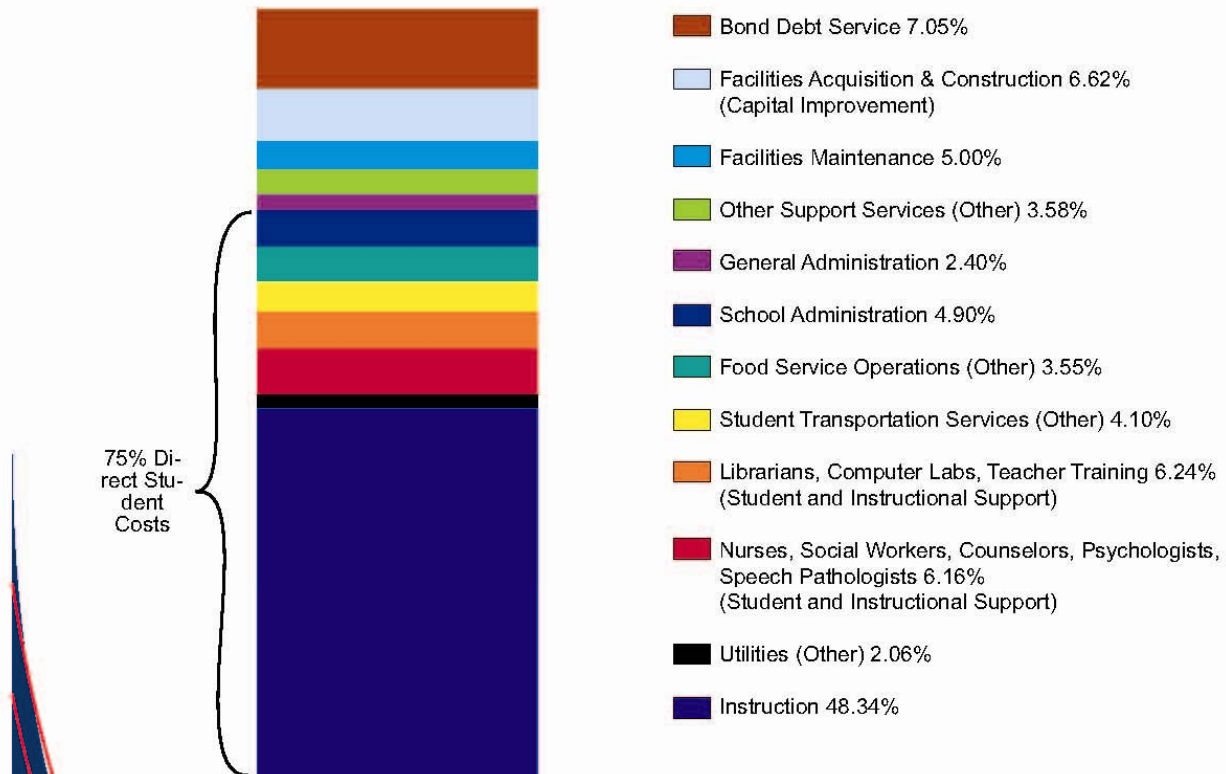


Student achievement is the top priority in the Wichita Public Schools. The district's budget is focused on teachers and instructional support, such as paraeducators, librarians and counselors. Historically, as additional resources have been added due to increases in school funding, priority has been given to add instructional staffing to support student needs. The majority of new staff hired during this time has been supported by restricted dollars.

In the 2010-11 budget, there is a net loss of 79 full-time positions. A total of 117 full-time positions were eliminated, including 22 percent of all centrally-based administrators. This budget also includes the addition of 38 positions in special education and bilingual education due to state and federal mandates.



Expenditures Directly Support Wichita Students



It is to be expected that the majority of a school district's resources support students, schools and instructional activities. The Wichita Public Schools sets a strong example of this practice, with more than 75 percent of its \$632 million budget devoted to expenses that occur at schools and in support of student learning.

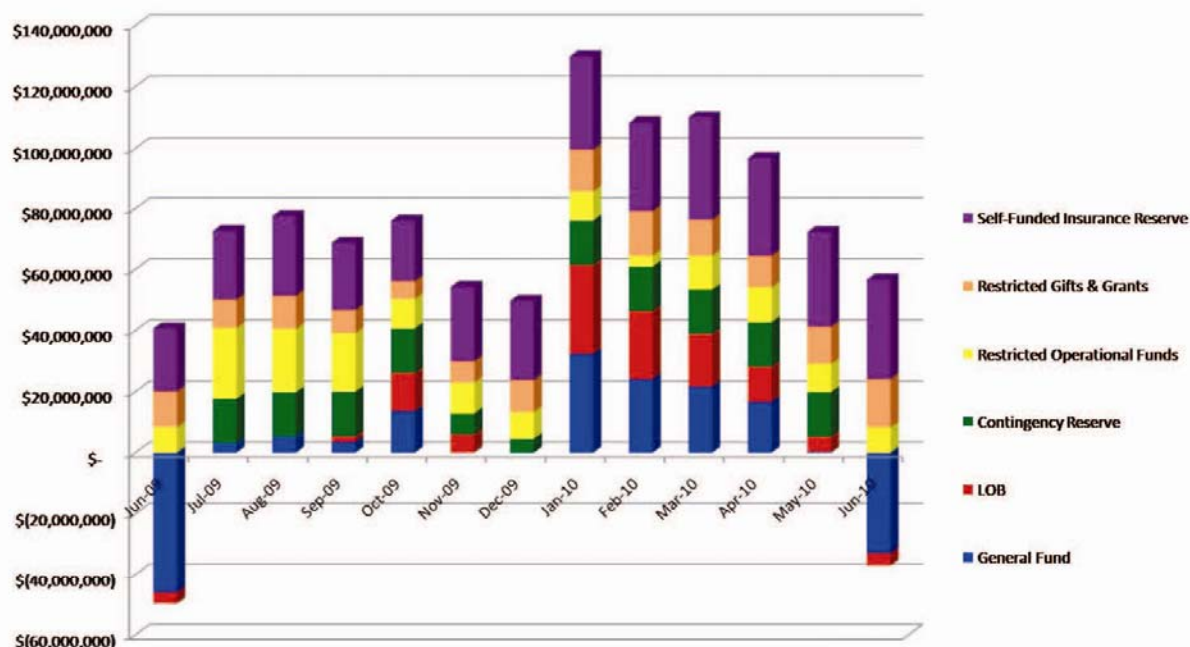
The categories represented in this graphic correspond with the Kansas State Department of Education "Budget At A Glance" for every Kansas school district. The KSDE categories are very broad and over-generalize expenditures. This chart accurately breaks down broad categories such as "other support services" (transportation, food service and utilities) by allocating the amount spent directly in schools.

The balance of the district's expenditures—25 percent in 2010-11—support several key areas.

Bond debt service and capital improvements are restricted dollars that have a designated use. The remaining three expense areas—facilities maintenance, general administration and other support services—include critical business functions such as human resources, payroll, finance, technology and custodial services, as well as key district leadership expenses such as the superintendent of schools.



Unencumbered Cash Balances



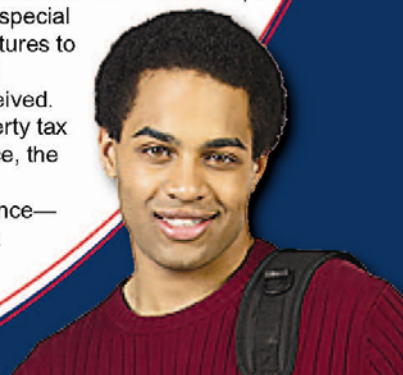
Unencumbered cash balances have been the topic of significant discussion. School budgets have lengthy gaps before state or federal aid is received. These unencumbered funds are essential to the operation of a school district, as they are on hand to pay bills and salaries until the next state or federal aid payment is received.

It is important to note that unencumbered does not mean unbudgeted. Unencumbered funds are not extra dollars that have no specific purpose. In fact, many expenditures in the district's budget are directly supported by unencumbered dollars. One example is bond and interest (included in "restricted operational funds"). Bond expenditures are included in the expense budget detailed in this book, as the Board has to approve spending authority for those purchases. However, the revenue to pay these bills is placed in an unencumbered cash fund until these expenditures are made.

Unencumbered cash is used to cover expenses for funds which do not receive revenue each month. Special education is one example (included in "restricted operational funds"). The first special education payment of the year is received in October. However, budgeted expenditures to support federally-mandated special education programs are on-going. The special education cash balance pays these expenditures until the October payment is received.

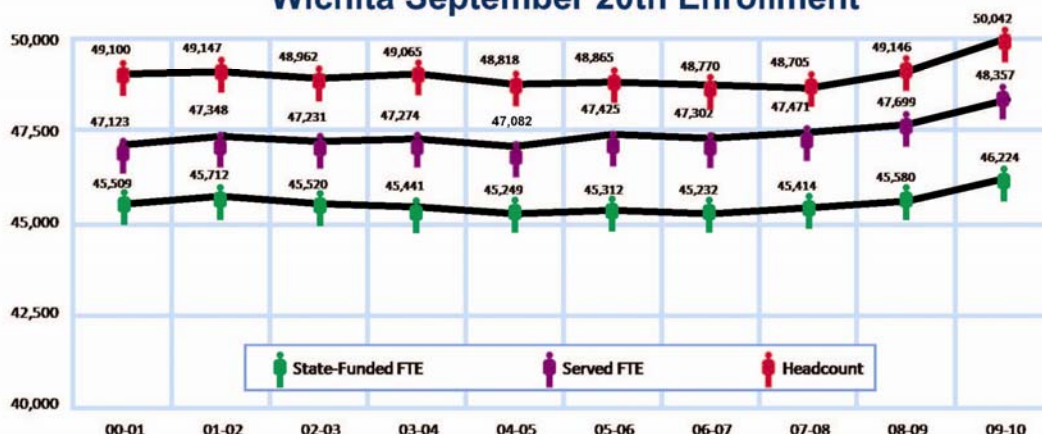
Another example is local property tax revenues. The district receives two property tax payments per year—in June and January. Without the unencumbered cash balance, the district would not be able to pay bills on a regular monthly basis.

It is also important to note that the one unrestricted and unbudgeted cash balance—contingency reserve—is essential to ensure that the district can pay bills and meet payroll when state school finance payments are delinquent. In the 2009-10 school year, this happened nearly every month.

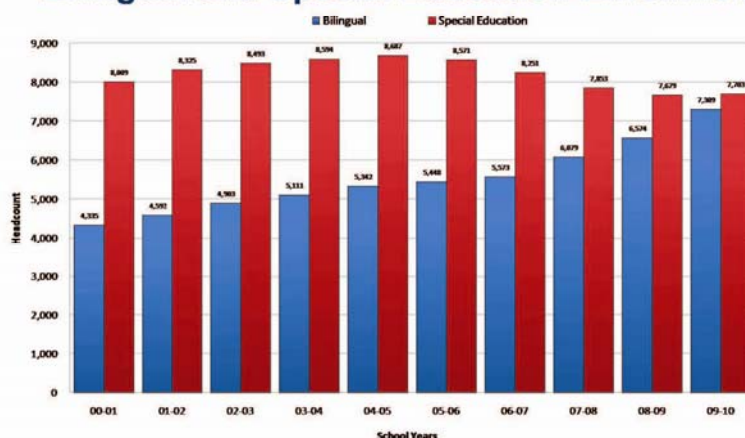


District Enrollment Remains Strong

Wichita September 20th Enrollment



Bilingual and Special Education Enrollment



Enrollment in 2010-11 is 50,033 students, on par with last year's 35-year high of 50,042. Enrollment in the Wichita Public Schools has grown by more than 1,100 students in the last five years. Unlike many other urban districts across the country, Wichita's enrollment continues to remain strong, and the district educates more than half of all children in Sedgwick County.

School funding is based on Full Time Equivalent students (FTE) rather than headcount. It is important to understand the difference, as the Wichita district has made a significant commitment to serve children who aren't considered for full funding levels from the state.

Headcount: The official headcount taken on September 20, representing every student served in the district.

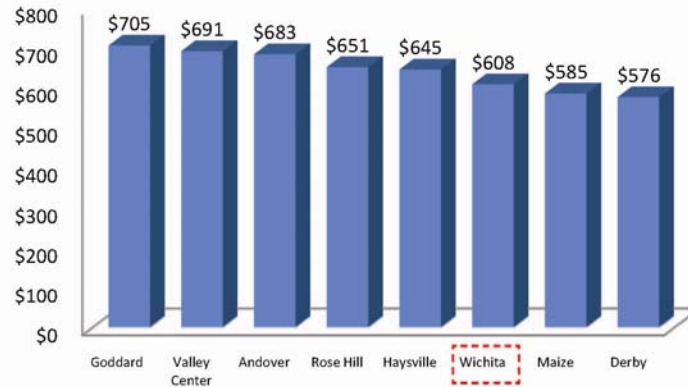
Served FTE: The Full Time Equivalent (FTE) of every student served by the district, based on the Sept. 20 headcount. It is lower than headcount because there are students who do not attend school for a full day.

State-Funded FTE: The difference between "state funded" and "served" FTE is our kindergarteners. For funding purposes, the State of Kansas counts kindergarteners as one-half FTE, even though they are served and occupy classrooms for a full day. Our district has approximately 4,000 kindergarten students, but for funding purposes they are counted as 2,000.



2009 Property Tax Comparisons

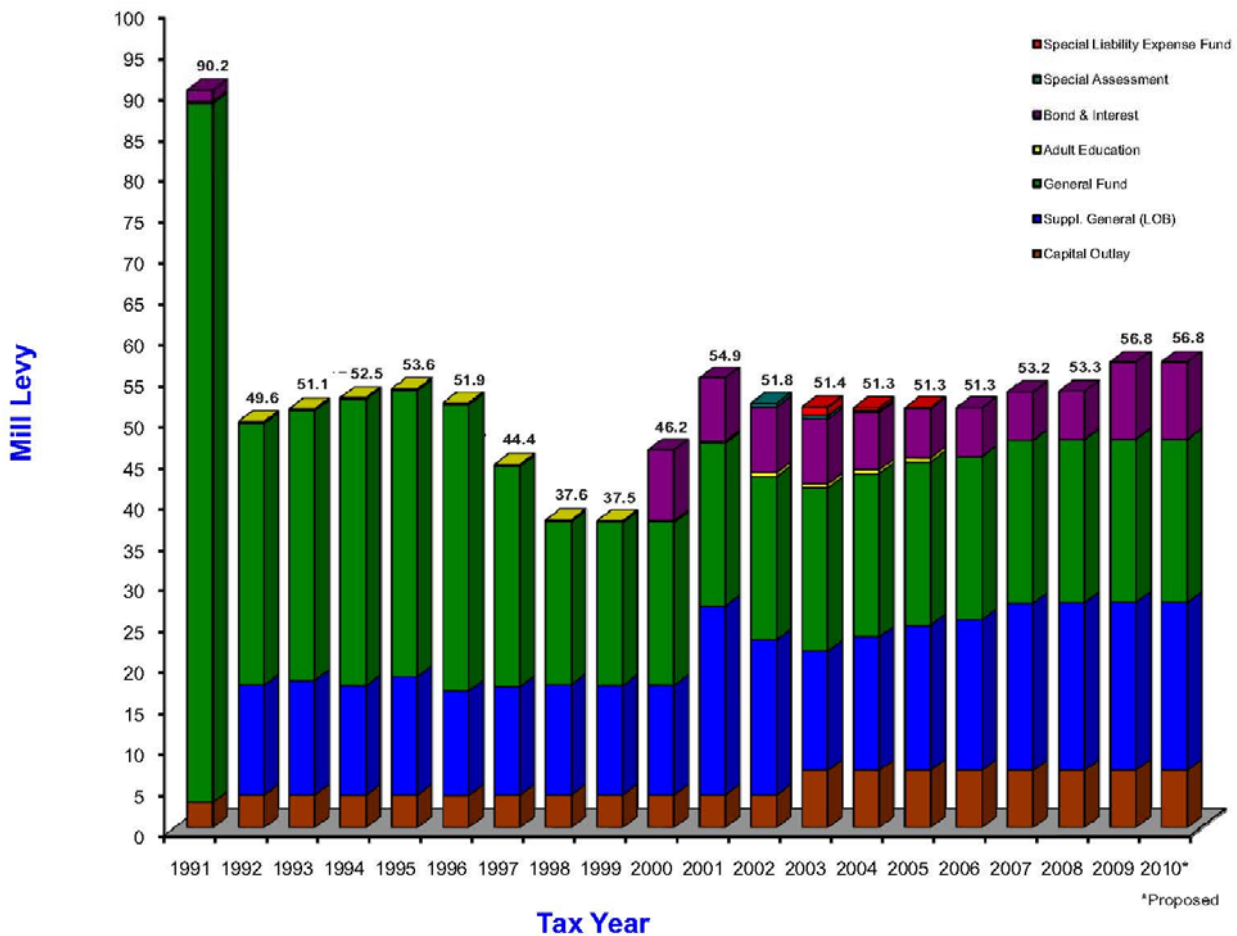
Actual Annual Property Tax on a \$100,000 House



Actual Annual Property Tax on a \$100,000 Business



Property Taxes to Remain Flat



The Board of Education budget includes no increase in the mill levy for 2010. Wichita homeowners and businesses historically pay among the lowest school taxes in the area. The Board is able to maintain a flat mill levy while still investing in the \$370 facility construction bond issue approved by voters in 2008.



Financial Section

Financial Section

The Financial Section provides schedules that represent the Budget for the school district approved by the Board of Education each August.

Financial Section

UNIFIED SCHOOL DISTRICT NO. 259 UNAUDITED – COMBINING STATEMENT OF BUDGETED REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE FOR ALL BUDGETED FUNDS BUDGETARY BASIS FIVE-YEAR HISTORICAL COMPARISON

	2006-07 ACTUAL	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
REVENUES:						
Local Ad Valorem	\$126,533,894	\$138,635,217	\$143,538,043	\$149,860,044	\$146,671,734	\$149,754,154
State Aid*	315,252,355	344,153,889	361,084,397	320,820,198	331,884,544	340,001,596
Federal Aid**	61,207,452	58,180,703	59,270,695	102,144,703	78,925,742	84,502,555
Other Revenues (interest, tuition, etc.)	26,515,411	28,008,777	33,142,958	21,254,941	9,567,249	7,842,327
TOTAL REVENUES	\$529,509,112	\$568,978,586	\$597,036,093	\$594,079,886	\$567,049,269	\$582,100,632
EXPENDITURES:						
Management Salaries	\$10,671,519	\$11,264,190	\$11,721,502	\$11,822,088	\$14,721,726	\$12,979,957
Instructional Salaries	230,770,440	248,419,016	262,814,637	263,655,471	269,904,874	265,266,560
Operational Salaries	18,470,333	20,194,390	21,167,614	20,543,210	21,280,621	19,729,899
Maintenance Salaries	11,223,116	11,641,291	11,822,841	11,046,651	12,789,044	10,963,853
Extra Duty Pay	13,829,123	14,741,060	14,633,176	11,221,524	12,677,121	14,315,316
Employee Benefits	105,690,526	107,073,148	113,899,441	115,733,598	124,917,323	123,489,635
Purchased Services	23,821,596	18,813,118	18,173,809	22,824,656	27,498,934	33,949,111
Utilities	11,045,433	11,445,770	9,912,267	10,427,847	13,199,462	12,960,296
Transportation Services	17,878,322	18,671,634	20,647,427	24,474,922	22,695,617	23,542,866
Supplies & Materials	35,134,727	38,042,562	35,037,859	32,676,740	31,884,228	33,381,957
Property & Equipment	39,303,273	27,996,066	31,246,620	23,281,272	37,538,444	32,389,934
Bond Principal and Interest	22,137,838	22,137,838	22,280,163	32,449,037	32,500,000	44,531,088
Other Expenditures	1,012,268	563,166	580,773	571,232	458,077	4,485,019
TOTAL EXPENDITURES	\$540,988,514	\$551,003,249	\$573,938,129	\$580,728,248	\$622,065,471	\$631,985,491
INCREASE (DECREASE) IN FUND BAL TOTAL	(\$11,479,402)	\$17,975,337	\$23,097,964	\$13,351,638	(\$55,016,202)	(\$49,884,859)
Fund Transfers	0	0	0	0	(1,941,325)	(1,941,325)
PREVIOUS YEAR CASH BALANCE	129,392,290	117,912,888	135,888,225	158,986,189	100,557,659	98,938,663
ENDING UNENCUMBERED CASH AND STATE AID RECEIVABLES*	\$117,912,888	\$135,888,225	\$158,986,189	\$172,337,827	\$43,600,132	\$47,112,479
LESS: STATE AID RECEIVABLE	(22,608,965)	(24,049,170)	(54,052,851)	(41,015,795)	0	0
ENDING UNENCUMBERED CASH	\$95,303,923	\$111,839,055	\$104,933,338	\$131,322,032	\$43,600,132	\$47,112,479

* For the past few years, the state was unable to distribute all the amounts listed by fiscal year ending June 30. The state aid amounts shown above include \$22.6 million, \$24.0 million, \$54.2 million, and \$41 million for the 2006-07, 2007-08, 2008-09, and 2009-10 years, respectively, which were not actually received until after year end. State statutes require the recording of these delinquent state aid payments in the budgeted year.

** Federal ARRA funds in the amount of \$41 million were received in 2009-10. ARRA funds of \$21 million are expected for 2010-11.



Financial Section

UNIFIED SCHOOL DISTRICT NO. 259
UNAUDITED – COMBINING STATEMENT OF BUDGETED REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
FOR ALL BUDGETED FUNDS
BUDGET BASIS
2010-2011 BUDGET

	General	Supplemental General	Adult Education	4 Year Old Program	State Intervention	Bilingual Education	eSchool Virtual Education	Driver Education	Latchkey	Summer School	Special Education	Vocational Education	Professional Development	Parents as Teachers	Nutrition Services	Special Liability Expense	Capital Outlay	Bond & Interest	Special Assessment	Federal Grant	Local Gifts & Grants	KPERS Special Retirement Contribution	Total Budgeted Funds
REVENUES:																							
Local Ad Valorem	\$45,252,727	\$58,378,226	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,993,546	\$26,129,655	\$0	\$0	\$0	\$0	\$149,754,154
State Aid	263,307,685	39,905,630	0	0	0	0	0	0	0	0	0	0	0	510,130	185,705	0	0	9,885,746	0	0	290,406	25,916,294	340,001,596
Federal Aid	5,609,375	0	0	0	0	0	0	0	0	0	18,826,734	0	0	0	15,143,904	0	0	4,888,103	0	40,034,439	0	0	84,502,555
Other Revenues	0	0	0	0	0	1,353	0	0	0	143,921	0	0	0	0	4,147,569	0	0	0	0	0	3,549,484	0	7,842,327
TOTAL REVENUES	\$314,169,787	\$98,283,856	\$0	\$0	\$0	\$1,353	\$0	\$0	\$0	\$143,921	\$18,826,734	\$0	\$0	\$510,130	\$19,477,178	\$0	\$19,993,546	\$40,903,504	\$0	\$40,034,439	\$3,839,890	\$25,916,294	\$582,100,632
EXPENDITURES:																							
Management Salaries	\$1,553,212	\$2,736,926	\$16,297	\$98,234	\$0	\$496,877	\$55,756	\$9,566	\$0	\$36,122	\$4,502,168	\$347,968	\$0	\$63,076	\$1,086,128	\$0	\$0	\$0	\$0	\$1,860,932	\$116,695	\$0	\$12,979,957
Instructional Salaries	117,584,958	513,614	28,572	3,498,312	52,316,622	7,565,453	426,792	137,549	348,797	189,100	58,682,679	5,481,139	381,143	673,572	0	0	0	0	0	16,909,048	529,210	0	265,266,560
Operational Salaries	11,629,386	1,465,211	0	35,086	257,599	0	0	0	0	10,000	673,795	0	0	0	5,587,855	0	0	0	0	0	70,967	0	19,729,899
Maintenance Salaries	5,948,293	191,805	0	0	0	0	0	0	0	0	0	0	0	0	35,526	0	4,778,143	0	0	0	10,086	0	10,963,853
Extra Duty Pay	9,294,823	248,429	279	72,507	541,067	62,467	23,705	216	24,024	13,012	632,638	56,494	118,577	1,238	35,668	0	39,126	0	0	3,053,419	97,627	0	14,315,316
Employee Benefits	44,101,231	2,549,156	20,040	1,162,391	15,337,754	2,273,404	147,961	12,882	49,140	32,901	19,099,021	1,567,441	85,463	205,714	1,774,250	0	1,290,026	0	0	7,640,372	224,194	25,916,294	123,489,635
Purchased Services	3,059,651	3,453,437	800	250,398	81,190	284,281	6,050	2,100	10,800	0	5,367,617	129,373	395,790	24,099	163,900	800,000	14,107,432	0	0	5,629,365	182,828	0	33,949,111
Utilities	556,514	12,007,369	0	700	2,000	2,000	7,500	0	2,000	0	240,232	980	0	100	82,600	0	0	0	0	20,286	38,015	0	12,960,296
Transportation Services	356,655	13,525,252	0	29,050	4,800	4,156	277	0	25,000	0	8,673,128	39,550	725	16,100	20,000	0	0	0	0	837,828	10,345	0	23,542,866
Supplies & Materials	6,940,863	5,103,896	1,522	59,449	908,559	161,923	65,096	10,126	215,819	10,000	2,065,254	223,225	414,893	29,763	12,968,543	0	0	0	0	2,731,411	1,471,615	0	33,381,957
Property & Equipment	654,312	2,545,187	0	29,500	97,681	71,468	35,500	0	104,600	0	537,609	135,353	0	0	560,000	0	23,375,273	0	1,145,584	2,614,989	482,878	0	32,389,934
Other Expenditures	157,331	190,459	0	0	4,070,192	0	0	100	19,500	0	2,000	250	0	0	19,000	0	10,000	44,531,088	0	2,350	13,837	0	49,016,107
TOTAL EXPENDITURES	\$201,837,229	\$44,530,741	\$67,510	\$5,235,627	\$73,617,464	\$10,922,029	\$768,637	\$172,539	\$799,680	\$291,135	\$100,476,141	\$7,981,773	\$1,396,591	\$1,013,662	\$22,333,470	\$800,000	\$43,600,000	\$44,531,088	\$1,145,584	\$41,300,000	\$3,248,297	\$25,916,294	\$631,985,491
INCREASE (DECREASE) BEFORE TRANSFERS	\$112,332,558	\$53,753,115	(\$67,510)	(\$5,235,627)	(\$73,617,464)	(\$10,920,676)	(\$768,637)	(\$172,539)	(\$799,680)	(\$147,214)	(\$81,649,407)	(\$7,981,773)	(\$1,396,591)	(\$503,532)	(\$2,856,292)	(\$800,000)	(\$23,606,454)	(\$3,627,584)	(\$1,145,584)	(\$1,265,561)	\$591,593	\$0	(\$49,884,859)
FUND TRANSFERS	(112,466,863)	(57,651,259)	0	5,049,304	70,683,719	10,918,844	771,195	0	0	0	72,227,350	8,061,424	0	464,961	0	0	0	0	0	0	0	0	(1,941,325)
INCREASE (DECREASE) IN FUND BALANCE TOTAL	(\$134,305)	(\$3,898,144)	(\$67,510)	(\$186,323)	(\$2,933,745)	(\$1,832)	\$2,558	(\$172,539)	(\$799,680)	(\$147,214)	(\$9,422,057)	\$79,651	(\$1,396,591)	(\$38,571)	(\$2,856,292)	(\$800,000)	(\$23,606,454)	(\$3,627,584)	(\$1,145,584)	(\$1,265,561)	\$591,593	\$0	(\$51,826,184)
06-30-10 UNENCUMBERED CASH AND STATE AID RECEIVABLES*	134,305	3,898,144	67,510	521,491	2,933,745	1,832	40,131	172,539	856,730	147,214	12,511,470	296,078	1,619,954	175,673	5,139,467	2,184,699	31,459,839	30,091,731	1,145,782	1,265,561	4,274,768	0	98,938,663 *
06-30-11 UNENCUMBERED CASH AND STATE AID RECEIVABLES	\$0	\$0	\$0	\$335,168	\$0	\$0	\$42,689	\$0	\$57,050	\$0	\$3,089,413	\$375,729	\$223,363	\$137,102	\$2,283,175	\$1,384,699	\$7,853,385	\$26,464,147	\$198	\$0	\$4,866,361	\$0	\$47,112,479

* Includes \$41.0 million of budget year 2009-10 state aid not received until July 2010.



Financial Section

UNIFIED SCHOOL DISTRICT NO. 259
UNAUDITED – COMBINING STATEMENT OF BUDGETED REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
FOR ALL BUDGETED FUNDS
BUDGET BASIS
2009-2010 BUDGET

	General	Supplemental General	Adult Education	4 Year Old Program	State Intervention	Bilingual Education	eSchool Virtual Education	Driver Education	Latchkey	Summer School	Special Education	Vocational Education	Professional Development	Parents as Teachers	Nutrition Services	Special Liability Expense	Capital Outlay	Bond & Interest	Special Assessment	Federal Grant	Local Gifts & Grants	KPERS Special Retirement Contribution	Total Budgeted Funds
REVENUES:																							
Local Ad Valorem	\$46,270,084	\$55,306,638	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,820,447	\$25,274,565	\$0	\$0	\$0	\$0	\$146,671,734
State Aid	256,620,797	40,984,547	0	0	0	0	0	86,650	0	0	0	0	0	504,419	257,528	0	0	7,462,292	0	0	0	25,968,311	331,884,544
Federal Aid	14,570,059	0	0	0	0	0	0	0	0	0	16,142,311	0	0	0	14,621,559	0	0	2,435,821	0	31,155,992	0	0	78,925,742
Other Revenues	0	0	0	0	0	0	0	244,682	0	176,265	0	0	0	0	3,619,196	0	1,420,140	0	0	0	4,106,966	0	9,567,249
TOTAL REVENUES	\$317,460,940	\$96,291,185	\$0	\$0	\$0	\$0	\$0	\$331,332	\$0	\$176,265	\$16,142,311	\$0	\$0	\$504,419	\$18,498,283	\$0	\$21,240,587	\$35,172,678	\$0	\$31,155,992	\$4,106,966	\$25,968,311	\$567,049,269
EXPENDITURES:																							
Management Salaries	\$2,438,498	\$3,020,355	\$32,677	\$119,486	\$25,567	\$507,182	\$58,277	\$81,892	\$0	\$45,003	\$4,706,770	\$533,005	\$0	\$63,076	\$1,112,311	\$0	\$0	\$0	\$0	\$1,860,932	\$116,695	\$0	\$14,721,726
Instructional Salaries	120,435,408	404,272	53,953	3,543,350	52,571,736	6,973,881	434,540	918,712	348,797	256,536	59,799,832	5,612,392	433,741	679,466	0	0	0	0	0	16,909,048	529,210	0	269,904,874
Operational Salaries	12,681,950	1,526,305	0	39,016	323,218	0	0	0	0	10,300	768,279	0	0	0	5,860,586	0	0	0	0	0	70,967	0	21,280,621
Maintenance Salaries	7,808,456	191,217	0	0	0	0	0	0	0	0	0	0	0	0	35,526	0	4,743,759	0	0	0	10,086	0	12,789,044
Extra Duty Pay	7,944,901	107,304	0	71,500	506,987	52,368	21,835	8,887	4,000	15,005	516,463	100,187	118,058	1,166	28,614	0	28,800	0	0	3,053,419	97,627	0	12,677,121
Employee Benefits	45,220,213	2,547,075	32,016	1,164,783	15,550,387	2,098,844	145,345	226,933	43,741	45,107	19,030,397	1,607,562	99,979	208,058	1,782,159	0	1,281,847	0	0	7,640,372	224,194	25,968,311	124,917,323
Purchased Services	2,845,580	2,809,456	5,376	228,675	45,790	298,750	6,050	61,429	10,800	0	5,142,577	164,260	419,005	24,099	135,600	750,000	8,739,294	0	0	5,629,365	182,828	0	27,498,934
Utilities	548,360	12,252,769	0	700	2,000	5,000	7,500	2,500	2,000	0	240,232	1,800	0	100	78,200	0	0	0	0	20,286	38,015	0	13,199,462
Transportation Services	427,817	13,057,604	0	34,100	4,800	8,313	253	2,525	25,000	0	8,173,128	51,205	1,449	31,250	30,000	0	0	0	0	837,828	10,345	0	22,695,617
Supplies & Materials	7,189,883	4,672,803	9,813	56,720	891,521	64,655	64,672	49,172	230,100	14,518	1,713,854	164,266	434,687	30,963	12,093,575	0	0	0	0	2,731,411	1,471,615	0	31,884,228
Property & Equipment	771,562	2,900,772	4,090	29,500	25,491	41,931	35,500	115,222	104,600	0	382,609	67,500	0	0	575,500	0	28,786,300	0	600,000	2,614,989	482,878	0	37,538,444
Other Expenditures	142,272	188,458	0	0	235	0	0	700	19,500	0	2,000	725	0	0	18,000	50,000	20,000	32,500,000	0	2,350	13,837	0	32,958,077
TOTAL EXPENDITURES	\$208,454,900	\$43,678,390	\$137,925	\$5,287,830	\$69,947,732	\$10,050,924	\$773,972	\$1,467,972	\$788,538	\$386,469	\$100,476,141	\$8,302,902	\$1,506,919	\$1,038,178	\$21,750,071	\$800,000	\$43,600,000	\$32,500,000	\$600,000	\$41,300,000	\$3,248,297	\$25,968,311	\$622,065,471
INCREASE (DECREASE) BEFORE TRANSFERS	\$109,006,040	\$52,612,795	(\$137,925)	(\$5,287,830)	(\$69,947,732)	(\$10,050,924)	(\$773,972)	(\$1,136,640)	(\$788,538)	(\$210,204)	(\$84,333,830)	(\$8,302,902)	(\$1,506,919)	(\$533,759)	(\$3,251,788)	(\$800,000)	(\$22,359,413)	\$2,672,678	(\$600,000)	(\$10,144,008)	\$858,669	\$0	(\$55,016,202)
FUND TRANSFERS	(109,139,809)	(56,692,748)	0	5,019,019	68,514,221	10,047,739	771,207	31,800	0	0	70,692,262	8,300,378	33,848	480,758	0	0	0	0	0	0	0	0	(1,941,325)
INCREASE (DECREASE) IN FUND BALANCE TOTAL	(\$133,769)	(\$4,079,953)	(\$137,925)	(\$268,811)	(\$1,433,511)	(\$3,185)	(\$2,765)	(\$1,104,840)	(\$788,538)	(\$210,204)	(\$13,641,568)	(\$2,524)	(\$1,473,071)	(\$53,001)	(\$3,251,788)	(\$800,000)	(\$22,359,413)	\$2,672,678	(\$600,000)	(\$10,144,008)	\$858,669	\$0	(\$56,957,527)
06-30-09 UNENCUMBERED CASH AND STATE AID RECEIVABLES*	133,769	4,079,953	138,674	268,811	2,246,642	3,185	2,765	1,115,597	788,538	284,207	13,641,568	2,710	1,653,134	214,980	4,621,282	2,817,318	36,539,889	26,864,855	1,315,125	(430,043)	4,254,700	0	100,557,659 *
06-30-10 UNENCUMBERED CASH AND STATE AID RECEIVABLES	\$0	\$0	\$749	\$0	\$813,131	\$0	\$0	\$10,757	\$0	\$74,003	\$0	\$186	\$180,063	\$161,979	\$1,369,494	\$2,017,318	\$14,180,476	\$29,537,533	\$715,125	(\$10,574,051)	\$5,113,369	\$0	\$43,600,132

* Includes \$54.2 million of budget year 2008-09 state aid not received until July 2009.



Financial Section

UNIFIED SCHOOL DISTRICT NO. 259
UNAUDITED – COMBINING STATEMENT OF BUDGETED REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR ALL BUDGETED FUNDS
BUDGET BASIS
2009-2010 ACTUAL

	General	Supplemental General	Adult Education	4 Year Old Program	State Intervention	Bilingual Education	eSchool Virtual Education	Driver Education	Latchkey	Summer School	Special Education	Vocational Education	Professional Development	Parents as Teachers	Nutrition Services	Special Liability Expense	Capital Outlay	Bond & Interest	Special Assessment	Federal Grant	Local Gifts & Grants	KPERS Special Retirement Contribution	Textbook & Student Revolving	Self-Funded Insurance Reserve	Contingency Reserve	Total Budgeted Funds
REVENUES:																										
Local Ad Valorem	\$44,805,104	\$59,090,312	\$5,313	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,128	\$20,263,061	\$25,692,970	\$1,156	\$0	\$0	\$0	\$0	\$0	\$0	\$149,860,044
State Aid*	258,085,243	30,458,046	0	0	0	0	0	80,146	3,763	0	0	0	0	510,130	220,169	0	1,022	7,503,304	0	0	398,108	23,560,267	0	0	0	320,820,198
Federal Aid	14,570,059	10,348,415	0	0	0	0	0	0	647,663	0	20,029,526	0	0	4,257	15,828,468	0	0	2,435,821	0	38,280,494	0	0	0	0	0	102,144,703
Other Revenues	134,839	292,556	0	1,432	105,058	1,832	3,315	202,188	6,215	143,921	1,054,400	9,613	10,021	3,726	3,946,429	66,153	1,877,515	43,818	1,948	1,070	4,507,304	0	1,878,002	6,963,586	0	21,254,941
TOTAL REVENUES	\$317,595,245	\$100,189,329	\$5,313	\$1,432	\$105,058	\$1,832	\$3,315	\$282,334	\$657,641	\$143,921	\$21,083,926	\$9,613	\$10,021	\$518,113	\$19,995,066	\$68,281	\$22,141,598	\$35,675,913	\$3,104	\$38,281,564	\$4,905,412	\$23,560,267	\$1,878,002	\$6,963,586	\$0	\$594,079,886
EXPENDITURES:																										
Management Salaries	\$2,232,321	(\$199,257)	\$13,163	\$103,581	\$25,461	\$517,383	\$61,301	\$81,392	\$0	\$34,504	\$4,795,852	\$522,605	\$0	\$61,155	\$1,029,270	\$0	\$0	\$0	\$0	\$2,420,590	\$122,767	\$0	\$0	\$0	\$0	\$11,822,088
Instructional Salaries	117,204,474	326,339	33,201	3,250,591	52,505,495	6,982,339	408,179	816,886	26,105	180,513	58,847,943	5,430,090	396,201	619,747	0	0	0	0	0	16,127,270	500,098	0	0	0	0	263,655,471
Operational Salaries	12,514,008	1,518,795	0	13,043	310,679	0	48	0	0	10,000	743,790	0	0	0	5,338,652	0	0	0	0	0	94,195	0	0	0	0	20,543,210
Maintenance Salaries	6,264,855	196,743	0	0	0	0	0	0	0	0	0	0	0	0	35,702	0	4,527,804	0	0	1,332	20,215	0	0	0	0	11,046,651
Extra Duty Pay	7,252,083	157,343	0	64,879	536,769	85,340	21,978	27,990	9,368	12,258	538,251	90,721	142,985	3,331	14,943	0	25,535	0	0	2,136,714	98,491	0	2,545	0	0	11,221,524
Employee Benefits	43,287,984	2,448,267	15,428	1,111,933	15,182,846	2,104,158	137,279	211,010	198,106	29,482	18,637,528	1,539,304	93,045	183,289	1,638,353	0	337,602	0	0	4,879,557	137,879	23,560,267	281	0	0	115,733,598
Purchased Services	2,796,729	1,999,334	1,200	183,148	246,396	156,024	2,502	42,447	14,810	1,491	3,191,429	102,188	226,656	30,477	129,872	700,900	6,816,657	0	0	5,197,533	625,087	0	359,776	0	0	22,824,656
Utilities	575,178	9,500,399	0	0	4,917	1,985	6,491	935	338	0	200,597	1,812	0	0	73,142	0	0	0	0	9,605	46,458	0	5,990	0	0	10,427,847
Transportation Services	378,021	13,706,809	0	3,818	78,438	8,145	405	941	24,083	2,559	9,267,697	36,666	670	25,401	36,091	0	0	0	0	720,745	19,514	0	164,919	0	0	24,474,922
Supplies & Materials	6,250,664	4,713,842	9,294	36,778	693,548	132,697	44,137	14,832	219,587	10,107	1,150,130	179,396	92,460	100,741	10,714,307	0	917,188	0	0	2,821,545	2,827,811	0	1,747,676	0	0	32,676,740
Property & Equipment	659,427	2,222,813	4,191	0	362,558	62,853	54,836	28,857	77,195	0	294,557	113,601	16,547	14,037	447,968	0	15,890,197	0	172,447	2,261,513	377,538	0	220,137	0	0	23,281,272
Other Expenditures	133,470	162,695	0	0	625	0	0	102	19,857	0	50,715	240	46,702	0	18,581	0	13,955	32,449,037	0	9,556	15,291	0	99,443	0	0	33,020,269
TOTAL EXPENDITURES	\$199,549,214	\$36,754,122	\$76,477	\$4,767,771	\$69,947,732	\$10,050,924	\$737,156	\$1,225,392	\$589,449	\$280,914	\$97,718,489	\$8,016,623	\$1,015,266	\$1,038,178	\$19,476,881	\$700,900	\$28,528,938	\$32,449,037	\$172,447	\$36,585,960	\$4,885,344	\$23,560,267	\$2,600,767	\$0	\$0	\$580,728,248
INCREASE (DECREASE) BEFORE TRANSFERS	\$118,046,031	\$63,435,207	(\$71,164)	(\$4,766,339)	(\$69,842,674)	(\$10,049,092)	(\$733,841)	(\$943,058)	\$68,192	(\$136,993)	(\$76,634,563)	(\$8,007,010)	(\$1,005,245)	(\$520,065)	\$518,185	(\$632,619)	(\$6,387,340)	\$3,226,876	(\$169,343)	\$1,695,604	\$20,068	\$0	(\$722,765)	\$6,963,586	\$0	\$13,351,638
FUND TRANSFERS	(118,045,495)	(63,617,016)	0	5,019,019	70,529,777	10,047,739	771,207	0	0	0	75,504,465	8,300,378	972,065	480,758	0	0	1,307,290	0	0	0	0	0	3,237,622	3,492,191	2,000,000	0
INCREASE (DECREASE) IN FUND BALANCE TOTAL	\$536	(\$181,809)	(\$71,164)	\$252,680	\$687,103	(\$1,353)	\$37,366	(\$943,058)	\$68,192	(\$136,993)	(\$1,130,098)	\$293,368	(\$33,180)	(\$39,307)	\$518,185	(\$632,619)	(\$5,080,050)	\$3,226,876	(\$169,343)	\$1,695,604	\$20,068	\$0	\$2,514,857	\$10,455,777	\$2,000,000	\$13,351,638
06-30-09 UNENCUMBERED CASH AND STATE AID RECEIVABLES*	133,769	4,079,953	138,674	268,811	2,246,642	3,185	2,765	1,115,597	788,538	284,207	13,641,568	2,710	1,653,134	214,980	4,621,282	2,817,318	36,539,889	26,864,855	1,315,125	(430,043)	4,254,700	0	7,790,057	36,161,191	14,477,282	158,986,189
06-30-10 UNENCUMBERED CASH AND STATE AID RECEIVABLES	\$134,305	\$3,898,144	\$67,510	\$521,491	\$2,933,745	\$1,832	\$40,131	\$172,539	\$856,730	\$147,214	\$12,511,470	\$296,078	\$1,619,954	\$175,673	\$5,139,467	\$2,184,699	\$31,459,839	\$30,091,731	\$1,145,782	\$1,265,561	\$4,274,768	\$0	\$10,304,914	\$46,616,968	\$16,477,282	\$172,337,827
LESS: STATE AID RECEIVABLE	(33,011,425)	(8,004,370)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(41,015,795)
ENDING UNENCUMBERED CASH	(\$32,877,120)	(\$4,106,226)	\$67,510	\$521,491	\$2,933,745	\$1,832	\$40,131	\$172,539	\$856,730	\$147,214	\$12,511,470	\$296,078	\$1,619,954	\$175,673	\$5,139,467	\$2,184,699	\$31,459,839	\$30,091,731	\$1,145,782	\$1,265,561	\$4,274,768	\$0	\$10,304,914	\$46,616,968	\$16,477,282	\$131,322,032

* For the past few years, the state was unable to distribute all the amounts listed by fiscal year ending June 30. The state aid amounts shown above include \$41.0 million for the 2009-10 year and \$54.2 million for the 2008-09 year which were not actually received until after year end. State statutes require the recording of these delinquent state aid payments in the budgeted year.



Financial Section

UNIFIED SCHOOL DISTRICT NO. 259
UNAUDITED – COMBINING STATEMENT OF BUDGETED REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
FOR ALL BUDGETED FUNDS
BUDGET BASIS
2008-2009 ACTUAL

	General	Supplemental General	Adult Education	4 Year Old Program	State Intervention	Bilingual Education	eSchool Virtual Education	Driver Education	Latchkey	Summer School	Special Education	Vocational Education	Professional Development	Parents as Teachers	Nutrition Services	Special Liability Expense	Capital Outlay	Bond & Interest	Special Assessment	Federal Grant	Local Gifts & Grants	KPERS Special Retirement Contribution	Textbook & Student Revolving	Self-Funded Insurance Reserve	Contingency Reserve	Total Budgeted Funds
REVENUES:																										
Local Ad Valorem	\$45,659,612	\$59,697,472	\$9,786	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,821	\$20,685,460	\$17,458,567	\$6,325	\$0	\$0	\$0	\$0	\$0	\$0	\$143,538,043
State Aid*	287,371,415	39,200,439	0	0	0	0	0	63,270	0	0	0	0	246,117	504,419	219,542	0	4,686,715	5,570,041	0	0	241,633	22,980,806	0	0	0	361,084,397
Federal Aid	0	0	0	0	0	0	0	0	581,642	0	13,150,040	0	0	0	14,835,272	0	96,113	0	0	30,607,628	0	0	0	0	0	59,270,695
Other Revenues	236,374	228,306	0	280	124,472	3,185	2,765	512,239	3,711	176,265	305,061	2,710	11,488	205,633	4,310,782	21,808	2,389,512	4,259,988	12,147	0	4,441,865	0	1,829,222	14,065,145	0	33,142,958
TOTAL REVENUES	\$333,267,401	\$99,126,217	\$9,786	\$280	\$124,472	\$3,185	\$2,765	\$575,509	\$585,353	\$176,265	\$13,455,101	\$2,710	\$257,605	\$710,052	\$19,365,596	\$42,629	\$27,857,800	\$27,288,596	\$18,472	\$30,607,628	\$4,683,498	\$22,980,806	\$1,829,222	\$14,065,145	\$0	\$597,036,093
EXPENDITURES:																										
Management Salaries	\$2,196,926	\$2,984,754	\$0	\$101,484	\$25,574	\$352,137	\$63,863	\$51,972	\$0	\$27,189	\$4,155,091	\$351,790	\$1,528	\$63,395	\$519,901	\$0	\$0	\$0	\$0	\$706,516	\$119,382	\$0	\$0	\$0	\$0	\$11,721,502
Instructional Salaries	123,477,940	400,201	0	3,352,607	47,445,282	6,699,723	344,335	871,338	325,305	119,512	58,053,666	5,534,068	603,241	672,855	0	0	0	0	0	14,384,317	530,247	0	0	0	0	262,814,637
Operational Salaries	12,920,417	1,591,262	0	36,228	303,092	0	0	0	0	10,000	759,795	0	0	0	5,475,853	0	0	0	0	0	70,967	0	0	0	0	21,167,614
Maintenance Salaries	7,814,871	193,231	0	0	0	0	0	0	0	0	0	0	0	0	32,763	0	3,771,890	0	0	0	10,086	0	0	0	0	11,822,841
Extra Duty Pay	7,956,952	151,357	0	58,666	3,864,394	62,181	56,906	25,311	0	6,056	506,308	85,766	159,080	3,288	30,026	0	25,737	0	0	1,538,018	97,627	0	5,503	0	0	14,633,176
Employee Benefits	44,095,104	2,472,288	0	1,168,674	13,976,088	2,014,857	120,689	224,545	95,184	21,159	18,292,918	1,548,611	155,767	200,310	1,649,768	0	337,907	0	0	4,398,847	145,408	22,980,806	511	0	0	113,899,441
Purchased Services	3,432,394	1,656,367	0	189,336	253,886	280,157	6,225	50,788	9,456	1,728	4,428,158	87,908	419,599	21,391	113,380	343,467	1,162,320	0	0	5,284,098	192,739	0	240,412	0	0	18,173,809
Utilities	547,340	9,049,295	0	0	3,572	1,521	7,792	0	1,834	0	183,212	1,332	0	0	70,226	0	0	0	0	5,924	38,181	0	2,038	0	0	9,912,267
Transportation Services	376,627	11,833,151	0	23,331	48,820	8,540	26	1,677	21,028	314	7,356,769	44,596	3,079	23,406	37,483	0	0	0	0	686,477	12,255	0	169,848	0	0	20,647,427
Supplies & Materials	7,963,029	4,674,693	0	87,958	905,551	74,328	68,342	31,075	97,498	9,143	1,220,716	410,483	160,833	87,662	10,119,992	0	0	0	0	2,207,295	2,966,957	0	3,952,304	0	0	35,037,859
Property & Equipment	1,578,499	2,930,567	0	3,615	405,636	23,826	37,704	99,990	0	0	416,256	245,539	46,932	13,564	265,394	0	22,770,005	0	43,214	1,686,213	482,878	0	196,788	0	0	31,246,620
Other Expenditures	141,676	209,044	0	0	1,955	0	0	100	19,796	0	56,412	330	919	0	17,939	0	12,919	22,280,163	0	285	13,901	0	105,497	0	0	22,860,936
TOTAL EXPENDITURES	\$212,501,775	\$38,146,210	\$0	\$5,021,899	\$67,233,850	\$9,517,270	\$705,882	\$1,356,796	\$570,101	\$195,101	\$95,429,301	\$8,310,423	\$1,550,978	\$1,085,871	\$18,332,725	\$343,467	\$28,080,778	\$22,280,163	\$43,214	\$30,897,990	\$4,680,628	\$22,980,806	\$4,672,901	\$0	\$0	\$573,938,129
INCREASE (DECREASE) BEFORE TRANSFERS	\$120,765,626	\$60,980,007	\$9,786	(\$5,021,619)	(\$67,109,378)	(\$9,514,085)	(\$703,117)	(\$781,287)	\$15,252	(\$18,836)	(\$81,974,200)	(\$8,307,713)	(\$1,293,373)	(\$375,819)	\$1,032,871	(\$300,838)	(\$222,978)	\$5,008,433	(\$24,742)	(\$290,362)	\$2,870	\$0	(\$2,843,679)	\$14,065,145	\$0	\$23,097,964
FUND TRANSFERS	(120,760,045)	(61,982,626)	0	5,035,369	67,216,813	9,517,270	705,882	1,009,964	150,000	0	80,964,347	8,307,378	1,512,955	530,958	0	520,000	1,484,103	0	0	0	0	0	3,969,966	0	1,817,666	0
INCREASE (DECREASE) IN FUND BALANCE TOTAL	\$5,581	(\$1,002,619)	\$9,786	\$13,750	\$107,435	\$3,185	\$2,765	\$228,677	\$165,252	(\$18,836)	(\$1,009,853)	(\$335)	\$219,582	\$155,139	\$1,032,871	\$219,162	\$1,261,125	\$5,008,433	(\$24,742)	(\$290,362)	\$2,870	\$0	\$1,126,287	\$14,065,145	\$1,817,666	\$23,097,964
06-30-08 UNENCUMBERED CASH AND STATE AID RECEIVABLES*	128,188	5,082,572	128,888	255,061	2,139,207	0	0	886,920	623,286	303,043	14,651,421	3,045	1,433,552	59,841	3,588,411	2,598,156	35,278,764	21,856,422	1,339,867	(139,681)	4,251,830	0	6,663,770	22,096,046	12,659,616	135,888,225
ENDING UNENCUMBERED CASH	\$133,769	\$4,079,953	\$138,674	\$268,811	\$2,246,642	\$3,185	\$2,765	\$1,115,597	\$788,538	\$284,207	\$13,641,568	\$2,710	\$1,653,134	\$214,980	\$4,621,282	\$2,817,318	\$36,539,889	\$26,864,855	\$1,315,125	(\$430,043)	\$4,254,700	\$0	\$7,790,057	\$36,161,191	\$14,477,282	\$158,986,189
LESS: STATE AID RECEIVABLE	(46,086,660)	(7,840,087)	0	0	0	0	0	0	0	0	0	0	0	(126,104)	0	0	0	0	0	0	0	0	0	0	0	(54,052,851)
ENDING UNENCUMBERED CASH	(\$45,952,891)	(\$3,760,134)	\$138,674	\$268,811	\$2,246,642	\$3,185	\$2,765	\$1,115,597	\$788,538	\$284,207	\$13,641,568	\$2,710	\$1,653,134	\$88,876	\$4,621,282	\$2,817,318	\$36,539,889	\$26,864,855	\$1,315,125	(\$430,043)	\$4,254,700	\$0	\$7,790,057	\$36,161,191	\$14,477,282	\$104,933,338

* For the past few years, the state was unable to distribute all the amounts listed by fiscal year ending June 30. The state aid amounts shown above include \$24.0 million and \$54.2 million, for the 2007-08 and 2008-09 years, respectively, which were not actually received until after year end. State statutes require the recording of these delinquent state aid payments in the budgeted year.



FINANCIAL SECTION

2010-2011 BUDGETED POSITIONS																					
	General	Supplemental General	Adult Education	4 Year Old Program	State Intervention	Bilingual Education	eSchool Virtual Education	Driver Education	Latchkey	Summer School	Special Education	Vocational Education	Professional Development	Parents as Teachers	Nutrition Services	Capital Outlay	Federal Grant	Local Gifts & Grants	2010-11 Total Positions	2009-10 Total Positions	2010-11 Increase/ (Decrease)
PERSONNEL for 2010-11:																					
Administration - Instructional	24.84	3.00			3.00	1.00	0.50				11.16	1.00					2.00		46.50	64.20	(17.70)
Administration - Non-Certified	4.00	9.80									0.20				1.00				15.00	15.00	0.00
Assessment Leader	3.00																		3.00	3.00	0.00
Childcare Provider - Non-Certified									1.37										1.37	1.37	0.00
Clerical - Administrative	15.73	48.40	0.50	1.50						0.41	8.25						1.50		76.29	85.29	(9.00)
Clerical - Instructional	267.33			1.00	11.38	6.88	1.00				8.75	4.00	1.00	1.00			14.92		317.26	317.71	(0.45)
Clerical - Maintenance	8.00	1.00														3.00			12.00	12.00	0.00
Clerical - Operational	4.00	2.00													7.00				13.00	13.00	0.00
Clerical Office Aide	13.12																		13.12	13.11	0.01
Cooks and Aides - benefited															55.81				55.81	69.00	(13.19)
Cooks and Aides - non-benefited															115.92				115.92	103.73	12.19
Custodial Aide	15.95			0.63	1.52														18.10	17.98	0.12
Custodian/Engineer	284.00	4.00		1.00	4.50						8.48				8.00				309.98	308.23	1.75
Instructional Specialist - Certified	10.76	3.10			1.00								2.00				2.30		19.16	25.95	(6.79)
Instructional Specialist - Non-Certified	19.30				2.75						3.00			12.75			26.00	2.85	66.65	62.05	4.60
Lunch Period Aide	50.50																		50.50	54.23	(3.73)
Maintenance - Hourly	105.50														1.00	70.50			177.00	191.20	(14.20)
Maintenance - Salaried	30.00	2.00														21.00			53.00	51.00	2.00
Nutrition Services Manager															32.44				32.44	32.44	0.00
Operational Supervision	11.00	9.00																	20.00	21.00	(1.00)
Paraeducator	75.82		1.00	40.70	2.51	40.46					625.72						88.52	1.38	876.11	861.73	14.38
Principal	83.00				4.00						5.00								92.00	92.00	0.00
Principal - Assistant	76.00																		76.00	73.50	2.50
Security	39.00				2.00						11.76								52.76	51.76	1.00
Supply & Distribution		19.00													17.00				36.00	35.00	1.00
Teacher - Classroom	1,486.95			40.50	1,049.90	115.01	6.00				541.42	100.44					28.35	1.50	3,370.07	3,407.10	(37.03)
Teacher - Instructional Support	129.02			3.00	7.60	2.00	1.00				15.50		1.00				136.70	1.00	296.82	299.76	(2.94)
Teacher - Student Support	156.81			3.50	8.10		0.50				258.05						23.95		450.91	448.86	2.05
Technical/Supervisory	14.80	68.40		1.00		1.50	1.00				2.90	1.50		1.00	9.00		5.50	2.00	108.60	122.80	(14.20)
2010-11 Positions	2,928.43	169.70	1.50	92.83	1,098.26	166.85	10.00	0.00	1.37	0.41	1,500.19	106.94	4.00	14.75	247.17	94.50	329.74	8.73	6,775.37	6,854.00	(78.63)
2009-10 Positions	2,994.51	173.10	1.50	92.83	1,114.70	155.94	9.50	14.20	1.37	0.50	1,475.85	108.61	5.00	14.75	247.17	94.50	340.74	9.23	6,854.00		
Total Increase/(Decrease)*	(66.08) *	(3.40) *	0.00	0.00	(16.44) *	10.91 ^	0.50 >	(14.20) *	0.00	(0.09) *	24.34 +	(1.67) *	(1.00) *	0.00	0.00	0.00	(11.00) *	(0.50) *	(78.63)		

* These are positions that were cut as part of the phase 3 and 4 district-wide cuts.
^ Increase in positions are for the expansion of programs because if the increasing ESOL student population.
> A 0.5 reduction in an administrative position paid for the added 1.0 teacher position.
+ The increase is due to restructuring program and the need to continue to meet federal and state mandated requirements.



Financial Section

DEFINITIONS OF FUNDS

General Fund - is used to account for all financial transactions not specifically accounted for in another fund. It generally is used to account for costs associated with the regular education (kindergarten through twelfth grade) programs. This fund is set by Kansas statute at \$4,012 per full time equivalent student. Additional spending, above the \$4,012 is allowed on a weighted basis for the following: large districts, vocational students, bilingual students, non-proficient at-risk students, students transported over 2.5 miles, students taking online classes, students occupying newly constructed classrooms, and students qualifying for free lunches. The local school board has no control over the level of the General fund budget nor the 20 mill (\$184 per year on a \$100,000 home) statewide property tax levy used to fund this budget.

Supplemental General Fund (LOB) - was created by Kansas statute in 1992 to allow individual school districts to spend above the amount per student provided by the state in the General fund weighting formula. By statute, this fund is limited to 31% of the total General fund. A bill passed in 2009 authorizes the calculation of the LOB using a base state aid of \$4,433 in any school year in which the base state aid is less than that amount. The provision expires on June 30, 2012. This budget includes an estimated 20.4 mill (\$235 per year on a \$100,000 home) levy.

Adult Education Fund - This program serves persons who are (1) at least 16 years of age, (2) have not graduated from high school and have not been recognized as having achieved an equivalent level of education, and (3) are not regularly enrolled in school. One of the main purposes of the program is to assist adults who are not proficient in English.

4-Year-Old-Program Fund - was created by Kansas statute in 2005 and provides early childhood programs for the district

State Intervention Fund - was created by Kansas statute in 2005 and provides for the district's At-Risk population.

Bilingual Education Fund - is used to account for costs incurred in administering programs to provide special help for pupils whose native language is not English. Students participating in these programs qualify for additional state funding through the weighting formula

eSchool Virtual Education Fund – was created by Kansas statute in 2008 and provides online education.

Capital Outlay Fund - is used to account for capital improvement projects and some capital equipment purchases for the district. This budget is funded by a 7 mill (\$81 per year on a \$100,000 home) local property tax levy.

Driver Education Fund - is used to account for the driver education program.

Latchkey Fund - is used to account for expenditures associated with the latchkey program. This program is funded primarily through SRS childcare reimbursements.

Nutrition Services Fund - is used to account for all monies received and expended by the school breakfast and lunch program. This program is operated on a nonprofit basis in accordance with state and federal guidelines and is not supported by local tax revenues.

Professional Development Fund - is used to account for instructional training programs.

Parents as Teachers Fund - is used to account for the home/school partnership program which helps parents understand more about how young children grow and learn so that they can be better prepared to start kindergarten.

Summer School Fund - was created by the 1993 Kansas legislature to account for costs associated with the summer school program. This program is funded through class fees.

Special Education Fund - is used to account for programs which deliver educational services to special needs students.

Vocational Fund - is used to account for high school vocational programs which are approved by the state. Students' participation in these programs qualifies for 50% additional state funding through the weighting formula.

Special Liability Expense Fund – is used to pay for pollution remediation, the cost of providing for the defense of the district and its employees, and for the payment of tort claims and judgments. No mill levy will be filed for this year. The current fund balance is deemed adequate for expected claims.

Bond and Interest Fund - was established to pay principal and interest payments on general obligations of the district. The budget includes a 9.4 mill levy (\$108 per year on a \$100,000 home) to fund 2009-10 bond payments.

Special Assessments Fund – is used to pay for costs associated with capital improvements such as streets, sewers, curbs, and gutters.

Textbook and Student Materials Fund – is used to account for revenues from student fees and the expenditures associated with the purchase of student materials, musical instruments, student textbooks, and expenditures relating to athletic functions.

Self Insurance Reserve Fund – is used to account for premiums and claims related to the district's self insured health, disability, workers compensation, and property insurance.

Contingency Reserve Fund – is used to provide resources for unforeseen and unplanned needs.

Fiduciary Fund: Flexible Spending – is used to account for the revenues and expenditures of the districts' flexible spending plan.

Bond Projects fund – is used to account for the revenues and expenditures of bond issue proceeds.

Budgeted Governmental Funds

Non-Budgeted Special Revenue Funds

Budgeted Special Revenue Funds

Financial Section

UNAUDITED - COMBINING STATEMENT OF BUDGETED REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE NON-BUDGETED FUNDS - AGENCY TRUST FUND

For Year Ending June 30, 2010

	Flexible Spending
REVENUES:	
Local*	\$3,610,586
TOTAL REVENUES	<u>\$3,610,586</u>
EXPENDITURES:	
Management Salaries	\$44,046
Employee Benefits	11,439
Claims Paid by District	3,958,686
Purchased Services	100,000
TOTAL EXPENDITURES	<u>\$4,114,171</u>
INCREASE (DECREASE) IN FUND BALANCE TOTAL	(\$503,585)
06-30-09 FUND BALANCE	<u>654,179</u>
06-30-10 FUND BALANCE	<u><u>\$150,594</u></u>

* Local revenues reflect designated contribution for qualified reimbursable expenditures.

Financial Section

UNAUDITED - COMBINING STATEMENT OF BUDGETED REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE NON-BUDGETED FUNDS – BOND PROJECT FUNDS

FOR YEAR ENDING JUNE 30, 2010

	Bond Capital Projects Issue 2009A	Bond Capital Projects Issue 2009B	Bond Capital Projects Issue 2009C	Bond Capital Projects Issue 2010B	Total Bond Project Funds
REVENUES:					
Issuance of Bonds	\$201,240	\$163,266	\$32,015,047	\$100,744,751	\$133,124,304
TOTAL REVENUES	\$201,240	\$163,266	\$32,015,047	\$100,744,751	\$133,124,304
EXPENDITURES:					
Purchased Services	\$7,146,290	\$28,321,923	\$1,985,424	\$7,657,575	\$45,111,212
Supplies & Materials	2,388	0	0	0	2,388
Property	2,265,500	8,335	1,265,708	0	3,539,543
Other Expenditures	14,343	59,359	400,000	704,200	1,177,902
TOTAL EXPENDITURES	\$9,428,521	\$28,389,617	\$3,651,132	\$8,361,775	\$49,831,045
INCR (DECR) IN FUND BALANCE TOTAL	(\$9,227,281)	(\$28,226,351)	\$28,363,915	\$92,382,976	\$83,293,259
06-30-09 FUND BALANCE	47,558,805	131,535,877	0	0	179,094,682
06-30-10 FUND BALANCE	\$38,331,524	\$103,309,526	\$28,363,915	\$92,382,976	\$262,387,941

Fund balances reflect unexpended bond proceeds.

Financial Section

TRANSFERS FROM THE GENERAL AND SUPPLEMENTAL GENERAL FUNDS Ten-Year Historical Comparison

Fund	2001-02	2002-03	2003-04	2004-05	2005-06
4 Year Old Program	\$0	\$0	\$0	\$0	\$3,878,127
State Intervention	0	0	0	0	26,641,183
Bilingual Education	4,121,037	4,432,257	5,032,397	5,548,168	7,016,854
eSchool Virtual Education*	0	0	0	0	0
Driver Education	279,680	491,836	421,402	444,470	73,568
Latchkey	1,108,552	1,108,552	1,258,552	1,258,552	300,000
Summer School	380,445	630,000	230,000	409,250	0
Special Education**	55,637,072	57,982,637	55,903,380	59,953,153	64,442,612
Vocational Education	1,379,964	2,927,585	4,751,253	5,677,929	6,564,207
Professional Development	693,000	787,948	1,198,285	1,059,840	580,533
Parents as Teachers	134,986	151,492	109,986	104,487	210,434
Special Liability Expense	0	0	0	0	0
Capital Outlay	47,954	0	0	3,311,036	4,470,000
Textbook & Student Revolving	0	43,300	149,453	1,634,222	2,099,025
Self-Funded Insurance Reserve	0	850,774	197,810	831,292	1,970,408
Contingency Reserve	698,000	2,000,000	1,762,609	308,611	1,149,671
Transportation^^	7,823,942	8,389,150	0	0	0
Wichita Area Technical College^^^	6,887,740	5,400,911	3,614,562	0	0
Total	\$79,192,372	\$85,196,442	\$74,629,689	\$80,541,010	\$119,396,622

Fund	2006-07	2007-08	2008-09	2009-10	2010-11 Budget
4 Year Old Program	3,999,458	5,018,220	5,035,369	5,019,019	5,049,304
State Intervention	44,129,674	56,705,400	67,216,813	70,529,777	70,683,719
Bilingual Education	7,887,383	8,707,010	9,517,270	10,047,739	10,918,844
eSchool Virtual Education*	0	0	705,882	771,207	771,195
Driver Education	0	61,753	1,009,964	0	0
Latchkey	150,000	150,000	150,000	0	0
Summer School	0	0	0	0	0
Special Education**	67,304,032	76,759,807	80,964,347	75,504,465	72,227,350
Vocational Education	7,622,480	7,993,697	8,307,378	8,300,378	8,061,424
Professional Development	229,559	429,348	1,512,955	972,065	0
Parents as Teachers	0	247,405	530,958	480,758	464,961
Special Liability Expense	0	0	520,000	0	0
Capital Outlay	174,677	1,311,253	1,484,103	1,307,290	0
Textbook & Student Revolving	3,245,240	3,630,451	3,969,966	3,237,622	1,941,325
Self-Funded Insurance Reserve	3,527,679	1,124,931	131,917	3,624,108	131,917
Contingency Reserve	1,013,882	721,591	1,817,666	2,000,000	0
Transportation^^	0	0	0	0	0
Wichita Area Technical College^^^	0	0	0	0	0
Total	\$139,284,064	\$162,860,866	\$182,874,588	\$181,794,428	\$170,250,039

* In 2008 a new fund was created by Kansas statute to account for the costs of online education. The eSchool Virtual Education program was formerly included in the General fund.

** The budget includes state categorical aid for Special Education students.

^^ Starting July 1, 2003, state law eliminated the Transportation fund. As of 2003-04, all regular transportation expenses were reflected in the General fund. In 2005-06, regular transportation was moved to the Supplemental General fund

^^^ On July 1, 2004, the Wichita Area Technical College was separated from the district and became a separate entity.

Financial Section

SCHEDULE OF INVESTMENT INCOME

Fiscal years ending June 30, 2007 through 2011

FUND	2006-07 ACTUAL	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET
Bilingual Education	\$0	\$0	\$0	\$0	\$1,353
Capital Outlay	4,002,692	3,579,787	1,420,140	277,860	0
Driver Education	1,059,723	897,367	345,437	0	0
Flexible Spending	1,652	1,587	1,606	115	0
Local Gifts & Grants	32,571	22,417	8,559	1,466	0
Nutrition Services	252,238	403,483	53,763	0	0
Professional Development	1,281,297	1,219,645	0	0	0
Parents as Teachers	419,054	300,941	203,341	0	0
Self-Funded Insurance Reserve	901,341	688,690	248,694	62,734	0
Special Assessment	68,897	55,646	12,147	1,948	0
Special Liability Expense	140,212	105,617	21,808	3,923	0
Student Materials	72,252	58,304	11,050	1,699	0
Total Investment Income*	\$8,231,929	\$7,333,484	\$2,326,545	\$349,745	\$1,353

* The four-year average of actual investment income is \$4.6 million.



General Fund

General Fund

DEPARTMENT	2009-10 BUDGET	2009-10 POSITIONS	2010-11 BUDGET	2010-11 POSITIONS	CHANGE IN BUDGET	CHANGE IN POSITIONS
Elementary School Instruction	\$75,016,238	1,153.13	\$73,797,107	1,146.70	(1,219,131)	(6.43)
Elementary Custodial Services	6,501,108	147.83	6,613,437	155.95	112,329	8.12
Ed Trust	1,573,582	25.40	1,517,116	26.00	(56,466)	0.60
Elementary School Learning Coaches	276,728	4.00	258,084	4.00	(18,644)	0.00
ES Instructional Supplies	0	0.00	100,000	0.00	100,000	0.00
ES International Baccalaureate Program	100,000	0.00	100,000	0.00	0	0.00
ES Workbooks	0	0.00	159,000	0.00	159,000	0.00
Middle School Instruction	39,473,963	571.76	38,519,825	558.16	(954,138)	(13.60)
Academic League	41,030	0.50	44,201	0.50	3,171	0.00
AVID (1)	449,183	1.00	455,226	1.00	6,043	0.00
MS Athletics	54,313	0.00	54,820	0.00	507	0.00
MS Custodial Services	3,097,423	68.75	2,997,080	70.25	(100,343)	1.50
MS Fine Arts	380,385	6.14	511,407	7.60	131,022	1.46
MS Instructional Supplies	0	0.00	45,000	0.00	45,000	0.00
MS International Baccalaureate Program	20,000	0.00	20,000	0.00	0	0.00
MS Workbooks	0	0.00	63,000	0.00	63,000	0.00
School Resource Officer Agreement (SRO)	639,933	0.00	0	0.00	(\$639,933)	0.00
High School Instruction	43,271,656	607.00	42,546,634	580.78	(725,022)	(26.22)
College Preparation Testing	0	0.00	45,500	0.00	45,500	0.00
HS Athletics	479,588	0.00	516,273	0.00	36,685	0.00
HS Custodial Services	3,576,097	75.25	4,920,974	103.25	1,344,877	28.00
HS Fine Arts	19,823	0.32	19,935	0.32	112	0.00
HS Information Services & Tech Support	0	0.00	116,586	1.50	116,586	1.50
HS International Baccalaureate Program	40,550	0.00	0	0.00	(40,550)	0.00
HS Workbooks	0	0.00	78,000	0.00	78,000	0.00
JROTC	672,023	8.00	795,513	8.00	123,490	0.00
KAMS (Kansas Academy of Mathematics & Sci	12,840	0.00	12,840	0.00	0	0.00
Riddell, JDF and Riverside Academy	438,911	6.55	27,948	0.00	(410,963)	(6.55)
School Resource Officer Agreement (SRO)	0	0.00	407,223	0.00	407,223	0.00
Americans with Disabilities Act (ADA)	22,301	0.30	22,247	0.30	(54)	0.00
Athletics Support	231,001	2.00	184,024	2.00	(46,977)	0.00
Athletics Transportation	0	0.00	55,000	0.00	55,000	0.00
Guidance	189,354	2.00	28,328	0.00	(161,026)	(2.00)
Health	164,448	1.84	163,800	1.84	(648)	0.00
Hearings/Expulsions	192,879	2.00	200,240	2.00	7,361	0.00
Homebound	100,000	0.00	168,537	1.00	68,537	1.00
Online Enrollment	25,000	0.00	25,000	0.00	0	0.00
Pupil Accounting	236,010	4.00	342,084	4.00	106,074	0.00
Child Development Centers	223,075	0.00	223,075	0.00	0	0.00
Cultural Proficiency	167,167	1.00	115,957	0.00	(51,210)	(1.00)
Curriculum Support	75,361	0.00	74,286	0.00	(1,075)	0.00
Director - Curriculum/Assessment	1,669,274	9.00	1,354,937	6.00	(314,337)	(3.00)
Early Childhood	127,846	1.00	126,932	1.00	(914)	0.00
ESOL Instructional Services	181,524	2.00	177,466	2.00	(4,058)	0.00
Fine Arts	424,075	4.80	402,844	4.80	(21,231)	0.00
Fine Arts Transportation	0	0.00	32,000	0.00	32,000	0.00
Foreign Language	7,924	0.00	7,762	0.00	(162)	0.00
Instructional Technology	1,124,967	5.60	0	0.00	(1,124,967)	(5.60)
JROTC	231,538	2.00	180,433	2.50	(51,105)	0.50
Language Arts	949,187	13.00	478,993	5.50	(470,194)	(7.50)
Library Media Services	700,208	12.00	604,751	9.00	(95,457)	(3.00)
Math	375,706	5.00	196,817	3.00	(178,889)	(2.00)
Mentoring	16,661	0.00	16,661	0.00	0	0.00
National Board Certified	84,145	0.00	89,612	0.00	5,467	0.00
Parent Teacher Resource	513,980	7.50	491,995	6.50	(21,985)	(1.00)
Physical Education	85,001	1.00	98,444	1.00	13,443	0.00
Science	146,007	2.00	154,383	2.00	8,376	0.00
Social Studies	274,797	3.50	176,766	2.50	(98,031)	(1.00)
Teacher Quality	0	0.00	107,987	1.00	107,987	1.00
Technology Education	141,708	1.50	0	0.00	(141,708)	(1.50)
Textbooks	75,000	0.00	75,000	0.00	0	0.00
Assessments	0	0.00	150,000	0.00	150,000	0.00
BIGS in Schools	30,155	0.45	0	0.00	(30,155)	(0.45)
Innovation and Evaluation	939,470	10.00	500,742	3.00	(438,728)	(7.00)
Special Projects - Grants	0	3.50	0	4.00	0	0.50
Safety Services	1,975,763	30.00	1,811,840	28.00	(163,923)	(2.00)
Building Automation	487,109	6.50	436,253	6.50	(50,856)	0.00
Building Equipment & Grounds	1,232,093	4.00	1,293,247	4.00	61,154	0.00
Building Repair	291,759	4.00	220,288	3.00	(71,471)	(1.00)
Custodial Services	973,022	7.00	617,980	6.00	(355,042)	(1.00)
Design & Construction	9,430	0.00	8,795	0.00	(635)	0.00
Electrical	1,113,760	15.00	842,356	12.00	(271,404)	(3.00)
Electronics	677,326	9.00	604,613	9.00	(72,713)	0.00
Environmental Services	181,677	2.00	176,635	2.00	(5,042)	0.00
Facilities Administration	642,088	7.50	551,075	7.00	(91,013)	(0.50)
Garage	425,066	5.00	382,599	5.00	(42,467)	0.00
Glass, Locks & Doors	618,938	9.00	578,692	9.00	(40,246)	0.00
Grounds Maintenance	750,443	11.00	629,344	11.00	(121,099)	0.00
Interior Finishes	837,656	13.00	721,266	13.00	(116,390)	0.00
Mechanical Systems	1,232,645	16.00	1,203,278	16.00	(29,367)	0.00
Metals	381,779	5.00	47,489	0.00	(334,290)	(5.00)
Milling Operations	464,709	6.50	428,793	6.50	(35,916)	0.00
Music Repair	269,160	4.00	237,991	4.00	(31,169)	0.00
Paint	415,430	6.00	339,072	5.00	(76,358)	(1.00)
Plumbing	461,147	6.00	444,041	6.00	(17,106)	0.00
Roofing	376,552	5.50	217,070	3.50	(159,482)	(2.00)
Site Maintenance	757,947	11.00	665,713	11.00	(92,234)	0.00
Work Control	173,578	3.00	212,633	3.00	39,055	0.00
Communications	622,947	6.00	552,525	5.00	(70,422)	(1.00)
Media Production	215,806	4.25	252,918	4.25	37,112	0.00
Parent and Community Network	129,706	2.00	127,938	2.00	(1,768)	0.00
Translation Team	44,054	1.00	53,822	1.00	9,768	0.00
Audit Services	124,261	0.00	124,261	0.00	0	0.00
Board of Education	159,389	1.00	255,582	1.00	96,193	0.00
Chief Academic Officer	228,281	2.00	232,596	2.00	4,315	0.00
Elementary School Administration	478,922	3.82	264,791	1.91	(214,131)	(1.91)
Equity & Accountability	189,376	2.00	175,349	2.00	(14,027)	0.00
General Administration	44,616	0.00	46,616	0.00	2,000	0.00
Government Liaison	160,521	1.00	144,301	1.00	(16,220)	0.00
High School Administration	288,515	1.91	287,856	1.91	(659)	0.00
Legal Services	489,960	4.00	0	0.00	(489,960)	(4.00)
Middle School Administration	315,736	2.91	322,776	2.91	7,040	0.00
Operational Administration	246,871	2.00	257,519	2.00	10,648	0.00
Superintendent	386,338	2.00	411,603	2.00	25,265	0.00
Negotiated Obligations	3,719,381	0.00	3,885,881	0.00	166,500	0.00
Transfers	109,139,809	0.00	112,466,863	0.00	3,327,054	0.00
General Fund Totals	\$317,594,709	2,994.51	\$314,304,092	2,928.43	(\$3,290,617)	(66.08)

General Fund

FUNCTION STATEMENT

The General fund is used to account for all financial transactions not specifically accounted for in another fund. The fund is primarily used to account for costs associated with the regular education (kindergarten through twelfth grade) program. Budget authority for this fund is set by Kansas statute at \$4,012 per full-time equivalent student. Additional budget authority, above the \$4,012 is allowed on a weighted basis for the following: high enrollment – 3.5 percent, vocational students – 50 percent, bilingual students – 39.5 percent, non-proficient at-risk students 4.7 percent, students transported over 2.5 miles – 13 percent, and students qualifying for free lunches – 55.6 percent. The local school board has no control over the level of the General fund budget or the 20 mill statewide property tax levy used to fund this budget.

OBJECTIVES

The overall district beliefs and objectives are included in the Executive Summary from the Superintendent. The General fund has been divided into the following programs:

Elementary Instruction & Support Services
Middle School Instruction & Support Services
High School Instruction & Support Services
Student Support Services
Learning Services (Curriculum)
Innovation and Evaluation (QIS)

Safety Services
Facilities
Marketing & Communications
District Leadership
Negotiated Obligations
Transfers

BUDGET HIGHLIGHTS

General fund base state aid for 2008-09 was decreased mid year by \$33 per student from \$4,433 to \$4,400 causing a \$2 million decrease in regular state aid. For 2009-10, the state reduced the funding level by an additional \$388 to \$4,012 per student resulting in a further loss. Additionally, state funding for special education was reduced by \$6 million. For 2010-11, the state held the per pupil funding at \$4,012. Special Education funding was reduced by \$2 million.

- Fixed costs for 2010-11, such as fuel increases, retirement costs, contractual obligations, liability insurance, and mandated increases in bilingual, special education, and at-risk programs must be funded by cuts elsewhere in the unrestricted budgets.
- While this administrative recommendation makes every effort to keep cuts as far away from the classroom as possible, a General Fund budget reduction as significant as that which was faced since 2009 makes this, a daunting task. This proposed budget includes cuts that will have noticeable impact on district operations, including:
 - 22% reduction in central office administrators.
 - Elimination of four remaining middle school resource officers.
 - Reduction of computer purchases required to support the 5-year technology plan.
 - Elimination of the Driver Education program.
 - Change start times at eight elementary/pre-K school buildings to save transportation costs.
 - Elimination of the Metro Midtown Alternative High School program.
 - 50% reduction in employee overtime.
 - Reduction of teacher and administrator meeting, conference, & workshop expenses.
 - 55% reduction in temporary/relief custodians.
- Labor contracts for 2010-11 reflect no increases.
- Fall 2009 enrollment increased by 896 students. The 2010-11 budget has been built presuming no further increase in the number of students.

General Fund

PERSONNEL DETAIL

POSITION TITLE	2007-08 FTE	**2008-09 FTE	**2009-10 FTE	**2010-11 FTE
Administration - Instructional	35.34	35.54	34.04	24.84
Administration - Non-Certified	6.00	6.00	6.00	4.00
Assessment Leader	3.00	3.00	3.00	3.00
Clerical - Administrative	21.35	22.64	21.64	15.73
Clerical - Instructional	267.87	269.41	267.66	267.33
Clerical - Maintenance	8.50	8.00	8.00	8.00
Clerical - Operational	5.00	5.00	4.00	4.00
Clerical Office Aide	13.18	13.11	13.11	13.12
Custodial Aide	15.08	15.08	15.08	15.95
Custodian/Engineer	270.75	273.25	281.25	284.00
Instructional Specialist - Certified	13.70	19.65	19.65	10.76
Instructional Specialist - Non-Certified	13.40	15.90	14.95	19.30
Lunch Period Aide	50.86	54.23	54.23	50.50
Maintenance - Hourly	129.20	129.70	119.70	105.50
Maintenance - Salaried	28.00	28.00	28.00	30.00
Operational Supervision	10.00	12.00	12.00	11.00
Paraeducator	72.58	68.58	68.58	75.82
Principal	81.50	82.00	82.00	83.00
Principal - Assistant	70.50	73.50	73.50	76.00
Security	39.00	38.00	38.00	39.00
Teacher - Classroom	1,647.34	1,582.27	1,524.27	1,486.95
Teacher - Instructional Support	147.34	140.32	125.66	129.02
Teacher - Student Support	153.91	157.89	157.89	156.81
Technical/Supervisory	21.50	21.00	22.30	14.80
POSITION TOTAL	3,124.90	3,074.07	2,994.51	2,928.43

** Decrease primarily due to At-Risk positions moved to the State Intervention fund.

*** Decrease due to increase in fixed costs with local state aid.

REVENUE SOURCES

Local Revenue

The primary local revenue for the General fund is a state-mandated 20 mill ad valorem tax. Ad valorem taxes are assessed on real and personal property. One mill represents one dollar for each thousand dollars of assessed valuation. Residential and Commercial real estate is assessed at 11.5 percent and 25 percent of market value, respectively. Beginning in 2001, all motor vehicles are exempted from General fund property taxes. Assessed valuations are up 8 percent for 2009-10 due to new construction and reappraisals of property. The average increase in assessed valuations over the past ten years has been 3.5 percent. However, all tax collections become deductions from state aid. Miscellaneous revenues reflect the cancellation of prior year encumbrances and result in a deduction from state aid in the subsequent year.

General Fund

REVENUE SOURCES (continued)

State Revenue

The primary sources of state revenue are sales taxes and income taxes. These revenues are distributed to districts on the basis of General fund budget authority minus local and federal revenues and beginning cash balance.

The General fund budget is calculated on the basis of \$4,012 per full-time equivalent student. Additional spending above the \$4,012 is allowed on a weighted basis for the following: large districts – 3.5 percent; vocational students – 50 percent; bilingual students – 39.5 percent; non-proficient at-risk students – 4.7 percent; students transported over 2.5 miles – 11 percent; and low income students – 55.6 percent.

State aid for Special Education is based on three different factors. First, transportation costs are reimbursed at 80 percent. Second, the district receives a flat dollar amount per instructional staff. For 2010-11, each teacher is estimated to generate \$24,250 in state aid while full-time paraeducators generate \$9,700. Part-time teachers and paraeducators generate a prorated amount of state aid based on the number of hours spent teaching. Finally, catastrophic aid, provided for students whose costs of education exceed \$48,500, is 75 percent of the amount spent over \$48,500. Due to 2001 legislation, state Special Education aid is deposited directly into the General fund and then transferred to the Special Education fund.

The 2010-11 General fund budget has been based on the following estimates:

Total full-time equivalent K-12 students	44,963.3
4-Year-Old state grant (1,912 X 50%)	956.0
Large district weight (45,919.3 X 3.504%)	1,609.0
Bilingual students (4,399.7 X 39.5%)	1,737.9
Vocational students (1,519 X 50%)	759.5
State intervention aid (30,416 X 55.6%)	16,911.3
Non-proficient at-risk (3,133.3 X 4.65%)	145.7
New facilities weighting (705.6 X 25%)	176.4
Students transported over 2.5 miles (15,636.6 X 12.99%)	2,031.2
eSchool virtual education (305.7 X 105% + 77 X 25%)	340.3
Special education (\$34,946,124 / \$4,012)	8,710.4
Total weighted students	78,341.0
X Allowance per student	\$4,012
Total General fund budget	<u>\$314,304,092</u>

Federal Revenue

The district expects to receive \$5.6 million in ARRA stimulus funds which will be deducted from general state aid.

Cash Balance

Any cash balance remaining in the General fund at the end of the year is due to canceled prior year purchase orders and becomes a deduction from the following year's state aid.

General Fund

REVENUE RECAP

REVENUE SOURCES	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET
LOCAL & OTHER				
Ad valorem - current year	\$42,004,142	\$43,548,322	\$43,058,635	\$43,659,729
Ad valorem - prior year	712,882	628,780	450,148	696,415
Ad valorem - delinquent	979,584	1,016,631	1,285,339	896,583
In lieu of taxes	5,210	18,188	10,982	0
Machinery and equipment tax	439,808	447,691	0	0
Miscellaneous	162,145	236,374	134,839	0
TOTAL LOCAL & OTHER	\$44,303,771	\$45,895,986	\$44,939,943	\$45,252,727
STATE				
State school aid	\$156,575,949	\$157,190,634	\$127,269,193	\$134,543,204
4-year old aid	3,940,974	4,105,200	3,835,472	3,835,472
Bilingual education aid	6,015,125	6,431,920	6,972,455	6,972,455
Detention Centers aid	872,176	721,600	1,144,338	1,144,338
eSchool virtual education aid	0	1,004,960	1,365,284	1,365,284
Mentoring aid	154,200	181,300	163,950	163,950
National Board Certified Teachers	24,000	30,000	0	0
New Facilities aid	993,773	475,640	707,717	707,717
Special education aid	38,155,049	39,142,041	36,851,424	34,946,293
State Intervention aid	55,346,409	67,188,000	68,579,122	68,432,684
Transportation aid	7,619,945	7,547,320	8,149,174	8,149,174
Vocational education aid	3,528,068	3,352,800	3,047,114	3,047,114
TOTAL STATE	\$273,225,668	\$287,371,415	\$258,085,243	\$263,307,685
FEDERAL				
ARRA Stabilization Funds >	\$0	\$0	\$14,570,059	\$5,609,375
TOTAL FEDERAL	\$0	\$0	\$14,570,059	\$5,609,375
TOTAL REVENUE	\$317,529,439	\$333,267,401	\$317,595,245	\$314,169,787
BEGINNING UNENCUMBERED CASH	139,544	128,188	133,769	134,305
AVAILABLE FUNDING	\$317,668,983	\$333,395,589	\$317,729,014	\$314,304,092
FUND EXPENDITURES	317,540,795	333,261,820	317,594,709	314,304,092
ENDING UNENCUMBERED CASH AND STATE AID RECEIVABLES	\$128,188	\$133,769	\$134,305	\$0
LESS: STATE AID RECEIVABLE >>	(21,356,345)	(46,086,660)	(33,011,425)	0
ENDING UNENCUMBERED CASH	(\$21,228,157)	(\$45,952,891)	(\$32,877,120)	\$0

> The ARRA legislation will generate an additional \$14.6 million in 2009-10 and \$5.6 million in 2010-11 to offset state budget shortfalls.

>> For the past few years, the state was unable to distribute all the amounts listed by fiscal year ending June 30. The state aid amounts shown above include \$21.4 million, \$46.1 million, and \$33 million, for the 2007-08, 2008-09, and 2009-10 years, respectively, which were not actually received until after year end. State statutes require the recording of these delinquent state aid payments in the budgeted year.

General Fund

EXPENDITURE RECAP BY PROGRAM

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
GENERAL FUND PROGRAMS				
Elementary Instruction and Support^	\$87,355,338	\$81,421,921	\$83,467,656	\$82,544,744
Middle School Instruction and Support	43,154,015	40,850,528	44,156,230	42,710,559
High School Instruction and Support	48,966,300	48,802,208	48,511,488	49,487,426
Student Support Services	1,159,905	1,309,955	1,160,993	1,189,260
Learning Services	7,796,023	6,419,584	7,595,151	5,187,101
Quality Improvement Services	2,098,216	627,390	969,625	650,742
Safety & Security Services	2,136,113	2,061,702	1,975,763	1,811,840
Facilities	13,938,926	12,021,313	12,773,314	10,859,223
Marketing & Communications	1,211,604	1,019,610	1,012,513	987,203
District Leadership	3,524,401	3,296,753	3,112,786	2,523,250
Negotiated Obligations	1,160,934	1,718,250	3,719,381	3,885,881
TOTAL GENERAL FUND PROGRAMS	\$212,501,775	\$199,549,214	\$208,454,900	\$201,837,229
TRANSFERS				
Cash transfers to other funds	\$120,760,045	\$118,045,495	\$109,139,809	\$112,466,863
TOTAL TRANSFERS	\$120,760,045	\$118,045,495	\$109,139,809	\$112,466,863
FUND TOTAL	\$333,261,820	\$317,594,709	\$317,594,709	\$314,304,092

^ In 2009-10, 58 elementary positions were transferred to the State Intervention fund.

General Fund

EXPENDITURE RECAP BY ACCOUNT

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
GENERAL MANAGEMENT SALARIES				
Administration - Non-Certified	\$580,420	\$716,458	\$581,629	\$472,794
Clerical - Administrative	764,105	725,644	840,280	599,922
Clerical Sub/Temp - Administrative	61,680	24,606	32,963	0
Technical/Supervisory	1,120,913	1,120,870	1,288,883	820,737
Indirect Reimbursement*	(330,192)	(355,257)	(305,257)	(340,241)
TOTAL GENERAL MANAGEMENT	\$2,196,926	\$2,232,321	\$2,438,498	\$1,553,212
INSTRUCTIONAL SALARIES				
Administration - Instructional	\$3,192,868	\$3,081,436	\$3,248,562	\$2,349,589
Assessment Leader	105,723	108,992	107,733	103,613
Clerical - Instructional	8,654,835	8,594,714	8,566,191	8,285,364
Clerical Sub/Temp - Instructional	293,808	294,805	242,673	242,673
Clerical Office Aide	295,003	286,734	301,006	296,150
Co-Op Student	64,925	29,649	10,132	4,571
Instructional Specialist - Certified	699,973	832,988	1,142,593	609,609
Instructional Specialist - Non-Certified	993,426	1,078,710	787,506	991,974
Lunch Period Aide	649,480	675,042	964,535	982,283
Paraeducator	1,645,615	1,689,677	1,739,806	1,821,509
Paraeducator Sub/Temp	164,715	235,199	141,032	141,032
Principal	6,896,386	6,958,424	7,004,886	6,950,490
Principal - Aspiring**	329,379	0	0	0
Principal - Assistant	5,269,810	5,388,005	5,280,028	5,254,370
Teacher - Classroom^	74,572,605	70,070,229	73,137,523	71,528,853
Teacher - Instructional Support	8,330,247	6,950,905	6,662,155	7,078,086
Teacher - Student Support	8,370,091	8,334,112	8,323,961	8,279,316
Teacher Hourly - Classroom	248,500	96,556	86,273	86,273
Teacher Sub^	2,700,551	2,498,297	2,688,813	2,579,203
TOTAL INSTRUCTIONAL SALARIES	\$123,477,940	\$117,204,474	\$120,435,408	\$117,584,958

* Reflects General fund administrative personnel costs charged to other funds and grants as dictated by the state.

** The aspiring principal program was funded in 2008-09 only.

^ The reductions in 2009-10 are due to transfer of staff to the State Intervention fund.

General Fund

EXPENDITURE RECAP BY ACCOUNT (continued)

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
OPERATIONAL SALARIES				
Clerical - Operational	\$162,868	\$160,343	\$163,396	\$157,360
Custodial Aide	231,414	254,492	244,809	256,032
Custodial Sub/Temp	642,478	581,959	529,522	264,069
Custodian/Engineer	9,325,082	9,019,357	9,316,186	8,873,156
Operational Supervision	711,748	723,358	654,252	575,813
Security	1,846,827	1,774,499	1,773,785	1,502,956
TOTAL OPERATIONAL SALARIES	\$12,920,417	\$12,514,008	\$12,681,950	\$11,629,386
MAINTENANCE SALARIES				
Clerical - Maintenance	\$204,282	\$280,603	\$276,488	\$270,206
Maintenance - Hourly	5,857,587	4,263,946	5,828,672	4,044,748
Maintenance - Salaried	1,753,002	1,720,306	1,703,296	1,633,339
TOTAL MAINTENANCE SALARIES	\$7,814,871	\$6,264,855	\$7,808,456	\$5,948,293
EXTRA DUTY PAY				
Addendum	\$324,981	\$234,619	\$199,095	\$199,095
Certificate & License	188,347	192,266	225,588	216,698
Overtime^^	0	0	0	1,081,188
Hazard^^	0	0	60,000	60,000
Planning Period	101,554	62,577	161,325	161,325
Sabbatical	141,277	109,079	182,254	182,254
Severance	378,070	347,383	653,688	903,688
Shift Differential	83,093	81,365	118,324	135,912
Stipends	809,528	499,473	244,074	259,310
Supplemental	5,930,102	5,725,321	6,100,553	6,095,353
TOTAL EXTRA DUTY PAY	\$7,956,952	\$7,252,083	\$7,944,901	\$9,294,823
EMPLOYEE BENEFITS				
Disability Insurance	\$631,623	\$599,377	\$601,989	\$585,403
Early Retirement	7,342,202	8,128,853	7,960,762	8,096,879
Employee Assistance Program	26,341	25,286	26,178	24,943
Group Life Insurance	245,562	235,941	244,861	234,021
Health Insurance	21,827,091	20,956,140	22,303,692	21,960,077
Social Security	11,925,694	11,355,928	12,024,782	11,195,844
Supplemental Annuity	37,958	33,578	101,501	101,501
Unemployment Insurance	163,742	154,825	150,491	146,352
Workers Compensation	1,894,891	1,798,056	1,805,957	1,756,211
TOTAL EMPLOYEE BENEFITS	\$44,095,104	\$43,287,984	\$45,220,213	\$44,101,231

^^ Actual hazard costs are reflected on the respective salary line.

^^^ Overtime was formerly budgeted with the respective salary.

General Fund

EXPENDITURE RECAP BY ACCOUNT (continued)

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
PURCHASED SERVICES				
Advertising	\$21,733	\$10,932	\$18,976	\$18,676
Attorney	54,768	6,038	0	0
Auditing	116,381	126,470	124,261	124,261
Cleaning Services	55,290	50,580	56,000	55,700
Employee Recognition	14,809	24,736	29,300	29,318
Instructional Services	19,843	22,035	140,837	70,439
Postage	157,551	141,977	167,546	67,969
Print, Bind & Reproduction	464,488	347,042	650,926	593,562
Professional Services	1,595,932	1,554,856	1,240,287	1,534,947
Rental & Leasing Services	49,979	34,541	29,668	35,271
Repair & Maintenance Services	171,976	195,833	199,946	188,098
School Election	25,654	0	0	65,000
Staff Tuition	46,508	0	0	0
Statistical Services	0	6	100	100
Training - Certified	541,311	234,820	123,590	242,150
Training - Non-Certified	96,171	40,742	51,303	21,320
Tuition	0	6,121	12,840	12,840
TOTAL PURCHASED SERVICES	\$3,432,394	\$2,796,729	\$2,845,580	\$3,059,651
UTILITIES				
Sanitation	\$410,303	\$412,799	\$413,594	\$433,919
Telephone/Electronic Communications	137,037	162,379	134,766	122,595
TOTAL UTILITIES	\$547,340	\$575,178	\$548,360	\$556,514
TRANSPORTATION SERVICES				
Activity Trips	\$114,619	\$174,999	\$137,869	\$149,800
In-District Travel	262,008	203,022	289,948	206,855
TOTAL TRANSPORTATION SERVICES	\$376,627	\$378,021	\$427,817	\$356,655

General Fund

EXPENDITURE RECAP BY ACCOUNT (continued)

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
SUPPLIES AND MATERIALS				
Audio Visual	\$57,667	\$76,767	\$59,450	\$46,369
Book Binding & Repair	274	302	27,806	356
Books & Periodicals	576,650	392,409	427,723	579,312
Employee Uniforms	36,043	28,706	46,510	47,978
Food	154,553	150,839	85,166	90,148
Gas, Oil & Grease	330,881	362,991	522,868	522,868
Robes & Uniforms	79,705	0	0	0
Software	1,231,648	537,683	464,677	79,600
Supplies	5,467,240	4,689,204	5,455,217	5,172,671
Freight	0	4,186	0	0
Textbooks	18,930	376	75,000	92,282
Workbooks/Kits & Sets	9,438	7,201	25,466	309,279
TOTAL SUPPLIES AND MATERIALS	\$7,963,029	\$6,250,664	\$7,189,883	\$6,940,863
PROPERTY & EQUIPMENT				
Computers	\$499,617	\$146,123	\$319,413	\$185,123
Equipment	999,526	475,471	409,318	421,846
Printers	79,356	37,833	42,831	44,594
Site Improvements	0	0	0	2,749
TOTAL PROPERTY & EQUIPMENT	\$1,578,499	\$659,427	\$771,562	\$654,312
OTHER EXPENDITURES				
Dues & Fees/Licenses & Permits	\$141,265	\$129,401	\$117,272	\$132,134
Online Transaction Fees<<	411	4,069	25,000	25,000
Sales Tax	0	0	0	197
TOTAL OTHER EXPENDITURES	\$141,676	\$133,470	\$142,272	\$157,331
INTERFUND TRANSFERS				
Transfers to Other Funds	\$120,760,045	\$118,045,495	\$109,139,809	\$112,466,863
TOTAL INTERFUND TRANSFERS	\$120,760,045	\$118,045,495	\$109,139,809	\$112,466,863
FUND TOTAL	\$333,261,820	\$317,594,709	\$317,594,709	\$314,304,092

<< The cost to provide online fee payments was previously included in the supplies account.



Elementary Instruction and Support

Elementary Instruction and Support

DEPARTMENT	2009-10 BUDGET	2009-10 POSITIONS	2010-11 BUDGET	2010-11 POSITIONS
Elementary School Instruction	\$75,016,238	1,153.13	\$73,797,107	1,146.70
Elementary Custodial Services	6,501,108	147.83	6,613,437	155.95
Ed Trust	1,573,582	25.40	1,517,116	26.00
Elementary School Learning Coaches	276,728	4.00	258,084	4.00
ES Instructional Supplies	0	0.00	100,000	0.00
ES International Baccalaureate Program	100,000	0.00	100,000	0.00
ES Workbooks	0	0.00	159,000	0.00
Elementary School Totals	\$83,467,656	1,330.36	\$82,544,744	1,332.65

Elementary School Instruction and Support

FUNCTION STATEMENT

The Elementary Instruction and Support program serves over 25,000 students at 58 instructional sites and is the foundation to prepare the students for higher education. The elementary program provides pre-kindergarten through 5th grade students with standards-based instructional programs in language arts, mathematics, social studies, foreign language, art, health, library media skills, physical education, science, computer studies, and vocal and instrumental music.

Key to the elementary instructional effort is the alignment of the elementary curriculum with grade level standards. Standards based instruction guides the instructional strategies used at the classroom level to achieve student success on formative, benchmark, and state assessments. As a result of this instructional effort, elementary trends indicate continuous improvement by elementary students on these indicators.

This journey of continuous improvement is far from complete. It is essential that we continue to increase student achievement in all academic areas and that the achievement gap is reduced between the highest and lowest performing subgroups. Additionally, increased measures of accountability associated with Federal No Child Left Behind requirements provide an even greater emphasis on meeting state-established Annual Yearly Progress (AYP) targets in Reading and Math with the expectation that all students are categorized by proficient or above by the year 2014.

OBJECTIVES

1. The academic skills and knowledge gap among the student populations will be continually reduced until eliminated.
2. 21st Century skills and knowledge of all students will continually increase.
3. A coherent, rigorous, safe and nurturing, culturally responsive and inclusive learning community will be fostered and sustained.

MEASURES

1. Student achievement measures on state assessments.
2. Decrease in out of school suspensions.
3. Decrease in the number of hearings.

Elementary School Instruction and Support

PERFORMANCE INDICATORS

Performance Indicators	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 TARGET
1. % of students scoring proficient or above on state assessments will continually increase:	Reading/Math	Reading/Math	Reading/Math
3 rd grade	73.1%/78.8%	71.1%/78.7%	87.8%/86.7%
4 th grade	76.1%/75.2%	76.1%/78.7%	87.8%/86.7%
5 th grade	73.3%/77.9%	74.5%/77.4%	87.8%/86.7%
3. Decrease out of school suspensions, % of students suspended	5.96%	5.53%	5.49%
4. Decrease number of hearings	96	112	100

BUDGET HIGHLIGHTS

For 2010-11, approximately 24 teachers were moved to the state intervention fund and other positions were reallocated to best serve students. The budgets allocated directly to the schools were not cut. Over the past three years 176.5 elementary teacher positions have been moved from the General fund to the State Intervention fund as required by law.

PERSONNEL DETAIL

POSITION TITLE	2007-08 FTE	*2008-09 FTE	**2009-10 FTE	2010-11 FTE
Clerical - Instructional	107.37	107.50	107.50	112.81
Clerical Office Aide	13.18	13.11	13.11	13.12
Custodial Aide	11.83	11.83	11.83	11.95
Custodian/Engineer	134.50	136.00	144.00	144.00
Instructional Specialist - Certified	0.20	1.05	1.05	0.26
Instructional Specialist - Non-Certified	0.50	0.00	0.00	0.80
Lunch Period Aide	50.86	54.23	54.23	50.50
Paraeducator	34.45	30.09	30.09	41.47
Principal	58.00	58.00	58.00	58.00
Principal - Assistant	16.50	19.00	19.00	20.00
Teacher - Classroom	904.98	831.77	773.77	749.96
Teacher - Instructional Support	63.95	59.15	50.49	63.47
Teacher - Student Support	70.46	67.29	67.29	66.31
Technical/Supervisory	1.00	0.00	0.00	0.00
POSITION TOTAL	1,467.78	1,389.02	1,330.36	1,332.65

* In 2008-09 68.2 teachers were moved to the State Intervention fund, 2.5 assistant principals were added, and 8 positions were moved to the new eSchool Virtual Education fund.

** In 2009-10 58 teachers were moved to the State Intervention fund.

Elementary School Instruction and Support

EXPENDITURE RECAP

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
GENERAL MANAGEMENT SALARIES				
Technical/Supervisory	\$0	\$21,777	\$0	\$0
TOTAL GENERAL MANAGEMENT	\$0	\$21,777	\$0	\$0
INSTRUCTIONAL SALARIES				
Clerical - Instructional	\$3,209,489	\$3,306,345	\$3,440,430	\$3,218,667
Clerical Office Aide	295,003	286,734	301,006	296,150
Clerical Sub/Temp - Instructional	126,252	124,989	99,101	99,101
Co-Op Student****	15,932	10,325	0	0
Instructional Specialist - Certified	13,863	14,311	61,054	14,466
Instructional Specialist - Non-Certified	39,371	38,298	0	38,263
Lunch Period Aide	649,480	675,042	964,535	982,283
Paraeducator	693,522	865,058	763,353	966,682
Paraeducator Sub/Temp	81,726	89,175	73,073	73,073
Principal	4,626,590	4,692,326	4,714,414	4,595,896
Principal - Assistant	1,268,399	1,350,298	1,236,577	1,262,358
Teacher - Classroom	39,329,866	35,511,654	37,127,032	35,505,076
Teacher - Instructional Support	3,961,044	3,340,852	2,579,372	3,452,458
Teacher - Student Support	3,593,176	3,462,810	3,547,529	3,435,625
Teacher Sub	1,202,036	1,142,121	1,175,482	1,065,872
TOTAL INSTRUCTIONAL SALARIES	\$59,105,749	\$54,910,338	\$56,082,958	\$55,005,970
OPERATIONAL SALARIES				
Custodial Aide	\$152,377	\$193,985	\$192,048	\$191,801
Custodial Sub/Temp	0	0	115	115
Custodian/Engineer	4,601,488	4,575,256	4,636,784	4,519,902
TOTAL OPERATIONAL SALARIES	\$4,753,865	\$4,769,241	\$4,828,947	\$4,711,818
EXTRA DUTY PAY				
Overtime	\$0	\$0	\$0	\$148,093
Addendum	66,060	6,415	0	0
Certificate & License	32,971	34,394	24,224	24,224
Planning Period	52,200	29,050	0	0
Severance	132,704	158,389	0	0
Shift Differential	23,583	23,190	0	0
Stipends	97,185	16,083	0	0
Supplemental	1,453,138	1,496,906	1,521,245	1,521,245
TOTAL EXTRA DUTY PAY	\$1,857,841	\$1,764,427	\$1,545,469	\$1,693,562

**** Co-Op Students are paid by schools throughout the year with budget transfers from their Per Pupil Allocation (PPA) money.

Elementary School Instruction and Support

EXPENDITURE RECAP (continued)

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
EMPLOYEE BENEFITS				
Disability Insurance	\$262,719	\$246,263	\$249,829	\$245,645
Early Retirement	2,788,266	2,778,557	2,810,934	3,062,888
Employee Assistance Program	11,626	11,014	11,216	11,319
Group Life Insurance	107,430	102,075	103,150	105,208
Health Insurance	9,631,988	9,116,061	9,341,068	9,428,082
Social Security	4,976,898	4,678,112	4,983,784	4,697,968
Unemployment Insurance	68,452	63,625	62,458	61,411
Workers Compensation	788,129	738,767	749,488	736,936
TOTAL EMPLOYEE BENEFITS	\$18,635,508	\$17,734,474	\$18,311,927	\$18,349,457
PURCHASED SERVICES				
Advertising	\$0	\$3,730	\$0	\$0
Instructional Services	90	0	33,695	105
Postage	24,948	21,388	36,820	19,125
Print, Bind & Reproduction	129,747	129,679	142,937	122,739
Professional Services	32,286	16,559	19,550	25,020
Rental & Leasing Services	559	997	700	1,487
Repair & Maintenance Services	14,119	7,404	10,525	20,335
Training - Certified	129,077	38,519	70,130	65,201
Training - Non-Certified	388	430	2,800	152
TOTAL PURCHASED SERVICES	\$331,214	\$218,706	\$317,157	\$254,164
UTILITIES				
Telephone/Electronic Communications	\$41,754	\$53,586	\$43,127	\$32,400
TOTAL UTILITIES	\$41,754	\$53,586	\$43,127	\$32,400
TRANSPORTATION SERVICES				
Activity Trips	\$6,722	\$5,955	\$12,100	\$4,271
In-District Travel	266	0	6,900	10
TOTAL TRANSPORTATION SERVICES	\$6,988	\$5,955	\$19,000	\$4,281

Elementary School Instruction and Support

EXPENDITURE RECAP (continued)

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
SUPPLIES AND MATERIALS				
Audio Visual	\$690	\$47	\$3,300	\$564
Book Binding & Repair	114	111	8,400	206
Books & Periodicals	278,272	167,411	180,528	217,905
Food	48,554	70,331	40,715	49,321
Software	29,478	30,293	13,400	22,897
Supplies	1,814,654	1,444,527	1,832,425	1,745,386
Employee Uniforms	1,431	0	0	1,468
Workbooks/Kits & Sets	8,169	2,127	15,476	162,418
TOTAL SUPPLIES AND MATERIALS	\$2,181,362	\$1,714,847	\$2,094,244	\$2,200,165
PROPERTY & EQUIPMENT				
Computers	\$82,353	\$34,207	\$73,898	\$67,940
Equipment	331,182	158,126	136,279	203,161
Printers	24,273	19,063	13,500	18,895
TOTAL PROPERTY & EQUIPMENT	\$437,808	\$211,396	\$223,677	\$289,996
OTHER EXPENDITURES				
Dues & Fees/Licenses & Permits	\$3,249	\$17,174	\$1,150	\$2,931
TOTAL OTHER EXPENDITURES	\$3,249	\$17,174	\$1,150	\$2,931
PROGRAM TOTAL	\$87,355,338	\$81,421,921	\$83,467,656	\$82,544,744



Middle School Instruction and Support

Middle School Instruction and Support

DEPARTMENT	2009-10 BUDGET	2009-10 POSITIONS	2010-11 BUDGET	2010-11 POSITIONS
Middle School Instruction	\$39,473,963	571.76	\$38,519,825	558.16
Academic League	41,030	0.50	44,201	0.50
AVID (1)	449,183	1.00	455,226	1.00
MS Athletics	54,313	0.00	54,820	0.00
MS Custodial Services	3,097,423	68.75	2,997,080	70.25
MS Fine Arts	380,385	6.14	511,407	7.60
MS Instructional Supplies	0	0.00	45,000	0.00
MS International Baccalaureate Program	20,000	0.00	20,000	0.00
MS Workbooks	0	0.00	63,000	0.00
School Resource Officer Agreement (SRO)	639,933	0.00	0	0.00
Middle School Totals	\$44,156,230	648.15	\$42,710,559	637.51

(1) Advancement Via Individual Determination

Middle School Instruction and Support

FUNCTION STATEMENT

There are eighteen middle school instructional sites comprised of 9,900 plus students in grades six through eight. As the demographics and poverty of our students change the challenges have become greater. Students are taught their “core” subjects by teachers divided into Instructional teams of language arts, math, science, and social studies. Exploratory classes such as art, physical education, technology, music, and foreign language also add to the daily curriculum of each of our middle school students. Teachers work to differentiate instructional techniques specifically in the areas of language arts and math to provide additional targeted instruction based on student needs.

The Core Teachers meet each day for one class period of teaming activities. These team activities include meeting with parents and students to address student needs, developing ways to mentor and connect with students so they will be more successful in school. Team time is also used to provide staff development for the teachers to improve the curriculum and instructional strategies used in the classroom, analyzing student data in order to modify and differentiate instruction to meet student’s needs, and collaborative planning so that teachers in similar content areas are planning together using the district scope and sequence.

The function of the middle schools’ administrators, classroom teachers, support personnel and para-professionals is focused on raising academic achievement for all students in a safe and caring environment, consistent with State and District Standards and Indicators. Resources conducive to assisting personnel and students are included in this program area to prepare students to be successful with future learning.

OBJECTIVES

1. Increase student achievement for all students (strategy 3), as measured by State Reading and Math Assessments.
2. Decrease achievement gap on state assessments in reading and math (strategy 3), as measured by State Achievement Gap data between Caucasian and Minority students.
3. Provide a safe, productive, and wholesome environment conducive to connecting students to school, thereby enhancing academic success (strategy 4), as measured by District Connectedness Survey trend growth and Security/Incident/Attendance data.
4. Attain attendance levels (strategy 3) of 95% average daily attendance.
5. A secondary Literacy Initiative will be expanded in the 07-08 school year to include 6th and 7th grades in the middle school with a component called eXtreme Literacy. The initiative will be maintained in subsequent years. Content Enhancement strategies will be implemented school wide at the middle school level.

MEASURES

1. Results of State Reading and Math Assessments.
2. Achievement gap results based on the lowest performing sub groups as noted on State Reading and Math Assessments.
3. Results from District School Connectedness Survey; Security/Incidents Reports, Average Daily Attendance Reports and Truancy Reports.
4. Average Daily Attendance Reports.
5. Formative data will focus on the eXtreme Literacy component in 6th and 7th grades.

Middle School Instruction and Support

PERFORMANCE INDICATORS

Performance Indicators	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 TARGET
1. State Assessment (% proficient and above):			
6 th grade Math	60.6%	59.8%	86.7%
7 th grade Math	56.5%	55.4%	86.7%
8 th grade Math	58.9%	55.8%	86.7%
6 th grade Reading	66.7%	66.1%	87.8%
7 th grade Reading	70.7%	73.3%	87.8%
8 th grade Reading	65.4%	68.0%	87.8%
2. Reduction of racial achievement gap:			
6 th grade Math	21.0%	22.8%	20.0%
7 th grade Math	21.0%	22.8%	20.0%
8 th grade Math	18.0%	22.8%	20.0%
6 th grade Reading	15.0%	17.3%	15.0%
7 th grade Reading	16.0%	17.3%	15.0%
8 th grade Reading	14.0%	17.3%	15.0%
3. Number of campuses who built plans based on "connectedness" and climate survey issues related to behavior, safety, and attendance	18	18	18
4. Improvement in attendance until 95% average daily attendance is reached	95.0%	95.0%	95.0%
5. Number of middle schools who implement Xtreme Literacy as a reading intervention at the 6th grade level.	100.0%	100.0%	100.0%

BUDGET HIGHLIGHTS

In 2010-11, 13 teachers were moved to the state intervention fund. Middle school resource officers were cut. The budgets allocated directly to the schools were not cut.

Middle School Instruction and Support

PERSONNEL DETAIL

POSITION TITLE	2007-08 FTE	*2008-09 FTE	2009-10 FTE	**2010-11 FTE
Clerical - Instructional	56.17	57.17	57.17	58.83
Custodial Aide	2.00	2.00	2.00	2.75
Custodian/Engineer	65.75	66.75	66.75	68.50
Instructional Specialist - Certified	0.00	4.00	4.00	0.00
Instructional Specialist - Non-Certified	3.00	0.00	0.00	3.00
Paraeducator	17.69	20.79	20.79	20.29
Principal	15.50	16.00	16.00	16.00
Principal - Assistant	24.00	24.50	24.50	26.00
Teacher - Classroom	372.58	384.07	384.07	370.67
Teacher - Instructional Support	37.91	35.27	35.27	32.57
Teacher - Student Support	29.75	37.60	37.60	38.90
POSITION TOTAL	624.35	648.15	648.15	637.51

* In 2008-09, 7 counselors were added, and 16.8 positions were added for the new K-8 school.

** In 2010-11, 13 classroom teachers were moved to the state intervention fund.

Middle School Instruction and Support

EXPENDITURE RECAP

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
INSTRUCTIONAL SALARIES				
Clerical - Instructional	\$1,900,348	\$1,781,856	\$1,829,669	\$1,796,793
Clerical Sub/Temp - Instructional	53,907	52,232	40,385	40,385
Instructional Specialist	168,729	163,049	232,588	145,211
Paraeducator	418,506	394,131	527,422	465,008
Paraeducator Sub/Temp	20,175	60,225	4,771	4,771
Principal	1,423,338	1,333,806	1,441,760	1,415,846
Principal - Assistant	1,795,854	1,853,310	1,804,989	1,817,611
Teacher - Classroom	17,626,728	16,761,454	18,428,446	17,947,779
Teacher - Instructional Support	1,967,704	1,731,428	1,915,655	1,820,056
Teacher - Student Support	1,857,925	1,905,341	1,982,272	2,033,188
Teacher Hourly - Classroom^	11,895	4,451	0	0
Teacher Sub	637,990	550,928	637,990	637,990
TOTAL INSTRUCTIONAL SALARIES	\$27,883,099	\$26,592,211	\$28,845,947	\$28,124,638
OPERATIONAL SALARIES				
Custodial Aide	\$52,937	\$41,853	\$32,468	\$44,159
Custodian/Engineer and Custodial Sub	2,173,682	2,020,660	2,275,775	2,112,107
TOTAL OPERATIONAL SALARIES	\$2,226,619	\$2,062,513	\$2,308,243	\$2,156,266
EXTRA DUTY PAY				
Addendum	\$32,450	\$25,094	\$61,341	\$61,341
Overtime	0	0	0	84,880
Certificate & License	14,745	14,936	15,699	15,699
Planning Period	39,542	26,412	0	0
Severance	69,470	57,948	0	0
Shift Differential	13,823	15,722	0	0
Stipends	89,715	115,406	51,660	51,660
Supplemental	1,458,599	1,332,766	1,423,454	1,423,454
TOTAL EXTRA DUTY PAY	\$1,718,344	\$1,588,284	\$1,552,154	\$1,637,034

^ These positions are paid for throughout the year by budget transfers of school Per Pupil Allocation (PPA) money.

Middle School Instruction and Support

EXPENDITURE RECAP (continued)

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
EMPLOYEE BENEFITS				
Disability Insurance	\$127,313	\$120,966	\$130,826	\$127,672
Early Retirement	1,338,885	1,372,541	1,478,954	1,571,642
Employee Assistance Program	5,411	5,170	5,509	5,444
Group Life Insurance	50,388	48,217	51,386	50,854
Health Insurance	4,478,179	4,291,810	4,588,903	4,534,811
Social Security	2,405,053	2,292,752	2,615,176	2,441,722
Unemployment Insurance	32,834	31,200	32,705	31,918
Workers Compensation	382,009	362,866	392,477	383,015
TOTAL EMPLOYEE BENEFITS	\$8,820,072	\$8,525,522	\$9,295,936	\$9,147,078
PURCHASED SERVICES				
Instructional Services	\$0	\$4,035	\$21,893	\$0
Postage	41,835	30,552	33,320	10,038
Print, Bind & Reproduction	44,357	43,365	46,470	43,745
Professional Services~	792,423	863,000	652,915	105,437
Rental & Leasing Services	1,895	954	0	980
Repair & Maintenance Services	2,619	8,900	3,208	2,655
Training - Certified	269,002	122,536	8,900	154,308
Training - Non-Certified	0	292	0	0
TOTAL PURCHASED SERVICES	\$1,152,131	\$1,073,634	\$766,706	\$317,163
UTILITIES				
Telephone/Electronic Communications	\$9,676	\$16,186	\$7,470	\$9,720
TOTAL UTILITIES	\$9,676	\$16,186	\$7,470	\$9,720
TRANSPORTATION SERVICES				
Activity Trips	\$14,250	\$14,093	\$10,560	\$12,248
In-District Travel	1,949	10,264	0	367
TOTAL TRANSPORTATION SERVICES	\$16,199	\$24,357	\$10,560	\$12,615

~ Reflects elimination of the School Resource Officer program at the middle school level

Middle School Instruction and Support

EXPENDITURE RECAP (continued)

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
SUPPLIES AND MATERIALS				
Audio Visual	\$326	\$684	\$6,700	\$326
Book Binding & Repair	151	191	2,450	140
Books & Periodicals	156,021	82,656	60,315	165,584
Textbooks	13,998	0	0	8,808
Food	23,111	28,803	23,511	24,019
Software	15,368	6,695	11,124	7,739
Supplies	895,734	767,128	1,150,018	908,467
Workbooks/Kits & Sets	398	356	1,990	63,885
TOTAL SUPPLIES AND MATERIALS	\$1,105,107	\$886,513	\$1,256,108	\$1,178,968
PROPERTY & EQUIPMENT				
Computers	\$40,461	\$18,641	\$28,250	\$9,335
Equipment	140,231	54,825	57,126	83,297
Printers	22,741	885	10,300	12,129
TOTAL PROPERTY & EQUIPMENT	\$203,433	\$74,351	\$95,676	\$104,761
OTHER EXPENDITURES				
Dues & Fees/Licenses & Permits	\$19,335	\$6,957	\$17,430	\$22,316
TOTAL OTHER EXPENDITURES	\$19,335	\$6,957	\$17,430	\$22,316
PROGRAM TOTAL	\$43,154,015	\$40,850,528	\$44,156,230	\$42,710,559

High School Instruction and Support

High School Instruction and Support

DEPARTMENT	2009-10 BUDGET	2009-10 POSITIONS	2010-11 BUDGET	2010-11 POSITIONS
High School Instruction	\$43,271,656	607.00	\$42,546,634	580.78
College Preparation Testing	0	0.00	45,500	0.00
HS Athletics	479,588	0.00	516,273	0.00
HS Custodial Services	3,576,097	75.25	4,920,974	103.25
HS Fine Arts	19,823	0.32	19,935	0.32
HS Information Services & Tech Support	0	0.00	116,586	1.50
HS International Baccalaureate Program	40,550	0.00	0	0.00
HS Workbooks	0	0.00	78,000	0.00
JROTC	672,023	8.00	795,513	8.00
KAMS (Kansas Academy of Mathematics & Science	12,840	0.00	12,840	0.00
Riddell, JDF and Riverside Academy	438,911	6.55	27,948	0.00
School Resource Officer Agreement (SRO)	0	0.00	407,223	0.00
High School Totals	\$48,511,488	697.12	\$49,487,426	693.85

High School Instruction and Support

FUNCTION STATEMENT

The High School Instruction and Support program is comprised of all the positions which work directly with students. These individuals serve over 12,400 students at seven comprehensive, one magnet, three alternative high schools, and eleven learning centers.

The primary function of this area is to provide co-curricular and extra-curricular programs for high school level students in a well-maintained, safe, and orderly environment. Supplies and equipment used to assist personnel and administration is included in this area.

OBJECTIVES

1. Increase the number of high school graduates (Strategy 3).
2. Increase student achievement by preparing all students with the knowledge and skills to meet state proficiency standards on math and reading assessments.
3. Improve attendance.
4. Provide a well-maintained, safe, and orderly environment in which students can pursue their education (Strategy 4).
5. Provide a variety of co-curricular and extra-curricular activities, which will prepare students for life-long learning.

MEASURES

1. Graduation Rate.
2. Percentage of students meeting proficiency on state reading and math assessments.
3. Average Daily Attendance.
4. Connectedness survey data as reflected in Campus Improvement Plans.
5. Percentage of students participating in Kansas State High School Activities Association (KSHSAA) sanctioned activities.

High School Instruction and Support

PERFORMANCE INDICATORS

Performance Indicators	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 TARGET
1. Increased graduation rate (comprehensive high schools)	75.0%	75.0%	75.0%
2. Students scoring proficient or above on: State Reading Assessment	76.7%	76.7%	86.0%
State Math Assessment	70.5%	70.5%	82.3%
3. Improvement of Average Daily Attendance	92.0%	92.0%	92.0%
4. Campus Improvement Plans addressing connectedness and climate indicators: safety, attendance, suspensions, and expulsions	11	11	11
5. Students participating in KSHSAA activities	4,650	4,650	4,650

BUDGET HIGHLIGHTS

Budget cuts for 2010-11 resulted in the elimination of one alternative high school which is reflected in the State Intervention fund.

High School Instruction and Support

PERSONNEL DETAIL

POSITION TITLE	2007-08 FTE	2008-09 FTE	*2009-10 FTE	**2010-11 FTE
Administration - Instructional	1.00	0.20	0.20	0.50
Assessment Leader	3.00	3.00	3.00	3.00
Clerical - Instructional	74.83	75.24	75.24	74.94
Custodial Aide	1.25	1.25	1.25	1.25
Custodian/Engineer	67.00	67.00	67.00	68.00
Instructional Specialist - Certified	10.00	11.00	11.00	8.50
Instructional Specialist - Non-Certified	3.00	9.00	8.00	10.00
Maintenance - Hourly	9.20	9.20	9.20	9.00
Operational Supervision	7.00	7.00	7.00	7.00
Paraeducator	17.44	14.70	14.70	11.06
Principal	8.00	8.00	8.00	9.00
Principal - Assistant	30.00	30.00	30.00	30.00
Security	17.00	17.00	17.00	18.00
Teacher - Classroom	369.78	366.43	366.43	365.32
Teacher - Instructional Support	31.98	31.40	31.40	29.48
Teacher - Student Support	47.90	47.20	47.20	47.80
Technical/Supervisory	0.00	0.50	0.50	1.00
POSITION TOTAL	698.38	698.12	697.12	693.85

* For 2009-10, one Data Leader position was cut.

** For 2010-11 positions were reallocated as needed resulting in a net decrease of 3.27 positions.

EXPENDITURE RECAP

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
GENERAL MANAGEMENT SALARIES				
Technical/Supervisory	\$0	\$42,174	\$0	\$59,373
TOTAL GENERAL MANAGEMENT	\$0	\$42,174	\$0	\$59,373

High School Instruction and Support

EXPENDITURE RECAP (continued)

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
INSTRUCTIONAL SALARIES				
Administration - Instructional	\$68,112	\$72,949	\$15,352	\$36,475
Assessment Leader	105,723	108,992	107,733	103,613
Clerical - Instructional	2,486,595	2,525,576	2,407,981	2,495,470
Clerical Sub/Temp - Instructional	57,648	65,599	38,102	38,102
Instructional Specialist - Certified	465,041	614,488	639,621	491,346
Instructional Specialist - Non-Certified	385,064	466,002	421,408	493,492
Paraeducator	419,179	315,790	372,924	275,810
Paraeducator Sub/Temp	85,384	78,656	44,910	44,910
Principal	846,458	932,292	848,712	938,748
Principal - Assistant	2,205,557	2,184,397	2,238,462	2,174,401
Teacher - Classroom	17,624,140	17,761,730	17,582,045	18,022,365
Teacher - Instructional Support	1,644,158	1,592,578	1,705,459	1,608,650
Teacher - Student Support	2,577,168	2,621,671	2,488,384	2,598,677
Teacher Hourly - Classroom^	51,277	24,342	0	0
Teacher Sub	857,863	800,676	875,341	875,341
TOTAL INSTRUCTIONAL SALARIES	\$29,879,367	\$30,165,738	\$29,786,434	\$30,197,400
OPERATIONAL SALARIES				
Custodial Aide	\$26,100	\$18,654	\$20,293	\$20,072
Custodian/Engineer and Custodial Subs	2,353,487	2,241,443	2,284,298	2,134,010
Operational Supervision	317,564	318,498	381,647	316,159
Security	880,093	870,027	821,015	685,272
TOTAL OPERATIONAL SALARIES	\$3,577,244	\$3,448,622	\$3,507,253	\$3,155,513
MAINTENANCE SALARIES				
Maintenance - Hourly	\$365,326	\$364,356	\$447,985	\$325,810
TOTAL MAINTENANCE SALARIES	\$365,326	\$364,356	\$447,985	\$325,810
EXTRA DUTY PAY				
Addendum	\$132,059	\$137,612	\$114,705	\$114,705
Overtime	0	0	0	271,155
Certificate & License	20,654	22,094	25,453	25,453
Severance	103,579	83,905	0	0
Shift Differential	24,304	23,846	0	0
Stipends & Planning Period	225,493	166,190	70,473	70,473
Supplemental	2,710,667	2,706,639	2,852,000	2,936,894
TOTAL EXTRA DUTY PAY	\$3,216,756	\$3,140,286	\$3,062,631	\$3,418,680

^ Hourly teachers are paid by schools throughout the year with budget transfers from their Per Pupil Allocation (PPA) money.

High School Instruction and Support

EXPENDITURE RECAP (continued)

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
EMPLOYEE BENEFITS				
Disability Insurance	\$149,744	\$151,413	\$147,218	\$148,627
Early Retirement	1,459,862	1,571,817	1,537,327	1,677,442
Employee Assistance Program	5,895	5,960	5,923	5,913
Group Life Insurance	53,888	54,214	55,503	54,796
Health Insurance	4,885,244	4,940,478	4,932,071	4,924,848
Social Security	2,816,033	2,867,141	2,920,292	2,842,493
Unemployment Insurance	38,591	39,029	36,803	37,157
Workers Compensation	449,217	454,226	441,651	445,881
TOTAL EMPLOYEE BENEFITS	\$9,858,474	\$10,084,278	\$10,076,788	\$10,137,157
PURCHASED SERVICES				
Advertising	\$0	\$0	\$300	\$0
Instructional Services	0	0	1,100	0
Postage	66,761	81,039	79,710	22,685
Print, Bind & Reproduction	93,358	66,517	97,511	69,739
Professional Services^	252,155	155,732	240,800	662,222
Rental & Leasing Services	4,436	7,783	420	3,211
Repair & Maintenance Services	6,272	10,160	18,340	4,864
Training - Certified & Non-Certified	17,901	14,983	15,863	9,703
Tuition	0	6,121	12,840	12,840
TOTAL PURCHASED SERVICES	\$440,883	\$342,335	\$466,884	\$785,264
UTILITIES				
Telephone/Electronic Communications	\$13,817	\$19,671	\$8,550	\$17,356
TOTAL UTILITIES	\$13,817	\$19,671	\$8,550	\$17,356
TRANSPORTATION SERVICES				
Activity Trips	\$35,073	\$65,173	\$19,359	\$37,431
In-District Travel	3,589	1,695	4,680	3,434
TOTAL TRANSPORTATION SERVICES	\$38,662	\$66,868	\$24,039	\$40,865

^ The 2010-11 increase is due to the transfer of the SRO budget from another program.

High School Instruction and Support

EXPENDITURE RECAP (continued)

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
SUPPLIES AND MATERIALS				
Audio Visual	\$3,729	\$1,279	\$5,150	\$3,290
Book Binding & Repair	9	0	16,956	10
Books & Periodicals	91,508	64,319	67,622	85,338
Textbooks	0	25	0	8,474
Food	16,639	15,368	13,651	16,808
Robes & Uniforms	79,705	0	0	0
Software	44,074	13,142	2,070	11,381
Freight	0	1,009	0	0
Supplies	1,025,969	862,941	919,011	989,993
Workbooks/Kits & Sets	1,113	4,718	7,500	82,476
TOTAL SUPPLIES AND MATERIALS	\$1,262,746	\$962,801	\$1,031,960	\$1,197,770
PROPERTY & EQUIPMENT				
Computers	\$172,333	\$54,911	\$8,080	\$44,270
Equipment	104,328	75,134	60,249	73,154
Printers	12,286	6,347	8,450	5,569
TOTAL PROPERTY & EQUIPMENT	\$288,947	\$136,392	\$76,779	\$122,993
OTHER EXPENDITURES				
Dues & Fees/Licenses & Permits	\$24,078	\$28,687	\$22,185	\$29,048
Sales Tax	0	0	0	197
TOTAL OTHER EXPENDITURES	\$24,078	\$28,687	\$22,185	\$29,245
PROGRAM TOTAL	\$48,966,300	\$48,802,208	\$48,511,488	\$49,487,426

Student Support Services

Student Support Services

DEPARTMENT	2009-10 BUDGET	2009-10 POSITIONS	2010-11 BUDGET	2010-11 POSITIONS
ADA	\$22,301	0.30	\$22,247	0.30
Athletics Support	231,001	2.00	184,024	2.00
Athletics Transportation	0	0.00	55,000	0.00
Guidance	189,354	2.00	28,328	0.00
Health	164,448	1.84	163,800	1.84
Hearings/Expulsions	192,879	2.00	200,240	2.00
Homebound	100,000	0.00	168,537	1.00
Online Enrollment	25,000	0.00	25,000	0.00
Pupil Accounting	236,010	4.00	342,084	4.00
Student Support Totals	\$1,160,993	12.14	\$1,189,260	11.14

Student Support Services

FUNCTION STATEMENT

The Student Support Services program includes the following departments: Athletics, Health Services, Hearings and Expulsions, Homebound, Pupil Accounting and Attendance, and Online Transaction Fees. The primary function of these departments is to deliver support services to students, building staff, parents, and community patrons.

Athletic Department administers all phases of the interscholastic athletic program at the high school and middle school level, involving twenty-one high school sports and seven middle school sports.

Health Services works to deliver comprehensive school health services and collaborate in the provision of health education and the maintenance of safe and healthy school environments.

Hearings and Expulsion office strives to maintain a safe learning environment for all students and staff.

Homebound Program is designed to serve students who, because of illness or injury, are unable to attend school.

Online Transaction Fees provides parents the option to enroll students and pay student fees on the internet.

Pupil Accounting (PAD) serves as a central repository for pupil records in perpetuity. The department continually processes transcript requests to other school districts, colleges, district partners, employers and public patrons. In addition, it is responsible for providing direction to all USD 259 schools about the proper record maintenance and transfer procedures. It is also the final disposition for all special transfers submitted to the district. The department is also responsible for creating and maintaining school boundary, enrollment demographic and historical information reports. All next school assignments for all students enrolled in the district are processed through PAD. The department makes the determination on school placement assignments for all foreign exchange pupils accepted in USD 259. In addition, it maintains and updates the School Address Reference File (SCARF), including the responsibility of additions to the file due to new development.

These services connect students to schools and enhance opportunities to learn, help keep schools safe and free from negative influences, are available indiscriminately, and are provided for all classifications and categories of students, staff, and the community at large.

This program supports Strategy 3.

OBJECTIVES

1. Increase the number of students involved in the interscholastic athletic program by 2 percent.
2. Increase the number of students that return to the classroom after contact with and/or assessment by school nurses.
3. Reduce the number of hearings, suspensions, and expulsions conducted by the Hearings and Expulsions office by 1 percent. Provide a fair and impartial hearing.
4. Increase the accuracy in determining the need for Homebound placement while increasing the reliability of policy compliance services.
5. Increase the number of online enrollment and fee payment transactions.

Student Support Services

OBJECTIVES (continued)

6. Increase the number of customer service transactions conducted by the Pupil Accounting and Attendance staff by 2 percent. These transactions include: providing transcripts and duplicate diplomas; graduation verifications, letters of attendance and the processing of special transfer requests.

MEASURES

1. The number of students involved in the interscholastic athletic program.
2. The number of students in contact with school nurses and the number of students returned to the classroom.
3. The number of hearings, suspensions, and expulsions conducted by the Hearings and Expulsions Office.
4. The number of trained Homebound teachers will increase every year, with the goal of having at least one Homebound-trained teacher in each building..
5. The number of online transactions.
6. The number of customer transactions conducted by Pupil Accounting and Attendance staff.

PERFORMANCE INDICATORS

Performance Indicators	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 TARGET
1. Participants in high school and middle school athletics	6,775	6,969	7,108
2. a. Number of student contacts with school nurses	355,803	384,644	400,000
b. Number of students returning to class after contact with school nurses	Not Available	305,514	350,000
3. Number of hearings, suspensions, & expulsions conducted	731	689	679
4. Percentage of district schools with a trained homebound teacher	76%	74%	80%
5. Online enrollment and fee pay transactions	30 (pilot)	78	92
6. Number of customer service transactions conducted by PAD:			
Transcripts	5,185	6,176	6,300
Duplicate diplomas	590	567	578
Folders to schools	1,203	1,753	1,788
Graduation verification, letters of attendance	Not Available	618	637

Student Support Services

BUDGET HIGHLIGHTS

The 2010-11 budget was decreased by an administrative and a clerical position in the Guidance department and a teacher position was added to Homebound.

PERSONNEL DETAIL

POSITION TITLE	2007-08 FTE	2008-09 FTE	*2009-10 FTE	**2010-11 FTE
Administration - Instructional	3.84	3.84	3.84	2.84
Clerical - Administrative	3.00	3.00	3.00	3.00
Clerical - Instructional	4.00	4.00	4.00	3.00
Teacher - Classroom	0.00	0.00	0.00	1.00
Technical/Supervisory	1.00	1.00	1.30	1.30
POSITION TOTAL	11.84	11.84	12.14	11.14

* In 2009-10 a 0.30 Technical/Supervisory ADA position was moved here from the Supplemental General fund.

** In 2010-11 the Guidance department was removed along with its two positions and a teacher was added to the Homebound program.

EXPENDITURE RECAP

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
GENERAL MANAGEMENT SALARIES				
Clerical - Administrative	\$97,123	\$104,094	\$116,490	\$103,757
Clerical Sub/Temp - Administrative	387	0	0	0
Technical/Supervisory	55,215	57,262	76,860	72,675
TOTAL GENERAL MANAGEMENT	\$152,725	\$161,356	\$193,350	\$176,432
INSTRUCTIONAL SALARIES				
Administration - Instructional	\$329,087	\$306,138	\$330,323	\$250,737
Clerical - Instructional	165,100	149,473	128,016	111,559
Clerical Sub/Temp - Instructional	19,013	27,400	266	266
Teacher - Classroom	0	53,068	0	53,633
Teacher Hourly - Classroom	147,657	47,538	86,273	86,273
Teacher - Student Support	0	247	0	0
Teacher Sub	0	650	0	0
Paraeducator Sub/Temp	0	17,998	0	0
TOTAL INSTRUCTIONAL SALARIES	\$660,857	\$602,512	\$544,878	\$502,468

Student Support Services

EXPENDITURE RECAP (continued)

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
EXTRA DUTY PAY				
Addendum	\$0	\$2,488	\$2,439	\$2,439
Overtime	0	0	0	7,459
Certificate & License	2,587	2,531	2,520	1,680
Stipends	0	0	7,756	7,756
Supplemental	5,000	5,000	5,000	0
TOTAL EXTRA DUTY PAY	\$7,587	\$10,019	\$17,715	\$19,334
EMPLOYEE BENEFITS				
Disability Insurance	\$3,286	\$3,100	\$3,025	\$2,793
Early Retirement	39,508	44,430	44,212	39,814
Employee Assistance Program	112	104	104	95
Group Life Insurance	1,217	1,139	1,147	1,021
Health Insurance	93,003	84,530	85,951	78,871
Social Security	61,959	58,941	61,211	53,415
Unemployment Insurance	836	794	755	698
Workers Compensation	9,854	9,301	9,071	8,379
TOTAL EMPLOYEE BENEFITS	\$209,775	\$202,339	\$205,476	\$185,086
PURCHASED SERVICES				
Postage	\$5,678	\$5,237	\$5,227	\$5,227
Print, Bind & Reproduction	6,096	5,351	8,926	8,984
Professional Services	3,270	183,312	10,462	135,462
Rental & Leasing Services	974	1,558	3,661	3,662
Repair & Maintenance Services	7,997	10,407	4,500	4,500
Training - Certified	17,972	7,291	2,700	1,350
Training - Non-Certified	1,737	45	1,200	600
TOTAL PURCHASED SERVICES	\$43,724	\$213,201	\$36,676	\$159,785
UTILITIES				
Telephone/Electronic Communications	\$2,730	\$3,041	\$0	\$0
TOTAL UTILITIES	\$2,730	\$3,041	\$0	\$0
TRANSPORTATION SERVICES				
Activity Trips***	\$12,879	\$52,780	\$55,000	\$55,000
In-District Travel	30,032	21,173	37,985	21,804
TOTAL TRANSPORTATION SERVICES	\$42,911	\$73,953	\$92,985	\$76,804

*** In 2009-10 the Athletics activity trip transportation budget was moved here from the Supplemental General fund.

Student Support Services

EXPENDITURE RECAP (continued)

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
SUPPLIES AND MATERIALS				
Books & Periodicals	\$1,485	\$873	\$1,850	\$1,850
Food	1,406	40	210	0
Software	608	899	100	100
Freight	0	323	0	0
Supplies	18,856	13,040	28,028	27,676
Workbooks/Kits & Sets	0	0	500	500
TOTAL SUPPLIES AND MATERIALS	\$22,355	\$15,175	\$30,688	\$30,126
PROPERTY & EQUIPMENT				
Computers	\$5,181	\$1,799	\$3,850	\$3,850
Equipment	11,424	22,099	10,150	10,150
TOTAL PROPERTY & EQUIPMENT	\$16,605	\$23,898	\$14,000	\$14,000
OTHER EXPENDITURES				
Dues & Fees/Licenses & Permits	\$225	\$392	\$225	\$225
Online Transaction Fees	411	4,069	25,000	25,000
TOTAL OTHER EXPENDITURES	\$636	\$4,461	\$25,225	\$25,225
PROGRAM TOTAL	\$1,159,905	\$1,309,955	\$1,160,993	\$1,189,260



Curriculum & Assessment Design Services

Curriculum & Assessment Design Services

DEPARTMENT	2009-10 BUDGET	2009-10 POSITIONS	2010-11 BUDGET	2010-11 POSITIONS
Child Development Centers	223,075	0.00	223,075	0.00
Cultural Proficiency	167,167	1.00	115,957	0.00
Curriculum Support	75,361	0.00	74,286	0.00
Director - Curriculum/Assessment	1,669,274	9.00	1,354,937	6.00
Early Childhood	127,846	1.00	126,932	1.00
ESOL Instructional Services	181,524	2.00	177,466	2.00
Fine Arts	424,075	4.80	402,844	4.80
Fine Arts Transportation	0	0.00	32,000	0.00
Foreign Language	7,924	0.00	7,762	0.00
Instructional Technology	1,124,967	5.60	0	0.00
JROTC	231,538	2.00	180,433	2.50
Language Arts	949,187	13.00	478,993	5.50
Library Media Services	700,208	12.00	604,751	9.00
Math	375,706	5.00	196,817	3.00
Mentoring	16,661	0.00	16,661	0.00
National Board Certified	84,145	0.00	89,612	0.00
Parent Teacher Resource	513,980	7.50	491,995	6.50
Physical Education	85,001	1.00	98,444	1.00
Science	146,007	2.00	154,383	2.00
Social Studies	274,797	3.50	176,766	2.50
Teacher Quality	0	0.00	107,987	1.00
Technology Education	141,708	1.50	0	0.00
Textbooks	75,000	0.00	75,000	0.00
Learning Services Totals	\$7,595,151	70.90	\$5,187,101	46.80

Curriculum and Assessment Design Services

FUNCTION STATEMENT

The Curriculum and Assessment Design Services (Learning Services) program provides leadership and support for district and campus goals and objectives in all curriculum areas by:

- ensuring the alignment of curriculum, instruction, and assessment with district and state standards;
- developing and supporting assessment processes and related intervention programs;
- developing and implementing professional development opportunities to support curriculum alignment, assessments, and interventions; and,
- coordinating textbook and resource selection processes to support instruction.

This program supports Strategy 1 of the district's strategic plan as well as state and federal requirements.

OBJECTIVES

1. Each content area will develop an instructional guide that includes a philosophy statement and guidance for instruction at all levels.
2. Develop and revise district policies to reflect changes in curriculum, instruction, assessment, and intervention.
3. Track student enrollment in advanced courses.
4. All district-level Curriculum and Assessment professional development opportunities will be posted on mylearningplan.com for teacher use.

BUDGET HIGHLIGHTS

For 2010-11, travel and training costs were decreased as part of a district-wide cut and 21 positions were also cut.

Curriculum and Assessment Design Services

PERSONNEL DETAIL

POSITION TITLE	2007-08 FTE	^2008-09 FTE	*2009-10 FTE	**2010-11 FTE
Administration - Instructional^	18.50	19.50	19.00	12.50
Clerical - Administrative	3.00	4.00	6.00	3.00
Clerical - Instructional	20.50	20.50	20.50	14.50
Custodian/Engineer	0.50	0.50	0.50	0.50
Instructional Specialist - Certified	3.50	3.60	3.60	1.00
Instructional Specialist - Non-Certified	2.40	2.40	3.50	2.50
Paraeducator	0.00	0.00	2.00	2.00
Teacher - Instructional Support	11.50	12.50	8.50	3.50
Teacher - Student Support	3.80	3.80	3.80	3.80
Technical/Supervisory	1.00	1.50	3.50	3.50
POSITION TOTAL	64.70	68.30	70.90	46.80

^ For 2008-09, two positions from a deleted department were moved to a new ESOL Instructional Services department and an elementary instructional coach position was moved from the bilingual fund.

* In 2009-10, 11.5 positions were moved to Learning Services from QIS and a 0.4. Instructional Specialist was moved to QIS. As part of the district-wide budget reduction, 6 Learning Coaches, 1 clerical position, and 1.5 instructional administrators were cut.

** In 2010-11, 21 positions were cut and 3.1 positions were moved to the Supplemental General fund Information Services & Instructional Technology program.

EXPENDITURE RECAP

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
GENERAL MANAGEMENT SALARIES				
Clerical - Administrative	\$118,700	\$194,356	\$232,980	\$117,821
Clerical Sub/Temp - Administrative	0	14,105	0	0
Technical/Supervisory	89,306	150,351	206,931	173,386
TOTAL GENERAL MANAGEMENT	\$208,006	\$358,812	\$439,911	\$291,207

Curriculum and Assessment Design Services

EXPENDITURE RECAP (continued)

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
INSTRUCTIONAL SALARIES				
Administration - Instructional	\$1,398,137	\$1,412,620	\$1,495,926	\$967,619
Childcare Provider	0	7,153	4,571	4,571
Clerical - Instructional	698,747	705,403	656,082	545,682
Clerical Sub/Temp - Instructional	36,503	11,297	64,819	64,819
Instructional Specialist - Certified	212,044	204,189	209,330	54,891
Instructional Specialist - Non-Certified	122,574	200,778	184,366	144,430
Paraeducator	0	80,212	50,738	80,126
Paraeducator Sub/Temp	0	1,316	18,278	18,278
Teacher - Instructional Support	647,414	286,047	461,669	196,922
Teacher - Student Support	214,484	211,826	200,336	211,826
Teacher Hourly - Classroom	29,542	2,204	0	0
Teacher Sub	2,662	3,922	0	0
TOTAL INSTRUCTIONAL SALARIES	\$3,362,107	\$3,126,967	\$3,346,115	\$2,289,164
OPERATIONAL SALARIES				
Custodian/Engineer	\$15,361	\$74,134	\$17,047	\$14,446
TOTAL OPERATIONAL SALARIES	\$15,361	\$74,134	\$17,047	\$14,446
EXTRA DUTY PAY				
Addendum	\$79,382	\$53,906	\$20,610	\$20,610
Overtime	0	0	0	4,836
Shift Differential	0	456	0	0
Certificate & License	1,566	815	1,530	1,260
Severance	6,573	9,003	0	0
Stipends	368,876	204,962	115,410	130,646
Supplemental	230,330	130,981	249,117	161,023
TOTAL EXTRA DUTY PAY	\$686,727	\$400,123	\$386,667	\$318,375
EMPLOYEE BENEFITS				
Disability Insurance	\$18,582	\$15,646	\$16,760	\$11,653
Early Retirement	193,235	220,241	235,637	164,673
Employee Assistance Program	548	531	607	417
Group Life Insurance	5,864	5,847	6,605	4,524
Health Insurance	453,670	444,919	501,972	339,840
Social Security	351,522	294,352	378,032	222,859
Unemployment Insurance	4,759	3,980	4,188	2,913
Workers Compensation	55,760	46,934	50,278	34,958
TOTAL EMPLOYEE BENEFITS	\$1,083,940	\$1,032,450	\$1,194,079	\$781,837

Curriculum and Assessment Design Services

EXPENDITURE RECAP (continued)

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
PURCHASED SERVICES				
Cleaning Services	\$15,000	\$10,500	\$15,000	\$15,000
Instructional Services	19,753	18,000	84,149	70,352
Postage	418	214	2,525	2,450
Professional Services**	292,426	220,006	238,576	254,953
Print, Bind & Reproduction^^	102,266	77,386	302,908	298,031
Rental & Leasing Services	400	6,614	3,677	3,677
Repair & Maintenance Services	10,217	10,172	12,600	5,600
Training - Certified	8,024	10,480	3,915	907
Training - Non-Certified	16,024	2,708	4,875	1,575
TOTAL PURCHASED SERVICES	\$464,528	\$356,080	\$668,225	\$652,545
UTILITIES				
Telephone/Electronic Communications	\$13,453	\$11,063	\$13,000	\$5,300
TOTAL UTILITIES	\$13,453	\$11,063	\$13,000	\$5,300
TRANSPORTATION SERVICES				
Activity Trips	\$41,404	\$34,898	\$40,850	\$40,850
In-District Travel	93,371	53,237	71,230	39,049
TOTAL TRANSPORTATION SERVICES	\$134,775	\$88,135	\$112,080	\$79,899
SUPPLIES AND MATERIALS				
Audio Visual	\$51,509	\$74,709	\$44,300	\$42,189
Books & Periodicals	9,677	51,147	99,152	96,879
Food	8,514	8,250	1,612	0
Software	1,084,285	449,234	405,022	5,022
Freight	0	2,302	0	0
Supplies	391,095	299,501	475,076	456,241
Textbooks	0	0	75,000	75,000
Workbooks/Kits & Sets	4,690	0	0	0
TOTAL SUPPLIES AND MATERIALS	\$1,549,770	\$885,143	\$1,100,162	\$675,331

** These expenditures include payments to the YMCA for Child Development Centers, professional development, and math/science workshops for elementary teachers.

^^ The increase is due to expansion of state assessments to additional grade levels.

^ The decrease is due to the Instructional Technology department being moved to the Supplemental General fund.

Curriculum and Assessment Design Services

EXPENDITURE RECAP (continued)

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
PROPERTY & EQUIPMENT				
Computers	\$90,344	\$17,681	\$176,389	\$33,101
Equipment	179,493	67,597	130,938	37,938
Printers	7,360	1,299	10,338	7,758
TOTAL PROPERTY & EQUIPMENT	\$277,197	\$86,577	\$317,665	\$78,797
OTHER EXPENDITURES				
Dues & Fees/Licenses & Permits	\$159	\$100	\$200	\$200
TOTAL OTHER EXPENDITURES	\$159	\$100	\$200	\$200
PROGRAM TOTAL	\$7,796,023	\$6,419,584	\$7,595,151	\$5,187,101



Innovation & Evaluation

Innovation & Evaluation

DEPARTMENT	2009-10 BUDGET	2009-10 POSITIONS	2010-11 BUDGET	2010-11 POSITIONS
Assessments	\$0	0.00	\$150,000	0.00
BIGS in Schools	\$30,155	0.45	\$0	0.00
Innovation and Evaluation	939,470	10.00	500,742	3.00
Special Projects - Grants	0	3.50	0	4.00
Innovation & Evaluation Totals	\$969,625	13.95	\$650,742	7.00

Innovation and Evaluation

FUNCTION STATEMENT

Innovation and Evaluation provides oversight and guidance to a number of areas related to systemic level initiatives and responsibilities of the district as aligned to implementation of a Multi-Tiered System of Supports (MTSS).

- Providing support for the Kansas State Assessment Program through development of testing products, analysis and reporting of results to schools, district administration, the Board of Education, and the Wichita community (Strategic Plan Strategies 1.a., 1.c. and 1.d.),
- Implementing compliance measures and support for No Child Left Behind (NCLB) federal legislation and state mandated QPA accreditation (Strategic Plan Strategies 1.a., 1.c. and 1.d.),
- Support the school improvement process through outcomes data collection, analysis, reporting, and training in its use to inform and evaluate instruction (Strategic Plan Objectives 2, 3, and 4; Strategies 1.a., 1.c., 1.d., and 5.a.),
- Deploy and support the Comprehensive Assessment System (Strategic Plan Objectives 2, 3, and 4; Strategies 1.a, 1.c, 1.d, and 5.a)
- Provide support for staff development to all teaching faculty in the access and application of tools related to the Comprehensive Assessment System to inform and evaluate student learning (Strategic Plan Strategies 1.c., 1.d., 1.e., 2.a., 2.b., 2.c., 2.d., 2.e., and 2.f.),
- Securing external grant funding resources to support district and campus goals and objectives (Strategic Plan Strategies 9.a. and 9.b.),
- Develop and conduct program evaluation cycle and metrics to evaluate learning and instructional resource support.

OBJECTIVES

1. Completion of all district large-scale assessment programs and report results to all constituencies in the state, district and local community.
2. Increase the amount of new grant funding for the District.
3. Support utilization of the Comprehensive Assessment System by teachers, principals and district administrators as tools for evaluating student learning and instructional focus.
4. Provide research and evidenced based reports for selection and support of instructional and curricular based resources and practices aligned with MTSS.

BUDGET HIGHLIGHTS

For 2010-11, the QIS program was reorganized. Nearly 7 positions were cut.

Innovation and Evaluation

PERSONNEL DETAIL

POSITION TITLE	2007-08 FTE	*2008-09 FTE	**2009-10 FTE	***2010-11 FTE
Administration - Instructional	5.00	4.00	3.00	2.00
Clerical - Administrative	6.00	5.00	3.00	2.00
Clerical - Instructional	1.00	1.00	0.00	0.00
Instructional Specialist - Certified	0.00	0.00	0.00	1.00
Instructional Specialist Non-Certified	1.50	1.50	0.45	0.00
Paraeducator	2.00	2.00	0.00	0.00
Teacher - Instructional Support	2.00	2.00	0.00	0.00
Technical/Supervisory	8.50	8.50	7.50	2.00
POSITION TOTAL	26.00	24.00	13.95	7.00

* For 2008-09 the Student Assessments department was closed and its 2 positions were moved to the Learning Services program.

** For 2009-10 four departments were moved to the Learning Services program.

*** For 2010-11 the QIS department was reorganized and 6.95 positions were cut.

EXPENDITURE RECAP

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
GENERAL MANAGEMENT SALARIES				
Clerical - Administrative	\$110,217	\$39,356	\$116,490	\$74,762
Clerical Sub/Temp - Administrative	32,436	0	32,963	0
Technical/Supervisory	383,251	314,418	443,423	116,955
TOTAL GENERAL MANAGEMENT	\$525,904	\$353,774	\$592,876	\$191,717
INSTRUCTIONAL SALARIES				
Administration - Instructional	\$384,488	\$277,748	\$277,748	\$186,537
Childcare Provider	7,781	0	0	0
Clerical - Instructional	33,351	0	0	0
Instructional Specialist - Non-Certified	87,325	20,849	23,704	0
Instructional Specialist - Certified	0	0	0	48,906
Paraeducator	80,129	0	0	0
Paraeducator Sub/Temp	10,472	0	0	0
Principal - Aspiring	329,379	0	0	0
Teacher - Instructional Support	109,927	0	0	0
TOTAL INSTRUCTIONAL SALARIES	\$1,042,852	\$298,597	\$301,452	\$235,443
OPERATIONAL SALARIES				
Custodial Sub/Temp	\$9,594	\$0	\$1,000	\$0
TOTAL OPERATIONAL SALARIES	\$9,594	\$0	\$1,000	\$0

Innovation and Evaluation

EXPENDITURE RECAP (continued)

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
EXTRA DUTY PAY				
Addendum	\$5,130	\$0	\$0	\$0
Overtime	0	0	0	6,833
Certificate & License	1,326	844	840	840
Severance	18,489	12,675	0	0
Stipends & Supplemental	74,690	0	0	0
TOTAL EXTRA DUTY PAY	\$99,635	\$13,519	\$840	\$7,673
EMPLOYEE BENEFITS				
Disability Insurance	\$6,696	\$2,670	\$3,585	\$1,739
Early Retirement	74,804	43,349	50,459	29,268
Employee Assistance Program	244	74	119	60
Group Life Insurance	2,601	922	1,409	707
Health Insurance	203,207	61,390	98,766	49,560
Social Security	125,924	50,147	72,416	33,265
Unemployment Insurance	1,708	676	897	435
Workers Compensation	20,095	8,012	10,754	5,218
TOTAL EMPLOYEE BENEFITS	\$435,279	\$167,240	\$238,405	\$120,252
PURCHASED SERVICES				
Postage	\$615	\$536	\$3,200	\$3,200
Print, Bind & Reproduction	29,617	6,524	11,527	11,527
Professional Services	3,995	0	11,800	311,800
Rental & Leasing Services	15,162	0	0	0
Repair & Maintenance Services	27,480	45,934	38,473	38,473
Staff Tuition	46,508	0	0	0
Training - Certified	11,081	1,327	6,225	2,971
Training - Non-Certified	698	283	450	225
TOTAL PURCHASED SERVICES	\$135,156	\$54,604	\$71,675	\$368,196
UTILITIES				
Telephone/Electronic Communications	\$2,513	\$4,804	\$2,550	\$2,550
TOTAL UTILITIES	\$2,513	\$4,804	\$2,550	\$2,550
TRANSPORTATION SERVICES				
In-District Travel	\$3,619	\$1,928	\$1,942	\$1,112
TOTAL TRANSPORTATION SERVICES	\$3,619	\$1,928	\$1,942	\$1,112

Innovation and Evaluation

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
SUPPLIES AND MATERIALS				
Books & Periodicals	\$6,653	\$2,394	\$2,800	\$2,800
Food	10,018	191	100	0
Software	28,605	19,929	25,261	25,261
Supplies	60,006	11,522	18,757	18,755
TOTAL SUPPLIES AND MATERIALS	\$105,282	\$34,036	\$46,918	\$46,816
PROPERTY & EQUIPMENT				
Computers	\$20,514	\$2,784	\$9,745	\$9,745
Equipment	41,937	507	1,750	750
Site Improvements	0	429	0	1,000
TOTAL PROPERTY & EQUIPMENT	\$62,451	\$3,720	\$11,495	\$11,495
OTHER EXPENDITURES				
Dues & Fees/Licenses & Permits	\$6,123	\$425	\$5,729	\$5,729
TOTAL OTHER EXPENDITURES	\$6,123	\$425	\$5,729	\$5,729
TRANSFERS				
Indirect Charges to Other Funds^^	(\$330,192)	(\$305,257)	(\$305,257)	(\$340,241)
TOTAL TRANSFERS	(\$330,192)	(\$305,257)	(\$305,257)	(\$340,241)
PROGRAM TOTAL	\$2,098,216	\$627,390	\$969,625	\$650,742

^^ Reflects personnel costs transferred to other funds and grants as dictated by the state.

Safety Services

Safety Services

DEPARTMENT	2009-10 BUDGET	2009-10 POSITIONS	2010-11 BUDGET	2010-11 POSITIONS
Safety Services	\$1,975,763	30.00	\$1,811,840	28.00

Safety Services

FUNCTION STATEMENT

The Safety and Security Services program is comprised of the following departments:

Administration – The Director and supervisors are responsible for districtwide coordinating and communicating the delivery of prevention, intervention, security, emergency management, and school safety related services. This program is responsible for upgrading school safety; discipline policies; school and district crisis management, planning and response; and providing training and consultation to principals and staff.

Safety Services Programming – This area supports student achievement by providing education, training, and consultation to staff and parents in the areas of crisis preparedness, substance abuse, gang and violence prevention and intervention. Services also include coordination of the school district's crisis response, the threat assessment response protocol, the Wichita Bullying Prevention Initiative, the Youth Court Program, the Speak Up! Program, and School Resource Officers.

Security Communications – The Communication Center supports student, staff, and school community safety by providing 24-hour telephone response, emergency notifications, dispatch services, and radio communications to the entire school district. Other responsibilities of the center include monitoring of alarm systems, coordination with the Sedgwick County 911 System, Kansas One-Call System, and weather communications.

Security Services – This area is responsible for the provision of 24-hour uniform security services for all USD 259 facilities while maintaining an educational climate conducive to student and staff safety. Services provided by this area include: metal detection scanning; alarm response; incident reporting system for the district to the State of Kansas; security at athletic and other district events; investigation/surveillance of district property; gang and violence intervention; mentoring; investigation, coordination and support with other law enforcement agencies. This area also provides traffic and enforcement on school property.

The Safety Services Department supports the district strategic plan specifically Strategy 4. The multiple components of the Safety Services Department support both the shared beliefs and the objectives of the Wichita Board of Education.

OBJECTIVES

1. Increase the sense of safety of students.
2. Decrease the number of incidents of bullying by middle and high school students.
3. Reduce school related crimes against persons.

MEASURES

1. Students' sense of safety will increase annually as measured by the Connectedness Survey conducted by USD 259.
2. The number of bullying incidents by middle and high school students will decrease as measured by incidents coded and recorded as motivated by bullying on eSIS.
3. Reduce the number of school related crimes against persons as measured by security incident reports.

Safety Services

PERFORMANCE INDICATORS

Performance Indicators	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 TARGET
1. Students' sense of safety will increase. In middle schools In high schools	61.9% 53.9%	59.2% 54.5%	3% increase
2. Number of bullying incidents by middle and high school students will decrease.	1,128	850	3% reduction
3. School related crimes against persons will be reduced	1,639	1,984	2% reduction

BUDGET HIGHLIGHTS

The 2010-11 budget includes district-wide cuts in in-district travel and food. For 2010-11, two Safe and Drug Free Specialist positions were cut.

PERSONNEL DETAIL

POSITION TITLE	2007-08 FTE	*2008-09 FTE	**2009-10 FTE	***2010-11 FTE
Administration - Instructional	1.00	1.00	1.00	1.00
Clerical - Operational	2.00	2.00	2.00	2.00
Instructional Specialist - Non-Certified	1.00	1.00	1.00	1.00
Operational Supervision**	2.00	4.00	3.00	3.00
Security*	22.00	21.00	21.00	21.00
Teacher - Student Support***	2.00	2.00	2.00	0.00
POSITION TOTAL	30.00	31.00	30.00	28.00

* In 2008-09 an Operational Supervision position was added and a Security position was changed to Operational Supervision.

** Because of reductions in state aid, one Operational Supervision position was cut in 2009-10.

*** In 2010-11 two Safe and Drug Free Specialist positions were cut.

Safety Services

EXPENDITURE RECAP

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
INSTRUCTIONAL SALARIES				
Administration - Instructional	\$100,113	\$100,259	\$100,349	\$100,349
Instructional Specialist - Non-Certified	65,025	55,964	52,676	55,756
Teacher Hourly - Classroom	0	344	0	0
Teacher - Student Support	127,338	132,217	105,440	0
TOTAL INSTRUCTIONAL SALARIES	\$292,476	\$288,784	\$258,465	\$156,105
OPERATIONAL SALARIES				
Clerical - Operational	\$78,762	\$76,708	\$81,698	\$75,863
Operational Supervision	269,842	279,700	163,563	204,014
Security	966,734	904,472	952,770	817,684
TOTAL OPERATIONAL SALARIES	\$1,315,338	\$1,260,880	\$1,198,031	\$1,097,561
EXTRA DUTY PAY				
Addendum	\$529	\$0	\$0	\$0
Overtime	0	0	0	73,939
Certificate & License	663	663	1,380	1,380
Shift Differential	8,275	7,172	9,021	9,021
Severance	7,888	10	0	0
TOTAL EXTRA DUTY PAY	\$17,355	\$7,845	\$10,401	\$84,340
EMPLOYEE BENEFITS				
Disability Insurance	\$6,503	\$6,247	\$5,868	\$5,352
Early Retirement	53,833	56,929	52,612	51,287
Employee Assistance Program	256	249	255	238
Group Life Insurance	2,458	2,391	2,430	2,379
Health Insurance	212,566	206,500	212,400	198,240
Social Security	123,929	119,639	116,154	102,357
Unemployment Insurance	1,720	1,647	1,467	1,338
Workers Compensation	19,510	18,741	17,603	16,056
TOTAL EMPLOYEE BENEFITS	\$420,775	\$412,343	\$408,789	\$377,247
PURCHASED SERVICES				
Print, Bind & Reproduction	\$2,867	\$2,464	\$4,000	\$4,000
Professional Services	4,520	2,000	10,881	10,881
Training - Certified	7,443	2,916	977	488
Training - Non-Certified	7,539	5,195	300	150
TOTAL PURCHASED SERVICES	\$22,369	\$12,575	\$16,158	\$15,519

Safety Services

EXPENDITURE RECAP (continued)

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
UTILITIES				
Telephone/Electronic Communications	\$6,716	\$8,311	\$9,119	\$9,119
TOTAL UTILITIES	\$6,716	\$8,311	\$9,119	\$9,119
TRANSPORTATION SERVICES				
In-District Travel	\$763	\$770	\$5,101	\$2,550
TOTAL TRANSPORTATION SERVICES	\$763	\$770	\$5,101	\$2,550
SUPPLIES AND MATERIALS				
Books & Periodicals	\$396	\$757	\$450	\$450
Employee Uniforms	34,612	28,706	46,510	46,510
Food	2,815	1,611	300	0
Software	1,189	1,868	0	0
Supplies	14,980	8,103	12,439	12,439
TOTAL SUPPLIES AND MATERIALS	\$53,992	\$41,045	\$59,699	\$59,399
PROPERTY & EQUIPMENT				
Equipment	\$1,891	\$21,064	\$0	\$0
Computers	4,438	8,085	10,000	10,000
TOTAL PROPERTY & EQUIPMENT	\$6,329	\$29,149	\$10,000	\$10,000
PROGRAM TOTAL	\$2,136,113	\$2,061,702	\$1,975,763	\$1,811,840

Facilities

Facilities

DEPARTMENT	2009-10 BUDGET	2009-10 POSITIONS	2010-11 BUDGET	2010-11 POSITIONS
Building Automation	\$487,109	6.50	\$436,253	6.50
Building Equipment & Grounds	1,232,093	4.00	1,293,247	4.00
Building Repair	291,759	4.00	220,288	3.00
Custodial Services	973,022	7.00	617,980	6.00
Design & Construction	9,430	0.00	8,795	0.00
Electrical	1,113,760	15.00	842,356	12.00
Electronics	677,326	9.00	604,613	9.00
Environmental Services	181,677	2.00	176,635	2.00
Facilities Administration	642,088	7.50	551,075	7.00
Garage	425,066	5.00	382,599	5.00
Glass, Locks & Doors	618,938	9.00	578,692	9.00
Grounds Maintenance	750,443	11.00	629,344	11.00
Interior Finishes	837,656	13.00	721,266	13.00
Mechanical Systems	1,232,645	16.00	1,203,278	16.00
Metals	381,779	5.00	47,489	0.00
Milling Operations	464,709	6.50	428,793	6.50
Music Repair	269,160	4.00	237,991	4.00
Paint	415,430	6.00	339,072	5.00
Plumbing	461,147	6.00	444,041	6.00
Roofing	376,552	5.50	217,070	3.50
Site Maintenance	757,947	11.00	665,713	11.00
Work Control	173,578	3.00	212,633	3.00
Facilities Totals	\$12,773,314	156.00	\$10,859,223	142.50

Facilities

FUNCTION STATEMENT

The Facilities Division is responsible for maintaining all district-owned buildings, grounds, equipment, addressing ever-changing code requirements, and effectively working with authorities to ensure that students and staff are provided a safe learning and working environment. The division continually strives to identify ways in which to utilize district resources in the most cost effective manner. In addition to the Facilities Division's responsibility for the maintenance and upkeep of all district-owned sites, it must also be prepared to respond immediately to put into place any and all emergency measures to remedy hazardous situations and/or prevent further damage by acts of nature, vandalism, and other causes that could potentially cause a classroom or an entire building to become uninhabitable.

Facilities Administration is responsible for administrative and clerical support to all of the division's operations, maintains and purchases energy sources needed for site functioning, liaison with district personnel including Human Resources, provides purchasing management, and responds to all facilities-related emergency situations.

Environmental Services is responsible for the administration of the Asbestos Management Plan, the development and implementation of health and safety plans, building indoor air quality, management of the Custodial Services department, and the supervision of environmental health and safety projects.

Buildings & Grounds Maintenance & Support is responsible for the maintenance and preservation of the district's many buildings, including electrical, plumbing, HVAC and specialized building systems, the repair or replacement of all physical building components as needed, and the delivery of facilities-related service in the quest to provide a comfortable and effective learning environment for Wichita Public Schools' students. Departments include Plumbing, Mechanical Systems, Metals, Electronics, Copiers, Electrical, Site Maintenance, Garage, Grounds Maintenance, Building Automation, Building Repair, Paint, Musical Equipment Repair, Roofing, Milling, Interior Finishes, Glass, Doors, and Locks.

Work Controls is responsible for management and administration of the facility management software system, budget management, cost analysis, and work effectiveness of facilities work units; reporting for asset improvements and depreciation, and warranty tracking for all major equipment purchases.

OBJECTIVES

1. Improve maintenance efficiency, service and response time for critical building systems and infrastructure.
2. Provide quality products, efficient services and improve the process of health and safety assessments in order to assure a safe, effective and wholesome environment that enhances teaching and learning.
3. Maintain accurate budgets, provide timely upgrades to the FME and the WEB FM systems, perform cost analysis, and work effectiveness reports for facilities work units.
4. Maintain a preventative maintenance program for new building systems and equipment to achieve maximum efficiency and proper air quality.
5. Improve custodial efficiency and delivery of services in order to increase customer satisfaction.
6. Improve communications and support between Building Principals' and the Facilities Division.

Facilities

MEASURES

1. Building comfort, such as temperature and air quality, is increased while at the same time managing utility costs associated with upgraded building infrastructure.
2. Utilize the FME software to verify air quality and temperature related work requests are being reduced.
3. Statistical studies will continue to be used to verify cost savings and provide documentation to recognize areas of improvement.
4. Building occupants will report fewer health and safety concerns due to improved surveillance of building environmental health criteria.
5. All district buildings will reflect a consistent and comprehensive level of cleanliness.
6. Customer satisfaction due to the Customer Service Representative's response and reliability of a direct link to Facilities Division.

PERFORMANCE INDICATORS

Performance Indicators	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 TARGET
1. Sq Ft Maintained per Employee	51,258	53,848	51,258
2. Work orders completed	32,156	34,582	35,000
3. Number of RCRA Audits**	15	12	14
4. Number of Indoor Air Quality Audits	138	109	110
5. Custodians Receiving Inservice^	620	600	610
6. Direct Contact with building principals	1,212	1,212	1,212

** RCRA - **Resource Conservation Recovery Act**, enacted by Congress in 1980. RCRA audits are conducted to assure hazardous waste regulatory compliance.

^ Note: a 2008-09 survey of the 100 largest school districts in the nation by the Council of Great City Schools showed the median district assigned an average of 24,199 square feet per custodian; USD 259 custodians clean an average of 26,772 square feet.

BUDGET HIGHLIGHTS

The 2010-11 budget was reduced by 13.5 positions. .

Facilities

PERSONNEL DETAIL

POSITION TITLE	2007-08 FTE	2008-09 FTE	*2009-10 FTE	**2010-11 FTE
Administration - Non-Certified	1.00	1.00	1.00	1.00
Clerical - Maintenance	8.50	8.00	8.00	8.00
Clerical - Operational	3.00	3.00	2.00	2.00
Custodian/Engineer	3.00	3.00	3.00	3.00
Maintenance - Hourly	120.00	120.50	110.50	96.50
Maintenance - Salaried	28.00	28.00	28.00	30.00
Operational Supervision	1.00	1.00	2.00	1.00
Technical/Supervisory	1.50	1.50	1.50	1.00
POSITION TOTAL	166.00	166.00	156.00	142.50

* For 2009-10 ten Maintenance Hourly positions were cut due to a reduction in state revenue,

** For 2010-11 13.5 positions were cut,

EXPENDITURE RECAP

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
GENERAL MANAGEMENT SALARIES				
Administration - Non-Certified	\$118,829	\$119,293	\$119,293	\$119,293
Technical/Supervisory	86,730	87,627	88,685	51,606
TOTAL GENERAL MANAGEMENT	\$205,559	\$206,920	\$207,978	\$170,899
OPERATIONAL SALARIES				
Clerical - Operational	\$84,106	\$83,635	\$81,698	\$81,497
Custodian/Engineer & Custodial Sub/Temp	813,948	689,823	630,689	356,645
Operational Supervision	124,342	125,160	109,042	55,640
TOTAL OPERATIONAL SALARIES	\$1,022,396	\$898,618	\$821,429	\$493,782
MAINTENANCE SALARIES				
Clerical - Maintenance	\$204,282	\$280,603	\$276,488	\$270,206
Maintenance - Hourly~	5,492,261	3,899,590	5,380,687	3,718,938
Maintenance - Salaried	1,753,002	1,720,306	1,703,296	1,633,339
TOTAL MAINTENANCE SALARIES	\$7,449,545	\$5,900,499	\$7,360,471	\$5,622,483

~ In 2009-10 a mid year hiring freeze resulted in under spending.

Facilities

EXPENDITURE RECAP (continued)

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
EXTRA DUTY PAY				
Certificate & License & Stipends	\$112,148	\$114,302	\$143,262	\$144,482
Overtime>	0	0	0	420,253
Hazard***	0	0	30,000	30,000
Severance	24,132	21,107	0	0
Shift Differential	13,108	10,979	17,500	33,667
TOTAL EXTRA DUTY PAY	\$149,388	\$146,388	\$190,762	\$628,402
EMPLOYEE BENEFITS				
Disability Insurance	\$45,220	\$41,662	\$34,324	\$27,662
Early Retirement	304,765	299,704	250,479	244,134
Employee Assistance Program	1,903	1,867	1,331	1,211
Group Life Insurance	17,855	17,509	12,694	11,680
Health Insurance	1,578,368	1,545,505	1,104,480	1,008,900
Social Security	862,204	795,171	661,140	529,041
Unemployment Insurance	11,885	10,949	8,579	6,916
Workers Compensation	135,646	124,976	102,967	82,987
TOTAL EMPLOYEE BENEFITS	\$2,957,846	\$2,837,343	\$2,175,994	\$1,912,531
PURCHASED SERVICES				
Cleaning Services	\$40,000	\$40,000	\$40,000	\$39,700
Postage & Advertising	3,392	0	500	500
Print, Bind & Reproduction	7,179	3,462	6,665	6,665
Professional Services	220	0	2,000	1,547
Rental & Leasing Services	0	945	0	0
Repair & Maintenance Services	101,828	102,343	110,300	109,671
Training - Non-Certified	16,396	6,613	1,367	1,644
TOTAL PURCHASED SERVICES	\$169,015	\$153,363	\$160,832	\$159,727
UTILITIES				
Sanitation	\$410,303	\$412,799	\$413,594	\$433,919
Telephone/Electronic Communications	18,410	18,543	9,367	9,367
TOTAL UTILITIES	\$428,713	\$431,342	\$422,961	\$443,286
TRANSPORTATION SERVICES				
In-District Travel	\$7,301	\$4,631	\$10,374	\$6,052
TOTAL TRANSPORTATION SERVICES	\$7,301	\$4,631	\$10,374	\$6,052

> Overtime was previously budgeted and charged with the respective salary.

*** The actual charges for Hazard are charged to employee base salary accounts. Hazard was previously budgeted in Negotiated Obligations.

Facilities

EXPENDITURE RECAP (continued)

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
SUPPLIES AND MATERIALS				
Books & Periodicals	\$772	\$302	\$847	\$847
Food	723	720	138	0
Gas, Oil & Grease	330,881	362,991	522,868	522,868
Software	6,915	6,567	2,500	2,500
Supplies	1,067,181	1,058,824	892,810	892,496
TOTAL SUPPLIES AND MATERIALS	\$1,406,472	\$1,429,404	\$1,419,163	\$1,418,711
PROPERTY & EQUIPMENT				
Computers	\$4,361	\$0	\$0	\$0
Equipment	124,186	6,321	500	500
Printers	0	85	0	0
TOTAL PROPERTY & EQUIPMENT	\$128,547	\$6,406	\$500	\$500
OTHER EXPENDITURES				
Dues & Fees/Licenses & Permits	\$14,144	\$6,399	\$2,850	\$2,850
TOTAL OTHER EXPENDITURES	\$14,144	\$6,399	\$2,850	\$2,850
PROGRAM TOTAL	\$13,938,926	\$12,021,313	\$12,773,314	\$10,859,223



Marketing and Communications

Marketing and Communications

DEPARTMENT	2009-10 BUDGET	2009-10 POSITIONS	2010-11 BUDGET	2010-11 POSITIONS
Communications	\$622,947	6.00	\$552,525	5.00
Media Production	215,806	4.25	252,918	4.25
Parent and Community Network	129,706	2.00	127,938	2.00
Translation Team	44,054	1.00	53,822	1.00
Marketing & Communications Totals	\$1,012,513	13.25	\$987,203	12.25

Marketing and Communications

FUNCTION STATEMENT

The charge of the Marketing and Communications Division is to fulfill the mission of the district by creating and enhancing relationships and outcomes that support: an environment of mutual trust, two-way dialogue between the district and its stakeholders, the educational needs of all Wichita students, and positive family and community perceptions. This is done by building and maintaining strong relationships with parents, families, the community, elected officials and businesses.

The Marketing and Communications Division includes the following departments: Marketing and Communications, Media Productions and Parent and Community Support.

The Marketing and Communications Division supports Strategy 5: we will build and maintain strong relationships with parents, families, the community, and businesses.

OBJECTIVES

1. Enhance employee, student, parent and community connections through full implementation of the School Fusion Web site platform (usd259.org, school sites, portal sites, student and parent sign on).
2. Educate internal and external stakeholders on the district's MTSS strategic plan through development of a robust communications plan, and the implementation of a literacy awareness campaign.
3. Generate increased engagement in and support of the district.
4. Build trust through stakeholder opportunities to be involved in conversations about key district issues and concerns.

BUDGET HIGHLIGHTS

The 2010-11 budget includes a 50 percent district-wide cut in out-of-district travel, a 100% cut in food, and a technical/supervisory position cut.

PERSONNEL DETAIL

POSITION TITLE	2007-08 FTE	2008-09 FTE	*2009-10 FTE	**2010-11 FTE
Administration - Non-Certified	1.00	1.00	1.00	1.00
Clerical - Administrative	2.00	2.00	2.00	2.00
Clerical - Instructional	4.00	4.00	3.25	3.25
Instructional Specialist - Non-Certified	2.00	2.00	2.00	2.00
Paraeducator	1.00	1.00	1.00	1.00
Technical/Supervisory	4.00	4.00	4.00	3.00
POSITION TOTAL	14.00	14.00	13.25	12.25

* In 2009-10 a 0.75 clerical position was cut due to a reduction in state aid.

** In 2010-11 one technical/supervisory position was cut due to a reduction in state aid.

Marketing and Communications

EXPENDITURE RECAP

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
GENERAL MANAGEMENT SALARIES				
Administration - Non-Certified	\$118,829	\$119,293	\$119,293	\$119,293
Clerical - Administrative and Sub	102,433	90,978	77,660	80,703
Technical/Supervisory	233,792	181,774	236,492	156,611
TOTAL GENERAL MANAGEMENT	\$455,054	\$392,045	\$433,445	\$356,607
INSTRUCTIONAL SALARIES				
Clerical - Instructional	\$161,205	\$126,061	\$104,013	\$117,193
Clerical Sub/Temp - Instructional	485	2,123	0	0
Co-Op Student	8,170	0	5,561	0
Instructional Specialist - Non-Certified*	134,363	133,770	105,352	114,822
Paraeducator	34,279	34,486	25,369	33,883
TOTAL INSTRUCTIONAL SALARIES	\$338,502	\$296,440	\$240,295	\$265,898
EXTRA DUTY PAY				
Certificate & License	\$1,687	\$1,687	\$1,680	\$1,680
Overtime	0	0	0	42,360
Severance	5,859	0	0	0
TOTAL EXTRA DUTY PAY	\$7,546	\$1,687	\$1,680	\$44,040
EMPLOYEE BENEFITS				
Disability Insurance	\$3,213	\$2,770	\$2,701	\$2,666
Early Retirement	31,251	31,592	31,603	31,654
Employee Assistance Program	117	104	113	104
Group Life Insurance	1,222	1,106	1,207	1,106
Health Insurance	97,046	87,910	93,810	86,730
Social Security	60,529	52,338	54,087	50,991
Unemployment Insurance	836	719	675	667
Workers Compensation	9,636	8,311	8,104	7,999
TOTAL EMPLOYEE BENEFITS	\$203,850	\$184,850	\$192,300	\$181,917

Marketing and Communications

EXPENDITURE RECAP (continued)

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
PURCHASED SERVICES				
Advertising	\$18,341	\$7,202	\$18,176	\$18,176
Cleaning Services	290	80	1,000	1,000
Employee Recognition	14,809	24,736	29,300	29,300
Postage	14,873	2,644	3,044	3,044
Print, Bind & Reproduction	41,362	6,297	6,800	6,800
Professional Services	9,108	1,411	4,500	4,500
Repair & Maintenance Services	535	643	2,000	2,000
Statistical Services	0	6	100	100
Training - Non-Certified	11,480	2,896	2,703	1,351
TOTAL PURCHASED SERVICES	\$110,798	\$45,915	\$67,623	\$66,271
UTILITIES				
Telephone/Electronic Communications	\$2,780	\$4,802	\$2,700	\$2,700
TOTAL UTILITIES	\$2,780	\$4,802	\$2,700	\$2,700
TRANSPORTATION SERVICES				
In-District Travel	\$3,289	\$2,820	\$6,880	\$3,440
TOTAL TRANSPORTATION SERVICES	\$3,289	\$2,820	\$6,880	\$3,440
SUPPLIES AND MATERIALS				
Books & Periodicals	\$1,997	\$1,046	\$2,369	\$2,369
Food	3,674	1,872	1,260	0
Software	5,605	4,653	3,750	3,750
Supplies	51,751	35,783	41,904	41,904
TOTAL SUPPLIES AND MATERIALS	\$63,027	\$43,354	\$49,283	\$48,023
PROPERTY & EQUIPMENT				
Computers	\$12,593	\$6,819	\$5,038	\$5,038
Equipment	9,794	31,802	9,826	9,826
Printers	215	6,993	243	243
TOTAL PROPERTY & EQUIPMENT	\$22,602	\$45,614	\$15,107	\$15,107
OTHER EXPENDITURES				
Dues & Fees/Licenses & Permits	\$4,156	\$2,083	\$3,200	\$3,200
TOTAL OTHER EXPENDITURES	\$4,156	\$2,083	\$3,200	\$3,200
PROGRAM TOTAL	\$1,211,604	\$1,019,610	\$1,012,513	\$987,203

Note: the 2009-10 over budget amount is primarily due to overtime for evening events.



District Leadership

District Leadership

DEPARTMENT	2009-10 BUDGET	2009-10 POSITIONS	2010-11 BUDGET	2010-11 POSITIONS
Audit Services	\$124,261	0.00	\$124,261	0.00
Board of Education	159,389	1.00	255,582	1.00
Chief Academic Officer	228,281	2.00	232,596	2.00
Elementary School Administration	478,922	3.82	264,791	1.91
Equity & Accountability	189,376	2.00	175,349	2.00
General Administration	44,616	0.00	46,616	0.00
Government Liaison	160,521	1.00	144,301	1.00
High School Administration	288,515	1.91	287,856	1.91
Legal Services	489,960	4.00	0	0.00
Middle School Administration	315,736	2.91	322,776	2.91
Operational Administration	246,871	2.00	257,519	2.00
Superintendent	386,338	2.00	411,603	2.00
District Leadership Totals	\$3,112,786	22.64	\$2,523,250	16.73

District Leadership

FUNCTION STATEMENT

The District Leadership program is comprised of Administration General, Board of Education, Superintendent, Chief Academic Officer, Assistant Superintendents of Elementary, Middle, and High Schools, Chief Operations Officer, Equity and Accountability, and Governmental Relations. The function of these areas is to provide leadership, support, and resources to schools to support educational needs of each student, pre-kindergarten through adult. This program supports Strategy 10.

OBJECTIVES

1. Students meet proficiency on Kansas State Reading Assessment.
2. Students meet proficiency on Kansas State Math Assessment.

MEASURES

1. Percent of students achieving proficiency in reading comprehension.
2. Percent of students achieving proficiency in math.

PERFORMANCE INDICATORS

Performance Indicators	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 TARGET
1. Kansas Reading Assessments, percentage meeting proficiency goal			
3 rd grade	73.1%	71.1%	87.8%
4 th grade	76.1%	76.1%	87.8%
5 th grade	73.3%	74.5%	87.8%
6 th grade	66.7%	66.1%	87.8%
7 th grade	70.7%	73.3%	87.8%
8 th grade	65.4%	68.0%	87.8%
H.S. OTL	70.3%	74.9%	87.8%
2. Kansas Math Assessments, percentage meeting proficiency goal			
3 rd grade	78.8%	78.7%	86.7%
4 th grade	75.2%	78.7%	86.7%
5 th grade	77.9%	77.4%	86.7%
6 th grade	60.6%	59.8%	86.7%
7 th grade	56.5%	55.4%	86.7%
8 th grade	58.9%	55.8%	86.7%
H.S. OTL	54.5%	58.0%	86.7%

District Leadership

BUDGET HIGHLIGHTS

In 2010-11 1.91 positions were cut, the non-salary budget was reduced 5% as part of a district-wide budget cut, and Legal Services was shifted to the Supplemental General fund, moving 4.0 positions.

PERSONNEL DETAIL

POSITION TITLE	2007-08 FTE	*2008-09 FTE	**2009-10 FTE	^2010-11 FTE
Administration - Instructional	6.00	7.00	7.00	6.00
Administration - Non-Certified	4.00	4.00	4.00	2.00
Clerical - Administrative	7.35	8.64	7.64	5.73
Technical/Supervisory	4.50	4.00	4.00	3.00
POSITION TOTAL	21.85	23.64	22.64	16.73

* In 2008-09 the equity and accountability department was added with 2 FTE.

** In 2009-10 one clerical position was cut.

^ In 2010-11 1.91 positions were cut and 4.0 positions were moved to the Supplemental General fund.

EXPENDITURE RECAP

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
GENERAL MANAGEMENT SALARIES				
Administration - Non-Certified	\$342,762	\$477,872	\$343,043	\$234,208
Clerical - Administrative	339,708	297,274	296,660	222,879
Clerical Sub/Temp - Administrative	24,781	10,087	0	0
Technical/Supervisory	272,619	265,487	236,492	190,131
TOTAL GENERAL MANAGEMENT	\$979,870	\$1,050,720	\$876,195	\$647,218
INSTRUCTIONAL SALARIES				
Administration - Instructional	\$912,931	\$911,722	\$1,028,864	\$807,872
Clerical Sub/Temp - Instructional	0	11,165	0	0
TOTAL INSTRUCTIONAL SALARIES	\$912,931	\$922,887	\$1,028,864	\$807,872
EXTRA DUTY PAY				
Addendum	\$9,900	\$9,104	\$9,000	\$0
Overtime	0	0	0	21,380
Shift Differential	0	0	0	1,421
Severance	9,376	4,346	0	0
Stipends	5,202	3,947	0	0
Supplemental	27,714	53,029	49,737	52,737
TOTAL EXTRA DUTY PAY	\$52,192	\$70,426	\$58,737	\$75,538

District Leadership

EXPENDITURE RECAP (continued)

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
EMPLOYEE BENEFITS				
Disability Insurance	\$7,773	\$8,202	\$7,853	\$6,123
Early Retirement	122,293	163,732	160,257	127,182
Employee Assistance Program	191	188	193	142
Group Life Insurance	2,303	2,312	2,370	1,746
Health Insurance	163,140	157,567	160,292	118,448
Social Security	131,247	139,267	162,490	117,093
Unemployment Insurance	1,973	2,100	1,964	1,531
Workers Compensation	23,312	24,606	23,564	18,368
TOTAL EMPLOYEE BENEFITS	\$452,232	\$497,974	\$518,983	\$390,633
PURCHASED SERVICES				
Attorney	\$54,768	\$6,038	\$0	\$0
Auditing	116,381	126,340	124,261	124,261
Postage	2,392	367	3,700	2,200
Print, Bind & Reproduction	7,670	5,997	23,182	21,332
Professional Services	205,529	112,836	48,803	23,125
Rental & Leasing Services	26,553	15,690	21,210	22,254
Repair & Maintenance Services	909	0	0	0
School Election	25,654	0	0	65,000
Training - Certified	81,325	38,817	16,680	7,441
Training - Non-Certified	41,395	20,231	35,808	15,404
TOTAL PURCHASED SERVICES	\$562,576	\$326,316	\$273,644	\$281,017
UTILITIES				
Telephone/Electronic Communications	\$25,188	\$22,372	\$38,883	\$34,083
TOTAL UTILITIES	\$25,188	\$22,372	\$38,883	\$34,083
TRANSPORTATION SERVICES				
Activity Trips	\$4,291	\$2,100	\$0	\$0
In-District Travel	117,829	106,504	144,856	129,037
TOTAL TRANSPORTATION SERVICES	\$122,120	\$108,604	\$144,856	\$129,037
SUPPLIES AND MATERIALS				
Audio Visual	\$1,413	\$0	\$0	\$0
Textbooks	0	351	0	0
Books & Periodicals	29,869	21,504	11,790	5,290
Food	39,099	23,653	3,669	0
Software	15,521	4,451	1,450	950
Freight	0	552	0	0
Supplies	127,014	187,835	84,749	79,314
TOTAL SUPPLIES AND MATERIALS	\$212,916	\$238,346	\$101,658	\$85,554

District Leadership

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
PROPERTY & EQUIPMENT				
Computers	\$96,114	\$1,395	\$4,163	\$4,163
Equipment	26,985	39,432	2,500	2,500
Printers	11,481	1,097	0	0
TOTAL PROPERTY & EQUIPMENT	\$134,580	\$41,924	\$6,663	\$6,663
OTHER EXPENDITURES				
Dues & Fees/Licenses & Permits	\$69,796	\$67,184	\$64,303	\$65,635
TOTAL OTHER EXPENDITURES	\$69,796	\$67,184	\$64,303	\$65,635
INTERFUND TRANSFERS				
Indirect Charges to Other Funds**	\$0	(\$50,000)	\$0	\$0
TOTAL INTERFUND TRANSFERS	\$0	(\$50,000)	\$0	\$0
PROGRAM TOTAL	\$3,524,401	\$3,296,753	\$3,112,786	\$2,523,250

** Reflects the personnel costs transferred to other funds and grants as calculated each year by the state.

Negotiated Obligations

Negotiated Obligations

DEPARTMENT	2009-10 BUDGET	2010-11 BUDGET	CHANGE IN BUDGET
Negotiated Obligations	\$2,411,093	\$3,885,880	\$1,474,787

Negotiated Obligations

FUNCTION STATEMENT

The Negotiated Obligations program budget is used to pay for the costs of district-wide negotiated benefits, which are not specifically attributable to a particular program area.

BUDGET HIGHLIGHTS

Part-time employees receive full health and life benefits. The additional cost of providing full benefits for part-time employees is budgeted here. However, the actual costs are reflected in the respective programs where the part-timers work. The increased cost of providing early retirement benefits to an aging workforce is budgeted here.

EXPENDITURE RECAP

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
EXTRA DUTY PAY				
Hazard**	\$0	\$0	\$30,000	\$30,000
Planning Period**	0	0	160,100	160,100
Sabbatical**	141,277	109,079	182,254	182,254
Severance**	0	0	653,688	903,688
Shift Differential**	0	0	91,803	91,803
Stipends**	2,304	0	0	0
TOTAL EXTRA DUTY PAY	\$143,581	\$109,079	\$1,117,845	\$1,367,845
EMPLOYEE BENEFITS				
Early Retirement**	\$935,500	\$1,545,961	\$1,308,288	\$1,282,548
Health Insurance*	30,680	19,470	1,183,979	1,191,747
Other Benefits*	13,215	10,162	7,768	10,163
Supplemental Annuity	37,958	33,578	101,501	33,578
TOTAL EMPLOYEE BENEFITS	\$1,017,353	\$1,609,171	\$2,601,536	\$2,518,036
PROGRAM TOTAL	\$1,160,934	\$1,718,250	\$3,719,381	\$3,885,881

* Represents budgeted benefits for part-time employees and budgeted payroll taxes on supplemental compensation such as severance and sabbaticals. Actual costs are reflected in the respective programs.

** Actual costs are reflected in the respective general fund programs.



General Fund Transfers

General Fund Transfers

DEPARTMENT	2009-10 BUDGET	2010-11 BUDGET	CHANGE IN BUDGET
Transfers	\$109,139,809	\$112,466,863	\$3,327,054

General Fund Transfers

FUNCTION STATEMENT

Transfers of the General fund are used to account for funds which are moved from the General fund to various other funds.

BUDGET HIGHLIGHTS

By State law Special Education, Bilingual, 4-Year-Old At Risk, eSchool, Vocational and Intervention state aid is distributed to the district's General fund where it is subsequently transferred to the respective fund.

Please see the Financial section page 50 for a historical trend of total General and Supplemental General fund transfers.

EXPENDITURE RECAP

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
TRANSFERS				
To 4-Year Old Program	\$4,800,276	\$4,783,926	\$4,783,926	\$4,814,211
To Bilingual	1,141,897	1,672,366	1,672,366	2,543,471
To Capital Outlay	1,484,103	1,307,290	0	0
To Contingency Reserve	1,817,666	2,000,000	0	0
To Driver Education	48,211	0	31,800	0
To eSchool	705,882	771,207	771,207	771,195
To Parents As Teachers	283,553	233,353	233,353	217,556
To Professional Development	939,922	0	0	0
To Risk Management	0	3,492,191	0	0
To Special Education	51,442,279	44,772,361	44,389,134	46,879,685
To State Intervention	53,992,147	56,490,111	55,189,555	55,178,171
To Student Material/Music/Athletics	400,000	454,222	0	0
To Textbooks	3,569,966	1,941,325	1,941,325	1,941,325
To Vocational	134,143	127,143	127,143	121,249
TOTAL TRANSFERS	\$120,760,045	\$118,045,495	\$109,139,809	\$112,466,863
PROGRAM TOTAL	\$120,760,045	\$118,045,495	\$109,139,809	\$112,466,863



Supplemental General Fund

Supplemental General Fund

DEPARTMENT	2009-10 BUDGET	2009-10 POSITIONS	2010-11 BUDGET	2010-11 POSITIONS	CHANGE IN BUDGET	CHANGE IN POSITIONS
Advertising & Marketing Partnerships	\$0	0.00	\$200	0.00	\$200	0.00
Americans with Disabilities Act (ADA)	14,732	0.00	14,582	0.00	(150)	0.00
Background Checks	134,678	1.00	106,463	1.00	(28,215)	0.00
Custodial Services - HR	197,776	3.00	192,166	3.00	(5,610)	0.00
Custodial Services - IST	64,777	1.00	43,987	1.00	(20,790)	0.00
Employee Benefits & Insurance	1,475,492	0.00	1,591,788	0.00	116,296	0.00
Employee Relations	68,880	1.00	75,942	1.00	7,062	0.00
Energy Management	11,312,004	3.00	11,145,708	3.00	(166,296)	0.00
Facilities Weighting Allocation to Schools	97,500	0.00	97,500	0.00	0	0.00
Field Trip Transportation	125,000	0.00	25,000	0.00	(100,000)	0.00
Financial Services	914,856	32.50	773,634	30.50	(141,222)	(2.00)
Grow Your Own Teacher	50,000	0.00	0	0.00	(50,000)	0.00
Human Resources	1,437,851	22.50	1,278,266	21.00	(159,585)	(1.50)
In-House Legal Counsel	0	0.00	535,671	4.00	535,671	4.00
Information Services & Technology	6,651,788	50.50	6,725,852	45.50	74,064	(5.00)
Instructional Support	0	0.00	1,777,320	4.10	1,777,320	4.10
KPERS Administration	92,618	1.00	85,206	1.00	(7,412)	0.00
Medical & Physicals	139,857	0.00	139,857	0.00	0	0.00
Production Print Center	359,594	9.00	403,688	9.00	44,094	0.00
Purchasing	594,769	13.10	455,000	10.60	(139,769)	(2.50)
Recruiting	186,283	1.00	185,464	1.00	(819)	0.00
Supply Center	1,013,783	23.20	953,926	22.70	(59,857)	(0.50)
Technology Administration	12,414	0.00	10,836	0.00	(1,578)	0.00
Technology Five-Year Plan	2,238,777	0.00	1,738,777	0.00	(500,000)	0.00
Title 9	165,074	2.00	164,558	2.00	(516)	0.00
Transfers	56,692,748	0.00	57,651,259	0.00	958,511	0.00
Transportation	16,152,261	9.30	15,821,724	9.30	(330,537)	0.00
Warehouse Inventory Control	177,126	0.00	187,126	0.00	10,000	0.00
Wellness	500	0.00	500	0.00	0	0.00
Supplemental General Fund Totals	\$100,371,138	173.10	\$102,182,000	169.70	\$1,810,862	(3.40)

Supplemental General Fund

FUNCTION STATEMENT

The Supplemental General fund, commonly referred to as the Local Option Budget (LOB), was created by a state statute in 1992 to allow individual school districts to spend above the state calculated General fund weighting formula. By statute, the LOB is limited to 31 percent of the total General fund. The following programs are funded by the LOB:

Human Resources – this program consists of the following work units: Americans with Disabilities Act (ADA)/Section 504 Administration, Title 9 Administration, Grow Your Own Teacher (GYOT) Program, Wellness, KPERS Administration, Employee Relations, Student Teacher Placement, Harassment issues, Substitute Services, Employee Records Administration, Teacher Certification-Licensure.

Business and Operational Services - is comprised of Accounting, Budgeting, Payroll, Purchasing, Supply Center, and Print Center functions and supports Strategy 9 of the district's strategic plan.

Transportation - provides safe, efficient, and economical transportation for all eligible students in Unified School District 259. Services provided include: the transportation of all eligible students for regular education, magnet education, bilingual and ESOL, hazardous areas, homeless and transient, Federal 504, late run buses, noon run buses, shuttle services, pass card runs, and vocational-technical runs and supports Strategy 7 of the strategic plan.

Energy Management and Utilities - consists of energy education and utility management and supports the district's Strategic Plan, specifically Strategy 8. The function of this program is to provide adequate accountability for energy consumption and costs in a way that a quality-learning environment is maintained with the least expenditure of district dollars and resources.

Information Services and Technology – is comprised of the Application Development, Database Administration, Customer Service, Technical Service, Telecommunications, and Production Control and supports Strategy 6 of the strategic plan.

Legal Services – Top priorities through competent responsive and professional representation of Unified School District No. 259 shall promote the District's goals and values by providing excellent legal services with integrity, accuracy, and efficiency.

Employee Benefits and Insurance Management – ensures that the department is operating in compliance with Board of Education policies, state and federal laws, and also ensures that all departmental services and purchases are accomplished in an efficient and cost effective manner. Risk Management activities are incorporated in district Strategies 2, 4, and 8.

District Technology Initiatives – provides equitable access to computers and other instructional technology in all school. The state provides 25 percent of the General fund base state aid per pupil (\$1,003) for two years for students occupying newly constructed classrooms. These additional funds assist districts with the start up costs of equipping new facilities. Our district plans to purchase district technology including a new computer for each classroom and supports Strategy 6 of the strategic plan.

Transfers to Other Funds - The Supplemental General fund budget will also be used to support other funds. The Special Revenue funds supported by the Supplemental General fund are as follows:

4 Year Old Program	Driver Education	Vocational Education
State Intervention Program	Latchkey	Professional Development
Bilingual Education (ESOL)	Special Education	Parents As Teachers
Athletic Activity	Special Liability	Student Materials

Supplemental General Fund

OBJECTIVES

The overall district's beliefs and objectives are included in the Executive Summary from the Superintendent shown in the Introductory Section of this document.

BUDGET HIGHLIGHTS

Current state law limits schools to a local option budget (LOB) of 31 percent of the general fund. Because Kansas school districts' general fund budgets were reduced by state law due to state revenue shortfalls, the 2009 legislature approved a hold harmless provision whereby Kansas districts may adopt a LOB based on the 2008-09 base state aid figure of \$4,433. Wichita's 2010-11 budget maintains a 30 percent LOB.

PERSONNEL DETAIL

POSITION TITLE	2007-08 FTE	*2008-09 FTE	**2009-10 FTE	***2010-11 FTE
Administration - Instructional	4.00	4.00	4.00	3.00
Administration - Non-Certified	7.80	7.80	7.80	9.80
Clerical - Administrative	48.40	49.40	49.40	48.40
Clerical - Maintenance	1.00	1.00	1.00	1.00
Clerical - Operational	2.00	2.00	2.00	2.00
Custodian/Engineer	4.00	4.00	4.00	4.00
Instructional Specialist - Certified	0.00	0.00	0.00	3.10
Maintenance - Salaried	2.00	2.00	2.00	2.00
Operational Supervision	9.00	9.00	9.00	9.00
Supply & Distribution	20.00	20.00	19.00	19.00
Technical/Supervisory	75.40	74.90	74.90	68.40
POSITION TOTAL	173.60	174.10	173.10	169.70

* 2008-09 increase due to the addition of a clerical position in Information and Technology to take over bulk computer ordering and computer disposal.

** In 2009-10 one supply position was cut.

*** In 2010-11 the Instructional Technology department consolidated with the Information Services and Technology department increasing Instructional Specialists by 3.10 and eliminating 2 Technical/Supervisory Positions. The Legal department was transferred from the General fund to the Supplemental General fund increasing staff by 4.00. Other areas were reduced by 8.5 positions.

Supplemental General Fund

REVENUE SOURCES

Local Revenue

The 2010-11 Supplemental General fund budget is funded 55 percent by local taxes. The assessed valuation of taxable property decreased 0.8% for the second year in a row. The local mill levy needed to fund this budget is approximately 20.4 mills. The annual cost of the LOB to a \$100,000 homeowner in 2010 is \$235.

State Revenue

Districts with assessed valuations per pupil below the 81.2 percentile of the state's median are entitled to partial state funding of their local option budget. The state computes the percentile each year and publishes the rate to be used by each school district. State aid is then reduced by any federal funds received for this program. For 2010-11, the state will fund approximately 39 percent of the Local Option Budget (LOB).

Federal Revenue

ARRA funds in the amount of \$10.3 million were received in 2009-10 to offset a state revenue shortfall. No ARRA funds are expected for 2010-11.

Cash Balance

Kansas statutes permit the Supplemental General fund to retain a year-end cash balance to be utilized as a future funding source.

Supplemental General Fund

REVENUE RECAP

REVENUE SOURCES	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET
LOCAL				
Ad valorem - current year	\$48,861,635	\$50,543,743	\$50,111,367	\$49,306,317
Ad valorem - prior year	854,558	869,944	579,320	1,011,621
Ad valorem - delinquent	1,016,046	1,245,789	1,538,333	1,044,785
In lieu of taxes	5,122	3,646	11,223	0
Machinery and equipment tax	447,635	456,892	0	0
Motor vehicle tax	6,021,606	6,527,066	6,797,728	6,959,655
Recreational vehicle tax	49,593	50,392	52,341	55,848
Miscellaneous	100,675	228,306	292,556	0
TOTAL LOCAL	\$57,356,870	\$59,925,778	\$59,382,868	\$58,378,226
STATE				
Supplemental general state aid	\$38,468,933	\$39,200,439	\$30,458,046	\$39,905,630
TOTAL STATE	\$38,468,933	\$39,200,439	\$30,458,046	\$39,905,630
FEDERAL				
ARRA Stabilization Funds >>	\$0	\$0	\$10,348,415	\$0
TOTAL FEDERAL	\$0	\$0	\$10,348,415	\$0
TOTAL REVENUE	\$95,825,803	\$99,126,217	\$100,189,329	\$98,283,856
BEGINNING UNENCUMBERED CASH	3,728,608	5,082,572	4,079,953	3,898,144
AVAILABLE FUNDING	\$99,554,411	\$104,208,789	\$104,269,282	\$102,182,000
FUND EXPENDITURES	94,471,839	100,128,836	100,371,138	102,182,000
ENDING UNENCUMBERED CASH AND STATE AID RECEIVABLES	\$5,082,572	\$4,079,953	\$3,898,144	\$0
LESS: STATE AID RECEIVABLE>	(2,692,825)	(7,840,087)	(8,004,370)	0
ENDING UNENCUMBERED CASH	\$2,389,747	(\$3,760,134)	(\$4,106,226)	\$0
MILL LEVY	20.356	20.411	20.439	20.439

- > For the past few years, the state was unable to distribute all the amounts listed by fiscal year ending June 30. The state aid amounts shown above include \$2.7 million, \$7.8 million, and \$8.0 million, for the 2007-08, 2008-09, and 2009-10 years, respectively, which were not actually received until after year end. State statutes require the recording of these delinquent state aid payments in the budgeted year.
- >> Federal AARA funds in the amount of \$10.3 million were received for 2009-10. No ARRA funds are expected for 2010-11.

Supplemental General Fund

EXPENDITURE RECAP BY PROGRAM

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
SUPPLEMENTAL GENERAL FUND PROGRAMS				
Human Resources	\$2,390,170	\$1,982,989	\$2,353,571	\$2,136,541
Business and Operational Services	2,787,702	3,240,282	3,060,128	2,773,574
Transportation	14,064,134	16,243,272	16,411,939	15,953,187
Energy Management and Utilities	8,260,502	8,315,096	11,312,004	11,145,708
Information Services and Technology	7,192,574	6,539,760	6,716,565	8,547,159
Employee Benefits & Insurance Mngmnt	1,045,809	1,406,589	1,475,492	1,591,788
Technology Initiatives	2,405,319	2,276,438	2,348,691	1,847,113
Legal Services	0	12,861	0	535,671
ARRA Stimulus Funding of Admin Costs	0	(3,263,166)	0	0
TOTAL SUPPLEMENTAL GENERAL FUND PROGRAMS	\$38,146,210	\$36,754,121	\$43,678,390	\$44,530,741
TRANSFERS				
Cash transfers to other funds	\$61,982,626	\$63,617,016	\$56,692,748	\$57,651,259
TOTAL TRANSFERS	\$61,982,626	\$63,617,016	\$56,692,748	\$57,651,259
FUND TOTAL	\$100,128,836	\$100,371,137	\$100,371,138	\$102,182,000

EXPENDITURE RECAP BY ACCOUNT

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
GENERAL MANAGEMENT SALARIES				
Administration - Non-Certified^	\$735,428	\$703,553	\$806,619	\$1,057,155
Clerical - Administrative	1,624,341	1,632,245	1,738,113	1,711,173
Clerical Sub/Temp - Administrative	157,078	172,924	57,576	57,576
Technical/Supervisory	4,668,647	4,647,499	4,510,359	4,053,334
Indirect Reimbursement**	(4,200,740)	(7,355,478)	(4,092,312)	(4,142,312)
TOTAL GENERAL MANAGEMENT	\$2,984,754	(\$199,257)	\$3,020,355	\$2,736,926
INSTRUCTIONAL SALARIES				
Administration - Instructional	\$400,201	\$326,339	\$401,331	\$304,982
Co-Op Student	0	0	2,941	2,941
Instructional Specialist - Certified^	0	0	0	205,691
TOTAL INSTRUCTIONAL SALARIES	\$400,201	\$326,339	\$404,272	\$513,614

** Reflects administrative personnel costs charged to other funds and grants as dictated by the state. Increase in the 2009-10 year is due to the Federal ARRA money.

^ The increase in 2010-11 is due to the transfer of positions from the General fund. District-wide downtown administrators were reduced by 22 percent in 2010-11.

Supplemental General Fund

EXPENDITURE RECAP BY ACCOUNT (continued)

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
OPERATIONAL SALARIES				
Clerical - Operational	\$91,897	\$69,279	\$70,888	\$70,930
Custodian/Engineer	208,363	181,129	205,092	161,451
Operational Supervision	486,609	486,961	519,300	521,538
Supply & Distribution	804,393	781,426	731,025	711,292
TOTAL OPERATIONAL SALARIES	\$1,591,262	\$1,518,795	\$1,526,305	\$1,465,211
MAINTENANCE SALARIES				
Clerical - Maintenance	\$37,941	\$37,890	\$37,397	\$37,749
Maintenance - Salaried	155,290	158,853	153,820	154,056
TOTAL MAINTENANCE SALARIES	\$193,231	\$196,743	\$191,217	\$191,805
EXTRA DUTY PAY				
Certificate & License	\$22,310	\$22,427	\$21,624	\$21,624
Overtime	0	0	0	135,125
Severance	33,036	36,797	3,500	3,500
Shift Differential	3,328	3,445	960	960
Supplemental	92,683	94,674	81,220	87,220
TOTAL EXTRA DUTY PAY	\$151,357	\$157,343	\$107,304	\$248,429
EMPLOYEE BENEFITS				
Disability Insurance	\$38,086	\$37,490	\$37,366	\$37,194
Early Retirement	363,228	384,769	406,729	434,696
Employee Assistance Program	14,953	17,074	1,467	1,475
Group Life Insurance	12,123	11,403	15,844	15,921
Health Insurance	1,203,211	1,167,728	1,218,468	1,227,672
Social Security	716,508	707,583	745,759	711,321
Unemployment Insurance	9,918	9,741	9,342	9,298
Workers Compensation	114,261	112,479	112,100	111,579
TOTAL EMPLOYEE BENEFITS	\$2,472,288	\$2,448,267	\$2,547,075	\$2,549,156

Supplemental General Fund

EXPENDITURE RECAP BY ACCOUNT (continued)

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
PURCHASED SERVICES				
Advertising	\$7,875	\$3,757	\$10,244	\$10,244
Court Fees/Legal Fees	0	282,287	0	114,940
Cleaning Services	2,000	2,000	0	0
Data Processing Services	0	4,140	17,420	410,420
Instructional Services	45,621	0	500	500
Liability Insurance	734,070	1,152,631	1,221,476	1,282,772
Banking	0	35,188	0	29,000
Medical	164,987	141,220	141,857	141,857
Postage	79,743	50,726	215,177	226,877
Print, Bind & Reproduction<<	(417,831)	(581,878)	36,800	38,400
Professional Services	312,039	242,045	243,728	293,702
Rental & Leasing Services	0	362,364	2,500	32,500
Repair & Maintenance Services	541,720	228,733	658,244	660,244
Staff Tuition	2,800	0	50,000	0
Statistical Services	0	0	6,000	6,000
Student Accident Insurance & Judgments	50,675	30,799	27,000	82,000
Training - Certified	43,087	16,679	56,500	56,100
Training - Non-Certified	89,581	28,643	122,010	67,881
TOTAL PURCHASED SERVICES	\$1,656,367	\$1,999,334	\$2,809,456	\$3,453,437
UTILITIES				
Electricity	\$5,498,215	\$5,374,811	\$6,668,344	\$6,625,844
Heating Fuel	2,011,294	2,172,761	3,694,554	3,574,554
Telephone/Electronic Communications	1,085,462	1,465,577	1,227,741	1,144,841
Water & Sewer	454,324	487,250	662,130	662,130
TOTAL UTILITIES	\$9,049,295	\$9,500,399	\$12,252,769	\$12,007,369
TRANSPORTATION SERVICES				
Activity Trips	\$160,918	\$125,141	\$155,000	\$55,000
In-District Travel	23,766	20,706	40,100	32,749
Student Transportation	11,648,467	13,560,962	12,862,504	13,437,503
TOTAL TRANSPORTATION SERVICES	\$11,833,151	\$13,706,809	\$13,057,604	\$13,525,252
SUPPLIES AND MATERIALS				
Audio Visual	\$0	\$0	\$1,000	\$1,000
Books & Periodicals	17,618	40,472	11,317	18,817
Workbooks/Kits & Sets	0	1,353	0	0
Food	5,678	1,282	165	0
Gas, Oil & Grease	1,569,804	1,896,672	2,598,881	1,723,881
Software	2,877,658	2,571,128	1,857,527	3,148,848
Supplies	203,935	202,934	203,913	211,350
TOTAL SUPPLIES AND MATERIALS	\$4,674,693	\$4,713,841	\$4,672,803	\$5,103,896

<< The credit balance represents fees charged by the print shop to cover labor on print jobs. Labor charges are reflected in salary accounts.

Supplemental General Fund

EXPENDITURE RECAP BY ACCOUNT (continued)

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
PROPERTY & EQUIPMENT				
Computers	\$2,808,977	\$2,164,031	\$2,278,551	\$1,911,091
Equipment	108,164	52,763	582,721	594,596
Printers	13,426	6,020	39,500	39,500
TOTAL PROPERTY & EQUIPMENT	\$2,930,567	\$2,222,814	\$2,900,772	\$2,545,187
OTHER EXPENDITURES				
Dues & Fees/Licenses & Permits	\$77,127	\$30,778	\$56,541	\$58,542
TOTAL OTHER EXPENDITURES	\$77,127	\$30,778	\$56,541	\$58,542
INTERFUND TRANSFERS				
Risk Management Reserve	\$131,917	\$131,917	\$131,917	\$131,917
TOTAL INTERFUND TRANSFERS	\$131,917	\$131,917	\$131,917	\$131,917
TRANSFERS				
To 4-Year Old Program	\$235,093	\$235,093	\$235,093	\$235,093
To Athletic Activity	0	250,000	0	0
To Bilingual Education	8,375,373	8,375,373	8,375,373	8,375,373
To Driver Education	961,753	0	0	0
To Latchkey	150,000	0	0	0
To Parents As Teachers	247,405	247,405	247,405	247,405
To Professional Development	573,033	972,065	33,848	0
To Special Education^^	29,522,068	30,732,104	26,303,128	25,347,665
To Special Liability	520,000	0	0	0
To State Intervention	13,224,666	14,039,666	13,324,666	15,505,548
To Student Material Revolving/Music	0	592,075	0	0
To Vocational Education	8,173,235	8,173,235	8,173,235	7,940,175
TOTAL TRANSFERS	\$61,982,626	\$63,617,016	\$56,692,748	\$57,651,259
FUND TOTAL	\$100,128,836	\$100,371,138	\$100,371,138	\$102,182,000

^^ This transfer represents local subsidy of the Special Education fund.

Human Resources

Human Resources

DEPARTMENT	2009-10 BUDGET	2009-10 POSITIONS	2010-11 BUDGET	2010-11 POSITIONS
Americans with Disabilities Act (ADA)	\$14,732	0.00	\$14,582	0.00
Custodial Services - HR	197,776	3.00	192,166	3.00
Employee Relations	68,880	1.00	75,942	1.00
Grow Your Own Teacher	50,000	0.00	0	0.00
Human Resources	1,437,851	22.50	1,278,266	21.00
KPERS Administration	92,618	1.00	85,206	1.00
Medical & Physicals	139,857	0.00	139,857	0.00
Recruiting	186,283	1.00	185,464	1.00
Title 9	165,074	2.00	164,558	2.00
Wellness	500	0.00	500	0.00
Human Resources Totals	2,353,571	30.50	2,136,541	29.00

Human Resources

FUNCTION STATEMENT

Wichita Public Schools employs over 9,000 employees including part-time staff and substitutes and is the third largest employer in the metropolitan statistical area. Human Resources (HR) is responsible for supporting the district in all employment-related issues including the implementation of Strategy 2, "To recruit, develop, support and retain a high quality, diverse teaching, administrative and support staff to support and enhance student achievement." Compliance efforts with Americans with Disabilities Act (ADA) and Title IX issues are addressed within Human Resources. The key functions of Human Resources are described below.

Human Resources – Staffing/Personnel

- Recruitment & staffing – all district employee groups
- College and community relations
- Labor management: negotiations, employee relations, grievances, unemployment (consultation with all employee groups)
- Manage Grow Your Own Teacher programs (includes Future Educators of America in our high schools)
- Licensure (compliance issues with KSDE, but also crafts that require specific skills)
- Employee growth development/evaluation systems/documentation of professional development

Human Resources – Information Systems

- Position management (AppliTrack, on-boarding/out-boarding, background checks, wage placement, and reclassification)
- Salary administration
- Contract management
- Processing all personnel action requests
- Records management (includes employment verification, subpoenas, maintaining/monitoring I-9 and visa status, Kansas Open Records)
- Personnel reporting: KSDE licensed personnel, social security verification
- HR systems compliance (software upgrades) (PeopleSoft, Subfinder, AppliTrack, Webconnect, Webpro)

Human Resources – Title IX, ADA, 504

- Compliance with Federal & State regulations including but not limited to Title IX, ADA, 504, EEOC, KHRC (which includes field services, training and conflict resolution)
- SRS Casework (Student & Employee Protection)

BUDGET HIGHLIGHTS

The 2010-11 budget includes the elimination of Grow Your Own Teacher funding, the cut of one administrator position and 0.5 technical position.

Human Resources

PERSONNEL DETAIL

POSITION TITLE	2007-08 FTE	2008-09 FTE	2009-10 FTE	*2010-11 FTE
Administration - Instructional	4.00	4.00	4.00	3.00
Administration - Non-Certified	2.00	2.00	2.00	2.00
Clerical - Administrative	14.00	14.00	14.00	14.00
Custodian/Engineer*	3.00	3.00	3.00	3.00
Technical/Supervisory	8.00	7.50	7.50	7.00
POSITION TOTAL	31.00	30.50	30.50	29.00

* In 2010-11, one Instructional Administrator position and a 0.5 Technical/Supervisory position were cut.

EXPENDITURE RECAP

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
GENERAL MANAGEMENT SALARIES				
Administration - Non-Certified	\$86,479	\$86,683	\$189,605	\$189,605
Clerical - Administrative	554,876	530,287	513,367	522,960
Clerical Sub/Temp - Administrative	44,515	29,503	20,805	20,805
Technical/Supervisory	484,278	477,144	445,688	348,920
TOTAL GENERAL MANAGEMENT	\$1,170,148	\$1,123,617	\$1,169,465	\$1,082,290
INSTRUCTIONAL SALARIES				
Administration - Instructional	\$400,201	\$320,255	\$401,331	\$304,982
TOTAL INSTRUCTIONAL SALARIES	\$400,201	\$320,255	\$401,331	\$304,982
OPERATIONAL SALARIES				
Custodian/Engineer	\$170,723	\$145,992	\$153,819	\$128,795
TOTAL OPERATIONAL SALARIES	\$170,723	\$145,992	\$153,819	\$128,795
EXTRA DUTY PAY				
Certificate & License	\$2,306	\$1,928	\$2,760	\$2,760
Overtime	0	0	0	43,421
Severance	13,432	9,259	0	0
Shift Differential	1,762	1,762	0	0
Supplemental	15,692	14,275	16,000	16,000
TOTAL EXTRA DUTY PAY	\$33,192	\$27,224	\$18,760	\$62,181

Human Resources

EXPENDITURE RECAP (continued)

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
EMPLOYEE BENEFITS				
Disability Insurance	\$7,097	\$6,477	\$6,974	\$6,313
Early Retirement	77,069	79,761	97,609	89,056
Employee Assistance Program	253	241	262	255
Group Life Insurance	2,676	2,533	2,806	2,730
Health Insurance	209,812	195,585	215,940	212,400
Social Security	133,559	122,546	140,834	120,736
Unemployment Insurance	1,842	1,668	1,743	1,578
Workers Compensation	21,291	19,432	20,921	18,939
TOTAL EMPLOYEE BENEFITS	\$453,599	\$428,243	\$487,089	\$452,007
PURCHASED SERVICES				
Advertising	\$150	\$300	\$9,400	\$9,400
Instructional Services	45,621	0	500	500
Medical	162,661	139,857	139,857	139,857
Postage	2,739	2,392	8,500	8,500
Print, Bind & Reproduction	16,314	8,372	13,602	14,702
Professional Services	174,227	90,155	102,490	137,737
Repair & Maintenance Services	0	0	1,500	1,500
Staff Tuition	2,800	0	50,000	0
Statistical Services	0	0	6,000	6,000
Training - Certified	42,493	16,679	55,900	55,500
Training - Non-Certified	7,249	4,009	2,510	3,925
TOTAL PURCHASED SERVICES	\$454,254	\$261,764	\$390,259	\$377,621
UTILITIES				
Telephone/Electronic Communications	\$4,910	\$2,590	\$1,000	\$2,100
TOTAL UTILITIES	\$4,910	\$2,590	\$1,000	\$2,100
TRANSPORTATION SERVICES				
In-District Travel	\$3,588	\$5,573	\$15,318	\$11,935
TOTAL TRANSPORTATION SERVICES	\$3,588	\$5,573	\$15,318	\$11,935
SUPPLIES AND MATERIALS				
Books & Periodicals	\$2,939	\$894	\$900	\$900
Food	3,128	300	0	0
Software	5,636	608	33,891	33,391
Supplies	17,371	11,636	11,501	11,701
TOTAL SUPPLIES AND MATERIALS	\$29,074	\$13,438	\$46,292	\$45,992

Human Resources

EXPENDITURE RECAP (continued)

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
PROPERTY & EQUIPMENT				
Computers	\$19,904	\$2,067	\$12,486	\$12,486
Equipment	4,323	8,518	17,232	15,632
Printers	3,652	2,066	0	0
TOTAL PROPERTY & EQUIPMENT	\$27,879	\$12,651	\$29,718	\$28,118
OTHER EXPENDITURES				
Dues & Fees/Licenses & Permits	\$2,532	\$1,572	\$450	\$450
TOTAL OTHER EXPENDITURES	\$2,532	\$1,572	\$450	\$450
TRANSFERS				
Indirect Charges to Other Funds**	(\$359,930)	(\$359,930)	(\$359,930)	(\$359,930)
TOTAL TRANSFERS	(\$359,930)	(\$359,930)	(\$359,930)	(\$359,930)
PROGRAM TOTAL	\$2,390,170	\$1,982,989	\$2,353,571	\$2,136,541

** Reflects the personnel costs transferred to other funds and grants as calculated each year by the state.

Business and Operational Services

Business and Operational Services

DEPARTMENT	2009-10 BUDGET	2009-10 POSITIONS	2010-11 BUDGET	2010-11 POSITIONS
Advertising & Marketing Partnerships	\$0	0.00	\$200	0.00
Financial Services	914,856	32.50	773,634	30.50
Production Print Center	359,594	9.00	403,688	9.00
Purchasing	594,769	13.10	455,000	10.60
Supply Center	1,013,783	23.20	953,926	22.70
Warehouse Inventory Control	177,126	0.00	187,126	0.00
Business & Operations Totals	\$3,060,128	77.80	\$2,773,574	72.80

Business and Operations Services

FUNCTION STATEMENT

The Business and Operational Services program area is comprised of the Business and Financial Services Division, Purchasing, Supply Center, and Print Center functions of the Operations Division.

Business and Financial Services – ensures that business services are operating in compliance with state and federal laws and Board of Education policies, and that services are carried out in a cost effective, responsive, and efficient manner. Also oversees the purchase of various travel services and building and property rentals. This division supports Strategy 9. It is responsible for the accounting, business, budgeting, and payroll functions:

Accounting – general accounting, IRS reporting, school activity fund accounting, supplemental retirement accounting, cash management, accounts payable, and accounts receivable;

Business – responsible for ensuring cost effective district travel and for coordinating the rental of district facilities;

Budgeting – budget preparation for all district funds; budget book and Budget at a Glance preparation; budget forecasting, monitoring, and training; grant budgeting, monitoring, reporting, training, and grant revenue management; financial reporting to the state; chart of accounts maintenance; fixed asset accounting; position and account reconciliation between budget/general ledger and the human resources software; financial audit coordination and preparation of the audit document;

Payroll – calculation and processing of all district employee paychecks, KPERS reporting, federal/state tax reporting, personal deductions, employee attendance, distribution to accounts, and direct deposits.

Operations Division – Ensures that operations support services are operated in compliance with applicable federal, state, and Board of Education policies, and that services are carried out in a cost effective, responsive and efficient manner. This division supports Strategy 9. It is responsible for operations oversight, procurement, warehousing and deliveries, and production printing.

Operations Services - The division also: oversees the rental of recreational equipment, contracts for beverage and snack vending machines, provides support for the District's Student Wellness Committee, governs the District's DBE/WBE Policy Committee, serves on the Governor's State Use Law Committee as a representative of large unified school districts, and manages a national, educational furniture contract through the US Communities Government Purchasing Alliance.

Purchasing – ensures compliance with Board of Education procurement policies and state statutes, and where applicable, federal laws, and that pricing solicitation and general purchasing services are carried out in a cost effective, responsive, and efficient manner. Purchasing guidelines are designed such that USD 259 can deal with all vendors in a fair, open and equitable manner and provide customers with the right item at the right time at the best prices while providing accountability to taxpayers. It is responsible for the following functions: serves as the primary department for the issuance, receipt and review of bids and proposal documents and contact point for vendors regarding specifications for bids/proposals, issuance and adjustments to purchase orders contracts. This department also provides the training and auditing oversight of the District's procurement card program and establishes relationships with applicable professional organizations such as the National Institute of Governmental Purchasing, Mid America Minority Business Development Council, and the U. S. Communities Government Purchasing Alliance. This department supports Strategy 9.

Supply Center – is responsible for receiving and processing goods and materials, textbooks, and food items and delivering such, including daily interschool mail services throughout the district; managing a stock inventory of necessary goods and materials; maintaining a fixed asset inventory of equipment items with a policy identified; maintaining an audited inventory of all buildings and land owned by the district; and disposition of obsolete materials and supplies. Also manages projects and establishes relationships with applicable professional organizations such as the National Institute of Governmental Purchasing and Association of School Business Officials. All services provided by the Supply Department are done so in the most cost effective and efficient manner possible insuring that all teachers, students, parents/guardians, vendors and employees are treated with respect and dignity. This department supports Strategies 3 and 9.

Business and Operations Services

Print Center – provides quality print services, black and white and full color copies are available, (e.g., school newsletters, yearbooks, student assessments, student testing materials, stationary, business cards, posters, banners, forms, student calendar booklets, budget publications, curriculum catalogs, lunch menus, a full range of finishing such as coil binding, glue binding, padding, laminating, 3-hole punched, and saddle stitching is offered). It also provides quick printing services (agendas, memos, bulletins, newsletters, and all classroom materials) and consulting services related to printing needs. The Print Center supports Strategies 1 and 9 in providing services to meet the needs of all students, parents/guardians, teachers and administrators.

OBJECTIVES

1. Increase the number of impressions used for print jobs by 5 percent.
2. Increase the number of cooperative purchasing contracts used.
3. Fully implement advertising and marketing partnership program.

MEASURES

1. Track the number of impressions used for print jobs.
2. Track the number of cooperative purchasing contracts used and their dollar amount.
3. Populate all high schools with TV commercials and sell advertising space on all scoreboards.

PERFORMANCE INDICATORS

Performance Indicators	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 TARGET
1. Number of impressions used	56,427,102	52,344,325	54,000,000
2. Number of cooperative purchasing contracts	13	13	13
Dollar amount of cooperative contracts	\$8,538,157	\$9,154,340	\$10,000,000
3. Dollars raised from commercials and signs in high schools (begin in 2009-10)	N/A	\$41,246	\$60,000

2010 Survey of 100 Largest Districts by the Council of Great City Schools

	<u>USD 259</u>	<u>Median District</u>
Cost per paycheck	\$5.08	\$4.19
Cost per invoice paid	\$4.00	\$6.07
Percent of purchases by procurement card	89.0%	29.5%
Percent of dollars spent by procurement card	4.2%	0.6%
Percent of dollars spend by competitive bids	89.6%	80.0%

BUDGET HIGHLIGHTS

The 2009-10 budget reflects district-wide cuts in training and in-district travel. A total of 5.5 positions were also cut from this program.

Business and Operations Services

PERSONNEL DETAIL

POSITION TITLE	2007-08 FTE	2008-09 FTE	*2009-10 FTE	**2010-11 FTE
Administration - Non-Certified	4.40	4.40	4.40	4.40
Clerical - Administrative*	22.90	22.90	22.90	20.90
Clerical - Operational	2.00	2.00	2.00	2.00
Operational Supervision	9.00	9.00	9.00	9.00
Supply & Distribution	20.00	20.00	19.00	19.00
Technical/Supervisory**	20.50	20.50	20.50	17.50
POSITION TOTAL	78.80	78.80	77.80	72.80

* In 2009-10 one Administrative Clerical position and one Supply & Distribution position were cut.

** In 2010-11 two clerical and 3 technical positions were cut.

EXPENDITURE RECAP

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
GENERAL MANAGEMENT SALARIES				
Administration - Non-Certified	\$434,099	\$435,670	\$435,382	\$441,382
Clerical - Administrative	725,032	698,690	803,052	684,425
Clerical Sub/Temp - Administrative	34,839	57,547	31,271	31,271
Technical/Supervisory	1,285,635	1,314,303	1,218,213	1,038,378
TOTAL GENERAL MANAGEMENT	\$2,479,605	\$2,506,210	\$2,487,918	\$2,195,456
INSTRUCTIONAL SALARIES				
Administration - Instructional	\$0	\$6,084	\$0	\$0
Co-Op Student	0	0	2,941	2,941
TOTAL INSTRUCTIONAL SALARIES	\$0	\$6,084	\$2,941	\$2,941
OPERATIONAL SALARIES				
Clerical - Operational	\$91,897	\$69,279	\$70,888	\$70,930
Operational Supervision	486,609	486,961	519,300	521,538
Supply & Distribution	804,393	781,426	731,025	711,292
TOTAL OPERATIONAL SALARIES	\$1,382,899	\$1,337,666	\$1,321,213	\$1,303,760
EXTRA DUTY PAY				
Certificate & License	\$5,062	\$5,413	\$1,080	\$1,080
Overtime	0	0	0	44,107
Severance	14,267	7,591	0	0
Shift Differential	522	547	0	0
Supplemental	23,654	22,699	7,080	7,080
TOTAL EXTRA DUTY PAY	\$43,505	\$36,250	\$8,160	\$52,267

Business and Operations Services

EXPENDITURE RECAP (continued)

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
EMPLOYEE BENEFITS				
Disability Insurance	\$15,624	\$15,558	\$15,280	\$14,218
Early Retirement	144,586	158,340	158,329	159,857
Employee Assistance Program	670	644	653	625
Group Life Insurance	6,996	6,727	6,795	6,433
Health Insurance	555,198	542,151	543,744	520,380
Social Security	294,932	294,239	304,360	271,913
Unemployment Insurance	4,089	4,058	3,821	3,554
Workers Compensation	46,874	46,679	45,842	42,653
TOTAL EMPLOYEE BENEFITS	\$1,068,969	\$1,068,396	\$1,078,824	\$1,019,633
PURCHASED SERVICES				
Advertising	\$1,469	\$3,457	\$844	\$844
Cleaning Services	2,000	2,000	0	0
Banking	0	35,188	0	29,000
Postage	76,582	47,711	203,877	214,077
Print, Bind & Reproduction^	(436,311)	(595,635)	9,448	9,548
Professional Services	50,222	37,013	25,073	16,482
Repair & Maintenance Services	241,870	73,739	8,444	8,444
Rental & Leasing Services	0	362,364	0	30,000
Training - Non-Certified	15,616	9,210	1,950	975
TOTAL PURCHASED SERVICES	(\$48,552)	(\$24,953)	\$249,636	\$309,370
UTILITIES				
Telephone/Electronic Communications	\$8,495	\$7,590	\$9,720	\$9,720
TOTAL UTILITIES	\$8,495	\$7,590	\$9,720	\$9,720
TRANSPORTATION SERVICES				
Activity Trips	\$0	\$141	\$0	\$0
In-District Travel	14,416	7,975	8,370	4,192
TOTAL TRANSPORTATION SERVICES	\$14,416	\$8,116	\$8,370	\$4,192
SUPPLIES AND MATERIALS				
Audio Visual	\$0	\$0	\$1,000	\$1,000
Books & Periodicals	4,290	2,875	4,517	4,517
Food	1,353	558	15	0
Software	46,396	40,512	7,136	7,136
Freight	0	115	0	0
Supplies	67,728	140,064	63,549	53,761
TOTAL SUPPLIES AND MATERIALS	\$119,767	\$184,124	\$76,217	\$66,414

^ The credit balance represents fees charged by the print shop to cover labor on print jobs. Labor charges are reflected in salary accounts.

Business and Operations Services

EXPENDITURE RECAP (continued)

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
PROPERTY & EQUIPMENT				
Computers	\$23,238	\$7,664	\$8,584	\$7,584
Equipment	8,521	39,504	19,989	13,680
Printers	9,283	1,890	9,500	9,500
TOTAL PROPERTY & EQUIPMENT	\$41,042	\$49,058	\$38,073	\$30,764
OTHER EXPENDITURES				
Dues & Fees/Licenses & Permits	\$11,829	\$18,160	\$4,901	\$4,902
TOTAL OTHER EXPENDITURES	\$11,829	\$18,160	\$4,901	\$4,902
TRANSFERS				
Indirect Charges to Other Funds***	(\$2,334,273)	(\$1,956,419)	(\$2,225,845)	(\$2,225,845)
TOTAL TRANSFERS	(\$2,334,273)	(\$1,956,419)	(\$2,225,845)	(\$2,225,845)
PROGRAM TOTAL	\$2,787,702	\$3,240,282	\$3,060,128	\$2,773,574

*** Reflects the personnel costs transferred to other funds and grants as calculated each year by the state.



Transportation

Transportation

DEPARTMENT	2009-10 BUDGET	2009-10 POSITIONS	2010-11 BUDGET	2010-11 POSITIONS
Background Checks	\$134,678	1.00	\$106,463	1.00
Field Trip Transportation	125,000	0.00	25,000	0.00
Transportation	16,152,261	9.30	15,821,724	9.30
Transportation Totals	\$16,411,939	10.30	\$15,953,187	10.30

Transportation

FUNCTION STATEMENT

The transportation department facilitates the delivery of safe, efficient and economical transportation services for eligible students in the Unified School District 259. The work of the district is supported by the following objectives.

2010 Survey of 100 Largest Districts by the Council of Great City Schools

	<u>USD 259</u>	<u>Median District</u>
Cost per student	\$999.88	\$774.35
Cost per bus	\$27,960.57	\$43,075.50
Average daily ride time	50 minutes	42.5 minutes

OBJECTIVES

1. To improve the safety of students being transported by contracting with a bus company with a demonstrated commitment to student safety, completing background checks of private bus contractor employees, providing training, responding to field incidents and ensuring that all relevant KSDE regulations are observed.
2. To improve customer satisfaction through contract oversight, prompt courteous communication and staff training.
3. To improve student transportation by scheduling home to school transportation using an electronic system, educating students and contract employees, providing oversight for contracted services and providing liaison services between contractors, schools and other district departments.
4. To contain transportation costs by continual review of student eligibility, of contractor billing, of efficiency in run development, and the development of a cross-functional team to analyze cost-saving strategies.

MEASURES

1. Monitor number of buses having a digital two camera system, child check mate, front crossing arm and strobe light. Compile and analyze data regarding bus accidents so preventative suggestions can be made.
2. Survey students, parents and district staff on quality and safety of bus service.
3. Weekly meetings with the bus contractor regarding services provided. Review of bus videos on a random basis. Monitor number of background checks completed, including rapbacks.
4. Monitor cost per student.

PERFORMANCE INDICATORS

The district changed bus company contracts at the beginning of the 2010-11 school year. Performance indicators, reflective of progress on objectives and stated measures, will be assessed on an ongoing basis and reported in the 2011-12 budget book.

Transportation

BUDGET HIGHLIGHTS

For the 2009-10 school year, Transportation had approximately 560 vehicles in use (505 in 2008-09). Diesel fuel prices were more stable ranging from \$2.04 to \$2.69 per gallon (\$1.34 to \$3.86 in 2008-09).

In 2009-10 regular education transportation was provided for 16,058 students at a cost of \$15.5 million. About 50% of this is reimbursed by the State of Kansas. The district does not receive reimbursement for students who are bused due to hazardous walking conditions, safety concerns, the Bilingual program (ESOL), ADA 504, field trips or other services defined by the Board of Education policies and live less than 2.5 miles from school. Approximately 288 students were transported for the federally mandated "No Child Left Behind" Act.

Beginning in 2010-11, the district contracted with First Student after fourteen years with Durham School Services. Because First Student is utilizing all new buses the District may realize some reduction in fuel expenditures.

The reduction in salaries is due to actual salaries in the 2010-11 budget instead of average salaries used in prior years. There will be savings as well as the department Manager position will not be filled.

Some statistics about Transportation for 2009-10 are as follows:

<u>Students</u>	<u>Reasons for Transportation</u>
1,098	Bilingual (ESOL) program (501 are less than 2.5)
288	Choice Plan (No Child Left Behind)
2,729	Live less than 2.5 miles and are transported due to hazardous walking route
13,012	Live more than 2.5 miles from their assigned school
200	Homeless students receive transportation services
5,424	Magnet programs (including International Baccalaureate)
1,309	Special Education
26	ADA 504

PERSONNEL DETAIL

POSITION TITLE	2007-08 FTE	2008-09 FTE	2009-10 FTE	2010-11 FTE
Administration - Non-Certified	0.40	0.40	0.40	0.40
Clerical - Administrative	6.50	6.50	6.50	6.50
Technical/Supervisory	3.40	3.40	3.40	3.40
POSITION TOTAL	10.30	10.30	10.30	10.30

Transportation

EXPENDITURE RECAP

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
GENERAL MANAGEMENT SALARIES				
Administration - Non-Certified	\$81,456	\$47,285	\$47,717	\$47,717
Clerical - Administrative	192,281	226,395	201,680	246,168
Clerical Sub/Temp - Administrative	14,207	24,678	5,500	5,500
Technical/Supervisory	197,018	160,464	261,470	161,337
TOTAL GENERAL MANAGEMENT	\$484,962	\$458,822	\$516,367	\$460,722
EXTRA DUTY PAY				
Certificate & License	\$482	\$26	\$384	\$384
Overtime	0	0	0	4,371
Severance	5,335	5,554	3,500	3,500
TOTAL EXTRA DUTY PAY	\$5,817	\$5,580	\$3,884	\$8,255
EMPLOYEE BENEFITS				
Disability Insurance	\$1,964	\$1,865	\$2,081	\$1,876
Early Retirement	17,270	17,470	20,859	19,796
Employee Assistance Program	80	75	88	88
Group Life Insurance	820	766	913	888
Health Insurance	64,959	63,012	72,924	72,924
Social Security	37,064	35,151	41,395	35,877
Unemployment Insurance	511	486	520	469
Workers Compensation	5,889	5,596	6,243	5,628
TOTAL EMPLOYEE BENEFITS	\$128,557	\$124,421	\$145,023	\$137,546
PURCHASED SERVICES				
Liability Insurance	\$0	\$0	\$301	\$301
Repair & Maintenance Services	327	0	0	0
Print, Bind & Reproduction	1,095	5,255	10,000	10,000
Professional Services	6,465	24,029	58,000	58,000
Training - Certified	594	0	600	600
Training - Non-Certified	7,512	8,801	1,050	1,050
TOTAL PURCHASED SERVICES	\$15,993	\$38,085	\$69,951	\$69,951
UTILITIES				
Telephone/Electronic Communications	\$1,962	\$3,387	\$2,000	\$2,000
TOTAL UTILITIES	\$1,962	\$3,387	\$2,000	\$2,000

Transportation

EXPENDITURE RECAP (continued)

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
TRANSPORTATION SERVICES				
Activity Trips	\$160,918	\$125,000	\$155,000	\$85,000
In-District Travel	486	1,041	1,893	1,893
Student Transportation	11,648,467	13,560,962	12,862,504	13,407,503
TOTAL TRANSPORTATION SERVICES	\$11,809,871	\$13,687,003	\$13,019,397	\$13,494,396
SUPPLIES AND MATERIALS				
Books & Periodicals	\$122	\$0	\$600	\$600
Workbooks/Kits & Sets	0	1,353	0	0
Food	270	0	0	0
Gas, Oil & Grease	1,569,804	1,896,672	2,598,881	1,723,881
Software	23,173	12,723	12,000	12,000
Freight	0	119	0	0
Supplies	12,995	9,180	35,736	35,736
TOTAL SUPPLIES AND MATERIALS	\$1,606,364	\$1,920,047	\$2,647,217	\$1,772,217
PROPERTY & EQUIPMENT				
Computers	\$102	\$4,028	\$5,100	\$5,100
Equipment	10,506	1,899	3,000	3,000
TOTAL PROPERTY & EQUIPMENT	\$10,608	\$5,927	\$8,100	\$8,100
PROGRAM TOTAL	\$14,064,134	\$16,243,272	\$16,411,939	\$15,953,187

Energy Management and Utilities

Energy Management and Utilities

DEPARTMENT	2009-10 BUDGET	2009-10 POSITIONS	2010-11 BUDGET	2010-11 POSITIONS
Energy Management	\$11,312,004	3.00	\$11,145,708	3.00

Energy Management and Utilities

FUNCTION STATEMENT

The Energy Management and Utilities program supports the district's Strategic Plan, specifically Strategy 8, "We will upgrade and maintain district facilities to support and enhance student achievement." The function of this program is to provide adequate accountability for energy consumption and costs in a way that a quality-learning environment is maintained with the least expenditure of district dollars and resources.

OBJECTIVES

1. To audit and authorize for payment all utility bills in a way that is accountable for utility consumption and cost.
2. To audit all district facilities to verify district employees are knowledgeable of energy conservation measures and properly applying these measures in their work environment.
3. To achieve a district average utility cost per square foot of \$1.00 per square foot or less.

MEASURES

1. Track all utility costs and consumption using Energy Cap computer program to ensure effective utilization of utility resources and district dollars.
2. Conduct audits of all district facilities to verify district employees are knowledgeable of energy conservation measures and applying such measures in their work environment.
3. Compile data to demonstrate annual utility consumption/costs reduction and/or growth for all district facilities and programs.

PERFORMANCE INDICATORS

Performance Indicators	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 TARGET
1. Utility Costs:			
Electricity	\$5,498,215	\$5,374,811	\$6,625,844
Natural Gas	\$2,011,294	\$2,172,761	\$3,574,554
Water/Sewer/Stormwater	\$454,324	\$487,250	\$662,130
2. Buildings Audited	104	103	106
3. Cost per Square Foot	\$0.97	\$0.98	\$1.00

Energy Management and Utilities

BUDGET HIGHLIGHTS

The 2010-11 budget reflects a district-wide cut in travel and mileage reimbursement. It is expected that electric rates and water/sewer/storm water run off service rates will remain relatively flat. Mild weather and low industrial demand has kept natural gas prices lower than expected.

PERSONNEL DETAIL

POSITION TITLE	2007-08 FTE	2008-09 FTE	2009-10 FTE	2010-11 FTE
Clerical - Maintenance	1.00	1.00	1.00	1.00
Maintenance - Salaried	2.00	2.00	2.00	2.00
POSITION TOTAL	3.00	3.00	3.00	3.00

The budgeted positions for this program have not changed in over 10 years.

EXPENDITURE RECAP

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
MAINTENANCE SALARIES				
Clerical - Maintenance	\$37,941	\$37,890	\$37,397	\$37,749
Maintenance - Salaried	155,290	158,853	153,820	154,056
TOTAL MAINTENANCE SALARIES	\$193,231	\$196,743	\$191,217	\$191,805
EXTRA DUTY PAY				
Certificate & License	\$2,410	\$2,510	\$2,400	\$2,400
Overtime	0	0	0	312
TOTAL EXTRA DUTY PAY	\$2,410	\$2,510	\$2,400	\$2,712
EMPLOYEE BENEFITS				
Disability Insurance	\$782	\$801	\$774	\$778
Early Retirement	6,838	7,085	7,077	7,496
Employee Assistance Program	26	26	26	26
Group Life Insurance	278	278	278	278
Health Insurance	21,240	21,240	21,240	21,240
Social Security	15,004	15,311	15,353	14,881
Unemployment Insurance	217	221	194	195
Workers Compensation	2,348	2,402	2,323	2,334
TOTAL EMPLOYEE BENEFITS	\$46,733	\$47,364	\$47,265	\$47,228

Energy Management and Utilities

EXPENDITURE RECAP (continued)

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
PURCHASED SERVICES				
Print, Bind & Reproduction	\$18	\$9	\$250	\$250
Professional Services	15,174	15,966	13,165	13,165
Repair & Maintenance Services	150	0	0	0
Training - Non-Certified	5,497	2,125	3,000	1,500
TOTAL PURCHASED SERVICES	\$20,839	\$18,100	\$16,415	\$14,915
UTILITIES				
Electricity	\$5,498,215	\$5,374,811	\$6,668,344	\$6,625,844
Heating Fuel	2,011,294	2,172,761	3,694,554	3,574,554
Telephone/Electronic Communications	919	1,734	1,500	1,500
Water & Sewer	454,324	487,250	662,130	662,130
TOTAL UTILITIES	\$7,964,752	\$8,036,556	\$11,026,528	\$10,864,028
TRANSPORTATION SERVICES				
In-District Travel	\$3,535	\$4,468	\$6,313	\$3,154
TOTAL TRANSPORTATION SERVICES	\$3,535	\$4,468	\$6,313	\$3,154
SUPPLIES AND MATERIALS				
Books & Periodicals	\$2,635	\$2,910	\$2,800	\$2,800
Software	1,262	250	2,600	2,600
Supplies	13,900	1,816	2,862	2,862
TOTAL SUPPLIES AND MATERIALS	\$17,797	\$4,976	\$8,262	\$8,262
PROPERTY & EQUIPMENT				
Equipment	\$3,241	\$342	\$2,500	\$2,500
Computers	7,964	1,973	11,104	11,104
Printers	0	2,064	0	0
TOTAL PROPERTY & EQUIPMENT	\$11,205	\$4,379	\$13,604	\$13,604
PROGRAM TOTAL	\$8,260,502	\$8,315,096	\$11,312,004	\$11,145,708



Information Services & Technology

Information Services & Technology

DEPARTMENT	2009-10 BUDGET	2009-10 POSITIONS	2010-11 BUDGET	2010-11 POSITIONS
Custodial Services - IST	\$64,777	1.00	\$43,987	1.00
Information Services & Technology	6,651,788	50.50	6,725,852	45.50
Instructional Support	0	0.00	1,777,320	4.10
Information Services & Technology Totals	\$6,716,565	51.50	\$8,547,159	50.60

Information Services and Technology

FUNCTION STATEMENT

The Information Services and Technology (IST) program is comprised of the following departments: Application Development, Student Applications Services, Business Services, Customer Service, Instructional Support, and Network Service.

Application Services – Works with the software vendors to assure that software performs according to specifications. Implements application upgrades, fixes, and report modifications. Works with functional users to provide support and address questions on the use.

Application Services also designs and develops web applications and data extracts in support of district student achievement initiatives. Designs new applications, create interfaces and reports for existing applications to address data and reporting requirements of the district, state/federal reporting. Monitors database performance. Designs and maintains the databases.

Business Services - Change management, develop departmental standards, department budget tracking including Title IID budgets, district software licensing coordination and tracking, E-rate fillings, District Wide Computer Plan, bulk computer and software purchases district wide, disposal of obsolete computers, inventory additions from Bulk and Instructional Space Computers for schools, and inventory control and management for IST.

Customer Service – Repairs computers and related hardware for our schools and administrative buildings. Provides help desk services with call tracking and problem resolution. Provides district wide training for Microsoft products and district applications.

Instructional Support – Develops and conducts customized training to support the use of technology in the classroom used by both teachers and staff to bring the use of technology to the classroom. Responsibilities include the support of teaching indicatives such as STS Events, Master Tech Teachers, STEM and IDL labs.

Network Services – Supports district wide area and local area networks in our schools and administrative buildings, design, implement and maintain wireless networks for schools and administrative buildings, systems backup and recovery for district application servers and services, maintains and supports Application Servers, installs and repairs telephones, and monitors the data and voice networks.

The goals for Management Information Services are to:

- Provide schools access to centralized applications such as eSIS, Internet, etc.
- Continue to expand access to SIS applications to teachers, other employees and parents
- Provide parent access to student information
- Administer and maintain district's centralized Internet access with filtering
- Expand wireless networks in our schools
- Improve communications to parents, students and staff with ParentLink automated calling system
- Managing bulk technology purchases including computers, software, projectors, clickers and interactive white boards
- Define and present the instruction of technology equipment in the classroom

This program supports Strategy 6.

OBJECTIVES

1. Promote continuous customer service growth
2. Improve network performance and reliability
3. Increase use of online enrollment
4. Provide customized access and instruction to students and parents that support the use of existing technology

Information Services and Technology

MEASURES

1. Improve customer service initial call response to 76 percent
2. Increase network services and reliability to 99.25 percent
3. Increase usage of online enrollment
4. Set up single log on for parents, set up single log on for students, complete technology inventories, complete installation of N wireless at all schools

PERFORMANCE INDICATORS

Performance Indicators	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 TARGET
1. Improve customer service initial call response	Not available	70%	76%
2. Network reliability	Not available	98.50%	99.25%
3. Measure use of online enrollment	Not available	32%	60%
4. Establish access to technology			
Single log on for parents	Not available	Not available	100%
Single log on for students	Not available	Not available	100%
Complete technology inventories at all schools	Not available	Not available	100%
Install N wireless at all schools	Not available	Not available	100%

BUDGET HIGHLIGHTS

For 2010-11, 3 positions were moved from the Learning Services Division to develop and conduct customized training to support the use of technology in the classroom

PERSONNEL DETAIL

POSITION TITLE	2007-08 FTE	2008-09 FTE	2009-10 FTE	2010-11 FTE
Administration - Non-Certified	1.00	1.00	1.00	1.00
Clerical - Administrative [^]	5.00	6.00	6.00	6.00
Custodian/Engineer	1.00	1.00	1.00	1.00
Instructional Specialist - Certified*	0.00	0.00	0.00	3.10
Technical/Supervisory*	43.50	43.50	43.50	39.50
POSITION TOTAL	50.50	51.50	51.50	50.60

[^] For 2008-09, a clerical position was added to handle bulk computer ordering and computer disposal.

* In 2010-11, 3.1 certified Instructional Specialists were moved from the Learning Services Division to develop and conduct customized training to support the use of technology in the classroom. Four Technical/Supervisory positions were cut due to a decrease in state funding.

Information Services and Technology

EXPENDITURE RECAP

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
GENERAL MANAGEMENT SALARIES				
Administration - Non-Certified	\$133,394	\$133,915	\$133,915	\$133,915
Technical/Supervisory	2,701,716	2,695,588	2,584,988	2,456,469
Clerical - Administrative	152,152	176,873	220,014	219,083
Clerical Sub/Temp - Administrative	63,517	61,196	0	0
TOTAL GENERAL MANAGEMENT	\$3,050,779	\$3,067,572	\$2,938,917	\$2,809,467
INSTRUCTIONAL SALARIES				
Instructional Specialist - Certified	\$0	\$0	\$0	\$205,691
TOTAL INSTRUCTIONAL SALARIES	\$0	\$0	\$0	\$205,691
OPERATIONAL SALARIES				
Custodian/Engineer	\$37,640	\$35,137	\$51,273	\$32,656
TOTAL OPERATIONAL SALARIES	\$37,640	\$35,137	\$51,273	\$32,656
EXTRA DUTY PAY				
Supplemental	\$53,337	\$57,700	\$51,960	\$51,960
Shift Differential	1,044	1,136	960	960
Overtime	0	0	0	42,783
Certificate & License	12,050	12,550	15,000	15,000
Severance	2	14,393	0	0
TOTAL EXTRA DUTY PAY	\$66,433	\$85,779	\$67,920	\$110,703
EMPLOYEE BENEFITS				
Health Insurance	\$352,002	\$345,740	\$364,620	\$372,408
Group Life Insurance	4,937	4,823	5,052	5,163
Disability Insurance	12,619	12,789	12,232	12,634
Social Security	235,949	240,336	243,344	241,627
Unemployment Insurance	3,259	3,308	3,058	3,159
Workers Compensation	37,859	38,370	36,697	37,902
Employee Assistance Program	424	417	438	447
Early Retirement	117,465	122,113	122,855	130,090
TOTAL EMPLOYEE BENEFITS	\$764,514	\$767,896	\$788,296	\$803,430

Information Services and Technology

EXPENDITURE RECAP (continued)

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
PURCHASED SERVICES				
Advertising	\$6,256	\$0	\$0	\$0
Data Processing Services	0	4,140	17,420	410,420
Repair & Maintenance Services	299,373	154,994	648,300	650,300
Rental & Leasing Services	0	0	2,500	2,500
Postage	422	623	800	800
Print, Bind & Reproduction	994	121	500	900
Training - Non-Certified	53,707	4,498	113,500	57,931
TOTAL PURCHASED SERVICES	\$360,752	\$164,376	\$783,020	\$1,122,851
UTILITIES				
Telephone/Electronic Communications	\$1,069,176	\$1,450,276	\$1,213,521	\$1,126,521
TOTAL UTILITIES	\$1,069,176	\$1,450,276	\$1,213,521	\$1,126,521
TRANSPORTATION SERVICES				
In-District Travel	\$1,741	\$1,649	\$5,050	\$8,497
TOTAL TRANSPORTATION SERVICES	\$1,741	\$1,649	\$5,050	\$8,497
SUPPLIES AND MATERIALS				
Supplies	\$23,989	\$5,303	\$84,365	\$96,145
Food	927	424	150	0
Books & Periodicals	608	1,718	2,500	4,500
Software	2,406,777	2,036,619	1,601,900	2,893,721
TOTAL SUPPLIES AND MATERIALS	\$2,432,301	\$2,044,064	\$1,688,915	\$2,994,366
PROPERTY & EQUIPMENT				
Equipment	\$67,974	\$0	\$40,000	\$59,784
Computers	835,718	421,552	635,000	768,540
Printers	212	0	0	0
TOTAL PROPERTY & EQUIPMENT	\$903,904	\$421,552	\$675,000	\$828,324
OTHER EXPENDITURES				
Dues & Fees/Licenses & Permits	\$11,871	\$7,996	\$11,190	\$11,190
TOTAL OTHER EXPENDITURES	\$11,871	\$7,996	\$11,190	\$11,190
TRANSFERS				
Indirect Charges to Other Funds***	(\$1,506,537)	(\$1,506,537)	(\$1,506,537)	(\$1,506,537)
TOTAL TRANSFERS	(\$1,506,537)	(\$1,506,537)	(\$1,506,537)	(\$1,506,537)
PROGRAM TOTAL	\$7,192,574	\$6,539,760	\$6,716,565	\$8,547,159

*** Reflects the transfer of data processing costs to other funds and grants as dictated by the state.

Legal Services

Legal Services

DEPARTMENT	2009-10 BUDGET	2009-10 POSITIONS	2010-11 BUDGET	2010-11 POSITIONS
In-House Legal Counsel	\$0	0.00	\$535,671	4.00

Legal Services

FUNCTION STATEMENT

Competent, responsive and professional representation of Unified School District No. 259 shall promote the District's goals and values by providing excellent legal services with integrity, accuracy and efficiency. The Legal Services department observes the highest standards of ethics and professionalism while providing cost effective and proficient legal advice to the District. The Legal Services department strives to ensure that the school district's activities are conducted in accordance with its existing policies, rules and procedures, while maintaining compliance with Federal, State, and Municipal law.

This program supports Strategy 10.

BUDGET HIGHLIGHTS

In 2010-11 the legal department was moved from the General fund to its own program in the Supplemental General fund. No change in positions, only movement between funds.

PERSONNEL DETAIL

POSITION TITLE	2007-08 FTE	2008-09 FTE	2009-10 FTE	2010-11 FTE
Administration - Non-Certified	0.00	0.00	0.00	2.00
Technical/Supervisory	0.00	0.00	0.00	1.00
Clerical - Administrative	0.00	0.00	0.00	1.00
POSITION TOTAL	0.00	0.00	0.00	4.00

EXPENDITURE RECAP

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
GENERAL MANAGEMENT SALARIES				
Administration - Non-Certified	\$0	\$0	\$0	\$244,536
Technical/Supervisory	0	0	0	48,230
Clerical - Administrative	0	0	0	38,537
TOTAL GENERAL MANAGEMENT	\$0	\$0	\$0	\$331,303
EXTRA DUTY PAY				
Supplemental	\$0	\$0	\$0	\$6,000
Overtime	0	0	0	131
TOTAL EXTRA DUTY PAY	\$0	\$0	\$0	\$6,131

Legal Services

EXPENDITURE RECAP (continued)

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
EMPLOYEE BENEFITS				
Health Insurance	\$0	\$0	\$0	\$28,320
Group Life Insurance	0	0	0	429
Disability Insurance	0	0	0	1,350
Social Security	0	0	0	25,814
Unemployment Insurance	0	0	0	337
Workers Compensation	0	0	0	4,049
Employee Assistance Program	0	0	0	34
Early Retirement	0	0	0	28,401
TOTAL EMPLOYEE BENEFITS	\$0	\$0	\$0	\$88,734
PURCHASED SERVICES				
Court Fees/Legal Fees^	\$0	\$282,287	\$0	\$114,940
Postage	0	0	0	1,500
Professional Services	0	0	0	23,318
Training - Non-Certified	0	0	0	2,500
TOTAL PURCHASED SERVICES	\$0	\$282,287	\$0	\$142,258
UTILITIES				
Telephone/Electronic Communications	\$0	\$0	\$0	\$3,000
TOTAL UTILITIES	\$0	\$0	\$0	\$3,000
TRANSPORTATION SERVICES				
In-District Travel	\$0	\$0	\$0	\$1,500
TOTAL TRANSPORTATION SERVICES	\$0	\$0	\$0	\$1,500
SUPPLIES AND MATERIALS				
Books & Periodicals	\$0	\$0	\$0	\$5,500
Supplies	0	0	0	5,245
TOTAL SUPPLIES AND MATERIALS	\$0	\$0	\$0	\$10,745
OTHER EXPENDITURES				
Dues & Fees/Licenses & Permits	\$0	\$0	\$0	\$2,000
TOTAL OTHER EXPENDITURES	\$0	\$0	\$0	\$2,000
TRANSFERS				
Indirect Charges to Other Funds***	\$0	(\$269,426)	\$0	(\$50,000)
TOTAL TRANSFERS	\$0	(\$269,426)	\$0	(\$50,000)
PROGRAM TOTAL	\$0	\$12,861	\$0	\$535,671

*** Reflects the transfer of legal costs to other funds and grants as dictated by the state.

^ The 2009-10 expense is the fee for the Schools for Fair Funding lawsuit that is expected to be filed in late 2010.

Employee Benefits & Insurance

Employee Benefits & Insurance

DEPARTMENT	2009-10 BUDGET	2010-11 BUDGET
Employee Benefits & Insurance	\$1,475,492	\$1,591,788

Employee Benefits and Insurance Management

FUNCTION STATEMENT

The Employee Benefits and Insurance Management Department, formerly Risk Management, provides management and oversight for the employee benefit programs including retirement programs, administration of the self-funded insurance plans and purchase of all other district insurance. The Department purchases stop-loss insurance and administers self-funded programs for short-term disability, workers compensation, school board liability, lost and stolen items, and limited coverage to employee personal items (guidelines in the employment agreement under Teacher Protection). The Department purchases stop-loss insurance and hires a third party administrator for the self-funded health, pharmacy and dental plan and the flexible spending account plan. The Department also purchases and provides the insured group life plan and the insured supplemental life insurance plan. In compliance with Kansas statutes, the self-insured plans are Proprietary funds, which do not require legal adoption of budgets. The Department also helps manage risk transfer reports, claims, property and casualty, crime, and insurance related lawsuits. The Employee Benefits and Insurance Management Department also works with insurance companies to annually inspect boilers, buildings, and obtain Kansas permits.

The Employee Benefits and Insurance Management Department ensures that the department is operating in compliance with Board of Education policies, applicable state and federal laws, and also ensures that all departmental services and purchases are accomplished in an efficient and cost effective manner. Employee Benefits and Insurance Management activities are incorporated in district Strategies 2, 4, and 8.

OBJECTIVES

1. Increase participation in flexible spending program.
2. Increase participation in supplemental life program.
3. Decrease the number of workers compensation lost workdays through transitional return to work.
4. Decrease the number of employee reports of accidents.
5. Stabilize the growth of the short-term disability program; make recommendations for change.
6. Increase the percentage of eligible employees who participate in voluntary retirement programs.

MEASURES

1. Track the number of flexible spending program participants.
2. Track the number of supplemental life program participants.
3. Track the number of workers compensation lost workdays.
4. Track the number of workers compensation claims processed.
5. Track the direct cost of the short-term disability program.
6. Track the percentage of eligible employees who participate in voluntary retirement programs.

Employee Benefits and Insurance Management

PERFORMANCE INDICATORS

Performance Indicators	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 TARGET
1. Flexible Spending	2,149	2,261	2,500
2. Supplemental life	552	581	600
3. TTD lost work days (workers compensation)	4,467	3,153	2500
4. Employee Report of Accident (workers compensation)	778	826	800
5. Direct costs of Short Term Disability	\$743,397	\$798,712	\$750,000
6. Voluntary retirement participants	25%	25%	25%

BUDGET HIGHLIGHTS

The liability insurance activity for 2009-10 was accounted for in the self-insured risk management funds.

EXPENDITURE RECAP

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
EMPLOYEE BENEFITS				
Employee Assistance Program*	\$13,500	\$15,671	\$0	\$0
Group Life Insurance*	(3,584)	(3,724)	0	0
TOTAL EMPLOYEE BENEFITS	\$9,916	\$11,947	\$0	\$0
PURCHASED SERVICES				
Liability Insurance & Claims	\$734,070	\$1,152,631	\$1,221,175	\$1,282,471
Medical	2,326	1,363	2,000	2,000
Postage	0	0	2,000	2,000
Print, Bind & Reproduction	59	0	3,000	3,000
Professional Services	65,951	74,882	45,000	45,000
Student Accident Insurance & Judgments	50,675	30,799	27,000	82,000
TOTAL PURCHASED SERVICES	\$853,081	\$1,259,675	\$1,300,175	\$1,416,471

* Group Life Insurance and Employee Assistance Program premiums are paid in this fund, but then allocated to budget programs. The negative numbers represent adjustments from prior years.

Employee Benefits and Insurance Management

EXPENDITURE RECAP (continued)

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
SUPPLIES AND MATERIALS				
Supplies	\$0	\$0	\$3,400	\$3,400
TOTAL SUPPLIES AND MATERIALS	\$0	\$0	\$3,400	\$3,400
OTHER EXPENDITURES				
Dues & Fees/Licenses & Permits	\$50,895	\$3,050	\$40,000	\$40,000
TOTAL OTHER EXPENDITURES	\$50,895	\$3,050	\$40,000	\$40,000
INTERFUND TRANSFERS				
Risk Management Reserve	\$131,917	\$131,917	\$131,917	\$131,917
TOTAL INTERFUND TRANSFERS	\$131,917	\$131,917	\$131,917	\$131,917
PROGRAM TOTAL	\$1,045,809	\$1,406,589	\$1,475,492	\$1,591,788



District Technology Initiatives

District Technology Initiatives

DEPARTMENT	2009-10 BUDGET	2010-11 BUDGET
Facilities Weighting Allocation to Schools	\$97,500	\$97,500
Technology Administration	12,414	10,836
Technology Five-Year Plan	2,238,777	1,738,777
District Technology Initiatives Totals	\$2,348,691	\$1,847,113

District Technology Initiatives

FUNCTION STATEMENT

The state of Kansas provides 25 percent of the General fund base state aid per pupil (\$1,003) for two years for students occupying newly constructed classrooms. These additional funds assist districts with the start up costs associated with equipping new facilities. Each participating school will receive \$100 per student occupying the space. The building based money can be used for building technology/library media. The remaining \$903 per pupil will be allocated centrally to increase and enhance the implementation of instructional technology and library media resources across the district.

This program supports Strategy 6.

OBJECTIVES

1. Provide equitable access to computers in all schools.
2. Provide equitable access to instructional technology in all schools.

MEASURES

1. Percentage of classrooms with a computer less than 5 years old
2. Ratio of students to networked computers

PERFORMANCE INDICATORS

Performance Indicators	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 TARGET
1. Percentage of classrooms with a computer less than 5 years old	100%	100%	100%
2. Student to networked computer ratio [^]	2.04	3.00	2.00

[^] Median ratio for the largest 100 districts in the nation as surveyed by the Council of Great City Schools was 2.72 in 2008-09.

BUDGET HIGHLIGHTS

Approximately \$700,000 is expected to be received from the state for new facilities weighting in 2010-11. The balance of the 2010-11 budget is funded by the Local Option Budget.

District Technology Initiatives

EXPENDITURE RECAP

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
EXTRA DUTY PAY				
Supplemental	\$0	\$0	\$6,180	\$6,180
TOTAL EXTRA DUTY PAY	\$0	\$0	\$6,180	\$6,180
EMPLOYEE BENEFITS				
Disability Insurance	\$0	\$0	\$25	\$25
Social Security	0	0	473	473
Unemployment Insurance	0	0	6	6
Workers Compensation	0	0	74	74
TOTAL EMPLOYEE BENEFITS	\$0	\$0	\$578	\$578
TRANSPORTATION SERVICES				
In-District Travel	\$0	\$0	\$3,156	\$1,578
TOTAL TRANSPORTATION SERVICES	\$0	\$0	\$3,156	\$1,578
SUPPLIES AND MATERIALS				
Books & Periodicals	\$7,024	\$32,075	\$0	\$0
Software	394,414	480,416	200,000	200,000
Supplies	67,952	34,701	2,500	2,500
TOTAL SUPPLIES AND MATERIALS	\$469,390	\$547,192	\$202,500	\$202,500
PROPERTY & EQUIPMENT				
Computers	\$1,922,051	\$1,726,746	\$1,606,277	\$1,106,277
Equipment	13,599	2,500	500,000	500,000
Printers	279	0	30,000	30,000
TOTAL PROPERTY & EQUIPMENT	\$1,935,929	\$1,729,246	\$2,136,277	\$1,636,277
PROGRAM TOTAL	\$2,405,319	\$2,276,438	\$2,348,691	\$1,847,113

Supplemental General Fund Transfers

Supplemental General Fund Transfers

DEPARTMENT	2009-10 BUDGET	2010-11 BUDGET
Transfers	\$56,692,748	\$57,651,259

Supplemental General Fund Transfers

FUNCTION STATEMENT

Transfers of the Supplemental General fund are used to account for funds which are moved from the Supplemental General fund to various other funds.

BUDGET HIGHLIGHTS

Effective with the 1992-93 school year, Transportation and Bilingual state aid revenues are required by statute to be deposited directly into the General fund. Funds to support the Vocational, 4-Year-old, State Intervention and Bilingual programs must be transferred from either the General or Supplemental General funds to the respective Special Revenue fund.

Historically, all fund transfers originated in the General fund. With the creation of the Supplemental General fund in 1992-93, the funding of the transfers has been partially moved to the Supplemental General fund.

EXPENDITURE RECAP

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
TRANSFERS				
To 4-Year Old Program	\$235,093	\$235,093	\$235,093	\$235,093
To Bilingual Education	8,375,373	8,375,373	8,375,373	8,375,373
To Driver Education	961,753	0	0	0
To Latchkey	150,000	0	0	0
To Parents As Teachers	247,405	247,405	247,405	247,405
To Professional Development	573,033	972,065	33,848	0
To Special Education	29,522,068	30,732,104	26,303,128	25,347,665
To Special Liability	520,000	0	0	0
To State Intervention	13,224,666	14,039,666	13,324,666	15,505,548
To Student Material/Music/Athletics	0	842,075	0	0
To Vocational Education	8,173,235	8,173,235	8,173,235	7,940,175
TOTAL TRANSFERS	\$61,982,626	\$63,617,016	\$56,692,748	\$57,651,259
PROGRAM TOTAL	\$61,982,626	\$63,617,016	\$56,692,748	\$57,651,259



Adult Education Fund

Adult Education Fund

DEPARTMENT	2009-10 BUDGET	2009-10 POSITIONS	2010-11 BUDGET	2010-11 POSITIONS	CHANGE IN BUDGET	CHANGE IN POSITIONS
Adult Education	\$137,925	1.50	\$67,510	1.50	(\$70,415)	0.00

Adult Education Fund

FUNCTION STATEMENT

The Adult Education fund is used to account for revenues and expenditures in the ARRA Adult Education and Wichita Family Literacy Project and will provide adult education services. The program services people who are (1) are at least 16 years of age, (2) do not have a high school credential in English, (3) are not enrolled in school, or (4) do not possess academic, employment, listening, speaking and/or technology skills at a level required for substantial gainful activity in the workforce. The main purpose of this program is to develop the workforce by assisting families in attaining literacy.

This program supports the following district strategies:

Strategy 2: recruit, develop, support, and retain a high quality, diverse teaching, administrative, and support staff.

Strategy 3: provide educational programs that promote life-long learning.

Strategy 5: build and maintain strong relationships with parents, families, the community and businesses.

OBJECTIVES

1. Monitor adult student performance and meet or exceed learner goals
2. Maintain adult education services throughout service area and expand programs
3. Serve adults with the most need as defined by the grant (lower CASAS levels/TABE)

MEASURES

1. Collect and analyze program enrollment data, process data, and adult student performance data
2. Compare populations served with previously funded Adult Literacy Program grant from WSU & the Toyota Foundation in its first year and then compare participating populations from year to year.
3. Collect and analyze enrollment and performance data using exit assessments used by the Multi-Lingual Education Services Department

PERFORMANCE INDICATORS

Performance Indicators	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 TARGET
1. Percentage of participants at beginner levels in CASAS/TABE	New Program	36%	50%
2. Compare percentage of populations served with previously funded Adult Literacy Program grant from WSU & the Toyota Foundation	New Program	56%	65%
3. Number of individuals served using exit assessments used by the Multi-Lingual Education Services Department	New Program	164	200

Adult Education Fund

BUDGET HIGHLIGHTS

This program provides support for the AmeriCorps ARRA Grant for Family Literacy which began in 2009-10 and concludes 2010-11.

PERSONNEL DETAIL

POSITION TITLE	2007-08 FTE	2008-09 FTE	2009-10 FTE	2010-11 FTE
Clerical - Administrative	0.00	0.00	0.50	0.50
Paraeducator	0.00	0.00	1.00	1.00
POSITION TOTAL	0.00	0.00	1.50	1.50

REVENUE SOURCES

Local Revenue

Local revenues represent delinquent tax collections. No taxes have been levied for this fund since 2007.

State Revenue

None.

Federal Revenue

Revenue is received from the AmeriCorps ARRA award for Family Literacy.

Cash Balance

None.

Adult Education Fund

REVENUE RECAP

REVENUE SOURCES	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET
LOCAL				
Current Year Ad Valorem	\$0	\$0	\$0	\$0
Prior Year Ad Valorem	7	0	0	0
Ad valorem - delinquent	11,969	9,370	4,211	0
In lieu of taxes	0	0	0	0
Motor vehicle tax	115,939	416	1,102	0
Recreational vehicle tax	973	0	0	0
TOTAL LOCAL	\$128,888	\$9,786	\$5,313	\$0
TOTAL REVENUE	\$128,888	\$9,786	\$5,313	\$0
BEGINNING UNENCUMBERED CASH	0	128,888	138,674	67,510
AVAILABLE FUNDING	\$128,888	\$138,674	\$143,987	\$67,510
FUND EXPENDITURES	0	0	76,477	67,510
ENDING UNENCUMBERED CASH	\$128,888	\$138,674	\$67,510	\$0
MILL LEVY	0.00	0.00	0.00	0.00

EXPENDITURE RECAP

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
GENERAL MANAGEMENT SALARIES				
Administration - Non-Certified	\$0	\$13,163	\$0	\$0
Clerical - Administrative	0	0	32,677	16,297
TOTAL GENERAL MANAGEMENT	\$0	\$13,163	\$32,677	\$16,297
INSTRUCTIONAL SALARIES				
Paraeducator	\$0	\$31,088	\$53,953	\$27,372
Paraeducator Sub/Temp	0	2,113	0	1,200
TOTAL INSTRUCTIONAL SALARIES	\$0	\$33,201	\$53,953	\$28,572
EXTRA DUTY PAY				
Overtime	\$0	\$0	\$0	\$279
TOTAL EXTRA DUTY PAY	\$0	\$0	\$0	\$279

Adult Education Fund

EXPENDITURE RECAP (continued)

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
EMPLOYEE BENEFITS				
Disability Insurance	\$0	\$176	\$346	\$181
Early Retirement	0	1,171	2,426	1,489
Employee Assistance Program	0	12	26	17
Group Life Insurance	0	105	228	152
Health Insurance	0	9,735	21,240	14,160
Social Security	0	3,656	6,624	3,454
Unemployment Insurance	0	46	86	45
Workers Compensation	0	527	1,040	542
TOTAL EMPLOYEE BENEFITS	\$0	\$15,428	\$32,016	\$20,040
PURCHASED SERVICES				
Instructional Services	\$0	\$1,200	\$5,376	\$800
TOTAL PURCHASED SERVICES	\$0	\$1,200	\$5,376	\$800
SUPPLIES AND MATERIALS				
Supplies	\$0	\$6,261	\$8,813	\$1,522
Books & Periodicals	0	2,033	0	0
Software	0	1,000	1,000	0
TOTAL SUPPLIES AND MATERIALS	\$0	\$9,294	\$9,813	\$1,522
PROPERTY & EQUIPMENT				
Computers	\$0	\$4,016	\$4,090	\$0
Printers	0	175	0	0
TOTAL PROPERTY & EQUIPMENT	\$0	\$4,191	\$4,090	\$0
FUND TOTAL	\$0	\$76,477	\$137,925	\$67,510

4 Year Old Program Fund

4-Year-Old Program Fund

DEPARTMENT	2009-10 BUDGET	2009-10 POSITIONS	2010-11 BUDGET	2010-11 POSITIONS	CHANGE IN BUDGET	CHANGE IN POSITIONS
4-Year-Old	\$5,287,830	92.83	\$5,235,627	92.83	(\$52,203)	0.00

4 Year Old Program Fund

FUNCTION STATEMENT

The Kansas State Four Year Old At-Risk Preschool Program fund provides a quality early learning program for four-year old children who meet at-risk criteria. This program helps at-risk preschool children acquire the skills, knowledge, and behaviors they need to transition successfully to kindergarten. This program also helps reduce the number of children who are retained during their primary years, as well as reduce the number of children who are referred for special education evaluations. It is also a goal of this program to increase the level of parent participation in the education of their children. The PreK program in our district is comprised of fifty classrooms located in thirty-four neighborhood elementary schools, three early childhood centers, and one public/private community preschool, The Opportunity Project (TOP). Students in each PreK program are supported by a Certified Early Childhood Teacher and a Para Educator who has met the No Child Left Behind requirements. Curriculum materials utilize developmentally appropriate and multisensory learning experiences which build a foundation for cognitive, language, social/emotional, and physical skills. This program supports district Strategies 1,2,3,4, and 5.

OBJECTIVES

1. Provide an early childhood school experience for students that will close the achievement gap between at-risk and non at-risk primary age children as well as promote well-rounded cognitive, social-emotional, oral language, communication, mathematics, general knowledge and physical development skills. The learning environment of our Pre-K classrooms is one where all children feel safe, welcomed and respected.

MEASURES

1. The DIAL 3 is used as a screener. An individual progress reports (Pre-KPR) is used quarterly and the Get-It, Got-It, Go early literacy assessment is given 3 times a year.

PERFORMANCE INDICATORS

Performance Indicators	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 TARGET
1. Pre-Kindergarten Progress Reports, DIAL 3 Screening Assessments, and Get-It; Got-It; Go early literacy assessment	1,866	1,912	1,912

4 Year Old Program Fund

BUDGET HIGHLIGHTS

The 2010-11 budget reflects a district-wide cut in mileage and overtime. Budgeted positions did not change for 2010-11.

PERSONNEL DETAIL

POSITION TITLE	2007-08 FTE	2008-09 FTE	2009-10 FTE	2010-11 FTE
Clerical - Administrative	1.50	1.50	1.50	1.50
Clerical - Instructional	1.00	1.00	1.00	1.00
Custodial Aide	0.63	0.63	0.63	0.63
Custodian/Engineer	1.00	1.00	1.00	1.00
Paraeducator	40.70	40.70	40.70	40.70
Teacher - Classroom	40.50	40.50	40.50	40.50
Teacher - Instructional Support	3.00	3.00	3.00	3.00
Teacher - Student Support	3.50	3.50	3.50	3.50
Technical/Supervisory	1.00	1.00	1.00	1.00
POSITION TOTAL	92.83	92.83	92.83	92.83

REVENUE SOURCES

Local Revenue

None.

State Revenue

The general state aid formula includes a weighting factor of 0.50 for each 4-Year-Old at-risk student. By law, these funds must be deposited in the General fund and then transferred to the 4-Year-Old-Program fund.

Federal Revenue

None.

Cash Balance

Kansas statutes permit the 4-Year-Old-Program fund to retain a year-end cash balance to be utilized as a future funding source.

4 Year Old Program Fund

REVENUE RECAP

REVENUE SOURCES	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET
LOCAL				
Miscellaneous	\$0	\$280	\$1,432	\$0
TOTAL LOCAL	\$0	\$280	\$1,432	\$0
TOTAL REVENUE	\$0	\$280	\$1,432	\$0
TRANSFERS FROM				
General Fund	\$5,018,220	\$4,800,276	\$4,783,926	\$4,814,211
Supplemental General Fund	0	235,093	235,093	235,093
TOTAL TRANSFERS IN	\$5,018,220	\$5,035,369	\$5,019,019	\$5,049,304
BEGINNING UNENCUMBERED CASH	20,285	255,061	268,811	521,491
AVAILABLE FUNDING	\$5,038,505	\$5,290,710	\$5,289,262	\$5,570,795
FUND EXPENDITURES	4,783,444	5,021,899	4,767,771	5,235,627
ENDING UNENCUMBERED CASH	\$255,061	\$268,811	\$521,491	\$335,168

EXPENDITURE RECAP

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
GENERAL MANAGEMENT SALARIES				
Clerical - Administrative	\$58,789	\$60,934	\$57,002	\$55,750
Clerical Sub/Temp - Administrative	0	0	20,000	0
Technical/Supervisory	42,695	42,647	42,484	42,484
TOTAL GENERAL MANAGEMENT	\$101,484	\$103,581	\$119,486	\$98,234
INSTRUCTIONAL SALARIES				
Clerical - Instructional	\$28,876	\$32,916	\$30,078	\$32,916
Clerical Sub/Temp - Instructional	824	499	50,000	30,000
Paraeducator	1,026,170	875,248	1,039,966	1,003,733
Paraeducator Sub/Temp	26,988	76,677	60,000	80,000
Teacher - Classroom	1,879,341	1,889,486	1,909,454	1,903,194
Teacher - Instructional Support	159,543	147,119	160,881	157,250
Teacher - Student Support	161,665	159,073	162,971	161,219
Teacher Hourly - Classroom	0	0	20,000	20,000
Teacher Sub	69,200	69,573	110,000	110,000
TOTAL INSTRUCTIONAL SALARIES	\$3,352,607	\$3,250,591	\$3,543,350	\$3,498,312

4 Year Old Program Fund

EXPENDITURE RECAP (continued)

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
OPERATIONAL SALARIES				
Custodial Aide	\$8,135	\$115	\$10,036	\$10,147
Custodian/Engineer	28,093	12,928	28,980	24,939
TOTAL OPERATIONAL SALARIES	\$36,228	\$13,043	\$39,016	\$35,086
EXTRA DUTY PAY				
Addendum	\$12,016	\$14,048	\$15,300	\$15,300
Overtime	0	0	0	1,007
Severance	6,755	11,297	10,000	10,000
Stipends	24,325	24,714	30,900	30,900
Supplemental	15,570	14,820	15,300	15,300
TOTAL EXTRA DUTY PAY	\$58,666	\$64,879	\$71,500	\$72,507
EMPLOYEE BENEFITS				
Disability Insurance	\$14,195	\$13,730	\$15,631	\$14,817
Early Retirement	129,356	127,636	134,310	147,366
Employee Assistance Program	851	798	790	793
Group Life Insurance	7,594	7,123	7,080	7,118
Health Insurance	700,879	657,556	657,236	660,776
Social Security	269,497	260,337	298,937	283,367
Unemployment Insurance	3,724	3,570	3,908	3,704
Workers Compensation	42,578	41,183	46,891	44,450
TOTAL EMPLOYEE BENEFITS	\$1,168,674	\$1,111,933	\$1,164,783	\$1,162,391
PURCHASED SERVICES				
Instructional Services	\$150,120	\$144,000	\$162,275	\$180,550
Postage	10	6	2,500	2,500
Print, Bind & Reproduction	195	515	1,000	1,000
Professional Services	415	75	15,000	15,000
Rental & Leasing Services	37,920	38,552	42,000	45,448
Repair & Maintenance Services	356	0	5,000	5,000
Training - Certified	320	0	900	900
TOTAL PURCHASED SERVICES	\$189,336	\$183,148	\$228,675	\$250,398
UTILITIES				
Telephone/Electronic Communications	\$0	\$0	\$700	\$700
TOTAL UTILITIES	\$0	\$0	\$700	\$700
TRANSPORTATION SERVICES				
Activity Trips	\$18,837	\$246	\$24,000	\$24,000
In-District Travel	4,494	3,572	10,100	5,050
TOTAL TRANSPORTATION SERVICES	\$23,331	\$3,818	\$34,100	\$29,050

4 Year Old Program Fund

EXPENDITURE RECAP (continued)

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
SUPPLIES AND MATERIALS				
Food	\$5,161	\$384	\$5,000	\$2,000
Software	500	0	0	0
Supplies	79,804	36,344	40,599	46,328
Workbooks/Kits & Sets	2,493	50	11,121	11,121
TOTAL SUPPLIES AND MATERIALS	\$87,958	\$36,778	\$56,720	\$59,449
PROPERTY & EQUIPMENT				
Computers	\$2,078	\$0	\$3,000	\$3,000
Equipment	1,165	0	26,500	26,500
Printers	372	0	0	0
TOTAL PROPERTY & EQUIPMENT	\$3,615	\$0	\$29,500	\$29,500
FUND TOTAL	\$5,021,899	\$4,767,771	\$5,287,830	\$5,235,627



State Intervention Fund

State Intervention Fund

DEPARTMENT	2009-10 BUDGET	2009-10 POSITIONS	2010-11 BUDGET	2010-11 POSITIONS	CHANGE IN BUDGET	CHANGE IN POSITIONS
Intervention Elementary School	\$29,023,634	474.38	\$31,121,128	494.70	\$2,097,494	20.32
Intervention Kindergarten	6,099,146	100.00	5,948,556	100.00	(150,590)	0.00
Intervention Middle School	12,781,888	206.31	12,915,653	202.13	133,765	(4.18)
Blackbear Bosin Academy Middle School	1,152,722	17.73	1,152,722	17.73	0	0.00
Intervention High School	14,284,570	221.75	16,681,698	208.06	2,397,128	(13.69)
Gateway Alternative High School	1,128,979	16.82	1,171,032	16.82	42,053	0.00
Learning Centers	1,821,405	21.00	2,157,577	21.00	336,172	0.00
Metro Boulevard Alternative High School	1,101,114	17.46	1,126,632	17.46	25,518	0.00
Metro Meridian Alternative High School	1,263,224	19.36	1,282,229	19.36	19,005	0.00
Metro Midtown Alternative High School (1)	1,230,813	18.89	0	0.00	(1,230,813)	(18.89)
Sowers Alternative High School	60,237	1.00	60,237	1.00	0	0.00
State Intervention Fund Totals	\$69,947,732	1,114.70	\$73,617,464	1,098.26	\$3,669,732	(16.44)

(1) Metro Midtown Alternative High School was closed at the end of 2009-10.

State Intervention Fund

FUNCTION STATEMENT

The State Intervention fund (At-Risk) supports at-risk students through the following programs:

Learning Centers – are at seven comprehensive high schools, Towne West and Towne East Educational Resource Centers and Workforce Alliance. This program is designed for students who are currently enrolled in school and need to repeat a course and for students who have dropped out of high school and are returning to earn a high school diploma.

Special At-Risk Schools - include two Metro alternative high schools, one alternative middle school, and Gateway Alternative whose enrollment is comprised of at-risk students who have been expelled from a traditional site.

All Day Kindergarten – General state aid only supports a one-half-day kindergarten program. State intervention funds provide the additional revenues needed to offer a full-day program.

Elementary, Middle and High School At-Risk Students – This program supports additional staff to reduce class sizes to support the needs of At-Risk Students

This program supports district Strategies 1,2,3,4, and 5.

OBJECTIVES

1. Provide a program for students who are currently enrolled in high school and need to repeat a course where they have previously been unsuccessful.
2. Increase number of diplomas issued to students who have dropped out of high school and are returning to earn a high school diploma.
3. Provide additional opportunities to graduate for students enrolled in Special At-Risk Schools.
4. Improve the number of schools making “Adequate Yearly Progress” (AYP) as required by the federal government.

MEASURES

1. Increase number of students completing credits.
2. Increase number of diplomas issued to former dropouts.
3. Increase number of students that participate in graduation due to enrollment in Special At-Risk Schools.
4. Increase number of schools meeting Adequate Yearly Progress.

PERFORMANCE INDICATORS

Performance Indicators	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 TARGET
1. Number of students completing credits	1,395	1,288	1,300
2. Number of diplomas issued to former dropouts	147	167	175
3. Number of students that participate in graduation due to enrollment in program	456	408	410
4. Number of schools meeting AYP	46	50	50

State Intervention Fund

BUDGET HIGHLIGHTS

Since 2009, the state has reduced intervention funding from \$2,464 to \$2,231 per low-income student in an effort to help the state's overall budget deficit. However, this budget reflects an increase due to the state of the economy and the resulting increase in low-income students. In an effort to cover district fixed cost increases such as increasing retirement costs, this budget includes cuts to supplementals, professional services, and overtime, as well as, the closure of Metro Midtown.

PROGRAM	2009-10 BUDGET	2009-10 PERSONNEL	2010-11 BUDGET	2010-11 PERSONNEL
Elementary School Intervention				
Class Size Reduction	\$29,023,634	474.38	\$31,121,128	494.70
All Day Kindergarten	6,099,146	100.00	5,948,556	100.00
Total Elementary School Intervention	\$35,122,780	574.38	\$37,069,684	594.70
Middle School Intervention				
Class Size Reduction	\$12,781,888	206.31	\$12,915,653	202.13
Blackbear Bosin Academy	1,152,722	17.73	1,152,722	17.73
Total Middle School Intervention	\$13,934,610	224.04	\$14,068,375	219.86
High School Intervention				
Class Size Reduction	\$14,284,570	221.75	\$16,681,698	208.06
Gateway Alternative	1,128,979	16.82	1,171,032	16.82
Learning Centers	1,821,405	21.00	2,157,577	21.00
Metro Boulevard	1,101,114	17.46	1,126,632	17.46
Metro Meridian	1,263,224	19.36	1,282,229	19.36
Metro Midtown*	1,230,813	18.89	0	0.00
Sowers	60,237	1.00	60,237	1.00
Total High Intervention	\$20,890,342	316.28	\$22,479,405	283.70
Fund Total	\$69,947,732	1,114.70	\$73,617,464	1,098.26

* Eliminated in 2010-11

State Intervention Fund

PERSONNEL DETAIL

POSITION TITLE	2007-08 FTE	2008-09 FTE	2009-10 FTE	^2010-11 FTE
Administration - Instructional	2.00	2.00	2.00	3.00
Clerical - Instructional	11.88	11.88	12.88	11.38
Custodial Aide	1.89	2.27	2.27	1.52
Custodian/Engineer	5.00	5.00	5.50	4.50
Instructional Specialist - Certified	1.55	1.55	1.00	1.00
Instructional Specialist - Non-Certified	2.00	3.00	3.00	2.75
Paraeducator	4.35	4.35	3.35	2.51
Principal	5.00	5.00	5.00	4.00
Security	2.00	2.00	2.00	2.00
Teacher - Classroom	855.44	959.94	1,062.70	1,049.90
Teacher - Instructional Support	5.10	5.10	5.10	7.60
Teacher - Student Support	7.90	8.40	9.40	8.10
Technical/Supervisory	0.50	0.50	0.50	0.00
POSITION TOTAL	904.61	1,010.99	1,114.70	1,098.26

^ Reflects elimination of the Metro Midtown program.

REVENUE SOURCES

Local Revenue

None.

State Revenue

The general state aid formula includes a weighting factor of 55.6% (\$2,231) for low income students who qualify for the federal free lunch program. These funds must be deposited in the General fund and transferred to the State Intervention fund and spent on state-approved intervention programs. In 2006, the legislature added 4.7% weighting (\$189) for every non-proficient student not qualifying for free lunches.

Federal Revenue

None.

Cash Balance

Kansas statutes permit the State Intervention fund to retain a year-end cash balance to be utilized as a future funding source.

State Intervention Fund

REVENUE RECAP

REVENUE SOURCES	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET
LOCAL				
Tuition and fees	\$55,559	\$68,041	\$67,693	\$0
Miscellaneous	25,643	56,431	37,365	0
TOTAL LOCAL	\$81,202	\$124,472	\$105,058	\$0
 TOTAL REVENUE	 \$81,202	 \$124,472	 \$105,058	 \$0
TRANSFERS FROM				
General Fund	\$45,380,734	\$53,992,147	\$56,490,111	\$55,178,171
Supplemental General Fund	11,324,666	13,224,666	14,039,666	15,505,548
TOTAL TRANSFERS IN	\$56,705,400	\$67,216,813	\$70,529,777	\$70,683,719
 BEGINNING UNENCUMBERED CASH	 2,139,207	 2,139,207	 2,246,642	 2,933,745
AVAILABLE FUNDING	\$58,925,809	\$69,480,492	\$72,881,477	\$73,617,464
FUND EXPENDITURES	56,786,602	67,233,850	69,947,732	73,617,464
ENDING UNENCUMBERED CASH	\$2,139,207	\$2,246,642	\$2,933,745	\$0

EXPENDITURE RECAP

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
GENERAL MANAGEMENT SALARIES				
Technical/Supervisory	\$25,574	\$25,461	\$25,567	\$0
TOTAL GENERAL MANAGEMENT	\$25,574	\$25,461	\$25,567	\$0
INSTRUCTIONAL SALARIES				
Administration - Instructional	\$178,511	\$171,484	\$169,535	\$262,092
Clerical - Instructional	395,671	432,701	447,980	373,559
Clerical Sub/Temp - Instructional	28,660	15,352	18,000	13,672
Co-Op Student	64,715	48,592	0	39,520
Instructional Specialist - Certified	48,108	56,700	53,795	54,132
Instructional Specialist - Non-Certified	155,608	129,081	149,013	131,157
Paraeducator	121,401	62,825	85,311	53,473
Paraeducator Sub/Temp	244,025	210,133	21,145	193,025
Principal	440,799	441,105	438,802	340,903
Teacher - Classroom	43,733,347	48,738,217	49,360,289	49,015,528
Teacher - Instructional Support	226,431	270,272	277,654	198,098
Teacher - Student Support	527,782	496,649	554,243	441,337
Teacher Hourly - Classroom	188,787	174,312	293,702	307,873
Teacher Sub	1,091,437	1,258,072	702,267	892,253
TOTAL INSTRUCTIONAL SALARIES	\$47,445,282	\$52,505,495	\$52,571,736	\$52,316,622

State Intervention Fund

EXPENDITURE RECAP (continued)

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
OPERATIONAL SALARIES				
Custodial Aide	\$32,545	\$32,871	\$36,560	\$24,895
Custodian/Engineer	187,226	197,158	206,404	158,009
Security	83,321	80,650	80,254	74,695
TOTAL OPERATIONAL SALARIES	\$303,092	\$310,679	\$323,218	\$257,599
EXTRA DUTY PAY				
Addendum	\$82,181	\$66,959	\$56,804	\$27,155
Planning Period	1,644	1,978	0	0
Overtime	0	0	0	14,208
Certificate & License	2,467	2,347	2,400	1,560
Severance	70,629	116,268	0	0
Stipends	34,372	114,715	300,182	317,551
Supplemental*	3,673,101	234,502	147,601	180,593
TOTAL EXTRA DUTY PAY	\$3,864,394	\$536,769	\$506,987	\$541,067
EMPLOYEE BENEFITS				
Disability Insurance	\$206,633	\$213,393	\$223,099	\$212,462
Early Retirement	2,055,241	2,316,149	2,348,718	2,523,027
Employee Assistance Program	8,518	9,429	9,480	9,311
Group Life Insurance	76,247	84,383	85,185	83,419
Health Insurance	7,056,503	7,813,924	7,892,073	7,755,715
Social Security	3,900,070	4,048,870	4,266,764	4,063,320
Unemployment Insurance	53,011	55,255	55,777	53,116
Workers Compensation	619,865	641,443	669,291	637,384
TOTAL EMPLOYEE BENEFITS	\$13,976,088	\$15,182,846	\$15,550,387	\$15,337,754
PURCHASED SERVICES				
Postage	\$5,190	\$10,288	\$5,100	\$5,100
Print, Bind & Reproduction	13,481	10,489	6,440	6,440
Professional Services	182,106	171,223	18,005	18,005
Rental & Leasing Services	33,460	50,330	7,200	42,600
Repair & Maintenance Services	377	2,204	245	245
Training - Certified	19,115	1,862	8,700	8,700
Training - Non-Certified	157	0	100	100
TOTAL PURCHASED SERVICES	\$253,886	\$246,396	\$45,790	\$81,190
UTILITIES				
Telephone/Electronic Communications	\$3,572	\$4,917	\$2,000	\$2,000
TOTAL UTILITIES	\$3,572	\$4,917	\$2,000	\$2,000

* Reduction in 2009-10 due to the elimination of bonus pay for teachers and administrators working in high-poverty schools.

State Intervention Fund

EXPENDITURE RECAP (continued)

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
TRANSPORTATION SERVICES				
Activity Trips	\$45,564	\$74,950	\$900	\$900
In-District Travel	3,256	3,488	3,900	3,900
TOTAL TRANSPORTATION SERVICES	\$48,820	\$78,438	\$4,800	\$4,800
SUPPLIES AND MATERIALS				
Audio Visual	\$338	\$50	\$700	\$700
Book Binding & Repair	0	0	200	200
Books & Periodicals	332,119	21,564	7,806	7,806
Food	3,741	6,147	2,515	2,515
Software	90,358	317,404	173,546	190,584
Freight	0	214	0	0
Supplies	178,775	348,094	706,244	706,244
Textbooks	300,000	0	0	0
Workbooks/Kits & Sets	220	75	510	510
TOTAL SUPPLIES AND MATERIALS	\$905,551	\$693,548	\$891,521	\$908,559
PROPERTY & EQUIPMENT				
Computers	\$292,675	\$300,441	\$11,650	\$46,010
Equipment	95,636	55,661	8,320	46,150
Printers	17,325	6,456	5,521	5,521
TOTAL PROPERTY & EQUIPMENT	\$405,636	\$362,558	\$25,491	\$97,681
OTHER EXPENDITURES				
Dues & Fees/Licenses & Permits	\$1,955	\$625	\$235	\$235
Unfunded Reserve**	0	0	0	4,069,957
TOTAL OTHER EXPENDITURES	\$1,955	\$625	\$235	\$4,070,192
FUND TOTAL	\$67,233,850	\$69,947,732	\$69,947,732	\$73,617,464

** Estimates increased potential funding due to growing numbers of high poverty students. This represents a 5% growth in eligible students.

Bilingual Education Fund

Bilingual Fund

DEPARTMENT	2009-10 BUDGET	2009-10 POSITIONS	2010-11 BUDGET	2010-11 POSITIONS	CHANGE IN BUDGET	CHANGE IN POSITIONS
ESOL	\$10,050,924	155.94	\$10,922,029	166.85	\$871,105	10.91

Bilingual Education Fund

FUNCTION STATEMENT

The Bilingual, English for Speakers of Other Languages (ESOL), program is designed to provide assistance for students whose native language is not English. The program represents the district's compliance with Title VI of the Civil Rights Act of 1964 and the Kansas Bilingual Education Act. The program offers support to more than 7,300 English Language Learners (ELL) in twenty-nine elementary schools, nine middle schools, and four high schools. ESOL is also funded by Title III.

The Bilingual/ESOL program supports the following Strategic Plan strategies: Strategy 1, aligned curriculum; Strategy 2, qualified staff; and Strategy 3, educational attainment.

OBJECTIVES

1. Ensure that appropriate and efficient procedures are followed for identification of students for placement in ESOL programs.
2. Implement rigorous standards and identify appropriate curriculum to support the development of students' proficiency in English.
3. Provide staff development opportunities which prepare staff to effectively address the academic needs of English Language Learners (ELL).

MEASURES

1. Percentage of ESOL students in compliance with identification and placement procedures.
2. Increased student English language proficiency evidenced by annual improvement of the percent of students meeting outcome goals.
3. Increased teacher participation in ESOL endorsement programs.

PERFORMANCE INDICATORS

Performance Indicators	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 TARGET
1. % of students in compliance with identification and placement procedures	98%	98%	100%
2. % of students meeting outcome goals	98%	98%	98%
3. Number of teachers who have active plans to complete ESOL endorsement classes	411	650	611

Bilingual Education Fund

BUDGET HIGHLIGHTS

The 2010-11 budget includes a district-wide cut in professional development, travel, mileage, overtime, and food. The increase in budget is due to continued growth in non-English speaking students requiring additional classrooms and support.

PERSONNEL DETAIL

POSITION TITLE	2007-08 FTE	*2008-09 FTE	**2009-10 FTE	***2010-11 FTE
Administration - Instructional	1.50	1.00	1.00	1.00
Clerical - Instructional	1.50	2.00	5.00	6.88
Paraeducator	47.20	50.48	43.04	40.46
Teacher - Classroom	94.50	100.50	103.90	115.01
Teacher - Instructional Support	1.00	2.00	2.00	2.00
Technical/Supervisory	1.00	1.00	1.00	1.50
POSITION TOTAL	146.70	156.98	155.94	166.85

* In 2008-09, ESOL programs were added at L'Ouverture and Seltzer Elementary Schools, and Mead and Marshall Middle Schools, and expanded at Enterprise, Gammon, and Park Elementary schools and North High School.

** In 2009-10, ESOL programs were added or expanded at Caldwell, Griffith, and Woodman Elementary Schools, Curtis, Jardine and Pleasant Valley Middle Schools; and Southeast High School.

*** In 2010-11, the ESOL program was introduced at Minneha Elementary School, Hamilton, Mayberry and Truesdell Middle Schools, and West High School, and expanded at Lawrence Elementary School and Southeast High School.

Bilingual Education Fund

REVENUE SOURCES

Local Revenue

Because general state aid is required by statute to be deposited directly into the General fund, a transfer from the General or Supplemental General funds is necessary to support this program.

State Revenue

The general state aid formula includes a weighting factor of 0.395 for students enrolled in bilingual studies. This weighting raises the amount of general state aid per full-time equivalent bilingual student from \$4,012 to \$5,597 and must be deposited into the General fund.

Federal Revenue

None.

Cash Balance

Kansas statutes, beginning for 2005-06, permits the Bilingual Education fund to retain a year-end cash balance to be utilized as a future funding source. Previously there was a penalty for a year-end cash balance that was an equivalent reduction in state funding the following year.

Bilingual Education Fund

REVENUE RECAP

REVENUE SOURCES	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET
LOCAL				
Investment income	\$0	\$0	\$0	\$1,353
Miscellaneous Local Revenue	1,634	3,185	1,832	0
TOTAL LOCAL	\$1,634	\$3,185	\$1,832	\$1,353
STATE~				
Bilingual education aid	\$3,528,068	\$3,352,800	\$3,047,114	\$3,047,114
TOTAL STATE	\$3,528,068	\$3,352,800	\$3,047,114	\$3,047,114
TOTAL REVENUE	\$3,529,702	\$3,355,985	\$3,048,946	\$3,048,467
TRANSFERS FROM				
General Fund	\$331,637	\$1,141,897	\$1,672,366	\$2,543,471
Supplemental General Fund	4,847,305	5,022,573	5,328,259	5,328,259
TOTAL TRANSFERS	\$5,178,942	\$6,164,470	\$7,000,625	\$7,871,730
BEGINNING UNENCUMBERED CASH	\$635	\$0	\$3,185	\$1,832
AVAILABLE FUNDING	\$8,709,279	\$9,520,455	\$10,052,756	\$10,922,029
FUND EXPENDITURES	8,709,279	9,517,270	10,050,924	10,922,029
ENDING UNENCUMBERED CASH	\$0	\$3,185	\$1,832	\$0

~ Transferred from the Supplemental General fund.

EXPENDITURE RECAP

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
GENERAL MANAGEMENT SALARIES				
Technical/Supervisory	\$47,201	\$67,771	\$43,178	\$63,233
Indirect Administrative Costs^	304,936	449,612	464,004	433,644
TOTAL GENERAL MANAGEMENT	\$352,137	\$517,383	\$507,182	\$496,877
INSTRUCTIONAL SALARIES				
Administration - Instructional	\$95,282	\$92,557	\$92,557	\$92,557
Clerical - Instructional	127,674	228,743	168,335	223,667
Clerical Sub/Temp - Instructional	0	0	3,000	3,000
Paraeducator	1,122,546	993,129	1,076,430	1,009,254
Paraeducator Sub/Temp	96,798	77,626	55,981	36,050
Teacher - Classroom	5,016,894	5,279,735	5,386,176	5,880,921
Teacher - Instructional Support	99,259	167,516	114,152	170,004
Teacher Sub	141,270	143,033	77,250	150,000
TOTAL INSTRUCTIONAL SALARIES	\$6,699,723	\$6,982,339	\$6,973,881	\$7,565,453

^ Reflects the program's share of district-wide costs of functions such as human resources, payroll, financial accounting, student accounting, purchasing, etc. The actual charges are based on a state-dictated formula.

Bilingual Education Fund

EXPENDITURE RECAP (continued)

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
EXTRA DUTY PAY				
Addendum	\$7,298	\$13,053	\$7,300	\$7,300
Overtime	0	0	0	10,099
Severance	2,755	8,527	9,102	9,102
Stipends	37,308	48,940	28,466	28,466
Supplemental	14,820	14,820	7,500	7,500
TOTAL EXTRA DUTY PAY	\$62,181	\$85,340	\$52,368	\$62,467
EMPLOYEE BENEFITS				
Disability Insurance	\$27,199	\$28,586	\$29,450	\$30,765
Early Retirement	269,136	290,983	293,136	351,632
Employee Assistance Program	1,338	1,375	1,326	1,427
Group Life Insurance	11,998	12,346	11,927	12,844
Health Insurance	1,102,577	1,134,644	1,104,055	1,188,378
Social Security	513,968	543,015	563,236	588,373
Unemployment Insurance	7,055	7,447	7,364	7,691
Workers Compensation	81,586	85,762	88,350	92,294
TOTAL EMPLOYEE BENEFITS	\$2,014,857	\$2,104,158	\$2,098,844	\$2,273,404
PURCHASED SERVICES				
Postage	\$103	\$332	\$2,000	\$2,000
Print, Bind & Reproduction	872	2,133	5,000	5,000
Professional Services	0	3,000	1,500	1,500
Rental & Leasing Services	56,286	58,485	58,000	58,486
Repair & Maintenance Services	45	2,549	7,000	7,000
Staff Tuition	185,014	76,981	191,000	193,514
Tuition	0	1,600	0	0
Training - Certified	37,837	10,030	34,000	16,531
Training - Non-Certified	0	914	250	250
TOTAL PURCHASED SERVICES	\$280,157	\$156,024	\$298,750	\$284,281
UTILITIES				
Telephone/Electronic Communications	\$1,521	\$1,985	\$5,000	\$2,000
TOTAL UTILITIES	\$1,521	\$1,985	\$5,000	\$2,000
TRANSPORTATION SERVICES				
Activity Trips	\$0	\$602	\$0	\$0
In-District Travel	8,540	7,543	8,313	4,156
TOTAL TRANSPORTATION SERVICES	\$8,540	\$8,145	\$8,313	\$4,156

Bilingual Education Fund

EXPENDITURE RECAP (continued)

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
SUPPLIES AND MATERIALS				
Books & Periodicals	\$49,393	\$83,261	\$6,350	\$43,171
Food	1,131	219	2,900	2,680
Software	4,429	7,277	7,000	10,000
Freight	0	1,805	0	3,000
Supplies	17,527	27,584	42,855	61,222
Textbooks	1,417	0	5,550	26,850
Workbooks/Kits & Sets	431	12,551	0	15,000
TOTAL SUPPLIES AND MATERIALS^^	\$74,328	\$132,697	\$64,655	\$161,923
PROPERTY & EQUIPMENT				
Computers	\$18,272	\$29,074	\$28,579	\$45,463
Equipment	4,649	26,844	13,352	21,369
Printers	905	6,935	0	4,636
TOTAL PROPERTY & EQUIPMENT^^	\$23,826	\$62,853	\$41,931	\$71,468
FUND TOTAL	\$9,517,270	\$10,050,924	\$10,050,924	\$10,922,029

^^ In 2010-11, supplies and equipment were increased to cover the cost of adding the ESOL program to four new schools.

eSchool Virtual Education Fund

eSchool Virtual Education Fund

DEPARTMENT	2009-10 BUDGET	2009-10 POSITIONS	2010-11 BUDGET	2010-11 POSITIONS	CHANGE IN BUDGET	CHANGE IN POSITIONS
eSchool	\$773,972	9.50	\$768,637	10.00	(\$5,335)	0.50

eSchool Virtual Education Fund

FUNCTION STATEMENT

The mission of Wichita eSchool is to provide lessons, resources, training, and teaching support online for K-8 families and to provide an online alternative learning option for high school students in Wichita and the Wichita Metro Area.

The eSchool virtual education program supports the following Strategic Plan strategies: Strategy 1, aligned curriculum; Strategy 2, qualified staff; and Strategy 3, educational attainment.

OBJECTIVES

1. Provide an online education alternative for students to earn high school credits toward receiving a high school diploma.
2. Assist Wichita comprehensive high school in increasing their graduation rates for students who live in their attendance areas but need an alternative education option to graduate.
3. Provide lessons, resources, training, and teaching support for K-8 home school families.
4. Provide training, resources, and instruction for Alternative High School Students.

MEASURES

1. Increase the percentage of courses completed for passing grades in high school courses.
2. Increase number of diplomas issued to online students who live in Wichita attendance areas.
3. Increase number of K-8 home school students served.
4. Increase number of Alternative High School Students served.

PERFORMANCE INDICATORS

Performance Indicators	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 TARGET
1. Percentage of high school courses completed for passing grades	80%	96%	95%
2. Number of diplomas issued to online students who live in Wichita high school attendance areas	25	38	50
3. Number of home school K-8 students served	81	98	105
4. Number of alternative high school students served	139	226	300

eSchool Virtual Education Fund

BUDGET HIGHLIGHTS

As directed by the 2008 legislature the eSchool program was moved from the general fund to its own fund beginning with the 2008-09 school year. The 2010-11 budget reflects a district-wide cut in food and overtime. This budget shows a net increase to support increasing student growth.

PERSONNEL DETAIL

POSITION TITLE	2007-08 FTE	*2008-09 FTE	**2009-10 FTE	***2010-11 FTE
Administration - Instructional	0.00	0.00	1.00	0.50
Clerical - Instructional	0.00	1.00	1.00	1.00
Teacher - Classroom	0.00	3.50	5.00	6.00
Teacher - Instructional Support	0.00	2.00	1.00	1.00
Teacher - Student Support	0.00	0.50	0.50	0.50
Technical/Supervisory	0.00	1.00	1.00	1.00
POSITION TOTAL	0.00	8.00	9.50	10.00

* In 2008-09 the eSchool program was moved from the general fund to its own fund.

** In 2009-10 a 0.5 classroom teacher FTE was added to support core high school areas, the program's administrator was moved here from the intervention fund, and an instructional support position was moved to the classroom.

*** For 2010-11 a 1.0 classroom teacher FTE was added to support increased enrollment; a half-time Administrator was cut to help support these costs.

REVENUE SOURCES

Local Revenue

Because general state aid is required by statute to be deposited directly into the General fund, a transfer from the General or Supplemental General funds is necessary to support this program. Another revenue source is tuition charged for each course.

State Revenue

The general state aid formula includes a weighting factor of 1.05 percent for students enrolled in eSchool.

Federal Revenue

None.

Cash Balance

Kansas statutes, beginning in 2008-09, permit the E-School fund to retain a year-end cash balance to be utilized as a future funding source.

eSchool Virtual Education Fund

REVENUE RECAP

REVENUE SOURCES	2007-08 ACTUAL	*2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET
LOCAL				
Tuition and fees	\$0	\$2,765	\$3,315	\$0
TOTAL LOCAL	\$0	\$2,765	\$3,315	\$0
TRANSFERS FROM				
General Fund	\$0	\$705,882	\$771,207	\$771,195
TOTAL TRANSFERS IN	\$0	\$705,882	\$771,207	\$771,195
BEGINNING UNENCUMBERED CASH	0	0	2,765	40,131
AVAILABLE FUNDING	\$0	\$708,647	\$777,287	\$811,326
FUND EXPENDITURES	0	705,882	737,156	768,637
ENDING UNENCUMBERED CASH	\$0	\$2,765	\$40,131	\$42,689

* In 2008-09 the eSchool program was moved from the general fund to its own fund.

EXPENDITURE RECAP

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
GENERAL MANAGEMENT SALARIES				
Technical/Supervisory	\$63,863	\$61,301	\$58,277	\$55,756
TOTAL GENERAL MANAGEMENT	\$63,863	\$61,301	\$58,277	\$55,756
INSTRUCTIONAL SALARIES				
Administration - Instructional	\$0	\$75,784	\$90,857	\$45,429
Clerical - Instructional	32,889	34,133	33,363	33,363
Teacher - Classroom	172,484	223,191	234,970	272,928
Teacher - Instructional Support	109,712	45,821	45,821	45,821
Teacher - Student Support	29,250	29,250	29,529	29,251
TOTAL INSTRUCTIONAL SALARIES	\$344,335	\$408,179	\$434,540	\$426,792
OPERATIONAL SALARIES				
Custodian/Engineer	\$0	\$48	\$0	\$0
TOTAL OPERATIONAL SALARIES	\$0	\$48	\$0	\$0
EXTRA DUTY PAY				
Addendum	\$11,765	\$2,412	\$2,500	\$0
Overtime	0	0	0	4,370
Supplemental	45,141	19,300	17,800	17,800
Stipends	0	266	1,535	1,535
TOTAL EXTRA DUTY PAY	\$56,906	\$21,978	\$21,835	\$23,705

eSchool Virtual Education Fund

EXPENDITURE RECAP (continued)

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
EMPLOYEE BENEFITS				
Disability Insurance	\$1,861	\$1,968	\$2,164	\$2,025
Early Retirement	17,145	24,538	26,601	25,350
Employee Assistance Program	72	80	82	89
Group Life Insurance	671	790	797	848
Health Insurance	60,180	66,670	67,260	74,340
Social Security	34,699	36,832	41,405	38,728
Unemployment Insurance	480	496	541	506
Workers Compensation	5,581	5,905	6,495	6,075
TOTAL EMPLOYEE BENEFITS	\$120,689	\$137,279	\$145,345	\$147,961
PURCHASED SERVICES				
Postage	\$1,858	\$1,356	\$2,000	\$2,000
Print, Bind & Reproduction	403	40	250	250
Professional Services	438	1,106	500	500
Training - Certified	3,526	0	2,100	2,100
Training - Non-Certified	0	0	1,200	1,200
TOTAL PURCHASED SERVICES	\$6,225	\$2,502	\$6,050	\$6,050
UTILITIES				
Telephone/Electronic Communications	\$7,792	\$6,491	\$7,500	\$7,500
TOTAL UTILITIES	\$7,792	\$6,491	\$7,500	\$7,500
TRANSPORTATION SERVICES				
In-District Travel	\$26	\$405	\$253	\$277
TOTAL TRANSPORTATION SERVICES	\$26	\$405	\$253	\$277
SUPPLIES AND MATERIALS				
Food	\$640	\$208	\$300	\$0
Books & Periodicals	0	465	0	0
Software	61,501	25,416	42,404	42,404
Supplies	4,602	17,790	20,968	19,692
Workbooks/Kits & Sets	1,599	258	1,000	3,000
TOTAL SUPPLIES AND MATERIALS	\$68,342	\$44,137	\$64,672	\$65,096
PROPERTY & EQUIPMENT				
Computers	\$33,132	\$49,179	\$32,000	\$32,000
Equipment	1,603	5,280	500	500
Printers	2,969	377	3,000	3,000
TOTAL PROPERTY & EQUIPMENT	\$37,704	\$54,836	\$35,500	\$35,500
FUND TOTAL	\$705,882	\$737,156	\$773,972	\$768,637

Driver Education Fund

Driver Education Fund

DEPARTMENT	2009-10 BUDGET	2009-10 POSITIONS	2010-11 BUDGET	2010-11 POSITIONS	CHANGE IN BUDGET	CHANGE IN POSITIONS
Driver Ed Regular	\$1,115,942	14.20	\$9,567	0.00	(\$1,106,375)	(14.20)
Driver Ed Summer	118,609	0.00	134,853	0.00	16,244	0.00
Driver Ed Evening	15,370	0.00	12,750	0.00	(2,620)	0.00
Driver Ed Curriculum	218,051	0.00	15,369	0.00	(202,682)	0.00
Driver Education Fund Totals	\$1,467,972	14.20	\$172,539	0.00	(\$1,295,433)	(14.20)

Driver Education Fund

BUDGET HIGHLIGHTS

The 2010-11 budget was eliminated as part of the district-wide cuts.

PERSONNEL DETAIL

POSITION TITLE	2007-08 FTE	2008-09 FTE	^2009-10 FTE	^^2010-11 FTE
Teacher - Classroom	15.20	15.20	14.20	0.00
POSITION TOTAL	15.20	15.20	14.20	0.00

^ In 2009-10 1 teacher was cut as part of district-wide budget cuts.

^^ In 2010-11 all positions were eliminated.

REVENUE SOURCES

Local Revenue

Students taking Driver Education are charged class fees. Course fees were increased for 2009-10 due to state aid cuts. The other primary revenue source for the courses offered during the year was district investment income.

State Revenue

The Kansas State Highway Safety fund pays the district an estimated \$70 for each student who successfully completes the Driver Education course.

Federal Revenue

None.

Cash Balance

Kansas statutes permit the Driver Education fund to retain a year-end cash balance to be utilized as a future funding source.

Driver Education Fund

REVENUE RECAP

REVENUE SOURCES	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET
LOCAL				
Investment income	\$897,367	\$345,437	\$0	\$0
Tuition and fees	141,084	163,121	195,816	0
Miscellaneous Local Revenue	1,057	3,681	6,372	0
TOTAL LOCAL	\$1,039,508	\$512,239	\$202,188	\$0
STATE				
State safety aid	\$187,110	\$63,270	\$80,146	\$0
TOTAL STATE	\$187,110	\$63,270	\$80,146	\$0
TOTAL REVENUE	\$1,226,618	\$575,509	\$282,334	\$0
TRANSFERS FROM				
General Fund	\$0	\$48,211	\$0	\$0
Supplemental General Fund	61,753	961,753	0	0
TRANSFERS IN	\$61,753	\$1,009,964	\$0	\$0
BEGINNING UNENCUMBERED CASH	887,443	886,920	1,115,597	172,539
AVAILABLE FUNDING	\$2,175,814	\$2,472,393	\$1,397,931	\$172,539
FUND EXPENDITURES	1,288,894	1,356,796	1,225,392	172,539
ENDING UNENCUMBERED CASH	\$886,920	\$1,115,597	\$172,539	\$0

EXPENDITURE RECAP

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
GENERAL MANAGEMENT SALARIES				
Clerical Sub/Temp - Administrative	\$0	\$0	\$500	\$0
Indirect Administrative Costs*	51,972	81,392	81,392	9,566
TOTAL GENERAL MANAGEMENT	\$51,972	\$81,392	\$81,892	\$9,566
INSTRUCTIONAL SALARIES				
Clerical Sub/Temp - Instructional	\$3,306	\$3,834	\$11,660	\$11,660
Teacher - Classroom	821,717	771,232	782,463	0
Teacher Hourly - Classroom	41,521	34,807	99,704	125,889
Teacher Sub	4,794	7,013	24,885	0
TOTAL INSTRUCTIONAL SALARIES	\$871,338	\$816,886	\$918,712	\$137,549

* Reflects the program's share of district-wide costs of functions such as human resources, payroll, financial accounting, student accounting, purchasing, etc. The actual charges are based on a state-dictated formula.

Driver Education Fund

EXPENDITURE RECAP (continued)

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
EXTRA DUTY PAY				
Addendum	\$2,651	\$2,664	\$2,419	\$0
Overtime	0	0	0	216
Severance	15,250	16,836	0	0
Supplemental	7,410	7,410	6,468	0
Stipends	0	1,080	0	0
TOTAL EXTRA DUTY PAY	\$25,311	\$27,990	\$8,887	\$216
EMPLOYEE BENEFITS				
Disability Insurance	\$3,583	\$3,381	\$3,853	\$552
Early Retirement	36,484	34,628	35,133	0
Employee Assistance Program	125	117	121	0
Group Life Insurance	1,114	1,044	1,079	0
Health Insurance	104,406	97,350	100,536	0
Social Security	67,118	63,450	73,688	10,539
Unemployment Insurance	966	898	964	138
Workers Compensation	10,749	10,142	11,559	1,653
TOTAL EMPLOYEE BENEFITS	\$224,545	\$211,010	\$226,933	\$12,882
PURCHASED SERVICES				
Liability Insurance	\$28,400	\$28,400	\$28,400	\$0
Postage	42	149	600	300
Print, Bind & Reproduction	210	1,595	5,700	800
Professional Services	16,272	8,376	16,900	0
Rental & Leasing Services	0	0	100	0
Repair & Maintenance Services	4,961	3,048	9,300	1,000
Training - Certified	896	879	300	0
Training - Non-Certified	7	0	129	0
TOTAL PURCHASED SERVICES	\$50,788	\$42,447	\$61,429	\$2,100
UTILITIES				
Telephone/Electronic Communications	\$0	\$935	\$2,500	\$0
TOTAL UTILITIES	\$0	\$935	\$2,500	\$0
TRANSPORTATION SERVICES				
In-District Travel	\$1,677	\$941	\$2,525	\$0
TOTAL TRANSPORTATION SERVICES	\$1,677	\$941	\$2,525	\$0

Driver Education Fund

EXPENDITURE RECAP (continued)

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
SUPPLIES AND MATERIALS				
Gas, Oil & Grease	\$14,400	\$11,400	\$31,500	\$8,500
Software	0	0	358	0
Supplies	8,440	3,239	17,314	1,626
Workbooks/Kits & Sets	8,235	193	0	0
TOTAL SUPPLIES AND MATERIALS	\$31,075	\$14,832	\$49,172	\$10,126
PROPERTY & EQUIPMENT				
Computers	\$1,039	\$0	\$2,000	\$0
Equipment***	98,951	28,857	112,722	0
Printers	0	0	500	0
TOTAL PROPERTY & EQUIPMENT	\$99,990	\$28,857	\$115,222	\$0
OTHER EXPENDITURES				
Dues & Fees/Licenses & Permits	\$100	\$102	\$500	\$100
Refunds	0	0	200	0
TOTAL OTHER EXPENDITURES	\$100	\$102	\$700	\$100
FUND TOTAL	\$1,356,796	\$1,225,392	\$1,467,972	\$172,539

*** The equipment budget is to support the enhancement of technology in the Driver Education classrooms (LCD projectors, simulators, and other equipment).

Latchkey Fund

Latchkey Fund

DEPARTMENT	2009-10 BUDGET	2009-10 POSITIONS	2010-11 BUDGET	2010-11 POSITIONS	CHANGE IN BUDGET	CHANGE IN POSITIONS
Latchkey	\$788,538	1.37	\$799,680	1.37	\$11,142	0.00

Latchkey Fund

FUNCTION STATEMENT

The 2010-11 budget is for district operated Latchkey programs. Latchkey is a before and after-school program which provides families safe supervision for students ages 5 to 12 years of age. Directors are certified teachers and USD 259 operates 45 licensed School Age Programs in district elementary schools. The Latchkey fund supports district Strategies 1, 2, 3, and 5.

BUDGET HIGHLIGHTS

The 2009-10 and 2010-11 budgets are for the School Age (Latchkey) Program. Previous year's budgets were for the Dunbar Day Care Center which was closed at the end of the 2008-09 school year.

PERSONNEL DETAIL

POSITION TITLE	2007-08 FTE	*2008-09 FTE	**2009-10 FTE	2010-11 FTE
Clerical - Instructional	1.00	1.00	0.00	0.00
Childcare Provider - Non-Certified	1.37	1.37	1.37	1.37
Paraeducator	6.50	7.00	0.00	0.00
POSITION TOTAL	8.87	9.37	1.37	1.37

* In 2008-09 a 0.5 paraeducator position was added to comply with health department ratios.

** Beginning in 2009-10 the budget in this fund is for the District's Latchkey Program.

Latchkey Fund

REVENUE SOURCES

Local Revenue

None.

State Revenue

State reimbursement of childcare costs.

Federal Revenue

Children who qualify for free or reduced lunches also qualify for a subsidy from the SRS.

Cash Balance

Kansas statutes permit the Nontraditional School Program fund to retain a year-end cash balance to be utilized as a future funding source.

REVENUE RECAP

REVENUE SOURCES	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET
LOCAL				
Tuition and fees	\$26,060	\$0	\$0	\$0
Miscellaneous Local Revenue	466	3,711	6,215	0
TOTAL LOCAL	\$26,526	\$3,711	\$6,215	\$0
STATE				
Miscellaneous	\$0	\$0	\$3,763	\$0
TOTAL STATE	\$0	\$0	\$3,763	\$0
FEDERAL				
Miscellaneous	\$537,376	\$581,642	\$647,663	\$0
TOTAL FEDERAL	\$537,376	\$581,642	\$647,663	\$0
TOTAL REVENUE	\$563,902	\$585,353	\$657,641	\$0
TRANSFERS FROM GENERAL AND SUPPLEMENTAL GENERAL FUNDS	150,000	150,000	0	0
BEGINNING UNENCUMBERED CASH	734,038	623,286	788,538	856,730
AVAILABLE FUNDING	\$1,447,940	\$1,358,639	\$1,446,179	\$856,730
FUND EXPENDITURES	824,654	570,101	589,449	799,680
ENDING UNENCUMBERED CASH	\$623,286	\$788,538	\$856,730	\$57,050

Latchkey Fund

EXPENDITURE RECAP

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	**2009-10 BUDGET	2010-11 BUDGET
INSTRUCTIONAL SALARIES				
Clerical - Instructional	\$29,233	\$157	\$0	\$0
Clerical Sub/Temp - Instructional	2,958	640	0	0
Paraeducator & Paraeducator Sub/Temp	293,114	25,308	0	0
Childcare Provider - Non-Certified	0	0	173,797	173,797
Childcare Provider - Certificated	0	0	175,000	175,000
TOTAL INSTRUCTIONAL SALARIES	\$325,305	\$26,105	\$348,797	\$348,797
EXTRA DUTY PAY				
Overtime	\$0	\$0	\$0	\$20,024
Stipends	0	9,368	4,000	4,000
TOTAL EXTRA DUTY PAY	\$0	\$9,368	\$4,000	\$24,024
EMPLOYEE BENEFITS				
Disability Insurance	\$1,302	\$7,869	\$1,411	\$1,491
Early Retirement	6,259	581	0	0
Employee Assistance Program	70	17	20	17
Group Life Insurance	627	152	114	104
Health Insurance	57,820	14,160	10,620	14,160
Social Security	24,870	149,713	26,989	28,521
Unemployment Insurance	332	2,005	353	373
Workers Compensation	3,904	23,609	4,234	4,474
TOTAL EMPLOYEE BENEFITS	\$95,184	\$198,106	\$43,741	\$49,140

** In 2009-10 the Dunbar Day Care Center was closed.

Latchkey Fund

EXPENDITURE RECAP (continued)

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	**2009-10 BUDGET	2010-11 BUDGET
PURCHASED SERVICES				
Postage	\$493	\$255	\$1,000	\$1,000
Print, Bind & Reproduction	4,625	1,878	5,000	5,000
Professional Services	1,673	2,980	2,000	2,000
Rental & Leasing Services	175	2,350	200	200
Repair & Maintenance Services	922	1,950	1,000	1,000
Training - Certified	1,478	247	1,500	1,500
Training - Non-Certified	90	5,150	100	100
TOTAL PURCHASED SERVICES	\$9,456	\$14,810	\$10,800	\$10,800
UTILITIES				
Telephone/Electronic Communications	\$1,834	\$338	\$2,000	\$2,000
TOTAL UTILITIES	\$1,834	\$338	\$2,000	\$2,000
TRANSPORTATION SERVICES				
Activity Trips	\$21,028	\$21,885	\$25,000	\$25,000
In-District Travel	0	2,198	0	0
TOTAL TRANSPORTATION SERVICES	\$21,028	\$24,083	\$25,000	\$25,000
SUPPLIES AND MATERIALS				
Books & Periodicals	\$4,029	\$1,742	\$4,100	\$4,100
Food	34,783	31,820	36,000	36,000
Software	9,520	12,932	10,000	10,000
Supplies	49,166	173,093	180,000	165,719
TOTAL SUPPLIES AND MATERIALS	\$97,498	\$219,587	\$230,100	\$215,819
PROPERTY & EQUIPMENT				
Computers	\$0	\$34,722	\$30,000	\$30,000
Equipment	0	40,088	72,600	72,600
Printers	0	2,385	2,000	2,000
TOTAL PROPERTY & EQUIPMENT	\$0	\$77,195	\$104,600	\$104,600
OTHER EXPENDITURES				
Dues & Fees/Licenses & Permits	\$19,796	\$19,857	\$19,500	\$19,500
TOTAL OTHER EXPENDITURES	\$19,796	\$19,857	\$19,500	\$19,500
FUND TOTAL	\$570,101	\$589,449	\$788,538	\$799,680

** In 2009-10 the Dunbar Day Care Center was closed.

Summer School
Fund

Summer School Fund

Summer School Fund

DEPARTMENT	2009-10 BUDGET	2009-10 POSITIONS	2010-11 BUDGET	2010-11 POSITIONS	CHANGE IN BUDGET	CHANGE IN POSITIONS
Summer School	\$386,469	0.50	\$291,135	0.41	(95,334)	(0.09)

Summer School Fund

FUNCTION STATEMENT

The Summer School fund is established to account for revenues and expenditures associated with summer school programs, enrichment summer school activities, and for high school original and/or repeat credit classes.

Enrichment summer school programs and original and/or repeat credit classes are offered in June and are a continued effort by the district to promote continuous learning that enhances educational achievement (supports Strategy 3). High school students use the Summer School session as an opportunity to pursue graduation requirements (supports Strategy 3c). Students enrolling in original and/or repeat credit classes and enrichment summer school programs are charged tuition. Currently the tuition is \$77.50 per course for original and repeat credit. Enrichment students are charged \$40.00 per hour per course. Some courses require an additional fee for special materials. The revenue generated from the tuition-based programs help offset expenditures encumbered in the Summer School session. All enrichment and original and/or repeat credit classes are to be self-supporting.

OBJECTIVES

1. Provide enrichment opportunities for continuous learning experiences.
2. Provide original and/or repeat credit opportunities for high school students to pursue graduation requirements.
3. Enrichment programs and original and/or repeat credit classes are self-supporting.
4. Review data collected from Summer School programs every year and plan for ways to improve all programs offered.

MEASURES

1. Maintain trend data about the number of students enrolled for enrichment classes each year.
2. Record the number of students enrolled for original and/or repeat credit classes.
3. Maintain financial data for each summer enrichment program and high school credit program to show the programs are self-supporting.
4. Continued collection of Summer School trend data that will be reported in the annual Summer School Report to the Board of Education.

Summer School Fund

PERFORMANCE INDICATORS

Performance Indicators	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 TARGET
1. Enrollment for Enrichment Programs: Elementary School Middle School	663 81	595 46	600 50
2. Enrollment for Original and/or Repeat Credit: High School	1,148	868	850
3. Revenue/Expenditures for Enrichment Programs & Expenditures for Original and/or Repeat	Self Supporting	Self Supporting	Self Supporting
4. Trend Data Report to Board of Education	Yes	Yes	Yes

BUDGET HIGHLIGHTS

The enhancement program and the high school credit program continue to be self-supporting. Personnel requirements are dependent upon enrollment.

PERSONNEL DETAIL

Summer school certificated instructional staff members are paid \$21.50 per instructional hour for courses taught during the summer session. Instructional hours vary with each course; full-time equivalent positions are not applicable.

Summer School principals, not on a 12-month contract, are paid a flat rate of \$3,000 for non-contract supervisory days.

Classified staff members are paid their regular hourly rate for hours worked during the summer session.

This program supports a .41 FTE Administrative Clerical position.

Summer School Fund

REVENUE SOURCES

Local Revenue

The local revenue sources for the Summer School fund consist of tuition and fees charged to students attending the summer enhancement programs and students attending original and/or repeat credit classes at the high school level.

State Revenue

None.

Federal Revenue

None.

Cash Balance

Kansas statutes permit the Summer School fund to retain a year-end cash balance to be utilized as a future funding source.

REVENUE RECAP

REVENUE SOURCES	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET
LOCAL				
Tuition and fees	\$202,445	\$176,265	\$143,921	\$143,921
TOTAL LOCAL	\$202,445	\$176,265	\$143,921	\$143,921
 TOTAL REVENUE	 \$202,445	 \$176,265	 \$143,921	 \$143,921
 BEGINNING UNENCUMBERED CASH	 448,666	 303,043	 284,207	 147,214
AVAILABLE FUNDING	\$651,111	\$479,308	\$428,128	\$291,135
FUND EXPENDITURES	348,068	195,101	280,914	291,135
ENDING UNENCUMBERED CASH	\$303,043	\$284,207	\$147,214	\$0

Summer School Fund

EXPENDITURE RECAP

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
GENERAL MANAGEMENT SALARIES				
Clerical - Administrative	\$14,191	\$13,076	\$19,575	\$14,940
Clerical Sub/Temp - Administrative	0	0	4,000	0
Indirect Administrative Costs*	12,998	21,428	21,428	21,182
TOTAL GENERAL MANAGEMENT	\$27,189	\$34,504	\$45,003	\$36,122
INSTRUCTIONAL SALARIES				
Clerical Sub/Temp - Instructional	\$7,537	\$1,732	\$4,188	\$2,000
Clerical - Instructional	0	3,515	0	3,600
Paraeducator Sub/Temp	1,405	1,985	1,122	2,000
Teacher - Classroom	106,160	167,015	251,226	175,000
Teacher Hourly - Classroom	4,410	6,266	0	6,500
TOTAL INSTRUCTIONAL SALARIES	\$119,512	\$180,513	\$256,536	\$189,100
OPERATIONAL SALARIES				
Custodial Sub/Temp	\$10,000	\$10,000	\$10,300	\$10,000
TOTAL OPERATIONAL SALARIES	\$10,000	\$10,000	\$10,300	\$10,000
EXTRA DUTY PAY				
Addendum	\$5,846	\$0	\$6,000	\$0
Overtime	0	0	0	512
Stipends	210	0	2,000	0
Supplemental	0	12,258	7,005	12,500
TOTAL EXTRA DUTY PAY	\$6,056	\$12,258	\$15,005	\$13,012
EMPLOYEE BENEFITS				
Disability Insurance	\$558	\$823	\$1,269	\$894
Early Retirement	5,645	7,894	11,859	9,070
Employee Assistance Program	3	3	4	3
Group Life Insurance	27	25	38	31
Health Insurance	2,479	2,323	3,540	2,903
Social Security	10,630	15,734	24,272	17,096
Unemployment Insurance	142	208	317	223
Workers Compensation	1,675	2,472	3,808	2,681
TOTAL EMPLOYEE BENEFITS	\$21,159	\$29,482	\$45,107	\$32,901

* Reflects the program's share of district-wide costs of functions such as human resources, payroll, financial accounting, student accounting, purchasing, etc. The actual charges are based on a state-dictated formula.

Summer School Fund

EXPENDITURE RECAP (continued)

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
PURCHASED SERVICES				
Print, Bind & Reproduction	\$810	\$1,491	\$0	\$0
Repair & Maintenance Services	918	0	0	0
TOTAL PURCHASED SERVICES	\$1,728	\$1,491	\$0	\$0
TRANSPORTATION SERVICES				
Activity Trips	\$314	\$2,559	\$0	\$0
TOTAL TRANSPORTATION SERVICES	\$314	\$2,559	\$0	\$0
SUPPLIES AND MATERIALS				
Books & Periodicals	\$585	\$0	\$0	\$0
Food	470	281	0	0
Supplies	8,088	9,826	14,518	10,000
TOTAL SUPPLIES AND MATERIALS	\$9,143	\$10,107	\$14,518	\$10,000
FUND TOTAL	\$195,101	\$280,914	\$386,469	\$291,135



Special Education Fund

Special Education Fund

DEPARTMENT	2009-10 BUDGET	2009-10 POSITIONS	2010-11 BUDGET	2010-11 POSITIONS	CHANGE IN BUDGET	CHANGE IN POSITIONS
Instructional Absence	\$1,267,823	0.00	\$1,267,824	0.00	\$1	0.00
Media Center/Braille	14,305	0.00	152,131	2.00	137,826	2.00
District Wide Instruction	696,121	6.00	398,988	0.00	(297,133)	(6.00)
Special Education Administration	8,071,125	40.42	8,921,318	32.75	850,193	(7.67)
Special Education Utilities	218,504	0.00	218,504	0.00	0	0.00
General Data Processing	73,031	1.00	0		(73,031)	(1.00)
Severely Mentally Handicapped	2,480,156	56.28	2,479,419	58.16	(737)	1.88
Autistic	3,014,932	72.40	2,992,157	73.30	(22,775)	0.90
Early Childhood Special Education	3,725,469	47.30	4,843,811	67.65	1,118,342	20.35
Communicative Disorder	287,403	7.16	0	0.00	(287,403)	(7.16)
Categorical Assistive Technology	315,258	7.08	78,480	1.00	(236,778)	(6.08)
Visually Impaired	450,438	8.83	541,123	9.83	90,685	1.00
Deaf & Blind	5,000	0.00	5,000	0.00	0	0.00
Hearing Impaired	186,540	3.63	275,710	6.48	89,170	2.85
Greiffenstein	380,628	5.52	279,878	4.62	(100,750)	(0.90)
Levy	580,256	9.00	564,983	9.00	(15,273)	0.00
Wells	377,985	6.00	341,940	5.50	(36,045)	(0.50)
Sowers	419,812	5.76	475,541	5.75	55,729	(0.01)
Chisholm Life	283,925	3.18	277,666	3.12	(6,259)	(0.06)
Trainable Mentally Handicapped	1,771,980	42.36	1,823,456	48.97	51,476	6.61
Speech Impaired	4,589,720	66.26	4,759,585	72.06	169,865	5.80
Gifted	3,497,998	54.31	3,779,966	56.75	281,968	2.44
Adaptive Physical Education	379,023	5.88	367,470	5.88	(11,553)	0.00
Music Therapy	278,370	4.00	265,638	4.00	(12,732)	0.00
Occupational Therapy	757,098	12.16	819,617	13.14	62,519	0.98
Audiology	294,927	3.80	296,384	3.80	1,457	0.00
Physical Therapy	420,130	6.08	502,806	7.08	82,676	1.00
Clinical Psychologist	408,355	5.80	347,524	4.80	(60,831)	(1.00)
Psychologist	4,065,513	56.70	3,944,068	55.60	(121,445)	(1.10)
Social Worker	3,843,826	54.10	4,007,138	56.80	163,312	2.70
Nurse	1,890,069	24.24	1,736,484	24.35	(153,585)	0.11
Counselor	1,195,511	17.15	1,369,869	19.25	174,358	2.10
Homebound	98,898	1.00	103,597	1.00	4,699	0.00
Extended School Year	180,082	0.00	180,082	0.00	0	0.00
Teaching Specialist	19,850	0.00	19,850	0.00	0	0.00
LRE Aides	1,902,987	81.34	1,950,990	81.34	48,003	0.00
Title 6B	891,966	11.20	705,852	9.00	(186,114)	(2.20)
Special Ed Coordinator	25,500	0.00	25,500	0.00	0	0.00
Interrelated Program	23,414,205	421.34	23,787,424	471.53	373,219	50.19
Special Ed Grow Your Own Teacher	130,000	0.00	130,000	0.00	0	0.00
Special Ed Transportation	9,606,566	3.30	9,936,589	3.10	330,023	(0.20)
IDEA	17,818,776	325.27	15,363,310	282.58	(2,455,466)	(42.69)
Tech Upgrade Earmark	146,080	0.00	138,469	0.00	(7,611)	0.00
Special Education Fund Totals	\$100,476,141	1,475.85	\$100,476,141	1,500.19	\$0	24.34

Special Education Fund

FUNCTION STATEMENT

Special Education provides individualized educational programs for special education students that will allow them an opportunity to obtain an education matching their specific abilities. The program ensures that all students learn the skills and acquire the knowledge necessary for success at continuing stages of their lives. Exceptionalities served by the Special Education program include:

Autism	Deaf/Blind	Emotional Disturbance
Early Childhood	Hearing Impairment	Gifted
Mental Retardation	Multiple Disabilities	Other Health Impairment
Orthopedic Impairment	Special Education	Specific Learning Disability
Speech & Language Impairment	Traumatic Brain Injury	Visual Impairment

OBJECTIVES

1. Write and implement an Individual Education Plan (IEP) that is calculated to provide educational benefit for every student receiving special education services.
2. Provide an appropriate class setting for all students that will meet requirements for Least Restrictive Environment.
3. Review guidelines, policies, and procedures to minimize any conflicts resulting in due process hearings.
4. Recruit and retain a highly skilled and qualified staff.

MEASURES

1. Each student has an approved and appropriate IEP on file.
2. Each student continues to show growth toward the established outcomes and standards.
3. The number of conflicts resulting in due process hearings will decrease and the number of decisions in which the district prevails will increase.
4. Monitor position vacancies, teacher turnover, and retention.

PERFORMANCE INDICATORS

Performance Indicators	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 TARGET
1. Approved IEP's on file 12/1	7,681	7,776	7,839
Average teacher caseload	14.59	15.52	15.37
2. Percentage of student growth	-1.60%	-0.81%	-0.81%
3. Due Process Data			
Number of objections	50	43	60
Number of pre-hearings	10	1	3
Number of hearings	1	0	1
District prevailed	1	0	1
Resolved through mediation	30	5	20
Dispute resolution	N/A	16	25
IDEA allowed or required	N/A	119	125
4. Number of teachers	757.72	744.77	755.82
Number of teacher vacancies	19.1	33.4	22.4

Special Education Fund

BUDGET HIGHLIGHTS

The 2010-11 budget remains flat, but has been restructured adding 24.34 positions to continue to meet the Federal and State mandated requirements of this population.

PERSONNEL DETAIL

POSITION TITLE	2007-08 FTE	2008-09 FTE	2009-10 FTE	2010-11 FTE
Administration - Instructional	14.16	15.96	15.16	11.16
Administration - Non-Certified	0.20	0.20	0.20	0.20
Clerical - Administrative	10.00	11.25	10.25	8.25
Clerical - Instructional	9.25	9.00	9.25	8.75
Custodial Aide	0.25	0.19	0.00	0.00
Custodian/Engineer	8.48	8.48	8.48	8.48
Instructional Specialist - Non-Certified	3.00	1.00	2.00	3.00
Paraeducator	589.79	617.49	615.16	625.72
Principal	5.00	5.00	5.00	5.00
Security	11.76	11.76	11.76	11.76
Teacher - Classroom	528.36	526.37	527.57	541.42
Teacher - Instructional Support	11.90	15.10	17.30	15.50
Teacher - Student Support	245.95	250.45	250.62	258.05
Technical/Supervisory	3.60	3.60	3.10	2.90
POSITION TOTAL	1,441.70	1,475.85	1,475.85	1,500.19

Special Education Fund

REVENUE SOURCES

Local Revenue

Cancellations of purchase orders issued in a prior year are reflected as miscellaneous local revenue.

State Revenue

State aid for Special Education is based on three different factors. First, transportation costs are reimbursed at 80 percent. Second, the district receives a flat dollar amount per instructional staff. For 2010-11, each teacher is estimated to generate \$24,250 in state aid while full-time paraeducators generate \$9,700. Part-time teachers and paraeducators generate a prorated amount of state aid based on the number of hours spent teaching. Finally, catastrophic aid is provided for students whose cost of education/care exceeds \$48,500. Catastrophic state aid is 75 percent of the amount spent over \$48,500. The district does not expect to receive any catastrophic aid in 2010-11. State Special Education aid is deposited directly into the General fund and then required to be transferred to the Special Education fund.

Federal Revenue

The 2009 ARRA legislation generates \$6 million in federal special education funding. The federal government funds 19 percent of the special education program despite legislation requiring the federal government to fund 40 percent of the cost. Consequently, General and Supplemental General (LOB) funds subsidize the special education program by more than 40 million dollars.

The bulk of federal funds are received under the Individuals with Disabilities Education Act (IDEA). In 2010-11 the district will receive \$19 million. Full compliance with IDEA is a federal mandate, regardless of the lack of federal funding.

The federal government has an Early Childhood Preschool Grant program, similar to the Title 6B program, for special education children ages 3 to 5. The district must have current Individual Education Plans (IEPs) on file for these children to receive reimbursement. The district has contracted with a local agency (Rainbows United, Inc.) to provide some of the early childhood services for these children. The federal money for these children is forwarded to that agency.

Other sources of federal money include Impact Aid Section 8003 and various special education grants. The district receives federal money under Impact Aid Section 8003 for disabled children who reside on federal land or whose parents are employed on federal property or serve in the uniformed services. The money must be used for programs and projects designed to meet the special education and related needs of handicapped children.

By state statute, federal revenue is not required to be budgeted.

Transfers

Transfers from the General and Supplemental General funds are necessary to support this program. Over \$20 million is transferred from regular education to special education to subsidize the Special Education program, which is state and federally mandated but not adequately funded.

Cash Balance

Kansas statutes permit the Special Education fund to retain a year-end cash balance to be utilized as a future funding source.

Special Education Fund

REVENUE RECAP

REVENUE SOURCES	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET
LOCAL				
Tuition and fees	\$0	\$0	\$10,402	\$0
Cancelled purchase orders	306,829	305,061	1,043,998	0
TOTAL LOCAL	\$306,829	\$305,061	\$1,054,400	\$0
STATE*				
Special Education state aid	\$30,266,606	\$30,896,743	\$28,168,883	\$27,889,925
Special Education transportation aid	5,349,155	5,491,737	8,131,806	6,505,445
Catastrophic aid	267,062	754,712	0	0
Medicaid replacement	2,232,900	1,289,288	550,923	550,923
TOTAL STATE	\$38,115,723	\$38,432,480	\$36,851,612	\$34,946,293
FEDERAL				
Regular Aid	\$10,939,510	\$11,159,039	\$11,327,263	\$12,069,664
Federal stabilization funds (ARRA)	0	0	6,680,167	5,909,585
Medicaid reimbursement	2,322,298	1,991,001	2,022,096	847,485
TOTAL FEDERAL	\$13,261,808	\$13,150,040	\$20,029,526	\$18,826,734
TOTAL REVENUE	\$51,684,360	\$51,887,581	\$57,935,538	\$53,773,027
TRANSFERS FROM				
General fund	14,445,232	13,009,799	7,920,749	11,933,392
Supplemental General fund**	24,198,852	29,522,068	30,732,104	25,347,665
TOTAL TRANSFERS	\$38,644,084	\$42,531,867	\$38,652,853	\$37,281,057
BEGINNING UNENCUMBERED CASH	14,164,950	14,651,421	13,641,568	12,511,470
AVAILABLE FUNDING	\$104,493,394	\$109,070,869	\$110,229,959	\$103,565,554
FUND EXPENDITURES	89,841,973	95,429,301	97,718,489	100,476,141
ENDING UNENCUMBERED CASH	\$14,651,421	\$13,641,568	\$12,511,470	\$3,089,413

* Transferred from the General fund.

** Includes local subsidy of this mandated program.

Special Education Fund

EXPENDITURE RECAP

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
GENERAL MANAGEMENT SALARIES				
Administration - Non-Certified	\$23,766	\$24,003	\$23,859	\$23,859
Clerical - Administrative	413,257	369,939	371,389	299,387
Clerical Sub/Temp - Administrative	8,344	27,133	1,483	1,483
Technical/Supervisory	225,449	232,241	167,503	138,426
Indirect Administrative Costs^	3,484,275	4,142,536	4,142,536	4,039,013
TOTAL GENERAL MANAGEMENT	\$4,155,091	\$4,795,852	\$4,706,770	\$4,502,168
INSTRUCTIONAL SALARIES				
Administration - Instructional	\$1,240,283	\$1,196,100	\$1,228,835	\$896,526
Clerical - Instructional	337,418	348,660	330,003	354,892
Clerical Sub/Temp - Instructional	4,419	13,524	18,000	18,000
Instructional Specialist - Non-Certified	139,558	184,084	150,960	188,010
Paraeducator	12,788,584	12,837,480	13,064,709	13,107,164
Paraeducator Sub/Temp	2,001,991	2,330,087	1,481,095	1,481,095
Principal	424,621	416,668	425,792	429,986
Teacher - Classroom	25,665,995	26,204,914	27,353,449	26,411,918
Teacher - Instructional Support	999,188	1,076,810	967,113	867,161
Teacher - Student Support	13,349,726	13,293,125	13,552,026	13,700,048
Teacher Hourly - Classroom	81,155	65,802	68,461	68,461
Teacher Sub	1,020,728	880,689	1,159,389	1,159,418
TOTAL INSTRUCTIONAL SALARIES	\$58,053,666	\$58,847,943	\$59,799,832	\$58,682,679
OPERATIONAL SALARIES				
Custodial Aide	\$717	\$421	\$0	\$0
Custodian/Engineer	307,994	297,491	307,145	276,703
Security	451,084	445,878	461,134	397,092
TOTAL OPERATIONAL SALARIES	\$759,795	\$743,790	\$768,279	\$673,795
EXTRA DUTY PAY				
Addendum	\$126,030	\$152,752	\$123,826	\$123,826
Certificate & License	11,947	9,247	20,121	19,100
Overtime	0	0	0	117,225
Planning Period	0	88	29	0
Severance	99,120	74,654	102,985	102,985
Shift Differential	840	840	1,030	1,030
Stipends	18,900	46,896	20,600	20,600
Supplemental	249,471	253,774	247,872	247,872
TOTAL EXTRA DUTY PAY	\$506,308	\$538,251	\$516,463	\$632,638

^ Reflects the program's share of district-wide costs of functions such as human resources, payroll, financial accounting, student accounting, purchasing, etc. The actual charges are based on a state-dictated formula.

Special Education Fund

EXPENDITURE RECAP (continued)

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
EMPLOYEE BENEFITS				
Class/Tech/Mgmt Personal Property	\$7,050	\$8,228	\$0	\$0
Disability Insurance	240,554	243,508	254,678	241,809
Early Retirement	2,308,578	2,409,287	2,474,089	2,693,239
Employee Assistance Program	12,400	12,673	12,546	12,883
Group Life Insurance	112,642	114,100	107,130	116,153
Health Insurance	10,297,572	10,451,854	10,449,018	10,624,460
Social Security	4,530,221	4,604,351	4,905,406	4,624,598
Unemployment Insurance	62,277	63,036	63,658	60,452
Workers Compensation	721,624	730,491	763,872	725,427
TOTAL EMPLOYEE BENEFITS	\$18,292,918	\$18,637,528	\$19,030,397	\$19,099,021
PURCHASED SERVICES				
Attorney	\$11,693	\$18,500	\$100,000	\$100,000
Auditing	0	0	500	500
Cleaning Services	8,986	10,823	10,000	10,000
Instructional Services	3,416,153	1,972,605	3,550,964	3,875,965
Liability Insurance	310,455	312,808	309,754	309,754
Medicaid Billing Fee	0	69,900	150,000	70,000
Staff Tuition	0	11,420	0	0
Postage	4,698	4,988	6,220	6,220
Print, Bind & Reproduction	13,148	21,786	22,557	22,557
Professional Services	434,292	569,104	781,677	675,896
Rental & Leasing Services	2,081	3,776	7,100	7,100
Repair & Maintenance Services	12,173	13,664	30,425	30,425
Training - Certified	85,967	33,782	38,380	118,600
Training - Non-Certified	8,071	976	2,400	8,000
Tuition	120,441	147,297	132,600	132,600
TOTAL PURCHASED SERVICES	\$4,428,158	\$3,191,429	\$5,142,577	\$5,367,617
UTILITIES				
Electricity	\$116,096	\$129,568	\$128,154	\$128,154
Heating Fuel	44,475	49,217	79,500	79,500
Telephone/Electronic Communications	10,715	9,941	21,728	21,728
Water & Sewer	11,926	11,871	10,850	10,850
TOTAL UTILITIES	\$183,212	\$200,597	\$240,232	\$240,232

Special Education Fund

EXPENDITURE RECAP (continued)

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
TRANSPORTATION SERVICES				
Activity Trips	\$665,652	\$54,609	\$24,570	\$24,570
In-District Travel	178,741	182,718	148,558	148,558
Student Transportation	6,512,376	9,030,370	8,000,000	8,500,000
TOTAL TRANSPORTATION SERVICES	\$7,356,769	\$9,267,697	\$8,173,128	\$8,673,128
SUPPLIES AND MATERIALS				
Audio Visual	\$1,362	\$2,087	\$2,000	\$2,000
Books & Periodicals	54,627	57,975	99,118	99,118
Food	11,109	9,372	4,700	6,100
Gas, Oil & Grease	557,254	474,256	865,100	865,100
Software	90,486	180,087	51,246	151,246
Supplies	260,066	233,496	459,879	559,879
Textbooks	114,031	8,777	115,926	190,926
Workbooks/Kits & Sets	131,781	184,080	115,885	190,885
TOTAL SUPPLIES AND MATERIALS	\$1,220,716	\$1,150,130	\$1,713,854	\$2,065,254
PROPERTY & EQUIPMENT				
Computers	\$194,039	\$92,554	\$74,600	\$149,600
Equipment	215,590	195,862	297,009	372,009
Printers	6,627	6,141	11,000	16,000
TOTAL PROPERTY & EQUIPMENT	\$416,256	\$294,557	\$382,609	\$537,609
OTHER EXPENDITURES				
Dues & Fees/Licenses & Permits	\$56,412	\$50,715	\$2,000	\$2,000
TOTAL OTHER EXPENDITURES	\$56,412	\$50,715	\$2,000	\$2,000
FUND TOTAL	\$95,429,301	\$97,718,489	\$100,476,141	\$100,476,141



Vocational Education Fund

Vocational Education Fund

DEPARTMENT	2009-10 BUDGET	2009-10 POSITIONS	2010-11 BUDGET	2010-11 POSITIONS	CHANGE IN BUDGET	CHANGE IN POSITIONS
Vocational Administration	\$1,206,261	8.00	\$1,023,629	5.00	(\$182,632)	(3.00)
Vocational Classes	7,096,641	100.61	6,958,144	101.94	(138,497)	1.33
Vocational Education Fund Totals	\$8,302,902	108.61	\$7,981,773	106.94	(\$321,129)	(1.67)

Vocational Education Fund

FUNCTION STATEMENT

The Vocational Education Fund (Career & Technical Education) provides career and technical education for over 9,000 high school students. There are five main program areas of Career and Technical Education in our high schools – Business and Computer Technology, Family and Consumer Sciences, Trade and Industry, Communications, and Health Science. Classes in these areas give students an edge when it comes to careers, work and college. The fund supports staff, provides equipment and supplies, curriculum and staff development. The Vocational Education fund provides unique opportunities for students to enhance and apply academic, technical and employment skills.

Strategy 3: Provide education programs that promote life-long learning.

Strategy 5: Build and maintain strong relationships with parents, families, the community & businesses.

Strategy 6: Upgrade district technology

OBJECTIVES

1. Provide quality career and technical education programs for district high school students.
2. Improve academic, technical and employment skills so that students are prepared to connect to technical careers and/or postsecondary career and technical education.
3. Deliver relevant career and technical programs to serve the needs of students and the community.
4. Develop mutually beneficial partnerships and articulation agreements with community, business and industry, and postsecondary institutions.
5. Increase students' technical skills.

MEASURES

1. Program concentrators as measured by the KSDE CaTE performance assessment system
2. Average competency rating
3. Number of KSDE approved programs
4. Number of partnerships and articulation agreements
5. Number of student hours in vocational courses

PERFORMANCE INDICATORS

Performance Indicators	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 TARGET
1. Program concentrators who completed	566	650	100% of eligible seniors
2. Average competency rating G.P.A. of concentrators who completed [^]	97%	98%	100% of 09-10 actuals
3. KSDE Approved Programs ^{>}	19	19	17
4. Partnerships and articulation agreements ^{<}	29	26	39
5. State-funded vocational hours	9,143.8	9,113.6	9,200.0

[^] With the 2009-10 school year, KSDE ceased tracking the G.P.A. of concentrators who completed so that measure is no longer reported.

[>] KSDE is transitioning its programs to a new pathway structure under the Kansas Career Clusters and Pathways model. Some programs will be eliminated or combined, and others added in this process.

Vocational Education Fund

BUDGET HIGHLIGHTS

The 2010-11 budget reflects a reduction in mileage, overtime, and food due to district-wide cuts. There were no salary and benefit increases.

PERSONNEL DETAIL

POSITION TITLE	2007-08 FTE	2008-09 FTE	2009-10 FTE	2010-11 FTE
Administration - Instructional	4.00	4.00	4.00	1.00
Clerical - Instructional	4.00	4.00	4.00	4.00
Teacher - Classroom	99.11	99.11	99.11	100.44
Technical/Supervisory	1.50	1.50	1.50	1.50
POSITION TOTAL	108.61	108.61	108.61	106.94

REVENUE SOURCES

Local Revenue

All revenue supporting this program is funded by state aid transferred from the General and Supplemental General funds.

State Revenue

Approved vocational courses are weighted an additional 50 percent in the funding formula established by the legislature. This equates to state aid of \$6,018 per full-time equivalent student in these approved programs. However, by state statute this funding must be deposited into the General fund, thus the need for the fund transfer described above.

Federal Revenue

None.

Cash Balance

Kansas statutes, beginning for 2005-06, permits the Vocational Education fund to retain a year-end cash balance to be utilized as a future funding source. Previously there was a penalty for a year-end cash balance that was an equivalent reduction in state funding the following year.

Vocational Education Fund

REVENUE RECAP

REVENUE SOURCES	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET
LOCAL				
Miscellaneous Local Revenue	\$3,045	\$2,710	\$9,613	\$0
TOTAL LOCAL	\$3,045	\$2,710	\$9,613	\$0
STATE~				
Vocational education aid	\$3,528,068	\$3,352,800	\$3,047,114	\$3,047,114
TOTAL STATE	\$3,528,068	\$3,352,800	\$3,047,114	\$3,047,114
TOTAL REVENUE	\$3,531,113	\$3,355,510	\$3,056,727	\$3,047,114
TRANSFERS FROM				
General Fund	\$0	\$134,143	\$127,143	\$121,249
Supplemental General Fund	4,465,629	4,820,435	5,126,121	4,893,061
TRANSFERS IN	\$4,465,629	\$4,954,578	\$5,253,264	\$5,014,310
BEGINNING UNENCUMBERED CASH	2,795	3,045	2,710	296,078
AVAILABLE FUNDING	\$7,999,537	\$8,313,133	\$8,312,701	\$8,357,502
FUND EXPENDITURES	7,996,492	8,310,423	8,016,623	7,981,773
ENDING UNENCUMBERED CASH	\$3,045	\$2,710	\$296,078	\$375,729

~ Transferred from the Supplemental General fund.

EXPENDITURE RECAP

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
GENERAL MANAGEMENT SALARIES				
Technical/Supervisory	\$72,313	\$62,352	\$72,752	\$64,750
Indirect Administrative Costs*	279,477	460,253	460,253	283,218
TOTAL GENERAL MANAGEMENT	\$351,790	\$522,605	\$533,005	\$347,968
INSTRUCTIONAL SALARIES				
Administration - Instructional	\$332,292	\$334,060	\$334,060	\$83,515
Clerical - Instructional/Subs	137,062	136,600	137,300	136,402
Co-Op Student	0	0	0	2,438
Teacher - Classroom	4,960,897	4,865,813	5,041,032	5,158,784
Teacher Sub	103,817	93,617	100,000	100,000
TOTAL INSTRUCTIONAL SALARIES	\$5,534,068	\$5,430,090	\$5,612,392	\$5,481,139

* Reflects the program's share of district-wide costs of functions such as human resources, payroll, financial accounting, student accounting, purchasing, etc. The actual charges are based on a state-dictated formula.

Vocational Education Fund

EXPENDITURE RECAP (continued)

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
EXTRA DUTY PAY				
Addendum	\$61,530	\$66,243	\$51,756	\$16,802
Overtime	0	0	0	492
Severance	13,888	14,218	23,000	23,000
Stipends	107	0	1,000	1,000
Supplemental	\$10,241	\$10,260	\$24,431	\$15,200
TOTAL EXTRA DUTY PAY	\$85,766	\$90,721	\$100,187	\$56,494
EMPLOYEE BENEFITS				
Disability Insurance	\$22,770	\$22,338	\$24,211	\$22,410
Early Retirement	253,881	259,518	267,880	265,394
Employee Assistance Program	919	909	924	923
Group Life Insurance	8,410	8,300	8,489	8,342
Health Insurance	762,259	755,813	764,299	768,959
Social Security	426,182	419,599	463,071	428,582
Unemployment Insurance	5,883	5,817	6,052	5,602
Workers Compensation	68,307	67,010	72,636	67,229
TOTAL EMPLOYEE BENEFITS	\$1,548,611	\$1,539,304	\$1,607,562	\$1,567,441
PURCHASED SERVICES				
Liability Insurance	\$30,123	\$29,440	\$28,000	\$31,373
Postage	954	657	1,000	500
Print, Bind & Reproduction	1,406	802	1,500	1,000
Professional Services	48,138	34,684	39,000	40,000
Rental & Leasing Services	600	0	2,000	0
Repair & Maintenance Services	2,070	21,922	91,500	56,500
Construction Services	0	14,683	0	0
Training - Certified	3,821	0	900	0
Training - Non-Certified	796	0	360	0
TOTAL PURCHASED SERVICES	\$87,908	\$102,188	\$164,260	\$129,373
UTILITIES				
Telephone/Electronic Communications	\$1,332	\$1,812	\$1,800	\$980
TOTAL UTILITIES	\$1,332	\$1,812	\$1,800	\$980
TRANSPORTATION SERVICES				
Activity Trips	\$27,711	\$21,386	\$32,000	\$25,000
In-District Travel	16,885	15,280	19,205	14,550
TOTAL TRANSPORTATION SERVICES	\$44,596	\$36,666	\$51,205	\$39,550

Vocational Education Fund

EXPENDITURE RECAP (continued)

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
SUPPLIES AND MATERIALS				
Audio Visual	\$1,025	\$1,313	\$2,225	\$2,225
Books & Periodicals	20,267	11,907	26,090	12,500
Food	33,958	22,052	21,310	23,000
Software	53,979	38,327	19,500	69,000
Supplies	100,193	97,544	94,141	113,500
Textbooks	201,061	8,253	1,000	3,000
TOTAL SUPPLIES AND MATERIALS	\$410,483	\$179,396	\$164,266	\$223,225
PROPERTY & EQUIPMENT				
Computers	\$183,214	\$45,376	\$18,000	\$89,353
Equipment	59,451	26,669	35,500	23,000
Printers	2,874	41,556	14,000	23,000
TOTAL PROPERTY & EQUIPMENT	\$245,539	\$113,601	\$67,500	\$135,353
OTHER EXPENDITURES				
Dues & Fees/Licenses & Permits	\$330	\$240	\$725	\$250
TOTAL OTHER EXPENDITURES	\$330	\$240	\$725	\$250
FUND TOTAL	\$8,310,423	\$8,016,623	\$8,302,902	\$7,981,773



Professional Development Fund

Professional Development Fund

DEPARTMENT	2009-10 BUDGET	2009-10 POSITIONS	2010-11 BUDGET	2010-11 POSITIONS	CHANGE IN BUDGET	CHANGE IN POSITIONS
Arts Partners	\$85,000	0.00	\$85,000	0.00	\$0	0.00
Cultural Proficiency	278,297	0.00	277,046	0.00	(1,251)	0.00
Elementary/Secondary Support	137,004	1.00	143,971	1.00	6,967	0.00
General Inservice	432,391	0.00	404,798	0.00	(27,593)	0.00
High School International Baccalaureate	2,280	0.00	1,140	0.00	(1,140)	0.00
Leadership	50,000	0.00	39,300	0.00	(10,700)	0.00
Parent Teacher Resources	15,000	0.00	15,000	0.00	0	0.00
Professional Development	151,345	1.00	101,013	0.00	(50,332)	(1.00)
Teacher Quality	0	0.00	47,725	1.00	47,725	1.00
Technology Education	250,952	3.00	176,948	2.00	(74,004)	(1.00)
Urban Teacher Prep Program (UTPP)	104,650	0.00	104,650	0.00	0	0.00
Professional Development Fund Totals	\$1,506,919	5.00	\$1,396,591	4.00	(\$110,328)	(1.00)

Professional Development Fund

FUNCTION STATEMENT

Professional Development is the component within Unified School District 259 charged with the responsibility for increasing student achievement by developing, supporting, and retaining a high quality, diverse teaching and administrative staff. The Professional Development budget directly supports the four district Strategic Plan objectives as well as focusing specifically on Strategy 2c; provides coordinated, results-based staff development for all staff to support and enhance student achievement. The district operates under a five-year staff development plan submitted to and approved by the State Department of Education.

OBJECTIVES

1. To develop the knowledge and skills of the licensed and professional staff to close the achievement gap and improve student achievement as measured by the state assessments. - Strategy 2.
2. Support the development of Professional Learning Communities to move staff knowledge and skills to implementation. - Strategy 2.
3. To implement the Strategic Plan. – Strategy 2c.
4. To ensure implementation of Results Based Staff Development plans at all sites. - Strategy 2c.

MEASURES

1. Disaggregated data - district summative assessments (State).
2. Rubrics and surveys that support Results Based Staff Development planning and implementation.
3. Strategic Plan, Strategy 2c evaluation indicators.
4. Rubrics and surveys that support Results Based Staff Development planning and implementation.

PERFORMANCE INDICATORS

Performance Indicators	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 TARGET
1. State assessments (percent of students scoring in the top three performance categories): Reading (3rd-8th; once in HS) Math (3rd-8th; once in HS) Disaggregated by race and SES	70.8% 67.6%	71.0% 67.4%	83.7% 82.3%
2. Results based staff development planning for each site	100%	100%	100%
3. Strategic Plan, Strategy 2, Action Plan C evaluation indicators will be accomplished	Completed	Completed	Completed
4. Results based Staff Development planning is complete for each site: Elementary School Middle School High School	100% 100% 100%	100% 100% 100%	100% 100% 100%

Professional Development Fund

BUDGET HIGHLIGHTS

State aid for 2008-09 was received by the district at 6.3 percent. Beginning in 2009-10 state aid for professional development was discontinued. The 2009-10 and 2010-11 budgets reflect district-wide cuts due to state cuts to General fund state aid.

PERSONNEL DETAIL

POSITION TITLE	2007-08 FTE	2008-09 FTE	2009-10 FTE	2010-11 FTE
Clerical - Instructional	1.00	1.00	1.00	1.00
Instructional Specialist - Certified*	3.00	3.00	3.00	2.00
Teacher - Instructional Support**	5.00	5.00	1.00	1.00
Technical/Supervisory	1.00	0.00	0.00	0.00
POSITION TOTAL	10.00	9.00	5.00	4.00

* In 2010-11, 1.0 certified specialist was cut as part of district-wide cuts.

** In 2009-10, 4.0 learning coach positions were cut due to the loss of state aid.

REVENUE SOURCES

Local Revenue

In the past, the Professional Development fund was supported by investment income allocations from the district's pooled investments of idle cash. Due to declining investment rates, no interest income is currently budgeted. Transfers from the General and Supplemental General fund are used to support this program.

State Revenue

Due to declining state revenues state aid for professional development was eliminated for 2009-10.

Federal Revenue

None.

Cash Balance

Kansas statutes permit the Professional Development fund to retain a year-end cash balance to be utilized as a future funding source.

Professional Development Fund

REVENUE RECAP

REVENUE SOURCES	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET
LOCAL				
Investment income	\$1,219,645	\$0	\$0	\$0
Miscellaneous Local Revenue	5,056	11,488	10,021	0
TOTAL LOCAL	\$1,224,701	\$11,488	\$10,021	\$0
STATE				
Professional development aid >	\$202,763	\$246,117	\$0	\$0
TOTAL STATE	\$202,763	\$246,117	\$0	\$0
TOTAL REVENUE	\$1,427,464	\$257,605	\$10,021	\$0
TRANSFERS FROM				
General Fund	\$295,500	\$939,922	\$0	\$0
Supplemental General Fund	133,848	573,033	972,065	0
TRANSFERS IN	429,348	1,512,955	972,065	0
BEGINNING UNENCUMBERED CASH	\$1,219,645	\$1,433,552	\$1,653,134	\$1,619,954
AVAILABLE FUNDING	\$3,076,457	\$3,204,112	\$2,635,220	\$1,619,954
FUND EXPENDITURES	1,642,905	1,550,978	1,015,266	1,396,591
ENDING UNENCUMBERED CASH AND STATE AID RECEIVABLES	\$1,433,552	\$1,653,134	\$1,619,954	\$223,363

- > For the past few years, the state was unable to distribute all the amounts listed by fiscal year ending June 30. The state aid amounts shown above include \$148,522 for 2008-09, which was not actually received until after year end. State statutes require the recording of these delinquent state aid payments in the budgeted year.

Professional Development Fund

EXPENDITURE RECAP

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
GENERAL MANAGEMENT SALARIES				
Technical/Supervisory	\$1,528	\$0	\$0	\$0
TOTAL MAINTENANCE SALARIES	\$1,528	\$0	\$0	\$0
INSTRUCTIONAL SALARIES				
Clerical - Instructional	\$36,191	\$36,160	\$35,998	\$35,776
Instructional Specialist - Certified	202,325	202,985	201,417	142,943
Teacher - Instructional Support	276,212	62,116	56,018	62,116
Teacher Sub	88,513	94,940	140,308	140,308
TOTAL INSTRUCTIONAL SALARIES	\$603,241	\$396,201	\$433,741	\$381,143
EXTRA DUTY PAY				
Addendum	\$25,732	\$5,604	\$17,003	\$17,003
Overtime	0	0	0	519
Planning Period	50	0	0	0
Severance	0	5,700	0	0
Stipends	96,248	124,271	81,020	81,020
Supplemental	37,050	7,410	20,035	20,035
TOTAL EXTRA DUTY PAY	\$159,080	\$142,985	\$118,058	\$118,577
EMPLOYEE BENEFITS				
Disability Insurance	\$3,058	\$2,000	\$2,252	\$1,999
Early Retirement	20,880	11,660	11,419	10,030
Employee Assistance Program	77	42	44	34
Group Life Insurance	759	449	455	354
Health Insurance	63,644	34,810	35,400	28,320
Social Security	57,415	37,575	43,086	38,229
Unemployment Insurance	778	514	564	500
Workers Compensation	9,156	5,995	6,759	5,997
TOTAL EMPLOYEE BENEFITS	\$155,767	\$93,045	\$99,979	\$85,463
PURCHASED SERVICES				
Repair & Maintenance Services	\$0	\$3,482	\$0	\$0
Rental & Leasing Services	0	515	0	0
Liability Insurance	2,811	1,621	1,396	1,396
Postage	62	231	0	0
Print, Bind & Reproduction	30,614	22,719	21,000	21,000
Professional Services	218,571	87,040	250,179	247,854
Staff Tuition	79,251	85,297	100,000	105,000
Training - Certified	88,290	25,751	41,430	20,540
Tuition	0	0	5,000	0
TOTAL PURCHASED SERVICES	\$419,599	\$226,656	\$419,005	\$395,790

Professional Development Fund

EXPENDITURE RECAP (continued)

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
TRANSPORTATION SERVICES				
In-District Travel	\$3,079	\$670	\$1,449	\$725
TOTAL TRANSPORTATION SERVICES	\$3,079	\$670	\$1,449	\$725
 SUPPLIES AND MATERIALS				
Audio Visual	\$135	\$0	\$0	\$0
Books & Periodicals	100,775	62,791	267,523	282,023
Software	8,500	8,750	0	0
Freight	0	130	0	0
Supplies/Food	51,423	20,789	167,164	132,870
TOTAL SUPPLIES AND MATERIALS	\$160,833	\$92,460	\$434,687	\$414,893
 PROPERTY & EQUIPMENT				
Equipment	\$46,932	\$16,547	\$0	\$0
TOTAL PROPERTY & EQUIPMENT	\$46,932	\$16,547	\$0	\$0
 OTHER EXPENDITURES				
Dues & Fees/Licenses & Permits	\$919	\$0	\$0	\$0
Refunds	0	46,702	0	0
TOTAL OTHER EXPENDITURES	\$919	\$46,702	\$0	\$0
 FUND TOTAL	\$1,550,978	\$1,015,266	\$1,506,919	\$1,396,591



Parents as Teachers Fund

Parents as Teachers Fund

DEPARTMENT	2009-10 BUDGET	2009-10 POSITIONS	2010-11 BUDGET	2010-11 POSITIONS	CHANGE IN BUDGET	CHANGE IN POSITIONS
Parents as Teachers	\$1,038,178	14.75	\$1,013,662	14.75	(\$24,516)	0.00

Parents as Teachers Fund

FUNCTION STATEMENT

The Parents as Teachers (PAT) program is an innovative early childhood parent education program designed to help all children develop optimally during the critical early years of life. The program is based on the philosophy that parents are their children's first and most influential teachers.

The Wichita Parents as Teachers program provides services and support to approximately 2,200 families with 583 of those families receiving monthly personal visits from a certified parent educator. In addition to personal visits, program services include weekly playgroups, a parent resource room at the Focht Instructional Support Center, educational parenting classes, ongoing developmental screenings, bi-monthly newsletters, monthly parenting teen groups, and collaboration with/and referrals to community services.

The Parents as Teachers evidence-based brain-researched curriculum is designed to bridge the gap between neuroscience and education which enhances parenting skills and considerably improves the outcomes for young children. Locally, efforts are made to align PAT curriculum with school district early childhood standards to ensure positive transitions as children enter pre-kindergarten and kindergarten programs. Parents as Teachers supports district Strategy 5.

OBJECTIVES

1. Continue to upgrade and enhance program components using the National PAT Quality Standards Assessment along with Parent Satisfaction Surveys.
2. Children's school readiness will be enhanced through development; cognitive abilities and general knowledge, language and literacy skills, socio-emotional development, motor skills, physical well being, ability to learn.
3. Parents will display improved knowledge of age appropriate child development in language, intellectual, social, emotional and motor domains.
4. Parents whose children are identified as developmentally delayed will take advantage of referral services.
5. Children enrolled in PAT will be fully immunized upon exiting the program.

MEASURES

1. Customer feedback from program surveys conducted with parents.
2. A high percentage of children's scores will fall within normal range on the Ages and Stages Questionnaire/Screening (ASQ).
3. Parents who received PAT services will show improved parenting knowledge via the Parent Exit Survey.
4. Children identified with possible delays are receiving or have received appropriate remedial services.
5. Percentage of children fully immunized when they exit the program.

Parents as Teachers Fund

PERFORMANCE INDICATORS

Performance Indicators	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 TARGET
1. Positive customer feedback and increased number of surveys returned through annual parent surveys and internal review	95.0%	99.0%	100.0%
2. Percentage of children screened with ASQ who demonstrated appropriate developmental skills	88%	93%	90%
3. Increased parent knowledge as indicated on the Parenting Exit Survey upon completion of the PAT program.	1.40	1.45	2 point average increase
4. Children identified with possible delays are receiving or have received appropriate remedial services	84%	79%	95%
5. Percentage of parents participating in PAT report that their children have received all recommended immunizations by their third birthday.	95%	89%	95%

BUDGET HIGHLIGHTS

The 2010-11 budget reflects district-wide cuts due to substantially reduced state funding for education as a result of a shortfall in state revenues.

PERSONNEL DETAIL

POSITION TITLE	2007-08 FTE	2008-09 FTE	2009-10 FTE	2010-11 FTE
Clerical - Instructional	1.00	1.00	1.00	1.00
Instructional Specialist - Non-Certified	12.75	12.75	12.75	12.75
Technical/Supervisory	1.00	1.00	1.00	1.00
POSITION TOTAL	14.75	14.75	14.75	14.75

Parents as Teachers Fund

REVENUE SOURCES

Local Revenue

The district is required to fund this program funding with 65 percent local dollars. This matching is accomplished through investment income allocations from the district's pooled investments of idle cash, fund transfers from the General and Supplemental General funds, or through local fund-raising. No interest has been allocated to the Parents as Teachers fund in 2010-11.

State Revenue

A grant funds 65% of this program. The first USD 259 Parents as Teachers grant was awarded for the 1990-91 school year. Each year since, the district has been approved for a continuation grant.

Federal Revenue

None.

Cash Balance

Kansas statutes permit the Parents as Teachers fund to retain a year-end cash balance to be utilized as a future funding source.

Parents as Teachers Fund

REVENUE RECAP

REVENUE SOURCES	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET
LOCAL				
Investment income	\$300,941	\$203,341	\$0	\$0
Miscellaneous Local Revenue	2,320	2,292	3,726	0
TOTAL LOCAL	\$303,261	\$205,633	\$3,726	\$0
STATE				
Parents As Teachers aid >	\$534,037	\$504,419	\$510,130	\$510,130
TOTAL STATE	\$534,037	\$504,419	\$510,130	\$510,130
FEDERAL				
Miscellaneous	\$0	\$0	\$4,257	\$0
TOTAL FEDERAL	\$0	\$0	\$4,257	\$0
TOTAL REVENUE	\$837,298	\$710,052	\$518,113	\$510,130
TRANSFERS FROM				
General Fund	\$0	\$283,553	\$233,353	\$217,556
Supplemental General Fund	247,405	247,405	247,405	247,405
TRANSFERS IN	\$247,405	\$530,958	\$480,758	\$464,961
BEGINNING UNENCUMBERED CASH	11,690	59,841	214,980	175,673
AVAILABLE FUNDING	\$1,096,393	\$1,300,851	\$1,213,851	\$1,150,764
FUND EXPENDITURES	1,036,552	1,085,871	1,038,178	1,013,662
ENDING UNENCUMBERED CASH AND STATE AID RECEIVABLES	\$59,841	\$214,980	\$175,673	\$137,102
LESS: STATE AID RECEIVABLE>	0	(126,104)	0	0
ENDING UNENCUMBERED CASH	\$59,841	\$88,876	\$175,673	\$137,102

- > For the past few years, the state was unable to distribute all the amounts listed by fiscal year ending June 30. The state aid amounts shown above include \$126,104 for 2008-09, which was not actually received until after year end. State statutes require the recording of these delinquent state aid payments in the budgeted year.

Parents as Teachers Fund

EXPENDITURE RECAP

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
GENERAL MANAGEMENT SALARIES				
Technical/Supervisory	\$63,395	\$61,155	\$63,076	\$63,076
TOTAL GENERAL MANAGEMENT	\$63,395	\$61,155	\$63,076	\$63,076
INSTRUCTIONAL SALARIES				
Clerical - Instructional	\$36,645	\$36,621	\$36,485	\$36,485
Clerical Sub/Temp - Instructional	0	43	0	0
Instructional Specialist - Non-Certified	628,606	576,979	630,488	624,594
Paraeducator/ Clerical Sub	7,604	6,104	12,493	12,493
TOTAL INSTRUCTIONAL SALARIES	\$672,855	\$619,747	\$679,466	\$673,572
EXTRA DUTY PAY				
Overtime	\$0	\$0	\$0	\$72
Severance	2,292	2,983	0	0
Stipends	996	348	1,166	1,166
TOTAL EXTRA DUTY PAY	\$3,288	\$3,331	\$1,166	\$1,238
EMPLOYEE BENEFITS				
Disability Insurance	\$2,974	\$2,731	\$3,088	\$2,952
Early Retirement	26,947	25,290	28,209	28,904
Employee Assistance Program	124	113	125	127
Group Life Insurance	1,448	1,314	1,465	1,490
Health Insurance	103,022	92,630	106,084	106,200
Social Security	56,114	52,322	59,052	56,448
Unemployment Insurance	760	698	772	738
Workers Compensation	8,921	8,191	9,263	8,855
TOTAL EMPLOYEE BENEFITS	\$200,310	\$183,289	\$208,058	\$205,714
PURCHASED SERVICES				
Liability Insurance	\$3,669	\$3,861	\$3,000	\$3,000
Postage	4,967	7,012	6,000	6,000
Print, Bind & Reproduction	7,282	3,049	6,299	6,299
Professional Services	958	1,198	1,000	1,000
Training - Certified	0	236	0	0
Training - Non-Certified	4,515	15,121	7,800	7,800
TOTAL PURCHASED SERVICES	\$21,391	\$30,477	\$24,099	\$24,099

Parents as Teachers Fund

EXPENDITURE RECAP (continued)

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
UTILITIES				
Telephone/Electronic Communications	\$0	\$0	\$100	\$100
TOTAL UTILITIES	\$0	\$0	\$100	\$100
TRANSPORTATION SERVICES				
Activity Trips	\$0	\$0	\$950	\$950
In-District Travel	23,406	25,401	30,300	15,150
TOTAL TRANSPORTATION SERVICES	\$23,406	\$25,401	\$31,250	\$16,100
SUPPLIES AND MATERIALS				
Books & Periodicals	\$14,107	\$21,087	\$7,000	\$7,000
Food	3,359	1,816	1,200	0
Software	1,750	1,750	0	0
Supplies	68,446	76,088	22,763	22,763
TOTAL SUPPLIES AND MATERIALS	\$87,662	\$100,741	\$30,963	\$29,763
PROPERTY & EQUIPMENT				
Computers	\$9,718	\$6,769	\$0	\$0
Equipment	1,734	7,268	0	0
Printers	2,112	0	0	0
TOTAL PROPERTY & EQUIPMENT	\$13,564	\$14,037	\$0	\$0
FUND TOTAL	\$1,085,871	\$1,038,178	\$1,038,178	\$1,013,662

Nutrition Services Fund

Nutrition Services Fund

DEPARTMENT	2009-10 BUDGET	2009-10 POSITIONS	2010-11 BUDGET	2010-11 POSITIONS	CHANGE IN BUDGET	CHANGE IN POSITIONS
Nutrition Service	\$21,617,121	247.17	\$22,186,220	247.17	\$569,099	0.00
Nutrition Service Utilities	132,950	0.00	147,250	0.00	14,300	0.00
Nutrition Services Fund						
Totals	\$21,750,071	247.17	\$22,333,470	247.17	\$583,399	0.00

Nutrition Services Fund

FUNCTION STATEMENT

Nutrition Services provides breakfast and lunch to kindergarten through grade twelve students, meals to children in the Child and Adult Care Food Program and in the Summer Food Service Program, and snacks to students in the After School Care Snack Program. The Nutrition Services program supports student learning by succeeding at child nutrition, providing equal access to a diverse population. Processed "Applications for Child Nutrition Program Benefits" allow students to receive free or reduced-price meals and provide the district with socioeconomic data needed for state funding, Title I eligibility and other allowed purposes.

Strategy #4 – We will have safe, positive, disciplined, and drug-free schools.

Strategy #5 – We will build and maintain strong relationships with parents, families, the community, and businesses.

Strategy #9 – We will ensure sound financial stewardship throughout the system.

OBJECTIVES

1. Provide nutritious meals that meet the needs of students.
2. Increase participation in Child Nutrition Programs through marketing, focus on quality, and technology that provides good customer service.
3. Provide staff development opportunities which prepare staff to effectively provide safe, appealing meals that meet customer needs.
4. Operate a comprehensive breakfast and lunch program without General fund subsidy.

MEASURES

1. Nutrient analysis of school breakfasts and lunches.
2. Meal participation records.
3. Records of employee participation in staff development.
4. General fund subsidy.

PERFORMANCE INDICATORS

Performance Indicators	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 TARGET
1. Breakfast and lunch menus meet the nutrient standards as determined by the USDA	100% of menus within target range	100% of menus within target range	100% of menus within target range
2. Number of student lunches served compared to previous year [^]	30,400	31,029	31,100
3. Percent of employees who attended a minimum of three continuing education training opportunities	80%	89%	90%
4. General fund subsidy	\$0	\$0	\$0

[^] A 2008 survey of the largest 100 school districts in the nation showed a median lunch participation rate of 62.6%. USD 259 has a lunch participation rate of 61.8%

Nutrition Services Fund

BUDGET HIGHLIGHTS

The Nutrition Services fund is self-supporting and operates on a non-profit basis in accordance with state and federal guidelines. No local taxes are used to support this program. Increased student participation in the Nutrition Services program has had two effects, increased food expenditures and increased staff to accommodate the increased demand for services. The 2010-11 budget includes 70 percent cuts in travel. Effective August 2010 a rise in school breakfast and lunch prices will offset increases in costs of producing meals. The price increases will range from 5 to 15 cents.

PERSONNEL DETAIL

POSITION TITLE	2007-08 FTE	2008-09 FTE	2009-10 FTE	2010-11 FTE
Administration - Non-Certified	1.00	1.00	1.00	1.00
Clerical - Operational	7.00	7.00	7.00	7.00
Cooks and Aides - benefited	69.00	69.00	69.00	55.81
Cooks and Aides - non-benefited	102.59	103.73	103.73	115.92
Custodian/Engineer	8.00	8.00	8.00	8.00
Maintenance - Hourly	1.00	1.00	1.00	1.00
Nutrition Services Manager	33.50	34.44	32.44	32.44
Supply & Distribution	16.00	16.00	16.00	17.00
Technical/Supervisory	7.00	7.00	9.00	9.00
POSITION TOTAL	245.09	247.17	247.17	247.17

Nutrition Services Fund

REVENUE SOURCES

Local Revenue

The primary local Nutrition (Food) Services funding source is the cash collected from students for breakfast and lunch sales. There are miscellaneous revenues from adult food sales, outside contracts, and General fund food reimbursement for district sponsored workshops and meetings.

State Revenue

The School Food Assistance program is the district's only state revenue source. It provides some funding to the district for each lunch served.

Federal Revenue

Various federal programs provide funding for school meal programs. Under these programs, the federal government will reimburse the school district a fixed amount for student meals provided to students qualifying for free or reduced price meals. The federal guidelines establish the parameters for qualifying students and set the reimbursement rate.

Since the State of Kansas does not supplement the district by providing specific commodities, the district participates in a federal program that offers cash in lieu of commodities. Another federal program provides some funding for every student meal. This money is restricted in that it can only be used for nutritional education or for the acquisition of better quality food. An additional federal program provides funding for breakfast programs in schools where at least 50 percent of students qualify for free or reduced lunch.

Participation in these federal programs places some restrictions on the serving portions and types of food served. Suggested pricing guidelines are provided. Participation also subjects the Food Service programs to frequent audits.

Cash Balance

Kansas statutes permit the Nutrition Services fund to retain a year-end cash balance to be utilized as a future funding source.

Nutrition Services Fund

REVENUE RECAP

REVENUE SOURCES	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET
LOCAL				
Breakfast & lunch sales	\$3,795,630	\$3,936,241	\$3,564,996	\$4,147,569
Investment income	403,483	53,763	0	0
Miscellaneous Local Revenue	597,937	320,778	381,433	0
TOTAL LOCAL	\$4,797,050	\$4,310,782	\$3,946,429	\$4,147,569
STATE				
Food service aid	\$224,531	\$219,542	\$220,169	\$185,705
TOTAL STATE	\$224,531	\$219,542	\$220,169	\$185,705
FEDERAL				
Child nutrition programs	\$13,561,457	\$14,835,272	\$15,828,468	\$15,143,904
TOTAL FEDERAL	\$13,561,457	\$14,835,272	\$15,828,468	\$15,143,904
TOTAL REVENUE	\$18,583,038	\$19,365,596	\$19,995,066	\$19,477,178
BEGINNING UNENCUMBERED CASH	3,959,557	3,588,411	4,621,282	5,139,467
AVAILABLE FUNDING	\$22,542,595	\$22,954,007	\$24,616,348	\$24,616,645
FUND EXPENDITURES	18,954,184	18,332,725	19,476,881	22,333,470
ENDING UNENCUMBERED CASH	\$3,588,411	\$4,621,282	\$5,139,467	\$2,283,175

Nutrition Services Fund

EXPENDITURE RECAP

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
GENERAL MANAGEMENT SALARIES				
Administration - Non-Certified	\$86,480	\$86,683	\$86,683	\$86,683
Technical/Supervisory	433,421	489,612	479,322	464,873
Indirect Administrative Costs*	0	452,975	546,306	534,572
TOTAL GENERAL MANAGEMENT	\$519,901	\$1,029,270	\$1,112,311	\$1,086,128
OPERATIONAL SALARIES				
Clerical - Operational	\$254,346	\$262,187	\$275,954	\$256,414
Clerical Sub/Temp - Operational	17,891	13,083	50,932	30,000
Cooks and Aides - benefited	1,369,584	1,355,265	1,761,639	1,324,848
Cooks and Aides - non-benefited	2,104,642	2,095,909	2,026,469	2,260,582
Custodian/Engineer	178,593	142,047	191,536	168,421
Nutrition Services Manager	993,060	927,898	1,003,272	974,959
Supply & Distribution	557,737	542,263	550,784	572,631
TOTAL OPERATIONAL SALARIES	\$5,475,853	\$5,338,652	\$5,860,586	\$5,587,855
MAINTENANCE SALARIES				
Maintenance - Hourly	\$32,763	\$35,702	\$35,526	\$35,526
TOTAL MAINTENANCE SALARIES	\$32,763	\$35,702	\$35,526	\$35,526
EXTRA DUTY PAY				
Certificate & License	\$6,027	\$5,512	\$4,379	\$4,379
Overtime	0	0	0	21,535
Severance	20,244	5,427	20,245	5,764
Shift Differential	3,679	3,497	3,990	3,990
Stipends	76	507	0	0
TOTAL EXTRA DUTY PAY	\$30,026	\$14,943	\$28,614	\$35,668

* Reflects the program's share of district-wide costs of functions such as human resources, payroll, financial accounting, student accounting, purchasing, etc. The actual charges are based on a state-dictated formula which is adjusted each year.

Nutrition Services Fund

EXPENDITURE RECAP (continued)

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
EMPLOYEE BENEFITS				
Disability Insurance	\$24,260	\$23,835	\$26,502	\$24,842
Early Retirement	112,288	118,933	134,728	144,987
Employee Assistance Program	1,183	1,167	1,219	1,245
Group Life Insurance	10,817	10,682	11,176	10,673
Health Insurance	959,588	950,785	1,015,555	1,036,654
Social Security	462,583	455,298	506,848	475,111
Unemployment Insurance	6,266	6,145	6,625	6,211
Workers Compensation	72,783	71,508	79,506	74,527
TOTAL EMPLOYEE BENEFITS	\$1,649,768	\$1,638,353	\$1,782,159	\$1,774,250
PURCHASED SERVICES				
Advertising	\$0	\$0	\$500	\$500
Cleaning Services	183	3,200	5,700	5,000
Postage	13,402	18,760	18,000	19,000
Print, Bind & Reproduction	22,727	22,553	35,000	35,000
Professional Services	49,769	48,600	60,000	60,000
Rental & Leasing Services	0	13,015	150	18,150
Repair & Maintenance Services	17,432	16,412	13,250	19,250
Training - Non-Certified	9,867	7,332	3,000	7,000
TOTAL PURCHASED SERVICES	\$113,380	\$129,872	\$135,600	\$163,900
UTILITIES				
Electricity	\$38,149	\$41,231	\$40,000	\$45,000
Heating Fuel	21,327	20,314	28,000	25,000
Telephone/Electronic Communications	4,357	4,548	4,200	4,600
Water & Sewer	6,393	7,049	6,000	8,000
TOTAL UTILITIES	\$70,226	\$73,142	\$78,200	\$82,600
TRANSPORTATION SERVICES				
In-District Travel	\$37,483	\$36,091	\$30,000	\$20,000
TOTAL TRANSPORTATION SERVICES	\$37,483	\$36,091	\$30,000	\$20,000

Nutrition Services Fund

EXPENDITURE RECAP (continued)

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
SUPPLIES AND MATERIALS				
Books & Periodicals	\$177	\$102	\$300	\$300
Employee Uniforms	32,474	34,836	35,000	35,450
Food/Inventory Clearing	9,280,312	9,909,151	11,308,275	12,112,793
Gas, Oil & Grease	46,491	42,170	40,000	45,000
Software	64,774	71,263	60,000	75,000
Supplies	695,764	656,785	650,000	700,000
TOTAL SUPPLIES AND MATERIALS	\$10,119,992	\$10,714,307	\$12,093,575	\$12,968,543
PROPERTY & EQUIPMENT				
Computers	\$36,063	\$66,889	\$95,500	\$25,000
Equipment	227,388	364,157	470,000	525,000
Printers	1,943	16,922	10,000	10,000
TOTAL PROPERTY & EQUIPMENT	\$265,394	\$447,968	\$575,500	\$560,000
OTHER EXPENDITURES				
Dues & Fees/Licenses & Permits	\$14,360	\$14,030	\$15,000	\$15,000
Refunds	3,579	4,551	3,000	4,000
TOTAL OTHER EXPENDITURES	\$17,939	\$18,581	\$18,000	\$19,000
FUND TOTAL	\$18,332,725	\$19,476,881	\$21,750,071	\$22,333,470



Special Liability Expense
Fund

Special Liability Expense Fund

Special Liability Expense Fund

DEPARTMENT	2009-10 BUDGET	2010-11 BUDGET	CHANGE IN BUDGET
Risk Management	\$800,000	\$800,000	\$0

Special Liability Expense Fund

FUNCTION STATEMENT

The costs of providing for the district's defense against tort claims and the insurance or defense of its employees, as well as, judgments against the district are paid from this fund. The state of Kansas allows districts to levy property taxes to pay for these costs.

OBJECTIVES

1. Minimize the burden on the General fund to pay for general liability insurance expenses and to setup a reserve to pay for tort claims.

MEASURES

1. Minimize general liability costs in the General fund.

PERFORMANCE INDICATORS

Performance Indicators	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 TARGET
1. Special Liability costs	\$283,467	\$700,900	\$400,000

In 2009-10 this budget paid for environmental start-up clean-up costs at the School Service Center. The liability insurance was paid by the supplemental general fund.

REVENUE SOURCES

Local Revenue

No levy will be set by the district for 2010. Cash reserve is deemed adequate to meet 2010-11 spending requirements.

State Revenue

None.

Federal Revenue

None.

Cash Balance

Kansas statutes permit the Special Liability Expense fund to retain a year-end cash balance to fund future expenditures.

Special Liability Expense Fund

REVENUE RECAP

REVENUE SOURCES	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET
LOCAL				
Prior year property taxes	\$2	\$0	\$0	\$0
Ad valorem - delinquent	10,126	5,699	1,378	0
Motor vehicle tax	26,598	211	750	0
Recreational vehicle tax	222	0	0	0
In lieu of taxes	0	14,911	0	0
Investment income	105,617	21,808	3,923	0
Miscellaneous Local Revenue	12,957	0	62,230	0
TOTAL LOCAL	\$155,522	\$42,629	\$68,281	\$0
TOTAL REVENUE	\$155,522	\$42,629	\$68,281	\$0
TRANSFERS FROM				
Supplemental General Fund	\$0	\$520,000	\$0	\$0
TRANSFERS IN	\$0	\$520,000	\$0	\$0
BEGINNING UNENCUMBERED CASH	2,725,100	2,598,156	2,817,318	2,184,699
AVAILABLE FUNDING	\$2,880,622	\$3,160,785	\$2,885,599	\$2,184,699
FUND EXPENDITURES	282,466	343,467	700,900	800,000
ENDING UNENCUMBERED CASH	\$2,598,156	\$2,817,318	\$2,184,699	\$1,384,699
MILL LEVY	0.000	0.000	0.000	0.000

EXPENDITURE RECAP

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
PURCHASED SERVICES				
Attorney	\$60,000	\$0	\$500,000	\$100,000
Liability Insurance	283,467	0	250,000	400,000
Professional Services^	0	700,900	0	300,000
TOTAL PURCHASED SERVICES	\$343,467	\$700,900	\$750,000	\$800,000
OTHER EXPENDITURES				
Dues & Fees/Licenses & Permits	\$0	\$0	\$50,000	\$0
TOTAL OTHER EXPENDITURES	\$0	\$0	\$50,000	\$0
FUND TOTAL	\$343,467	\$700,900	\$800,000	\$800,000

^ Underground water contamination cleanup costs at the School Service Center.

Capital Outlay Fund

Capital Outlay Fund

DEPARTMENT	2009-10 BUDGET	2009-10 POSITIONS	2010-11 BUDGET	2010-11 POSITIONS	CHANGE IN BUDGET	CHANGE IN POSITIONS
Capital Outlay	\$43,600,000	94.50	\$43,600,000	94.50	\$0	0.00

Capital Outlay Fund

FUNCTION STATEMENT

USD No. 259 levies seven mills annually for the construction, reconstruction, repair, remodeling, furnishing and equipping of buildings. There are eight categories in which all capital outlay funds are spent. They are:

Site Acquisition Services – Activities concerned with initially acquiring new sites.

Site Improvement Services – Activities concerned with improving sites and maintaining existing site improvements.

Architecture and Engineering Services – The activities of architects and engineers related to acquiring and improving sites and buildings. Charges are made to this function only for those preliminary activities, which may or may not result in additions to the property.

New Buildings Acquisition and Construction – Activities concerned with purchasing or constructing buildings.

Building Additions/Services Systems – Activities concerned with building additions and with installing or extending service systems and other built-in equipment.

Repair and Remodeling Buildings – Activities concerned with the repair and remodeling of existing buildings.

Other Facilities Acquisition and Construction Services – Facilities acquisition and construction activities, which cannot be classified above. Also included are line items that span multiple years. Examples are special assessment taxes and the purchase of equipment necessary to complete capital projects.

Technology – The revenue from one mill each year is designated for the upgrade and maintenance of the district's technology plan.

The Capital Outlay fund supports the district's strategic plan, specifically, Strategy 8.

OBJECTIVES

1. Provide capital outlay projects and equipment to support District needs that are identified by the administration as priority projects for the District.
2. Provide projects to support mandates: i.e. District initiated inspection reports, yearly Fire Marshal report, ADA concerns and environmental issues.
3. Support the District's Bond Plan by funding projects identified to be accomplished through Capital Outlay.

Capital Outlay Fund

MEASURES

1. Initiation of work orders for construction on all projects identified for the current year.
2. Maintain compliance with federal/state mandates or code requirements from city, county, and state health and fire officials.
3. Utilization of all of the capital outlay position allotments to provide district wide building/site improvements.

PERFORMANCE INDICATORS

Performance Indicators	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 TARGET
1. Inspection reports	100%	100%	100%
2. Master plan projects	100%	100%	100%
3. Bond support projects:			
Required Site Acquisitions & Building Demolitions	3	15	15
Other projects in support of the bond	8	30	30

BUDGET HIGHLIGHTS

Capital Outlay is primarily funded by a local property tax levy of seven mills. The state matched the local property tax revenue by 25 percent in 2008-09. The state removed this match for the 2009-10 budget year.

PERSONNEL DETAIL

POSITION TITLE	2007-08 FTE	2008-09 FTE	*2009-10 FTE	2010-11 FTE
Clerical - Maintenance	3.00	3.00	3.00	3.00
Maintenance - Hourly	65.50	65.50	70.50	70.50
Maintenance - Salaried	21.00	21.00	21.00	21.00
POSITION TOTAL	89.50	89.50	94.50	94.50

* In 2009-10, 5 Maintenance Hourly positions were moved to Capital Outlay from the General fund.

Capital Outlay Fund

REVENUE SOURCES

Local Revenue

Starting with the 2003-04 school year, the district raised the four mill annual levy to seven mills. The additional tax revenue from one mill is used for technology.

The Capital Outlay fund is eligible to receive from the county a proportionate share of motor vehicle taxes and in lieu of taxes based on the relationship of the capital outlay mill levy to the total mill levy for the county. Investment income generated from the cash balance is deposited into the Capital Outlay fund.

Miscellaneous revenues represent proceeds from the sale of district property.

State Revenue

Since 2005-06, the district received state aid on capital expenditures. However, the 2009 Kansas legislature appropriated no 2009-10 or 2010-11 state funding for Capital Outlay.

Federal Revenue

In 2008-09 the district received FEMA reimbursement for safe rooms at Earhart and Gordon Parks. For 2009-10 the district is expected to receive additional FEMA funding for safe rooms.

Cash Balance

Due to the nature of the expenditures in this fund, Kansas statutes permit the Capital Outlay fund cash balance to be carried forward from year to year.

Capital Outlay Fund

REVENUE RECAP

REVENUE SOURCES	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET
LOCAL				
Ad valorem - current year	\$16,802,890	\$17,334,211	\$17,162,283	\$16,886,483
Ad valorem - prior year	331,026	294,862	196,341	343,870
Ad valorem - delinquent	405,559	464,658	543,607	357,821
In lieu of taxes	1,824	6,366	3,844	0
Machinery and equipment tax	153,932	156,692	0	0
Motor vehicle tax	2,356,155	2,410,051	2,339,003	2,386,223
Recreational vehicle tax	19,419	18,620	17,983	19,149
Investment income	3,579,787	1,420,140	277,860	0
Miscellaneous Local Revenue*	2,284,794	969,372	1,599,655	0
TOTAL LOCAL	\$25,935,386	\$23,074,972	\$22,140,576	\$19,993,546
STATE				
Capital improvement aid	\$4,503,914	\$4,686,715	\$0	\$0
Miscellaneous	0	0	1,022	0
TOTAL STATE	\$4,503,914	\$4,686,715	\$1,022	\$0
FEDERAL				
Miscellaneous	\$222,788	\$96,113	\$0	\$0
TOTAL FEDERAL	\$222,788	\$96,113	\$0	\$0
TOTAL REVENUE	\$30,662,088	\$27,857,800	\$22,141,598	\$19,993,546
TRANSFERS FROM GENERAL FUND	1,311,253	1,484,103	1,307,290	0
BEGINNING UNENCUMBERED CASH	25,488,953	35,278,764	36,539,889	31,459,839
AVAILABLE FUNDING	\$57,462,294	\$64,620,667	\$59,988,777	\$51,453,385
FUND EXPENDITURES**	22,183,530	28,080,778	28,528,938	43,600,000
ENDING UNENCUMBERED CASH	\$35,278,764	\$36,539,889	\$31,459,839	\$7,853,385
MILL LEVY	7.000	7.000	7.000	7.000

* Reflects the sale of district property and equipment, as well as funds made available by the cancellation of purchase orders encumbered in a prior year.

** The increase in the 2010-11 budget is due to increased support for the new bond issue.

Capital Outlay Fund

EXPENDITURE RECAP

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
MAINTENANCE SALARIES				
Clerical - Maintenance	\$113,415	\$118,159	\$113,856	\$113,090
Maintenance - Hourly	2,454,668	3,233,173	3,381,180	3,432,927
Maintenance - Salaried	1,203,807	1,176,472	1,248,723	1,232,126
TOTAL MAINTENANCE SALARIES	\$3,771,890	\$4,527,804	\$4,743,759	\$4,778,143
EXTRA DUTY PAY				
Certificate & License	\$25,737	\$25,535	\$28,800	\$28,800
Overtime	0	0	0	10,326
TOTAL EXTRA DUTY PAY	\$25,737	\$25,535	\$28,800	\$39,126
EMPLOYEE BENEFITS				
Health Insurance	\$163,088	\$162,250	\$669,060	\$669,060
Group Life Insurance	2,267	2,299	7,707	7,757
Disability Insurance	5,248	5,241	19,090	19,269
Social Security	100,914	101,415	376,332	368,521
Unemployment Insurance	1,389	1,381	4,773	4,817
Workers Compensation	15,745	15,722	57,271	57,807
Employee Assistance Program	195	196	803	803
Early Retirement	49,061	49,098	146,811	161,992
TOTAL EMPLOYEE BENEFITS	\$337,907	\$337,602	\$1,281,847	\$1,290,026
PURCHASED SERVICES				
Professional Services	\$1,162,320	\$6,816,657	\$8,739,294	\$14,107,432
TOTAL PURCHASED SERVICES	\$1,162,320	\$6,816,657	\$8,739,294	\$14,107,432
SUPPLIES AND MATERIALS				
Supplies/Software	\$0	\$917,188	\$0	\$0
TOTAL SUPPLIES AND MATERIALS	\$0	\$917,188	\$0	\$0
PROPERTY & EQUIPMENT				
Construction Contracts/Property	\$22,770,005	\$15,890,197	\$28,786,300	\$23,375,273
TOTAL PROPERTY & EQUIPMENT	\$22,770,005	\$15,890,197	\$28,786,300	\$23,375,273
OTHER EXPENDITURES				
Dues & Fees/Licenses & Permits	\$12,919	\$13,955	\$10,000	\$5,000
Improvement Taxes	0	0	10,000	5,000
TOTAL OTHER EXPENDITURES	\$12,919	\$13,955	\$20,000	\$10,000
FUND TOTAL	\$28,080,778	\$28,528,938	\$43,600,000	\$43,600,000

Capital Outlay Fund

CAPITAL PROJECTS SUMMARY

DESCRIPTION	2010-11 BUDGET
CAPITAL OUTLAY PROJECTS	
Site Acquisition Services	\$1,000,000
Site Improvement Services	1,950,000
Architectural and Engineering Services	50,000
New Building Acquisition and Construction	9,014,880
Building Additional Service Systems	35,000
Repair and Remodeling of Buildings	10,949,000
Other Facilities Acquisition and Construction Services	1,493,824
Capital Outlay Salaries	6,107,296
Carryover Projects from 2009-10	13,000,000
TOTAL CAPITAL OUTLAY PROJECTS	<u>\$43,600,000</u>

CAPITAL PROJECTS DETAIL

DESCRIPTION	2010-11 BUDGET
<u>Site Acquisition Services</u>	
Unidentified property purchases to support the bond issue	\$1,000,000
Total Site Acquisition Services	<u>\$1,000,000</u>
 <u>Site Improvement Services</u>	
Installation of parking lots	\$1,295,000
Seal asphalt parking lots	30,000
Site improvements/fencing/landscaping/playgrounds	230,000
Playground compliance	160,000
Concrete/asphalt projects	200,000
Athletic improvements	35,000
Total Site Improvement Services	<u>\$1,950,000</u>
 <u>Architectural and Engineering Services</u>	
Consultant Fees	\$50,000
Total Architectural and Engineering Services	<u>\$50,000</u>
 <u>New Building Acquisition and Construction</u>	
Bond support and facilities master plan projects	\$8,839,880
Demolition of property	125,000
Contract moving for capital projects	50,000
Total New Building Acquisition and Construction	<u>\$9,014,880</u>

Capital Outlay Fund

CAPITAL PROJECTS DETAIL (continued)

DESCRIPTION	2010-11 BUDGET
<u>Building Additional Service Systems</u>	
Building Automation Control Projects	\$35,000
Total Building Additional Service Systems	<u>\$35,000</u>
 <u>Repair and Remodeling of Buildings</u>	
General building upgrades	\$100,000
Bleacher replacement	75,000
District safety projects	30,000
Code compliance	150,000
ADA/504 projects	20,000
Restroom stall replacement	45,000
Replacement of lunchroom tables	50,000
Replacement of lockers	200,000
Technology/telecommunication projects	30,000
Districtwide instructional technology	1,350,000
MIS instructional technology	750,000
Interior/exterior painting	50,000
Minor improvement projects	150,000
Reimbursable projects	100,000
Special projects (as directed by the Superintendent)	25,000
Unanticipated curriculum driven projects	25,000
Outside funded projects	50,000
Installation of new equipment	50,000
Exterior renovation	375,000
Security projects	10,000
Casework and cabinetry projects	40,000
Door/lock replacement projects	150,000
Roofing projects	900,000
Electrical and lighting projects	404,000
Replacement of intercom/clock systems	50,000
Replacement of stage curtains/acoustical panels	1,105,000
Mechanical projects	1,810,000
Plumbing Projects	100,000
Terrazzo floor projects	35,000
Window replacement projects	2,000,000
Carpet replacement projects	100,000
Floor tile replacement projects	270,000
Wood floor replacement	300,000
Resurface wood floors	50,000
Total Repair and Remodeling of Buildings	<u>\$10,949,000</u>

Capital Outlay Fund

CAPITAL PROJECTS DETAIL (continued)

DESCRIPTION	2010-11 BUDGET
<u>Other Facilities Acquisition and Construction Services</u>	
Asbestos projects	\$575,000
Environmental projects	155,000
Special taxes	5,000
Building permits as required by City and County	5,000
Facilities preservation	20,000
Capital outlay equipment	733,824
Total Other Facilities Acquisition and Construction Services	<u>1,493,824</u>
 <u>Capital Outlay Salaries</u>	
21.00 positions Maintenance - Salaried	\$1,653,536
70.50 positions Maintenance - Hourly	4,304,333
3.00 positions Maintenance - Clerical	149,427
Total Capital Outlay Salaries	<u>\$6,107,296</u>
 <u>Carryover Projects from 2009-10</u>	
Carryover Projects from 2009-10	13,000,000
Total Carryover Projects from 2009-10	<u>\$13,000,000</u>
 Total Capital Outlay Budget	<u><u>\$43,600,000</u></u>

Capital Improvement Plan

Capital Improvement Plan

FIVE-YEAR CAPITAL OUTLAY IMPROVEMENT PLAN

The multi-year Capital Outlay Improvement Plan for the Wichita Public School District was developed beginning with the 2001-02 fiscal year budget and was designed to provide district facility improvements, concurrent with the bond issue master plan. The development of this plan was based on the following criteria:

- Preserve buildings and infrastructure systems as required.
- Address needs identified to be high priorities by the Facilities Master Plan committee, but not included in the bond construction.
- Provide direct support for bond issue projects.
- Fund required annual capital operating costs.
- Allow for construction of “safe” rooms as provided by FEMA Grants.

Following the completion of the 2000 Bond, the multi-year Capital Improvement Plan (CIP) process continued to be implemented. Thus it was still in place at the passage of the 2008 Bond Issue. The first year of the CIP is the Capital Projects Budget and funding for the improvements identified herein is contained in the proposed fiscal year 2010-11 budget. The remaining four years of the CIP lists the capital projects, including Bond Support and Facility Master Plan projects, identified for implementation and the estimated cost. A portion of each year's funding is committed to mandatory requirements incurred annually which relate to issues determined by code compliance as required by the city, state, and federal government, environmental requirements, hazardous waste removal and disposal, asbestos training and management, ADA/504 issues and technology.

Definitions

Capital improvement expenditures consist of facilities acquisition and construction, land acquisition, land improvement, architecture and engineering, new building acquisition and construction, site improvement, building improvements, and other facilities acquisition and construction. The following are the type of expenditures that are allowed by statute to be paid from the capital outlay fund: acquisition, construction, reconstruction, repair, remodeling, additions, furnishing and equipping of buildings necessary for school district purposes, architectural expenses, and the acquisition of building sites with a value in excess of \$2,000 and a useful life expectancy of at least five years.

The district utilizes the following categories in the capital improvement plan:

Capital operation costs are costs that occur annually. This includes but is not limited to the following: asbestos/environmental repairs, training, hazardous waste removal, remedial implementation, code compliance, ADA/504 and building permits.

Facilities preservation category includes a multitude of facility needs. It includes but is not limited to the following: unidentified projects (curriculum driven), roofing projects, electrical/security projects, flooring projects, mechanical and plumbing systems, windows/door/lock replacement, minor improvement projects (building allocations), and fence/site improvements.

Bond support projects includes but is not limited to land acquisitions, expansion of parking lots, removal of annexes, demolition of buildings, replacement of restroom stalls, and general upgrades for follow-up bond projects.

Facilities master plan category includes but is not limited to constructing parking lots, bus loading areas, window replacement, general building upgrades, flooring and carpet projects, and electrical and security projects and additional high priority projects not funded by the 2008 Bond Issue.

Capital Improvement Plan

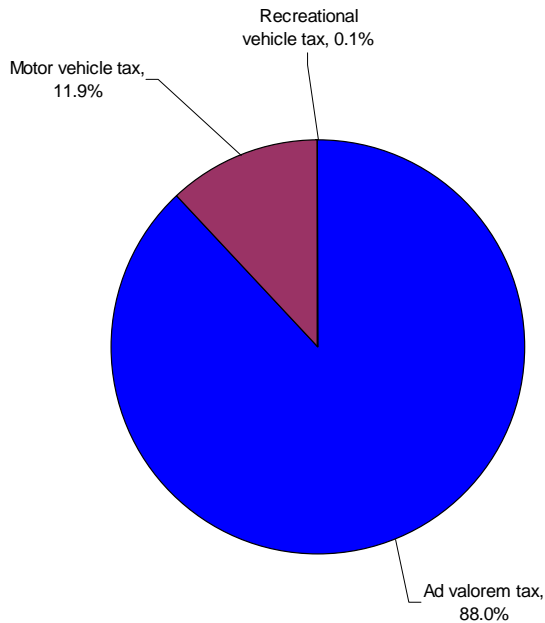
AUTHORIZATION

Kansas Statutes Annotated (K.S.A.) 72-8801 allow for the Board of Education to make an annual tax levy upon the assessed taxable tangible property in the school district. USD 259 levies up to seven mills annually for the construction, reconstruction, repair, remodeling, furnishing and equipping of buildings. The Capital Outlay fund is eligible to receive from the county a proportionate share of motor vehicle taxes and in lieu of taxes based on the relationship of the capital outlay mill levy to the total mill levy for the county.

The Wichita Public Schools published a resolution specifying a five-year period for up to seven mills on December 13, 2004.

REVENUE

Where the Money Comes From (Sources)
2010-2011

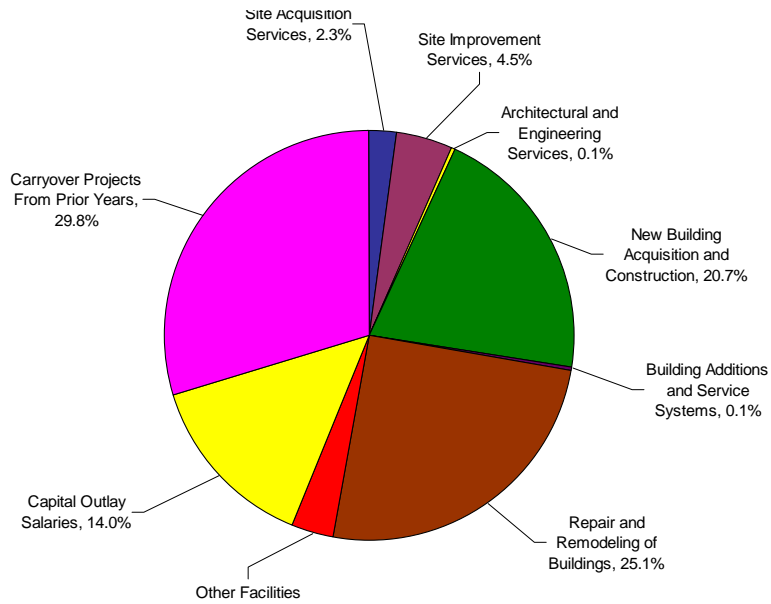


The district's funding for capital projects falls into one of the following categories: ad valorem taxes, motor vehicle tax, and recreational vehicle tax. Since 2005-06, the district had received state aid on capital expenditures. However, the 2009 Kansas legislature appropriated no 2010-11 state funding for Capital Outlay.

Capital Improvement Plan

EXPENDITURES

Where the Money Comes Goes (Uses)
2010-2011



The district's capital expenditures projects are classified into nine expenditure functions: site acquisition services, site improvement services, architectural and engineering services, new building acquisition and construction, building additions and service systems, repair and remodeling of buildings, other facilities acquisition and construction services, capital outlay salaries, and carryover projects from prior years.

FIVE-YEAR CAPITAL OUTLAY IMPROVEMENT PLAN PROCESS

Determination and Process

Capital Improvement projects are determined after considering input from a number of sources and then establishing a prioritized list of needs. A portion of each year's funding is committed to mandatory requirements incurred annually which relate to issues determined by code compliance as required by the city, state and federal government, environmental requirements, hazardous waste removal and disposal, asbestos training and management, and ADA/504 issues.

Facilities personnel have established a ten-year forecast of anticipated capital needs by maintaining records for each of the district's sites regarding all major building components and equipment. This data is reviewed and updated with proposed projects ranked in order of importance and incorporated into the Capital Improvement Plan accordingly.

Additionally, input is received from building principals and central administration regarding anticipated facility alterations due to changes within the district. These developments are reflected in the fluctuation of student enrollment, curriculum changes and program modifications at individual facilities and are considered essential in meeting the district's goals.

Capital Improvement Plan

FIVE-YEAR CAPITAL OUTLAY IMPROVEMENT PLAN IMPACT

Bond Issue Impact

The 2000 Bond Issue, which was implemented from 2000-2005, included the construction of new buildings, additions, remodeling and infrastructure improvements which had a tremendous impact on the implementation of capital funding. Several projects from the Facilities Master Plan were identified as critical needs, but ultimately were not included in the actual bond issue plan and were BOE approved to be funded from the Capital Outlay budget. Capital Outlay also provided funding for the new Gordon Parks Academy and a new building for Earhart Environmental Magnet.

The expansion and addition of technology, air conditioning and mechanical systems for classrooms, offices, libraries, multi-purpose rooms, music and art rooms and other similar spaces provides a more conducive environment for the teaching and learning process, and has met the expectations of our community. However, the task to maintain such complex equipment is enormous.

- Technical training is now required for new systems such as air cooled screw chillers, variable frequency drives, Direct Digital Controls (DDC), wireless network and data com technology, power logic meters, motor controls, security camera systems, Ademco security systems, fire alarms, and fire sprinkler systems.
- There is a need to upgrade systems due to the constant change of electrical, plumbing and mechanical codes.
- ADA requirements increased with the number of elevator and wheelchair lifts installed in new and existing buildings.
- Maintenance of parking lots and landscaped areas was required by City code when additional space was added to existing buildings.
- Every maintenance aspect of a building significantly increased with the addition of carpet and tiled areas, windows, doors, locks, mechanical and plumbing systems, millwork, and roofing.
- The District now owns approximately 1,628 acres of land, with approximately 140 buildings located on its properties for a total of approximately 8.5 million square feet.
- Athletic facilities were not addressed with the April 2000 bond issue and it was projected that at least twenty percent of the Capital Outlay budget would be needed each year for improvements and upgrades to athletic facilities.
- Fine Arts improvements were also not addressed with the April 2000 bond issue.
- Energy savings is a high priority in the Capital Improvement Plan and will include window replacement, lighting upgrades, and continued expansion of the building automation program (Direct Digital Controls).

The 2008 Bond Issue will also have a tremendous impact on the Capital improvement plan because numerous Bond support projects have been identified to be funded by the Capital Outlay fund.

- The 2008 Bond Issue supports the continued economic vitality and the future of the Wichita community – by supporting the workforce recruitment, community development, and strong property values in the Wichita Public School district.
- This plan is will reduce class size, and address overcrowding and growth in key areas of our community.
- This plan will build 60 more safe room storm shelters in instructional space additions.
- This plan will support the end of forced busing by providing equitable facilities in the AAA area.
- This plan will upgrade technical education programs.
- This plan will renovate or rebuild aging and unsafe physical education, athletic and fine arts facilities.

Any additional operating costs including staffing impact is unknown at this time, but due to current budget constraints the costs will be minimal on future budgets.

Capital Improvement Plan

FIVE YEAR CAPITAL IMPROVEMENT PLAN – DEFINITION OF CATEGORIES

Capital Operating Costs

These costs are incurred annually:

- Asbestos/Environmental repairs to support capital outlay projects
- Asbestos training for district personnel
- Environmental air quality assessments
- Hazardous waste removal and disposal
- Remedial Implementation/Feasibility study for underground contamination
- District Safety as established by the district safety committee
- Code compliance issues
- ADA/504
- Consultant fees
- Special assessment taxes
- Building Permits
- Technology upgrades
- Capital Outlay equipment and service vehicles required to perform projects
- Funding for 94.5 positions

Facilities Preservation/Improvements

This category includes a multitude of facility needs that are upgraded annually:

- Unidentified projects (curriculum driven)
- Unidentified projects (superintendent driven)
- Roofing projects
- Electrical/Security projects
- Concrete/asphalt projects
- Flooring/ceiling projects
- Casework/Cabinetry
- Mechanical and plumbing systems
- Exterior renovation
- Interior/Exterior paint
- Intercom/Clock/PA systems
- Window/Door/Lock replacement
- Restroom stall replacement
- Instructional technology
- Minor Improvement projects
- Fence and site improvements
- Replacement of stage curtains
- Replacement of parking lots

Bond Support Projects

- Land acquisitions
- Construction of additions
- Installation of parking lots
- Relocate playground equipment
- Purchase playground equipment
- Demolition of buildings/purchased property
- Instructional Technology for new building spaces
- Furniture for new building spaces
- Moving services
- Site improvements/landscaping/fencing
- Unidentified projects in support of the bond construction
- General upgrades for follow-up bond projects

Facilities Master Plan Projects

- Fine Arts Upgrades
- Athletic Upgrades
- General building upgrades
- Classroom finishes
- Clock/Intercom upgrades
- Window/Door replacement
- Flooring and carpet projects
- Electrical and security projects
- Paving of bus lanes/parking lots

Capital Improvement Plan

Project Name: Coleman & Wilbur Tracks	
Capital Improvement Plan Project	
	Capital Operation
X	Facilities Master Plan
	Facilities Preservation
	Bond Support Projects

Statement of Need/Description:

Numerous athletic improvements are needed throughout the District. Two of the highest priorities not addressed in the 2008 Bond Issue Plan are the renovation of the running tracks at Coleman and Wilbur Middle Schools. The current tracks are the only middle school tracks in the district. The new track surfaces would give the District the opportunity to host, regional events. The 2010-11 Capital Outlay budget includes funding for structural spray running track systems; in addition to the structural spray at Wilbur a base replacement was also provided.



Year		Project Cost		Purpose of Expenditure	
2008-09		200,000		Contract installation of tracks	
Total		200,000			
Funding Source		Operation Cost(s)		Staffing Levels	
Revenue Generated					
Capital Outlay					
Origin of Project				Change from Previous CIP	
	Board of Education			X	No Change
X	Facilities Master Plan Committee				Increase in Amount
	Staff				Decrease in Amount
	Other				New Project

User/Coordinating Department(s): Julie Hedrick, Design & Construction

Capital Improvement Plan

Project Name: East High Auditorium Upgrade	
Capital Improvement Plan Project	
	Capital Operation
X	Facilities Master Plan
	Facilities Preservation
	Bond Support Projects

Statement of Need/Description:

As a part of the 2008 Bond Issue, the Wichita voters approved numerous athletic and fine arts improvements. The remodel of the historic East High auditorium was included in the Facility Master plan as a project to be funded by Capital Outlay. The remodel will include new upholstered, historic, seating; ADA improvements; updated lighting and rigging; a new sound system and booth; a new wood stage floor; updated finishes and more so that the East High community can enjoy performances and school activities in the historic ambiance with updated finishes and technology.



Year	Project Cost	Purpose of Expenditure		
2009-10	600,000	Upgrade the Auditorium		
Total	600,000			
Funding Source		Operation Cost(s)	Staffing Levels	Revenue Generated
Capital Outlay				
Origin of Project			Change from Previous CIP	
	Board of Education		X	No Change
X	Facilities Master Plan Committee			Increase in Amount
	Staff			Decrease in Amount
	Other			New Project

User/Coordinating Department(s): Julie Hedrick, Design & Construction

Capital Improvement Plan

Project Name: Exterior Restoration	
Capital Improvement Plan Project	
	Capital Operation
X	Facilities Master Plan
	Facilities Preservation
	Bond Support Projects

Statement of Need/Description:

Exterior restoration is needed on masonry surfaces of District buildings—particularly those over 70 years old. This procedure includes cleaning of brick and stone surfaces, replacement of cracked, broken and splitting masonry units, re-pointing mortar joints, cracks, and voids and re-caulking at locations of loose or missing sealant. Budgeted projects for 2010-11 include South High's Carpenter Stadium and Longfellow.



Year	Project Cost	Purpose of Expenditure		
2007-08	700,000	Complete Projects on North, Marshall, and Hyde		
2008-09	800,000	Complete Projects on Robinson, Metro Midtown, Lawrence, and P.V. Middle School		
2009-10	500,000	Complete Jefferson, Northeast Magnet, Park		
2010-11	375,000	Complete Projects on Carpenter Stadium and Longfellow		
Total	2,375,000			
Funding Source		Operation Cost(s)	Staffing Levels	Revenue Generated
Capital Outlay				
Origin of Project			Change from Previous CIP	
	Board of Education			No Change
X	Facilities Master Plan Committee		X	Increase in Amount
	Staff			Decrease in Amount
	Other			New Project

User/Coordinating Department(s): Julie Hedrick, Design & Construction

Capital Improvement Plan

Project Name: Mandated Lighting Upgrades	
Capital Improvement Plan Project	
	Capital Operation
	Facilities Master Plan
X	Facilities Preservation
	Bond Support Projects

Statement of Need/Description:

The US Dept of Energy has mandated new standards effective July 2010 regarding manufacturing of ballasts which will require retrofit of all T-12 ballasts. The District has employed new technology utilizing T-8 & T-5 lamps for all new projects since 2000. However, a significant amount of existing T-12 lighting installed prior to 2000 remains throughout the District that must be either replaced or retrofitted. Completing this sizable project will require funds for lighting upgrade projects over the next several years. The 2010-11 Capital Outlay budget includes funding for Marshall, Robinson, South, Levy, Metro Boulevard, and Brooks in addition to District sites not yet identified.



Year	Project Cost	Purpose of Expenditure		
2007-08	1,070,000	Purchase and installation of light fixtures		
2008-09	100,000	Purchase and installation of light fixtures		
Total	1,070,000			
Funding Source		Operation Cost(s)	Staffing Levels	Revenue Generated
Capital Outlay				
Origin of Project			Change from Previous CIP	
	Board of Education		X	No Change
	Facilities Master Plan Committee			Increase in Amount
	Staff			Decrease in Amount
X	Other			New Project

User/Coordinating Department(s): Julie Hedrick, Design & Construction

Capital Improvement Plan

Project Name: Window Replacement	
Capital Improvement Plan Project	
	Capital Operation
X	Facilities Master Plan
	Facilities Preservation
	Bond Support Projects

Statement of Need/Description:

Projects which provide long term energy savings are a high priority for use of Capital Outlay funds. The Facility Master Plan includes window replacements at many District attendance centers. These replacements of single pane glazing to insulated glass provide not only reduced solar gain but also reduce air infiltration for more comfort and an environment conducive to learning in both the cold winter months and the hot late-spring early-fall months. At many schools, window replacements have already been completed. The goal of Capital Outlay will be to continue summer window replacement projects until all the sites identified in the Facility Master Plan are complete.



Year	Project Cost	Purpose of Expenditure		
2009-10	1,900,000	Complete Southeast, Woodman, Cleaveland		
2010-11	2,450,000	Complete South, L'Ouverture, Jardine		
Total	4,350,000			
Funding Source		Operation Cost(s)	Staffing Levels	Revenue Generated
Capital Outlay				
Origin of Project			Change from Previous CIP	
	Board of Education			No Change
X	Facilities Master Plan Committee		X	Increase in Amount
	Staff			Decrease in Amount
	Other			New Project

User/Coordinating Department(s): Julie Hedrick, Design & Construction

Capital Improvement Plan

FIVE-YEAR CAPITAL IMPROVEMENT PLAN EXECUTIVE SUMMARY

DESCRIPTION	2010-11	2011-12	2012-13	2013-2014	2014-2015
Capital Operating Costs					
Capital Outlay Labor for Projects	\$ 5,000,017	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000
Asbestos Training Required for District Personnel	50,000	40,000	40,000	40,000	40,000
Asbestos Abatement and Repair to Support Capital Outlay Projects	500,000	400,000	400,000	70,000	70,000
Asbestos Air Monitoring & Analytical Services	25,000	25,000	25,000	25,000	25,000
Underground Storage Tank Trust Fund Site Assessment	25,000	5,000	5,000	5,000	5,000
Environmental - Removal, Transportation and Disposal of District Hazardous Waste	25,000	25,000	25,000	25,000	20,000
Environmental Air Quality Assessments	30,000	20,000	20,000	20,000	20,000
Disposal of Fluorescent Tubes and PCB Ballast	25,000	15,000	15,000	15,000	20,000
Environmental North Industrial Corridor Site Remedial Implementation/Feasibility Study	35,000	35,000	35,000	35,000	35,000
Lead Abatement and Repair to support Capital Projects	-	100,000	100,000	100,000	100,000
District Safety as Established by Safety Committee	15,000	15,000	15,000	15,000	15,000
Code Compliance/Fire Code Upgrades as per City, County, and State Requirements	30,000	30,000	30,000	30,000	30,000
ADA/504 Projects as Required	150,000	125,000	125,000	125,000	125,000
Building Permits	20,000	15,000	15,000	15,000	15,000
Consultant Fees - Architectural/Engineering/Structural	5,000	10,000	10,000	10,000	10,000
Special Assessment Taxes as Required	50,000	50,000	50,000	50,000	50,000
Contract Moving for Capital Projects	5,000	5,000	5,000	5,000	5,000
Instructional Technology	-	50,000	50,000	-	-
Capital Outlay Equipment Required to Perform Projects	5,957,445	2,100,000	2,100,000	2,100,000	2,100,000
Capital Outlay Vehicles	483,824	200,000	200,000	200,000	200,000
Capital Outlay Furniture	-	150,000	150,000	150,000	150,000
	250,000	250,000	250,000	200,000	200,000
Total Capital Operating Costs	\$12,681,286	\$ 8,665,000	\$ 8,665,000	\$ 8,235,000	\$ 8,235,000
Facilities Preservation					
Technology/Telecommunications	\$ 30,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Unanticipated Projects - Curriculum Driven	25,000	25,000	25,000	25,000	25,000
Roofing Projects	820,000	300,000	500,000	500,000	500,000
Electrical/Lighting Projects	380,000	250,000	250,000	250,000	250,000
Security Projects	10,000	25,000	25,000	25,000	25,000
Installation of Parking Lots	700,000	100,000	100,000	100,000	100,000
Seal Asphalt Parking Lots	30,000	30,000	30,000	30,000	30,000
Concrete/Asphalt Projects	200,000	100,000	100,000	100,000	100,000

If you would like more information on the Capital Plan, please call 973-2254 and request the "Five Year Capital Improvement Plan 2008-2013" or e-mail your request to astevenson@usd259.net.

Capital Improvement Plan

FIVE-YEAR CAPITAL IMPROVEMENT PLAN EXECUTIVE SUMMARY (continued)

DESCRIPTION	2010-11	2011-12	2012-13	2013-2014	2014-2015
Facilities Preservation (Continued)					
Mechanical Projects	\$ 450,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Building Automation DDC Controls	35,000	400,000	35,000	35,000	35,000
Plumbing Projects	100,000	100,000	100,000	100,000	100,000
Playground Compliance	30,000	20,000	20,000	20,000	20,000
Cafeteria Table Replacement	50,000	30,000	30,000	30,000	30,000
Casework/Cabinetry	40,000	50,000	50,000	50,000	50,000
Locker Replacement	200,000	-	-	-	-
Installation of Equipment	25,000	10,000	10,000	10,000	10,000
Exterior Building Renovation	375,000	200,000	250,000	200,000	200,000
Paint Interior and Exterior of Buildings	50,000	50,000	50,000	50,000	50,000
Door/Hardware Replacement	150,000	50,000	50,000	50,000	50,000
Restroom Stall Replacement	45,000	35,000	35,000	35,000	35,000
Replacement of Auditorium Seating	10,000	-	-	-	-
Replacement of Stage Curtains/Acoustical Panels	10,000	10,000	10,000	10,000	10,000
Replacement of Intercom/Clock Systems	129,000	20,000	20,000	20,000	20,000
Flooring/Carpet Projects	825,000	250,000	250,000	230,000	230,000
Athletic Improvements	35,000	-	-	-	-
Minor Improvement Projects	150,000	150,000	150,000	150,000	150,000
Site Improvement/Landscaping/Fencing	200,000	20,000	20,000	20,000	20,000
Special Projects	25,000	25,000	25,000	25,000	25,000
Reimbursable Projects	100,000	20,000	20,000	20,000	20,000
Outside Funded Projects	50,000	100,000	100,000	100,000	100,000
General Building Upgrades	450,000	50,000	50,000	50,000	50,000
Facilities Preservation Projects	20,000	20,000	20,000	20,000	20,000
Total Facilities Preservation	\$ 5,749,000	\$ 2,950,000	\$ 2,835,000	\$ 2,765,000	\$ 2,765,000
Facilities Master Plan and Steering Committee Recommendations					
Acquisition/Construction of New Facilities	\$ 3,250,000	\$ -	\$ -	\$ -	\$ -
Land Acquisitions	4,000,000	2,385,000	-	-	-
Roofing Project	180,000	-	-	-	-
Expand Parking Lots and site work	2,135,000	1,000,000	1,000,000	1,000,000	1,000,000
Athletic Improvements	75,000	-	-	-	-
FEMA Saferooms	2,930,538	1,000,000	-	-	-
Contingency for Bond Issue Projects	500,000	500,000	500,000	-	-
Contract Moving for Bond Projects	50,000				

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Capital Improvement Plan

DESCRIPTION	2010-11	2011-12	2012-13	2013-2014	2014-2015
Facilities Master Plan and Steering Committee Recommendations (Continued)					
Unidentified Bond Support and Facility Master Plan Projects	\$ 5,274,176	\$ 1,550,000	\$ 5,500,000	\$ 6,500,000	\$ 6,500,000
Auditorium Chair Replacement	1,170,000	1,250,000	-	-	-
Demolition of Property	125,000	700,000	500,000	-	-
Auditorium Upgrades	195,000	-	-	-	-
Mechanical Projects	2,285,000	-	-	-	-
Window Replacement	3,000,000	-	1,000,000	1,000,000	1,000,000
Total Bond Support Projects and Facilities Master Plan	\$25,169,714	\$ 8,385,000	\$ 8,500,000	\$ 8,500,000	\$ 8,500,000
Totals - Five Year Capital Improvement Plan	\$43,600,000	\$20,000,000	\$ 20,000,000	\$ 19,500,000	\$19,500,000

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Bond and Interest Fund

Bond and Interest Fund

DEPARTMENT	2009-10 BUDGET	2010-11 BUDGET	CHANGE IN BUDGET
Debt Service	\$22,280,164	\$32,284,989	\$10,004,825

Bond & Interest Fund

FUNCTION STATEMENT

In Kansas, all general obligation debt must be approved by voter referendum. The Bond and Interest fund is used for the payment of principal and interest on general obligation long-term debt. On November 4, 2008, the district passed a \$370 million bond issue for reducing class size, addressing overcrowding, growth in key areas, building storm shelters, renovating and rebuilding athletic and fine arts facilities. \$320 million has been issued thus far on the 2008 referendum. In April 2000, the district passed a 20-year, \$284 million bond issue for the purpose of air conditioning all sites, replacing all portables, building seven buildings, adding 19 new multi-purpose rooms, nine new libraries, upgrading science labs, and building infrastructure throughout the district. Construction on the 2000 bond referendum was completed in October 2007. In the 2004-05 year, a portion of both the 2000 and 2001 issues was advance refunded by 2004 and 2005 issues, respectively. In 2009, \$3 million of the Series 2002 bonds were advance refunded.

BUDGET HIGHLIGHTS

The district marketed \$132.5 million of the 2009 bonds as Build America Bonds (BABS). These bonds are a new option created by the federal Stimulus Plan of 2009. The bonds are issued as taxable securities with the district receiving a subsidy of 35% of the interest direct from the federal treasury. This portion of the financing was sold at a rate of 6.22%; however, with the 35% subsidy the net cost to the Wichita Public Schools is 4.043% interest.

The remaining Phase I 2009 bonds were issued as traditional tax-exempt bonds totaling \$58.76 million. A portion of these bonds refunded \$3 million of previously issued bonds of the district, reducing the interest rate and saving approximately \$368,000 in future debt service payments.

The final \$32 million of 2009 bonds were issued as federally subsidized Qualified School Construction Bonds at a net interest cost of 1.35%. The district issued an additional \$100 million of BABS in 2010 at a net interest cost of 3.44%

The 2010-11 budget reflects a \$12.5 million increase in bond payments relative to the \$320 million of bonds issued over the past two years. Federal stimulus funds will cover \$5 million of this increase. Last year's mill levy increase will fund the balance of the additional payments.

The district expects to issue the remaining \$50 million of bonds authorized by the 2008 bond referendum in fiscal year 2011-12.

A calculation of the current legal debt limit is presented below.

Bond & Interest Fund

BUDGET HIGHLIGHTS (continued)

COMPUTATION OF LEGAL DEBT MARGIN AS OF JUNE 30, 2010

DEBT LIMIT CALCULATION:

2010

Assessed Valuation of Taxable Tangible Property at 06-30-10			\$2,593,918,467
Taxable value of Motor Vehicles at 12-31-09			317,561,667
Equalized assessed Tangible Valuation for Debt Limit Computation			<u>\$2,911,480,134</u>
2010 Bonded Debt Limit	\$2,911,480,134	x 14.00%	\$407,607,219
Plus: Additional BOTA Authority ^			<u>246,682,112</u>
2010 Legal Debt Limit			<u>\$654,289,331</u>
Amount of Outstanding Debt at 06/30/10			<u>\$499,725,000</u>

^ BOTA (Board of Tax Appeals) – On the 9th of September 2008, the State Board of Education approved the addition of \$246,682,112 to the legal bond debt limit of the district as Prescribed by K.S.A. 72-6761. This approval was needed in order for the district to hold an election for the issuance of bonds in the amount of \$370,000,000 which, if issued, would have caused the school district's bond indebtedness to exceed the general bond debt limit.

REVENUE SOURCES

Local Revenue

Kansas statutes permit school districts to levy ad valorem taxes for the repayment of bond principal and interest. Approximately 9.4 mills will be levied to fund the 2010-11 bond and interest payments.

State Revenue

The state will fund 25 percent in aid.

Federal Revenue

Federal tax credit is expected for the next few years.

Cash Balance

Kansas statutes permit the Bond and Interest fund to retain a year-end cash balance to pay for future bond and interest payments.

Bond & Interest Fund

REVENUE RECAP

REVENUE SOURCES	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET
LOCAL				
Ad valorem - current year	\$14,241,666	\$14,603,890	\$23,070,644	\$22,701,909
Ad valorem - prior year	215,482	249,023	165,585	548,345
Ad valorem - delinquent	374,125	407,880	461,164	481,062
In lieu of taxes	1,539	5,363	5,167	0
Machinery and equipment tax	129,347	132,024	0	0
Motor vehicle tax	2,017,886	2,044,605	1,975,286	2,379,247
Recreational vehicle tax	16,622	15,782	15,124	19,092
Sale of bonds	0	3,472,997	33,644	0
Investment income	0	786,991	0	0
Miscellaneous Local Revenue	0	0	10,174	0
TOTAL LOCAL	\$16,996,667	\$21,718,555	\$25,736,788	\$26,129,655
STATE				
State aid	\$5,534,460	\$5,570,041	\$7,503,304	\$9,885,746
TOTAL STATE	\$5,534,460	\$5,570,041	\$7,503,304	\$9,885,746
FEDERAL				
Federal tax credit	\$0	\$0	\$2,435,821	\$4,888,103
TOTAL FEDERAL	\$0	\$0	\$2,435,821	\$4,888,103
TOTAL REVENUE	\$22,531,127	\$27,288,596	\$35,675,913	\$40,903,504
BEGINNING UNENCUMBERED CASH	21,463,133	21,856,422	26,864,855	30,091,731
AVAILABLE FUNDING	\$43,994,260	\$49,145,018	\$62,540,768	\$70,995,235
FUND EXPENDITURES	22,137,838	22,280,163	32,449,037	44,531,088
ENDING UNENCUMBERED CASH*	\$21,856,422	\$26,864,855	\$30,091,731	\$26,464,147
MILL LEVY	5.882	5.898	9.411	9.411

* In 2003, the state changed the ad valorem tax distribution dates from January and July to January and June. Given no ad valorem taxes are now due to the district between July 1 and January 20, the district must have adequate June 30 year end cash balances to cover September and October principal and interest payments.

Bond & Interest Fund

EXPENDITURE RECAP

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
BOND				
Bond Principal	\$13,075,000	\$13,955,000	\$13,955,000	\$20,110,000
Bond Interest	9,205,163	18,494,037	18,545,000	24,321,088
Bond Commission	0	0	0	100,000
TOTAL BOND	\$22,280,163	\$32,449,037	\$32,500,000	\$44,531,088

DEBT SERVICE REQUIREMENTS - GENERAL OBLIGATION BONDS

After Fiscal Year 2009-2010

Fiscal Year	Principal	Interest	Total
2010-2011	\$20,110,000.00	\$24,292,198.00	\$44,402,198.00
2011-2012	18,930,000.00	22,700,166.00	41,630,166.00
2012-2013	16,695,000.00	21,776,033.00	38,471,033.00
2013-2014	17,845,000.00	20,941,971.00	38,786,971.00
2014-2015	19,450,000.00	20,074,071.00	39,524,071.00
Future	405,840,000.00	172,647,872.00	578,487,872.00
Total	\$498,870,000.00	\$282,432,311.00	\$781,302,311.00

Note: This table includes only principal and interest on currently outstanding bond issues.
General obligation debt refers to tax supported bond issues.

Bond & Interest Fund

WICHITA PUBLIC SCHOOLS USD 259 Schedule of Outstanding Debt

Payment Date	USD 259 Payment	State Aid	35% IRS refund on BABs	Total Bond Payment	Interest Payment	Principal Payment	Issued Refunded/ (Called) Bonds	Principal Outstanding
Sept./Oct. 2000	\$ -	\$ -		\$ -	\$ -	\$ -		\$ 94,833,000.00
March/April 2001	\$ 2,166,691.18	\$ 575,955.88		\$ 2,742,647.06	\$ 2,742,647.06	\$ -		\$ 94,833,000.00
Sept./Oct. 2001	\$ 11,648,921.98	\$ 3,327,835.52		\$ 14,976,757.50	\$ 2,518,757.50	\$ 12,458,000.00		\$ 177,210,000.00
March/April 2002	\$ 4,276,456.96	\$ 1,221,687.76		\$ 5,498,144.72	\$ 5,498,144.72	\$ -		\$ 177,210,000.00
Sept./Oct. 2002	\$ 9,306,564.39	\$ 2,900,366.87		\$ 12,206,931.25	\$ 4,511,931.25	\$ 7,695,000.00		\$ 264,345,000.00
March/April 2003	\$ 4,908,582.05	\$ 1,529,746.98		\$ 6,438,329.03	\$ 6,438,329.03	\$ -		\$ 264,345,000.00
Sept./Oct. 2003	\$ 13,787,451.56	\$ 4,118,329.69		\$ 17,905,781.25	\$ 6,265,781.25	\$ 11,640,000.00		\$ 252,705,000.00
March/April 2004	\$ 4,609,340.31	\$ 1,376,815.94		\$ 5,986,156.25	\$ 5,986,156.25	\$ -		\$ 252,705,000.00
Sept./Oct. 2004	\$ 12,395,101.88	\$ 3,496,054.38		\$ 15,891,156.25	\$ 5,986,156.25	\$ 9,905,000.00		\$ 242,800,000.00
November 2004 Crossover Refunding		\$ -		\$ -			\$ 31,990,000.00	\$ 274,790,000.00
Refunded bonds callable in 2011		\$ -		\$ -				\$ 274,790,000.00
March/April 2005	\$ 4,456,359.38	\$ 1,256,921.88		\$ 5,713,281.25	\$ 5,713,281.25	\$ -		\$ 274,790,000.00
June 2005 Crossover Refunding		\$ -		\$ -			\$ 36,470,000.00	\$ 311,260,000.00
Refunded bonds callable in 2012		\$ -		\$ -				\$ 311,260,000.00
Sept./Oct. 2005	\$ 12,618,976.56	\$ 3,769,304.69		\$ 16,388,281.25	\$ 5,713,281.25	\$ 10,675,000.00		\$ 300,585,000.00
March/April 2006	\$ 4,172,711.81	\$ 1,246,394.44		\$ 5,419,106.25	\$ 5,419,106.25	\$ -		\$ 300,585,000.00
Sept./Oct. 2006	\$ 12,831,920.75	\$ 4,052,185.50		\$ 16,884,106.25	\$ 5,419,106.25	\$ 11,465,000.00		\$ 289,120,000.00
March/April 2007	\$ 3,878,284.75	\$ 1,224,721.50		\$ 5,103,006.25	\$ 5,103,006.25	\$ -		\$ 289,120,000.00
Sept./Oct. 2007	\$ 13,026,004.69	\$ 4,342,001.56		\$ 17,368,006.25	\$ 5,103,006.25	\$ 12,265,000.00		\$ 276,855,000.00
March/April 2008	\$ 3,577,373.44	\$ 1,192,457.81		\$ 4,769,831.25	\$ 4,769,831.25	\$ -		\$ 276,855,000.00
Sept./Oct. 2008	\$ 13,383,623.44	\$ 4,461,207.81		\$ 17,844,831.25	\$ 4,769,831.25	\$ 13,075,000.00		\$ 263,780,000.00
March/April 2009	\$ 3,326,498.44	\$ 1,108,832.81		\$ 4,435,331.25	\$ 4,435,331.25	\$ -		\$ 263,780,000.00
Series 2002 advance refunding for 2014 maturity on Oct 1, 2012, call date							\$ (3,000,000.00)	\$ 260,780,000.00
May 27, 2009 Series A	\$ -						\$ 58,760,000.00	\$ 319,540,000.00
May 27, 2009 Series B	\$ -						\$ 132,500,000.00	\$ 452,040,000.00
Sept./Oct./Dec 2009	\$ 13,736,498.44	\$ 4,578,832.81		\$ 18,315,331.25	\$ 4,360,331.25	\$ 13,955,000.00		\$ 438,085,000.00
Series 2009C&D							\$ 35,350,000.00	\$ 473,435,000.00
Series 2002 advance refunding for 2014 maturity on Oct 1, 2012, call date							\$ (2,985,000.00)	\$ 470,450,000.00
Series 2010A&B							\$ 106,450,000.00	\$ 576,900,000.00
Series 2002 advance refunding for 2015 maturity on Oct 1, 2012, call date							\$ (6,300,000.00)	\$ 570,600,000.00
March/April/June 2010	\$ 8,773,413.33	\$ 2,924,471.11	\$ 2,435,821.11	\$ 14,133,705.56	\$ 14,133,705.56	\$ -		\$ 570,600,000.00
Series 2010C refunding for 2016-17 maturities of 2000 callable on 9/1/10							\$ 13,010,000.00	\$ 583,610,000.00
Sept./Oct./Dec. 2010	\$ 22,707,503.29	\$ 7,569,167.76	\$ 2,516,345.61	\$ 32,793,016.67	\$ 12,683,016.67	\$ 20,110,000.00	\$ (13,865,000.00)	\$ 549,635,000.00
March/April 2011	\$ 6,928,067.81	\$ 2,309,355.94	\$ 2,371,757.50	\$ 11,609,181.25	\$ 11,609,181.25	\$ -		\$ 549,635,000.00
Sept./Oct. 2011	\$ 21,125,567.81	\$ 7,041,855.94	\$ 2,371,757.50	\$ 30,539,181.25	\$ 11,609,181.25	\$ 18,930,000.00	\$ (33,085,000.00)	\$ 497,620,000.00
March/April 2012	\$ 6,539,420.63	\$ 2,179,806.88	\$ 2,371,757.50	\$ 11,090,985.00	\$ 11,090,985.00	\$ -		\$ 497,620,000.00
Sept./Oct. 2012	\$ 21,060,670.63	\$ 6,353,556.88	\$ 2,371,757.50	\$ 27,785,985.00	\$ 11,090,985.00	\$ 16,695,000.00	\$ (37,790,000.00)	\$ 443,135,000.00
March/April 2013	\$ 6,234,967.50	\$ 2,078,322.50	\$ 2,371,757.50	\$ 10,685,047.50	\$ 10,685,047.50	\$ -		\$ 443,135,000.00
Sept./Oct. 2013	\$ 21,618,717.50	\$ 6,539,572.50	\$ 2,371,757.50	\$ 28,530,047.50	\$ 10,685,047.50	\$ 17,845,000.00		\$ 425,290,000.00
March/April 2014	\$ 5,913,873.75	\$ 1,971,291.25	\$ 2,371,757.50	\$ 10,256,922.50	\$ 10,256,922.50	\$ -		\$ 425,290,000.00
Sept./Oct. 2014	\$ 22,501,373.75	\$ 6,833,791.25	\$ 2,371,757.50	\$ 29,706,922.50	\$ 10,256,922.50	\$ 19,450,000.00		\$ 405,840,000.00
March/April 2015	\$ 5,584,042.50	\$ 1,861,347.50	\$ 2,371,757.50	\$ 9,817,147.50	\$ 9,817,147.50	\$ -		\$ 405,840,000.00
Sept./Oct. 2015	\$ 22,415,292.50	\$ 6,805,097.50	\$ 2,371,757.50	\$ 29,592,147.50	\$ 9,817,147.50	\$ 19,775,000.00		\$ 386,065,000.00
March/April 2016	\$ 5,260,705.31	\$ 1,753,568.44	\$ 2,371,757.50	\$ 9,386,031.25	\$ 9,386,031.25	\$ -		\$ 386,065,000.00
Sept./Oct. 2016	\$ 23,554,455.31	\$ 7,184,818.44	\$ 2,371,757.50	\$ 31,111,031.25	\$ 9,386,031.25	\$ 21,725,000.00		\$ 364,340,000.00
March/April 2017	\$ 4,935,111.56	\$ 1,645,037.19	\$ 2,371,757.50	\$ 8,951,906.25	\$ 8,951,906.25	\$ -		\$ 364,340,000.00
Sept./Oct. 2017	\$ 23,708,861.56	\$ 7,236,287.19	\$ 2,371,757.50	\$ 31,316,906.25	\$ 8,951,906.25	\$ 22,365,000.00		\$ 341,975,000.00
March/April 2018	\$ 4,641,627.19	\$ 1,547,209.06	\$ 2,371,757.50	\$ 8,560,593.75	\$ 8,560,593.75	\$ -		\$ 341,975,000.00
Sept./Oct. 2018	\$ 25,541,627.19	\$ 7,847,209.06	\$ 2,371,757.50	\$ 33,760,593.75	\$ 8,560,593.75	\$ 25,200,000.00		\$ 316,775,000.00
March/April 2019	\$ 4,367,755.31	\$ 1,455,918.44	\$ 2,371,757.50	\$ 8,195,431.25	\$ 8,195,431.25	\$ -		\$ 316,775,000.00
Sept./Oct. 2019	\$ 20,554,005.31	\$ 6,184,668.44	\$ 2,371,757.50	\$ 27,110,431.25	\$ 8,195,431.25	\$ 18,915,000.00		\$ 297,860,000.00
March/April 2020	\$ 4,088,525.63	\$ 1,362,841.88	\$ 2,371,757.50	\$ 7,823,125.00	\$ 7,823,125.00	\$ -		\$ 297,860,000.00
Sept./Oct. 2020	\$ 18,291,025.63	\$ 5,430,341.88	\$ 2,371,757.50	\$ 24,093,125.00	\$ 7,823,125.00	\$ 16,270,000.00		\$ 281,590,000.00
March/April 2021	\$ 3,784,925.63	\$ 1,261,641.88	\$ 2,371,757.50	\$ 7,418,325.00	\$ 7,418,325.00	\$ -		\$ 281,590,000.00
Sept./Oct. 2021	\$ 18,602,425.63	\$ 5,534,141.88	\$ 2,371,757.50	\$ 24,508,325.00	\$ 7,418,325.00	\$ 17,090,000.00		\$ 264,500,000.00
March/April 2022	\$ 3,465,519.38	\$ 1,155,173.13	\$ 2,371,757.50	\$ 6,992,450.00	\$ 6,992,450.00	\$ -		\$ 264,500,000.00
Sept./Oct. 2022	\$ 12,965,519.38	\$ 3,655,173.13	\$ 2,371,757.50	\$ 16,992,450.00	\$ 6,992,450.00	\$ 10,000,000.00		\$ 254,500,000.00
March/April 2023	\$ 3,341,206.88	\$ 1,113,735.63	\$ 2,282,507.50	\$ 6,737,450.00	\$ 6,737,450.00	\$ -		\$ 254,500,000.00
Sept./Oct. 2023	\$ 30,841,206.88	\$ 9,613,735.63	\$ 2,282,507.50	\$ 40,737,450.00	\$ 6,737,450.00	\$ 34,000,000.00		\$ 220,500,000.00
March/April 2024	\$ 2,897,825.63	\$ 965,941.88	\$ 1,964,182.50	\$ 5,827,950.00	\$ 5,827,950.00	\$ -		\$ 220,500,000.00
Sept./Oct. 2024	\$ 31,897,825.63	\$ 9,965,941.88	\$ 1,964,182.50	\$ 41,827,950.00	\$ 5,827,950.00	\$ 36,000,000.00	\$ -	\$ 184,500,000.00
March/April 2025	\$ 2,433,628.13	\$ 811,209.38	\$ 1,630,912.50	\$ 4,875,750.00	\$ 4,875,750.00	\$ -	\$ -	\$ 184,500,000.00
Sept./Oct. 2025	\$ 33,446,128.13	\$ 10,148,709.38	\$ 1,630,912.50	\$ 42,225,750.00	\$ 4,875,750.00	\$ 37,350,000.00	\$ -	\$ 147,150,000.00
March/April 2026	\$ 1,907,817.94	\$ 635,939.31	\$ 1,253,407.75	\$ 3,797,165.00	\$ 3,797,165.00	\$ -	\$ -	\$ 147,150,000.00
Sept./Oct. 2026	\$ 30,351,817.94	\$ 19,783,939.31	\$ 1,253,407.75	\$ 80,389,165.00	\$ 3,689,165.00	\$ 76,700,000.00	\$ -	\$ 70,450,000.00
Sept./Oct. 2027	\$ 1,068,110.06	\$ 356,036.69	\$ 766,848.25	\$ 2,190,995.00	\$ 2,190,995.00	\$ -	\$ -	\$ 70,450,000.00
March/April 2027	\$ 36,730,610.06	\$ 12,243,536.69	\$ 766,848.25	\$ 49,740,995.00	\$ 2,190,995.00	\$ 47,550,000.00	\$ -	\$ 22,900,000.00
Sept./Oct. 2028	\$ 347,192.63	\$ 115,730.88	\$ 249,266.50	\$ 712,190.00	\$ 712,190.00	\$ -	\$ -	\$ 22,900,000.00
March/April 2028	\$ 17,522,192.63	\$ 5,840,730.88	\$ 249,266.50	\$ 23,612,190.00	\$ 712,190.00	\$ 22,900,000.00	\$ -	\$ -
Total Bond Issue	\$ 686,057,925.50	\$ 225,096,508.31	\$ 78,168,596.72	\$ 989,323,030.54	\$ 387,320,030.54	\$ 602,003,000.00		

On November 1, 2004, the District issued \$31,990,000 in general obligation refunding bonds with a net interest cost of 3.56 percent for a crossover refunding of \$33,085,000 of the outstanding Series 2000 bonds, which have a net interest cost of 5.01 percent. On June 15, 2005, the District issued \$36,470,000 in general obligation refunding bonds with a net interest cost of 3.83 percent for a crossover refunding of \$37,790,000 of the outstanding Series 2001 bonds, which have a net interest cost of 4.75 percent. Please see the Glossary Section for Crossover Advance Refunding for more information.

[Schedules on pages 266-271 reflect the summarized information above.]

Bond & Interest Fund

WICHITA PUBLIC SCHOOLS
Series 2010C Schedule of Outstanding Debt
9/1/2010

<u>Payment Date</u>	<u>Total Payment</u>	<u>Interest Payment</u>	<u>Principal Payment</u>	<u>Principal Outstanding</u>
September-10				\$ 13,010,000
March-11	\$ 213,750	\$ 213,750		\$ 13,010,000
September-11	\$ 213,750	\$ 213,750		\$ 13,010,000
March-12	\$ 213,750	\$ 213,750		\$ 13,010,000
September-12	\$ 213,750	\$ 213,750		\$ 13,010,000
March-13	\$ 213,750	\$ 213,750		\$ 13,010,000
September-13	\$ 213,750	\$ 213,750		\$ 13,010,000
March-14	\$ 213,750	\$ 213,750		\$ 13,010,000
September-14	\$ 213,750	\$ 213,750		\$ 13,010,000
March-15	\$ 213,750	\$ 213,750		\$ 13,010,000
September-15	\$ 213,750	\$ 213,750		\$ 13,010,000
March-16	\$ 213,750	\$ 213,750		\$ 13,010,000
September-16	\$ 8,278,750	\$ 213,750	\$ 8,065,000	\$ 4,945,000
March-17	\$ 83,075	\$ 83,075	\$ -	\$ 4,945,000
September-17	\$ 5,028,075	\$ 83,075	\$ 4,945,000	\$ -
Total	\$ 15,741,150	\$ 2,731,150	\$ 13,010,000	\$ 13,010,000

Bond & Interest Fund

WICHITA PUBLIC SCHOOLS Series 2010B Schedule of Outstanding Debt 3/1/2010

Payment Date	Total Payment	Interest Payment	Principal Payment	Principal Outstanding	District Net Payment	Fed 35%
3/3/10 Prepaid Interest		\$ (29,507.78)				
March-10				\$ 100,000,000.00		
October-10	\$ 3,098,316.67	\$ 3,098,316.67		\$ 100,000,000.00	\$ 2,024,233.56	\$ 1,074,083.11
April-11	\$ 2,655,700.00	\$ 2,655,700.00		\$ 100,000,000.00	\$ 1,726,205.00	\$ 929,495.00
October-11	\$ 2,655,700.00	\$ 2,655,700.00		\$ 100,000,000.00	\$ 1,726,205.00	\$ 929,495.00
April-12	\$ 2,655,700.00	\$ 2,655,700.00		\$ 100,000,000.00	\$ 1,726,205.00	\$ 929,495.00
October-12	\$ 2,655,700.00	\$ 2,655,700.00		\$ 100,000,000.00	\$ 1,726,205.00	\$ 929,495.00
April-13	\$ 2,655,700.00	\$ 2,655,700.00		\$ 100,000,000.00	\$ 1,726,205.00	\$ 929,495.00
October-13	\$ 2,655,700.00	\$ 2,655,700.00		\$ 100,000,000.00	\$ 1,726,205.00	\$ 929,495.00
April-14	\$ 2,655,700.00	\$ 2,655,700.00		\$ 100,000,000.00	\$ 1,726,205.00	\$ 929,495.00
October-14	\$ 2,655,700.00	\$ 2,655,700.00		\$ 100,000,000.00	\$ 1,726,205.00	\$ 929,495.00
April-15	\$ 2,655,700.00	\$ 2,655,700.00		\$ 100,000,000.00	\$ 1,726,205.00	\$ 929,495.00
October-15	\$ 2,655,700.00	\$ 2,655,700.00		\$ 100,000,000.00	\$ 1,726,205.00	\$ 929,495.00
April-16	\$ 2,655,700.00	\$ 2,655,700.00		\$ 100,000,000.00	\$ 1,726,205.00	\$ 929,495.00
October-16	\$ 2,655,700.00	\$ 2,655,700.00		\$ 100,000,000.00	\$ 1,726,205.00	\$ 929,495.00
April-17	\$ 2,655,700.00	\$ 2,655,700.00		\$ 100,000,000.00	\$ 1,726,205.00	\$ 929,495.00
October-17	\$ 2,655,700.00	\$ 2,655,700.00		\$ 100,000,000.00	\$ 1,726,205.00	\$ 929,495.00
April-18	\$ 2,655,700.00	\$ 2,655,700.00		\$ 100,000,000.00	\$ 1,726,205.00	\$ 929,495.00
October-18	\$ 2,655,700.00	\$ 2,655,700.00		\$ 100,000,000.00	\$ 1,726,205.00	\$ 929,495.00
April-19	\$ 2,655,700.00	\$ 2,655,700.00		\$ 100,000,000.00	\$ 1,726,205.00	\$ 929,495.00
October-19	\$ 2,655,700.00	\$ 2,655,700.00		\$ 100,000,000.00	\$ 1,726,205.00	\$ 929,495.00
April-20	\$ 2,655,700.00	\$ 2,655,700.00		\$ 100,000,000.00	\$ 1,726,205.00	\$ 929,495.00
October-20	\$ 2,655,700.00	\$ 2,655,700.00		\$ 100,000,000.00	\$ 1,726,205.00	\$ 929,495.00
April-21	\$ 2,655,700.00	\$ 2,655,700.00		\$ 100,000,000.00	\$ 1,726,205.00	\$ 929,495.00
October-21	\$ 2,655,700.00	\$ 2,655,700.00		\$ 100,000,000.00	\$ 1,726,205.00	\$ 929,495.00
April-22	\$ 2,655,700.00	\$ 2,655,700.00		\$ 100,000,000.00	\$ 1,726,205.00	\$ 929,495.00
October-22	\$ 12,655,700.00	\$ 2,655,700.00	\$ 10,000,000.00	\$ 90,000,000.00	\$ 11,726,205.00	\$ 929,495.00
April-23	\$ 2,400,700.00	\$ 2,400,700.00		\$ 90,000,000.00	\$ 1,560,455.00	\$ 840,245.00
October-23	\$ 36,400,700.00	\$ 2,400,700.00	\$ 34,000,000.00	\$ 56,000,000.00	\$ 35,560,455.00	\$ 840,245.00
April-24	\$ 1,491,200.00	\$ 1,491,200.00		\$ 56,000,000.00	\$ 969,280.00	\$ 521,920.00
October-24	\$ 37,491,200.00	\$ 1,491,200.00	\$ 36,000,000.00	\$ 20,000,000.00	\$ 36,969,280.00	\$ 521,920.00
April-25	\$ 539,000.00	\$ 539,000.00		\$ 20,000,000.00	\$ 350,350.00	\$ 188,650.00
October-25	\$ 20,539,000.00	\$ 539,000.00	\$ 20,000,000.00	\$ -	\$ 20,350,350.00	\$ 188,650.00
April-26						
October-26						
April-27						
October-27						
April-28						
September-28						
Total	\$ 175,696,916.67	\$ 75,667,408.89	\$ 100,000,000.00	\$ 100,000,000.00	\$ 149,213,323.56	\$ 26,483,593.11

Bond & Interest Fund

WICHITA PUBLIC SCHOOLS
Series 2010a Schedule of Outstanding Debt
3/1/2010

<u>Payment Date</u>	<u>Total Payment</u>	<u>Interest Payment</u>	<u>Principal Payment</u>	<u>Principal Outstanding</u>
3/3/2010	\$ -			6,450,000
October-10	\$ 113,312.50	113,312.50		6,450,000
April-11	\$ 97,125.00	97,125.00		6,450,000
October-11	\$ 97,125.00	97,125.00	-	6,450,000
April-12	\$ 97,125.00	97,125.00	-	6,450,000
October-12	\$ 147,125.00	97,125.00	50,000.00	6,400,000
April-13	\$ 96,625.00	96,625.00	-	6,400,000
October-13	\$ 196,625.00	96,625.00	100,000.00	6,300,000
April-14	\$ 95,625.00	95,625.00	-	6,300,000
October-14	\$ 595,625.00	95,625.00	500,000.00	5,800,000
April-15	\$ 90,625.00	90,625.00	-	5,800,000
October-15	\$ 5,890,625.00	90,625.00	5,800,000.00	-
 Total	 \$ 7,517,563	 1,066,483.33	 6,450,000.00	 \$ 6,450,000

Bond & Interest Fund

WICHITA PUBLIC SCHOOLS
Series 2009D Schedule of Outstanding Debt
12/15/2009

<u>Payment Date</u>	<u>Total Payment</u>	<u>Interest Payment</u>	<u>Principal Payment</u>	<u>Principal Outstanding</u>
December-09	\$ -			\$ 3,350,000.00
April-10	\$ 22,672.22	\$ 22,672.22		\$ 3,350,000.00
October-10	\$ 2,038,500.00	\$ 38,500.00	\$ 2,000,000.00	\$ 1,350,000.00
April-11	\$ 13,500.00	\$ 13,500.00		\$ 1,350,000.00
October-11	\$ 1,363,500.00	\$ 13,500.00	\$ 1,350,000.00	\$ -
 Total	 \$ 3,438,172.22	 \$ 88,172.22	 \$ 3,350,000.00	 \$ 3,350,000.00

WICHITA PUBLIC SCHOOLS
Series 2009c Schedule of Outstanding Debt
12/15/2009

[illegible]

Bond & Interest Fund

WICHITA PUBLIC SCHOOLS Series 2009B Schedule of Outstanding Debt 5/27/2009

Payment Date	Total Payment	Interest Payment	Principal Payment	Principal Outstanding	District Net Payment	Federal 35% Subsidy
05/27/09			\$ -	\$ 132,500,000.00		
April-10	\$ 7,554,708.33	\$ 7,554,708.33	\$ -	\$ 132,500,000.00	\$ 5,118,887.22	\$ 2,435,821.11
October-10	\$ 4,120,750.00	\$ 4,120,750.00		\$ 132,500,000.00	\$ 2,678,487.50	\$ 1,442,262.50
April-11	\$ 4,120,750.00	\$ 4,120,750.00		\$ 132,500,000.00	\$ 2,678,487.50	\$ 1,442,262.50
October-11	\$ 4,120,750.00	\$ 4,120,750.00		\$ 132,500,000.00	\$ 2,678,487.50	\$ 1,442,262.50
April-12	\$ 4,120,750.00	\$ 4,120,750.00		\$ 132,500,000.00	\$ 2,678,487.50	\$ 1,442,262.50
October-12	\$ 4,120,750.00	\$ 4,120,750.00		\$ 132,500,000.00	\$ 2,678,487.50	\$ 1,442,262.50
April-13	\$ 4,120,750.00	\$ 4,120,750.00		\$ 132,500,000.00	\$ 2,678,487.50	\$ 1,442,262.50
October-13	\$ 4,120,750.00	\$ 4,120,750.00		\$ 132,500,000.00	\$ 2,678,487.50	\$ 1,442,262.50
April-14	\$ 4,120,750.00	\$ 4,120,750.00		\$ 132,500,000.00	\$ 2,678,487.50	\$ 1,442,262.50
October-14	\$ 4,120,750.00	\$ 4,120,750.00		\$ 132,500,000.00	\$ 2,678,487.50	\$ 1,442,262.50
April-15	\$ 4,120,750.00	\$ 4,120,750.00		\$ 132,500,000.00	\$ 2,678,487.50	\$ 1,442,262.50
October-15	\$ 4,120,750.00	\$ 4,120,750.00		\$ 132,500,000.00	\$ 2,678,487.50	\$ 1,442,262.50
April-16	\$ 4,120,750.00	\$ 4,120,750.00		\$ 132,500,000.00	\$ 2,678,487.50	\$ 1,442,262.50
October-16	\$ 4,120,750.00	\$ 4,120,750.00		\$ 132,500,000.00	\$ 2,678,487.50	\$ 1,442,262.50
April-17	\$ 4,120,750.00	\$ 4,120,750.00		\$ 132,500,000.00	\$ 2,678,487.50	\$ 1,442,262.50
September-17	\$ 4,120,750.00	\$ 4,120,750.00		\$ 132,500,000.00	\$ 2,678,487.50	\$ 1,442,262.50
March-18	\$ 4,120,750.00	\$ 4,120,750.00		\$ 132,500,000.00	\$ 2,678,487.50	\$ 1,442,262.50
September-18	\$ 4,120,750.00	\$ 4,120,750.00		\$ 132,500,000.00	\$ 2,678,487.50	\$ 1,442,262.50
March-19	\$ 4,120,750.00	\$ 4,120,750.00		\$ 132,500,000.00	\$ 2,678,487.50	\$ 1,442,262.50
September-19	\$ 4,120,750.00	\$ 4,120,750.00		\$ 132,500,000.00	\$ 2,678,487.50	\$ 1,442,262.50
March-20	\$ 4,120,750.00	\$ 4,120,750.00		\$ 132,500,000.00	\$ 2,678,487.50	\$ 1,442,262.50
September-20	\$ 4,120,750.00	\$ 4,120,750.00		\$ 132,500,000.00	\$ 2,678,487.50	\$ 1,442,262.50
April-21	\$ 4,120,750.00	\$ 4,120,750.00		\$ 132,500,000.00	\$ 2,678,487.50	\$ 1,442,262.50
October-21	\$ 4,120,750.00	\$ 4,120,750.00		\$ 132,500,000.00	\$ 2,678,487.50	\$ 1,442,262.50
April-22	\$ 4,120,750.00	\$ 4,120,750.00		\$ 132,500,000.00	\$ 2,678,487.50	\$ 1,442,262.50
October-22	\$ 4,120,750.00	\$ 4,120,750.00		\$ 132,500,000.00	\$ 2,678,487.50	\$ 1,442,262.50
April-23	\$ 4,120,750.00	\$ 4,120,750.00		\$ 132,500,000.00	\$ 2,678,487.50	\$ 1,442,262.50
October-23	\$ 4,120,750.00	\$ 4,120,750.00		\$ 132,500,000.00	\$ 2,678,487.50	\$ 1,442,262.50
April-24	\$ 4,120,750.00	\$ 4,120,750.00		\$ 132,500,000.00	\$ 2,678,487.50	\$ 1,442,262.50
October-24	\$ 4,120,750.00	\$ 4,120,750.00		\$ 132,500,000.00	\$ 2,678,487.50	\$ 1,442,262.50
April-25	\$ 4,120,750.00	\$ 4,120,750.00		\$ 132,500,000.00	\$ 2,678,487.50	\$ 1,442,262.50
October-25	\$ 21,470,750.00	\$ 4,120,750.00	\$ 17,350,000.00	\$ 115,150,000.00	\$ 20,028,487.50	\$ 1,442,262.50
April-26	\$ 3,581,165.00	\$ 3,581,165.00	\$ -	\$ 115,150,000.00	\$ 2,327,757.25	\$ 1,253,407.75
October-26	\$ 48,281,165.00	\$ 3,581,165.00	\$ 44,700,000.00	\$ 70,450,000.00	\$ 47,027,757.25	\$ 1,253,407.75
April-27	\$ 2,190,995.00	\$ 2,190,995.00	\$ -	\$ 70,450,000.00	\$ 1,424,146.75	\$ 766,848.25
October-27	\$ 49,740,995.00	\$ 2,190,995.00	\$ 47,550,000.00	\$ 22,900,000.00	\$ 48,974,146.75	\$ 766,848.25
April-28	\$ 712,190.00	\$ 712,190.00	\$ -	\$ 22,900,000.00	\$ 462,923.50	\$ 249,266.50
October-28	\$ 23,612,190.00	\$ 712,190.00	\$ 22,900,000.00	\$ -	\$ 23,362,923.50	\$ 249,266.50
Total	\$ 280,766,658.33	\$ 147,671,438.89	\$ 132,500,000.00	\$ 132,500,000.00	\$ 229,081,654.72	\$ 51,685,003.61

Bond & Interest Fund

WICHITA PUBLIC SCHOOLS Series 2009A Schedule of Outstanding Debt 5/27/2009

<u>Payment Date</u>	<u>Total Payment</u>	<u>Interest Payment</u>	<u>Principal Payment</u>	<u>Principal Outstanding</u>
05/27/09				\$ 58,760,000.00
April-10	\$ 2,434,025.00	\$ 2,434,025.00	\$ -	\$ 58,760,000.00
October-10	\$ 4,557,650.00	\$ 1,327,650.00	\$ 3,230,000.00	\$ 55,530,000.00
April-11	\$ 1,263,675.00	\$ 1,263,675.00		\$ 55,530,000.00
October-11	\$ 3,113,675.00	\$ 1,263,675.00	\$ 1,850,000.00	\$ 53,680,000.00
April-12	\$ 1,237,300.00	\$ 1,237,300.00		\$ 53,680,000.00
October-12	\$ 1,262,300.00	\$ 1,237,300.00	\$ 25,000.00	\$ 53,655,000.00
April-13	\$ 1,237,050.00	\$ 1,237,050.00		\$ 53,655,000.00
October-13	\$ 1,487,050.00	\$ 1,237,050.00	\$ 250,000.00	\$ 53,405,000.00
April-14	\$ 1,234,550.00	\$ 1,234,550.00		\$ 53,405,000.00
October-14	\$ 7,584,550.00	\$ 1,234,550.00	\$ 6,350,000.00	\$ 47,055,000.00
April-15	\$ 1,112,800.00	\$ 1,112,800.00		\$ 47,055,000.00
October-15	\$ 1,667,800.00	\$ 1,112,800.00	\$ 555,000.00	\$ 46,500,000.00
April-16	\$ 1,105,168.75	\$ 1,105,168.75		\$ 46,500,000.00
October-16	\$ 1,605,168.75	\$ 1,105,168.75	\$ 500,000.00	\$ 46,000,000.00
April-17	\$ 1,097,668.75	\$ 1,097,668.75		\$ 46,000,000.00
October-17	\$ 1,747,668.75	\$ 1,097,668.75	\$ 650,000.00	\$ 45,350,000.00
April-18	\$ 1,087,106.25	\$ 1,087,106.25		\$ 45,350,000.00
October-18	\$ 2,337,106.25	\$ 1,087,106.25	\$ 1,250,000.00	\$ 44,100,000.00
April-19	\$ 1,059,918.75	\$ 1,059,918.75		\$ 44,100,000.00
October-19	\$ 11,799,918.75	\$ 1,059,918.75	\$ 10,740,000.00	\$ 33,360,000.00
April-20	\$ 830,675.00	\$ 830,675.00		\$ 33,360,000.00
October-20	\$ 17,100,675.00	\$ 830,675.00	\$ 16,270,000.00	\$ 17,090,000.00
April-21	\$ 425,875.00	\$ 425,875.00		\$ 17,090,000.00
October-21	\$ 17,515,875.00	\$ 425,875.00	\$ 17,090,000.00	\$ -
				\$ -
Total	\$ 85,905,250.00	\$ 27,145,250.00	\$ 58,760,000.00	\$ 58,760,000.00

Bond & Interest Fund

WICHITA PUBLIC SCHOOLS Series 2005 Schedule of Outstanding Debt 6/28/2005

		3.565% bond yield		
Payment Date	Total Payment	Interest Payment	Principal Payment	Principal Outstanding
September-00	\$ -			-
March-01	\$ -			-
September-01	\$ -			-
March-02	\$ -			-
September-02	\$ -			-
March-03	\$ -			-
September-03	\$ -			-
March-04	\$ -			-
September-04	\$ -			\$ -
June-05	\$ -			\$ 36,470,000.00
September-05	\$ -			\$ 36,470,000.00
March-06	\$ -			\$ 36,470,000.00
September-06	\$ -			\$ 36,470,000.00
March-07	\$ -			\$ 36,470,000.00
September-07	\$ -			\$ 36,470,000.00
March-08	\$ -			\$ 36,470,000.00
September-08	\$ -			\$ 36,470,000.00
March-09	\$ -			\$ 36,470,000.00
September-09	\$ -			\$ 36,470,000.00
March-10	\$ -			\$ 36,470,000.00
September-10	\$ -			\$ 36,470,000.00
March-11	\$ -			\$ 36,470,000.00
September-11	\$ -		\$ -	\$ 36,470,000.00
March-12	\$ 890,972.50	\$ 890,972.50	\$ -	\$ 36,470,000.00
September-12	\$ 6,215,972.50	\$ 890,972.50	\$ 5,325,000.00	\$ 31,145,000.00
March-13	\$ 762,160.00	\$ 762,160.00	\$ -	\$ 31,145,000.00
September-13	\$ 6,262,160.00	\$ 762,160.00	\$ 5,500,000.00	\$ 25,645,000.00
March-14	\$ 637,410.00	\$ 637,410.00	\$ -	\$ 25,645,000.00
September-14	\$ 6,467,410.00	\$ 637,410.00	\$ 5,830,000.00	\$ 19,815,000.00
March-15	\$ 492,035.00	\$ 492,035.00	\$ -	\$ 19,815,000.00
September-15	\$ 6,657,035.00	\$ 492,035.00	\$ 6,165,000.00	\$ 13,650,000.00
March-16	\$ 340,550.00	\$ 340,550.00		\$ 13,650,000.00
September-16	\$ 6,890,550.00	\$ 340,550.00	\$ 6,550,000.00	\$ 7,100,000.00
March-17	\$ 176,800.00	\$ 176,800.00		\$ 7,100,000.00
September-17	\$ 7,276,800.00	\$ 176,800.00	\$ 7,100,000.00	\$ -
Total	\$ 43,069,855	6,599,855.00	36,470,000.00	\$ 36,470,000

Bond & Interest Fund

WICHITA PUBLIC SCHOOLS Series 2004 Schedule of Outstanding Debt

<u>Payment Date</u>	<u>Total Payment</u>	<u>3.4714% Yield Interest Payment</u>	<u>Principal Payment</u>	<u>Principal Outstanding</u>
September-04	\$ -			\$ 31,990,000.00
March-05	\$ -			\$ 31,990,000.00
September-05	\$ -			\$ 31,990,000.00
March-06	\$ -			\$ 31,990,000.00
September-06	\$ -			\$ 31,990,000.00
March-07	\$ -			\$ 31,990,000.00
September-07	\$ -			\$ 31,990,000.00
March-08	\$ -			\$ 31,990,000.00
September-08	\$ -			\$ 31,990,000.00
March-09	\$ -			\$ 31,990,000.00
September-09	\$ -			\$ 31,990,000.00
March-10	\$ -			\$ 31,990,000.00
September-10	\$ -			\$ 31,990,000.00
March-11	\$ 778,368.75	\$ 778,368.75		\$ 31,990,000.00
September-11	\$ 6,398,368.75	\$ 778,368.75	\$ 5,620,000.00	\$ 26,370,000.00
March-12	\$ 651,650.00	\$ 651,650.00	\$ -	\$ 26,370,000.00
September-12	\$ 6,626,650.00	\$ 651,650.00	\$ 5,975,000.00	\$ 20,395,000.00
March-13	\$ 508,275.00	\$ 508,275.00	\$ -	\$ 20,395,000.00
September-13	\$ 6,878,275.00	\$ 508,275.00	\$ 6,370,000.00	\$ 14,025,000.00
March-14	\$ 349,025.00	\$ 349,025.00	\$ -	\$ 14,025,000.00
September-14	\$ 7,119,025.00	\$ 349,025.00	\$ 6,770,000.00	\$ 7,255,000.00
March-15	\$ 181,375.00	\$ 181,375.00	\$ -	\$ 7,255,000.00
September-15	\$ 7,436,375.00	\$ 181,375.00	\$ 7,255,000.00	\$ -
March-16	\$ -			\$ -
September-16	\$ -			\$ -
March-17	\$ -			\$ -
September-17	\$ -			\$ -
March-18	\$ -			\$ -
September-18	\$ -			\$ -
March-19	\$ -			\$ -
September-19	\$ -	\$ -	\$ -	\$ -
Total	\$ 36,927,387.50	\$ 4,937,387.50	\$ 31,990,000.00	\$ 31,990,000.00

Bond & Interest Fund

WICHITA PUBLIC SCHOOLS Series 2002 Schedule of Outstanding Debt 6/30/2003

Payment Date	3.768437% Bond Yield			
	Total Payment	Interest Payment	Principal Payment	Principal Outstanding
September-02				\$ 94,830,000.00
April-03	\$ 2,113,710.28	\$ 2,113,710.28	\$ -	\$ 94,830,000.00
October-03	\$ 8,391,162.50	\$ 1,941,162.50	\$ 6,450,000.00	\$ 88,380,000.00
April-04	\$ 1,812,162.50	\$ 1,812,162.50	\$ -	\$ 88,380,000.00
October-04	\$ 5,042,162.50	\$ 1,812,162.50	\$ 3,230,000.00	\$ 85,150,000.00
April-05	\$ 1,731,412.50	\$ 1,731,412.50	\$ -	\$ 85,150,000.00
October-05	\$ 5,186,412.50	\$ 1,731,412.50	\$ 3,455,000.00	\$ 81,695,000.00
April-06	\$ 1,645,037.50	\$ 1,645,037.50	\$ -	\$ 81,695,000.00
October-06	\$ 5,320,037.50	\$ 1,645,037.50	\$ 3,675,000.00	\$ 78,020,000.00
April-07	\$ 1,553,162.50	\$ 1,553,162.50	\$ -	\$ 78,020,000.00
October-07	\$ 5,478,162.50	\$ 1,553,162.50	\$ 3,925,000.00	\$ 74,095,000.00
April-08	\$ 1,455,037.50	\$ 1,455,037.50	\$ -	\$ 74,095,000.00
October-08	\$ 5,625,037.50	\$ 1,455,037.50	\$ 4,170,000.00	\$ 69,925,000.00
April-09	\$ 1,371,637.50	\$ 1,371,637.50	\$ -	\$ 69,925,000.00
5/27/2009 refunding of 2014 maturity on 10/01/12	\$ 3,000,000.00		\$ 3,000,000.00	\$ 66,925,000.00
October-09	\$ 5,751,637.50	\$ 1,296,637.50	\$ 4,455,000.00	\$ 62,470,000.00
12/15/09 refunding of 2014 mat at 2012 call	\$ 2,985,000.00		\$ 2,985,000.00	\$ 59,485,000.00
3/1/10 refunding of 2015 mat at 2012 call	\$ 6,300,000.00		\$ 6,300,000.00	\$ 53,185,000.00
April-10	\$ 1,110,637.50	\$ 1,110,637.50		\$ 53,185,000.00
October-10	\$ 5,692,825.00	\$ 972,825.00	\$ 4,720,000.00	\$ 48,465,000.00
April-11	\$ 854,825.00	\$ 854,825.00	\$ -	\$ 48,465,000.00
October-11	\$ 5,864,825.00	\$ 854,825.00	\$ 5,010,000.00	\$ 43,455,000.00
April-12	\$ 729,575.00	\$ 729,575.00	\$ -	\$ 43,455,000.00
October-12	\$ 6,049,575.00	\$ 729,575.00	\$ 5,320,000.00	\$ 38,135,000.00
April-13	\$ 596,575.00	\$ 596,575.00	\$ -	\$ 38,135,000.00
October-13	\$ 6,221,575.00	\$ 596,575.00	\$ 5,625,000.00	\$ 32,510,000.00
April-14	\$ 455,950.00	\$ 455,950.00	\$ -	\$ 32,510,000.00
October-14	\$ 455,950.00	\$ 455,950.00	\$ -	\$ 32,510,000.00
April-15	\$ 455,950.00	\$ 455,950.00	\$ -	\$ 32,510,000.00
October-15	\$ 455,950.00	\$ 455,950.00	\$ -	\$ 32,510,000.00
April-16	\$ 455,950.00	\$ 455,950.00	\$ -	\$ 32,510,000.00
October-16	\$ 7,065,950.00	\$ 455,950.00	\$ 6,610,000.00	\$ 25,900,000.00
April-17	\$ 323,750.00	\$ 323,750.00	\$ -	\$ 25,900,000.00
October-17	\$ 9,993,750.00	\$ 323,750.00	\$ 9,670,000.00	\$ 16,230,000.00
May-18	\$ 202,875.00	\$ 202,875.00	\$ -	\$ 16,230,000.00
October-18	\$ 16,432,875.00	\$ 202,875.00	\$ 16,230,000.00	\$ -
Total	\$ 128,181,135.28	\$ 33,351,135.28	\$ 94,830,000.00	\$ 48,465,000.00

Bond & Interest Fund

WICHITA PUBLIC SCHOOLS Series 2000 Schedule of Outstanding Debt 6/30/2003

Payment Date	Total Payment	5.009503% Bond Yield Interest Payment	Principal Payment	Principal Outstanding
September-00	\$ -			\$ 94,833,000.00
March-01	\$ 2,742,647.06	\$ 2,742,647.06	\$ -	\$ 94,833,000.00
September-01	\$ 14,976,757.50	\$ 2,518,757.50	\$ 12,458,000.00	\$ 82,375,000.00
March-02	\$ 2,176,162.50	\$ 2,176,162.50	\$ -	\$ 82,375,000.00
September-02	\$ 4,066,162.50	\$ 2,176,162.50	\$ 1,890,000.00	\$ 80,485,000.00
March-03	\$ 2,119,462.50	\$ 2,119,462.50	\$ -	\$ 80,485,000.00
September-03	\$ 5,279,462.50	\$ 2,119,462.50	\$ 3,160,000.00	\$ 77,325,000.00
March-04	\$ 2,024,662.50	\$ 2,024,662.50	\$ -	\$ 77,325,000.00
September-04	\$ 5,449,662.50	\$ 2,024,662.50	\$ 3,425,000.00	\$ 73,900,000.00
Refunded bonds callable in 2011			\$ 33,085,000.00	\$ 40,815,000.00
March-05	\$ 1,921,912.50	\$ 1,921,912.50		\$ 40,815,000.00
September-05	\$ 5,621,912.50	\$ 1,921,912.50	\$ 3,700,000.00	\$ 37,115,000.00
March-06	\$ 1,810,912.50	\$ 1,810,912.50	\$ -	\$ 37,115,000.00
September-06	\$ 5,810,912.50	\$ 1,810,912.50	\$ 4,000,000.00	\$ 33,115,000.00
March-07	\$ 1,690,912.50	\$ 1,690,912.50	\$ -	\$ 33,115,000.00
September-07	\$ 5,990,912.50	\$ 1,690,912.50	\$ 4,300,000.00	\$ 28,815,000.00
March-08	\$ 1,561,912.50	\$ 1,561,912.50	\$ -	\$ 28,815,000.00
September-08	\$ 6,186,912.50	\$ 1,561,912.50	\$ 4,625,000.00	\$ 24,190,000.00
March-09	\$ 1,423,162.50	\$ 1,423,162.50	\$ -	\$ 24,190,000.00
September-09	\$ 6,398,162.50	\$ 1,423,162.50	\$ 4,975,000.00	\$ 19,215,000.00
March-10	\$ 1,273,912.50	\$ 1,273,912.50	\$ -	\$ 19,215,000.00
9/1/2010 called remaining bonds	\$ 6,623,912.50	\$ 1,273,912.50	\$ 5,350,000.00	\$ -

Special Assessment Fund

Special Assessment Fund

DEPARTMENT	2009-10 BUDGET	2010-11 BUDGET	CHANGE IN BUDGET
Site Improvement	\$600,000	\$1,145,584	\$545,584

Special Assessment Fund

FUNCTION STATEMENT

Directly related to bond construction are costs associated with capital improvements such as streets, sewers, curbs, and gutters. The state of Kansas allows districts to levy property taxes to pay for these costs which are assessed by the county. This fund accounts for the receipt of the Special Assessment tax levy. In recent years, the county financed special taxes over ten or more years, and the finance costs were paid out of the Capital Outlay fund. Since June 30, 2005, the Special Assessment levy cash balance has been adequate to pay for Special Assessments costs; no levy will be made for 2010-11.

OBJECTIVES

1. Reduce the burden on the Capital Outlay fund to pay for Special Assessments related to school facilities.

MEASURES

1. New special assessment costs based on new current activity.

PERFORMANCE INDICATORS

Performance Indicators	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 TARGET
1. Special Assessment costs	\$43,214	\$172,447	\$1,145,584

BUDGET HIGHLIGHTS

For 2010-11, spending will increase to support bond projects such as the two new high schools and new K-8 schools.

REVENUE SOURCES

Local Revenue

No local property tax levy will be assessed for 2010. The State of Kansas does not require an adopted budget.

State Revenue

None.

Federal Revenue

None.

Cash Balance

None.

Special Assessment Fund

REVENUE RECAP

REVENUE SOURCES	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET
LOCAL				
Ad valorem - delinquent	\$3,643	\$2,448	\$354	\$0
Motor vehicle tax	128	102	802	0
Recreational vehicle tax	317	3,775	0	0
Investment income	55,646	12,147	1,948	0
TOTAL LOCAL	\$59,734	\$18,472	\$3,104	\$0
 TOTAL REVENUE	 \$59,734	 \$18,472	 \$3,104	 \$0
 BEGINNING UNENCUMBERED CASH	 1,328,769	 1,339,867	 1,315,125	 1,145,782
AVAILABLE FUNDING	\$1,388,503	\$1,358,339	\$1,318,229	\$1,145,782
FUND EXPENDITURES	48,636	43,214	172,447	1,145,584
ENDING UNENCUMBERED CASH	\$1,339,867	\$1,315,125	\$1,145,782	\$198
 MILL LEVY	 0.00	 0.00	 0.00	 0.00

EXPENDITURE RECAP

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
PROPERTY & EQUIPMENT				
Capital Improvement	\$43,214	\$172,447	\$600,000	\$1,145,584
TOTAL PROPERTY & EQUIPMENT	\$43,214	\$172,447	\$600,000	\$1,145,584
 FUND TOTAL	 \$43,214	 \$172,447	 \$600,000	 \$1,145,584

Federal Grant Fund

Federal Grant Fund

DEPARTMENT	2009-10 BUDGET	2009-10 POSITIONS	2010-11 BUDGET	2010-11 POSITIONS	CHANGE IN BUDGET	CHANGE IN POSITIONS
Title 1 - Improving the Academic Achievement of the Disadvantaged	\$33,540,070	288.72	\$33,540,070	281.72	\$0	(7.00)
Title 2 - Preparing, Training, and Recruiting High Quality Teachers and Principals	4,985,248	34.48	4,985,248	34.48	0	0.00
Title 3 - Language Instruction for Limited English Proficient and Immigrant Students	724,202	5.64	724,202	5.64	0	0.00
Title 4 - Safe and Drug Free Schools	460,062	4.00	460,062	0.00	0	(4.00)
Title 5 - Innovative Programs	208,727	0.40	208,727	0.40	0	0.00
Title 7 - Indian, Native Hawaiian, and Alaska Native Education	390,026	5.00	390,026	5.00	0	0.00
Non-Title Federal Grant	991,665	2.50	991,665	2.50	0	0.00
Federal Grant Fund Totals	\$41,300,000	340.74	\$41,300,000	329.74	\$0	(11.00)

Federal Grant Fund

FUNCTION STATEMENT

The 2006 state legislature established Kansas statute 72-8254, which requires school districts to budget estimated grant funds. These funds are subject to Board Policy P1783 which states that activities must be implemented "according to applicable laws, guidelines of the funding agency", and cannot be used for any other purpose. Also, over 95% of the District's federal grants are covered by government regulations that require the grant to "supplement, not supplant the regular education programs".

Since federal grant funds, in most cases, have different fiscal years than the district's July 1 through June 30 (They are determined by the granting agency and usually fall within the agency's fiscal calendar.) developing a budget is very difficult to estimate and plan. Award letters and notifications are received throughout the fiscal year and are, therefore, unknown at budget adoption.

The Federal Grant Fund supports Strategy 9: we will ensure sound financial stewardship throughout the system.

BUDGET HIGHLIGHTS

This budget is not governed by the state budget law. All funds are permitted to be spent in accordance with the grantor's wishes even if in excess of the adopted budget amount. This budget was built with level spending with the understanding different awards may be received in 2010-11 than in prior years.

PERSONNEL DETAIL

	2007-08	2008-09	2009-10	2010-11
POSITION TITLE	FTE	FTE	FTE	FTE
Administration - Instructional	2.00	2.00	3.00	2.00
Clerical - Administrative	1.00	1.00	1.50	1.50
Clerical - Instructional	14.92	14.92	14.92	14.92
Instructional Specialist - Certified	2.30	2.30	2.30	2.30
Instructional Specialist - Non-Certified	26.00	26.00	26.00	26.00
Paraeducator	88.52	88.52	88.52	88.52
Teacher - Classroom	28.35	28.35	28.35	28.35
Teacher - Instructional Support	121.70	121.70	143.70	136.70
Teacher - Student Support	25.95	25.95	26.95	23.95
Technical/Supervisory	5.50	5.50	5.50	5.50
POSITION TOTAL	316.24	316.24	340.74	329.74

Federal Grant Fund

REVENUE SOURCES

Local Revenue

None.

State Revenue

None.

Federal Revenue

This fund receives various types of federal grants such as but not limited to Title I, Title II, Title IV Drug Free, Reading First, other miscellaneous federal grants, etc. as well as other federal reimbursement funds. Federal funds are not disbursed to districts until expenses are incurred thus a negative cash balance is normal.

Cash Balance

Kansas statutes permit the Federal Grant fund to retain a year-end cash balance to be utilized as a future funding source.

REVENUE RECAP

REVENUE SOURCES	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET
FEDERAL				
Title I	\$21,189,857	\$21,298,748	\$29,729,797	\$31,914,615
Title I Reading First	1,565,956	1,588,075	331,812	0
Title II	4,387,447	4,469,515	4,188,516	5,231,331
Title III	571,165	669,292	769,761	632,568
Title IV Drug Free	428,507	295,734	303,179	60,909
Title IV 21st Century	0	83,159	93,841	93,841
Title V	120,689	0	25,447	25,447
Other federal aid	2,333,653	2,203,105	2,839,211	2,075,728
TOTAL FEDERAL	\$30,597,274	\$30,607,628	\$38,281,564	\$40,034,439
 TOTAL REVENUE	 \$30,597,274	 \$30,607,628	 \$38,281,564	 \$40,034,439
 BEGINNING UNENCUMBERED CASH	 (191,300)	 (139,681)	 (430,043)	 1,265,561
AVAILABLE FUNDING	\$30,405,974	\$30,467,947	\$37,851,521	\$41,300,000
FUND EXPENDITURES	30,545,655	30,897,990	36,585,960	41,300,000
ENDING UNENCUMBERED CASH	(\$139,681)	(\$430,043)	\$1,265,561	\$0

Federal Grant Fund

EXPENDITURE RECAP

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
GENERAL MANAGEMENT SALARIES				
Clerical - Administrative	\$66,974	\$97,259	\$119,027	\$119,027
Clerical Sub/Temp - Administrative	4,144	5,382	7,609	7,609
Technical/Supervisory	266,958	244,369	285,182	285,182
Indirect Administrative Costs	368,440	2,073,580	1,449,114	1,449,114
TOTAL GENERAL MANAGEMENT	\$706,516	\$2,420,590	\$1,860,932	\$1,860,932
INSTRUCTIONAL SALARIES				
Administration - Instructional	\$102,902	\$166,965	\$236,393	\$236,393
Childcare Provider	37,287	82,462	53,915	53,915
Clerical - Instructional	383,148	240,575	415,324	415,324
Clerical Sub/Temp - Instructional	60,708	79,153	68,000	68,000
Co-Op Student	264,348	391,832	363,300	363,300
Instructional Specialist - Certified	140,931	114,954	182,148	182,148
Instructional Specialist - Non-Certified	1,061,319	1,104,041	1,250,748	1,250,748
Paraeducator	1,975,126	1,811,930	2,172,099	2,172,099
Paraeducator Sub/Temp	347,839	440,220	1,069,675	1,069,675
Teacher - Classroom	1,460,238	1,811,327	1,508,073	1,508,073
Teacher - Instructional Support	6,455,823	7,462,169	7,323,455	7,323,455
Teacher - Student Support	1,664,891	1,925,208	1,719,052	1,719,052
Teacher Hourly - Classroom	165,540	239,156	165,986	165,986
Teacher Sub	264,217	257,278	380,880	380,880
TOTAL INSTRUCTIONAL SALARIES	\$14,384,317	\$16,127,270	\$16,909,048	\$16,909,048
MAINTENANCE SALARIES				
Maintenance - Hourly	\$0	\$1,332	\$0	\$0
TOTAL OPERATIONAL SALARIES	\$0	\$1,332	\$0	\$0
EXTRA DUTY PAY				
Addendum	\$405,097	\$363,277	\$923,423	\$923,423
Certificate & License	770	840	1,540	1,540
Stipends	320,408	1,045,398	672,752	672,752
Supplemental	811,743	727,199	1,455,704	1,455,704
TOTAL EXTRA DUTY PAY	\$1,538,018	\$2,136,714	\$3,053,419	\$3,053,419

Federal Grant Fund

EXPENDITURE RECAP (continued)

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
EMPLOYEE BENEFITS				
Disability Insurance	\$65,324	\$72,677	\$103,261	\$103,261
Early Retirement	552,715	638,116	996,781	996,781
Employee Assistance Program	2,797	3,009	4,542	4,542
Group Life Insurance	25,752	27,757	36,230	36,230
Health Insurance	2,308,346	2,478,942	4,230,891	4,230,891
Social Security	1,230,801	1,422,189	1,937,509	1,937,509
Unemployment Insurance	17,014	18,857	26,975	26,975
Workers Compensation	196,098	218,010	304,183	304,183
TOTAL EMPLOYEE BENEFITS	\$4,398,847	\$4,879,557	\$7,640,372	\$7,640,372
PURCHASED SERVICES				
Instructional Services	\$289,544	\$423,863	\$341,558	\$341,558
Liability Insurance	70,289	83,612	115,057	115,057
Postage	45,495	73,879	64,181	64,181
Print, Bind & Reproduction	171,198	328,625	428,771	428,771
Professional Services	3,803,796	3,356,858	3,408,782	3,408,782
Rental & Leasing Services	5,160	6,276	5,640	5,640
General Upgrade Services	0	1,291	0	0
Repair & Maintenance Services	69	3,830	10,500	10,500
Staff Tuition	284,861	357,665	305,774	305,774
Training - Certified	573,363	539,967	861,485	861,485
Training - Non-Certified	36,121	17,956	82,622	82,622
Tuition	4,202	3,711	4,995	4,995
TOTAL PURCHASED SERVICES	\$5,284,098	\$5,197,533	\$5,629,365	\$5,629,365
UTILITIES				
Telephone/Electronic Communications	\$5,924	\$9,605	\$20,286	\$20,286
TOTAL UTILITIES	\$5,924	\$9,605	\$20,286	\$20,286
TRANSPORTATION SERVICES				
Activity Trips	\$84,774	\$127,834	\$177,592	\$177,592
In-District Travel	46,486	64,280	82,236	82,236
Student Transportation	555,217	528,631	578,000	578,000
TOTAL TRANSPORTATION SERVICES	\$686,477	\$720,745	\$837,828	\$837,828

Federal Grant Fund

EXPENDITURE RECAP (continued)

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
SUPPLIES AND MATERIALS				
Audio Visual	\$648	\$95	\$5,000	\$5,000
Books & Periodicals	50,442	596,963	85,817	85,817
Food	182,294	121,076	201,366	201,366
Software	237,185	304,688	368,894	368,894
Supplies	1,735,728	1,792,595	2,069,557	2,069,557
Freight	0	3,223	0	0
Employee Uniforms	998	2,905	777	777
TOTAL SUPPLIES AND MATERIALS	\$2,207,295	\$2,821,545	\$2,731,411	\$2,731,411
PROPERTY & EQUIPMENT				
Computers	\$790,812	\$899,583	\$1,127,827	\$1,127,827
Equipment	867,459	976,813	1,408,777	1,408,777
Printers	27,942	133,478	78,385	78,385
LCD Projectors	0	50,825	0	0
Interactive Whiteboards	0	116,138	0	0
Student Response Systems	0	58,908	0	0
Wireless Slates	0	25,768	0	0
TOTAL PROPERTY & EQUIPMENT	\$1,686,213	\$2,261,513	\$2,614,989	\$2,614,989
OTHER EXPENDITURES				
Dues & Fees/Licenses & Permits	\$285	\$9,556	\$2,350	\$2,350
TOTAL OTHER EXPENDITURES	\$285	\$9,556	\$2,350	\$2,350
FUND TOTAL	\$30,897,990	\$36,585,960	\$41,300,000	\$41,300,000



Local Gifts and Grants Fund

Local Gifts and Grants Fund

DEPARTMENT	2009-10 BUDGET	2009-10 POSITIONS	2010-11 BUDGET	2010-11 POSITIONS	CHANGE IN BUDGET	CHANGE IN POSITIONS
Non-Federal Grants	\$3,248,297	9.23	\$3,248,297	8.73	\$0	(0.50)

Local Gifts and Grants Fund

FUNCTION STATEMENT

The 2006 state legislature established Kansas statute 72-8254, which requires school districts to budget estimated grant funds. These funds are subject to Board Policy P1783 which states that activities must be implemented "according to applicable laws, guidelines of the funding agency", and cannot be used for any other purpose.

Since non-federal grant funds, in most cases, have different fiscal years than the district's July 1 through June 30 (They are determined by the granting agency and usually fall within the agency's fiscal calendar.) developing a budget is very difficult to estimate and plan. Award letters and notifications are received throughout the fiscal year and are, therefore, unknown at budget adoption.

The Non-Federal Grant Fund (Gifts and Grants Fund) supports the following Strategic Plan strategy: Strategy 9, we will ensure sound financial stewardship throughout the system.

BUDGET HIGHLIGHTS

The 2010-11 budget will remain flat. This budget is not governed by the state budget law. All funds are permitted to be spent in accordance with the grantor's wishes even if in excess of the adopted budget amount

PERSONNEL DETAIL

POSITION TITLE	2007-08 FTE	2008-09 FTE	2009-10 FTE	2010-11 FTE
Clerical - Administrative	0.34	0.34	0.00	0.00
Instructional Specialist - Non-Certified	3.35	3.35	3.35	2.85
Paraeducator	1.38	1.38	1.38	1.38
Teacher - Classroom	1.50	1.50	1.50	1.50
Teacher - Instructional Support	1.00	1.00	1.00	1.00
Technical/Supervisory	2.00	2.00	2.00	2.00
POSITION TOTAL	9.57	9.57	9.23	8.73

Local Gifts and Grants Fund

REVENUE SOURCES

Local Revenue

The Non-Federal Grant fund is supported by investment income allocations from the district's pooled investments of idle cash. Due to the volatility of investments rates, no interest income is budgeted. The largest source of revenue is received through contributions and donations and miscellaneous local sources.

State Revenue

This fund receives various types of state flow-through grants such as but not limited to Juvenile Justice Truancy, Nutrition and fitness grants, Outdoor Classroom Learning environment grants, etc.

Federal Revenue

None.

Cash Balance

Kansas statutes, permits the Non-Federal Grant fund to retain a year-end cash balance to be utilized as a future funding source.

REVENUE RECAP

REVENUE SOURCES	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET
LOCAL				
Investment income	\$22,417	\$8,559	\$1,466	\$0
Miscellaneous local grants	1,202,340	1,062,509	964,982	0
Other local revenue	2,511,133	3,370,797	3,540,856	3,549,484
TOTAL LOCAL	\$3,735,890	\$4,441,865	\$4,507,304	\$3,549,484
STATE				
Restricted state grants	\$530,491	\$241,633	\$398,108	\$290,406
TOTAL STATE	\$530,491	\$241,633	\$398,108	\$290,406
TOTAL REVENUE	\$4,266,381	\$4,683,498	\$4,905,412	\$3,839,890
BEGINNING UNENCUMBERED CASH	5,048,330	4,251,830	4,254,700	4,274,768
AVAILABLE FUNDING	\$9,314,711	\$8,935,328	\$9,160,112	\$8,114,658
FUND EXPENDITURES	5,062,881	4,680,628	4,885,344	3,248,297
ENDING UNENCUMBERED CASH	\$4,251,830	\$4,254,700	\$4,274,768	\$4,866,361

Local Gifts and Grants Fund

EXPENDITURE RECAP

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
GENERAL MANAGEMENT SALARIES				
Clerical Sub/Temp - Administrative	\$8,707	\$11,453	\$7,459	\$7,459
Technical/Supervisory	100,740	102,332	99,301	99,301
Indirect Administrative Costs	9,935	8,982	9,935	9,935
TOTAL GENERAL MANAGEMENT	\$119,382	\$122,767	\$116,695	\$116,695
INSTRUCTIONAL SALARIES				
Childcare Provider	\$19,009	\$0	\$19,009	\$19,009
Clerical - Instructional	0	21,967	0	0
Clerical Sub/Temp - Instructional	5,700	1,946	5,700	5,700
Co-Op Student	41,737	45,901	41,737	41,737
Instructional Specialist - Certified	1,186	0	1,186	1,186
Instructional Specialist - Non-Certified	50,717	34,837	50,537	50,537
Lunch Period Aide	2,170	2,127	2,170	2,170
Paraeducator	34,337	26,436	33,479	33,479
Paraeducator Sub/Temp	127,567	183,579	127,567	127,567
Teacher - Classroom	72,695	81,792	72,696	72,696
Teacher - Instructional Support	32,408	32,408	32,408	32,408
Teacher Hourly - Classroom	140,182	36,676	140,182	140,182
Teacher Sub	2,539	7,279	2,539	2,539
Teacher - Student Support	0	25,150	0	0
TOTAL INSTRUCTIONAL SALARIES	\$530,247	\$500,098	\$529,210	\$529,210
OPERATIONAL SALARIES				
Custodian/Engineer	\$67,994	\$92,453	\$67,994	\$67,994
Security	2,973	1,742	2,973	2,973
TOTAL OPERATIONAL SALARIES	\$70,967	\$94,195	\$70,967	\$70,967
MAINTENANCE SALARIES				
Maintenance - Hourly	\$10,086	\$20,215	\$10,086	\$10,086
TOTAL MAINTENANCE SALARIES	\$10,086	\$20,215	\$10,086	\$10,086
EXTRA DUTY PAY				
Addendum	\$12,570	\$11,050	\$12,570	\$12,570
Stipends	7,792	13,341	7,792	7,792
Supplemental	77,265	74,100	77,265	77,265
TOTAL EXTRA DUTY PAY	\$97,627	\$98,491	\$97,627	\$97,627

Local Gifts and Grants Fund

EXPENDITURE RECAP (continued)

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
EMPLOYEE BENEFITS				
Disability Insurance	\$3,178	\$3,091	\$3,178	\$3,178
Early Retirement	11,464	12,974	11,464	11,464
Employee Assistance Program	69	63	69	69
Group Life Insurance	704	632	704	704
Health Insurance	56,884	52,669	56,884	56,884
Social Security	59,605	58,388	59,172	59,172
Supplemental Annuity	3,309	0	3,309	3,309
Unemployment Insurance	800	789	80,019	80,019
Workers Compensation	9,395	9,273	9,395	9,395
TOTAL EMPLOYEE BENEFITS	\$145,408	\$137,879	\$224,194	\$224,194
PURCHASED SERVICES				
Advertising	\$12,027	\$4,500	\$12,027	\$12,027
Data Processing Services	0	500,000	0	0
Instructional Services	92	0	92	92
Liability Insurance	1,938	2,489	1,938	1,938
Postage	1,263	399	1,263	1,263
Print, Bind & Reproduction	5,053	9,985	5,053	5,053
Professional Services	78,034	39,495	73,476	73,476
Rental & Leasing Services	10,922	10,385	10,922	10,922
Employee Recognition	0	15,571	0	0
Repair & Maintenance Services	7,701	1,866	7,701	7,701
Staff Tuition	2,800	2,048	2,800	2,800
Tuition	14,652	15,555	14,652	14,652
Training - Certified	29,305	5,378	27,527	27,527
Training - Non-Certified	28,952	17,416	25,377	25,377
TOTAL PURCHASED SERVICES	\$192,739	\$625,087	\$182,828	\$182,828
UTILITIES				
Electricity	\$28,825	\$43,822	\$28,825	\$28,825
Sanitation	489	0	489	489
Telephone/Electronic Communications	8,867	2,636	8,701	8,701
TOTAL UTILITIES	\$38,181	\$46,458	\$38,015	\$38,015

Local Gifts and Grants Fund

EXPENDITURE RECAP (continued)

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
TRANSPORTATION SERVICES				
Student Transportation	\$0	\$4,700	\$0	\$0
Activity Trips	8,611	11,409	6,701	6,701
In-District Travel	3,644	3,405	3,644	3,644
TOTAL TRANSPORTATION SERVICES	\$12,255	\$19,514	\$10,345	\$10,345
SUPPLIES AND MATERIALS				
Audio Visual	\$419	\$4,069	\$419	\$419
Books & Periodicals	117,251	86,932	68,728	68,728
Food	43,651	37,438	38,770	38,770
Robes & Uniforms	4,985	1,986	4,985	4,985
Software	1,755,074	1,349,379	1,273,154	1,273,154
Supplies	1,045,230	1,334,217	85,212	85,212
Textbooks	347	0	347	347
Workbooks/Kits & Sets	0	13,790	0	0
TOTAL SUPPLIES AND MATERIALS	\$2,966,957	\$2,827,811	\$1,471,615	\$1,471,615
PROPERTY & EQUIPMENT				
Computers	\$144,684	\$51,382	\$144,684	\$144,684
Equipment	337,524	326,006	337,524	337,524
Printers	670	150	670	670
TOTAL PROPERTY & EQUIPMENT	\$482,878	\$377,538	\$482,878	\$482,878
OTHER EXPENDITURES				
Misc Charitable Collections	\$0	\$1,505	\$0	\$0
Dues & Fees/Licenses & Permits	13,901	4,985	13,837	13,837
Vending Commission	0	8,801	0	0
TOTAL OTHER EXPENDITURES	\$13,901	\$15,291	\$13,837	\$13,837
FUND TOTAL	\$4,680,628	\$4,885,344	\$3,248,297	\$3,248,297



KPERS Special Retirement Contribution Fund

KPERS Special Retirement Contribution Fund

DEPARTMENT	2009-10 BUDGET	2010-11 BUDGET	CHANGE IN BUDGET
KPERS	\$25,968,311	\$25,916,294	(\$52,017)

KPERS Special Retirement Contribution Fund

FUNCTION STATEMENT

Through the 2005 omnibus appropriations bill, the Legislature amended the procedures for reporting the State KPERS (Kansas Public Employees' Retirement System) payments.

The State Department of Education now sends the State KPERS contributions quarterly to each school district which in turn immediately wires the money to KPERS for payment to retirees. No actual district contributions are made to KPERS for retirement.

The KPERS fund supports the following Strategic Plan Strategy 9: we will ensure sound financial stewardship throughout the system.

REVENUE SOURCES

Local Revenue

None.

State Revenue

The State Department of Education is required to send the state-funded, employer's share of KPERS to school districts four times during the year.

Federal Revenue

None.

Cash Balance

This is a flow-through fund and an unencumbered cash balance is not allowed at any time during the year.

KPERS Special Retirement Contribution Fund

REVENUE RECAP

REVENUE SOURCES	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET
STATE				
KPERS	\$20,741,982	\$22,980,806	\$23,560,267	\$25,916,294
TOTAL STATE	\$20,741,982	\$22,980,806	\$23,560,267	\$25,916,294
 TOTAL REVENUE	\$20,741,982	\$22,980,806	\$23,560,267	\$25,916,294
 BEGINNING UNENCUMBERED CASH	0	0	0	0
AVAILABLE FUNDING	\$20,741,982	\$22,980,806	\$23,560,267	\$25,916,294
FUND EXPENDITURES	20,741,982	22,980,806	23,560,267	25,916,294
ENDING UNENCUMBERED CASH	\$0	\$0	\$0	\$0

EXPENDITURE RECAP

DESCRIPTION	2008-09 ACTUAL	2009-10 ACTUAL	*2009-10 BUDGET	^2010-11 BUDGET
EMPLOYEE BENEFITS				
KPERS	\$22,980,806	\$23,560,267	\$25,968,311	\$25,916,294
TOTAL EMPLOYEE BENEFITS	\$22,980,806	\$23,560,267	\$25,968,311	\$25,916,294
 FUND TOTAL	\$22,980,806	\$23,560,267	\$25,968,311	\$25,916,294

^ State formula requested a 10% increase of total paid 2009-10.

* State formula requested a 12% increase of total paid 2008-09. The district increased this estimate by another 1% to cover cost increases.

Other Information Section

Other Information Section

The Other Information Section is designed to give a historical perspective about the school district and the community as well as the policies that govern its administration and financial operations.

Other Information Section

BUDGET POLICY

The budgetary policies listed below outline a general framework of budgetary goals and objectives regarding the operating budget, debt service, capital expenditures, and financial reporting. These policies include:

Operating Budget Policy:

- Current revenues will be sufficient to support current operating expenditures.
- Financial systems will be maintained to monitor expenditures, revenues, and program performance on an ongoing basis.
- The district business administrator will estimate annual revenues by an objective, analytical process. The district will not include revenue in the budget that cannot be verified with documentation of its source and amount.
- The district, where approved by law, sets fees and user charges at a level that fully supports the total direct and indirect costs of the activity.
- The district will seek to obtain and maintain the Distinguished Budget Presentation Award from the Governmental Financial Officers Association.

Debt Policy:

- The district will confine long-term borrowing as required by law.
- The district will not use long-term debt for current operations.
- The district will meet all debt service obligations when due.
- The district will maintain communication with bond rating agencies about its financial condition.
- The district will follow a policy of full disclosure in every financial report and official statement.

Capital Improvement Budget Policy:

- The district will develop and administer a multi-year plan for capital improvements and update it annually.
- The district will budget for major capital projects in accordance with the priorities of the Board of Education.
- The district will coordinate development of the capital improvement budget with development of the operating budget. Future operating costs associated with new capital improvement will be projected and included in operating budgets.
- The district will restrict any new or replacement construction to be consistent with state guidelines for school building utilization.
- The district will determine the least costly financing method for all new projects.

Accounting, Auditing, and Financial Reporting Policies:

- The accounting system will report financial information, on a basis consistent for state reporting and with Generally Accepted Accounting Principals, as established by the Governmental Accounting Standards Board.
- Regular monthly and annual financial reports will present a summary of financial activity by fund.
- An independent public accounting firm will be selected by the Board of Education to perform an annual audit and will publicly issue their opinion on the district's financial statements.
- The district will seek to obtain and maintain a Certificate of Achievement for Excellence in Financial Reporting from the Association of School Business Officials and the Governmental Financial Officers Association.

Other Information Section

SIGNIFICANT STATE STATUES AFFECTING BUDGET ADMINISTRATION AND MANAGEMENT PROCESS

The following is a summary of the significant provisions of the statutes of the State of Kansas applicable to Wichita Public Schools:

K.S.A. 72-8204 Fiscal Year of School Districts

The fiscal year of each school district shall close on the last day of June of each year.

K.S.A. 72-8204a Annual Budget and Tax Levy; certification

The annual budget amounts of ad valorem tax to be levied of every school district shall be certified to the county clerk of the home county of the school district.

K.S.A. 72-6407 School District Finance and Quality Performance; Definitions

Defines "Pupil" as any person enrolled and attending in kindergarten through grade twelve. It also defines preschool-aged exceptional children, at-risk pupils, preschool-aged at-risk pupils, enrollment, adjusted enrollment, at-risk pupil weighting, program weighting, school facilities weighting, transportation weighting, correlation weighting, ancillary school facilities weighting, juvenile detention facility, and special education weighting. General fund budget authority is determined based on each of these factors.

K.S.A. 72-6409 School District Finance and Quality Performance; Definitions

(a) "General fund" means the fund of a district from which operating expenses are paid and in which is deposited the proceeds from the tax levied under K.S.A. 72-6431, and amendments thereto, all amounts of general state aid under this act, payments under K.S.A. 72-7105a, and amendments thereto, payments of federal funds made available under the provisions of Title 1 of public law 874, except amounts received from assistance in cases of major disaster and amounts received under the low-rent housing program, and such other moneys as are provided by law.

(b) "Operating expenses" means the total expenditures and lawful transfers from the General fund of a district during a school year for all purposes, except expenditures for the purposes specified in K.S.A. 72-6430, and amendments thereto.

(c) "General fund budget" means the amount budgeted for operating expenses in the General fund of a district.

(d) "Budget per pupil" means the General fund budget of the district divided by the enrollment of the district.

(e) "Program weighted fund" means and includes the following funds of the district: Vocational Education fund, At-Risk fund (State Intervention fund), and Bilingual Education fund.

(f) "Categorical fund" means and includes the following funds of a district: Special Education fund, Food Service fund (Nutritional Services fund), Driver Training fund, Adult Education fund, Area Vocational School fund, Professional Development fund, Parent Education fund (Parents As Teachers fund), Summer Program fund, and Extraordinary School Program fund (Nontraditional School Program fund).

K.S.A. 72-6428 Transfers from General Fund authorized; conditions; limitations

Any lawful transfer of moneys from the General fund of a district to any other funds shall be an operating expense in the year the transfer is made. The board of any district may transfer moneys from the General fund to any Categorical fund of the district in any school year. The board of any district may transfer moneys from the General fund to any Program-Weighted fund of the district. The board of any district may transfer moneys from the General fund to the Contingency Reserve fund to the district, subject to the limitations imposed upon the amount authorized to be maintained in the Contingency Reserve fund under K.S.A. 72-6426, and amendments thereto. The board of any district may transfer moneys from the General fund to the Capital Outlay, Special Reserve, Special Liability Expense, Textbook, and Student Materials Revolving funds of the district.

Other Information Section

K.S.A. 72-6414b Preschool-aged at-risk education fund (4-Year-Old-Program fund)

The expenses of a district directly attributable to providing preschool-aged at-risk assistance or programs shall be paid from the preschool-aged at-risk education fund.

K.S.A. 72-6426 Contingency Reserve fund

The fund shall be maintained for payment of expenses of a district attributable to financial contingencies as determined by the board. At no time in any school year shall the amount maintained in the fund exceed an amount equal to 10 percent of the General fund budget of the district for the school year.

K.S.A. 72-6431 Ad valorem tax levy required; purposes; rates; disposition of proceeds

(a) The board of each district shall levy an ad valorem tax at the rate of 20 mills upon the taxable tangible property of the district and shall be deposited in the General fund of the district.

(b) On June 1 of each year, the amount, if any, by which a district's revenues exceed the district's general fund budget, shall be remitted to the state treasurer.

(c) No district shall proceed under K.S.A. 79-1964, 79-1964a, or 79-1964b, and amendments thereto.

K.S.A. 72-6432 Exceeding general fund budget; penalty

(a) In case a district expends in any school year an amount for operating expenses which exceeds its General fund budget, the state board shall determine the excess and deduct the same from amounts of General fund state aid payable to the district during the next school year.

K.S.A. 72-6433 Local option budget; authorization to adopt; conditions; limitations; definitions; supplemental general fund; transfers to capital improvements fund and capital outlay fund

Any district may adopt a Local Option budget (LOB) resolution in each school year in an amount not to exceed 30 percent for school year 2006-2007 and 31% for school year 2007-2008 and thereafter of the General fund.

For any district to which the Local Option budget resolution is in excess of the 30% of the state financial aid of the district in the current school year shall not become effective unless such resolution has been submitted to and approved by a majority of the qualified electors of the school district voting at an election.

K.S.A. 72-8208 Petty cash funds

The board of education of any school district may authorize, by separate resolutions, the establishment of Petty Cash funds from which to make needed expenditures for school district purposes in emergencies. Every such resolution shall specify the general purpose for which the petty cash fund is to be established, authorize an employee of the school district to administer the Petty Cash fund, and designate an amount of moneys, not to exceed \$1,500, to be maintained in the Petty Cash fund.

K.S.A. 72-6427 Miscellaneous revenues; disposition

(a) Except as otherwise provided in this section, any revenues of a district, not required by law to be deposited in or credited to a Specific fund, shall be deposited in or credited to any Program Weighted fund or any Categorical fund of the district or the Capital Outlay fund of the district.

(b) At the discretion of the board of any district, revenues earned from the investment of an Activity fund of the district in accordance with the provisions of K.S.A. 12-1675, and amendments thereto, may be deposited in or credited to such Activity fund.

K.S.A. 9-1402 and 9-1403 Securing the deposits of public funds

All investments should be covered by pledged securities.

Other Information Section

K.S.A. 12-105b Uniform procedure for payment of claims; presentment of claims; claims which could give rise to action under Kansas tort claims act; notice, contents, limitation on commencement of action; payments in advance of approval; auditing; approval

The Board Of Education must approve all claims. The law does allow payment of claims prior to the board meeting when there is a penalty or a discount for early payment. However, the board must authorize school district officials to make those payments early and must still approve those claims at their next school board meeting.

K.S.A. 72-8210 Legal successor of rights and powers; bequests and donations

The unified district shall be legal successor to all of the rights, powers and authorities vested in boards of disorganized districts of the unified district except as is otherwise provided in any of the school unification acts. This provision shall be construed, but not by way of limitation, as being particularly applicable to powers and authorities with respect to bequests, legacies, trusts, and property or interest in property of any kind whatsoever. Any bequest, legacy, trust or donation may be placed in a separate fund of the district and if placed in such fund the same shall be exempt from budget law requirements and shall be used in compliance with the wishes of the donor as nearly as may be.

K.S.A. 72-8212 Kindergarten, grade and unit of instruction requirements; alternative provision; general powers of boards; attendance sub districts; disposition of unneeded property; acquisition of property

Unless permitted under K.S.A. 72-8233, every unified school district shall maintain, offer and teach kindergarten and grades one through twelfth and shall offer and teach at least 30 units of instruction for pupils enrolled in grades nine through twelfth in each high school operated by the board of education. The units of instruction shall have the prior approval of the state board of education.

The board may open any or all school buildings for community purposes and may adopt rules and regulations governing use of school buildings for those purposes. The board may dispose of school buildings or other school properties no longer needed by the school district.

The board shall have the power to acquire personal and real property by purchase, gift or the exercise of the power of eminent domain in accordance with K.S.A. 72-8212a, and amendments thereto.

K.S.A. 72-6760 School district expenditures over \$20,000; requirements relating to bids and bidders; exemptions

Covers bidding and requires that school districts bid goods, wares and materials, and construction, reconstruction, and remodeling for projects over \$20,000. Included are such items as computers and other types of equipment.

K.S.A. 72-8225 and 10-1116c Leases and lease-purchase agreements; terms and conditions; cash basis and budget laws not applicable

The board of education of any school district, as lessee or lesser, may enter into written contracts for the use of real or personal property and, in addition to the foregoing, the board of education of any school district may enter into lease-purchase agreements as provided by K.S.A. 10-1116b, and amendments thereto. No board of education shall enter into any contract under authority of this section as lesser of any school bus, as defined in K.S.A. 72-8301, and amendments thereto. The term of any lease or lease-purchase agreement entered into under authority of this section may, but can not exceed 10 years. Such lease or lease-purchase agreement may provide for annual or other payment of rent or rental fees and may obligate the school district to payment of maintenance or other expenses. The provisions of the cash basis law shall not apply to any lease or lease-purchase agreement entered into under authority of this section in such a manner as to prevent the intention of this section from being made effective. Any lease-purchase agreement which is entered into under authority of this section by any school district and which involves the acquisition of land or buildings is subject to the provisions of K.S.A. 10-1116c, and amendments thereto.

K.S.A. 10-1113 Cash-Basis Law; creating indebtedness in excess of funds unlawful; exceptions

Unless otherwise provided in this act, it shall be unlawful after May 1, 1933, for any member of any governing body of any municipality to knowingly vote for or in any manner aid or promote the passage or adoption of any order, motion, ordinance, resolution, legislation or other act of said governing body, creating an indebtedness in excess of the amount of funds actually on hand in the treasury of such municipality at the time for such purpose, or to knowingly vote for the drawing of any order, warrant or check, or other evidence of such indebtedness on the treasury of said

Other Information Section

municipality, in payment of any such indebtedness, in excess of the amount of funds actually on hand in the treasury at the time for such purpose.

School districts and community junior colleges, may, however, issue cancelable purchase orders for school supplies and equipment, school buses, books purchased in conjunction with textbook rental programs and data processing equipment in advance of the budget year during which moneys will become available to pay for such purposes, but contracts for the purchase of such school supplies and equipment, books, buses and data processing equipment cannot be entered into except during the budget year in which moneys will become available for such purchases and risk of loss and title thereto shall not pass to the school district or community junior college prior to entering into such contracts. Issuance of such a cancelable purchase order shall not constitute indebtedness within the meaning of K.S.A. 79-2935.

K.S.A. 74-4940 Compensation of members in school employment; times of payment

Requires that school district certified employees who are under the continuing contract law must be paid in not less than 12 substantially equal payments.

In order for teachers to receive their July and August pay early, the statute allows them to notify their board of education in writing by April 1. If the teacher notifies the board they wish to have their July and August payroll made early, the board must make those payments no later than June 30 of that year.

School Finance Home Page

For detailed Kansas Statute Annotated listings go to www.ksde.org/leaf/leaf.html.

*** Sources:** Kansas Statutes – Accountant to Census, K.S.A. 1-101 thru 11-321: 2001.
Kansas Statutes – Cities & Municipalities to Cities, Third Class, K.S.A. 12-101 thru 15-1705: 2001.
Kansas Statutes – Schools to State Boards Commissions, Authorities, K.S.A. 71-101 thru 74-99z01: 2002.

Other Information Section

BUDGET PROCESS

Board of Education

The Board of Education gives direction to administration on funding priorities.

School Sites

The district allocates school supply and equipment funds on a weighted per-pupil allocation formula based on the following:

- Student count as of September 20 of the previous budget year (minimum enrollment of 200 is used).
- Free-lunch qualifying students, reduced-lunch qualifying students, and bilingual students each receive an additional 35% funding.

The allocation per-pupil to be used for the supply/equipment school budgets is \$77 for high school students, \$79 for middle school students, and \$75 for elementary students.

The principals are directed to collaborate with their PTA/PTO, employee representatives, school community, and business partners on how the school funds are to be spent.

Budget Committees

The budget is split into functional program areas. Each area will propose cost-savings ideas which will minimize negative impact to student achievement.

Superintendent's Advisory Council

The Superintendent's Advisory Council (SAC) will prepare a list annually of inflationary cost increases plus district-wide, program, school, and departmental cuts which will allow the district to continue improving student achievement. The listing of cuts proposed by either the budget committees or SAC is ranked by SAC.

Administrative Budget Review Committee

The Administrative Budget Review Committee which is comprised of the superintendent, selected SAC members, Budget director, union representatives, board of education representatives, and community members reviews the ranked list of budget priorities and makes changes if necessary.

Board of Education

The revised ranked list of budget priorities is presented to the Board of Education for approval and/or revision.

Legislature

The legislature sets the state funding formula for the General and Supplemental General (Local Option Budget) funds.

Board of Education

The Board of Education decides how much will be given for salary and benefit increases. Cuts from the ranked list are implemented in priority order until the budget is balanced.

Kansas Statutory Requirements:

Kansas statutes require the following with regard to adoption of the annual budget:

1. The budget must be filed with the state and county by August 25th of the fiscal year which starts July 1.
2. The Board of Education must adopt the budget at least ten days prior to the filing deadline.
3. A public hearing must be held before the budget may be adopted.
4. A public notice of the hearing must be published in a widely circulated local newspaper at least ten days prior to the hearing.
5. Once the budget has been adopted and filed, increases in budget authority are allowed provided that local taxes are not funding the increase; a public hearing is held prior to Board action; and a notice of the public hearing is published in the local newspaper at least ten days prior to the hearing.

Other Information Section

Kansas statutes allow school districts to operate from July 1 to August 25 without an adopted budget. Kansas statutes also dictate the level of the General fund budget based on a formula which uses \$4,218 per full-time equivalent weighted student as of September 20. Because the number of students as of September 20 of the budget year is not known at the time of budget adoption, an estimated number is used. If the estimate is too high, the General fund budget is automatically reduced to the actual number without requiring any formal Board action. If the estimate is too low, however, the Board of Education may increase the General fund budget to the actual amount only after following the procedures for publication and public hearing as outlined in item five above.

BUDGETARY CONTROL AND ACCOUNTING BASIS

Budgetary Control:

In developing and evaluating the District's accounting control system, consideration is given to the adequacy of internal accounting controls. Accounting control comprises the plan of organization and the procedures and records that are concerned with the safeguarding of assets and the reliability of financial records.

State statutes require that budgets be legally adopted for all funds, unless exempted by a specific statute. All legal operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) will lapse at year-end. Encumbered appropriations are not reappropriated in the ensuing year's budget but are carried forward until liquidated or canceled. Accordingly, the data presented in the budgetary comparison statements differ from the data presented in the financial statements prepared in accordance with generally accepted accounting principles (GAAP).

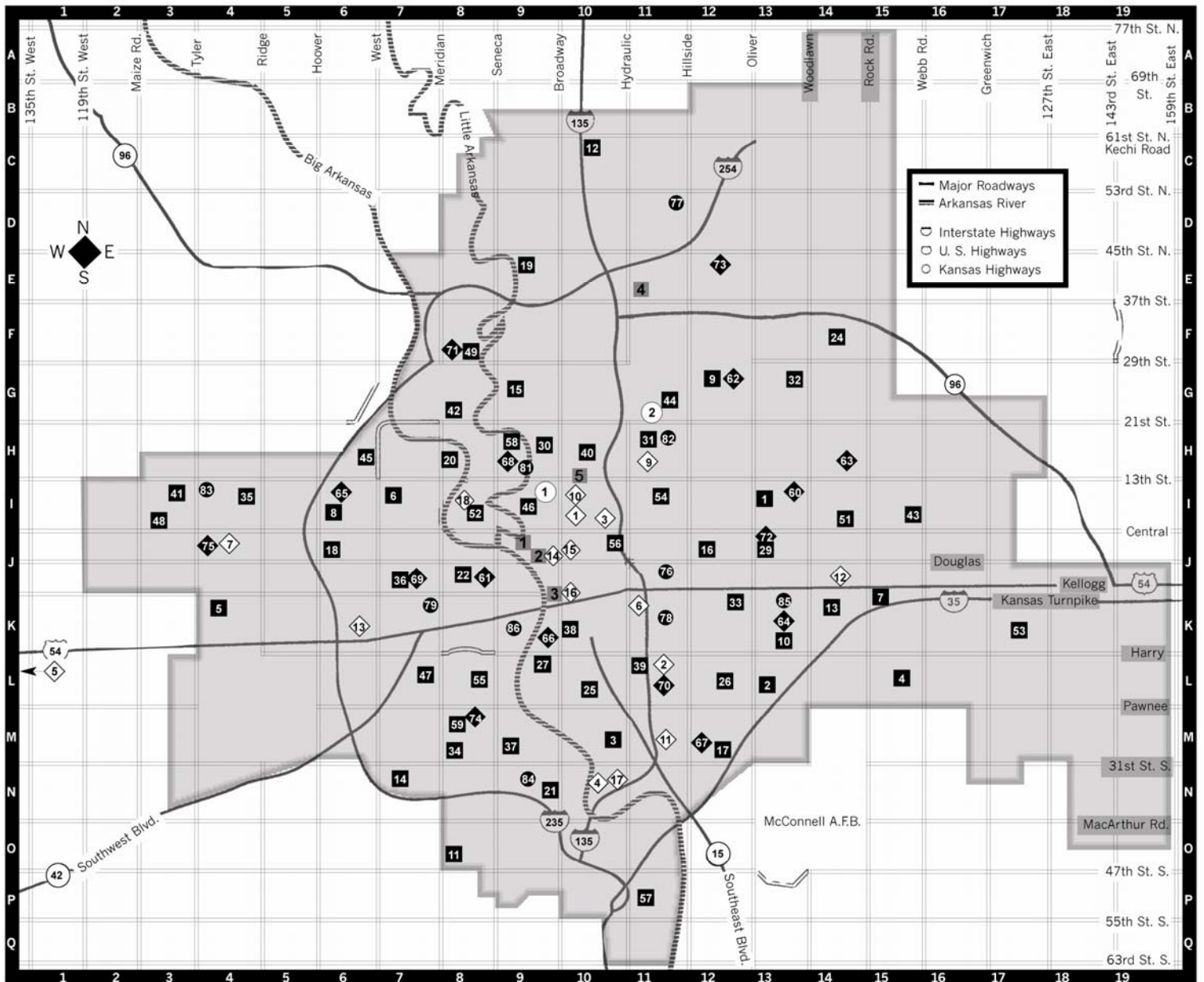
The budget is prepared by location and function. Once the Board adopts the budget, budgetary control is maintained through an online accounting system that includes encumbering estimated expenditures prior to the release of purchase orders to vendors. Purchase orders that exceed available budgeted funds are not released until additional appropriations are made. Monthly budget reports showing orders outstanding and funds available are provided to each manager of a specific location, function, or program.

Budgetary Basis of Accounting:

Applicable Kansas statutes require that budgets be legally adopted for all funds, unless exempted by a specific statute. Statutes also require the use of an encumbrance system as a management control technique to assist in controlling expenditures. For budgetary purposes, encumbrances of the budgeted governmental fund types, which represent purchase orders, contracts, and other commitments, are reported as a charge to the current year budget. All unencumbered appropriations will lapse at the end of the year. Accordingly, the actual data presented in the budget documents includes encumbrances and, consequently, differs from the expenditure data presented in the Comprehensive Annual Financial Report (CAFR), which is prepared in accordance with Generally Accepted Accounting Principles (GAAP). For budgetary purposes, unencumbered cash balances are determined by deducting encumbrances from cash.


Other Information Section

USD 259 WICHITA ATTENDANCE AND SUPPORT CENTERS



Map Locator

Middle Schools

 High Schools

◇ Special Schools/Programs

 **Support Centers**

 K/8 Elementary/Middle Schools

Page 297

Other Information Section

FIVE-YEAR POSITION COMPARISON ALL BUDGETED FUNDS

Account Name	2006-07 BUDGET	*2007-08 BUDGET	*2008-09 BUDGET	*2009-10 BUDGET	**2010-11 BUDGET
Administration - Instructional	58.80	63.00	64.50	64.20	46.50
Administration - Non-Certified	12.00	15.00	15.00	15.00	15.00
Assessment Leader	0.00	3.00	3.00	3.00	3.00
Childcare Provider - Non-Certified	0.00	1.37	1.37	1.37	1.37
Clerical - Administrative	81.59	83.09	86.63	85.29	76.29
Clerical - Instructional	293.69	313.42	316.21	317.71	317.26
Clerical - Maintenance	13.00	12.50	12.00	12.00	12.00
Clerical - Operational	12.00	14.00	14.00	13.00	13.00
Clerical Office Aide	14.40	13.18	13.11	13.11	13.12
Cooks and Aides - benefited	69.00	69.00	69.00	69.00	55.81
Cooks and Aides - non-benefited	102.59	102.59	103.73	103.73	115.92
Custodial Aide	18.09	17.85	18.17	17.98	18.10
Custodian/Engineer	297.06	297.23	299.73	308.23	309.98
Instructional Specialist - Certified	23.00	20.55	26.50	25.95	19.16
Instructional Specialist - Non-Certified	28.75	60.50	62.00	62.05	66.65
Lunch Period Aide	41.07	50.86	54.23	54.23	50.50
Maintenance - Hourly	193.18	195.70	196.20	191.20	177.00
Maintenance - Salaried	51.00	51.00	51.00	51.00	53.00
Nutrition Services Manager	33.50	33.50	34.44	32.44	32.44
Operational Supervision	20.00	19.00	21.00	21.00	20.00
Paraeducator	809.81	851.02	878.50	861.73	876.11
Principal	91.00	91.50	92.00	92.00	92.00
Principal - Assistant	67.50	70.50	73.50	73.50	76.00
Security	50.26	52.76	51.76	51.76	52.76
Supply & Distribution	37.00	36.00	36.00	35.00	36.00
Teacher - Classroom	3,284.05	3,310.30	3,357.24	3,407.10	3,370.07
Teacher - Instructional Support	273.40	296.04	295.22	299.76	296.82
Teacher - Student Support	408.20	437.21	446.69	448.86	450.91
Technical/Supervisory	117.50	121.00	120.00	122.80	108.60
Total	6,501.44	6,702.67	6,812.73	6,854.00	6,775.37

* Increases in positions due primarily to increased At-Risk and special education positions.

** Decrease in positions due to state cut of \$421 per pupil

Other Information Section

2010-11 BUDGET CALENDAR

January 2010

- ✓ Superintendent presents Budget 101 to district management groups.
- ✓ Principals and SAC members present Budget 101 to site councils and staff.
- ✓ Superintendent shares with Board that budget timeline will align with the Legislative session.

February 2010

- ✓ Site Council Budget 101 presentations continue.
- ✓ Budget 101 presentation to Board.

March 2010

- ✓ Board Night Out Event – Topic: Budget.
- ✓ Value Ranking process and feedback presented to Board.

April 2010

- ✓ Superintendent Budget Stakeholder Committee Meetings.
- ✓ Budget Cuts Phase 1 – 4 recommendations go to Board.

May 2010

- ✓ **Teacher non-renewal notice.**
- ✓ **Administrator non-renewal notice.**
- ✓ State legislature finalizes school finance formula and state appropriations.

June 2010

- ✓ BOE budget discussion.
- ✓ State budget workshops are held where the State Department of Education shares state aid formulas with districts.
- ✓ BOE approves budget recommendations.
- ✓ Final 2009-10 year-end cash balances to be used as 2010-11 funding sources are known.

July 2010

- ✓ **Assessed valuation, taxes in process, and delinquency percentages are received from the county on July 1.**
- ✓ BOE Committee of the Whole budget presentation.
- ✓ BOE adoption of resolution to publish proposed budget.
- ✓ Budget published in newspaper.

August 2010

- ✓ Legal public hearing and budget adoption on the 2010-11 budget as required by Kansas Statute.
- ✓ **Budget filed with the county and state as required by Kansas statute by August 25.**

September 2010

- ✓ **Enrollment of September 20 is used to determine 2010-11 state funding.**

December 2010

- ✓ **State enrollment audit is completed to determine state funding for 2010-11.**

May 2011

- ✓ **State determines final special education state aid and budget is republished if necessary.**

Key dates in the budget process.

Other Information Section

STRATEGIC PLAN

1

We will deliver an aligned curriculum based on challenging standards, measure achievement, and ensure all students meet the standards.

- a.) Refine and communicate rigorous standards that are clear, measurable, developmentally appropriate, and guide curriculum, instruction and assessment for all grade levels and courses.
- b.) Develop and implement a valid and reliable summative assessment system.
- c.) Develop and support the implementation of a formative assessment system to guide instruction.
- d.) Develop and implement intervention programs to support identified students.

2

We will recruit, develop, support and retain a high quality, diverse teaching, administrative and support staff to improve staff performance and enhance student achievement.

- a.) Develop and support programs providing staff in high need areas or in underrepresented groups.
- b.) Continue to recruit, hire, and retain a high quality, diverse staff following district affirmative action guidelines.
- c.) Support school-based, job embedded, professional development to enable staff to develop and use aligned, common standards, research based instructional strategies, and formative assessments.
- d.) Infuse diversity training in all staff development activities.
- e.) Continue to study the Staff Quality Improvement System (SQIS), Principal Appraisal, and other evaluation systems that would provide support and growth opportunities for all staff.

3

We will provide educational programs from pre-kindergarten through post-secondary that promote life-long learning to enhance the quality of life for all students.

- a.) Expand early intervention programs and services including special education inclusion models to enhance students' readiness to learn.
- b.) Implement a standards based educational system that is practiced and monitored in every classroom.
- c.) Set measurable goals at all levels for increasing achievement that leads to high school completion.
- d.) Assure that all students develop an educational/career plan that extends beyond high school.
- e.) Strengthen postsecondary vocational/ technical education that is responsive to workforce development needs in the area.
- f.) Implement a district wide system of formative assessments to be used at the classroom level to guide instruction that includes higher order

thinking, research based teaching strategies and best practices.

4

We will have safe, positive, disciplined, and drug-free schools.

- a.) Reduce the number of incidents of elementary student conflicts, bullying, harassment and fighting.
- b.) Decrease the number of middle school suspensions and expulsions.
- c.) Improve secondary students' sense of being safe at school.
- d.) Reduce the number of crimes against persons at all school levels.

5

We will build and maintain strong relationships with parents, families, the community, and businesses.

- a.) Evaluate parental involvement in and satisfaction with the school district.
- b.) Increase and improve parental involvement in the school district.
- c.) Develop and strengthen the relationship between parents and the school district.
- d.) Evaluate and improve site council training, participation and operations.
- e.) Enhance effectiveness of school and district partnerships.
- f.) Implement a comprehensive strategic marketing and communications plan.

6

We will develop, implement, and maintain a scheduled plan to upgrade district technology.

- a.) Promote equitable access to technology district wide.
- b.) Continue the development and deployment of data warehouse application(s) that will provide data to teachers, schools, administration, parents and district.
- c.) Continue the deployment of the Student Information System functions to teachers, administration and parents.
- d.) Implement a comprehensive technology professional development program for USD 259 teaching staff.
- e.) Maintain district technology plan for administrative/operational and instructional technology addressing changes in technology, training, support, standards, efficiencies, and funding.

7

We will design and implement a plan that lifts the burden of desegregation from any one segment of our community, removes the effects of racial isolation, and increases programs of choice.

- a.) Ensure that the school district's desegregation plan, as approved by the Wichita Board of

Education and the Midwest Division of the Office for Civil Rights, continues to comply with the requirements and develop a plan for considering racial composition and academic achievement of attendance area when determining placement and/or relocation of ESOL or other educational programs.

- b.) Continue to make available a variety of programs in all areas of the community. Ensure equitable access to schools of choice.
- c.) Staff shall make recommendations to the Board of Education which will realign boundaries for existing schools in the NE quadrant of the community and moreover make recommendations to the Board on new boundaries for new elementary, located at 29th and Woodlawn, and the promises made during the bond issue campaign that would create additional seats in existing and new schools for African-American students whose parents choose to have their children not be bused as part of the desegregation plan.

8

We will upgrade and maintain district facilities to support and enhance student achievement.

- a.) Develop and maintain a facility standards document.
- b.) Provide state-of-the-art media centers, permanent multi-purpose rooms, and state-of-the-art science laboratories, and technology infrastructure at all attendance centers.
- c.) Upgrade deficient building infrastructure.

9

We will ensure sound financial stewardship throughout the system.

- a.) Bond construction will remain at or under budget.
- b.) Instructional sites will receive equitable staff allocations.
- c.) Percent of resources spent on administration will continue to be below the state average.

10

District leadership will continuously evaluate the performance of the district in reaching district goals

- a.) Monitor student performance on local, state, and national assessments and the implementation of appropriate intervention strategies to increase student achievement. Local, state and national assessments will be disaggregated in a variety of subgroups so the district resources can be directed appropriately.
- b.) Develop performance standards for all direct reports to the superintendent.
- c.) Conduct an annual retreat with the Board of Education to review and update the strategic plan and to continue building relationships.
- d.) Create a customer service oriented atmosphere throughout the district.

Other Information Section

MISCELLANEOUS STATISTICS Five Year Comparison

Date established as Unified School District 259
Geographical Area
Form of Organization
Accreditation

July 1, 1965
152 square miles
7 member board

Kansas State Department of Education

	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>
STUDENT DATA					
Elementary school enrollment	24,047	24,271	24,348	24,926	25,290
Middle school enrollment	10,198	9,921	9,730	9,588	9,844
High school enrollment	12,823	12,763	12,766	12,771	12,627
Alternative and special school enrollment	1,797	1,815	1,861	1,861	2,281
Percent of seniors graduating (1)	77.6%	76.4%	79.4%	80.1%	N/A
Average daily attendance	94.3%	93.8%	94.0%	94.3%	93.9%
Days school in session	173	173	173	173	171
Composite ACT scores	20.3	20.6	20.7	20.4	19.8
STUDENT/TEACHER RATIOS					
Elementary school	21.3	21.6	21.0	21.0	20.8
Middle school	19.2	18.2	13.1	13.1	13.3
High school	23.7	22.3	21.8	21.7	21.5
RACIAL AND ETHNIC PERCENTAGES OF STUDENTS					
African-American	21.5%	20.9%	20.1%	19.8%	19.5%
Asian	5.1%	5.1%	5.0%	5.5%	4.9%
Hispanic	21.1%	22.3%	22.2%	23.8%	28.1%
Native American-Indian	2.6%	2.7%	2.6%	2.7%	1.7%
Native Hawaiian	-	-	-	-	0.2%
Multi Racial	4.4%	7.6%	9.8%	10.0%	7.5%
White or other	45.3%	41.4%	40.3%	38.2%	38.1%
MALE/FEMALE PERCENTAGES OF STUDENTS					
Male	50.9%	50.8%	53.0%	51.0%	51.1%
Female	49.1%	49.2%	47.0%	49.0%	48.9%
EMPLOYEES					
Instruction	5,124	5,354	5,545	5,619	5,652
Instructional Support	104	111	127	128	117
Operations	922	928	918	924	910
Other Commitments/Capital Projects	87	87	87	90	95
Leadership	18	18	22	23	23
FOOD SERVICE					
Breakfasts served	1,525,797	1,475,302	1,516,643	1,569,190	1,565,019
Lunches served	4,999,513	4,993,009	5,029,026	5,264,881	5,339,748
LATCHKEY CENTERS (2)	39	43	43	44	45 (3)
CHILD DEVELOPMENT CENTERS	10	10	10	10	10
ATTENDANCE CENTERS AND OTHER DISTRICT BUILDINGS					
Elementary schools	57	57	57	58	58
Middle schools	16	17	17	17	17
High schools	11	11	11	11	11
Alternative and special schools	16	16	16	16	16
Other buildings (4)	15	15	12	12	12

Other Information Section

BUDGETARY BASIS EXPENDITURES BY FUNCTION Last Ten Fiscal Years

FISCAL YEAR		MANAGEMENT SALARIES	INSTRUCTION SALARIES	OPERATIONS SALARIES	MAINTENANCE SALARIES	EXTRA DUTY PAY	EMPLOYEE BENEFITS
00-01	(1)	6,883,174	157,022,964	13,746,267	7,360,945	6,732,338	48,661,279
01-02	(1)	7,744,262	168,636,787	14,911,370	7,770,427	7,826,188	57,647,586
02-03	(1)	8,014,570	169,705,027	15,366,980	8,265,045	8,169,275	61,284,203
03-04	(2)	8,324,966	165,999,280	15,661,787	8,619,169	7,686,417	69,963,206
04-05	(2)	9,720,018	181,967,008	15,743,207	9,090,236	9,015,729	78,485,181
05-06	(2)	10,100,966	204,557,214	17,656,914	10,077,500	12,440,099	86,620,260
06-07	(2)	10,671,519	230,770,440	18,470,333	11,223,116	13,829,123	105,690,526
07-08	(2)	11,264,190	248,419,015	20,194,390	11,971,140	14,714,772	106,769,588
08-09	(2)	11,721,502	262,814,637	21,167,614	11,822,841	14,633,176	113,899,441
09-10	(2)	11,822,088	263,655,471	20,543,210	11,046,651	11,221,524	115,733,598

FISCAL YEAR		PURCHASED SERVICES	UTILITIES	TRANS-PORTATION	SUPPLIES & MATERIALS	FOOD
00-01	(1)	14,342,805	7,789,509	14,228,262	11,378,903	6,808,400
01-02	(1)	21,822,306	7,493,029	15,112,917	10,743,440	7,168,072
02-03	(1)	17,386,372	8,704,435	16,019,342	13,065,650	6,986,977
03-04	(2)	12,067,351	9,407,031	17,129,517	15,590,457	7,634,091
04-05	(2)	20,842,287	9,726,359	15,925,812	21,162,007	7,529,563
05-06	(2)	21,801,024	10,390,137	17,913,414	31,219,553	7,251,045
06-07	(2)	23,821,596	11,045,433	17,878,322	27,355,982	7,778,745
07-08	(2)	18,809,996	11,444,937	18,652,703	29,377,138	8,392,193
08-09	(2)	18,173,809	9,912,267	20,647,427	25,757,547	9,280,312
09-10	(2)	22,824,656	10,427,847	24,474,922	22,767,588	9,909,151

FISCAL YEAR		OTHER	PROPERTY	DEBT SERVICE	TOTAL	
00-01	(1)	310,584	11,058,560	2,742,647	309,066,637	(3)
01-02	(1)	221,833	9,509,879	20,470,830	357,078,926	
02-03	(1)	302,339	9,448,107	18,645,260	361,363,582	
03-04	(2)	774,947	23,105,899	23,891,938	385,856,056	
04-05	(2)	1,210,746	25,892,239	21,604,438	427,914,830	
05-06	(2)	1,568,926	23,490,102	21,807,388	476,894,542	
06-07	(2)	1,162,993	39,303,273	21,987,113	540,988,514	
07-08	(2)	562,523	27,905,361	22,137,838	550,615,784	
08-09	(2)	580,773	31,246,620	22,280,163	573,938,129	
09-10	(2)	571,232	23,281,272	32,449,037	580,728,247	

Source: USD 259 budget books

(1) Includes General, budgeted Special Revenue, Debt Service, and budgeted Capital Projects funds.

(2) Beginning with 04-05 the KPERS, federal and local grants, textbook, student revolving, and special reserve funds were included in an effort to be consistent with the official state budget reports.

(3) Increase primarily due to bond construction projects and principal and interest payments.

Other Information Section

GENERAL GOVERNMENTAL REVENUE BY SOURCE (1) Last Ten Fiscal Years

FISCAL YEAR	TAXES	INTER- GOVERNMENTAL STATE	INTER- GOVERNMENTAL FEDERAL	EARNINGS ON INVESTMENTS (2)	CHARGES FOR SERVICES
00-01	\$78,357,129	\$222,433,322	\$38,426,667	\$6,726,029	\$9,685,428
01-02	97,937,347	234,268,004	43,977,302	10,997,796 (4)	8,233,981
02-03	107,792,816	244,743,897	48,636,740	7,768,054	7,439,103
03-04	151,517,208 (3)	230,890,676	58,274,593	3,553,282	7,617,597
04-05	115,817,735	240,080,606	59,811,021	3,169,608	5,414,169
05-06	120,700,320	283,607,623	59,895,999	4,785,887	8,525,609
06-07	126,534,430	315,665,158	59,971,569	10,859,048 (5)	6,011,281
07-08	138,635,857	341,921,749	59,737,162	6,666,623	5,534,836
08-09	143,538,043	360,809,771	59,270,695	3,113,535	4,676,020
09-10 (6)	149,860,579	319,557,335	103,357,748 (8)	349,745	4,254,779

FISCAL YEAR	OTHER	CONTRIBUTIONS	TOTAL
00-01	\$4,634,868	\$0	\$360,263,443
01-02	5,721,640	34,159	401,170,229
02-03	6,627,091	21,433	423,029,134
03-04	4,382,923	0	456,236,279
04-05	3,769,354	0	428,062,493
05-06	3,092,723	13,985	480,622,146
06-07	6,953,381	360,647	526,355,514
07-08	5,149,783	1,217,199	558,863,209
08-09	25,234,440 (7)	118,963	596,761,467
09-10 (6)	16,795,441	82,344	594,257,971

Source: USD 259 Report of Revenues

(1) Includes General, Special Revenue, Debt Service and Capital Projects funds. With the implementation of GASB 34 as of June 30, 2002, the information for this schedule was obtained from the Statement of Revenues, Expenditures, and Changes in Fund balance.

(2) With the implementation of GASB 34 as of June 30, 2002, the function title has changed from Use of Money and property to Earnings on investments.

(3) In 2003, the state changed the ad valorem tax distribution dates from January and July to January and June.

(4) Increase primarily due to investment bond proceeds.

(5) Increases due to investment of bond proceeds.

(6) Unaudited figures

(7) Increase primarily due to proceeds from the sale of bonds.

(8) Increase primarily due to proceeds received from the A.R.R.A. funds

Other Information Section

PROPERTY TAX LEVIES AND COLLECTIONS Last Ten Fiscal Years

ASSESSMENT YEAR	COLLECTION YEAR	TOTAL TAX LEVY (1)	CURRENT TAX COLLECTIONS (2)	PERCENT OF LEVY COLLECTED
2000	2001	\$82,342,323	\$78,601,266	95.46%
2001	2002	102,247,089	98,061,850	95.91%
2002	2003	99,561,750	95,503,102	95.92%
2003	2004	105,394,232	100,876,885	95.71%
2004	2005	108,283,539	103,354,047	95.45%
2005	2006	112,791,189	107,906,337	95.67%
2006	2007	118,376,143	114,465,252	96.70%
2007	2008	129,043,956	121,305,025	94.00%
2008	2009	134,711,446	127,528,283	94.67%
2009	2010	142,872,073	133,402,929 (4)	93.37%

ASSESSMENT YEAR	COLLECTION YEAR	DELINQUENT TAX COLLECTIONS (2) (3)	TOTAL TAX COLLECTED	PERCENT OF TOTAL TAX COLLECTED TO LEVY
2000	2001	\$1,431,715	\$80,032,981	97.20%
2001	2002	1,579,207	99,641,057	97.45%
2002	2003	2,683,480	98,186,582	98.62%
2003	2004	2,328,097	103,204,982	97.92%
2004	2005	2,125,466	105,479,513	97.41%
2005	2006	2,408,840	110,315,177	97.80%
2006	2007	2,705,282	117,170,534	98.98%
2007	2008	3,154,760	124,459,785	96.45%
2008	2009	3,451,585	130,979,868	97.23%
2009	2010	3,736,413	137,139,342 (4)	95.99%

(1) Source: Sedgwick County Treasurer and State Budgeting Forms.

(2) Source: District Report of Revenues and Tax Year Report.

(3) Delinquent tax collections may include taxes from prior year assessments. A breakdown by assessment year is not available from the County.

(4) Reflects 2009 calendar year taxes collected through fiscal year-end June 30, 2010, only.

Other Information Section

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS (Per \$1,000 of Assessed Value) Last Ten Fiscal Years

STATE, COUNTY & CITY ASSESSMENT YEAR	FISCAL YEAR	GENERAL	SUPPL GENERAL	USD 259 CAPITAL OUTLAY	BOND & INTEREST	ADULT ED.	SPECIAL ASSEMENT
2000	00-01	20.000	13.367	3.995	8.601 (1)	0.200	0
2000	01-02	20.000	23.002	4.000	7.701	0.223	0
2001	02-03	20.000	18.885	4.000	8.038	0.493	0.423
2002	03-04	20.000	14.547	7.000	7.904	0.500	0.385
2003	04-05	20.000	16.257	6.990	6.974	0.499	0.209
2004	05-06	20.000	17.679	7.000	6.007	0.500	0
2005	06-07	20.000	18.341	7.000	5.955	0	0
2006	07-08	20.000	20.356	7.000	5.882	0	0
2007	08-09	20.000	20.411	7.000	5.898	0	0
2009	09-10	20.000	20.439	7.000	9.411	0	0

STATE, COUNTY & CITY ASSESSMENT YEAR	FISCAL YEAR	SPECIAL LIABILITY	TOTAL USD 259	WSU, STATE & COUNTY	CITY	TOTAL PROPERTY TAXES
2000	00-01	0	46.163	30.100	31.359	107.622
2000	01-02	0	54.926	30.154	31.474	116.554
2001	02-03	0	51.839	30.276	31.845	113.960
2002	03-04	1.072	51.408	30.322	31.905	113.635
2003	04-05	0.367	51.296	30.263	31.828	113.387
2004	05-06	0.114	51.300	30.258	31.898	113.456
2005	06-07	0	51.296	30.263	31.828	113.387
2006	07-08	0	53.238	32.815	31.953	118.006
2007	08-09	0	53.309	31.877	32.056	117.242
2009	09-10	0	56.850	31.368	32.142	120.360

Sources: Sedgwick County Clerk

USD 259 rates from the District Adopted Budgets

(1) In April 2000, the community approved a 20-year, \$285.5 millions bond issue to air condition all schools, eliminate most portables, replace five schools, build two new schools, add 19 multipurpose rooms, nine libraries, and upgrade science labs and building infrastructure throughout the district.

Other Information Section

COMPUTATION OF LEGAL DEBT MARGIN As of June 30, 2010

DEBT LIMIT CALCULATION:

Assessed Valuation of Taxable Tangible Property at 6-30-10	\$2,593,918,467
Taxable Value of Motor Vehicles at 12-31-09	317,561,667
Equalized Assessed Tangible Valuation for Debt Limit Computation	<u>\$2,911,480,134</u>
2010 Bonded Debt Limit Percentage	<u>14.00%</u>
2010 Bonded Debt Limit	\$407,607,219
Plus: Additional BOT A Authority	<u>246,682,112 (4)</u>
2010 Legal Debt Limit	<u><u>\$654,289,331</u></u>
Amount of Outstanding Debt at 6-30-10	<u><u>\$499,725,000</u></u>

RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL BONDED DEBT TO TOTAL GENERAL EXPENDITURES Last Ten Fiscal Years

FISCAL YEAR	PRINCIPAL	INTEREST AND FISCAL CHARGES	TOTAL DEBT SERVICE (1)	TOTAL GENERAL EXPENDITURES (2)	RATIO OF DEBT SERVICE TO TOTAL GENERAL EXPENDITURES
00-01	\$0	\$2,742,647	\$2,742,647	\$351,002,020	0.78%
01-02	12,458,000	8,012,830	20,470,830	364,248,381	5.62%
02-03	7,695,000	10,950,260	18,645,260	361,363,582	5.16%
03-04	11,640,000	12,251,938	23,891,938	385,856,056	6.19%
04-05	9,905,000	11,699,438	21,604,438	377,200,529	5.73%
05-06	10,675,000	11,132,388	21,807,388	415,727,831	5.25%
06-07	11,465,000	10,522,112	21,987,112	464,617,808	4.73%
07-08	12,265,000	9,872,838	22,137,838	528,477,946	4.19%
08-09	13,075,000	12,907,387	25,982,387	594,559,785	4.37%
09-10 (3)	13,955,000	21,802,132	35,757,132	544,971,115	6.56%

Source: USD 259 Audited Financial Statements

(1) Fund included: Debt Service

(2) Funds included: all governmental funds (prior to 01-02). With the implementation of GASB 34 as of June 30, 2002, the information for this schedule was obtained from the Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds.

(3) Unaudited figures

(4) BOT A (Board of Tax Appeals) - On the 9th of September 2008, the State Board of Education approved the additional \$246,682,112 of the legal bond debt limit of the district, as prescribed by K.S.A. 72-6761. This approval was needed in order for the district to hold an election for the issuance of bonds in the amount of \$370,000,000, which if issued, would have caused the school district's bond indebtedness to exceed the general bond debt limitation.

Other Information Section

RATIO OF NET GENERAL BONDED DEBT TO ASSESSED VALUE AND NET BONDED DEBT PER CAPITA Last Ten Fiscal Years

ASSESSMENT YEAR	FISCAL YEAR	POPULATION (1)	TOTAL DISTRICT ENROLLMENT (2)	TOTAL ASSESSED VALUE	GENERAL OBLIGATION DEBT (3)	DEBT SERVICE FUNDS AVAILABLE (3)
2000	00-01	344,284	49,100	\$1,908,911,091	\$94,833,000	\$8,822,679
2001	01-02	347,956	49,147	1,975,675,295	177,210,000	9,155,670
2002	02-03	346,664	48,962	2,032,720,346	264,345,000	13,677,076
2003	03-04	354,617	49,065	2,171,116,119	252,705,000	20,813,522
2004	04-05	353,823	48,818	2,232,140,522	311,260,000	97,608,620
2005	05-06	354,865	48,865	2,314,710,733	300,585,000	94,808,822
2006	06-07	357,698	48,770	2,428,891,164	289,120,000	94,613,325
2007	07-08	361,016	48,705	2,541,139,105	276,855,000	96,159,334
2008	08-09	356,564	49,146	2,647,930,183	452,040,000	100,863,825
2009	09-10	359,306	50,042	2,626,823,265	499,725,000 (4)	102,322,801 (4)

ASSESSMENT YEAR	FISCAL YEAR	NET BONDED DEBT	RATIO OF NET BONDED DEBT TO ASSESSED VALUE	NET BONDED DEBT PER CAPITA	NET BONDED DEBT PER PUPIL
2000	00-01	\$168,054,330	8.80%	\$488	\$3,423
2001	01-02	250,667,924	12.69%	720	5,100
2002	02-03	231,891,478	11.41%	669	4,736
2003	03-04	221,986,478	10.22%	626	4,524
2004	04-05	213,651,380	9.57%	604	4,376
2005	05-06	205,776,178	8.89%	580	4,211
2006	06-07	194,506,675	8.01%	544	3,988
2007	07-08	180,695,666	7.11%	501	3,710
2008	08-09	351,176,175	13.26%	985	7,146
2009	09-10	397,402,199	15.13%	1,106	7,941

(1) Wichita Planning Commission - City of Wichita population; WSU Center for Economic Development Claritas Report (Estimate); 2004 - US Census Bureau, Population Division - Annual Estimates of Population for Incorporated Places in Kansas information date July 1, 2004

(2) USD 259 Pupil Accounting - 9/20 Official Enrollment Report

(3) Audited Financial Statements

(4) unaudited Financial Statements

Other Information Section

COMPUTATION OF DIRECT AND OVERLAPPING DEBT For the Year Ended June 30, 2010

GOVERNMENT UNITS	PRINCIPAL AMOUNT OF DEBT OUTSTANDING	PERCENTAGE APPLICABLE TO TAXPAYERS OF USD 259 (3)	TOTAL DIRECT AND OVERLAPPING DEBT
Sedgwick County	\$73,790,000 (1)	100.00%	\$73,790,000
City of Wichita	386,880,862 (1)	83.00%	321,111,115
Sub-total			\$394,901,115
USD 259	499,725,000	75.00% (2)	374,793,750
Total Direct and Overlapping Debt			\$769,694,865

Source: Sedgwick County Clerk

(1) As of December 31, 2009

(2) The State of Kansas is obligated to pay 25 percent of the principal and interest payments based on current legislation.

(3) Source: Sedgwick County Clerk

PRINCIPAL TAXPAYERS For the Year Ended June 30, 2010

TAXPAYER (1)	TYPE OF BUSINESS	TAXABLE ASSESSED VALUATION (1)	PERCENT OF TOTAL ASSESSED VALUATION (2)
Wesley Medical Center LLC	Health Care Services	\$32,769,450	1.24%
Hawker Beechcraft Corp.	Aircraft Manufacturer	32,000,332	1.21%
Simon Property Group LP	Shopping Centers	31,131,602	1.18%
Cessna Aircraft Co	Aircraft Manufacturer	30,465,183	1.15%
Kansas Gas & Elec-A Western Resources	Electric Utility	28,939,312	1.09%
Southwestern Bell Telephone	Telephone Utility	28,658,229	1.08%
City of Wichita	Government	22,378,107	0.85%
Kansas Gas Service-Div of Oneok	Gas Services	17,899,391	0.68%
Bradley Fair One LLC	Shopping Centers	10,514,562	0.40%
Builders Inc	Real Estate Management	10,301,768	0.39%
Total		\$245,057,936	9.27%

(1) Sedgwick County Clerk

(2) Total assessment per Sedgwick County Clerk: \$2,647,930,183

Other Information Section

DEMOGRAPHIC STATISTICS Last Ten Fiscal Years

CALENDAR YEAR	FISCAL YEAR	CITY OF WICHITA POPULATION (1)	WICHITA PER CAPITA INCOME (2)	CITY OF WICHITA MEDIAN AGE (3)	USD 259 ENROLLMENT (4)	CITY OF WICHITA UNEMPLOYMENT RATE (2)
2000	00-01	344,284	\$28,908	33.4	49,100	4.2%
2001	01-02	347,956	31,467	32.1	49,147	4.5%
2002	02-03	346,664	28,000	33.7	48,962	7.0%
2003	03-04	354,617	30,226	33.9	49,065	7.9%
2004	04-05	353,823	22,336	34.0	48,818	6.8%
2005	05-06	354,865	22,947	34.2	48,989	6.1%
2006	06-07	357,698	22,734	34.8	48,818	5.1%
2007	07-08	361,016	24,980	35.0	48,705	4.6%
2008	08-09	356,564	23,866	34.5	49,146	5.4%
2009	09-10	359,306	25,288	34.5	50,042	7.6%

CALENDAR YEAR	FISCAL YEAR	WICHITA TAXABLE RETAIL SALES (5)	WICHITA ELECTRICITY CONSUMED	WICHITA MID-CONTINENT AIRPORT ACTIVITY (5)	
			IN KILOWATT HOURS (5)	AIR PASSENGERS INBOUND	AIR PASSENGERS OUTBOUND
2000	00-01	\$6,827,082,489	5,837,458,000	617,634	609,449
2001	01-02	6,851,600,145	5,997,196,000	565,498	563,883
2002	02-03	6,844,651,870	5,843,666,000	666,437	670,833
2003	03-04	6,529,805,447	5,829,362,000	712,020	717,741
2004	04-05	6,866,031,289	5,875,549,000	749,333	749,416
2005	05-06	6,176,332,549	6,161,594,000	744,227	742,363
2006	06-07	7,361,051,852	6,149,132,000	733,712	726,619
2007	07-08	7,621,333,028	6,243,092,000	800,694	795,535
2008	08-09	8,557,246,952	6,120,668,000	813,789	805,286
2009	09-10	8,089,220,445	5,735,691,000	759,324	746,283

(1) 1994-2000, Bureau of the Census; 2001-2005 Center for Economic Development, Wichita State University Claritas Report (Estimated)

(2) 1969-05 US Department of Commerce, Bureau of Economic Analysis, recently updated data as of April 2005; Claritas Report, Center for Economic Development, Wichita State University (estimate)

(3) 1994-1999, 2001-2005 Center for Economic Development, Wichita State University (Estimated); 2000, Bureau of the Census

(4) USD 259 Pupil Accounting - 9/20 Official Enrollment Report.

(5) Wichita State University Center for Economic Development & Business Research, figures for the Wichita Metropolitan Statistical Area.

Other Information Section

PROPERTY VALUE, CONSTRUCTION AND BANK DEPOSITS Last Ten Fiscal Years

ASSESSMENT YEAR	FISCAL YEAR	RESIDENTIAL NEW CONSTRUCTION (1)			ASSESSED VALUE FOR REAL ESTATE (2)	
		NO. OF PERMITS	NO. OF UNITS	VALUATION	RESIDENTIAL	COMMERCIAL
2000	00-01	1,060	1,126	\$95,449,315	\$831,565,940	\$490,461,952
2001	01-02	1,289	1,298	133,960,080	928,720,051	634,630,707
2002	02-03	1,457	1,461	152,279,079	955,538,425	676,240,456
2003	03-04	1,890	1,421	162,804,719	1,022,783,981	742,273,223
2004	04-05	1,989	1,284	192,825,017	1,046,099,023	775,740,362
2005	05-06	1,982	1,485	190,407,489	1,111,811,824	807,033,814
2006	06-07	1,874	1,641	188,903,588	1,143,386,059	866,060,222
2007	07-08	1,785	1,542	195,473,035	1,205,609,965	951,249,533
2008	08-09	1,388	1,671	174,509,993	1,270,734,523	1,022,650,770
2009	09-10	957	660	81,497,241	1,291,505,048	1,020,429,649

ASSESSMENT YEAR	FISCAL YEAR	COMMERCIAL NEW CONSTRUCTION (1)			BANK DEPOSITS (3)
		NO. OF PERMITS	NO. OF UNITS	VALUATION	
2000	00-01	210	8	\$111,918,085 (5)	\$3,592,842,000
2001	01-02	185	123	126,678,175 (6)	4,568,737,000
2002	02-03	165	0	108,847,980	5,046,973,000
2003	03-04	137	0	114,804,272	5,562,152,000
2004	04-05	181	0	151,531,343	5,671,046,000
2005	05-06	165	0	151,275,832	5,909,871,000
2006	06-07	182	0	91,991,661	6,839,839,000
2007	07-08	187	0	133,891,258	6,930,967,000
2007	07-08	188	0	188,118,374	7,194,080,000
2009	09-10	127	0	212,166,613	7,950,333,000

(1) City of Wichita Central Inspection

(2) Sedgwick County Clerk

(3) Wichita Business Journal

(4) Information lost by county during new computer system implementation.

(5) Increase due to new Super Wal Mart, Retirement Center, Banks, Health Care Center and Strip Mall.

(6) Increase is largely due to the building of larger churches, the number of school projects underway, the industrial and store/mercantile building valuations increased significantly as well.

Glossary Section

Glossary Section

The Glossary Section lists the school district’s commonly used language that others outside of our district may not understand.

Glossary Section

This glossary contains definitions of selected terms used in this document for common understanding of the financial accounting procedures of the district. Several terms which are not primarily financial are included because of their impact on the budget process. The glossary is arranged alphabetically with cross-referencing where appropriate.

ABE - Adult Basic Education. A program that serves persons who are at least 16 years of age, who have not graduated from high school, have not been recognized as having achieved an equivalent level of education, and are not regularly enrolled in school.

ACCOUNT - A classification that applies to the type or description of revenues or expenditures made. There is a separate Account Definition section which describes the purpose of each account.

ACCOUNTING SYSTEM - The total set of records and procedures which are used to record, classify, and report information on the financial status and operations of an entity or fund.

ACCRUE - To record revenues when earned or when levies are made, regardless of when the revenue is actually received, and to record expenditures as soon as they result in liabilities, regardless of when the actual payment is made. Sometimes the term is used in a restrictive sense to denote the recording of revenues earned but not yet due, such as accrued interest on investments, and the recording of expenditures which result in liabilities in another accounting period, such as accrued interest on bonds. See also ACCRUAL BASIS, MODIFIED ACCRUAL ACCOUNTING, REVENUE, and EXPENDITURE.

ACCRUAL BASIS - The basis of accounting under which revenues are recorded when they are levied and expenditures are generally recorded when a related liability is incurred, regardless of when the revenue is actually received or the payment is actually made.

ADA - Americans With Disabilities Act. Section 504 of the Rehabilitation Act of 1973 to ensure fair and equitable treatment of persons with disabilities.

ADMINISTRATION - Those activities which have as their purpose the general regulation, direction, and control of the activities of the school system.

AD VALOREM TAXES - Taxes levied on the assessed valuation of real and personal property. The tax rates are expressed in "mills" per \$1,000 of the property's assessed valuation. Taxes not collected before the end of the fiscal year (June 30) are used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. See also ASSESSED VALUATION and MILL LEVY.

APL - The Adult Performance Level. A high school diploma program for adult students who are literate and can function in every day life but, because of unique learning styles or language barriers, are not good candidates for a GED-preparation program.

APPROPRIATION - An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and the time when it may be expended. In practice, the word "appropriation" is sometimes used as a synonym for the word "budget" when referring to a single or small group of expenditure accounts.

ARRA – American Reinvestment and Recovery Act of 2009.

ASSESSED VALUATION - A valuation set upon real estate, other property, utilities, and motor vehicles by a government as a basis for levying taxes. The Kansas statutory classification rate for residential property set in 2000 is 11.5% of market value, 25% of market value for commercial property, 33% of market value for utilities, and 20% of market value for motor vehicles. Motor vehicles, however, are exempt from the general fund mill levy taxation. See also MILL LEVY and AD VALOREM TAXES.

AVID – Advancement Via Individual Determination

AYP – Annual Yearly Progress.

BALANCED BUDGET - A budget in which the current projected revenue and cash carryover exceeds or equals the planned expenditures.

BOARD OF EDUCATION (BOE) - The seven members elected by the public that have policy setting authority, the ability to significantly influence operations, and primary responsibility for fiscal matters.

Glossary Section

BOND - A written promise to pay a specified sum of money, called the par value or principal, at a specified date or dates in the future, called the maturity and carrying interest at a fixed rate, usually payable periodically. General obligation bonds are financed by a separate tax levy which requires a vote of the public.

BOND AND INTEREST FUND - A fund type used to account for the accumulation of resources collected from a tax levied for the payment of principal and interest on general obligation bonds.

BONDED DEBT - The part of the school district debt which is covered by outstanding bonds of the district.

BUDGET - A plan of financial operations embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing. The budget contains supporting schedules detailing the proposed expenditures and means of financing with comparisons to prior years' actual revenues and expenditures.

BUDGET CALENDAR - The schedule of key dates or milestones which the Board of Education and the Administration follow in the preparation, adoption, and administration of a budget.

BUDGET TRANSFER - An administrative procedure used to move an appropriated fund from one line item budget or program to another within the same fund after the budget has been adopted by the Board of Education and approved by the State Board of Education. Budget transfers do not affect the total appropriation.

BUDGETARY CONTROL - The management of the financial affairs of the school system in accordance with the appropriate laws, regulations, and procedures of the various governing bodies with the responsibility to keep expenditures within the authorized amounts.

BUDGET DOCUMENT - The instrument used as a comprehensive financial plan of operations.

CAPITAL OUTLAY (EXPENDITURES) BUDGET - The appropriation for the acquisition, construction, remodeling and equipping of facilities. These projects may include the maintenance or renovation of an existing structure or the construction of a new facility.

CASH BASIS - A basis of accounting in which transactions are recognized when the cash is either received or disbursed regardless of when the transaction may have been initiated. See also ACCRUAL BASIS.

CaTE – Career and Technical Education

CERTIFICATED EMPLOYEES - Used to denote employees whose position requires some level of teaching certification by the State of Kansas. See also CLASSIFIED EMPLOYEES and INSERVICE EDUCATION.

CHART OF ACCOUNTS - A list of accounts systematically arranged giving account names and numbers to all elements of an accounting system.

CLASSIFIED EMPLOYEES - Used to denote employees whose position does not require some level of teaching certification by the State of Kansas. See also CERTIFICATED EMPLOYEES.

COMMITMENT - A planned arrangement or activity that cannot be avoided, especially a financial obligation.

COMMUNITIES IN SCHOOLS (CIS) - A program that coordinates existing community resources for students with specific needs and their families to ensure the students' social/academic success.

CONTINGENCY - Those funds included in the budget for the purpose of providing a means to cover unexpected costs during the budget year.

CONTINGENT LIABILITY - Items that may become liabilities as a result of conditions undetermined at a given date such as pending lawsuits, judgments under appeal, unsettled disputed claims, and uncompleted contracts.

Glossary Section

CONTINUOUS QUALITY IMPROVEMENT (CQI) - A program being implemented and utilized by district personnel to improve the effectiveness and efficiency of their departments. See SPC.

CONTRACT SERVICES - Labor, material, and other costs for services rendered by personnel not on the district's payroll.

CQI - Continuous Quality Improvement. See CONTINUOUS QUALITY IMPROVEMENT.

CROSSOVER ADVANCE REFUNDING – Under a crossover advance refunding bond issue, the original bond issues (refunded bonds) are not considered defeased until they are retired. Proceeds of the crossover refunding are placed into an escrow account; however, unlike other advance refundings, the escrow account in a crossover advance refunding is not immediately used for debt service principal and interest on the refunded bonds. Instead, resources in the escrow account are used temporarily to meet debt service requirements on the new, refunding bonds. Only at a later date, known as the “crossover date”, are resources in the escrow account used for payment of principal and interest on the refunded bonds.

CTE – Careers Through Technical Education.

CURRICULUM - An educational guide to the teacher stating what is to be taught in a certain course or group of courses.

DEBT - An obligation resulting from the borrowing of money or from the purchase of goods and services on credit.

DEBT LIMIT - The maximum amount of gross or net debt which is legally permitted.

DEBT RETIREMENT - The repayment of general long-term debt principal and interest.

DELINQUENT TAXES - Taxes that remain unpaid on or after the date on which a penalty for non-payment is attached.

DISBURSEMENTS - Payments for goods, services, and obligations.

ELEMENTARY SCHOOL - A school classified by state and local statutes or practices comprised of kindergarten through fifth grade.

EMPAC - Employee Assistance Program. A program available to all USD 259 employees and family members for the improvement of personal health and well-being.

EMPLOYEE BENEFITS - Amounts paid by the district on behalf of employees over and above the gross salary. Employee benefits include longevity pay, early retirement, social security tax, health cash option in lieu of health insurance, workers compensation, disability insurance, unemployment insurance, supplemental annuity, uniform allowance, life insurance, and employee assistance program.

ENCUMBRANCES - Purchase orders issued which are chargeable to a budget and for which a part of that budget is reserved. They cease to be encumbrances when the order is canceled or the item or service is received and payment made. See also COMMITMENTS, PURCHASE ORDER, and EXPENDITURE.

eSCHOOL – An online program of instruction for home school students.

ESOL - English for Speakers of Other Languages. A program for students and parents whose primary language is not English.

EXPENDITURES - Payments for goods, services, and obligations. Starting with the 1993-94 fiscal year, encumbrances are also included in expenditure totals in this document and in the state budget forms.

FEDERAL REVENUE - Revenue provided by the federal government.

FINANCIAL STATEMENT - The periodic reporting of actual revenues and expenditures. The reporting normally includes a comparison of budgeted revenues and expenditures to the actual revenues and expenditures. See also ACCOUNTING SYSTEM.

Glossary Section

FISCAL YEAR - A twelve-month period beginning July 1 and ending June 30 to which the annual budget applies and at the end of which the district determines its financial position and the results of its operations.

FIXED ASSETS - Land, buildings, machinery, furniture, and other equipment which the school district intends to hold or continue to use over a long period of time. The term "fixed" denotes the intent to continue use or possession and does not indicate immobility of an asset.

FTE - Full-Time Equivalent. Classified employees working an average of 40 hours per week are reported as 1.0 FTE. Classified employees working less than 40 hours per week are considered part-time. The number of hours worked per week is divided by 40 to determine their position count. (For example, an employee working 20 hours per week would be reported as a 0.5 FTE). Students and teachers are similarly prorated based on a six-hour day. (Students with class schedules of three hours per day would be reported as a 0.5 FTE).

FUNCTION CHART - A chart representing the authority, responsibility and relationships among the various functional areas of the school district. See also FUNCTION STATEMENT.

FUNCTION STATEMENT - A concise statement of the major responsibilities, purpose, and contribution to the school district for the specific function. See also FUNCTION CHART.

FUND - A set of interrelated accounts identifying revenues and expenditures for a specific purpose. Funds are established as fiscal accounting entities in order to segregate financial records for purposes of legal compliance, accountability of special activities, measurement of different objectives, and management control.

FUND BALANCE - The excess of revenues and other financing sources over the expenditures and encumbrances.

FY – See FISCAL YEAR.

GAAP – Generally Accepted Accounting Principles.

GED - General Education Diploma. A diploma awarded to students who, although not completing course work required towards high school graduation, successfully pass a standardized competency test. A GED is considered equivalent to a high school diploma.

GENERAL FUND - Used to account for all financial transactions not specifically accounted for in another fund.

GENERAL OBLIGATION BONDS - Bonds that finance a variety of public projects.

GRANTS - Contributions of either money or material goods by a contributing unit (public or private) to a receiving unit for which the contributing unit expects no repayment. Grants are usually given for a specific purpose and require periodic reporting to the contributing unit. Many of the school district grants are from federal and state governments.

HIGH SCHOOL - A school classified by state and local statutes or practices and comprised of grades nine through twelve.

IDEA – Individuals with Disabilities Education Act

IDL – Interactive Distance Learning

IDP - Individual Development Plan. A document filed with the State Department of Education by certificated employees wishing to accumulate inservice education points toward recertification.

IEP - Individual Education Plan. A document filed with the government for each student with special needs for which the district receives partial state aid reimbursement. The state aid is based on special education staffing levels rather than students served.

Glossary Section

IMPACT AID SECTION 8003 - A reimbursement program in which the district receives federal money for disabled children who reside on federal land, whose parents are employed on federal property, or serve in the uniformed services. The money must be used for programs and projects designed to meet the special education and related needs of handicapped children.

IN LIEU OF TAXES - I.R.B.'S - Money received from businesses whose property is excluded from the tax rolls because Industrial Revenue Bonds (I.R.B.) have been issued by the City or County.

INSERVICE EDUCATION - Kansas Department of Education defines inservice education as "any planned learning opportunity which is engaged in by a person after entry into a given position for the purpose of improving effectiveness or upgrading skills in an area of certification." See also LOCAL INSERVICE EDUCATION PLAN, CERTIFICATED EMPLOYEES, and IDP.

INSTRUCTIONAL SALARIES - The salaries paid to classroom teachers, support teachers, paraprofessionals, and/or related staff involved in working with students in a teaching/learning environment designed to assist students in acquiring knowledge, skills, and understanding.

INTERDISCIPLINARY - The method of teaming teachers who specialize in different areas to teach a course of study with combined content. This teaching method emphasized the interrelationships among the separate areas of specialization.

INTERFUND TRANSFERS - Amounts transferred from one fund to another fund such as from the general fund to the special education fund.

INTERNAL SERVICE FUND - Used to account for the district's self-insurance funds. These funds are sometimes referred to as Proprietary Fund Types.

INTERNATIONAL BACCALAUREATE (IB) - A rigorous program that allows students to earn an internationally recognized diploma.

I.R.B.'s - Industrial Revenue Bonds. See IN LIEU OF TAXES - I.R.B.'s.

JOURNAL ENTRY - The document or process of recording actual expenditures or revenues into the accounts and accounting system of the unit. See also CASH BASIS, ACCRUAL BASIS, MODIFIED ACCRUAL ACCOUNTING, and FINANCIAL STATEMENT.

JROTC – Junior Reserve Officer Training Corps

JTPA - Job Training Partnership Act.

KPERS - Kansas Public Employees Retirement System. The "mandatory participation" retirement plan utilized by USD 259 employees.

K.S.A. – Kansas Statutes Annotated (Laws).

KSDE – Kansas State Department of Education.

LRE – Least Restricted Environment

LOB - Local Option Budget. See LOCAL OPTION and MILL LEVY.

LOCAL INSERVICE EDUCATION PLAN (LIEP) - A program developed to improve employee performance and to provide, at no cost to the employee, opportunities to earn inservice education points that can be used for certification renewal. The program has been approved by the State Department of Education. See also INSERVICE EDUCATION and CERTIFICATED EMPLOYEES.

LOCAL OPTION - The 1992 Kansas State Legislature allowed Kansas school districts to spend an amount above the level set by the state for the General Fund. The additional spending would be funded by a local mill levy. Districts with assessed valuations per pupil below the 81.2 percentile of the state's median are also subject to partial state funding. The local mill levy is subject to a five percent protest petition and is limited to twenty-seven percent of the General Fund. See also MILL LEVY and SUPPLEMENTAL GENERAL FUND.

LONG-TERM DEBT - Debt with a maturity of more than one year after the date of issuance.

Glossary Section

LVA-WA - The Literacy Volunteers of America - Wichita Area. The local chapter of a national volunteer association that strives to provide one-on-one tutoring to individuals for whom classroom activities are not available or not advisable.

MAGNET SCHOOL - A school which is organized around a particular theme or learning style. Magnet schools do not have an assigned attendance area; students apply for acceptance.

MAINTENANCE SALARIES - The salaries paid to the school district's employees directly involved in the repair and upkeep of physical facilities and equipment.

MC/ME/HR - Multicultural/Multiethnic/Human Relations. A sensitivity training program utilized by the district to better serve culturally diverse constituents (parents, teachers, students, etc.).

MIDDLE SCHOOL - A school classified by state and local statute or practices comprised of grades six through eight.

MILL LEVY - The rate of taxation based on dollars per thousand of taxable assessed value.

MODIFIED ACCRUAL ACCOUNTING - The basis of accounting in which revenues are recorded when collected within the current period or soon enough thereafter to be used to pay liabilities of the current period and expenditures are recognized when the related liability is incurred.

NCA - North Central Association. The means for which schools within the district achieve the Quality Performance Accreditation status for meeting state mandates regarding student outcome-based goals. See QPA.

NCLB – No Child Left Behind (www.ed.gov). Federal requirement that all students become proficient on state assessments by 2014.

NEW FACILITIES WEIGHTING – An additional 25 percent state aid is generated for each student served in a newly constructed classroom. This weight is assigned to cover costs associated with beginning operation of new school facilities. In order to qualify for this weight, the district must have at least 25% local option budget for the school year. This weight is available for two school years only – the year in which the new facility is occupied and the following year.

OPERATING BUDGET - Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending, and service delivery activities of a unit are controlled.

OPERATIONAL SALARIES - The salaries paid to school district employees involved in the daily operational activities of the various facilities. This would include such employees designated as custodians, engineers, security, and clerical help assigned to operational personnel.

PARAEDUCATOR (PARA) - Non-certificated personnel who act as teachers' aides.

PARENT EDUCATION - A program designed to be a home/school partnership to help parents be better teachers for their children.

PDC - Professional Development Council. A council established to serve all certificated personnel in matters relating to professional development in order to improve instruction resulting in equitable outcomes for students.

PER PUPIL ALLOCATION - The amount of money per student that is allocated to each school building for the acquisition of basic materials, supplies, and equipment for the benefit of the students enrolled at that site. The per pupil allocations are determined for each school classification, i.e., elementary, middle school, and high school.

PLC – Professional Learning Communities

PO - See PURCHASE ORDER.

PRESCHOOL-AGED AT-RISK EDUCATION FUND (4-YEAR-OLD-PROGRAM FUND) – The expenses of a district directly attributable to providing preschool-aged at-risk assistance.

PPA – See PER PUPIL ALLOCATION.

Glossary Section

PROGRAM - An organized set of related work activities within a division or department which are directed toward a common purpose or goal.

PROPERTY TAX - A tax levied on the assessed value of real and personal property. This tax is also referred to as ad valorem tax. See also AD VALOREM TAXES, ASSESSED VALUATION, and MILL LEVY.

PURCHASE ORDER - A document authorizing the delivery of specified merchandise or the rendering of certain services for which the school district promises payment. Once the Purchase Order is issued, the anticipated cost is recorded as an encumbrance against the budget appropriation. See also ENCUMBRANCE.

PURCHASE REQUISITION - The order form which initiates the acquisition of an item and causes an entry into the accounting system to commit appropriations for that item. See also ENCUMBRANCES and PURCHASE ORDER.

PURCHASED SERVICES - Services rendered by companies or individuals who are not employees of the school district.

PUPIL ACCOUNTING - The activity of collecting, verifying, and maintaining the attendance and educational achievements of the students enrolled in the school district.

PUPIL SUPPORT - Activities which provide technical, personal, and logistical support to facilitate instruction. Included are attendance and social work services, guidance services, health services, and psychological services.

QPA - Quality Performance Accreditation. A process with which the district meets state mandates regarding student outcome-based goals. See NCA.

RESERVE - An account used to indicate that portion of a fund balance which is restricted or set aside for a specific purpose.

REVENUE - Money available to fund district expenditures. Revenue may take the form of taxes received, tuition, fees, investment income, fund transfers, insurance payments, donations, proceeds from sales of property, lunch sales, fines, and miscellaneous revenue.

RISK MANAGEMENT - The department responsible for the administration of the district's self-insurance funds. See also INTERNAL SERVICE FUND.

SALARIES - Total expenditures for hourly, daily, and monthly salaries. These include extra duty compensation such as hazardous or overtime pay. See also EMPLOYEE BENEFITS.

SCANS - Secretary's Commission of Achieving Necessary Skills. A program utilized within the Wichita Area Vocational Technical School's curriculum.

SCHOOL SITE COUNCIL - A council that is comprised of staff, parents, business representatives, and other community groups to identify, consider, and discuss educational problems and issues at a specific school site. They provide advice and counseling for the evaluation of state, district, and school site performance goals and objectives, and recommend methods which may be employed at the school site to meet goals and objectives. The Kansas legislation, which requires all districts to participate in the Quality Performance Accreditation System, requires school site councils to be established at each school site.

SGF – State General Fund.

SIS – Student Information System

SITE-BASED MANAGEMENT - A decentralized decision making process whereby the principal of the specific school is responsible for the administrative aspects of the facility.

SPC - Statistical Process Control. An important part of the Continuous Quality Improvement program that utilizes the gathering and analysis of statistical information for use in the decision making process. Also see CQI, CONTINUOUS QUALITY IMPROVEMENT.

Glossary Section

SPECIAL ASSESSMENTS - Charges assessed against property in a special district formed to pay for specific capital improvements such as streets, sewers, curbs and gutters. While charges are normally assessed on the basis of the square footage of the lot, charges alternatively may be assessed against the value of the lot, or on the basis of both lot square footage and value.

SPECIAL EDUCATION - Programs which deliver educational services to students with special needs such as the physically handicapped or the gifted.

SPECIAL LIABILITY EXPENSE FUND – Payment by school districts for the cost of providing for its defense and for claims for implementation of this act.

SPECIAL REVENUE FUND - Used to account for the proceeds of specific revenue sources which must be devoted to some special use as required by law or specific regulation.

STEM – Science, Technology Engineering and Math

STS – Site Technology Specialist

SUPPLEMENTAL GENERAL FUND - See LOCAL OPTION.

TAXES - Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

TRUST AND AGENCY FUND - A fund used to account for assets held by a governmental unit as an agent for others. These are also referred to as fiduciary funds. Trust and agency funds are not required by State statute to be budgeted.

USD 259 - Unified School District 259. The Wichita Public School System; the largest school district in Kansas.

WATC - Wichita Area Technical College. A program/school that provides education and training to high school and adult students for the development of a quality workforce.

WEIGHTING - Adjustments made to enrollment for the calculation of General fund state aid and budget authority due to factors such as students eligible for free and reduced meals or those pupils in the bilingual program.

Account Definitions Section

Account Definitions Section

The Account Definitions Section lists all account names that are found in the Financial Section of this document and the explanation of each account name.

Account Definitions Section

Following are the definitions to payroll and non-payroll expenditures that the district uses in this publication. Revenue accounts are not listed. At the end of each definition we have included our account number that we use to pull this information from our Oracle system.

Activity Trips - expenditures for transporting students to and from authorized activities. Does not include the cost of admission for the activity which is charged to supplies. Also known as field trips. [52519]

Addendum - compensation to employees for contract days which are an extension of the duties and the period covered by base contract. [51181]

Additional Duty - compensation to employees for temporary additional assignments. [51189]

Administration-Certified - curriculum coordinators and supervisors of instructional personnel. These persons are placed on the Educational Management Salary Schedule. [51113]

Administration-Non-Certified - management personnel. These persons are placed on the Management Salary Schedule. [51101]

Advertising - expenditures for printed announcements in professional periodicals and newspapers or announcements broadcast by radio and television networks. These expenditures include advertising for personnel recruitment, budgeting information, bond sales, used equipment sales, etc. [52540]

Assessment Leader (A-J) – person who evaluates and assesses student information. [51160]

Attorney - services performed by legal counsel for USD 259. [52335]

Audio Visual - expenditures for films, videos, DVDs, and audiotapes. [52650]

Auditing - services performed by an outside agency to audit all financial procedures and transactions for USD 259. [52331]

Bond Commission and Cost of Issuance - service charges incurred for the use of a paying agent for the collection of bonds. [52831]

Bond Interest - expenditures for interest on general obligation long-term debt. [52830]

Bond Principal – payment of principal on long-term debt. [52833]

Book Binding & Repair - expenses for textbook and library book binding and repair. [52646]

Books & Periodicals - expenditures for books and periodicals for classroom, library, or office use. Includes electronic subscriptions and product updates. It does not include textbooks and workbooks. [52640]

Cash Transfers to Other Funds – transfers made to all funds. Used for Contingency, Health Plan, and mostly Special Education funds. [52930]

Certificate & License - compensation for certificates and licenses to certain employees who, by the nature of their jobs, are required and/or encouraged to obtain such certificates or licenses. [51185]

Childcare Provider (A-J) – cost of providing childcare for staff and students' offspring. [51126]

Claims – Self Insured – Risk Management claims paid by the district. [52529]

Class/Tech/Mgmt Personal Property - additional compensation paid to eligible special education paraeducators who drive their own cars in transporting students in the community-based instruction program. [51291]

Account Definitions Section

Cleaning Services - expenditures for the cleaning of towels, mops, band uniforms, choir robes, etc. [52420]

Clerical – Administrative (A-J) - bookkeepers, clerks, secretaries, etc., to assist management personnel. [51103]

Clerical - Instructional (A-J) - bookkeepers, clerks, and secretaries employed to assist instructional personnel in buildings used primarily for instruction. [51121]

Clerical - Maintenance (A-J) - bookkeepers, clerks, secretaries, etc., assigned to assist maintenance personnel. [51152]

Clerical - Operational (A-J) - bookkeepers, clerks, secretaries, etc., assigned to assist operational personnel. [51135]

Clerical Office Aide (A-J) - staff employed to assist office personnel with health-related duties. [51123]

Clerical Sub/Temp – Administrative (A-J) - personnel temporarily assuming the duties of administrative clerical personnel (does not work directly with children). [51104]

Clerical Sub/Temp - Instructional (A-J) - personnel employed to temporarily assume the duties of instructional clerical personnel (works directly with children). [51122]

Clerical Sub/Temp - Operational (A-J) - personnel temporarily assigned the duties of operational clerical personnel. [51136]

Computers – expenditures for the purchase of CPU unit computers and related equipment except printers. [52736]

Co-Op Student (A-J) - college students temporarily hired by the district in conjunction with an accredited university whereby such students are eligible for college credit based on work performed in the district. [51125]

Cooks and Aides (Benefited) (A-J) - personnel employed in the food service program. [51138]

Cooks and Aides (Non-Benefited) (A-J) - personnel employed in the food service program. [51137]

Custodial Aide (A-J) - personnel employed to assist custodians in the performance of their duties. [51132]

Custodial Sub (A-J) - personnel temporarily assigned the duties of custodian/engineers. [51139]

Custodian/Engineer (A-J) - personnel employed to perform custodial or engineering services. [51131]

Data Processing Services - services performed by persons, organizations, or agencies qualified to process data. This includes data processing services purchased from another agency, company, or specialist who is contracted to perform specific tasks. [52342]

Disability Insurance - the district's payment for short-term salary protection insurance coverage of employees in the event of employee disability. [51215]

Dues and Fees/Licenses & Permits - expenditures on the district level for notary bond fees, state boiler inspections, dues to authorized organizations, and necessary licenses and permits. (Refer to Board of Education Policy and Procedures.) [52810]

Early Retirement - provision for partial compensation for early retirement paid to employees who are of a specified age with a specified number of years of service within the district. [51299]

Account Definitions Section

Electricity - expenditures for electrical service provided by a public or private utility company. [52622]

Employee Assistance Program - also known as EMPAC, a program for eligible employees and their families to obtain assistance from an external agency for mental and physical problems. [51293]

Employee Recognition - services and expenses for longevity, recognition of new teachers, receptions for retirees, and other special awards. [52350]

Employee Uniforms - expenditures for security and food service employee uniforms. [52691]

Equipment – expenditures for the initial, additional, and replacement items of equipment such as machinery, furniture and fixtures, and vehicles. [52730]

Food - expenditures for food items for food management classes, homemaking classes, School Age Program (SAP, formerly known as latchkey), or Nutrition Services operation. [52630]

Freight -.expenditures for the transportation of goods. [52672]

Gas, Oil, & Grease - expenditures for gas, oil, and grease for vehicles and equipment. [52626]

General Equipment Upgrades – this account is used for purchases such as Capital Outlay related, permanent equipment, air conditioning, and boiler systems. [52456]

Group Life Insurance - the district's payment for group life insurance coverage for all eligible employees. [51214]

Hazard - extra compensation paid to eligible employees when they are assigned to working conditions which are deemed hazardous and is charged to the base salary account.

Hazardous Waste – disposal of hazardous waste. (Examples include refrigerator and air conditioner disposal, monitor disposal, used cleaning materials from custodians, boilers, etc.). [52421]

Health Insurance - the district's payment for group health insurance for all eligible employees. [51213]

Heating Fuel - expenditures for heating fuel provided by a public or private utility company. [52621]

Improvement Taxes - special assessment taxes which are used to pay for plotted land (sewer lines, water lines, curbs, etc.). [52890]

Indirect Administrative Costs – Services provided by human resources, payroll, financial accounting, student accounting, purchasing, etc. as dictated by state formula. [51109]

Indirect Charges to Other Funds – see Indirect Reimbursement.

Indirect Reimbursement - the allocation of a portion of central administrative costs to other funds for central functions such as human resources, payroll, accounting, purchasing, information systems, etc. [51109]

In-district Travel - expenditures for authorized travel of USD 259 employees for school district business, committees, and legislative meetings. Includes travel within the boundaries of USD 259. [52580]

Instructional Services - services supporting an instructional program and its administration. Included would be curriculum improvement services, counseling and guidance services, library and media support, and contracted instructional services. [52322]

Instructional Specialist-Certified (K-Z) - technical assistants working directly with instructional personnel. Includes TSATs. [51116]

Instructional Specialist-Non-Certified (K-Z) - technical assistants working directly with instructional personnel that are non-certified. [51129]

Account Definitions Section

Insurance Replacement Supplies - amounts paid for items that cost less than \$2,000 whose replacement is covered by insurance. [52611]

Inventory Clearing – See Warehouse Stock Variance.

Liability Insurance Premiums - expenditures for all types of insurance coverage including property, liability, and fidelity. [52520]

Lunch Period Aide (A-J) - personnel employed to assist instructional personnel during the lunch break. [51118]

Maintenance Hourly (A-J) - employees trained in specific craft vocations. [51151]

Maintenance Salaried (K-Z) - personnel employed in the maintenance function. These persons are placed on the Technical and Supervisory Classified Personnel Salary Schedule. [51150]

Medical - services performed by doctors for required employee medical physicals and to dentists for dental inspection fees. Expenditures in this account include flu shot clinics. [52336]

Middle School Athletic Split – school portion of athletic costs. [52619]

Online Transaction Fees – cost to provide online fee payments. [52811]

Operational Supervision (K-Z) - personnel employed in an operational supervisory function. [51130]

Other Site Improvements - expenditures for the improvement of sites and adjacent ways after acquisition by USD 259 consisting of such work as grading, landscaping, seeding, and planting of shrubs and trees, constructing new sidewalks, roadways, retaining walls, sewers and storm drains, installing hydrants, etc. [52719]

Overtime - personnel costs for working in excess of normal working hours. [51182]

Paraeducator (A-J) - personnel employed to directly or indirectly assist instructional personnel with students, parents, and/or office work. This category would include employed office education students, and parent involvement workers. [51117]

Paraeducator Sub/Temp (A-J) - personnel employed to temporarily assume the duties of paraeducators assisting with students, parents, and/or office work. [51124]

Planning Period - compensation to classroom teachers who, during their planning period and at request of the administration, assume teaching responsibilities for another class. [51187]

Postage - expenditures for all postal service fees. [52531]

Principal - chief executive of each school building used for instructional purposes. These persons are placed on the Educational Management Salary Schedule. [51110]

Principal - Aspiring - person who is training to become a principal. These persons are placed on the Teacher Salary Schedule. [51112]

Principal - Assistant - assistant to the chief executive of each school building used for instructional purposes. These persons are placed on the Educational Management Salary Schedule. [51111]

Print, Bind, & Reproduction - expenditures for printing and binding done by the Production Print Center or by an outside contractor. This would include stock forms from Supply and Distribution, commercially prepared forms or publications, and all other types of printing and binding. It does not include materials for copy machines or materials used with computers. [52550]

Printers - expenditures for all printers. [52737]

Account Definitions Section

Professional Services - services other than instructional which support the operation of the district. Examples include outside consultants for seminars, workshops, contracts with an outside agency, etc. [52330]

Refunds – this account is used for refunds from remaining food tickets, textbooks (Adult Education), photography fees, and Nutrition Services. [52891]

Rental & Leasing Services - cost of renting or leasing land, buildings, equipment and vehicles. [52440]

Repair & Maintenance Services - expenditures for repairs and maintenance services not provided by district personnel. Examples include broken trim on chalkboards repair, outlets, hard-drive repair, chair repair, phone repair, restroom repair, broken windows, etc. [52431]

Reserve – Pending State Approval – grant application has not been approved at the time of this publication.

Reserve for Additional State Aid – budget purpose account used to show that an account is not officially approved for spending at the time of budget publication. [52895]

Risk Management Reserve – Transfer to cover self-insurance plan. To assist in covering current year claims. This amount does not cover full amount of claims in one year. This account is not used for a significant loss. [52930]

Robes & Uniforms - expenditures for choir robes and band uniforms for students. [52689]

Sabbatical - compensation to employees who are approved for a leave of absence for a specific period of time with pay. [51190]

Sales Tax - expenditures for sales tax due to the State of Kansas. This is applicable to taxable fund-raisers and book sales that schools have during the year. [52899]

Sanitation - expenditures for trash services provided by a public or private waste removal company. [52412]

School Election - bi-annual expenses shared with Sedgwick County for the election of Board of Education members. Also used for other district-wide election expenses on school related issues as approved by the Board of Education (i.e., bond issues, which may or may not be shared with Sedgwick County). [52313]

Security (A-J) - security personnel employed by USD 259. [51134]

Severance - compensation for unused temporary leave days paid to employees who retire or resign within certain time limits set by board policy P4511. [51186]

Shift Differential - extra compensation to classified employees for a regular working schedule which occurs later than 6 p.m. but earlier than 6 a.m. [51183]

Social Security - the district's portion of the social security (FICA) tax payment. [51220]

Software - expenditures for computer software. [52653]

Special Education In-District Travel – See In-district travel. [52583]

Spoilage - expenditures to adjust stock due to spoilage or damage. [52693]

Staff Tuition - expenditures to reimburse other educational agencies for services rendered to staff residing in the legal boundaries of USD 259. [52320]

Account Definitions Section

Statistical Services - non-payroll services performed by persons or organizations qualified to assist in handling statistics. This category includes special services for analysis, tabulations, or similar work. [52345]

Stipend - compensation to employees for participation in certain inservice or special activities or to teachers for supervising student teachers. [51191]

Student Accidents Insurance - expenditures for all types of insurance coverage for students. [52528]

Student Transportation - expenditures for transporting students to and from school and classes. [52510]

Student Tuition - expenditures to reimburse other educational agencies for services rendered to students residing in the legal boundaries of USD 259. [52560]

Supplemental Annuity - the district's contribution for employees who are members of the Wichita Supplemental School Annuity Plan. [51290]

Supplemental - compensation to teachers for assigned and accepted additional responsibilities. [51180]

Supplies - amounts paid for items that are consumed, worn out, deteriorated through use and cost less than \$2,000, student project materials, production materials, sample testing, and minor furniture. [52610]

Supply and Distribution (A-J) - personnel employed to perform various stockroom duties. This account would include crew leaders, drivers, stock clerks, etc. [51133]

Supply Inventory – See Warehouse Stock Variance.

Teacher - Classroom - certified teaching personnel located in the classroom, resource room, special education, elementary and secondary music, elementary and secondary physical education, special reading and special math. These persons are placed on the Teachers Salary Schedule. [51114]

Teacher - Instructional Support - instructional personnel employed in a capacity other than a classroom assignment. This category would include Librarians. These persons are placed on the Teachers Salary Schedule. [51128]

Teacher - Student Support - instructional personnel employed in a capacity other than a classroom assignment. This category would include counselors, nurses, psychologists, social workers, speech therapists, audiologists, and physical therapists. These persons are placed on the Teachers Salary Schedule. [51120]

Teacher Hourly - used when paying staff for teaching classes that are not in the standard K-12 curriculum. [51119]

Teacher Sub - instructional personnel substituting for regular classroom teachers. Salaries of substitute teachers are set forth in Board of Education Policy 4211. [51115]

Technical/Supervisory (K-Z) - analysts, data processing specialists, programmers, technical assistants, etc., assigned job responsibilities to assist management personnel. These persons are placed on the Technical and Supervisory Classified Personnel Salary Schedule. [51102]

Telephone/Electronic Communications - expenditures for services provided by persons or businesses assisting in transmitting and receiving messages and information. Includes district-wide phone service, cell phone charges, and Internet connections. [52532]

Textbooks - expenditures for prescribed books which are purchased for the use of pupils. [52644]

Account Definitions Section

Training - Certified - expenditures for registration fees, transportation, meals, hotel, and other expenses associated with certified staff travel for training outside of the district. [52581]

Training - Non-Certified - expenditures for registration fees, transportation, meals, hotel, and other expenses associated with non-certified staff travel for training outside of the district. Payments for parent inservice are also charged here. [52582]

Tuition – See Staff Tuition and Student Tuition.

Unemployment Insurance - the district's payment for unemployment insurance as provided by law. [51250]

Warehouse Stock Variance - This is a revolving account for the district's warehouse. A negative balance means more items were sold than purchased from the warehouse in that fiscal year. [52687]

Water & Sewer - expenditures for water and sewage services provided by a public or private utility company. [52411]

Workbooks/Kits & Sets - expenditures for workbooks and kits and sets. [52645]

Workers Compensation - the district's payment for insurance coverage of employees in the event of an on-the-job injury or illness. [51260]



Index Section

Index Section

The Index Section will help the reader pinpoint sections within this document that may not be listed in the Table of Contents section. Examples would be a program name within a sub section of another program.

Index Section

FUND, PROGRAM, DEPARTMENT NAME	PAGE
4 YEAR OLD PROGRAM FUND	163
Academic League	69
ACCOUNT DEFINITION SECTION	319
Adaptive Physical Education	199
ADULT EDUCATION FUND	159
Advertising & Marketing Partnerships	131
Americans with Disabilities Act (ADA)	81, 127
Arts Partners	203
Assessments	93
Athletics	69, 75, 81
Athletics Support	81
Athletics Transportation	81
Audiology	199
Audit Services	111
Autistic	199
AVID (Advancement Via Individual Determination)	69
AWARDS AND ACKNOWLEDGEMENTS SECTION	5
Background Checks	137
BIGS in Schools	93
BILINGUAL EDUCATION FUND	175
Board of Education	20, 111
BOND AND INTEREST FUND	257
BUDGET AT A GLANCE SECTION	31
Budget Calendar	299
Budget Policy	289
Budget Process	294
Budgetary Control and Accounting Process	295
Building Automation	101
Building Equipment and Grounds	101
Building Repair	101
BUSINESS AND OPERATIONAL SERVICES PROGRAM	131
Capital Improvement Plan	243
CAPITAL OUTLAY FUND	235
Categorical Assistive Technology	199
Chief Academic Officer	111
Child Development Centers	87
Clinical Psychologist	199

Index Section

FUND, PROGRAM, DEPARTMENT NAME	PAGE
College Preparation Testing	75
Communications	107
Communicative Disorder	199
Counselor	199
Cultural Proficiency	87, 213
Curriculum Support	87
CURRICULUM AND ASSESSMENT DESIGN AND SUPPORT	87
Curriculum and Assessment Director	87
Custodial Services	63, 69, 75, 101, 127, 145
Deaf & Blind	199
Design & Construction	101
DISTRICT LEADERSHIP PROGRAM	111
DISTRICT TECHNOLOGY INITIATIVES PROGRAM	155
DRIVER EDUCATION FUND	185
E-SCHOOL VIRTUAL EDUCATION FUND	181
Early Childhood	87
Early Childhood Special Education	199
Ed Trust	63
Electrical	101
Electronics	101
Elementary School Administration	111
Elementary School Instruction & Support	63
ELEMENTARY INSTRUCTION & SUPPORT PROGRAM	63
Elementary School Intervention	169
Elementary School Learning Coaches	63
Elementary/Secondary Support	213
Employee Benefits & Insurance	151
EMPLOYEE BENEFITS & INSURANCE MANAGEMENT PROGRAM	151
Employee Relations	127
Energy Management	141
ENERGY MANAGEMENT AND UTILITIES PROGRAM	141
Environmental Services	101
Equity & Accountability	111
ESOL Instructional Services	87
Facilities Administration	101
FACILITIES PROGRAM	101
Facilities Weighting Allocation to Schools	155

Index Section

FUND, PROGRAM, DEPARTMENT NAME	PAGE
FEDERAL GRANT FUND	275
Field Trip Transportation	137
FINANCIAL SECTION	41
Financial Services	131
Fine Arts	87
Fine Arts Transportation.....	87
Five-Year Position Comparison – All Budgeted Funds.....	298
Foreign Language	87
Garage	101
General Administration.....	111
GENERAL FUND	53
GENERAL FUND TRANSFERS PROGRAM	117
General Inservice	213
Gifted.....	199
Glass, Locks, & Doors.....	101
GLOSSARY SECTION	311
Governmental Liaison	111
Grounds Maintenance.....	101
Grow Your Own Teacher	127, 199
Guidance	8781
Hearing Impaired.....	199
Health.....	81
Hearings/Expulsions	81
High School Administration	111
High School Instruction & Support	75
HIGH SCHOOL INSTRUCTION & SUPPORT PROGRAM.....	75
High School Intervention	169
Homebound Program.....	81, 199
Human Resources	127
HUMAN RESOURCES PROGRAM	127
IDEA (Individuals with Disabilities Education Act)	199
In-House Legal Counsel.....	149
Information Services & Technology	145
INFORMATION SERVICES & TECHNOLOGY PROGRAM	145
Innovation & Evaluation	93
INNOVATION & EVALUATION PROGRAM.....	93
Interrelated	199

Index Section

FUND, PROGRAM, DEPARTMENT NAME	PAGE
Intervention Kindergarten.....	169
Instructional Support	145
Instructional Technology	87
Interior Finishes.....	101
International Baccalaureate Program	63, 69, 75, 213
JROTC	75, 87
KAMS (Kansas Academy of Math and Science).....	75
KPERS Administration	127
KPERS SPECIAL RETIREMENT CONTRIBUTION FUND.....	287
Language Arts	87
LATCHKEY FUND	189
Leadership	213
Learning Centers.....	169
LEGAL SERVICES PROGRAM.....	149
Library Media Services.....	87
LOCAL GIFTS & GRANTS FUND	281
LRE (Least Restricted Environment) Aides	199
MARKETING AND COMMUNICATIONS PROGRAM.....	107
Math	87
Mechanical Systems	101
Media Center/Braille.....	199
Media Production	107
Medical and Physicals.....	127
Mentoring	87
Metals.....	101
Middle School Administration.....	111
Middle School Instruction & Support.....	69
MIDDLE SCHOOL INSTRUCTION & SUPPORT PROGRAM	69
Middle School Intervention.....	169
Milling Operations	101
Music Repair	101
Music Therapy.....	199
National Board Certified	87
Negotiated Obligations.....	115
NEGOTIATED OBLIGATIONS PROGRAM.....	115
Nurse.....	199
NUTRITION SERVICES FUND	225

Index Section

FUND, PROGRAM, DEPARTMENT NAME	PAGE
Occupational Therapy	199
Online Enrollment.....	81
Operational Administration.....	111
ORGANIZATIONAL SECTION	19
OTHER INFORMATION SECTION	289
Paint	101
Parent and Community Network	107
Parent Teacher Resources	87, 213
PARENTS AS TEACHERS FUND.....	219
Physical Education.....	87
Physical Therapy.....	199
Plumbing	101
Production Print Center.....	131
Professional Development	213
PROFESSIONAL DEVELOPMENT FUND.....	213
Psychologist	199
Pupil Accounting	81
Purchasing	131
Recruiting	127
Riddel, Juvenile Detention Facilities, and Liberty	75
Roofing	101
Safety Services	97
SAFETY SERVICES PROGRAM	97
Schedules of Outstanding Debt	251
School Resource Officer (SRO).....	69, 75
Science.....	87
Severely Mentally Handicapped	199
Site Maintenance	101
Social Studies	87
Social Worker.....	199
SPECIAL ASSESSMENT FUND	273
Special Education Administration	199
SPECIAL EDUCATION FUND.....	199
SPECIAL LIABILITY EXPENSE FUND	233
Special Project Grants	93
Speech Impaired	199
STATE INTERVENTION FUND.....	169

Index Section

FUND, PROGRAM, DEPARTMENT NAME	PAGE
State Statutes Affecting Budget Administration and Management Process	290
Strategic Plan	300
STUDENT SUPPORT SERVICES PROGRAM	81
SUMMER SCHOOL FUND	193
Superintendent	111
SUPPLEMENTAL GENERAL FUND	119
SUPPLEMENTAL GENERAL FUND TRANSFERS PROGRAM	157
Supply Center	131
Teacher Quality	87, 213
Technology Administration	155
Technology Education	87, 213
Technology Five-Year Plan	155
Textbooks	87
Title 6B	199
Title 9	127
Trainable Mentally Handicapped	199
Transfers, General fund	117
Transfers, Supplemental General fund	157
Translation Team	107
Transportation	137, 199
TRANSPORTATION PROGRAM	137
Urban Teacher Prep	213
USD 259 Wichita Attendance and Support Centers Map	296
USD 259 Wichita Building Directory	297
Visually Impaired	199
VOCATIONAL EDUCATION FUND	207
Warehouse Inventory Control	131
Wellness	127
Work Control	101



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