

Budget at a Glance

320 - Wamego

2023-2024



Kansas leads the world in the success of each student.

Table of Contents

Summary of Total Expenditures by Function (All Funds).....	3
Total Expenditures by Function (All Funds).....	4
Total Expenditures Amount per Pupil by Function (All Funds).....	5
Summary of General and Supplemental General Fund Expenditures.....	6
Instruction Expenses.....	7
Sources of Revenue and Proposed Budget for 2023-2024.....	8
Enrollment and Low Income Students.....	9
Mill Rates by Fund.....	10
Assessed Valuation and Bonded Indebtedness.....	11
Average Salary.....	12
District Reports.....	13

Summary of Total Expenditures by Function (All Funds)

	2021-2022 Actual	% of Total	2022-2023 Actual	% of Total	% Change	2023-2024 Budget	% of Total	% Change
Instruction	\$15,308,181	55%	\$16,160,097	54%	6%	\$18,204,873	53%	13%
Student Support Services	\$2,122,115	8%	\$2,192,023	7%	3%	\$2,675,115	8%	22%
Instructional Support Services	\$567,086	2%	\$743,171	2%	31%	\$894,941	3%	20%
Administration & Support	\$2,724,658	10%	\$2,933,139	10%	8%	\$4,260,477	12%	45%
Operations & Maintenance	\$2,066,376	7%	\$1,907,160	6%	-8%	\$2,101,825	6%	10%
Transportation	\$813,049	3%	\$923,559	3%	14%	\$1,124,592	3%	22%
Food Services	\$1,179,721	4%	\$1,263,384	4%	7%	\$1,632,386	5%	29%
Capital Improvements	\$378,002	1%	\$937,241	3%	148%	\$671,076	2%	-28%
Debt Services	\$2,659,375	10%	\$2,701,200	9%	2%	\$2,717,200	8%	1%
Other Costs	\$0	0%	\$0	0%	0%	\$0	0%	0%
Total Expenditures¹	27,818,563	100%	\$29,760,974	100%	7%	\$34,282,485	100%	15%
Amount per Pupil	\$17,074		\$18,666		9%	\$20,871		12%
Current Expenditures²	\$24,108,518	100%	\$25,330,407	100%	5%	\$28,641,317	100%	13%
Amount per Pupil	\$14,797		\$15,887		7%	\$17,437		10%

Percent of Expenditures for Instruction³

	2021-2022 Actual	%	2022-2023 Actual	%	% Change	2023-2024 Budget	%	% Change
Total Expenditures	\$15,073,255	54%	\$15,762,220	53%	-1%	\$16,814,873	49%	-4%
Current Expenditures	\$15,073,255	63%	\$15,762,220	62%	-1%	\$16,814,873	59%	-3%

1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School Program, (26) Professional Development, (28) Parent Education, (29) Summer School, (30) Special Education, (34) Career and Postsecondary Education, (35) Gifts & Grants, (42) Special Liability Expense, (44) School Retirement, (51) KPERs Special Retirement Contribution, (53) Contingency Reserve, (55) Textbook & Student Material Revolving, (56) Activity Fund, (62) Bond & Interest #1, (63) Bond & Interest #2, (66) No-Fund Warrant, (67) Special Assessment, and (78) Special Education Coop Fund.

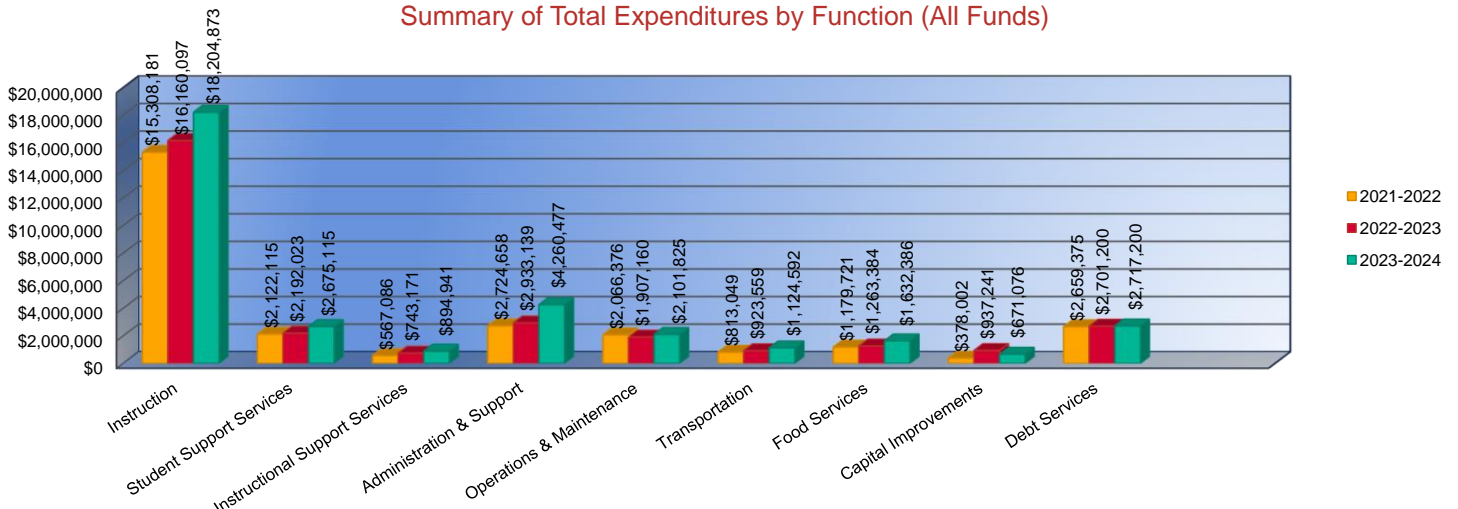
Note: The Budgeted Total Expenditures may not match Code 99 due to budgeted transfers from (06) General and (08) Supplemental General to (53) Contingency Reserve and (55) Textbook & Student Material Revolving, which are not budgeted funds.

2. Current Expenditures excludes Capital Outlay (Code 16) and Bond Debt expenditures (Code 62 & 63)

3. Instruction excludes Capital Outlay (Code 16) and Bond Debt expenditures (Code 62 & 63)

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

Summary of Total Expenditures by Function (All Funds)

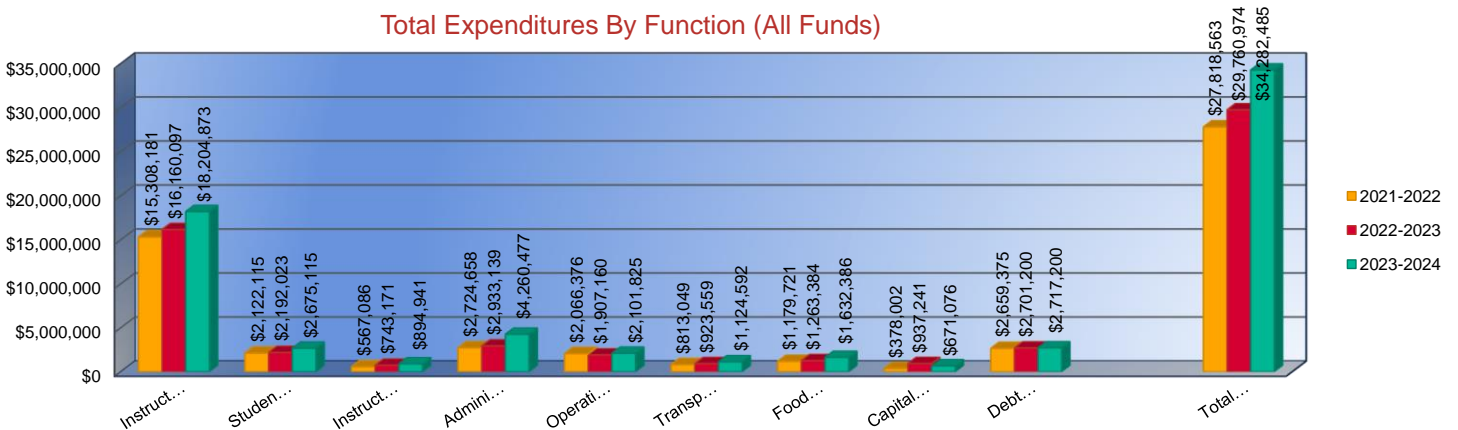


Total Expenditures By Function (All Funds)

	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget
Instruction	\$15,308,181	\$16,160,097	\$18,204,873
Student Support	\$2,122,115	\$2,192,023	\$2,675,115
Instructional Support	\$567,086	\$743,171	\$894,941
Administration & Support	\$2,724,658	\$2,933,139	\$4,260,477
Operations & Maintenance	\$2,066,376	\$1,907,160	\$2,101,825
Transportation	\$813,049	\$923,559	\$1,124,592
Food Services	\$1,179,721	\$1,263,384	\$1,632,386
Capital Improvements	\$378,002	\$937,241	\$671,076
Debt Services	\$2,659,375	\$2,701,200	\$2,717,200
Other Costs	\$0	\$0	\$0
Total Expenditures¹	\$27,818,563	\$29,760,974	\$34,282,485

1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School Program, (26) Professional Development, (28) Parent Education, (29) Summer School, (30) Special Education, (34) Career and Postsecondary Education, (35) Gifts & Grants, (42) Special Liability Expense, (44) School Retirement, (51) KPERS Special Retirement Contribution, (53) Contingency Reserve, (55) Textbook & Student Material Revolving, (56) Activity Fund, (62) Bond & Interest #1, (63) Bond & Interest #2, (66) No-Fund Warrant, (67) Special Assessment, and (78) Special Education Coop Fund.

Total Expenditures By Function (All Funds)

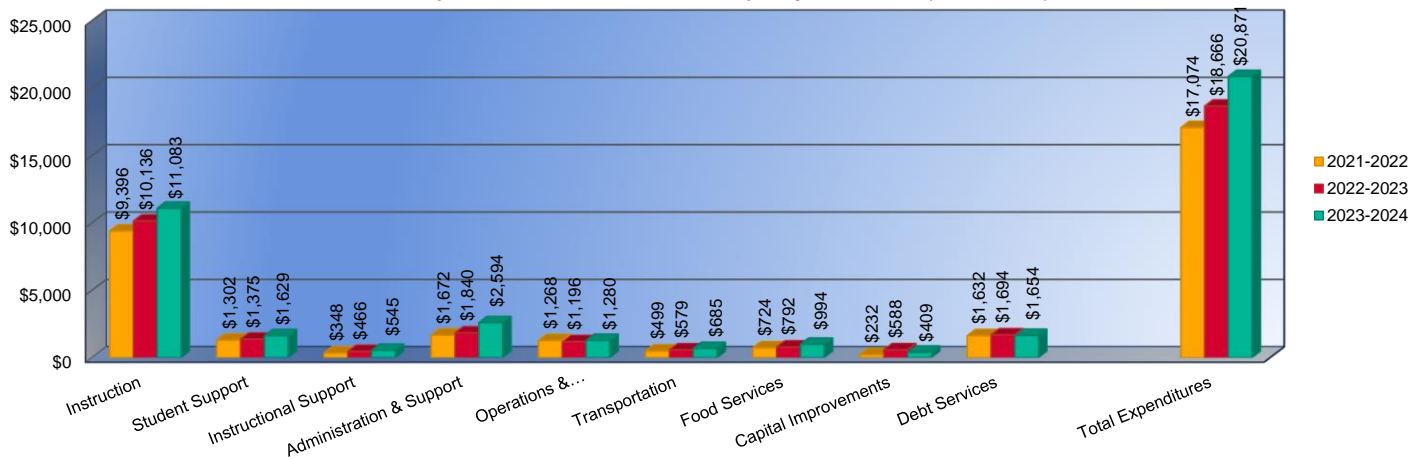


Total Expenditures Amount Per Pupil by Function (All Funds)

	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget
Instruction	\$9,396	\$10,136	\$11,083
Student Support	\$1,302	\$1,375	\$1,629
Instructional Support	\$348	\$466	\$545
Administration & Support	\$1,672	\$1,840	\$2,594
Operations & Maintenance	\$1,268	\$1,196	\$1,280
Transportation	\$499	\$579	\$685
Food Services	\$724	\$792	\$994
Capital Improvements	\$232	\$588	\$409
Debt Services	\$1,632	\$1,694	\$1,654
Other Costs	\$0	\$0	\$0
Total Expenditures¹	\$17,074	\$18,666	\$20,871
Enrollment (FTE) ²	1,629.3	1,594.4	1,642.6

1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School Program, (26) Professional Development, (28) Parent Education, (29) Summer School, (30) Special Education, (34) Career and Postsecondary Education, (35) Gifts & Grants, (42) Special Liability Expense, (44) School Retirement, (51) KPERS Special Retirement Contribution, (53) Contingency Reserve, (55) Textbook & Student Material Revolving, (56) Activity Fund, (62) Bond & Interest #1, (63) Bond & Interest #2, (66) No-Fund Warrant, (67) Special Assessment, and (78) Special Education Coop Fund.

Total Expenditures Amount Per Pupil by Function (All Funds)

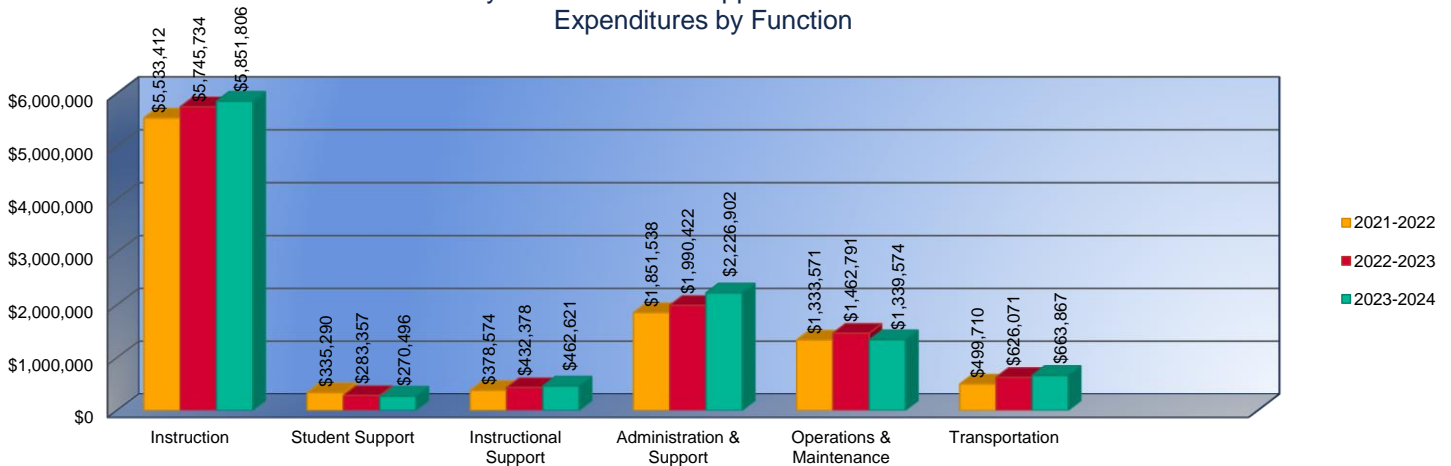


Summary of General and Supplemental General Fund Expenditures by Function*

	2021-2022 Actual	% of Total	2022-2023 Actual	% of Total	% Change	2023-2024 Budget	% of Total	% Change
Instruction	\$5,533,412	56%	\$5,745,734	54%	4%	\$5,851,806	54%	2%
Student Support	\$335,290	3%	\$283,357	3%	-15%	\$270,496	2%	-5%
Instructional Support	\$378,574	4%	\$432,378	4%	14%	\$462,621	4%	7%
Administration & Support	\$1,851,538	19%	\$1,990,422	19%	8%	\$2,226,902	21%	12%
Operations & Maintenance	\$1,333,571	13%	\$1,462,791	14%	10%	\$1,339,574	12%	-8%
Transportation	\$499,710	5%	\$626,071	6%	25%	\$663,867	6%	6%
Capital Improvements	\$0	0%	\$33,683	0%	0%	\$32,292	0%	-4%
Other Costs	\$0	0%	\$0	0%	0%	\$0	0%	0%
Total Expenditures	\$9,932,095	100%	\$10,574,436	100%	6%	\$10,847,558	100%	3%
Amount per Pupil	\$6,096		\$6,632		9%	\$6,604		0%

*The Summary of General and Supplemental General Fund Expenditures by Function comes from pages 6-13 and is the sum of the "General Fund" and "Supplemental General Fund" line items.

Summary of General and Supplemental General Fund Expenditures by Function



Instruction Expenditures (1000)

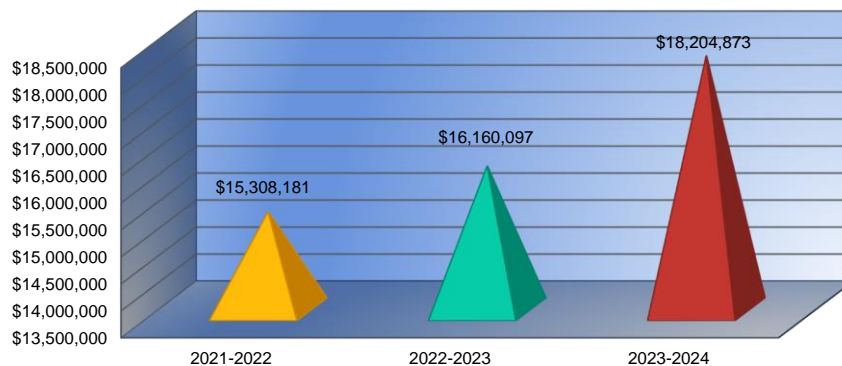
	2021-2022 Actual
General	\$4,997,907
Federal Funds	\$343,732
Supplemental General	\$535,505
Preschool-Aged At-Risk	\$0
At Risk (K-12)	\$767,883
Bilingual Education	\$48,014
Virtual Education	\$73,969
Capital Outlay	\$234,926
Driver Education	\$12,659
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$2,287,589
Cost of Living	\$0
Career and Postsecondary Ed.	\$399,901
Gifts & Grants ¹	\$8,805
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$1,255,498
Contingency Reserve	\$0
Text Book & Student Material	\$198,864
Activity Fund	\$196,158
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$11,361,410
Enrollment (FTE) ³	1,629.3
Amount per Pupil ²	\$6,973
Adult Education	\$0
Adult Supplemental Education	\$161
Special Education Coop	\$3,946,610
TOTAL	\$15,308,181

	2022-2023 Actual	% Change
General	\$5,186,134	4%
Federal Funds	\$350,052	2%
Supplemental General	\$559,600	4%
Preschool-Aged At-Risk	\$0	0%
At Risk (K-12)	\$802,833	5%
Bilingual Education	\$38,724	-19%
Virtual Education	\$35,998	-51%
Capital Outlay	\$397,877	69%
Driver Education	\$8,896	-30%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$2,367,293	3%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$486,300	22%
Gifts & Grants ¹	\$11,780	34%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$1,307,137	4%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$403,327	103%
Activity Fund	\$0	-100%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$11,955,951	5%
Enrollment (FTE) ³	1,594.4	-2%
Amount per Pupil ²	\$7,499	8%
Adult Education	\$0	0%
Adult Supplemental Education	\$30	-81%
Special Education Coop	\$4,204,116	7%
TOTAL	\$16,160,097	6%

	2023-2024 Budget	% Change
General	\$5,466,385	5%
Federal Funds	\$392,509	12%
Supplemental General	\$385,421	-31%
Preschool-Aged At-Risk	\$0	0%
At Risk (K-12)	\$1,325,014	65%
Bilingual Education	\$47,944	24%
Virtual Education	\$154,962	330%
Capital Outlay	\$1,390,000	249%
Driver Education	\$17,876	101%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$2,517,616	6%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$623,570	28%
Gifts & Grants ¹	\$52,140	343%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$1,377,102	5%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$0	0%
Activity Fund	\$0	0%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$13,750,539	15%
Enrollment (FTE) ³	1,642.6	3%
Amount per Pupil ²	\$8,371	12%
Adult Education	\$0	0%
Adult Supplemental Education	\$2,427	7990%
Special Education Coop	\$4,451,907	6%
TOTAL	\$18,204,873	13%

1. Gifts & Grants includes private grants and grants from non-federal sources.
2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.
3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.

Instruction Expenditures (1000)



Sources of Revenue and Proposed Budget for 2023-2024

Fund	2023-2024 Amount Budgeted	July 1, 2023 Cash Balance	Estimated Sources of Revenue - 2023-2024					Estimated July 1, 2024 Cash Balance	
			State	Federal	Local				
					Interest	Transfers	Other		
General	\$11,891,493	\$0	\$11,891,493	\$0			\$0	\$0	
Supplemental General	\$3,783,300	\$103,563	\$2,075,518			\$0	\$1,604,219		
Adult Education	\$0	\$0	\$0	\$0		\$0	\$0	\$0	
Preschool-Aged At-Risk (4 yr Old)	\$0	\$0		\$0		\$0	\$0	\$0	
Adult Supplemental Education	\$3,027	\$1,127				\$0	\$0	\$1,900	
At Risk (K-12)	\$1,631,576	\$281,576		\$0		\$0	\$1,350,000	\$0	
Bilingual Education	\$50,444	\$25,444		\$0		\$0	\$25,000	\$0	
Virtual Education	\$155,962	\$37,962				\$0	\$118,000	\$0	
Capital Outlay	\$2,923,968	\$1,270,316	\$544,659	\$0		\$68,000	\$0	\$1,040,993	
Driver Training	\$62,249	\$42,499	\$6,750	\$0		\$0	\$0	\$13,000	
Declining Enrollment	\$0	\$0					\$0	\$0	
Extraordinary School Program	\$0	\$0		\$0		\$0	\$0	\$0	
Food Service	\$1,715,774	\$494,356	\$6,804	\$733,156		\$6,500	\$0	\$474,958	
Professional Development	\$191,350	\$25,750	\$15,600	\$0		\$0	\$150,000	\$0	
Parent Education Program	\$65,000	\$0	\$35,000	\$0		\$0	\$30,000	\$0	
Summer School	\$0	\$0		\$0		\$0	\$0	\$0	
Special Education	\$2,771,575	\$95,820	\$0	\$41,520		\$0	\$2,584,235	\$50,000	
Career and Postsecondary Education	\$634,570	\$60,070	\$4,500	\$0		\$0	\$570,000	\$0	
Special Liability Expense Fund	\$0	\$0				\$0	\$0	\$0	
Special Reserve Fund		\$44,744							
Gifts and Grants	\$171,821	\$58,654	\$113,167	\$0				\$0	
Textbook & Student Materials Revolving		\$508,594							
School Retirement	\$0	\$0				\$0		\$0	
Extraordinary Growth Facilities	\$0	\$0					\$0	\$0	
KPERS Special Retirement Contribution	\$2,112,552	\$0	\$2,112,552						
Contingency Reserve		\$389,767							
Activity Funds		\$21,071							
Bond and Interest #1	\$2,717,200	\$1,928,471	\$1,017,592	\$0		\$0		\$1,930,489	
Bond and Interest #2	\$0	\$0	\$0	\$0		\$0		\$0	
No Fund Warrant	\$0	\$0						\$0	
Special Assessment	\$0	\$0						\$0	
Temporary Note	\$0	\$0				\$0		\$0	
Coop Special Education	\$7,405,493	\$1,169,871	\$0	\$1,137,038		\$8,300		\$5,090,284	
Federal Funds	\$822,366	-\$115,803		\$938,169					
Cost of Living	\$0	\$0					\$0	\$0	
SUBTOTAL	\$39,109,720	\$6,443,852	\$17,823,635	\$2,849,883		\$82,800	\$4,827,235	\$10,205,843	\$2,159,352
Less Transfers	\$4,827,235								
TOTAL Budget Expenditures	\$34,282,485								

Sources of Revenue

	2021-2022	2022-2023	2023-2024
State Revenues	15,445,134	16,655,249	17,823,635
Federal Revenues	3,979,219	2,607,906	2,849,883
Local Revenues ¹	9,615,229	10,435,287	10,288,643
Total Revenues	29,039,582	29,698,442	30,962,161
Revenues Per Pupil	17,823	18,627	18,849

1. Excludes "Transfers" to avoid duplication of revenue.

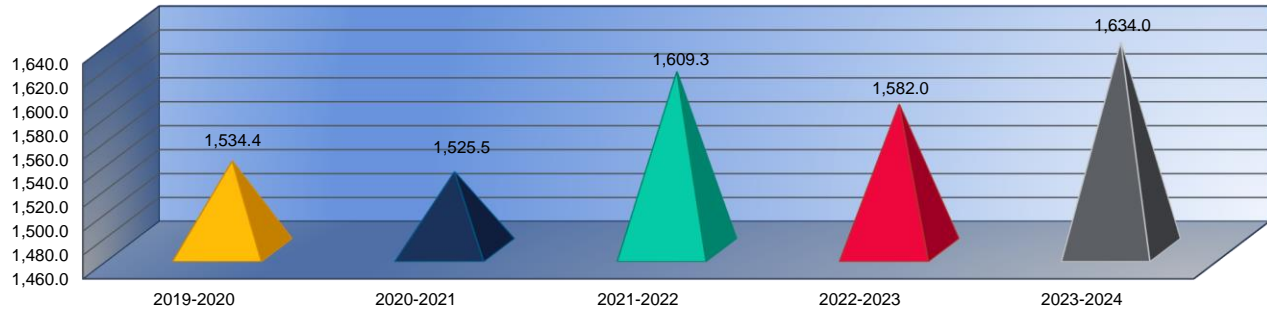
Note: Effective July 1, 2014 (2014-2015 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as State Foundation (General State) Aid.

Enrollment Information

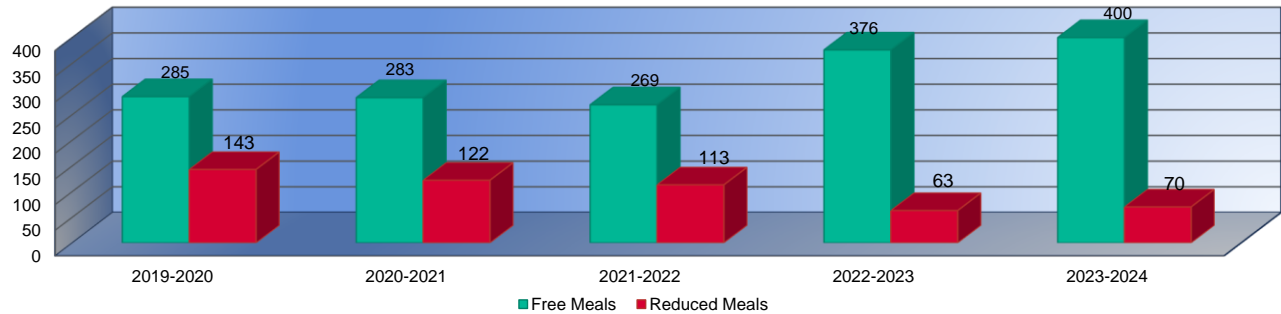
	2019-2020 Actual	2020-2021 Actual	% Change	2021-2022 Actual	% Change	2022-2023 Actual	% Change	2023-2024 Budget	% Change
FTE Enrollment (excl. Virtual) ¹	1,534.4	1,525.5	-1%	1,609.3	5%	1,582.0	-2%	1,634.0	3%
Free Meal Student Headcount	285	283	-1%	269	-5%	376	40%	400	6%
Reduced Meal Student Headcount	143	122	-15%	113	-7%	63	-44%	70	11%

1. FTE Enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year olds). Beginning in the 2017-2018 school year, full-day Kindergarten is funded as 1.0 FTE. KAMS FTE is excluded.

FTE Enrollment for Computing State Foundation Aid
(excludes Virtual)



Low Income Students



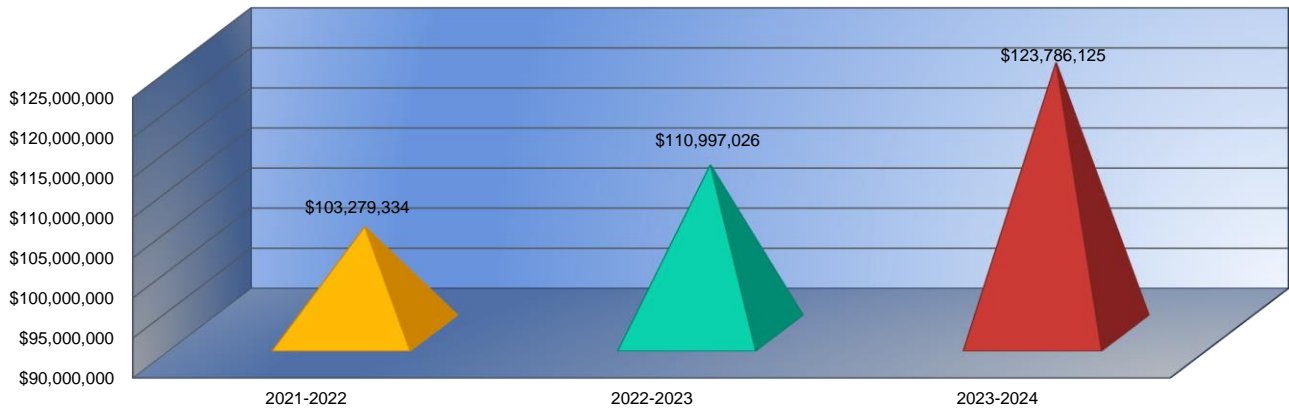
Other Information

	2021-2022 Actual
Assessed Valuation	\$103,279,334
Total USD Debt	\$27,735,000

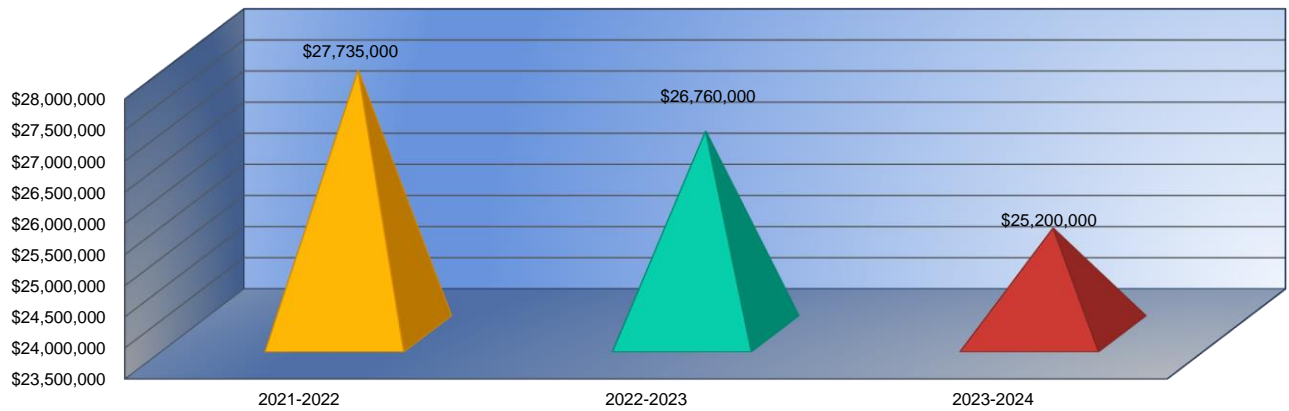
	2022-2023 Actual
Assessed Valuation	\$110,997,026
Total USD Debt	\$26,760,000

	2023-2024 Budget
Assessed Valuation	\$123,786,125
Total USD Debt	\$25,200,000

Assessed Valuation



Total USD Debt



Salaries

	2021-22 Actual			2022-23 Actual			2023-24 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Licensed/Non-Licensed)	14.0	\$1,086,269	\$77,591	14.0	\$1,140,871	\$81,491	15.0	\$1,264,292	\$84,286
Teachers (Full Time)	149.2	\$6,954,253	\$46,610	149.2	\$7,408,965	\$49,658	146.8	\$7,714,850	\$52,553
Other Licensed Personnel	28.5	\$1,500,775	\$52,659	28.5	\$1,577,713	\$55,358	28.5	\$1,810,300	\$63,519
Classified Personnel	153.4	\$2,995,201	\$19,525	155.3	\$3,502,233	\$22,551	156.4	\$4,026,102	\$25,742
Substitutes/Temporary Help	~~~~~	\$722,252	~~~~~	~~~~~	\$787,855	~~~~~	~~~~~	\$890,487	~~~~~

Administrators:

*Licensed Personnel - 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.

Administrators: ** Non-Licensed Personnel - 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, Rule 10 Coaches, Coaching Assistants and other short term temporary help.

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

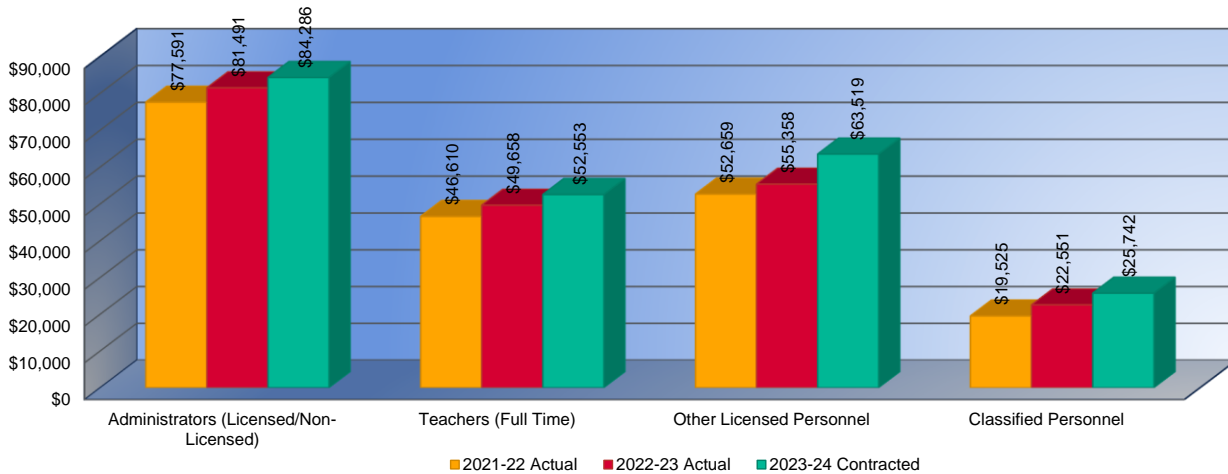
*FTE for Licensed Administrators, Teachers and Other Licensed Personnel is defined by the local school board. Generally FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12 month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

**FTE of 1.0 for Non-Licensed 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.

Average Salaries



Public School District Reports

KSDE's Data Central

Kansas K-12 Reports

- Attendance & Enrollment
- Inclement Weather & In-Service Date
- Graduate & Dropout
- Crime
- Building
- Personnel (Certified & Non-Certified)
- Suspension & Expulsion
- Transportation

School Finance Reports

Warehouse

- Assessed Valuation
- Cash Balance
- Headcount Enrollment
- Mill Levies
- Personnel (Certified & Non-Certified)
- Salary
- Bond
- State Foundation Aid & LOB
- Expenditure
- Kindergarten Formats
- Meal Pricing
- Expenditure
- Pupil to Teacher Ratio
- Transportation

Comparative Performance & Fiscal System (CPFS)

Budget Reports by Fund, Function and Object Code.

Budgets

Budget, At a Glance, Profile, Form 150, and Summary.

CPA Reports

School District Funding Report

Kansas State Building Report Card

- Attendance Rate
- IDEA Performance Plan
- Performance Level
- School Violence
- Assessments (NAEP)
 - Reading
 - Mathematics
- Enrollment
- ACT Scores
- Similar Schools
- Grade Range
- Title I status
- Website & Contact info
- Post-Secondary Progress
- Dropout and Graduation Rate & Post-Secondary Progress
- Teacher Quality
- Demographic