Budget at a Glance

2005 - 2006

WAMEGO

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Summary of Total Expenditures By Function
(All Funds)

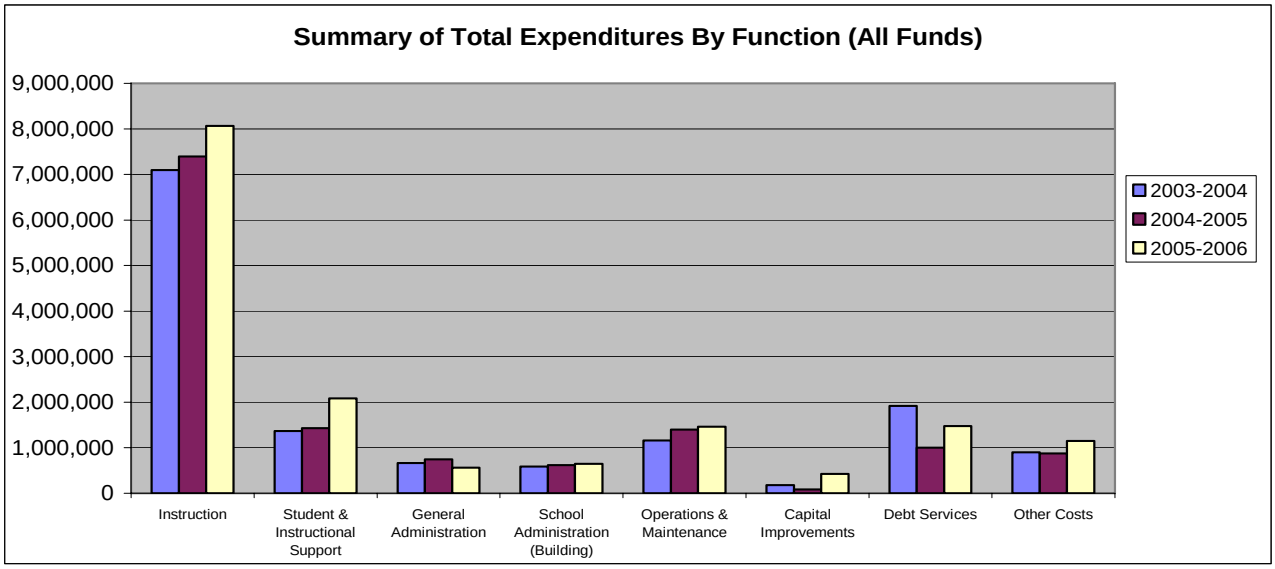
	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	7,096,043	51%	7,394,600	55%	4%	8,064,871	51%	9%
Student & Instructional Support	1,367,527	10%	1,430,236	11%	5%	2,085,551	13%	46%
General Administration	668,310	5%	743,494	5%	11%	565,094	4%	-24%
School Administration (Building)	584,308	4%	619,836	5%	6%	647,240	4%	4%
Operations & Maintenance	1,162,966	8%	1,401,295	10%	20%	1,463,072	9%	4%
Capital Improvements	183,847	1%	84,931	1%	-54%	425,000	3%	400%
Debt Services	1,918,724	14%	1,001,445	7%	-48%	1,477,495	9%	48%
Other Costs	898,826	6%	877,567	6%	-2%	1,150,797	7%	31%
Total Expenditures	13,880,551	100%	13,553,404	100%	-2%	15,879,120	100%	17%
Amount per Pupil	$10,173		$10,599		4%	$12,402		17%

The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Capital Outlay, Driver Education, Declining Enrollment, Extraordinary School Program, Summer School, Special Education, Vocational 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, Area Vocational Education, and Special Education Coop.

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

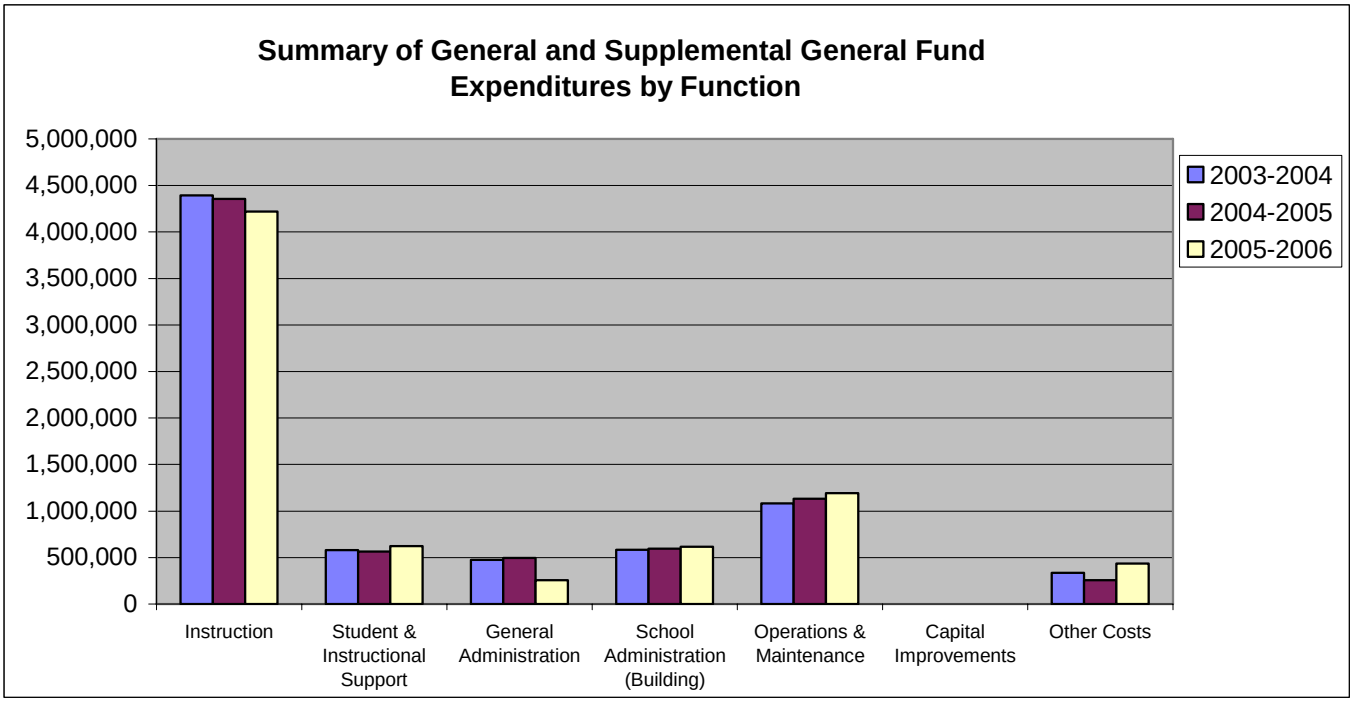
Further definition of what goes into each category:

Instruction - 1000
Student & Instructional Support - 2100 & 2200
General Administration - 2300
School Administration (Building) - 2400
Operations & Maintenance - 2600
Other Costs - 2500, 2900 and 3000 and all others not included elsewhere
Capital Improvements - 4000
Debt Services - 5100 Transfers - 5200



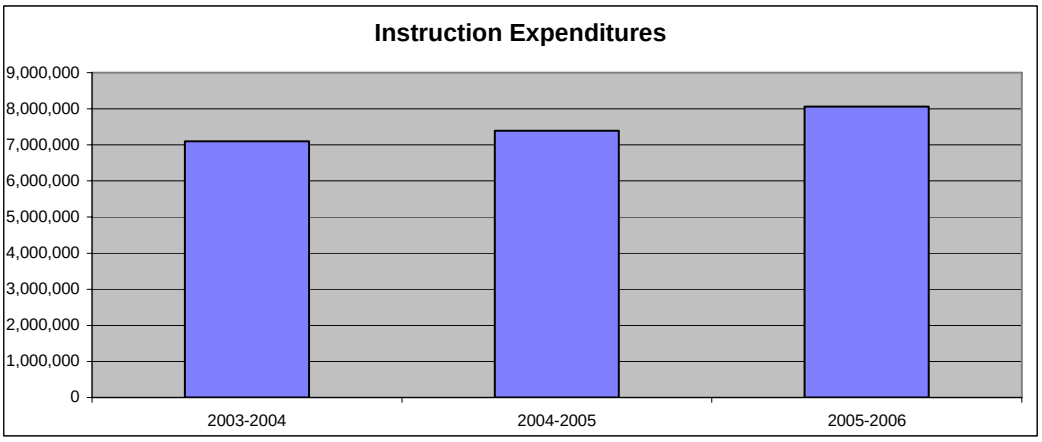
Summary of General and Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	4,392,830	59%	4,356,547	59%	-1%	4,219,049	57%	-3%
Student & Instructional Support	578,907	8%	563,844	8%	-3%	622,409	8%	10%
General Administration	475,509	6%	494,777	7%	4%	256,225	3%	-48%
School Administration (Building)	583,228	8%	594,964	8%	2%	616,190	8%	4%
Operations & Maintenance	1,082,268	15%	1,131,723	15%	5%	1,193,946	16%	5%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	334,656	4%	255,143	3%	-24%	434,053	6%	70%
Total Expenditures	7,447,398	100%	7,396,998	100%	-1%	7,341,872	100%	-1%
Amount per Pupil	$5,458		$5,785		6%	$5,734		-1%



Instruction Expenditures (1000)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	3,746,685		3,780,053	1%		3,709,873	-2%
Federal Funds	203,169		191,406	-6%		154,023	-20%
Supplemental General	646,145		576,494	-11%		509,176	-12%
At Risk (4yr Old)						0	
At Risk (K-12)						405,702	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	85,770		11,476	-87%		330,167	2777%
Driver Education	15,869		15,326	-3%		19,323	26%
Declining Enrollment						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	37,326		41,413	11%		0	-100%
Special Education	0		0	0%		0	0%
Vocational Education	259,662		299,713	15%		325,403	9%
Gifts/Grants	20,441		39,526	93%		100,000	153%
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			308,420			355,504	15%
Contingency Reserve	0		0	0%			
Text Book & Student Material	14,472		62,843	334%			
Bond & Interest #1	0		0	0%		0	0%
Bond & 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	5,029,539		5,326,670	6%		5,909,171	11%
Enrollment (FTE)*	1,364.5		1,278.7	-6%		1,280.4	0%
Amount per Pupil	3,686		4,166	13%		4,615	11%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	2,066,504		2,067,930	0%		2,155,700	4%
TOTAL	7,096,043		7,394,600	4%		8,064,871	9%



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

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

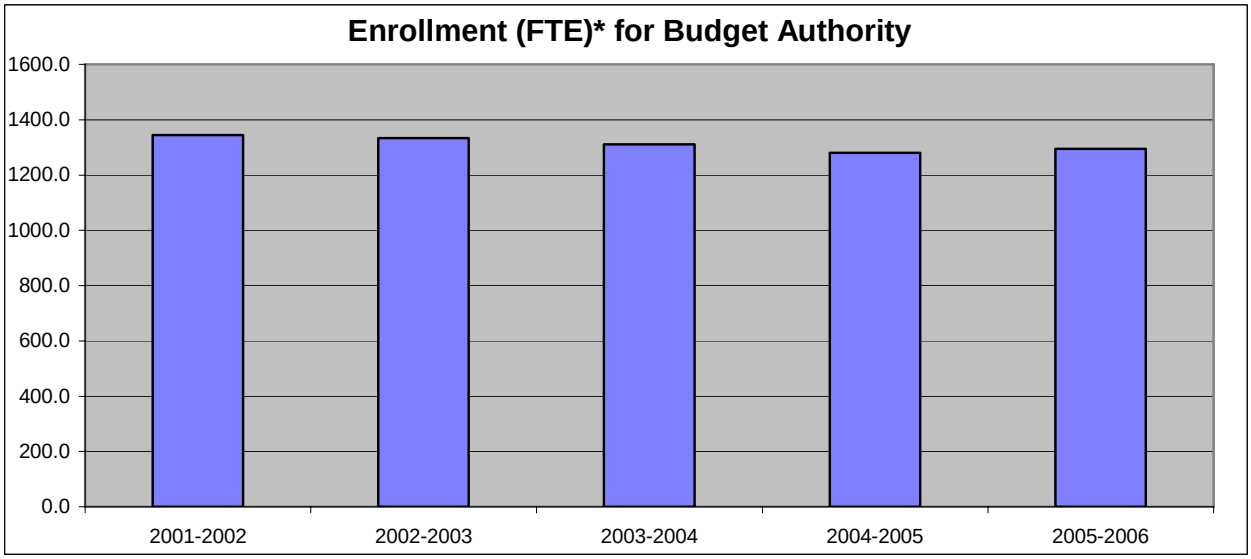
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

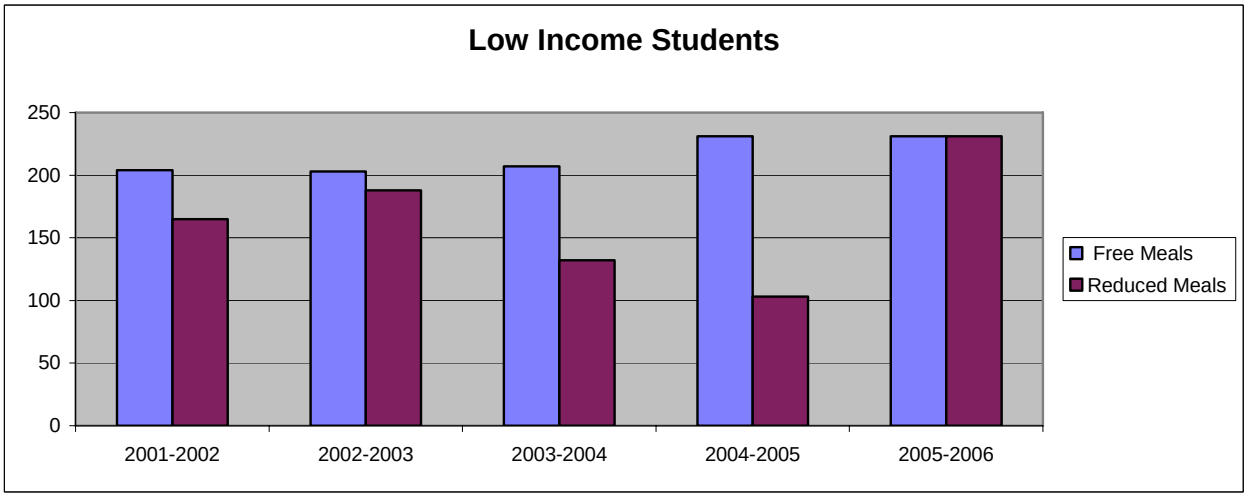
Sources of Revenue and Proposed Budget for 2005-06

	2005-06		Estimated Sources of Revenue--2005-06				
	Amount	July 1, 2005	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	7,811,595	76	6,860,278	0		0	951,241
Supplemental General	1,706,408	59,045	801,841				845,522
Adult Education	0	0	0	0	0	0	0
At Risk (4yr Old)	0	0		0	0	0	0
Adult Supplemental Education	0	0			0	0	0
At Risk (K-12)	499,949	0		0	0	499,949	0
Bilingual Education	0			0	0	0	0
Capital Outlay	1,480,500	1,039,330	71,704	0	77,000	0	292,466
Driver Training	22,728	8,960	4,800		0	5,971	11,200
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	591,498	36,680	6,351	173,409	0	0	375,058
Professional Development	57,632	8,680	3,563	0	0	45,389	0
Parent Education Program	25,385	0	15,385	2,236	0	7,764	0
Summer School	0	0		0	0	0	0
Special Education	1,280,732	0	0	0	0	1,288,732	2,000
Vocational Education	347,633			19,307	0	328,326	0
Area Vocational School	0	0	0	0	0	0	0
Special Liability Expense Fund	0	0				0	0
Special Reserve Fund							
Gifts and Grants	100,000	61,618					40,000
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	533,848	0	533,848				
Tuition Reimbursement		0	0	0			0
Bond and Interest #1	0	0	0		0		0
Bond and Interest #2	1,477,495	1,210,131	487,557		0		1,004,259
No Fund Warrant	0	0					0
Special Assessment		0					0
Temporary Note	0	0			0		0
Coop Special Education	3120088	286,120	0	792,034	1500	1,243,884	1,079,495
Federal Funds	243,644	196	xxxxxxxxxxx	243,448	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	19,299,135	2,710,836	8,785,327	1,230,434	78,500	3,420,015	4,601,241
Less Transfers	3,420,015						
TOTAL Budget Expenditures	$15,879,120						

Other Information

	2001-2002 Actual	2002-2003 Actual	% inc/ dec	2003-2004 Actual	% inc/ dec	2004-2005 Actual	% inc/ dec	2005-2006 Budget	% inc/ dec
Enrollment (FTE)*	1,343.9	1,333.8	-1%	1,311.1	-2%	1,280.4	-2%	1,295.0	1%
Number of Students - Free Meals	204	203	0%	207	2%	231	12%	231	0%
Number of Students - Reduced Meals	165	188	14%	132	-30%	103	-22%	231	124%

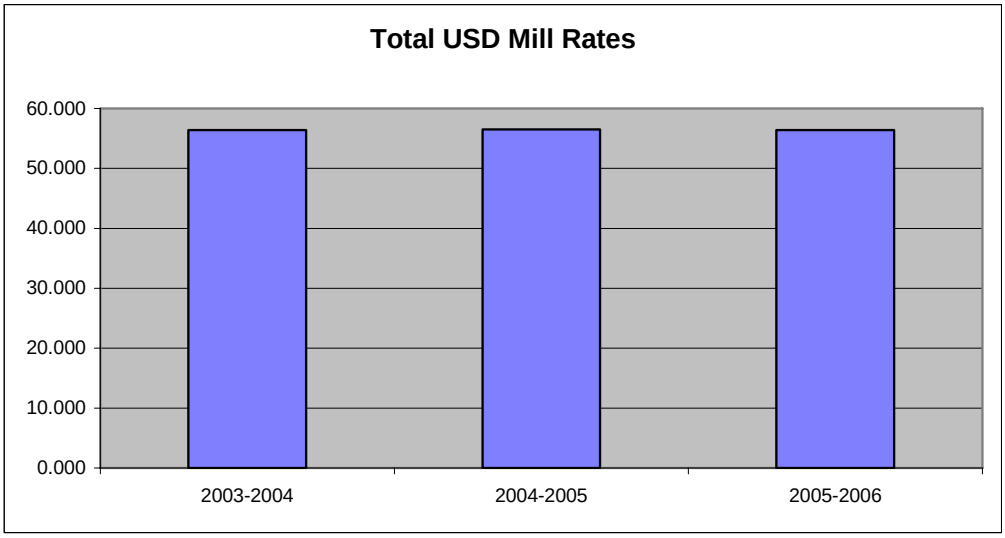




*FTE for state aid and budget authority purposes for general fund.

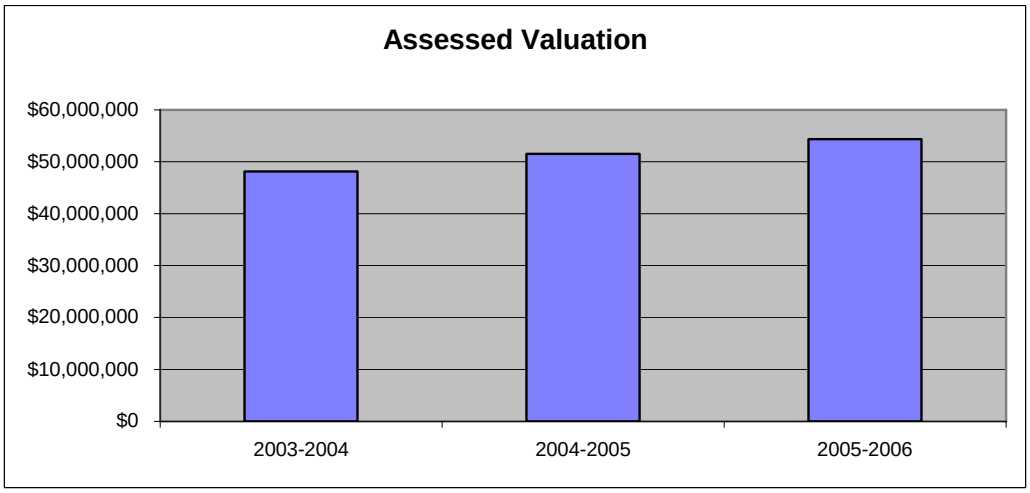
Miscellaneous Information
Mill Rates by Fund

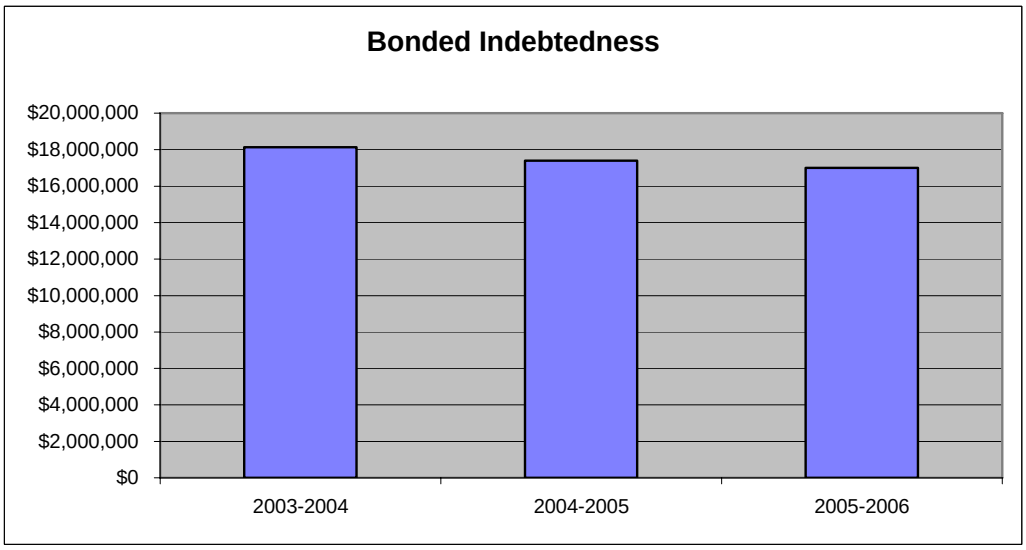
	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
General	20.000	20.000	20.000
Supplemental General	13.395	14.102	15.259
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	4.000	4.000
Declining Enrollment			0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	0.000	0.000	0.000
Bond & Interest 2	19.006	18.390	17.153
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	**56.401**	**56.492**	**56.412**
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Board & Employee Benefits	0.000	0.000	0.000
Recreation Commission	0.000	0.000	0.000
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**0.000**	**0.000**	**0.000**



Other Information

	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
Assessed Valuation	$48,104,955	$51,534,816	$54,320,885
Bonded Indebtedness	18,144,454	17,387,000	17,000,000





USD# 320
AVERAGE SALARY

	2003-04 Actual			2004-05 Actual			2005-06 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	11.0	664,519	60,411	11.0	681,090	61,917	11.0	702,543	63,868
Teachers (Full Time)	126.0	5,040,094	40,001	126.0	5,068,391	40,225	125.0	5,364,915	42,919
Other Certified (Licensed) Personnel	25.1	971,825	38,718	25.6	1,025,288	40,050	25.1	1,110,222	44,232
Classified Personnel	83.5	1,928,460	23,095	86.1	1,912,282	22,210	86.1	1,803,366	20,945
Substitutes/Temporary Help	XXXXXXX	133,809	XXXXXXXXXXX	XXXXXXX	169,517	XXXXXXXXXXX	XXXXXXX	148,200	XXXXXXXXXXX

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)
http://www.ksde.org/k12/k12.html

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

School Finance Reports and Publications
http://www.ksde.org/leaf/reports_and_publications/reports.html

- Certified Personnel
- Enrollment
- Dropouts
- Graduates
- Salary Reports

Kansas Building Report Card
http://online.ksde.org/rcard

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