

Budget at a Glance 2019-20



USD 227 - Jetmore



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	2,515,208	58%	2,389,188	55%	-5%	2,586,831	55%	8%
Student Support Services	62,253	1%	53,562	1%	-14%	82,073	2%	53%
Instructional Support Services	89,117	2%	84,984	2%	-5%	85,656	2%	1%
Administration & Support	287,894	7%	388,104	9%	35%	410,863	9%	6%
Operations & Maintenance	344,453	8%	327,599	8%	-5%	395,930	8%	21%
Transportation	319,281	7%	261,728	6%	-18%	425,580	9%	63%
Food Services	191,739	4%	199,685	5%	4%	208,388	4%	4%
Capital Improvements	160,392	4%	237,759	5%	48%	175,000	4%	-26%
Debt Services	373,513	9%	402,872	9%	8%	352,975	7%	-12%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures*	4,343,850	100%	4,345,481	100%	0%	4,723,296	100%	9%
Amount per Pupil	\$14,650		\$15,492		6%	\$16,287		5%
Current Expenditures**	3,600,040	100%	3,520,570	100%	-2%	3,933,021	100%	12%
Amount per Pupil	\$12,142		\$12,551		3%	\$13,562		8%

Percent of Expenditures

Instruction*** (Total Expenditures)	2,478,781	57%	2,381,146	55%	-2%	2,579,831	55%	0%
Instruction*** (Current Expenditures)	2,478,781	69%	2,381,146	68%	-1%	2,579,831	66%	-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.

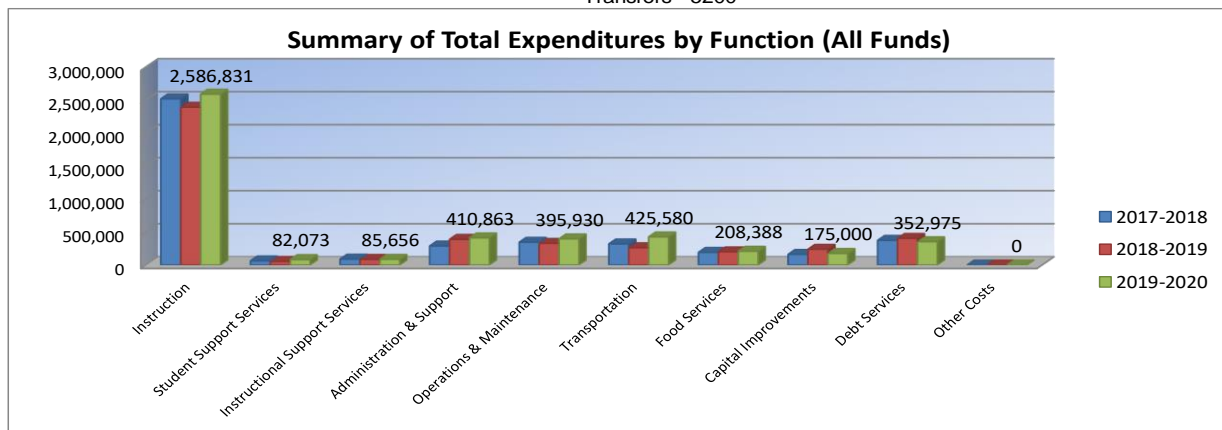
** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

*** 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.

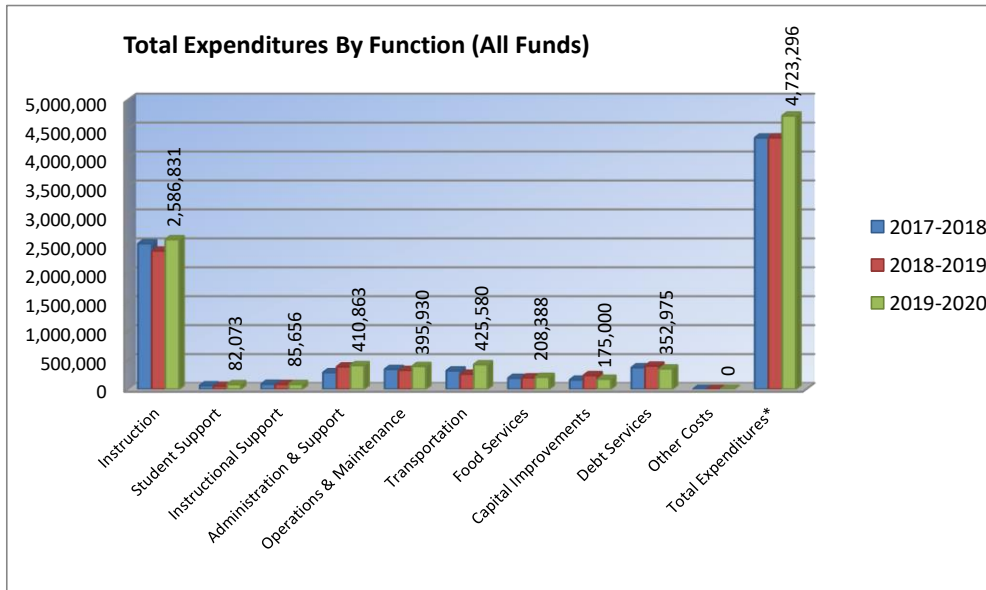
Further definition of what goes into each category:

- 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	2,515,208	2,389,188	2,586,831
Student Support	62,253	53,562	82,073
Instructional Support	89,117	84,984	85,656
Administration & Support	287,894	388,104	410,863
Operations & Maintenance	344,453	327,599	395,930
Transportation	319,281	261,728	425,580
Food Services	191,739	199,685	208,388
Capital Improvements	160,392	237,759	175,000
Debt Services	373,513	402,872	352,975
Other Costs	0	0	0
Total Expenditures*	4,343,850	4,345,481	4,723,296

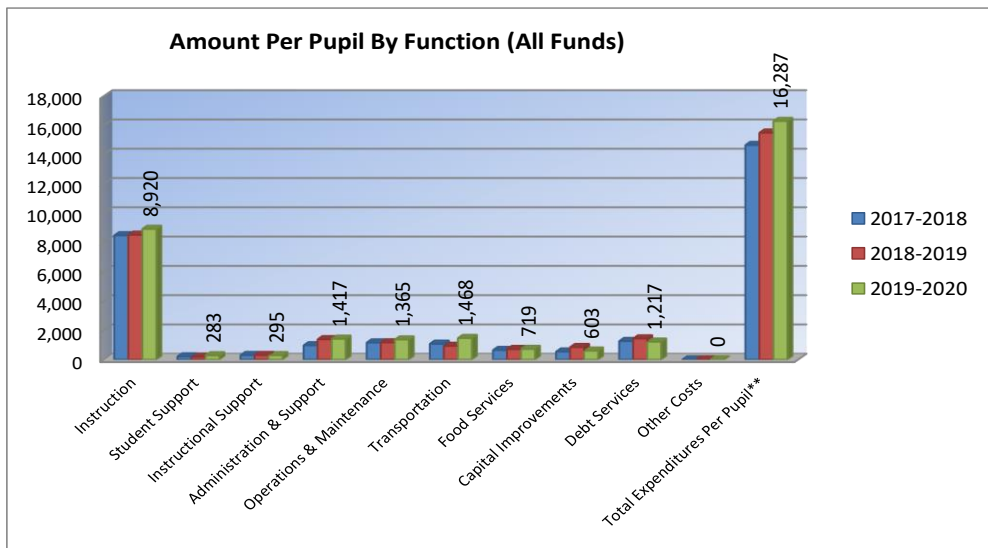


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, 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	8,483	8,518	8,920
Student Support	210	191	283
Instructional Support	301	303	295
Administration & Support	971	1,384	1,417
Operations & Maintenance	1,162	1,168	1,365
Transportation	1,077	933	1,468
Food Services	647	712	719
Capital Improvements	541	848	603
Debt Services	1,260	1,436	1,217
Other Costs	0	0	0
Total Expenditures Per Pupil**	14,650	15,492	16,287
Enrollment (FTE)*	296.5	280.5	290.0

*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.

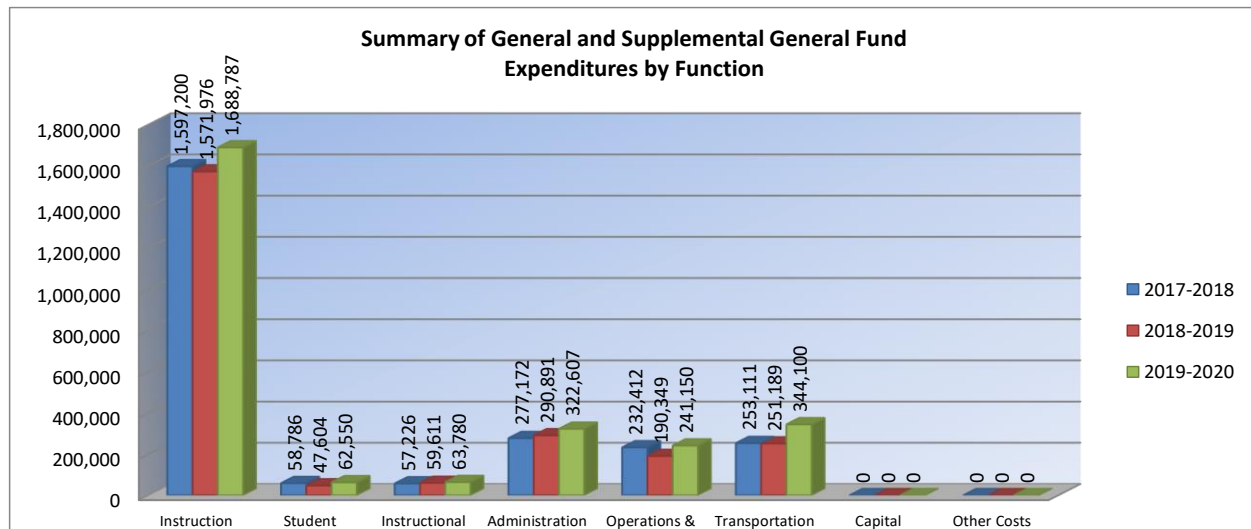


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education,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

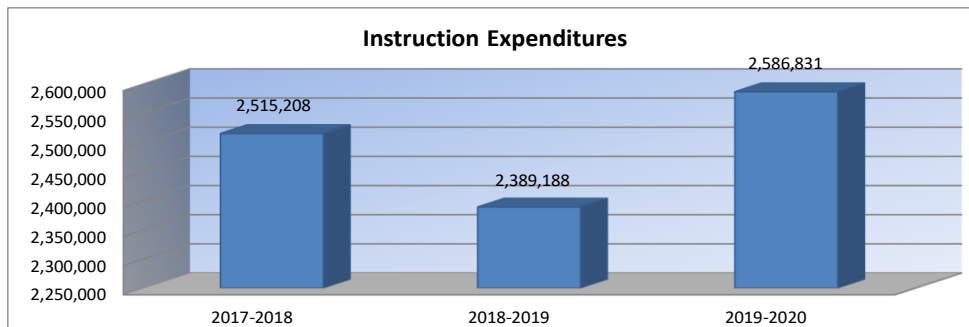
	2017-2018 Actual	% of Tot	2018-2019 Actual	% of Tot	% inc/ dec	2019-2020 Budget	% of Tot	% inc/ dec
Instruction	1,597,200	65%	1,571,976	65%	-2%	1,688,787	62%	7%
Student Support	58,786	2%	47,604	2%	-19%	62,550	2%	31%
Instructional Support	57,226	2%	59,611	2%	4%	63,780	2%	7%
Administration & Support	277,172	11%	290,891	12%	5%	322,607	12%	11%
Operations & Maintenance	232,412	9%	190,349	8%	-18%	241,150	9%	27%
Transportation	253,111	10%	251,189	10%	-1%	344,100	13%	37%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	2,475,907	100%	2,411,620	100%	-3%	2,722,974	100%	13%
Amount per Pupil	\$8,350		\$8,598		3%	\$9,390		9%

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	1,471,615	1,410,901	-4%	1,522,000	8%
Federal Funds	63,703	56,406	-11%	88,206	56%
Supplemental General	125,585	161,075	28%	166,787	4%
Preschool-Aged At-Risk	0	0	0%	0	0%
At Risk (K-12)	141,475	144,942	2%	193,410	33%
Bilingual Education	0	0	0%	1,899	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	36,427	8,042	-78%	7,000	-13%
Driver Education	3,083	4,640	51%	4,679	1%
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	308,605	290,475	-6%	303,987	5%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	42,740	41,599	-3%	63,147	52%
Gifts/Grants	3,941	4,692	19%	5,000	7%
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	201,020	138,994	-31%	230,716	66%
Contingency Reserve	0	0	0%		
Text Book & Student Material	0	0	0%		
Activity Fund	117,014	127,422	9%		
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	2,515,208	2,389,188	-5%	2,586,831	8%
Enrollment (FTE)*	296.5	280.5	-5%	290.0	3%
Amount per Pupil	8,483	8,518	0%	8,920	5%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	2,515,208	2,389,188	-5%	2,586,831	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	2,608,368	0	2,608,368	0	0	0	0	XXXXXXXXXX
Supplemental General	833,087	105,982	0	0	0	0	727,105	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	0	0	0	0	0	0	0	0
Adult Supplemental Education	0	0	0	0	0	0	0	0
At Risk (K-12)	193,410	67,972	0	0	0	150,000	0	24,562
Bilingual Education	11,534	15,405	0	0	0	5,000	0	8,871
Virtual Education	0	0	0	0	0	0	0	0
Capital Outlay	437,300	379,225	0	0	9,000	55,501	290,091	296,517
Driver Training	4,679	1,632	3,250	0	0	0	0	203
Declining Enrollment	0	0	0	0	0	0	0	0
Extraordinary School Program	0	0	0	0	0	0	0	0
Food Service	198,500	66,253	1,244	55,354	0	60,000	77,395	61,746
Professional Development	813	0	813	0	0	0	0	0
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	0	0	0	0	0	0	0	0
Special Education	303,987	316,043	0	0	0	372,980	0	385,036
Career and Postsecondary Education	63,147	69,017	0	0	0	75,000	0	80,870
Special Liability Expense Fund	0	0	0	0	0	0	0	0
Special Reserve Fund	0	0	0	0	0	0	0	0
Gifts and Grants	5,000	8,353	0	0	0	0	2,500	5,853
Textbook & Student Materials Revolving	0	17,395	0	0	0	0	0	0
School Retirement	0	0	0	0	0	0	0	0
Extraordinary Growth Facilities	0	0	0	0	0	0	0	0
KPERS Special Retirement Contribution	329,596	0	329,596	0	0	0	0	0
Contingency Reserve	0	200,000	0	0	0	0	0	0
Activity Funds	0	10,584	0	0	0	0	0	0
Bond and Interest #1	0	0	0	0	0	0	0	0
Bond and Interest #2	352,975	896,510	0	0	0	0	378,322	921,857
No Fund Warrant	0	0	0	0	0	0	0	0
Special Assessment	0	0	0	0	0	0	0	0
Temporary Note	0	0	0	0	0	0	0	0
Coop Special Education	0	0	0	0	0	0	0	0
Federal Funds	99,381	8,589	XXXXXXXXXX	99,381	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	8,589
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	5,441,777	2,162,960	2,943,271	154,735	9,000	718,481	1,475,413	1,794,104
Less Transfers	718,481							
TOTAL Budget Expenditures	\$4,723,296							

Sources of Revenue - - State, Federal, Local

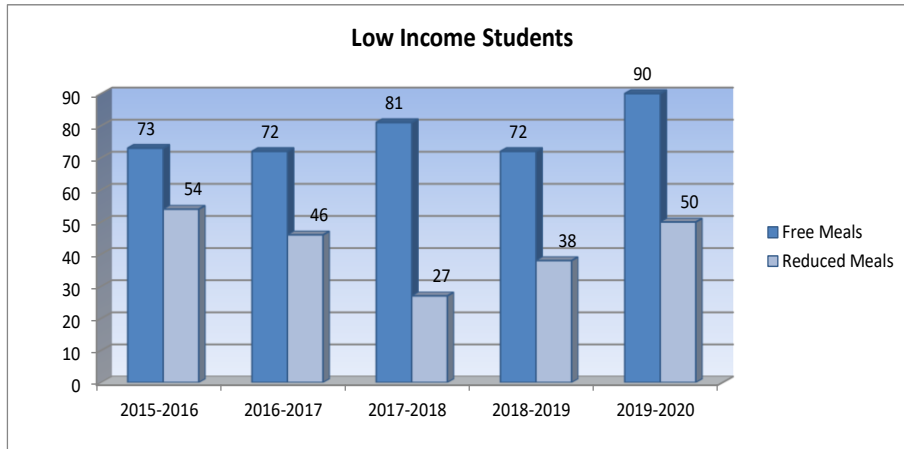
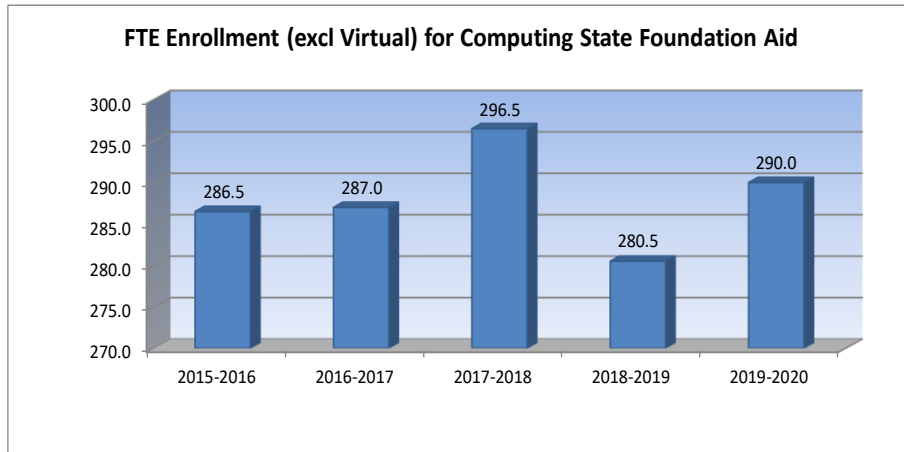
	2017-2018	2018-2019	2019-2020
State Revenues	2,582,334	2,615,108	2,943,271
Federal Revenues	126,902	171,157	154,735
Local Revenues*	1,693,839	1,715,691	1,484,413
Total Revenues	4,403,075	4,501,956	4,582,419
Revenues Per Pupil	14,850	16,050	15,801

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

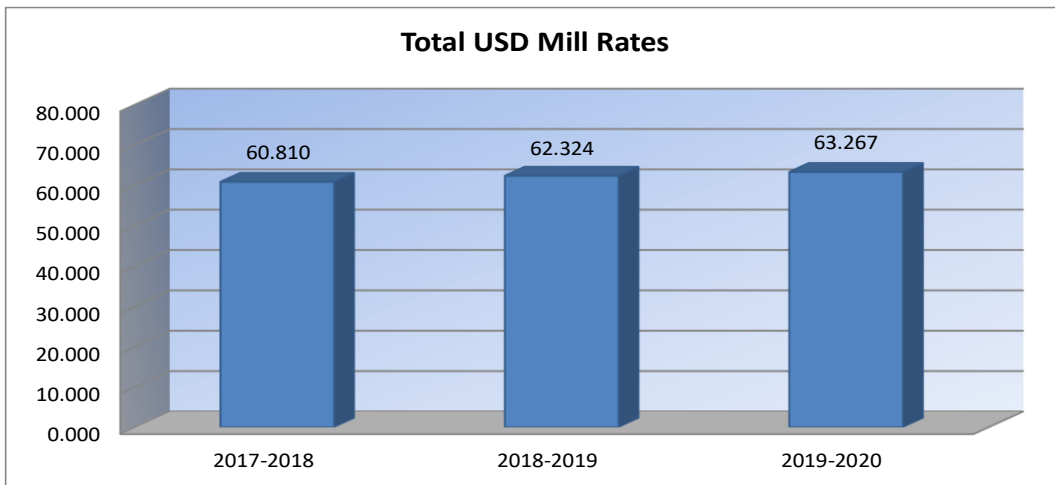
	2015-2016 Actual	2016-2017 Actual	% inc/ dec	2017-2018 Actual	% inc/ dec	2018-2019 Actual	% inc/ dec	2019-2020 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	286.5	287.0	0%	296.5	3%	280.5	-5%	290.0	3%
Number of Students - Free Meals	73	72	-1%	81	13%	72	-11%	90	25%
Number of Students - Reduced Meals	54	46	-15%	27	-41%	38	41%	50	32%



*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 2016-17 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Virtual enrollment is excluded.

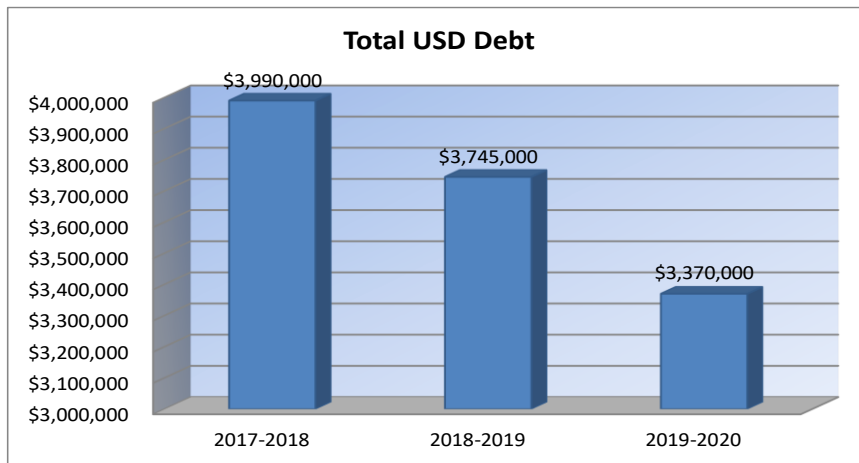
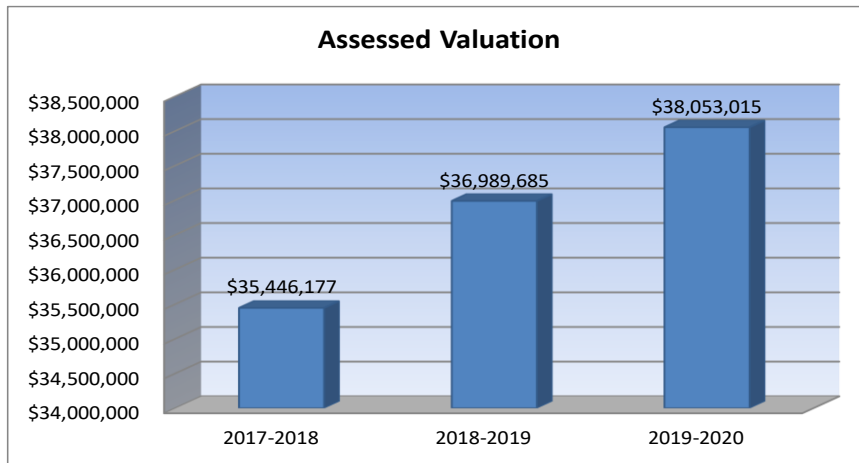
**Miscellaneous Information
Mill Rates by Fund**

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
General	20.000	20.000	20.000
Supplemental General	23.485	20.405	19.561
Adult Education	0.000	0.000	0.000
Capital Outlay	7.993	7.995	8.000
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	0.000	0.000	0.000
Bond and Interest #2	9.332	13.924	15.706
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	60.810	62.324	63.267
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	1.499	1.499	1.500
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	1.499	1.499	1.500



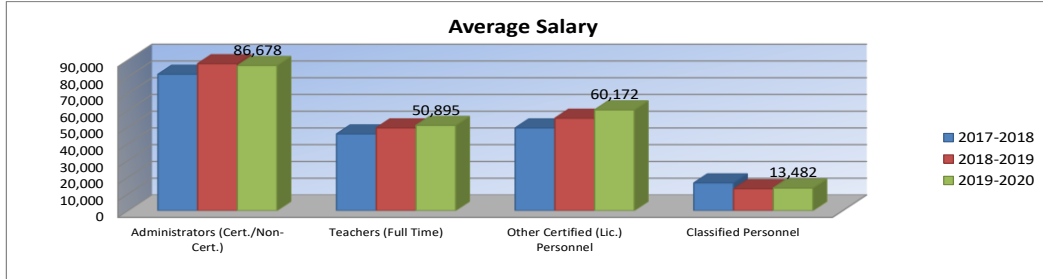
Other Information

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Assessed Valuation	\$35,446,177	\$36,989,685	\$38,053,015
Bonded Indebtedness	3,990,000	3,745,000	3,370,000



USD# 227
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)	2.0	162,868	81,434	2.0	175,451	87,726	2.0	173,355	86,678
Teachers (Full Time)	26.0	1,191,798	45,838	26.5	1,309,445	49,413	26.5	1,348,728	50,895
Other Certified (Licensed) Personnel	2.0	98,823	49,412	2.0	110,326	55,163	2.0	120,343	60,172
Classified Personnel	25.0	414,258	16,570	37.0	484,314	13,090	37.0	498,843	13,482
Substitutes/Temporary Help	XXXXX		XXXXXXXXXX	XXXXX		XXXXXXXXXX	XXXXX		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