

## Introductory Section

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Winston C. Brooks  
Superintendent

August 28, 2006

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

This document represents the Wichita Public Schools District's Annual Budget for the 2006-07 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 year end 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 2006-07 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.

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## Introductory Section

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### Kansas Statutory Requirements:

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, 2006 was \$274,109,415. The adopted General fund budget for 2006-07 is \$299,374,592.

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, and the following Special Revenue and Debt Service funds:

Contingency Reserve fund	Athletic Activity fund
Music Rental fund	Textbooks Rental fund
Student Material Revolving fund	JTPA fund
Title I fund	Title II fund
Title III fund	Title IV fund
Title V fund	Title VII fund
Title X fund	Bond Capital Projects
Supplemental grants – local	Supplemental grants – state/federal

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.

### **2006-07 BUDGET HIGHLIGHTS**

Here is a summary of issues affecting the 2006-07 budget:

- General fund base state aid for 2006-07 was increased by \$59 per student providing the district with \$4 million in additional unrestricted funds. These additional unrestricted funds will cover increased labor, fuel, insurance, and utility costs.
- The legislature also increased restricted funds for at-risk by \$20 million. These funds will be used for increased labor costs, such as incentive pay for teachers working in high poverty schools, and the implementation of high school reform.
- Special Education expenses increased by \$6 million to provide services to the district's growing special needs student population. The legislature provided a \$4 million increase in state aid to support these students.
- Starting in 2005-06, the legislature added \$3.7 million in Capital Outlay aid. These additional funds and accumulated cash reserves will increase the Capital Outlay budget by \$9 million to allow for the construction of two new elementary schools. One new school will replace the existing Earhart Environmental magnet. The second new school is being added to the Northeast community to reduce the number of students bused for the purpose of desegregation.

## Introductory Section

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- The approved state law allows schools to increase the local option budget to 30 percent of the general fund. This budget has been built based on maintaining a 27 percent LOB percentage which will generate an additional \$7 million.
- The Adult Education (GED) program will again be contracted through the Wichita Area Technical College. It will be funded in 2006-07 with the beginning year cash balance, and no levy for 2006 will be filed for this program. The district does not plan on offering this program in 2008. Instead students will be encouraged to take advantage of our learning centers where they can earn a high school diploma.
- The total mill levy for 2006-07 remains flat.
- This budget has been built on the basis of no increase in enrollment.
- An estimated \$5 million was included in the Supplemental General fund for the New Facilities Weighting program. The state provides \$1,079 per student per year for two years for students occupying newly constructed classrooms to assist with the start up costs of equipping new facilities. (The \$5 million budget represents a \$3 million dollar decrease over 2005-06 funding.) The New Facilities Weighting funds have been primarily targeted for classroom computers and other technology.
- Increased state funds will support 6 percent raises plus the addition of 40 minutes per week and four days per year to the teachers' contract.
- With the increased state funds the district continues to support instruction by adding 168 new positions including the following:
  - 67 additional teachers to reduce class sizes, add Bilingual and Vocational classes and to implement All Day Kindergarten at all sites.
  - 34 additional teachers for Secondary Literacy reform.
  - 44 Data Tech positions to analyze assessment data to improve classroom instruction.
  - 20 Instructional Coaches.
  - 3 Other support staff.
- In April 2000, the community approved a 20-year, \$284.5 million 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. All of the bonds have been issued. Twenty-four percent of the principle and interest payments will be funded by the state while 76 percent will be funded by a local tax levy. The bond levy is expected to remain at 6 mills well below the 8.65 mills originally projected at the time of the election. Bond construction is expected to be completed by the end of 2006.
- The 2006-07 state school finance plan requires that each school district conduct a needs assessment of every attendance center and use this information in preparing the school district budget. The district has required comprehensive building-based analysis for more than ten years. (called the Campus Improvement Plan) which encompasses in-depth data analysis, evaluation of current programs, and changes to increase student achievement. This information is then used to build each site's budget.

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## Introductory Section

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### BOARD GOALS

The Wichita Board of Education is focused on allocating financial resources to support district effort to increase student achievement and narrow the achievement gap. Priorities for 2006-07 school year include:

- High School Reform,
- Class size reduction,
- Increasing teacher salaries, and
- Adding additional collaboration time for teachers.

Please refer to the Organizational Section, beginning on page 23, to view the detailed Board of Education Strategic Goal Targets.

### 2006-07 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 Enrollment:** The budget has been built on the basis of a 14 percent increase in special education aid.
2. **Salary Adjustments:** A 6 percent salary increase has been budgeted for 2006-07. An additional 4.25 percent has been budgeted for teacher salaries to pay for four additional teacher contract days and 40 minutes a week for teacher collaboration.
3. **Program Enhancements:** The high school budget includes additional teachers in an effort to increase proficiency in Literacy. The Bilingual program budget has increased staffing due to program expansion to two new sites.
4. **State Funding Levels:**
  - a. *Basic Aid:* Base state aid per student increased by \$59 to \$4,316.
  - b. *Special Education:* Special Education reimbursement increased from \$21,600 to \$23,000 per teacher. The reimbursement for a full time paraeducator increased from \$8,640 to \$9,200.
  - c. *Bilingual Education:* Bilingual Education state aid increased from \$1,682 to \$1,705 per student.
  - d. *State Intervention:* State Intervention (At-Risk) state aid increased from \$822 to \$1,545 per student, a total increase of \$20 million.
  - e. *Professional Development:* Professional Development is 8.75 percent supported by the state.
  - f. *LOB State Aid:* The state aid portion of revenue for the Supplemental General fund will increase from 34 to 38 percent; for the Bond & Interest fund the aid will increase from 23 to 24 percent.
5. **Fixed Costs Adjustments:**
  - a. *Utilities:* An 18 percent increase has been budgeted for increased rates along with the construction of two new elementaries due to open in 2008.
  - b. *Insurance:* The Board of Education continues to hold the line on the ever increasing cost of benefits and has offered an employment package that holds the board's contribution towards health insurance at \$6,120 per year per employee.

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## Introductory Section

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6. **Budget Increases:**

Due to state formula changes from the recent court ruling, the district is able to enhance the budget by the following:

- General fund:
  - 48 additional Teachers/Instructional Support Teachers:
    - i. 0.50 All Day Kindergarten
    - ii. 3.00 Elementary Teachers
    - iii. 10.00 Elementary Technical/Data Support
    - iv. 15.50 Middle Technical/Data Support
    - v. 16.00 High Technical/Data Support
    - vi. 1.00 Instructional Support Teacher (Learning Services)
    - vii. 2.00 Peer Consultant Teachers
  - 0.28 Administrative Assistance
  - 3.00 Literacy Coordinators
  - 1.00 Title 9 Coordinator
  - 1.00 Safe and Drug Free Schools
  - Advancement Via Individual Determination (AVID) program
  - Middle school learning program (JROTC)
  - National Academic League
  - School Resource Officer (SRO) Program
  - Wichita Children's Theatre
  - Utilities, fuel, booster seats required by law on buses, sanitation
- State Intervention fund:
  - 108.50 additional Teachers/Instructional Support Teachers:
    - i. 0.50 All Day Kindergarten
    - ii. 13.00 High school Xtreme/Literacy
    - iii. 40.00 High school Class-size reduction teachers (core areas)
    - iv. 12.00 Elementary Instructional Coaches
    - v. 16.00 Middle school Literacy program
    - vi. 0.50 Middle Technical/Data Support
    - vii. 1.50 High Technical/Data Support
    - viii. 6.00 Elementary Instruction Coaches
    - ix. 9.00 Middle school Teachers
    - x. 10.00 Elementary K-2 Teachers
- Other funds:
  - Arts Partners (Professional Development fund)
  - 2.00 Teacher and 2.00 Paraeducator positions and supplies – New Comer Center/Program Expansion (Bilingual Education fund)
  - 2.00 positions (Vocational Education fund)

## Introductory Section

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### ANALYSIS OF ADOPTED BUDGETS

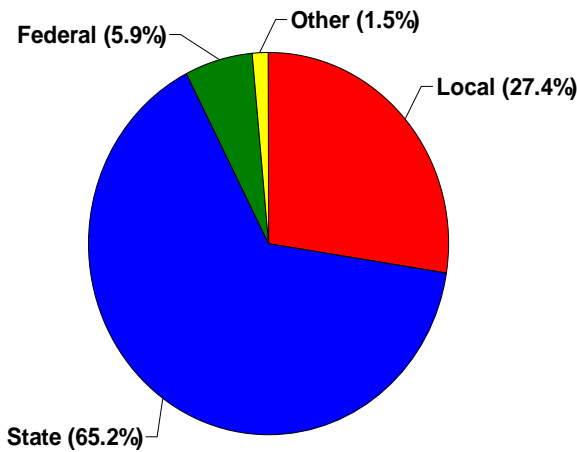
The financial schedules below provide an overview of all budgeted funds supported and maintained by the district. The detail and explanation of these funds are discussed further in the financial and other information sections of this document. The following graphs present the budget information on comparisons to 2005-06 budget revenue sources and by fund expenditure categories.

#### Resources To Support Operations:

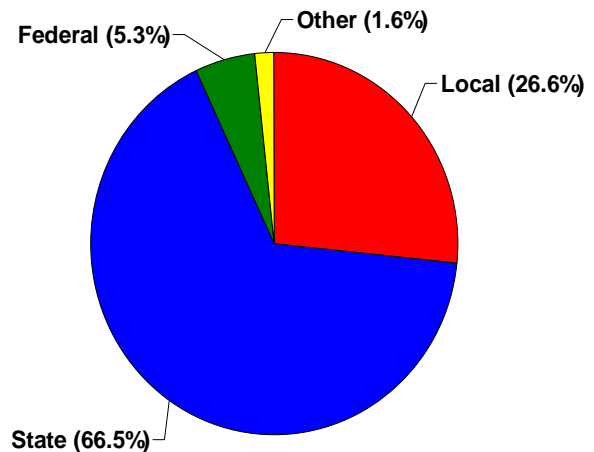
Kansas schools are funded with a mixture of federal, state and local taxes. A comparison of revenue sources to support operations for the 2006-07 proposed budget and 2005-06 Adopted budget are presented below.

Revenue Sources	2005-06 Budget All Funds	% of Total All Funds	2006-07 Budget All Funds	% of Total All Funds
Local	\$ 113,779,130	27.4%	\$ 119,680,294	26.6%
State	\$ 270,240,444	65.2%	\$ 299,386,956	66.5%
Federal	\$ 24,318,853	5.9%	\$ 23,699,727	5.3%
Other	\$ 6,240,742	1.5%	\$ 7,297,117	1.6%
<b>Total Revenues</b>	<b>\$ 414,579,169</b>	<b>100.0%</b>	<b>\$ 450,064,094</b>	<b>100.0%</b>

2005-06 Budgeted Revenue



2006-07 Budgeted Revenue



## Introductory Section

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### State Revenue

The districts primary source of revenue is state aid. The state uses a student-weighted formula to allocate revenues to the many districts within the state of Kansas. The formula has had changes made to it over time. Districts across the state manage these dollars to achieve the maximum benefit. In the financial section of this document additional information is provided about state aid and its various components.

Our state revenue has increased by 11 percent due to increased state aid for at-risk students and increased state aid per pupil.

### Local Revenue

The district's next largest source of revenue is local taxes. The state of Kansas allows districts the ability to levy an ad valorem property tax upon taxable tangible property of the district in each school year.

Our local revenue has increased by \$16 million primarily due to 5 percent growth in assessed valuation.

### Federal Revenue

The federal revenue represented here is the money received for our nutrition services program and our special education program. See more discussion on this revenue in each of these program sections.

This increase in federal revenue is directly related to the increase in costs to meet all of the special education mandates, the district increased the amount expected to be received from Medicaid this year to fund the expected budget of special education.

### Other

This is dues, fees, and any donations or contributes expected to be received by our various funds.

### Budgeted Expenditures By Category:

<b>Expenditure Category</b>	<b>2005-06 Budget All Funds</b>	<b>% of Total All Funds</b>	<b>2006-07 Budget All Funds</b>	<b>% of Total All Funds</b>
Salaries & Benefits	\$ 315,702,016	71.9%	\$ 354,258,062	73.0%
Purchased Services	\$ 14,456,747	3.3%	\$ 14,546,108	3.0%
Utilities	\$ 10,755,566	2.5%	\$ 11,951,682	2.5%
Transportation	\$ 18,275,531	4.2%	\$ 18,671,144	3.8%
Supplies & Materials	\$ 24,664,274	5.6%	\$ 24,440,408	5.1%
Property & Equipment	\$ 31,003,316	7.0%	\$ 37,435,308	7.7%
Bond Payments	\$ 21,807,388	5.0%	\$ 21,987,113	4.5%
Other Expenditures	\$ 2,130,362	0.5%	\$ 2,104,174	0.4%
<b>TOTAL EXPENDITURES</b>	<b>\$ 438,795,200</b>	<b>100.0%</b>	<b>\$ 485,393,999</b>	<b>100.0%</b>

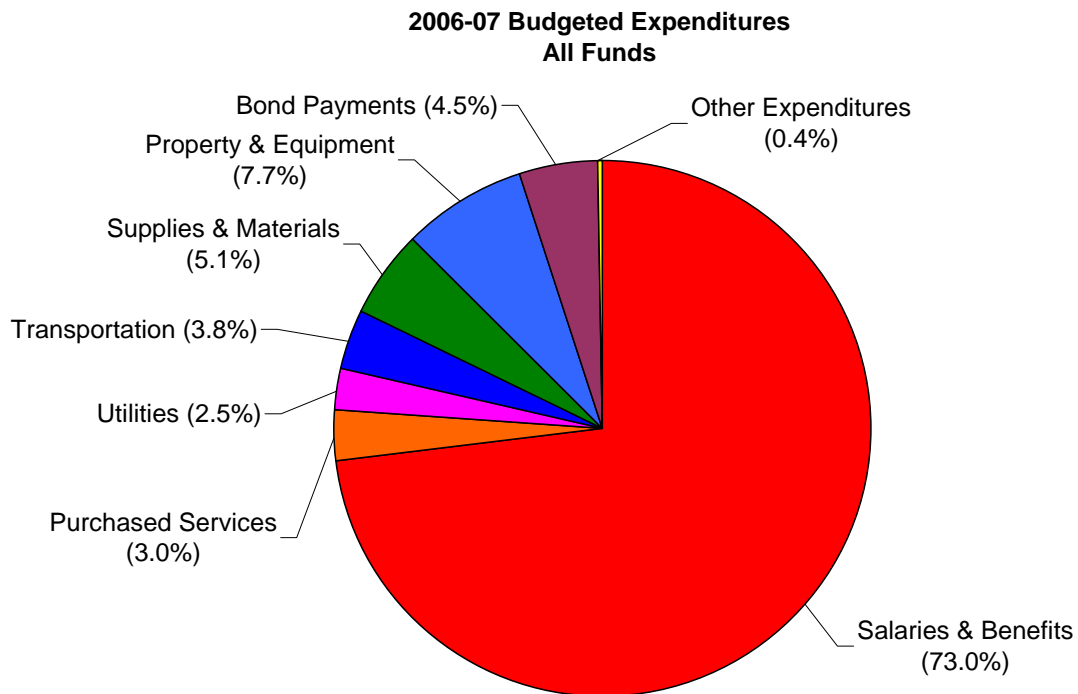
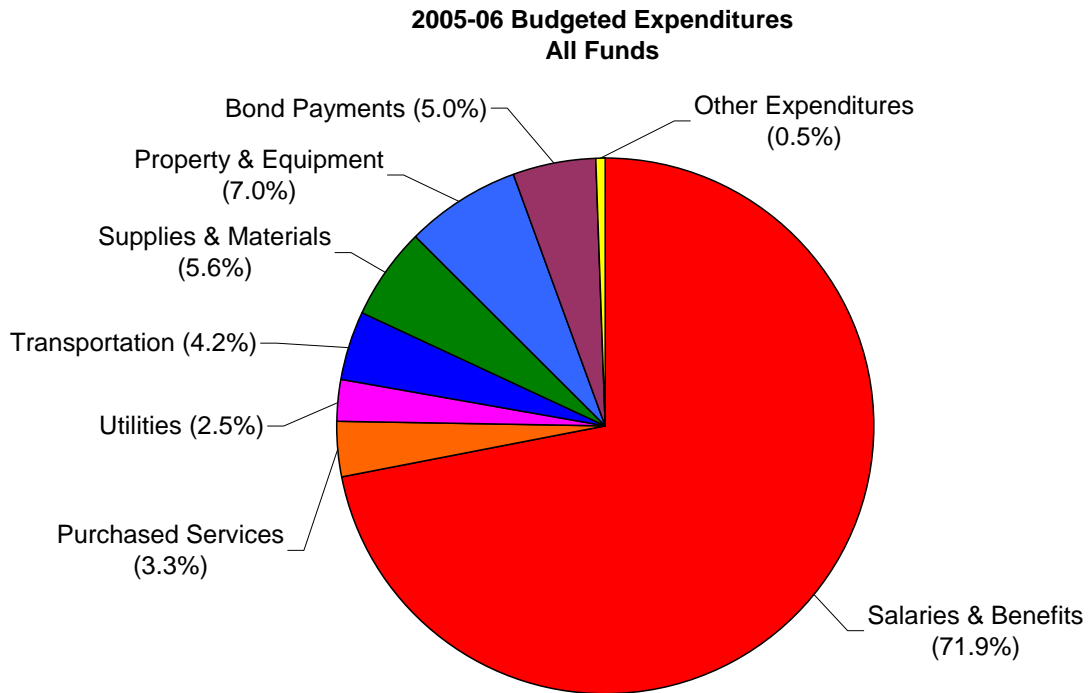
- The increase in salaries is caused by the hiring of 168 staff (including 161 teachers) in addition to an average 6 percent increase to employee salary schedules plus 4.25 percent for four additional teacher contract days plus 40 minutes per week teacher collaboration time.
- The increase in transportation reflects an increase in rates for contracted buses plus higher fuel costs. The busing contract is tied to the Consumer Price Index (CPI).
- The increase in property & equipment reflects construction of two new elementary schools.

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## Introductory Section

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



## Introductory Section

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Salaries and Benefits are the district's largest expenditures which proves we are a labor-intensive enterprise. About 73 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.

Utilities are the payments for the cost of water and sewer, heating fuel, and electricity.

Transportation consists of the contract with School Services and Leasing; 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 are reflected 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 following discussion directly relates to the General fund of the district. All expenses for carrying out the day-to-day operations of the district which are not statutorily required to be accounted for in another fund are passed through this fund. Although the state statute determines how much money the school district will receive per pupil, the weighted pupil count is the real driver of school funding. Funds are distributed on a per pupil basis, the number of full-time students enrolled in a district is the basis for determining the budget authority. In addition, districts are allowed certain weighting factors to recognize the higher costs associated with serving certain high-cost student populations. The table below details the enrollment projections used for computing the 2006-07 General and Supplemental General fund budget authority.

#### Projected Total District FTE:

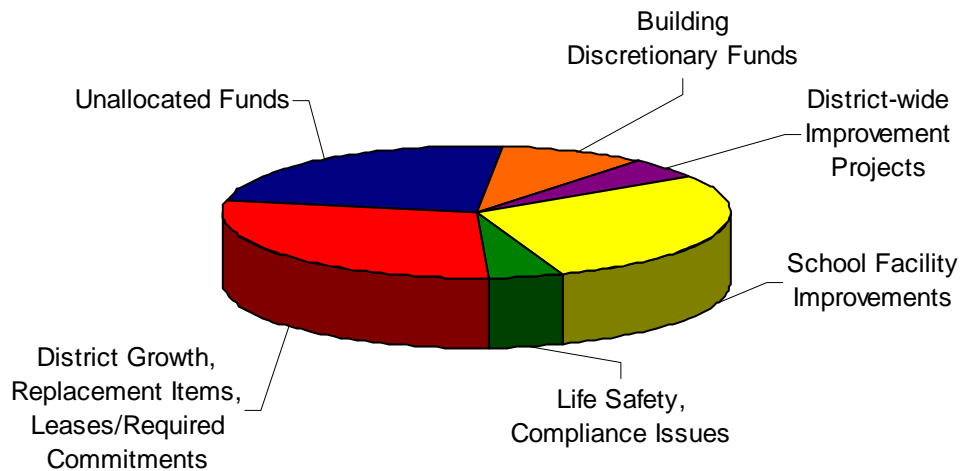
WEIGHTING FACTOR	2005-2006 ACTUAL WEIGHTED FTE	2006-2007 PROJECTED WEIGHTED FTE	2006-2007 PROJECTED DOLLARS
Basic FTE	44,512.10	44,456.20	\$191,872,958
4-Year-Olds	856.00	956.00	\$4,126,096
Large District Weighting	973.10	1,359.70	\$5,868,465
Vocational	805.60	805.60	\$3,476,970
At Risk	5,154.30	9,727.10	\$41,982,164
New Facility	1,942.60	1,047.60	\$4,521,442
Bilingual	1,084.20	1,084.20	\$4,679,407
Transportation	1,662.30	1,665.50	\$7,188,298
Special Education Flow-Thru	7,163.80	8,050.80	\$34,747,253
<b>General fund Total</b>	<b>64,154.00</b>	<b>69,152.70</b>	<b>\$298,463,053</b>
Supplemental General fund (27% of General fund)			\$80,585,024
Juvenile Detention Centers*	210.28	211.20	\$911,539
<b>Total General and Supplemental General funds</b>	<b>64,364.28</b>	<b>69,363.90</b>	<b>\$379,959,616</b>

\* Juvenile Detention Centers for reimbursement purposes receive twice the amount of enrollment credit.

### CAPITAL IMPROVEMENTS

Capital Improvement projects in the district are accounted for in the Capital Outlay fund and the Bond Capital Projects fund. The Capital Outlay fund typically accounts for smaller projects and improvements in the district. The chart below reflects the approved project categories for 2006-07.

**Capital Outlay Fund Project Categories 2006-07**



This budget begins with projected needs in a forecast of future projects. This list of projects is shared with the board and discussed at Facilities Committee meetings. Funding for these projects comes either from the proceeds of tax levy, bond issues, or from transfers of funds from the General fund. The Bond Capital Projects fund accounts for projects approved by the public through past bond referendums. The district is currently drawing to the end of the construction projects approved by the 2000 bond election. The 2000 authorization was for \$284.5 million to be used for new construction, air conditioning, and building maintenance. Major construction projects completed include a new middle school, 7 new elementary schools, and major mechanical work in a majority of buildings. All district projects are included in the Capital Projects section of the budget.

## Introductory Section

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### SUMMARY OF LEVIED FUNDS

Of all of the funds the district manages, only seven are funded by local property taxes. General, Supplemental General, Adult Education, Capital Outlay, Bond & Interest, Special Liability Expense, and Special Assessment funds are levied for Wichita Public Schools.

The General and Supplemental General funds provide for the operating expenses for 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 18.3 mills plus 34 percent state aid.

The Adult Education fund will not be levied for 2006.

The Capital Outlay fund is used for the purpose of acquisition, construction, repair, remodeling, additions to, furnishing, and equipment needs of the district. In 2004 the district submitted 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 is currently making payments on 3 bond issues.

The Special Liability Expense fund is used to account for property tax revenues used to pay the cost of providing for the school district's defense and the defense of employees pursuant to the Kansas tort claims act for payment of claims and other direct and indirect costs resulting from such act and to pay judgments rendered against the school.

The Special Assessment fund is used to pay for public improvements benefiting such real estate owned by the district. This fund's only revenue source is local property tax.

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

#### Wichita Public Schools – Detailed Mill Levies:

FUND	2003-04	2004-05	2005-06	2006-07*
General	20.00	20.00	20.00	20.00
Supplemental General	14.54	16.25	17.68	18.29
Adult Education	0.50	0.49	0.50	0.00
Capital Outlay	7.00	6.99	7.00	7.00
Special Liability Expense	1.07	0.36	0.11	0.00
Bond & Interest	7.90	6.97	6.01	6.01
Special Assessment	0.38	0.20	0.00	0.00
<b>Total Wichita Public School Levies</b>	<b>51.41</b>	<b>51.30</b>	<b>51.30</b>	<b>51.30</b>

\* Estimated

### **ECONOMIC IMPACT**

#### State of Kansas Education Funding:

In 1999, a lawsuit was filed on behalf of 14 medium-sized school districts alleging that the state's school finance system was constitutionally flawed. The plaintiffs alleged that the state was not putting enough money into the system and that the money that was going into the system was not distributed fairly. Specifically, the plaintiffs argued that the districts that had the highest number of hard-to-educate students – those with disabilities, limited English proficiency, or living in poverty – were not receiving enough funds to adequately address the challenges presented by those students. On January 3, 2005 the Kansas Supreme Court found the Kansas school funding formula to be unconstitutional because the Kansas Legislature failed to make suitable provisions for the financing of public schools. The Supreme Court ruled that midsize and large school districts with high proportions of minority and/or at-risk and special education students were not receiving a suitable education. The Court also found that school funding had been based upon past funding levels and political compromises rather than actual costs. The Court indicated that increased funding was required and a cost study was needed. In response to the Court, the 2005 legislature appropriated an additional \$289 million statewide. Of this, Wichita Public Schools will receive approximately \$41 million of additional state aid. In 2006, the legislature again appropriated increased state funding resulting in \$29 million additional funds for Wichita Public Schools. In July 2006, the Kansas Supreme Court dismissed the lawsuit.

#### For the Future:

The Consensus Revenue Estimating Group is projecting fiscal year (FY) 2007 revenue for the State General fund (SGF) to be 3.7 percent higher than FY 2006 receipts. This increase is due to a slight growth in taxes (individual, corporate tax, and retail sales tax) and expected interest revenue. SGF revenues for FY 2008 are projected to be \$108 million higher.

The Wichita Public School District remains a financially strong, growing component of the County. District enrollment remains strong, up 3 percent over the past 10 years. The district increased employment continues to help stimulate the local economy. Local employment is expected to increase 2.5 percent in 2006 and 3.2 percent in 2007.

The Wichita Public School District has committed itself to financial excellence for many years. The School District has received the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting since 1993 and from the Association of School Business Officials (ASBO) Certificate of Excellence in Financial Reporting since 1993.

The USD 259 still has a long ways to go to reach the funding needs of our district. The following are the anticipated future needs known at this time.

**Introductory Section**

**Return on Investment—Allocation of New 2006-07 Resources  
Summary of the investments made with additional state funding in 2006-07**

<b>Budget Item</b>	<b>Jan. 2006 Revised Cost of a Suitable Education</b>	<b>Revised Positions Needed</b>	<b>2006-07 Increased State Funding</b>	<b>2006-07 Positions Added</b>
<b>Budget Increases</b>				
Extended day/year teacher contract	\$ 5,499,143	-	\$ 6,499,143	-
New teachers and para-professionals	\$ 32,364,322	619.18	\$ 5,183,412	90.00
Support teachers	\$ 21,160,495	362.29	\$ 1,211,020	19.00
All-day kindergarten	\$ 60,000	1.00	\$ 60,000	1.00
4-year-old grant (pre-kindergarten)	\$ 200,000	-		
Bilingual program expansion	\$ 3,516,502	66.60	\$ 376,748	7.00
Vocational program expansion	\$ 1,685,000	-		
Special education program expansion	\$ 6,500,700	300.00		
Middle and high school extra-curricular activities	\$ 3,008,972	7.00	\$ 96,000	
School supplies, textbooks and equipment	\$ 4,000,000	-		
Computerized middle school instruction	-	-		
Computerized state assessments/testing	\$ 5,022,712	-	-	-
Technical data support staff	\$ 5,491,455	88.50	\$ 2,772,599	43.50
Increased labor costs	\$ 25,400,000	-	\$ 18,847,630	-
Teacher training	\$ 952,212	9.00	\$ 736,670	5.00
Transportation	\$ 1,594,826	1.00	\$ 592,275	-
School support staff	\$ 3,012,109	78.93	-	-
Support staff	\$ 4,743,868	22.00	\$ 1,129,609	1.28
Custodians and equipment	\$ 2,463,217	63.90		
Security	\$ 2,043,242	31.50	\$ 99,165	1.00
Assistant principals	\$ 1,692,034	20.50	-	-
Wellness program	\$ 772,500	-	-	-
<b>Total Budget Increases</b>	<b>\$ 131,183,309</b>	<b>1,671.40</b>	<b>\$ 37,604,271</b>	<b>167.78</b>
<b>Budget Decreases</b>				
Capital Projects funded by the General fund			\$ (3,200,000)	0.00
Technology projects formally funded by the New Facilities Weighting			\$ (2,678,745)	0.00
State Aid reduction due to increased assessed valuation			\$ (2,579,014)	0.00
<b>Total Budget Decreases</b>			<b>\$ (8,457,759)</b>	<b>0.00</b>
<b>Net Increase in State Aid</b>			<b>\$ 29,146,512</b>	<b>167.78</b>

## Introductory Section

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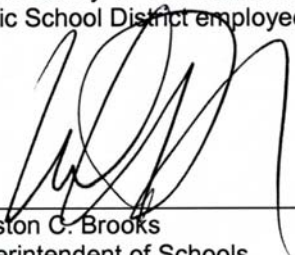
### DISTRICT BELIEFS

- 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, objectives, and strategies found above and on page 27.

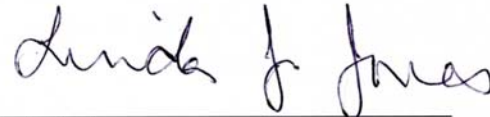
### ACKNOWLEDGEMENTS

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.



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Winston C. Brooks  
Superintendent of Schools



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Linda J. Jones  
Chief Financial Officer