

Budget at a Glance 2020-21



USD 320 - Wamego

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Summary of Total Expenditures By Function (All Funds)

	2018-2019 Actual	% of Tot	2019-2020 Actual	% of Tot	% inc/ dec	2020-2021 Budget	% of Tot	% inc/ dec
Instruction	13,749,857	57%	14,512,831	58%	6%	15,292,245	54%	5%
Student Support Services	1,703,753	7%	1,922,002	8%	13%	2,026,964	7%	5%
Instructional Support Services	519,990	2%	562,251	2%	8%	824,655	3%	47%
Administration & Support	1,922,101	8%	2,015,084	8%	5%	2,760,413	10%	37%
Operations & Maintenance	1,694,649	7%	1,627,968	6%	-4%	1,738,796	6%	7%
Transportation	768,015	3%	675,035	3%	-12%	1,028,285	4%	52%
Food Services	800,503	3%	873,393	3%	9%	1,061,998	4%	22%
Capital Improvements	217,956	1%	262,658	1%	21%	780,810	3%	197%
Debt Services	2,852,584	12%	2,682,166	11%	-6%	2,606,900	9%	-3%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures*	24,229,408	100%	25,133,388	100%	4%	28,121,066	100%	12%
Amount per Pupil	\$15,906		\$16,255		2%	\$18,040		11%
Current Expenditures**	20,698,619	100%	21,905,720	100%	6%	23,946,105	100%	9%
Amount per Pupil	\$13,588		\$14,167		4%	\$15,362		8%

Percent of Expenditures

Instruction*** (Total Expenditures)	13,704,443	57%	14,386,743	57%	0%	15,119,560	54%	-3%
Instruction*** (Current Expenditures)	13,704,443	66%	14,386,743	66%	0%	15,119,560	63%	-3%

^ 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.

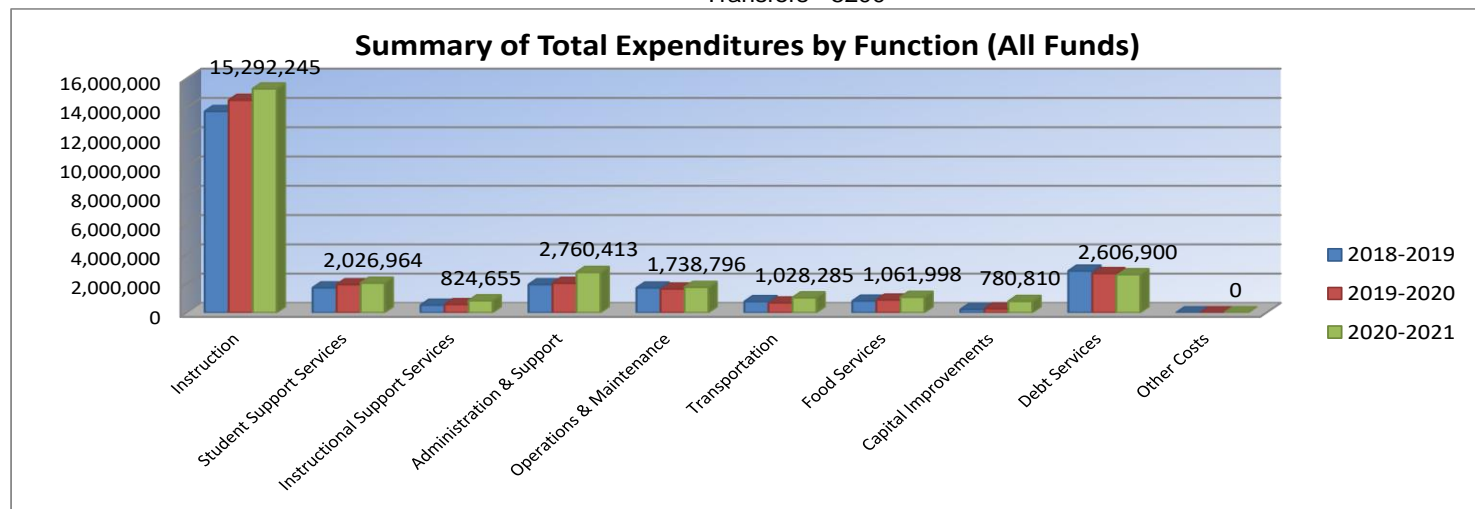
** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

*** 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.

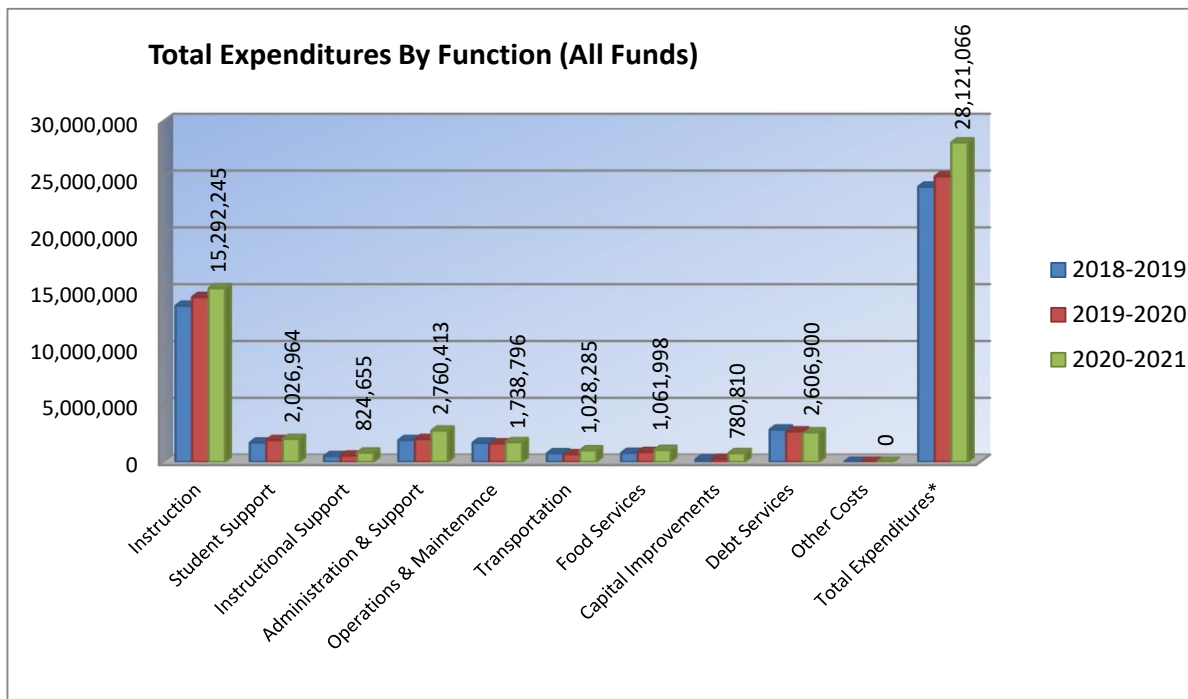
Further definition of what goes into each category:

- 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)

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
Instruction	13,749,857	14,512,831	15,292,245
Student Support	1,703,753	1,922,002	2,026,964
Instructional Support	519,990	562,251	824,655
Administration & Support	1,922,101	2,015,084	2,760,413
Operations & Maintenance	1,694,649	1,627,968	1,738,796
Transportation	768,015	675,035	1,028,285
Food Services	800,503	873,393	1,061,998
Capital Improvements	217,956	262,658	780,810
Debt Services	2,852,584	2,682,166	2,606,900
Other Costs	0	0	0
Total Expenditures*	24,229,408	25,133,388	28,121,066

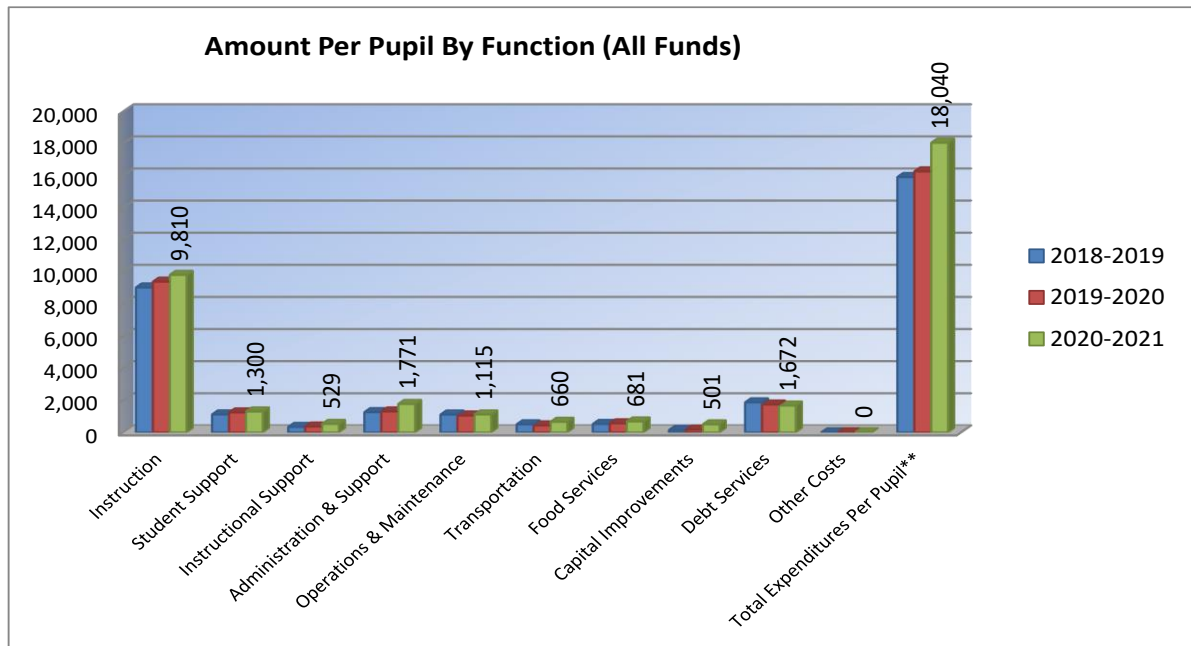


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, 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)

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
Instruction	9,026	9,386	9,810
Student Support	1,118	1,243	1,300
Instructional Support	341	364	529
Administration & Support	1,262	1,303	1,771
Operations & Maintenance	1,112	1,053	1,115
Transportation	504	437	660
Food Services	526	565	681
Capital Improvements	143	170	501
Debt Services	1,873	1,735	1,672
Other Costs	0	0	0
Total Expenditures Per Pupil**	15,906	16,255	18,040
Enrollment (FTE)*	1,523.3	1,546.2	1,558.8

*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.

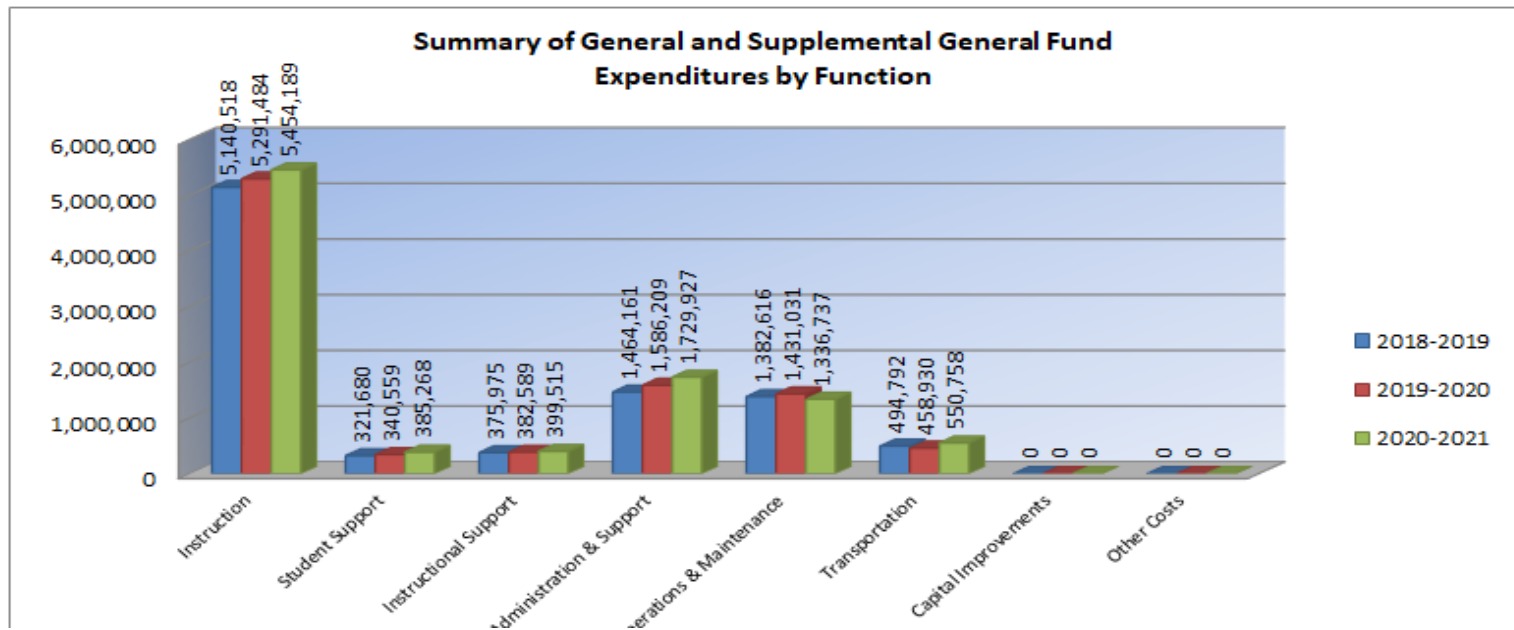


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, 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

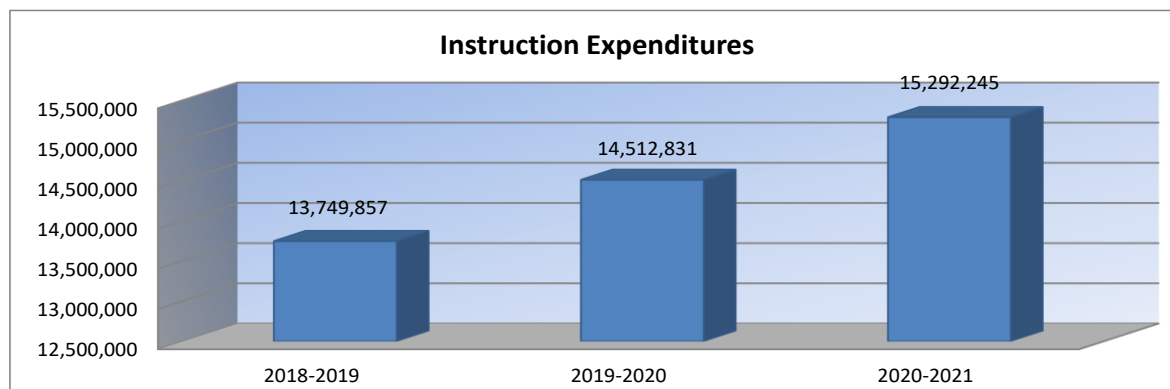
	2018-2019 Actual	% of Tot	2019-2020 Actual	% of Tot	% inc/dec	2020-2021 Budget	% of Tot	% inc/dec
Instruction	5,140,518	56%	5,291,484	56%	3%	5,454,189	55%	3%
Student Support	321,680	4%	340,559	4%	6%	385,268	4%	13%
Instructional Support	375,975	4%	382,589	4%	2%	399,515	4%	4%
Administration & Support	1,464,161	16%	1,586,209	17%	8%	1,729,927	18%	9%
Operations & Maintenance	1,382,616	15%	1,431,031	15%	4%	1,336,737	14%	-7%
Transportation	494,792	5%	458,930	5%	-7%	550,758	6%	20%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	9,179,742	100%	9,490,802	100%	3%	9,856,394	100%	4%
Amount per Pupil	\$6,026		\$6,138		2%	\$6,323		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)

	2018-2019 Actual	2019-2020 Actual	% inc/ dec	2020-2021 Budget	% inc/ dec
General	4,934,751	5,076,064	3%	5,327,067	5%
Federal Funds	143,353	163,868	14%	186,099	14%
Supplemental General	205,767	215,420	5%	127,122	-41%
Preschool-Aged At-Risk	0	0	0%	0	0%
At Risk (K-12)	505,723	487,337	-4%	614,698	26%
Bilingual Education	73,179	84,922	16%	129,817	53%
Virtual Education	59,798	64,435	8%	88,242	37%
Capital Outlay	45,414	126,088	178%	172,685	37%
Driver Education	0	0	0%	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	2,120,070	2,306,099	9%	2,560,582	11%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	375,541	389,550	4%	503,712	29%
Gifts/Grants	13,173	24,573	87%	39,241	60%
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	856,563	1,277,248	49%	1,356,803	6%
Contingency Reserve	0	0	0%		
Text Book & Student Material	125,427	85,353	-32%		
Activity Fund	310,557	292,817	-6%		
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	9,769,316	10,593,774	8%	11,106,068	5%
Enrollment (FTE)*	1,523.3	1,546.2	2%	1,558.8	1%
Amount per Pupil	6,413	6,851	7%	7,125	4%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	877	460	-48%	2,791	507%
Special Education Coop	3,979,664	3,918,597	-2%	4,183,386	7%
TOTAL	13,749,857	14,512,831	6%	15,292,245	5%



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 2020-21

Fund	2020-21 Amount Budgeted	July 1, 2020 Cash Balance	Estimated Sources of Revenue--2020-21					Estimated July 1, 2021 Cash Balance
			State	Federal	Interest	Local		
						Transfers	Other	
General	10,575,012	0	10,575,012	0	0	0	0	XXXXXXXXXX
Supplemental General	3,177,089	117,411	1,698,154			0	1,361,524	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	3,291	1,391			0	0	1,900	0
At Risk (K-12)	739,124	136,279		0	0	602,845	0	0
Bilingual Education	131,317	1,317		0	0	130,000	0	0
Virtual Education	89,242	29,242			0	60,000	0	0
Capital Outlay	1,568,061	569,647	270,010	0	55,000	0	673,404	0
Driver Training	31,837	31,837	0	0	0	0	0	0
Declining Enrollment	0	0				0	XXXXXXXXXX	0
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	1,113,978	224,693	6,568	355,541	4,000	0	523,176	0
Professional Development	96,363	59,388	6,975			0	30,000	0
Parent Education Program	55,050	0	36,700	0	0	0	18,350	0
Summer School	0	0		0	0	0	0	0
Special Education	2,783,385	94,043	0	30,000	0	2,634,342	25,000	0
Career and Postsecondary Education	511,712	87,813	0	3,729	0	420,170	0	0
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund		23,220						XXXXXXXXXX
Gifts and Grants	39,518	39,518	0	0			0	0
Textbook & Student Materials Revolving		328,147						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	1,988,279	0	1,988,279			0		XXXXXXXXXX
Contingency Reserve		339,767						XXXXXXXXXX
Activity Funds		39,646						XXXXXXXXXX
Bond and Interest #1	2,606,900	2,021,771	835,612	0	0		1,532,401	1,782,884
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	6,182,840	252,317	0	1,001,695	3000		4,925,828	0
Federal Funds	323,775	0	XXXXXXXXXX	323,775	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX		0	XXXXXXXXXX
SUBTOTAL	32,016,773	4,397,447	15,417,310	1,714,740	62,000	3,895,707	9,043,233	1,782,884
Less Transfers	3,895,707							
TOTAL Budget Expenditures	\$28,121,066							

Sources of Revenue - - State, Federal, Local

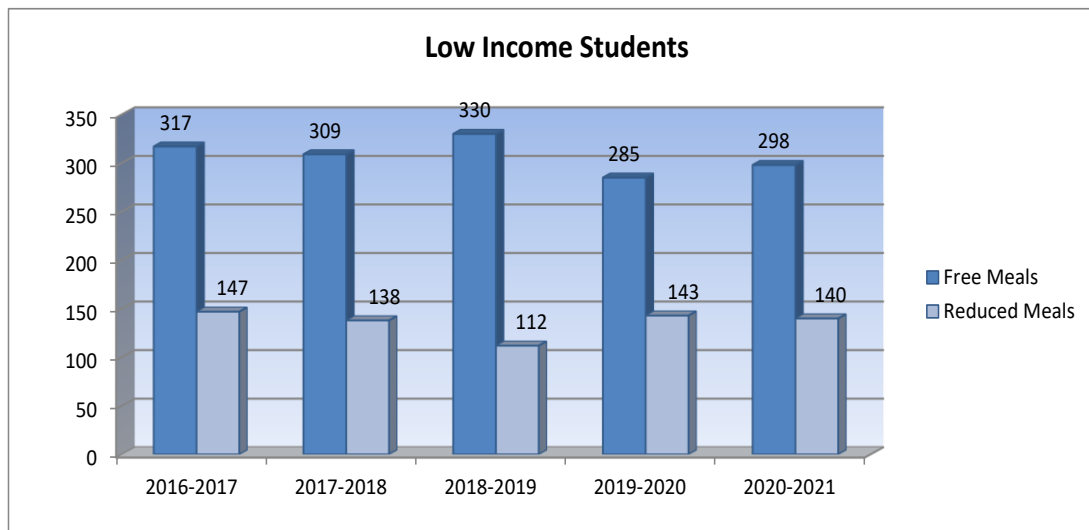
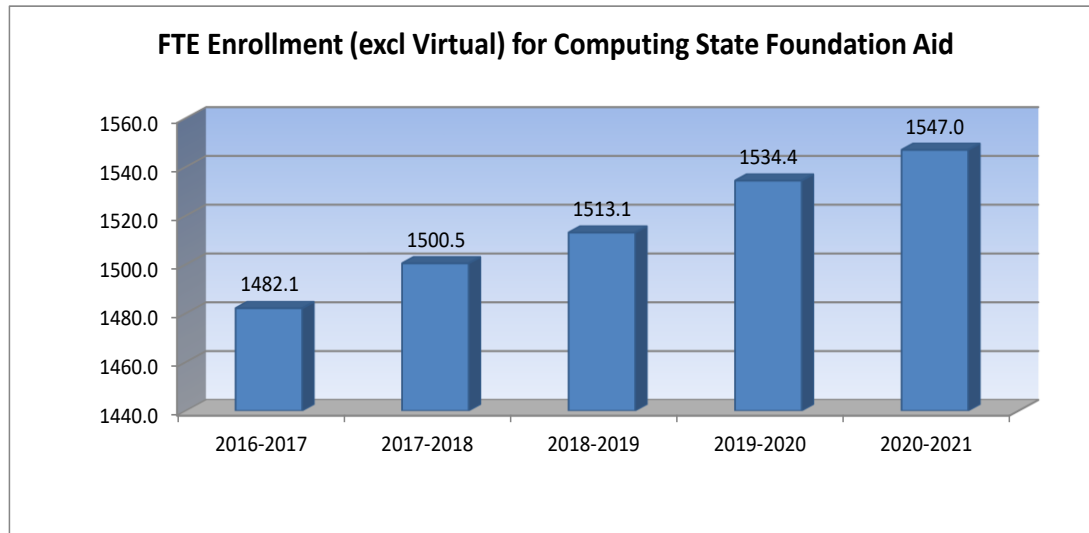
	2018-2019	2019-2020	2020-2021
State Revenues	13,264,796	14,403,623	15,417,310
Federal Revenues	1,519,613	1,678,577	1,714,740
Local Revenues*	9,004,174	9,449,140	9,105,233
Total Revenues	23,788,583	25,531,340	26,237,283
Revenues Per Pupil	15,616	16,512	16,832

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

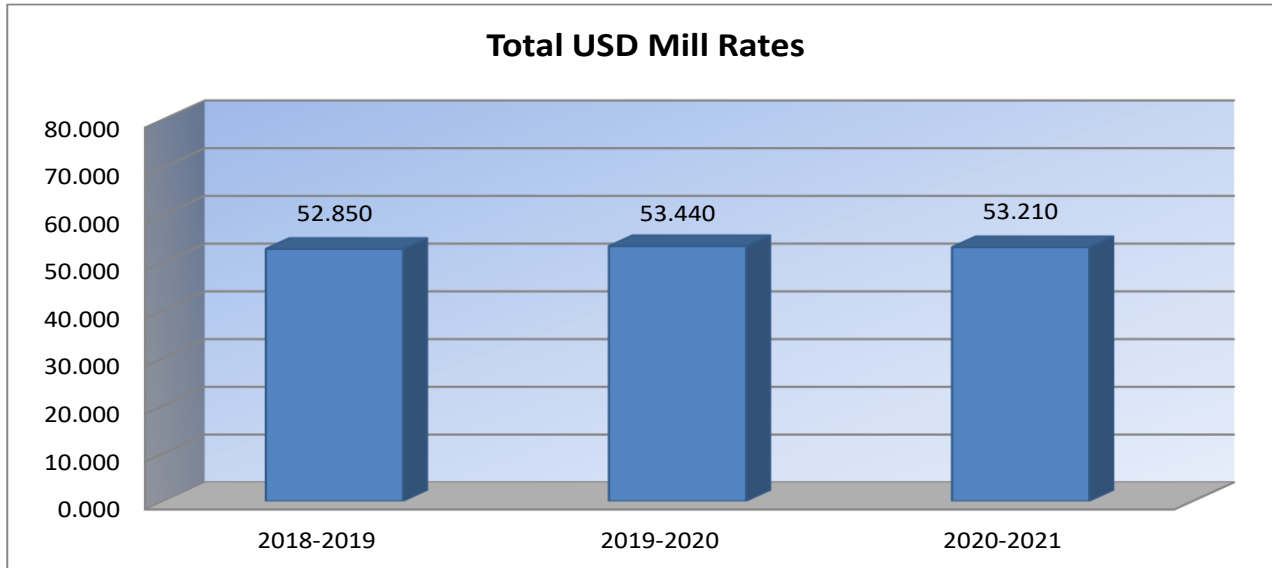
	2016-2017 Actual	2017-2018 Actual	% inc/ dec	2018-2019 Actual	% inc/ dec	2019-2020 Actual	% inc/ dec	2020-2021 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	1,482.1	1,500.5	1%	1,513.1	1%	1,534.4	1%	1,547.0	1%
Number of Students - Free Meals	317	309	-3%	330	7%	285	-14%	298	5%
Number of Students - Reduced Meals	147	138	-6%	112	-19%	143	28%	140	-2%



*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.

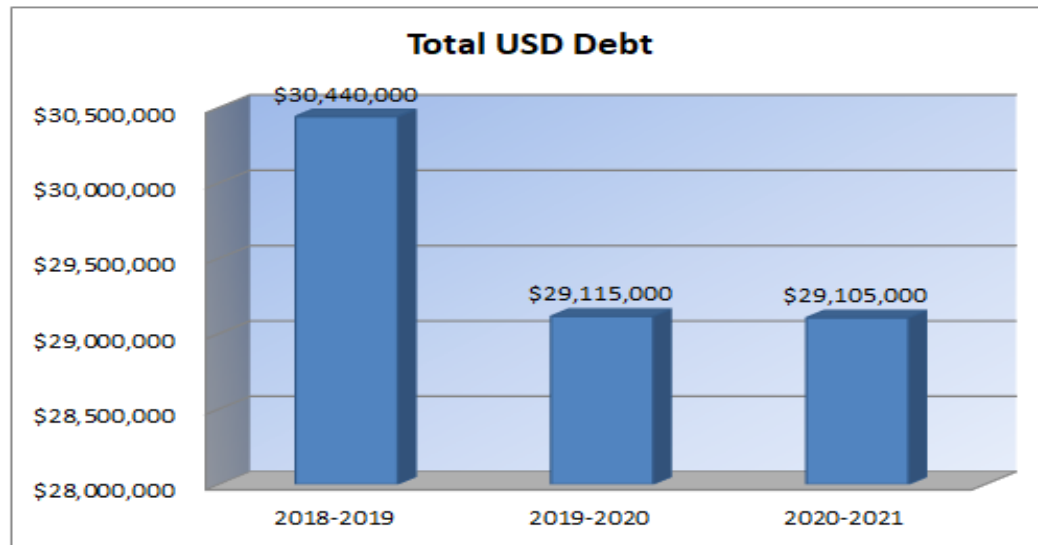
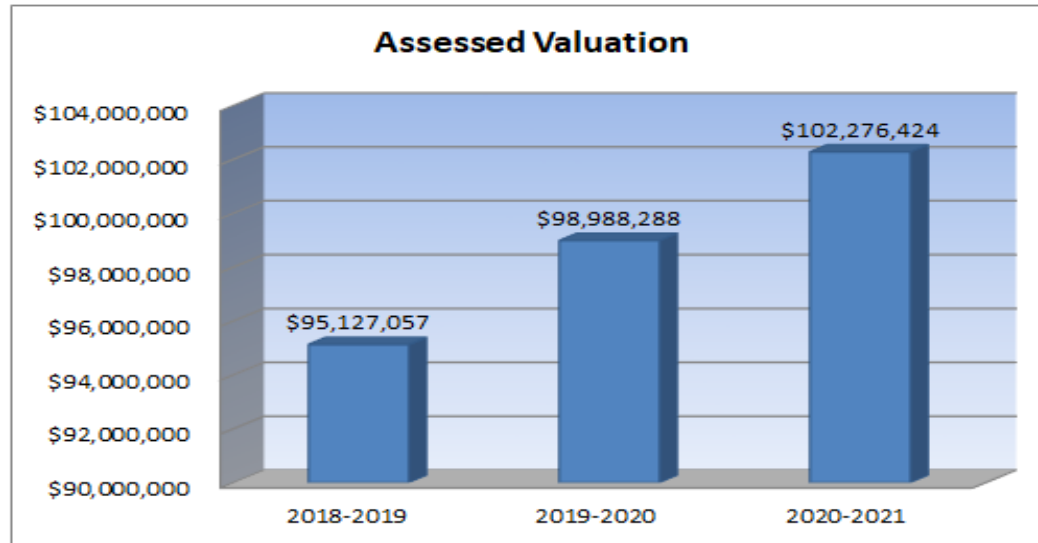
**Miscellaneous Information
Mill Rates by Fund**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
General	20.000	20.000	20.000
Supplemental General	12.831	13.440	13.210
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	4.000	6.000
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	16.019	16.000	14.000
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	52.850	53.440	53.210
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



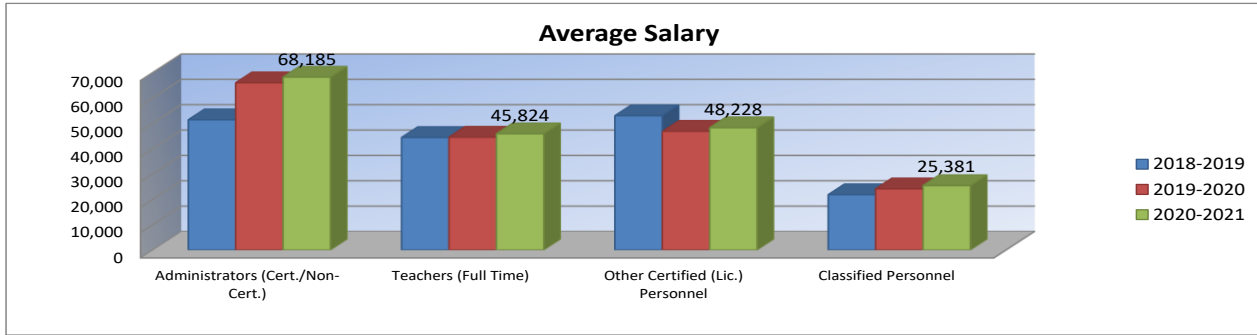
Other Information

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
Assessed Valuation	\$95,127,057	\$98,988,288	\$102,276,424
Bonded Indebtedness	30,440,000	29,115,000	29,105,000



USD# 320
AVERAGE SALARY

	2018-19 Actual			2019-20 Actual			2020-21 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	27.7	1,422,703	51,361	18.5	1,220,066	65,950	18.5	1,261,418	68,185
Teachers (Full Time)	145.8	6,470,846	44,382	141.5	6,295,662	44,492	145.0	6,644,532	45,824
Other Certified (Licensed) Personnel	25.0	1,324,153	52,966	33.0	1,545,167	46,823	33.0	1,591,522	48,228
Classified Personnel	120.0	2,617,111	21,809	123.2	2,971,476	24,119	120.0	3,045,763	25,381
Substitutes/Temporary Help	XXXXX	263,108	XXXXXXXXXX	XXXXXX	238,114	XXXXXXXXXX	XXXXXX	299,251	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