

Budget at a Glance 2017-18



USD 320 - Wamego



School Finance
Kansas State Department of Education
Landon State Office Building
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Topeka, Kansas 66612-1212

www.ksde.org

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Summary of Total Expenditures By Function (All Funds)

	2015-2016 Actual	% of Tot	2016-2017 Actual	% of Tot	% inc/ dec	2017-2018 Budget	% of Tot	% inc/ dec
Instruction	12,400,190	57%	12,397,284	58%	0%	13,604,359	53%	10%
Student Support Services	1,405,695	6%	1,461,807	7%	4%	1,702,879	7%	16%
Instructional Support Services	456,808	2%	485,584	2%	6%	594,740	2%	22%
Administration & Support	1,788,590	8%	1,746,424	8%	-2%	2,496,555	10%	43%
Operations & Maintenance	1,534,602	7%	1,451,425	7%	-5%	1,689,723	7%	16%
Transportation	485,875	2%	886,097	4%	82%	890,726	3%	1%
Food Services	726,144	3%	729,250	3%	0%	1,057,653	4%	45%
Capital Improvements	738,970	3%	270	0%	-100%	226,638	1%	83840%
Debt Services	2,207,913	10%	2,206,788	10%	0%	3,333,825	13%	51%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures*	21,744,787	100%	21,364,929	100%	-2%	25,597,098	100%	20%
Amount per Pupil	\$14,791		\$14,734		0%	\$16,676		13%
Current Expenditures**	18,895,389	100%	18,824,565	100%	0%	21,301,973	100%	13%
Amount per Pupil	\$12,853		\$12,982		1%	\$13,878		7%

Percent of Expenditures

Instruction*** (Total Expenditures)	12,395,808	57%	12,385,307	58%	1%	13,552,359	53%	-5%
Instruction*** (Current Expenditures)	12,395,808	66%	12,385,307	66%	0%	13,552,359	64%	-2%

* The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), 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, Tuition Reimbursement, Gifts/Grants, KPERS Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Activity Fund and Special Education Coop Fund.

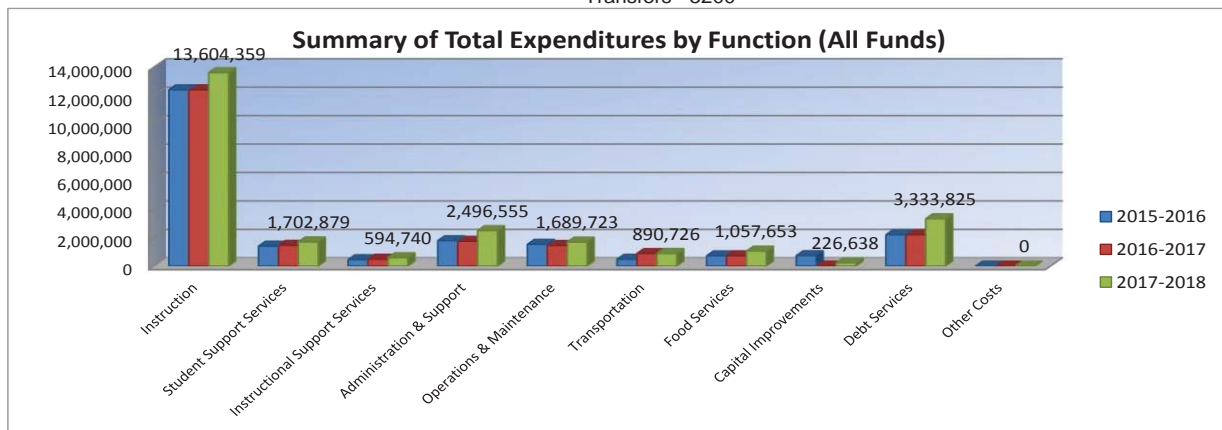
** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

*** 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.

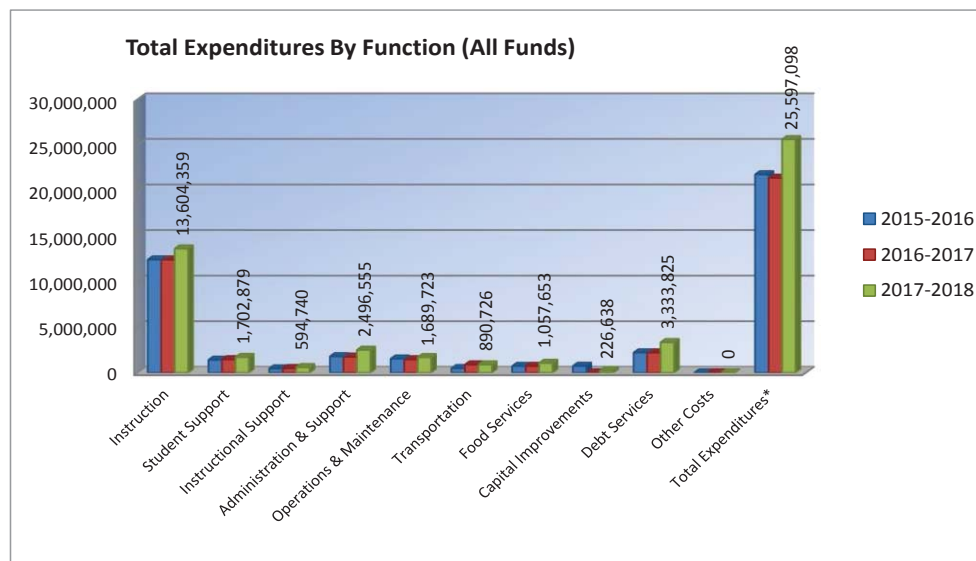
Further definition of what goes into each category:

- 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)

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
Instruction	12,400,190	12,397,284	13,604,359
Student Support	1,405,695	1,461,807	1,702,879
Instructional Support	456,808	485,584	594,740
Administration & Support	1,788,590	1,746,424	2,496,555
Operations & Maintenance	1,534,602	1,451,425	1,689,723
Transportation	485,875	886,097	890,726
Food Services	726,144	729,250	1,057,653
Capital Improvements	738,970	270	226,638
Debt Services	2,207,913	2,206,788	3,333,825
Other Costs	0	0	0
Total Expenditures*	21,744,787	21,364,929	25,597,098

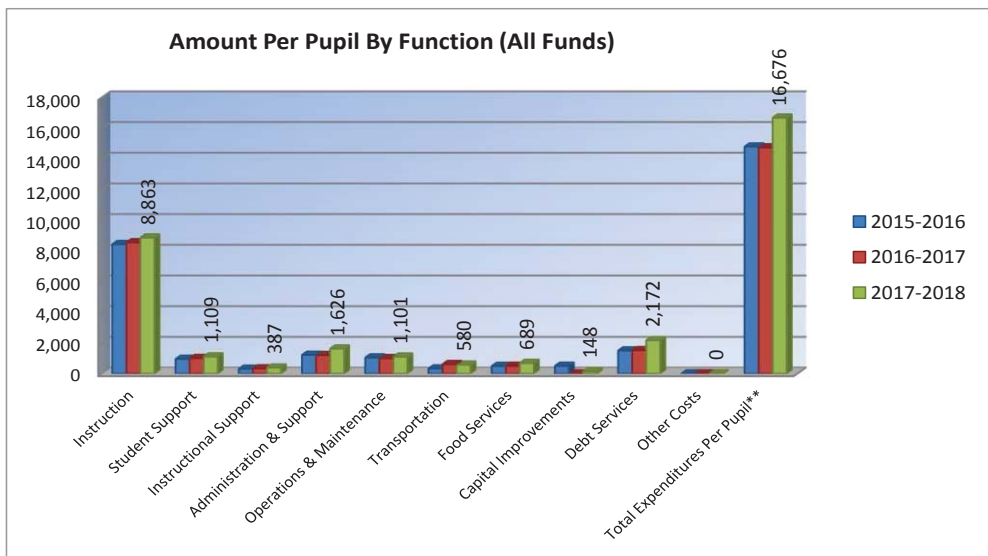


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Tuition Reimbursement, 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)

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
Instruction	8,435	8,550	8,863
Student Support	956	1,008	1,109
Instructional Support	311	335	387
Administration & Support	1,217	1,204	1,626
Operations & Maintenance	1,044	1,001	1,101
Transportation	331	611	580
Food Services	494	503	689
Capital Improvements	503	0	148
Debt Services	1,502	1,522	2,172
Other Costs	0	0	0
Total Expenditures Per Pupil**	14,791	14,734	16,676
Enrollment (FTE)*	1,470.1	1,450.0	1,535.0

*FTE is the audited enrollment 9/20 and 2/20 (if applicable) and estimated for the budget year, which includes 4yr old at-risk and virtual enrollment. Enrollment does not include non-funded preschool. Beginning 2017-18, full-day Kindergarten is 1.0 FTE.

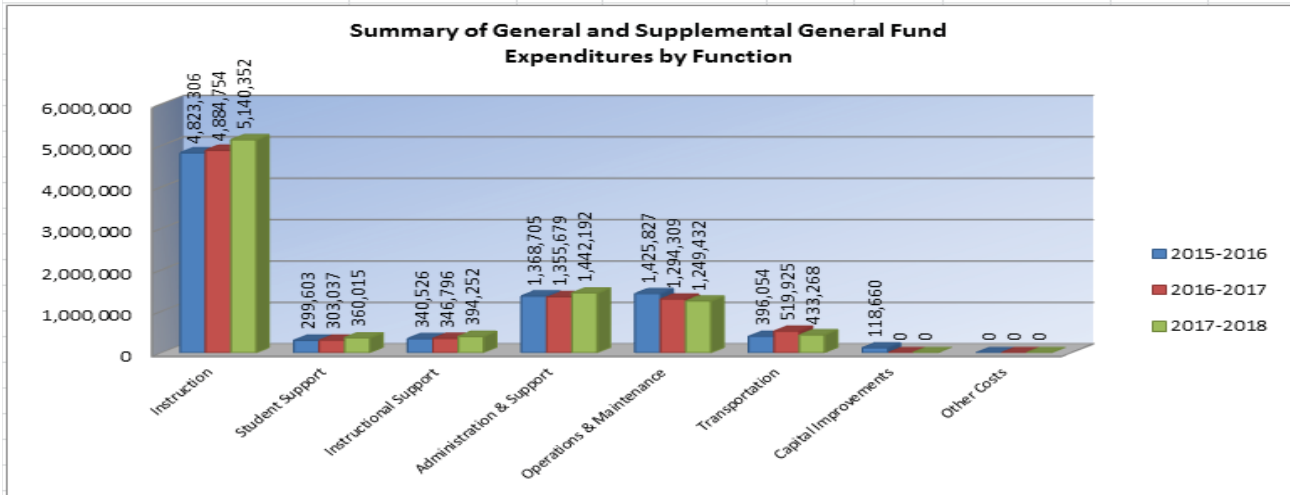


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Tuition Reimbursement, 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

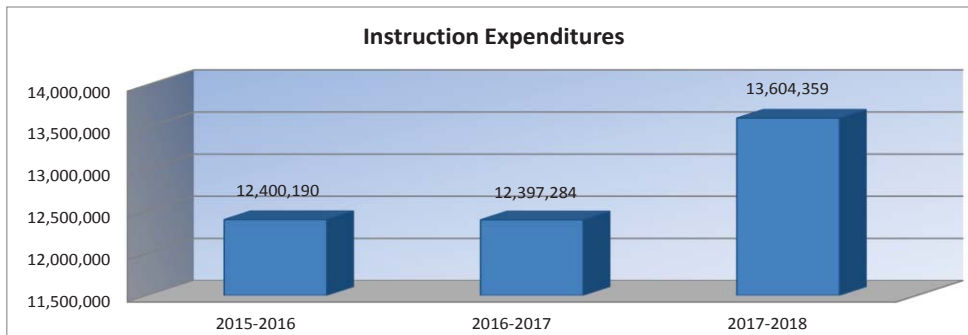
	2015-2016 Actual	% of Tot	2016-2017 Actual	% of Tot	% inc/ dec	2017-2018 Budget	% of Tot	% inc/ dec
Instruction	4,823,306	55%	4,884,754	56%	1%	5,140,352	57%	5%
Student Support	299,603	3%	303,037	3%	1%	360,015	4%	19%
Instructional Support	340,526	4%	346,796	4%	2%	394,252	4%	14%
Administration & Support	1,368,705	16%	1,355,679	16%	-1%	1,442,192	16%	6%
Operations & Maintenance	1,425,827	16%	1,294,309	15%	-9%	1,249,432	14%	-3%
Transportation	396,054	5%	519,925	6%	31%	433,268	5%	-17%
Capital Improvements	118,660	1%	0	0%	-100%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	8,772,681	100%	8,704,500	100%	-1%	9,019,511	100%	4%
Amount per Pupil	\$5,967		\$6,003		1%	\$5,876		-2%

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)

	2015-2016 Actual	2016-2017 Actual	% inc/ dec	2017-2018 Budget	% inc/ dec
General	4,605,355	4,647,143	1%	4,974,573	7%
Federal Funds	157,334	163,919	4%	144,641	-12%
Supplemental General	217,951	237,611	9%	165,779	-30%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	623,587	549,841	-12%	629,933	15%
Bilingual Education	0	62,283	0%	65,404	5%
Virtual Education	0	53,602	0%	86,832	62%
Capital Outlay	4,382	11,977	173%	52,000	334%
Driver Education	12,711	14,914	17%	18,124	22%
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	1,982,721	1,970,898	-1%	2,208,440	12%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	296,455	320,825	8%	441,057	37%
Gifts/Grants	61,062	4,756	-92%	22,634	376%
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	667,031	652,261	-2%	1,018,915	56%
Contingency Reserve	75,597	0	-100%		
Text Book & Student Material	54,393	64,183	18%		
Activity Fund	249,505	229,610	-8%		
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	9,008,084	8,983,823	0%	9,828,332	9%
Enrollment (FTE)*	1,470.1	1,450.0	-1%	1,535.0	6%
Amount per Pupil	6,128	6,196	1%	6,403	3%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	12,888	1,657	-87%	2,984	80%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	3,379,218	3,411,804	1%	3,773,043	11%
TOTAL	12,400,190	12,397,284	0%	13,604,359	10%



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

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

*FTE is the audited enrollment for 9/20 and 2/20 (if applicable) and estimated for the budget year, which includes 4yr old at-risk and virtual enrollment. Enrollment does not include non-funded preschool. Beginning 2017-18, full-day Kindergarten is 1.0 FTE. This information is used for calculating Amount Per Pupil for Sumexpen.xlsx and Budget At A Glance (BAG).

Sources of Revenue and Proposed Budget for 2017-18

Fund	2017-18 Amount Budgeted	July 1, 2017 Cash Balance	Estimated Sources of Revenue--2017-18					Estimated July 1, 2018 Cash Balance
			State	Federal	Interest	Local Transfers	Other	
General	9,452,967	0	9,398,167	0	XXXXXXXXXX	0	54,800	XXXXXXXXXX
Supplemental General	3,078,900	78,230	1,517,040			0	1,483,630	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	3,484	1,584			0	0	1,900	0
At Risk (K-12)	689,416	69,416		0	0	620,000	0	0
Bilingual Education	68,909	3,909		0	0	65,000	0	0
Virtual Education	88,832	33,832			0	55,000	0	0
Capital Outlay	961,300	392,496	151,177	0	5,000	4,800	407,827	0
Driver Training	53,995	35,135	6,860	0	0	0	12,000	0
Declining Enrollment	0	0				0	0	XXXXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	1,094,638	329,424	6,815	309,319	0	0	449,080	0
Professional Development	64,322	8,829	2,000	0	0	50,000	3,493	0
Parent Education Program	41,951	0	24,638	0	0	17,313	0	0
Summer School	0	0		0	0	0	0	0
Special Education	2,362,032	71,789	0	0	0	2,290,243	0	0
Career and Postsecondary Education	449,057	34,709	0	4,348	0	410,000	0	0
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund		0						XXXXXXXXXX
Gifts and Grants	22,634	22,634					0	0
Textbook & Student Materials Revolving		184,819						XXXXXXXXXX
School Retirement	0	0				0	0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	1,463,776	0	1,463,776			XXXXXXXXXX		XXXXXXXXXX
Contingency Reserve		339,767						XXXXXXXXXX
Activity Funds		42,654						XXXXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	3,333,825	2,751,933	854,764	174,086	0		1,566,245	2,204,383
Bond and Interest #2	0	0	0	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	5,717,380	561,541	0	947,256	550		4,208,033	0
Federal Funds	162,036	0	XXXXXXXXXX	162,036	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	29,109,454	4,962,701	13,425,237	1,597,045	5,550	3,512,356	8,187,008	2,204,383
Less Transfers	3,512,356							
TOTAL Budget Expenditures	\$25,597,098							

Sources of Revenue - - State, Federal, Local

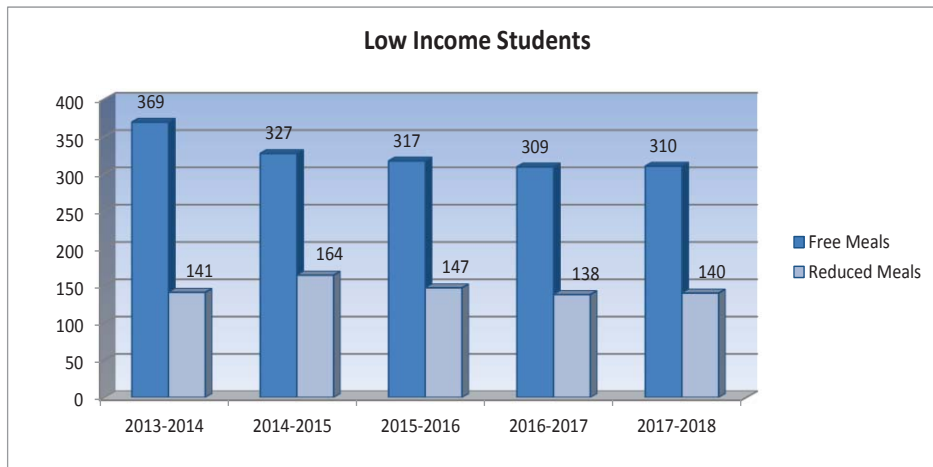
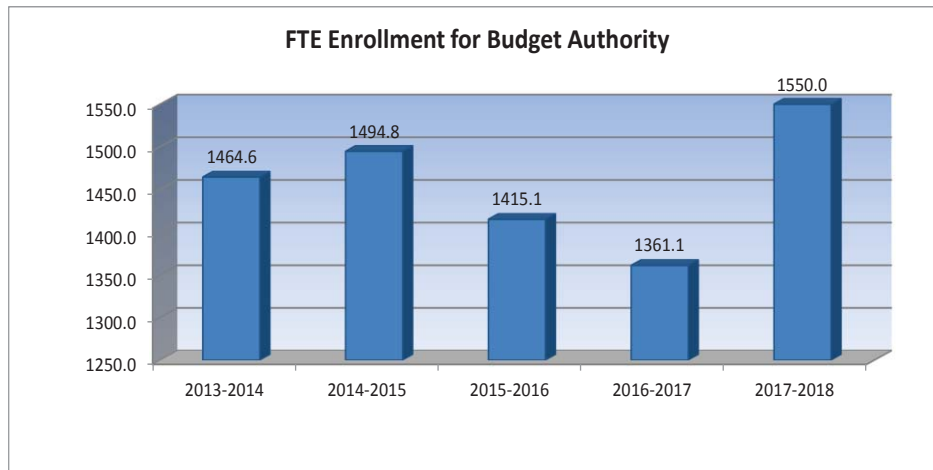
	2015-2016	2016-2017	2017-2018
State Revenues	13,737,431	12,411,437	13,425,237
Federal Revenues	1,547,656	1,632,920	1,597,045
Local Revenues*	8,065,372	8,085,409	8,192,558
Total Revenues	23,350,459	22,129,766	23,214,840
Revenues Per Pupil	15,884	15,262	15,124

Effective July 1, 2014 (2014-15 school year) KSA 72-6431 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.

USD# 320
Enrollment Information

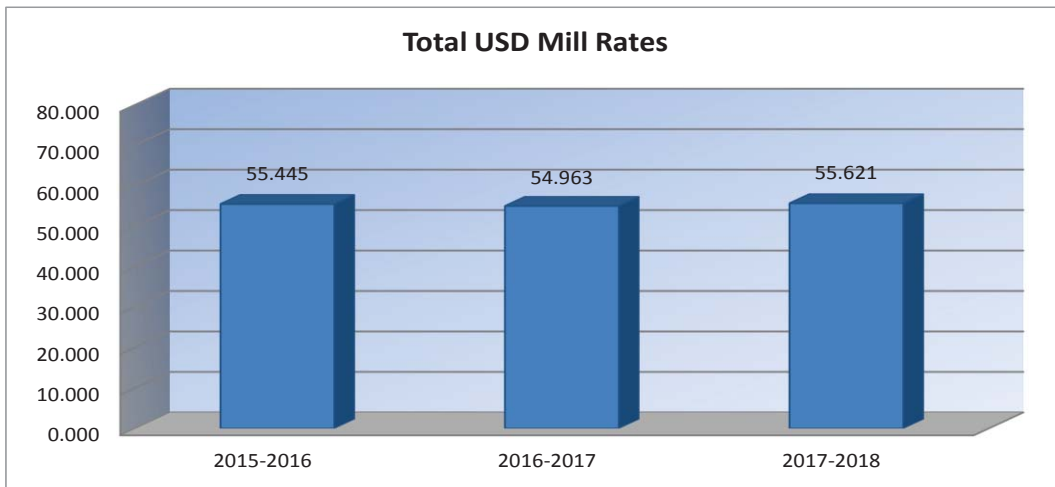
	2013-2014 Actual	2014-2015 Actual	% inc/ dec	2015-2016 Actual	% inc/ dec	2016-2017 Actual	% inc/ dec	2017-2018 Budget	% inc/ dec
Enrollment (FTE)*	1,464.6	1,494.8	2%	1,415.1	-5%	1,361.1	-4%	1,550.0	14%
Number of Students - Free Meals	369	327	-11%	317	-3%	309	-3%	310	0%
Number of Students - Reduced Meals	141	164	16%	147	-10%	138	-6%	140	1%



*FTE is based on actual enrollment for 9/20 and 2/20, including 4yr old at-risk. Beginning 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. Virtual enrollment is excluded.

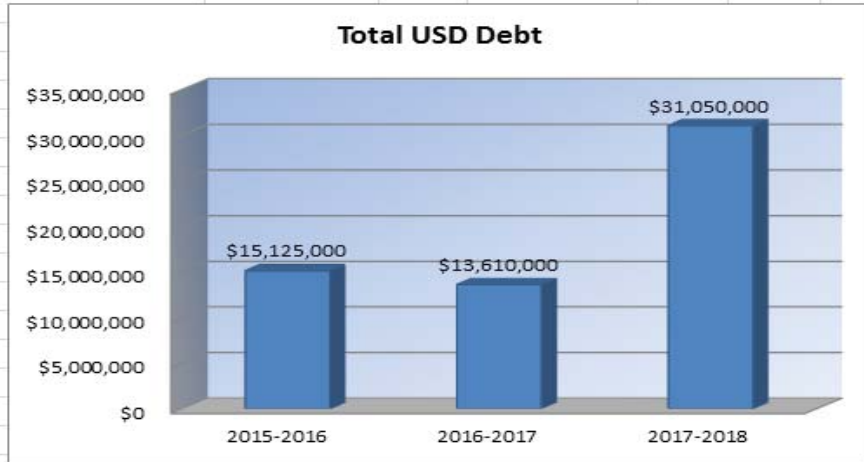
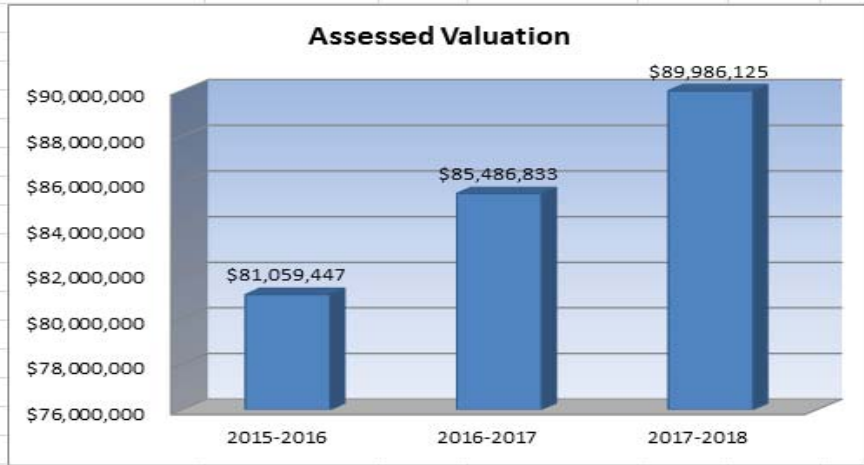
**Miscellaneous Information
Mill Rates by Fund**

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
General	20.000	20.000	20.000
Supplemental General	15.443	14.966	15.619
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	3.999	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	16.002	15.998	16.002
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	55.445	54.963	55.621
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

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
Assessed Valuation	\$81,059,447	\$85,486,833	\$89,986,125
Bonded Indebtedness	15,125,000	13,610,000	31,050,000



USD# 320
AVERAGE SALARY

	2015-16 Actual			2016-17 Actual			2017-18 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	11.2	831,913	74,278	11.2	813,929	72,672	11.2	872,434	77,896
Teachers (Full Time)	143.0	5,978,980	41,811	144.0	6,083,343	42,245	146.0	6,402,391	43,852
Other Certified (Licensed) Personnel	26.5	1,648,702	62,215	26.5	1,675,918	63,242	27.5	1,670,380	60,741
Classified Personnel	105.0	2,706,907	25,780	103.0	2,726,467	26,471	115.0	3,104,770	26,998
Substitutes/Temporary Help	XXXXX	206,151	XXXXXXXXXX	XXXXX	252,981	XXXXXXXXXX	XXXXX	274,280	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