

# Budget at a Glance 2020-21



USD 227 - Jetmore

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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	2,389,188	55%	2,424,315	55%	1%	2,526,120	52%	4%
Student Support Services	53,562	1%	68,952	2%	29%	73,565	2%	7%
Instructional Support Services	84,984	2%	80,962	2%	-5%	83,584	2%	3%
Administration & Support	388,104	9%	397,864	9%	3%	438,530	9%	10%
Operations & Maintenance	327,599	8%	317,937	7%	-3%	438,620	9%	38%
Transportation	261,728	6%	324,809	7%	24%	364,200	8%	12%
Food Services	192,998	4%	206,974	5%	7%	249,400	5%	20%
Capital Improvements	237,759	5%	252,511	6%	6%	289,000	6%	14%
Debt Services	402,872	9%	352,975	8%	-12%	370,250	8%	5%
Other Costs	0	0%	2,616	0%	0%	0	0%	-100%
<b>Total Expenditures*</b>	<b>4,338,794</b>	<b>100%</b>	<b>4,429,915</b>	<b>100%</b>	<b>2%</b>	<b>4,833,269</b>	<b>100%</b>	<b>9%</b>
Amount per Pupil	\$15,468		\$15,709		2%	\$15,591		-1%
<b>Current Expenditures**</b>	<b>3,513,883</b>	<b>100%</b>	<b>3,724,822</b>	<b>100%</b>	<b>6%</b>	<b>3,937,519</b>	<b>100%</b>	<b>6%</b>
Amount per Pupil	\$12,527		\$13,209		5%	\$12,702		-4%

**Percent of Expenditures**

Instruction*** (Total Expenditures)	2,381,146	55%	2,423,517	55%	0%	2,516,120	52%	-3%
Instruction*** (Current Expenditures)	2,381,146	68%	2,423,517	65%	-3%	2,516,120	64%	-1%

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.

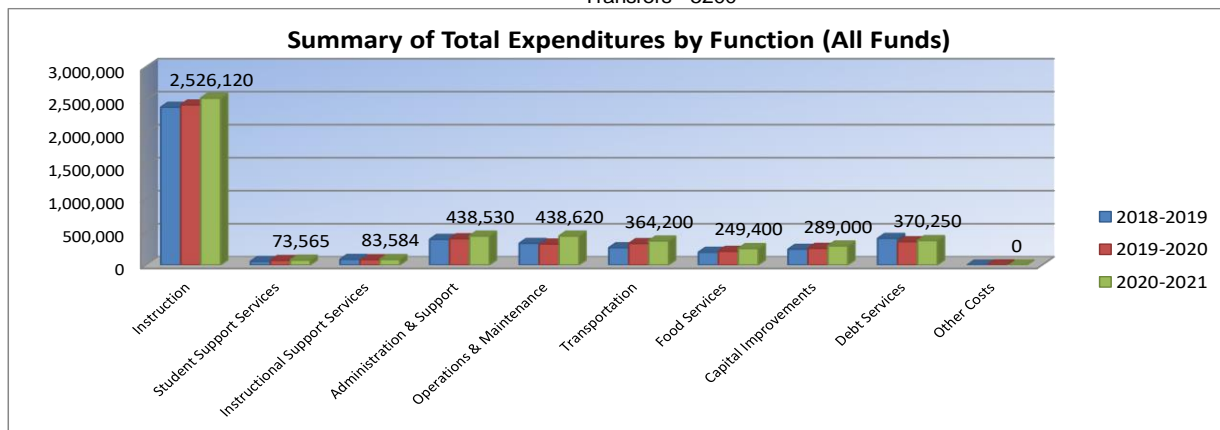
\*\* Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

\*\*\* 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.

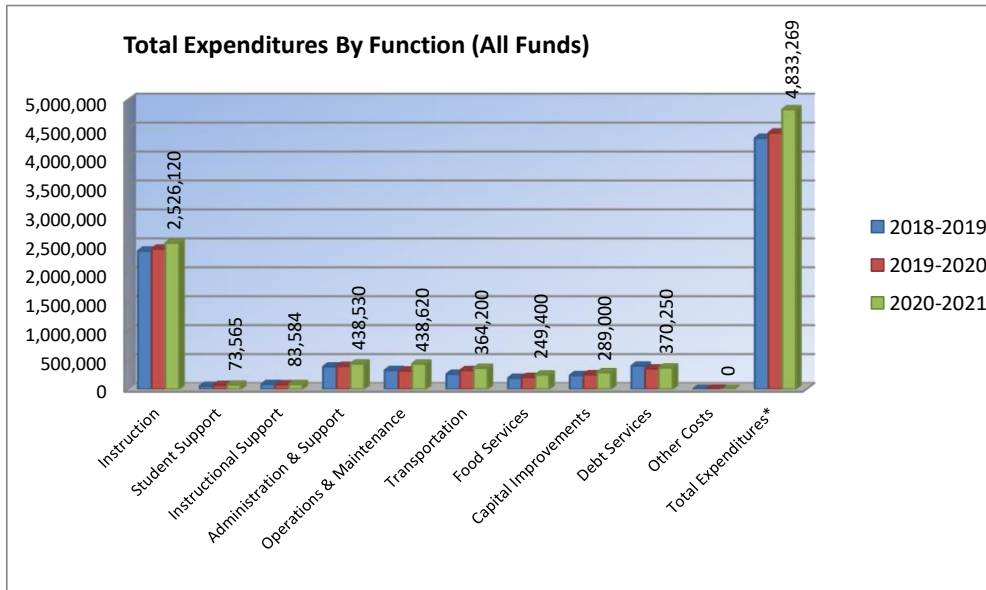
Further definition of what goes into each category:

- 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	2,389,188	2,424,315	2,526,120
Student Support	53,562	68,952	73,565
Instructional Support	84,984	80,962	83,584
Administration & Support	388,104	397,864	438,530
Operations & Maintenance	327,599	317,937	438,620
Transportation	261,728	324,809	364,200
Food Services	192,998	206,974	249,400
Capital Improvements	237,759	252,511	289,000
Debt Services	402,872	352,975	370,250
Other Costs	0	2,616	0
<b>Total Expenditures*</b>	<b>4,338,794</b>	<b>4,429,915</b>	<b>4,833,269</b>

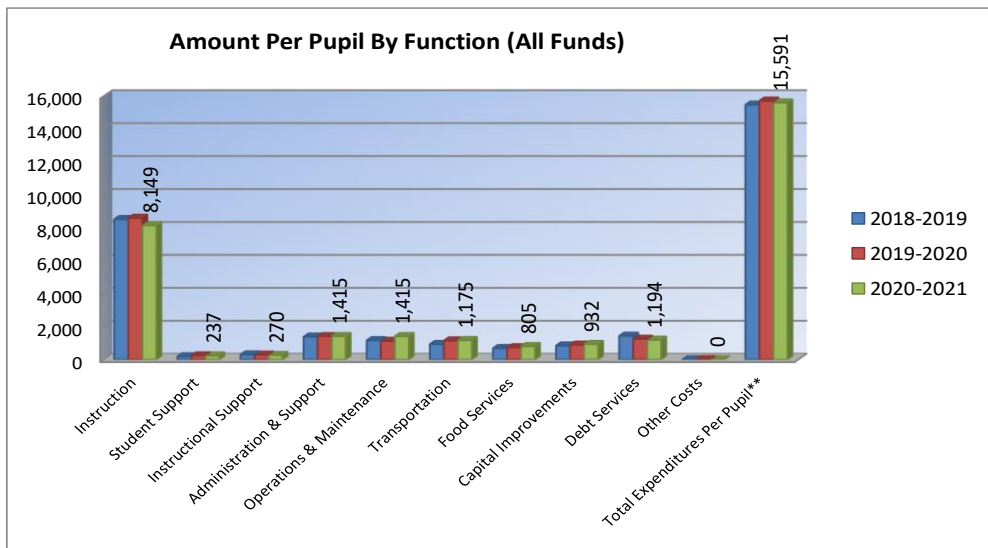


\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, 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	8,518	8,597	8,149
Student Support	191	245	237
Instructional Support	303	287	270
Administration & Support	1,384	1,411	1,415
Operations & Maintenance	1,168	1,127	1,415
Transportation	933	1,152	1,175
Food Services	688	734	805
Capital Improvements	848	895	932
Debt Services	1,436	1,252	1,194
Other Costs	0	9	0
<b>Total Expenditures Per Pupil**</b>	<b>15,468</b>	<b>15,709</b>	<b>15,591</b>
Enrollment (FTE)*	280.5	282.0	310.0

\*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.

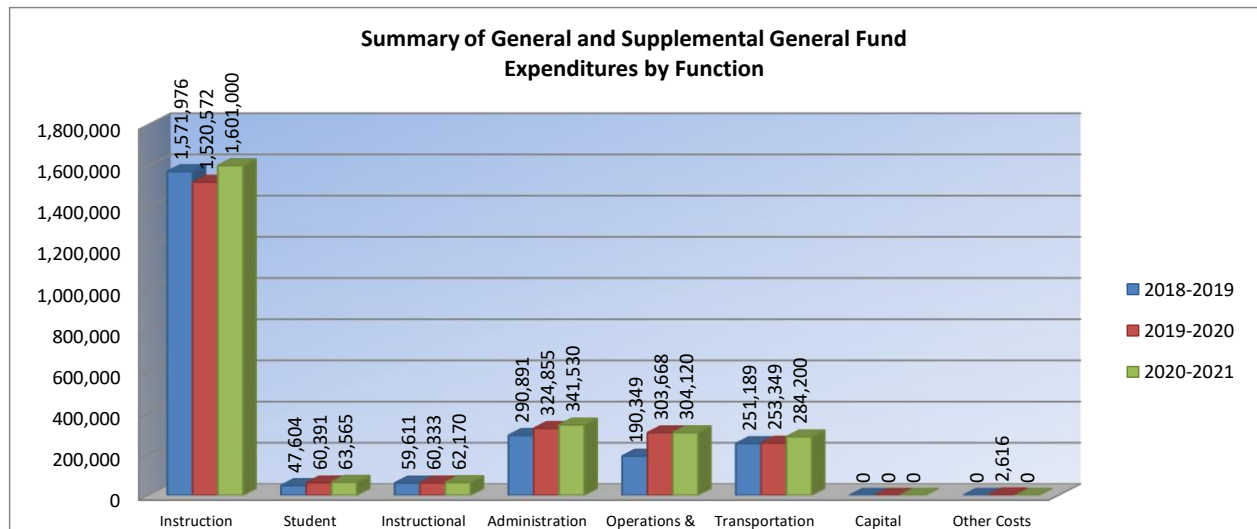


\*\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education,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

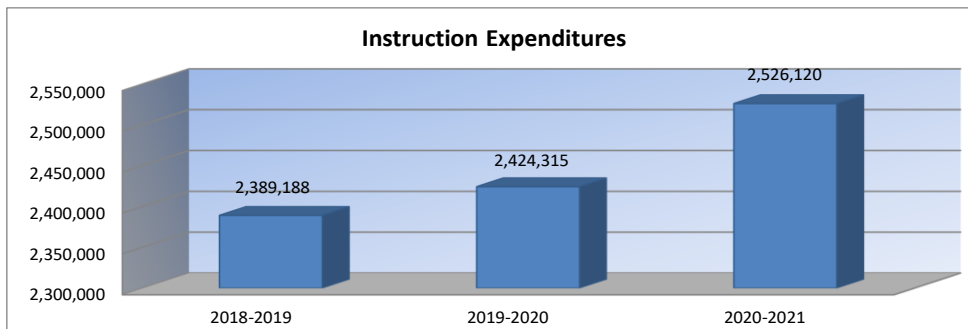
	2018-2019 Actual	% of Tot	2019-2020 Actual	% of Tot	% inc/ dec	2020-2021 Budget	% of Tot	% inc/ dec
Instruction	1,571,976	65%	1,520,572	60%	-3%	1,601,000	60%	5%
Student Support	47,604	2%	60,391	2%	27%	63,565	2%	5%
Instructional Support	59,611	2%	60,333	2%	1%	62,170	2%	3%
Administration & Support	290,891	12%	324,855	13%	12%	341,530	13%	5%
Operations & Maintenance	190,349	8%	303,668	12%	60%	304,120	11%	0%
Transportation	251,189	10%	253,349	10%	1%	284,200	11%	12%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	2,616	0%	0%	0	0%	-100%
<b>Total Expenditures</b>	<b>2,411,620</b>	<b>100%</b>	<b>2,525,784</b>	<b>100%</b>	<b>5%</b>	<b>2,656,585</b>	<b>100%</b>	<b>5%</b>
Amount per Pupil	\$8,598		\$8,957		4%	\$8,570		-4%

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	1,410,901	1,425,133	1%	1,514,000	6%
Federal Funds	56,406	63,141	12%	106,756	69%
Supplemental General	161,075	95,439	-41%	87,000	-9%
Preschool-Aged At-Risk	0	0	0%	0	0%
At Risk (K-12)	144,942	178,567	23%	218,600	22%
Bilingual Education	0	0	0%	12,300	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	8,042	798	-90%	10,000	1153%
Driver Education	4,640	0	-100%	3,667	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	290,475	251,027	-14%	303,431	21%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	41,599	58,066	40%	59,050	2%
Gifts/Grants	4,692	1,680	-64%	3,000	79%
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	138,994	199,750	44%	208,316	4%
Contingency Reserve	0	0	0%		
Text Book & Student Material	0	3,606	0%		
Activity Fund	127,422	147,108	15%		
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%
<b>SUBTOTAL</b>	<b>2,389,188</b>	<b>2,424,315</b>	<b>1%</b>	<b>2,526,120</b>	<b>4%</b>
Enrollment (FTE)*	280.5	282.0	1%	310.0	10%
Amount per Pupil	8,518	8,597	1%	8,149	-5%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
<b>TOTAL</b>	<b>2,389,188</b>	<b>2,424,315</b>	<b>1%</b>	<b>2,526,120</b>	<b>4%</b>



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	2,616,209	5,222	2,610,987	0	0	0	0	XXXXXXXXXX
Supplemental General	824,720	83,652	27,381			0	713,687	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	0	0		0	0	0	0	0
At Risk (K-12)	218,600	65,040		0	0	162,320	0	8,760
Bilingual Education	12,300	25,405		0	0	5,000	0	18,105
Virtual Education	0	0		0	0	0	0	0
Capital Outlay	525,500	466,147	0	0	0	75,000	297,842	313,489
Driver Training	3,667	7,542	1,125	0	0	0	0	5,000
Declining Enrollment	0	0				0	XXXXXXXXXX	0
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	239,400	67,133	1,244	57,190	0	67,024	77,815	31,006
Professional Development	0	1,577	0	0	0	0	0	1,577
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0	0
Special Education	303,431	488,499	0	0	0	400,000	0	585,068
Career and Postsecondary Education	59,050	84,951	0	0	0	75,000	0	100,901
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund	0	0						XXXXXXXXXX
Gifts and Grants	3,000	15,311	0	0			4,500	16,811
Textbook & Student Materials Revolving		13,789						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	323,316	0	323,316			0		XXXXXXXXXX
Contingency Reserve		215,000						XXXXXXXXXX
Activity Funds		8,166						XXXXXXXXXX
Bond and Interest #1	0	0	0	0	0		0	0
Bond and Interest #2	370,250	967,805	0	0	0		400,244	997,799
No Fund Warrant	0	0					0	0
Special Assessment	0	0					0	0
Temporary Note	0	0			0		0	0
Coop Special Education	0	0	0	0	0		0	0
Federal Funds	118,170	7,617	XXXXXXXXXX	110,553	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
<b>SUBTOTAL</b>	<b>5,617,613</b>	<b>2,522,856</b>	<b>2,964,053</b>	<b>167,743</b>	<b>0</b>	<b>784,344</b>	<b>1,494,088</b>	<b>2,078,516</b>
Less Transfers	784,344							
<b>TOTAL Budget Expenditures</b>	<b>\$4,833,269</b>							

**Sources of Revenue - - State, Federal, Local**

	2018-2019	2019-2020	2020-2021
State Revenues	2,615,108	2,834,546	2,964,053
Federal Revenues	171,157	171,084	167,743
Local Revenues*	1,715,691	1,774,876	1,494,088
Total Revenues	4,501,956	4,780,506	4,625,884
Revenues Per Pupil	16,050	16,952	14,922

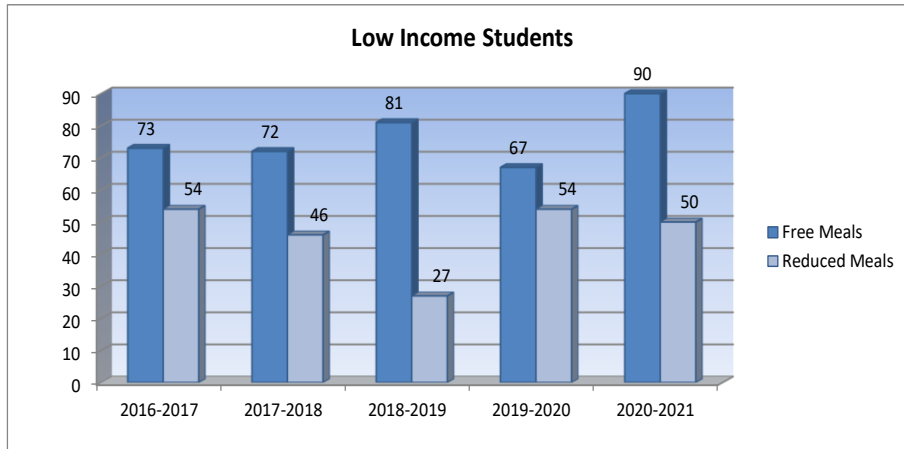
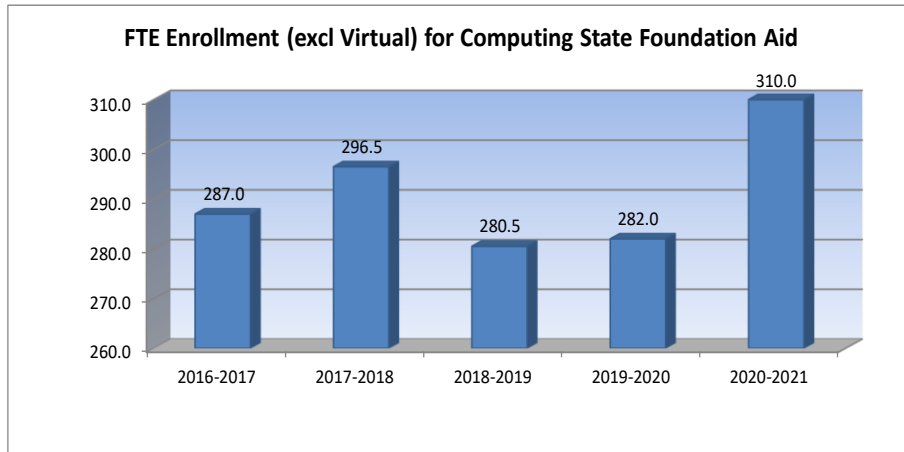
Effective July 1, 2014 (2014-15 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as state general aid.

\*Excludes "Transfers" to avoid duplication of revenue.



**Enrollment Information**

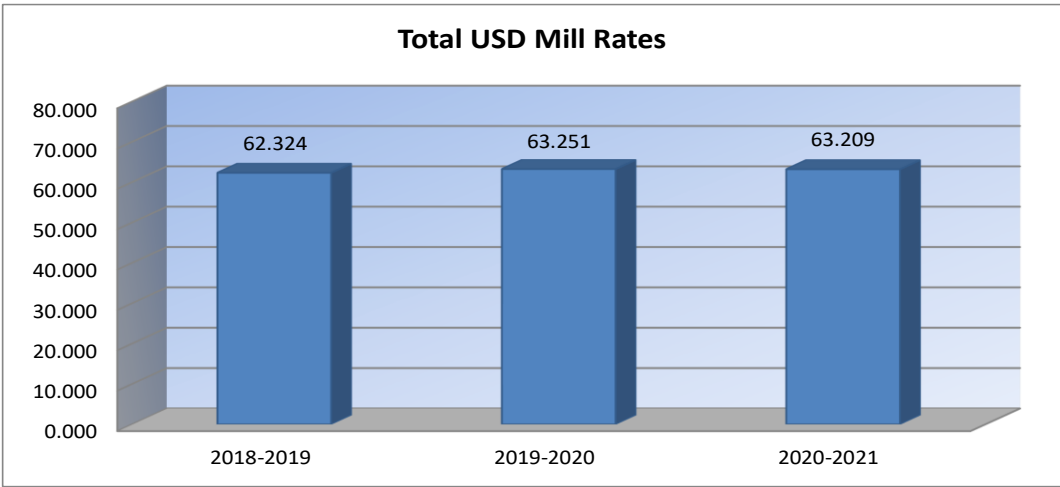
	2016-2017 Actual	2017-2018 Actual	% inc/ dec	2018-2019 Actual	% inc/ dec	2019-2020 Actual	% inc/ dec	2020-2021 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	287.0	296.5	3%	280.5	-5%	282.0	1%	310.0	10%
Number of Students - Free Meals	73	72	-1%	81	13%	67	-17%	90	34%
Number of Students - Reduced Meals	54	46	-15%	27	-41%	54	100%	50	-7%



\*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.

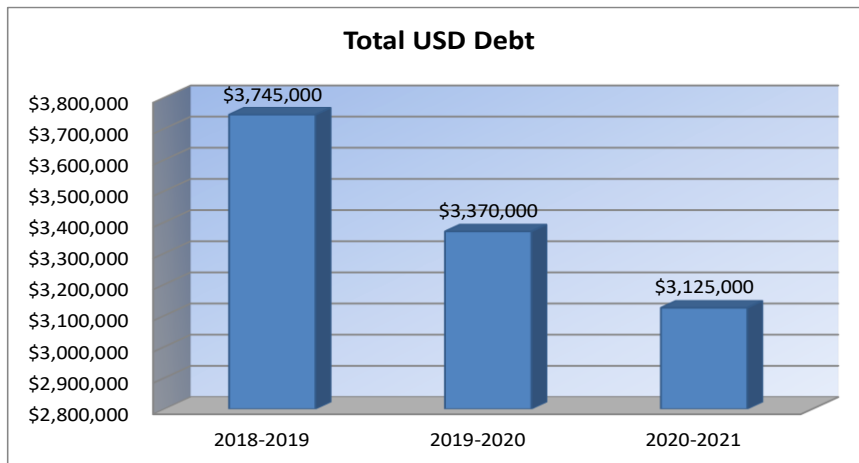
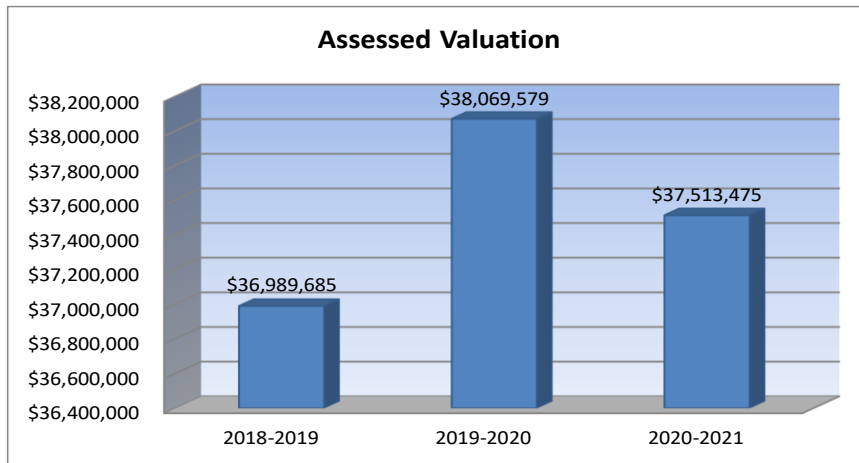
**Miscellaneous Information  
Mill Rates by Fund**

	<b>2018-2019 Actual</b>	<b>2019-2020 Actual</b>	<b>2020-2021 Budget</b>
General	20.000	20.000	20.000
Supplemental General	20.405	19.553	19.177
Adult Education	0.000	0.000	0.000
Capital Outlay	7.995	7.997	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	13.924	15.701	16.032
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
<b>TOTAL USD</b>	<b>62.324</b>	<b>63.251</b>	<b>63.209</b>
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	1.500	1.500
Rec Comm Employee Bnfts	0.000	0.000	0.000
<b>TOTAL OTHER</b>	<b>1.499</b>	<b>1.500</b>	<b>1.500</b>



**Other Information**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
Assessed Valuation	\$36,989,685	\$38,069,579	\$37,513,475
Bonded Indebtedness	3,745,000	3,370,000	3,125,000



USD# 227  
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)	2.0	175,451	87,726	2.0		0			0
Teachers (Full Time)	26.5	1,309,445	49,413	25.5		0			0
Other Certified (Licensed) Personnel	2.0	110,326	55,163	2.0		0			0
Classified Personnel	37.0	484,314	13,090			0			0
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