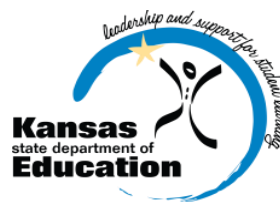


Budget at a Glance 2019-20



USD 320 - Wamego



School Finance
Kansas State Department of Education
Landon State Office Building
900 SW Jackson Street, Suite 356
Topeka, Kansas 66612-1212

www.ksde.org

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Summary of Total Expenditures By Function (All Funds)

	2017-2018 Actual	% of Tot	2018-2019 Actual	% of Tot	% inc/ dec	2019-2020 Budget	% of Tot	% inc/ dec
Instruction	13,494,065	56%	13,744,884	57%	2%	14,822,342	56%	8%
Student Support Services	1,624,097	7%	1,703,753	7%	5%	1,916,405	7%	12%
Instructional Support Services	528,950	2%	519,990	2%	-2%	605,319	2%	16%
Administration & Support	1,909,920	8%	1,922,101	8%	1%	2,319,915	9%	21%
Operations & Maintenance	1,533,612	6%	1,694,649	7%	11%	1,828,960	7%	8%
Transportation	884,104	4%	768,015	3%	-13%	1,059,234	4%	38%
Food Services	812,290	3%	800,503	3%	-1%	977,650	4%	22%
Capital Improvements	189,650	1%	217,956	1%	15%	426,072	2%	95%
Debt Services	3,333,824	14%	2,852,584	12%	-14%	2,682,166	10%	-6%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures*	24,310,512	100%	24,224,435	100%	0%	26,638,063	100%	10%
Amount per Pupil	\$16,202		\$15,903		-2%	\$17,102		8%
Current Expenditures**	20,340,115	100%	20,693,646	100%	2%	22,939,684	100%	11%
Amount per Pupil	\$13,556		\$13,585		0%	\$14,728		8%

Percent of Expenditures

Instruction*** (Total Expenditures)	13,392,967	55%	13,699,470	57%	2%	14,675,201	55%	-2%
Instruction*** (Current Expenditures)	13,392,967	66%	13,699,470	66%	0%	14,675,201	64%	-2%

** The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Gifts/Grants, KPERs Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Activity Fund and Special Education Coop Fund.*

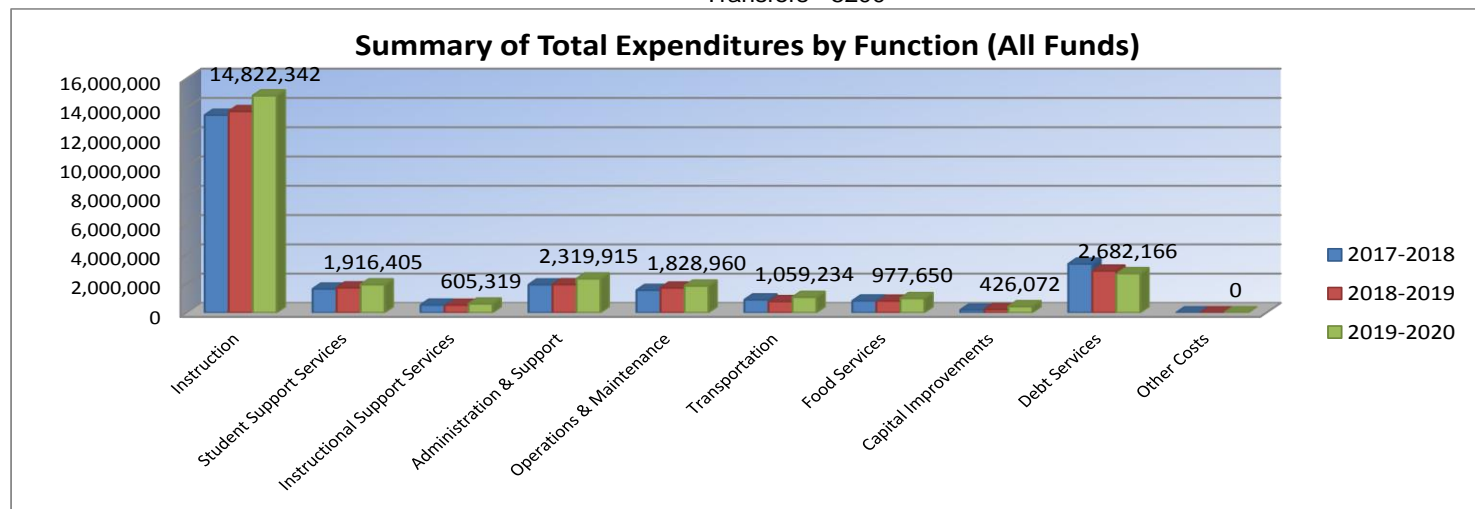
**** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)**

***** Instruction excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)**

Note: Percentages on charts are within +/-1% due to rounding used. Pie graph percentages may differ from charts for this reason also.

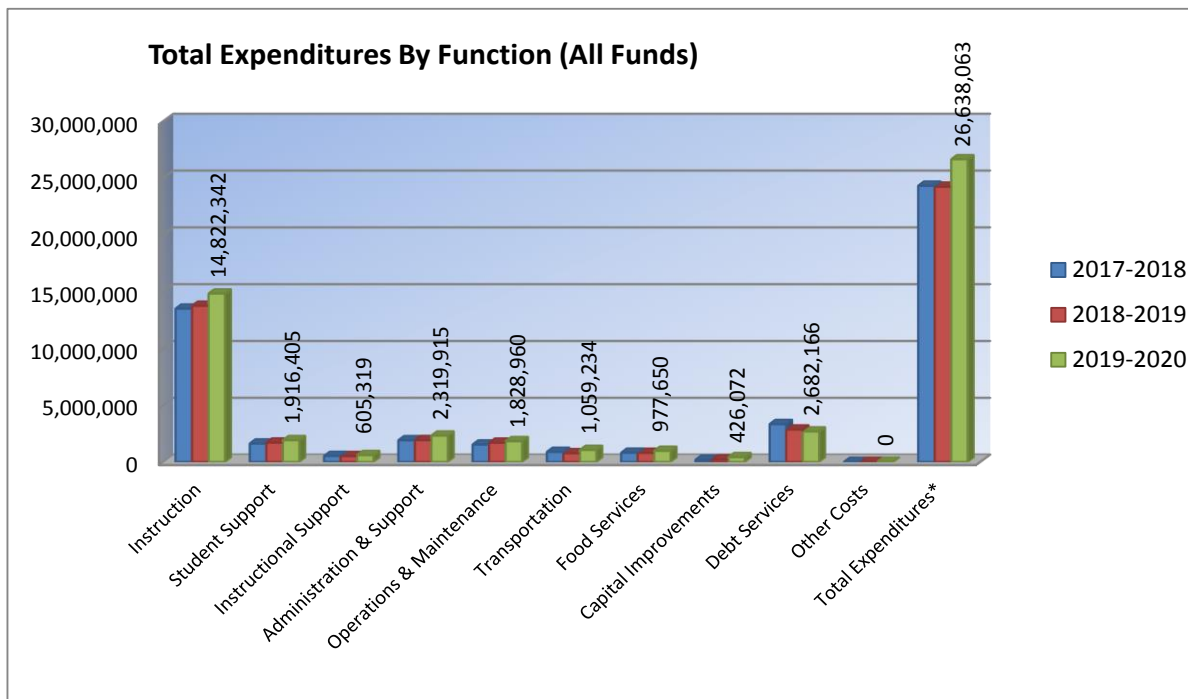
Further definition of what goes into each category:

- Instruction - 1000
- Student Support Services - 2100
- Instructional Support Services - 2200
- Administration & Support - 2300, 2400 and 2500
- Operations & Maintenance - 2600
- Transportation - 2700
- Food Service - 3100
- Other Costs - 2900 and 3300
- Capital Improvements - 4000
- Debt Services - 5100
- Transfers - 5200



Total Expenditures By Function (All Funds)

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Instruction	13,494,065	13,744,884	14,822,342
Student Support	1,624,097	1,703,753	1,916,405
Instructional Support	528,950	519,990	605,319
Administration & Support	1,909,920	1,922,101	2,319,915
Operations & Maintenance	1,533,612	1,694,649	1,828,960
Transportation	884,104	768,015	1,059,234
Food Services	812,290	800,503	977,650
Capital Improvements	189,650	217,956	426,072
Debt Services	3,333,824	2,852,584	2,682,166
Other Costs	0	0	0
Total Expenditures*	24,310,512	24,224,435	26,638,063

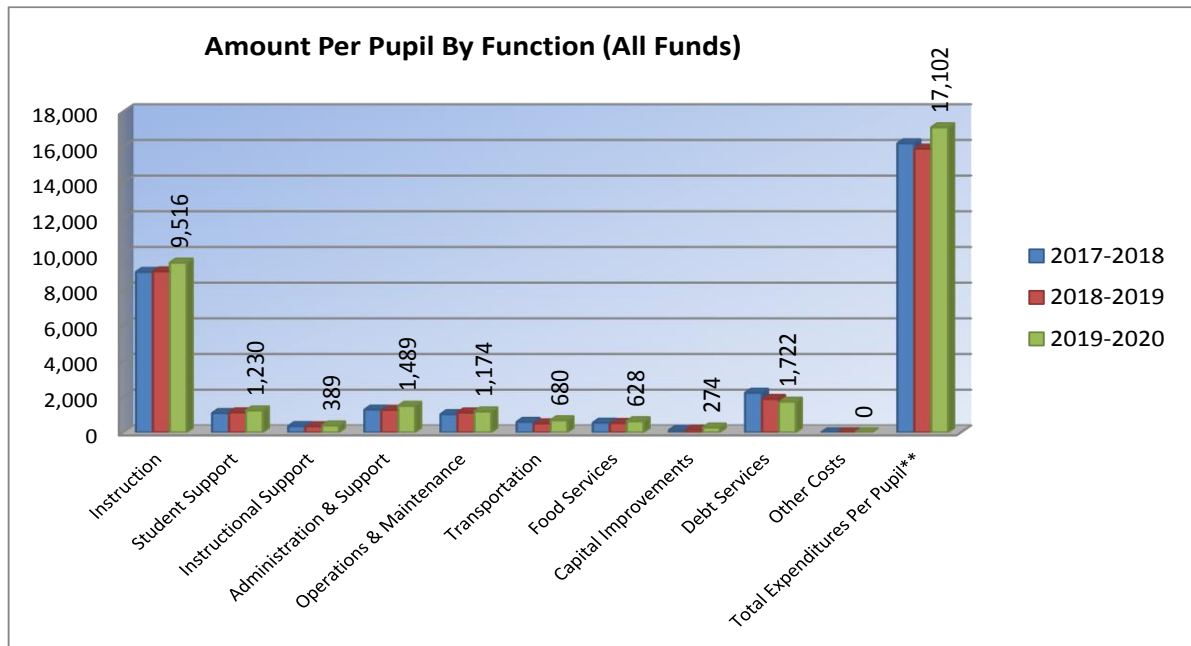


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Gifts/Grants, KPERS Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Activity Fund and Special Education Coop Fund.

Total Expenditures Amount Per Pupil By Function (All Funds)

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Instruction	8,993	9,023	9,516
Student Support	1,082	1,118	1,230
Instructional Support	353	341	389
Administration & Support	1,273	1,262	1,489
Operations & Maintenance	1,022	1,112	1,174
Transportation	589	504	680
Food Services	541	526	628
Capital Improvements	126	143	274
Debt Services	2,222	1,873	1,722
Other Costs	0	0	0
Total Expenditures Per Pupil**	16,202	15,903	17,102
Enrollment (FTE)*	1,500.5	1,523.3	1,557.6

*FTE Enrollment is based on 9/20 and 2/20, including 4yr old at-risk. Beginning in the 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. If the district offered full-day kindergarten in the 2017-18 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Includes virtual enrollment.

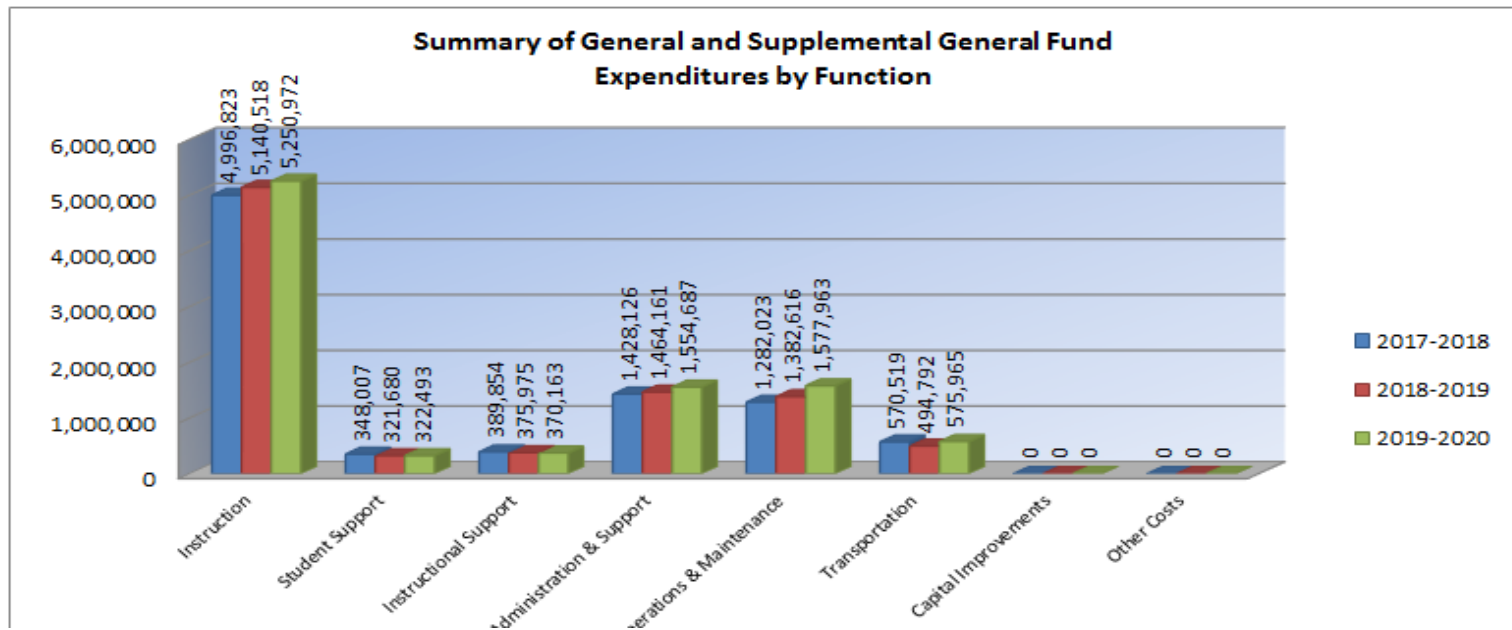


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Gifts/Grants, KPERS Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Activity Fund and Special Education Coop Fund.

Summary of General and Supplemental General Fund Expenditures by Function

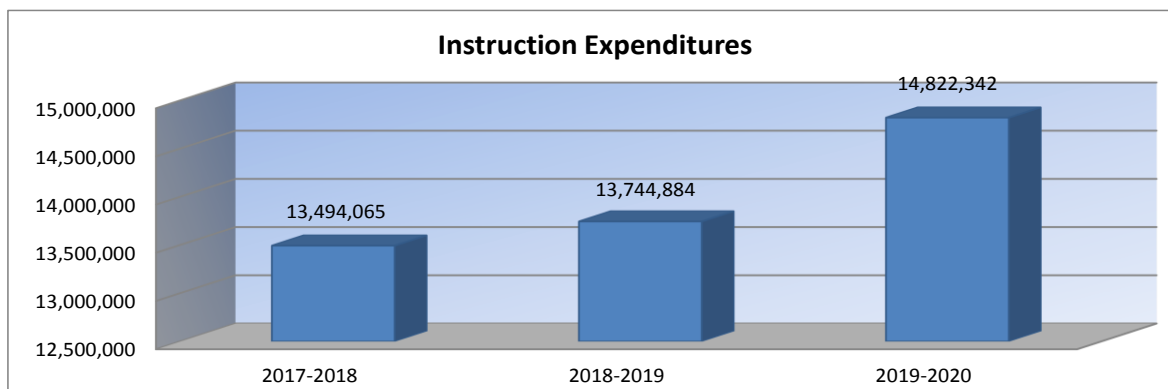
	2017-2018 Actual	% of Tot	2018-2019 Actual	% of Tot	% inc/ dec	2019-2020 Budget	% of Tot	% inc/ dec
Instruction	4,996,823	55%	5,140,518	56%	3%	5,250,972	54%	2%
Student Support	348,007	4%	321,680	4%	-8%	322,493	3%	0%
Instructional Support	389,854	4%	375,975	4%	-4%	370,163	4%	-2%
Administration & Support	1,428,126	16%	1,464,161	16%	3%	1,554,687	16%	6%
Operations & Maintenance	1,282,023	14%	1,382,616	15%	8%	1,577,963	16%	14%
Transportation	570,519	6%	494,792	5%	-13%	575,965	6%	16%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	9,015,352	100%	9,179,742	100%	2%	9,652,243	100%	5%
Amount per Pupil	\$6,008		\$6,026		0%	\$6,197		3%

The Summary of General and Supplemental General Fund Expenditures chart information comes from pages 6-13 of the Sumexpen and adds together the 'General Fund' and 'Supplemental General Fund' line items.



Instruction Expenditures (1000)

	2017-2018 Actual	2018-2019 Actual	% inc/ dec	2019-2020 Budget	% inc/ dec
General	4,856,284	4,934,751	2%	5,107,185	3%
Federal Funds	144,446	143,353	-1%	162,508	13%
Supplemental General	140,539	205,767	46%	143,787	-30%
Preschool-Aged At-Risk	0	0	0%	0	0%
At Risk (K-12)	577,301	505,723	-12%	625,580	24%
Bilingual Education	68,564	73,179	7%	85,909	17%
Virtual Education	60,057	59,798	0%	92,127	54%
Capital Outlay	101,098	45,414	-55%	147,141	224%
Driver Education	8,157	0	-100%	0	0%
Declining Enrollment	0	0	0%	0	0%
Extraordinary School Program	0	0	0%	0	0%
Food Service	0	0	0%	0	0%
Professional Development	0	0	0%	0	0%
Parent Education Program	0	0	0%	0	0%
Summer School	0	0	0%	0	0%
Special Education	2,030,805	2,120,070	4%	2,496,630	18%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	377,150	375,541	0%	462,107	23%
Gifts/Grants	15,927	13,173	-17%	38,270	191%
Special Liability	0	0	0%	0	0%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%		
KPERS Spec. Ret. Contribution	1,013,740	856,563	-16%	1,376,223	61%
Contingency Reserve	0	0	0%		
Text Book & Student Material	170,896	125,427	-27%		
Activity Fund	245,753	305,584	24%		
Bond and Interest #1	0	0	0%	0	0%
Bond and Interest #2	0	0	0%	0	0%
No-Fund Warrant	0	0	0%	0	0%
Special Assessment	0	0	0%	0	0%
Temporary Note	0	0	0%	0	0%
SUBTOTAL	9,810,717	9,764,343	0%	10,737,467	10%
Enrollment (FTE)*	1,500.5	1,523.3	2%	1,557.6	2%
Amount per Pupil	6,538	6,410	-2%	6,894	8%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	2,783	877	-68%	3,161	260%
Special Education Coop	3,680,565	3,979,664	8%	4,081,714	3%
TOTAL	13,494,065	13,744,884	2%	14,822,342	8%



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

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

*FTE enrollment is based on 9/20 and 2/20, including 4yr old at-risk. Beginning in the 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. If the district offered full-day kindergarten in the 2017-18 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Includes virtual enrollment.

Sources of Revenue and Proposed Budget for 2019-20

Fund	2019-20 Amount Budgeted	July 1, 2019 Cash Balance	Estimated Sources of Revenue--2019-20					Estimated July 1, 2020 Cash Balance
			State	Federal	Interest	Local		
						Transfers	Other	
General	10,352,237	0	10,352,237	0	0	0	0	XXXXXXXXXX
Supplemental General	3,161,595	112,484	1,655,727			0	1,393,384	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	0	0		0	0	0	0	0
Adult Supplemental Education	3,661	1,861			0	0	1,800	0
At Risk (K-12)	734,413	54,413		0	0	680,000	0	0
Bilingual Education	86,509	1,509		0	0	85,000	0	0
Virtual Education	93,127	32,677			0	60,450	0	0
Capital Outlay	1,016,213	402,719	178,176	0	5,000	0	473,953	43,635
Driver Training	0	31,837	0	0	0	0	0	31,837
Declining Enrollment	0	0				0	XXXXXXXXXX	0
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	1,021,128	259,000	6,581	286,471	1,500	0	467,576	0
Professional Development	100,344	24,531	5,813	0	0	70,000	0	0
Parent Education Program	49,104	0	30,030	0	0	19,074	0	0
Summer School	0	0		0	0	0	0	0
Special Education	2,693,418	101,353	0	0	0	2,567,065	25,000	0
Career and Postsecondary Education	470,107	86,362	0	3,745	0	380,000	0	0
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund		20,586						XXXXXXXXXX
Gifts and Grants	38,270	38,270	0				0	0
Textbook & Student Materials Revolving		232,410						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	2,018,922	0	2,018,922			0		XXXXXXXXXX
Contingency Reserve		339,767						XXXXXXXXXX
Activity Funds		47,841						XXXXXXXXXX
Bond and Interest #1	2,682,166	2,153,268	866,113	87,043	0		1,675,967	2,100,225
Bond and Interest #2	0	0	136,248	0	0		0	0
No Fund Warrant	0	0					0	0
Special Assessment	0	0					0	0
Temporary Note	0	0			0		0	0
Coop Special Education	5,792,000	80,632	0	979,759	1000		4,730,609	0
Federal Funds	186,438	0	XXXXXXXXXX	186,438	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	30,499,652	4,021,520	15,249,847	1,543,456	7,500	3,861,589	8,768,289	2,175,697
Less Transfers	3,861,589							
TOTAL Budget Expenditures	\$26,638,063							

Sources of Revenue - - State, Federal, Local

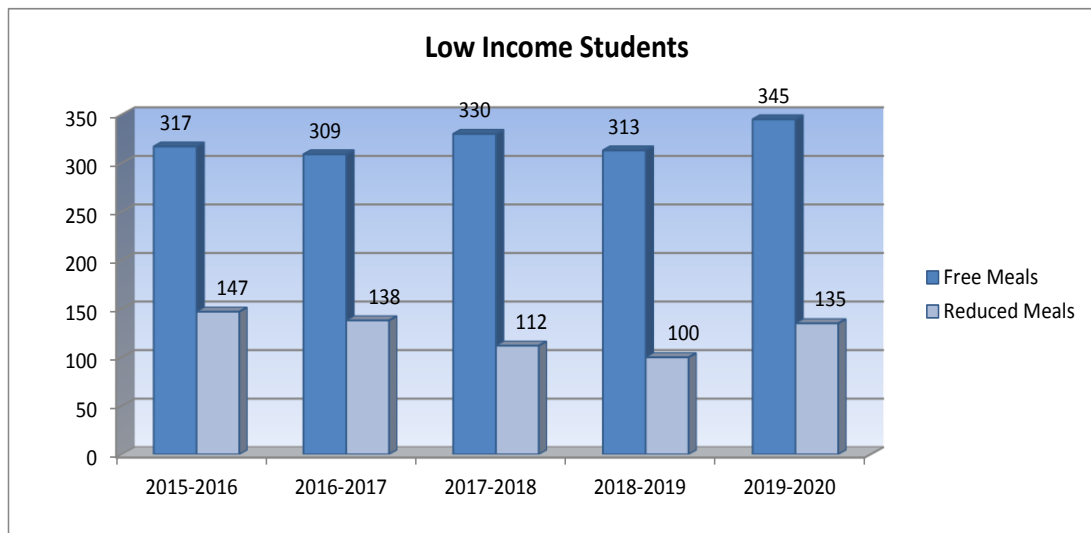
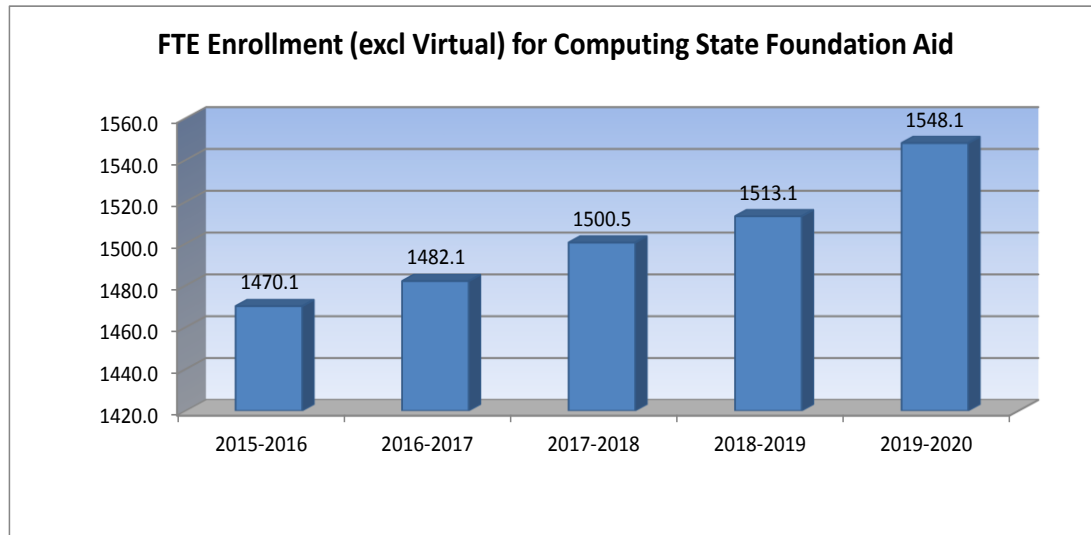
	2017-2018	2018-2019	2019-2020
State Revenues	13,264,672	13,264,796	15,249,847
Federal Revenues	1,644,328	1,527,071	1,543,456
Local Revenues*	8,425,819	9,014,014	8,775,789
Total Revenues	23,334,819	23,805,881	25,569,092
Revenues Per Pupil	15,551	15,628	16,416

Effective July 1, 2014 (2014-15 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as state general aid.

*Excludes "Transfers" to avoid duplication of revenue.

Enrollment Information

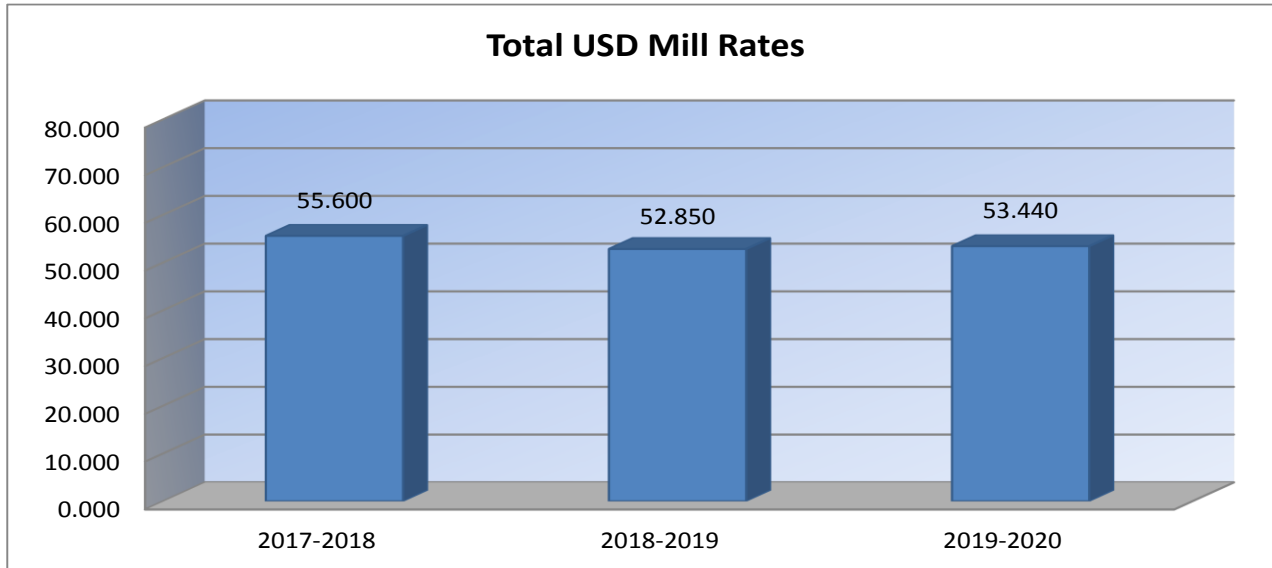
	2015-2016 Actual	2016-2017 Actual	% inc/ dec	2017-2018 Actual	% inc/ dec	2018-2019 Actual	% inc/ dec	2019-2020 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	1,470.1	1,482.1	1%	1,500.5	1%	1,513.1	1%	1,548.1	2%
Number of Students - Free Meals	317	309	-3%	330	7%	313	-5%	345	10%
Number of Students - Reduced Meals	147	138	-6%	112	-19%	100	-11%	135	35%



*FTE Enrollment is based on 9/20 and 2/20, including 4yr old at-risk. Beginning 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. If the district offered full-day kindergarten in the 2017-18 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Virtual enrollment is excluded.

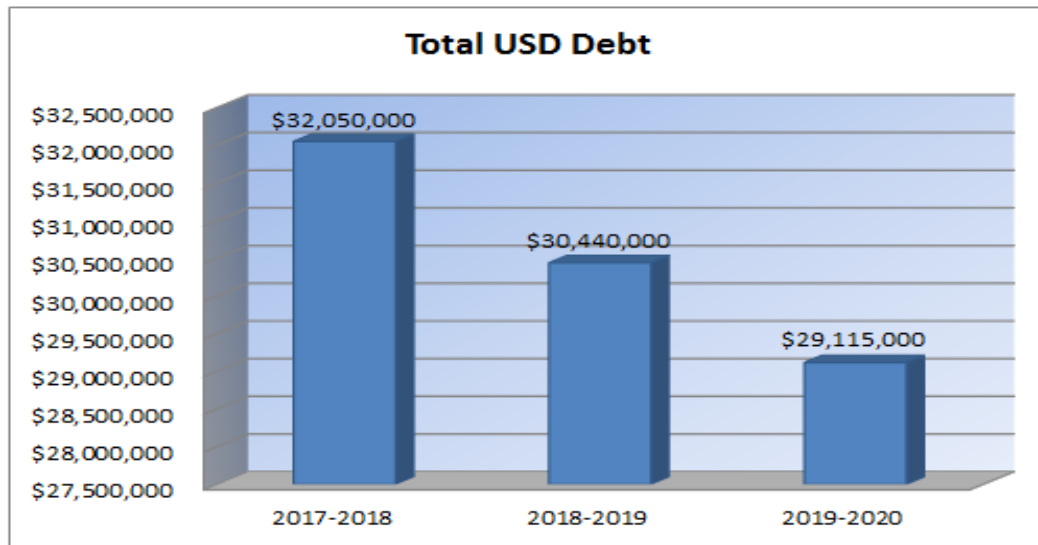
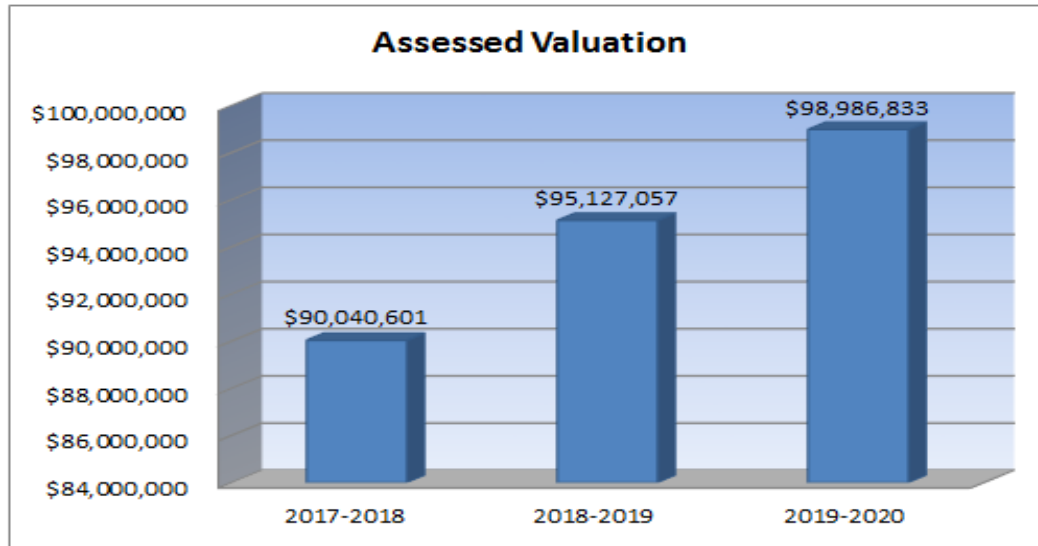
**Miscellaneous Information
Mill Rates by Fund**

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
General	20.000	20.000	20.000
Supplemental General	15.610	12.831	13.440
Adult Education	0.000	0.000	0.000
Capital Outlay	3.998	4.000	4.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond and Interest #1	15.992	16.019	16.000
Bond and Interest #2	0.000	0.000	0.000
No Fund Warrant	0.000	0.000	0.000
Special Assessment	0.000	0.000	0.000
Temporary Note	0.000	0.000	0.000
TOTAL USD	55.600	52.850	53.440
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Board & Employee Bnfts	0.000	0.000	0.000
Recreation Commission	0.000	0.000	0.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	0.000	0.000	0.000



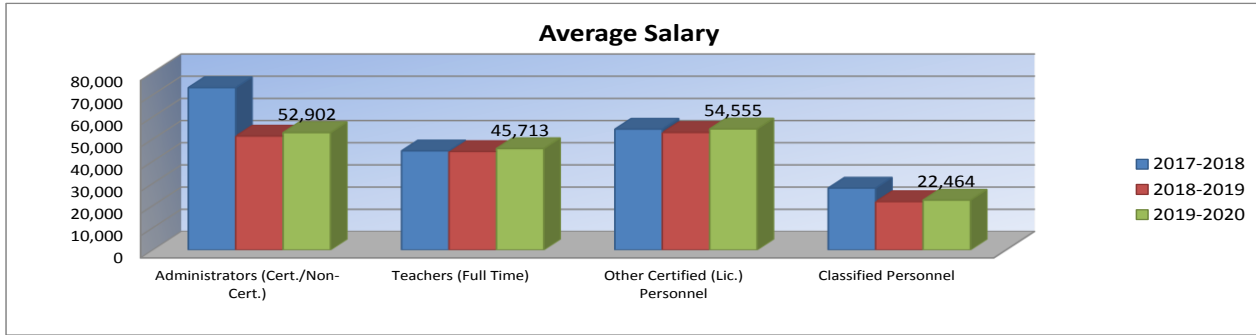
Other Information

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Assessed Valuation	\$90,040,601	\$95,127,057	\$98,986,833
Bonded Indebtedness	32,050,000	30,440,000	29,115,000



USD# 320
AVERAGE SALARY

	2017-18 Actual			2018-19 Actual			2019-20 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	11.2	819,684	73,186	27.7	1,422,703	51,361	27.7	1,465,384	52,902
Teachers (Full Time)	144.0	6,434,298	44,683	145.8	6,470,846	44,382	145.8	6,664,971	45,713
Other Certified (Licensed) Personnel	26.5	1,443,590	54,475	25.0	1,324,153	52,966	25.0	1,363,878	54,555
Classified Personnel	115.7	3,228,024	27,900	120.0	2,617,111	21,809	120.0	2,695,624	22,464
Substitutes/Temporary Help	XXXXX	260,054	XXXXXXXXXX	XXXXXX	263,108	XXXXXXXXXX	XXXXXX	265,000	XXXXXXXXXX



DEFINITIONS

Administrators: *Certified (Licensed) - Superintendent; Assistant Superintendent; Administrative Assistants; Principals/ Assistant Principals; Directors/Supervisors Special Education; Directors/Supervisors of Health; Directors/Supervisors of VocEd; Instructional Coordinators/Supervisors; All Other Directors/Supervisors.

** Non-Certified - Assistant Superintendents; Business Managers; Business Services (Directors/Coordinators/Supervisors); Food Service (Directors/Coordinators/Supervisors); Transportation (Directors/Coordinators/Supervisors); Custodial Maintenance (Directors/Coordinators/Supervisors); Other (Directors/Coordinators/Supervisors).

Teachers (Full Time Only): *Practical Arts/Vocational Teachers; Special Education Teachers; Prekindergarten Teachers; Kindergarten Teachers; Reading Specialists/Teachers; All Other Teachers.

Other Certified (Licensed) Personnel: Part-Time Teachers; Library Media Specialists; School Counselors; Clinical or School Psychologists; Speech Pathologists; Audiologists; Nurses (RN); Social Workers.

Classified Personnel: **Attendance Services Staff; Library Media Aides; Security Officers; Regular Education Teacher Aides; Secretarial/Clerical; Special Education Paraprofessionals; Nurses (LPN); Food Service Workers; Custodians; Bus Drivers.

Substitutes/Temporary: **Substitute Teachers, Coaching Assistants and other short term temporary help.

Total Salary: Report total salary including employee reduction plans***, supplemental and extra pay for summer school, and board paid fringe benefits (employer paid)****.

*FTE for Certified Administrators, Teachers and Other Certified (Licensed) Personnel is defined by the local school board. **Generally** FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12 month contract should be reported as 1.0.

**FTE of 1.0 for Non-Certified Administrators, Classified Personnel and Substitutes/Temporary should be based upon 2,080 hours.

***Employee reduction plans include benefits received by employees under a Section 125 Salary Reduction Agreement. Does not include social security, workers' compensation, and unemployment insurance.

****Board paid fringe benefits (employer paid) include group life, group health, disability income, accidental death and dismemberment, and hospital surgical, and/or medical expense insurance. Does not include social security, workers' compensation, and unemployment insurance.

KSDE Website Information Available

K-12 Statistics (Building, District or State Totals) website below:

<http://svapp15586.ksde.org/k12/k12.aspx>

- Attendance / Enrollment Reports
- Staff Reports
- Graduates / Dropouts Reports
- Crime / Violence Reports

School Finance Reports and Publications website below:

<http://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Reports-and-Publications>

- Assessed Valuation
- Cash Balances
- Headcount Enrollment
- Mill Levies
- Personnel (Certified/Non-Certified)
- Salary Reports

Kansas Building Report Card website below:

<http://ksreportcard.ksde.org/>

- Attendance Rate
- Graduation Rate
- Dropout Rate
- School Violence
- Assessments
 - Reading
 - Mathematics
 - Writing
- Graduates Passing Adv. Science Courses
- Graduates Passing Adv. Math Courses