



**House Education Budget Committee  
Representative Cassidy, Chair  
SB 171 – Uniform Reporting**

March 21, 2013  
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Wichita Public Schools*

Mr. Chairman and members of the Committee:

Wichita Public Schools has long been on the forefront of communicating budget information to the public. WPS developed the prototype Budget at a Glance now found on the KSDE website for every school district in Kansas. Wichita Public Schools placed the district's checkbook on the web prior to publication by other entities. We annually review and modify the District's Budget at a Glance to address the issues of the day – examples include a graph outlining the percentage of operating funds spent in our schools and how ending balances are needed to pay upcoming obligations. Last week Wichita Public Schools was the only Kansas school district and one of 11 governmental entities in Kansas to be recognized by the Sunshine Review for a 2013 "Sunny Award" for sharing information to the public.



My concern with this bill is that it adds another report to the website which will require programming changes at KSDE, yet none of the areas of confusion in reporting nor will the structure of the forms will have been addressed.

Mr. Chairman, it has been over ten years since a group of school districts met to review school district budgets and reporting. We believe it is time for another thorough review of school budget documents, Budget at a Glance and Budget Profile. As the state's largest district, which receives a great deal of media scrutiny, we repeatedly correct items that create confusion that arise from the state budget forms. It is time to adjust the forms and documents to reduce confusion and misinformation.

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We have a starting point for the budget forms. Our district has a model for the state budget forms which we believe is clearer and helps describe to patrons changes in a school district budget. The model has been shared with a number of school district financial officers. However we believe it would be best to have a comprehensive review by a wider number of school districts.

A review of school budgeting documents would include revising the Budget at a Glance and the Budget Profile now posted on KSDE website for each district. Do we need to have two separate documents? Does the format still make sense today?

We would suggest the state budget forms be reviewed and improved to address some common areas of confusion. Some of our suggestions include (see attachment):

- Add prior year "budget" for more accurate comparisons to proposed budget.
- Break out and list separately: utilities; student transportation; and food service.
- Re-order items by listing school based personnel consecutively (instruction, instructional support and student support), followed by school based expenditures.
- Add new subtotal "total operating costs per students" - would allow spending comparisons without capital or debt.
- Eliminate the percentage increase for the category from "prior year" and replace with "percent increase of the total."
- Add column for comments to give the reader a quick explanation, such as "eliminated the program" or "utility rate increase."
- Add total spending per pupil.
- At the bottom of the page add a key for function with examples for reader clarity.
- Change the "special reserve fund" to "self-funded insurance reserve."
- Allow districts to book late state aid payments which cross the fiscal year as a receivable.
- Annual training for staff that completes the budget forms through training workshops at Kansas Association of School Business Officers annual meeting.

The list of modifications above is specific to concerns and confusion the Wichita Public Schools have dealt with. It is likely other districts may have had budgeting issues which have been confusing to their patrons. It is time for the school community to collectively review school budgets.

Mr. Chairman, we would suggest that you, as Chair of House Education Budget Committee, request the Kansas Association of School Business Officers and school CPAs to convene a taskforce to review the current budget documents, the Budget at a Glance, the Budget Profile, the forms and all required legal publications, and to make recommendations to LEPC during the interim. Wider input will craft budget documents that provide policy makers and taxpayers a clearer picture of their local district's financial profile.