

# 2014-2015 Budget at a Glance



227 - Jetmore



School Finance  
Kansas State Department of Education  
Landon State Office Building  
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Topeka, Kansas 66612-1212  
[www.ksde.org](http://www.ksde.org)

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### Summary of Total Expenditures By Function (All Funds)

	2012-2013 Actual	% of Tot	2013-2014 Actual	% of Tot	% inc/ dec	2014-2015 Budget	% of Tot	% inc/ dec
Instruction	2,314,489	50%	2,279,155	55%	-2%	2,205,426	37%	-3%
Student Support Services	78,743	2%	85,193	2%	8%	86,420	1%	1%
Instructional Support Services	56,426	1%	59,173	1%	5%	65,793	1%	11%
Administration & Support	319,598	7%	288,171	7%	-10%	284,571	5%	-1%
Operations & Maintenance	515,684	11%	538,352	13%	4%	543,750	9%	1%
Transportation	334,429	7%	251,296	6%	-25%	231,655	4%	-8%
Food Services	200,917	4%	215,327	5%	7%	216,884	4%	1%
Capital Improvements	501,236	11%	42,686	1%	-91%	1,855,000	31%	4246%
Debt Services	339,753	7%	352,809	9%	4%	525,506	9%	49%
Other Costs	0	0%	0	0%	0%	0	0%	0%
<b>Total Expenditures*</b>	<b>4,661,275</b>	<b>100%</b>	<b>4,112,162</b>	<b>100%</b>	<b>-12%</b>	<b>6,015,005</b>	<b>100%</b>	<b>46%</b>
Amount per Pupil	\$15,283		\$13,482		-12%	\$20,390		51%
<b>Current Expenditures**</b>	<b>3,819,918</b>	<b>100%</b>	<b>3,716,667</b>	<b>100%</b>	<b>-3%</b>	<b>3,634,499</b>	<b>100%</b>	<b>-2%</b>
Amount per Pupil	\$12,524		\$12,186		-3%	\$12,320		1%

### Percent of Expenditures

Instruction*** (Total Expenditures)	2,314,121	50%	2,279,155	55%	5%	2,205,426	37%	-18%
Instruction*** (Current Expenditures)	2,314,121	61%	2,279,155	61%	0%	2,205,426	61%	0%

\* The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, 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, 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

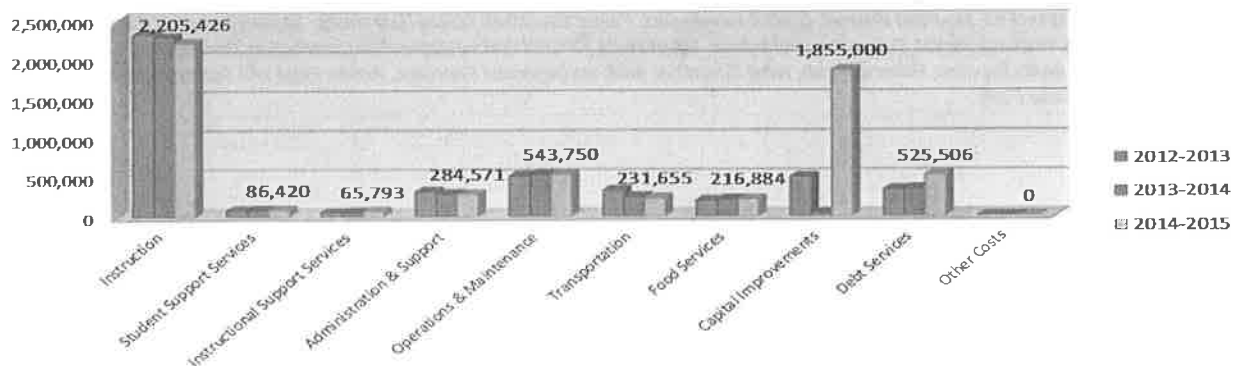
Other Costs - 2900 and 3300

Capital Improvements - 4000

Debt Services - 5100

Transfers - 5200

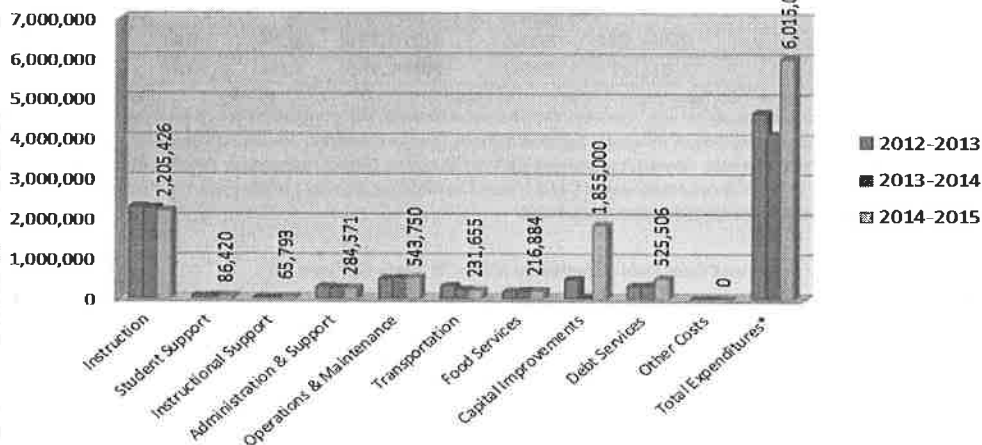
### Summary of Total Expenditures by Function (All Funds)



**Total Expenditures By Function (All Funds)**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Instruction	2,314,489	2,279,155	2,205,426
Student Support	78,743	85,193	86,420
Instructional Support	56,426	59,173	65,793
Administration & Support	319,598	288,171	284,571
Operations & Maintenance	515,684	538,352	543,750
Transportation	334,429	251,296	231,655
Food Services	200,917	215,327	216,884
Capital Improvements	501,236	42,686	1,855,000
Debt Services	339,753	352,809	525,506
Other Costs	0	0	0
<b>Total Expenditures*</b>	<b>4,661,275</b>	<b>4,112,162</b>	<b>6,015,005</b>

**Total Expenditures By Function (All Funds)**

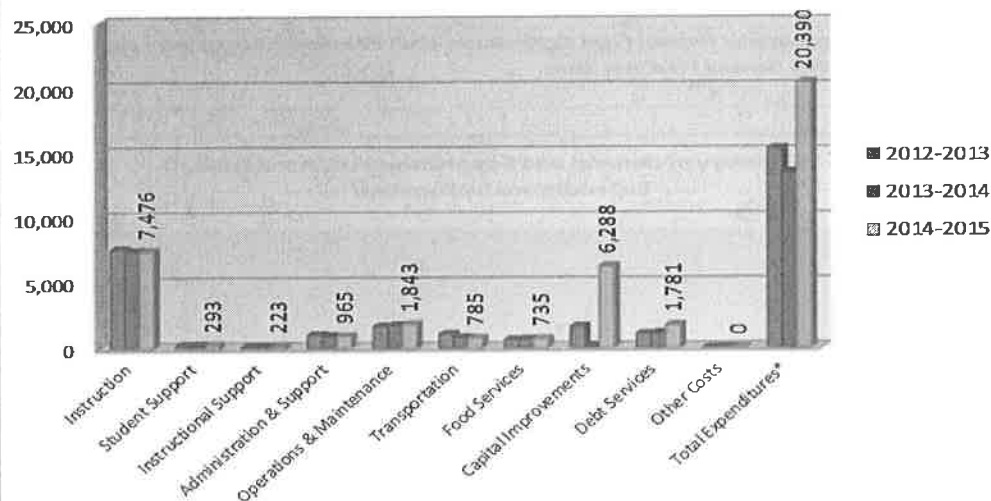


\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, 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, Activity Fund and Special Education Coop Fund.

**Total Expenditures Amount Per Pupil By Function (All Funds)**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Instruction	7,588	7,473	7,476
Student Support	258	279	293
Instructional Support	185	194	223
Administration & Support	1,048	945	965
Operations & Maintenance	1,691	1,765	1,843
Transportation	1,096	824	785
Food Services	659	706	735
Capital Improvements	1,643	140	6,288
Debt Services	1,114	1,157	1,781
Other Costs	0	0	0
<b>Total Expenditures*</b>	<b>15,283</b>	<b>13,482</b>	<b>20,390</b>
<b>Enrollment (FTE)*</b>	<b>305.0</b>	<b>305.0</b>	<b>295.0</b>

**Amount Per Pupil By Function (All Funds)**

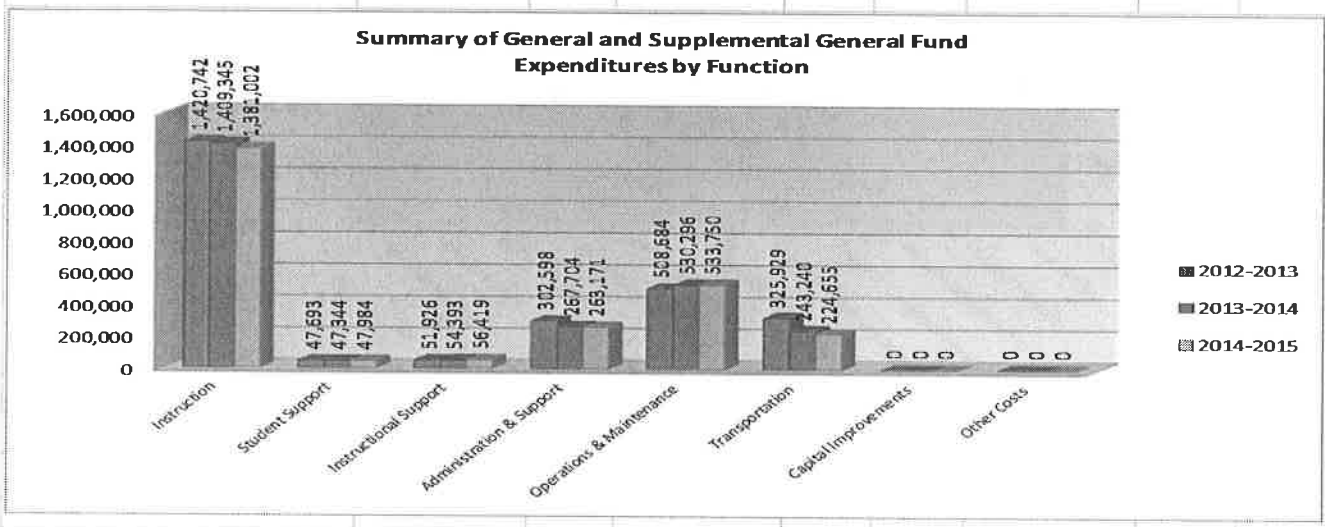


\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, 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, Activity Fund and Special Education Coop Fund.

**Summary of General and Supplemental General Fund Expenditures by Function**

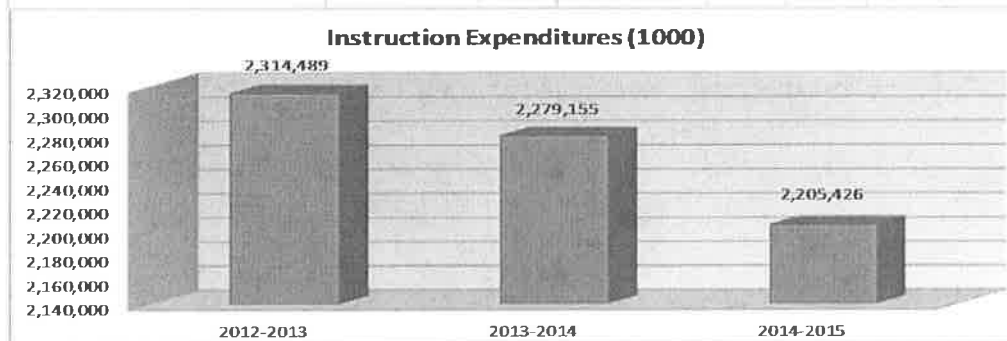
	2012-2013 Actual	% of Tot	2013-2014 Actual	% of Tot	% inc/ dec	2014-2015 Budget	% of Tot	% inc/ dec
Instruction	1,420,742	53%	1,409,345	55%	-1%	1,381,002	55%	-2%
Student Support	47,693	2%	47,344	2%	-1%	47,984	2%	1%
Instructional Support	51,926	2%	54,393	2%	5%	56,419	2%	4%
Administration & Support	302,598	11%	267,704	10%	-12%	263,171	10%	-2%
Operations & Maintenance	508,684	19%	530,296	21%	4%	533,750	21%	1%
Transportation	325,929	12%	243,240	10%	-25%	224,655	9%	-8%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
<b>Total Expenditures</b>	<b>2,657,572</b>	<b>100%</b>	<b>2,552,322</b>	<b>100%</b>	<b>-4%</b>	<b>2,506,981</b>	<b>100%</b>	<b>-2%</b>
Amount per Pupil	\$8,713		\$8,368		-4%	\$8,498		2%

The Summary of General and Supplemental General Fund Expenditures chart information comes from pages 6-13 and adds together the 'General Fund' and 'Supplemental General Fund' line items.



## Instruction Expenditures (1000)

	2012-2013 Actual	2013-2014 Actual	% inc/ dec	2014-2015 Budget	% inc/ dec
General	1,205,315	1,273,837	6%	1,241,002	-3%
Federal Funds	81,895	56,822	-31%	66,504	17%
Supplemental General	215,427	135,508	-37%	140,000	3%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	157,563	168,675	7%	171,398	2%
Bilingual Education	0	0	0%	1,813	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	368	0	-100%	0	0%
Driver Education	5,598	1,402	-75%	2,692	92%
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%	817	0%
Special Education	323,100	331,353	3%	338,065	2%
Cost of Living	0	0	0%	0	0%
Vocational Education	104,646	76,665	-27%	79,893	4%
Gifts/Grants	13,837	16,783	21%	18,594	11%
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	111,715	124,646	12%	144,648	16%
Contingency Reserve	0	0	0%		
Text Book & Student Material	2,563	1,393	-46%		
Activity Fund	92,462	92,071	0%	0	-100%
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>2,314,489</b>	<b>2,279,155</b>	<b>-2%</b>	<b>2,205,426</b>	<b>-3%</b>
Enrollment (FTE)*	305.0	305.0	0%	295.0	-3%
Amount per Pupil	7,588	7,473	-2%	7,476	0%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
<b>TOTAL</b>	<b>2,314,489</b>	<b>2,279,155</b>	<b>-2%</b>	<b>2,205,426</b>	<b>-3%</b>



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

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

\*Enrollment (FTE) includes 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 2014-15

Fund	2014-15 Amount Budgeted	July 1, 2014 Cash Balance	Estimated Sources of Revenue-- 2014-15					Estimated July 1, 2015 Cash Balance
			State	Federal	Interest	Local Transfers	Other	
General	2,288,473	106,529	2,181,944	0			0	XXXXXXXXXX
Supplemental General	814,281	162,271	0				652,010	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
At Risk (K-12)	171,398	52,733		0	0	118,665	0	0
Bilingual Education	1,813	1,813		0	0	0	0	0
Virtual Education	0	0			0	0	0	0
Capital Outlay	1,855,000	1,433,316	0	0	0	15,211	416,522	10,049
Driver Training	2,692	5,253	1,190	0	0	0	0	3,751
Declining Enrollment	0	0					0	XXXXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	210,434	15,540	1,588	74,804	0	61,897	66,605	10,000
Professional Development	4,774	4,774		0	0	0	0	0
Parent Education Program	32,136	14,714	17,700		0	0	0	278
Summer School	817	817		0	0	0	0	0
Special Education	338,065	65,275	0	0	0	320,000	0	47,210
Vocational Education	79,893	26,678	0	0	0	80,000	0	26,785
Special Liability Expense Fund	0	0					0	0
Special Reserve Fund	0	0						XXXXXXXXXX
Gifts and Grants	18,594	231,080					42,000	254,486
Textbook & Student Materials Revolving		19,612						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	200,398	0	200,398					XXXXXXXXXX
Contingency Reserve		281,874						XXXXXXXXXX
Activity Funds		187						XXXXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	0	0	0	0	0		0	0
Bond and Interest #2	525,506	873,378	0	0	0		539,717	887,589
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	66,504	-7,939	XXXXXXXXXX	74,443	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX		0	XXXXXXXXXX
SUBTOTAL	6,610,778	3,287,905	2,402,820	149,247	0	595,773	1,716,854	1,240,148
Less Transfers	595,773							
TOTAL Budget Expenditures	\$6,015,005							

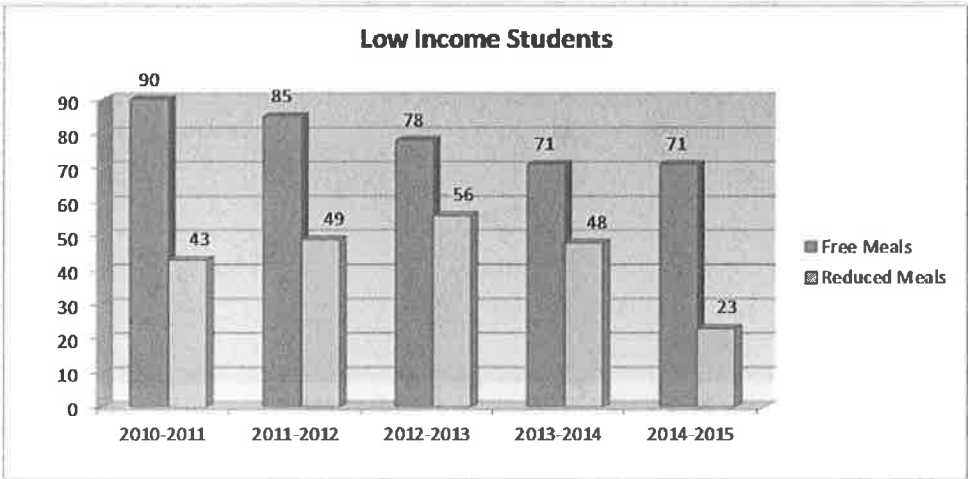
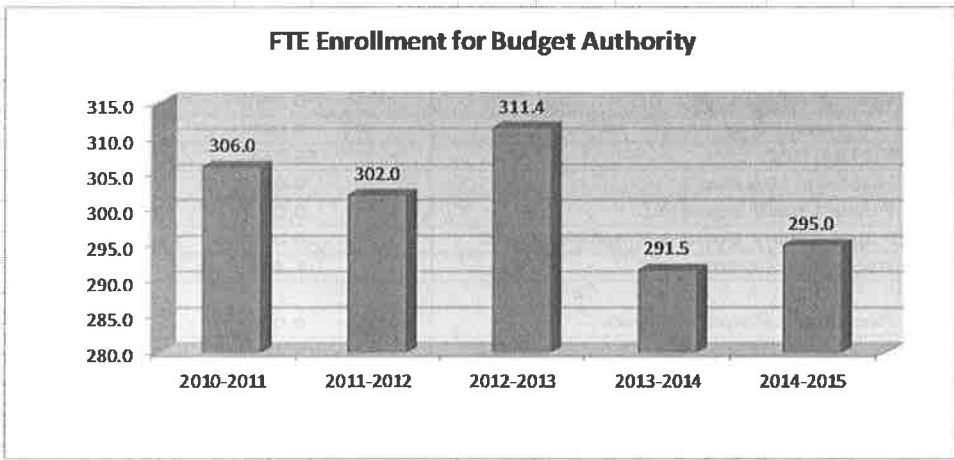
## Sources of Revenue - - State, Federal, Local

	2012-2013	2013-2014	2014-2015
State Revenues	2,084,379	2,152,781	2,402,820
Federal Revenues	144,249	124,473	149,247
Local Revenues	4,078,063	3,797,147	2,312,627
Total Revenues	6,306,691	6,074,401	4,864,694
Revenues Per Pupil	20,678	19,916	16,490



**Enrollment Information**

	2010-2011 Actual	2011-2012 Actual	% inc/ dec	2012-2013 Actual	% inc/ dec	2013-2014 Actual	% inc/ dec	2014-2015 Budget	% inc/ dec
Enrollment (FTE)*	306.0	302.0	-1%	311.4	3%	291.5	-6%	295.0	1%
Number of Students - Free Meals	90	85	-6%	78	-8%	71	-9%	71	0%
Number of Students - Reduced Meals	43	49	14%	56	14%	48	-14%	23	-52%

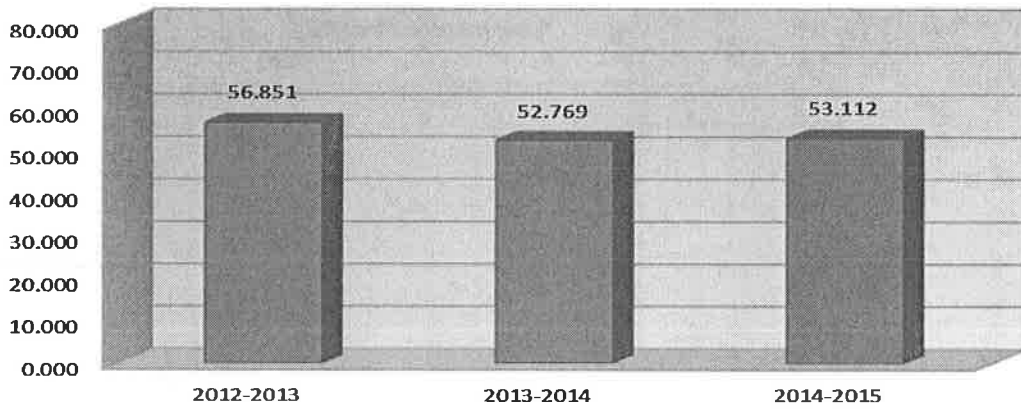


\*FTE for state aid and budget authority purposes for the general fund.

**Miscellaneous Information  
Mill Rates by Fund**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
General	20.000	20.000	20.000
Supplemental General	16.922	13.350	12.120
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	4.000	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	15.929	15.419	12.992
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>56.851</b>	<b>52.769</b>	<b>53.112</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>

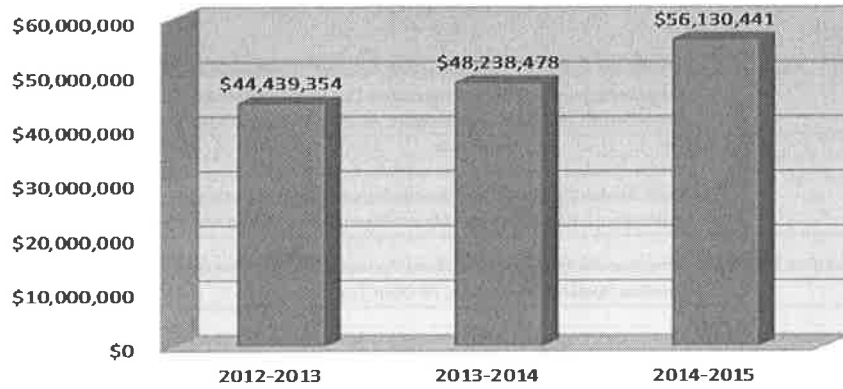
**Total USD Mill Rates**



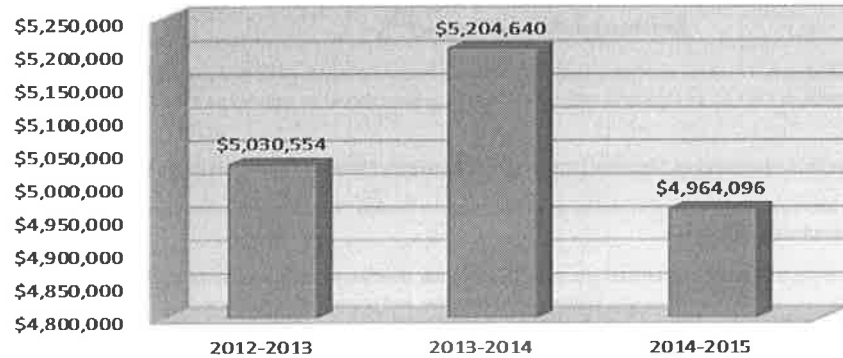
**Other Information**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Assessed Valuation	\$44,439,354	\$48,238,478	\$56,130,441
Bonded Indebtedness	5,030,554	5,204,640	4,964,096

**Assessed Valuation**

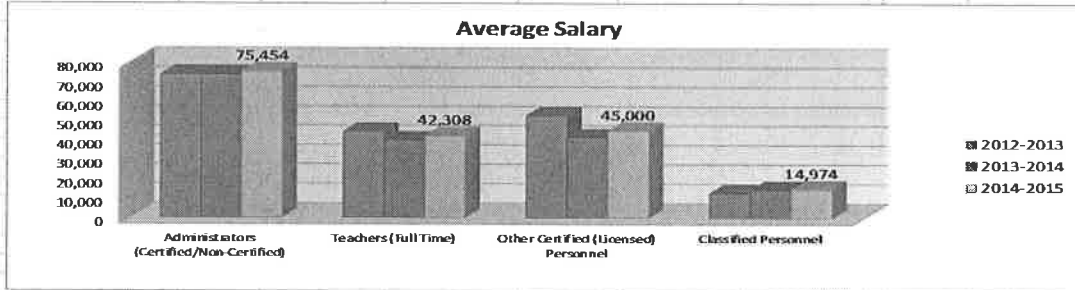


**Bonded Indebtedness**



USD# 227  
AVERAGE SALARY

	2012-13 Actual			2013-14 Actual			2014-15 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	2.0	147,899	73,950	2.0	148,034	74,017	2.0	150,908	75,454
Teachers (Full Time)	25.0	1,111,945	44,478	26.0	1,040,751	40,029	26.0	1,100,000	42,308
Other Certified (Licensed) Personnel	2.0	105,514	52,757	2.0	83,136	41,568	2.0	90,000	45,000
Classified Personnel	29.0	374,249	12,905	25.0	363,445	14,538	25.0	374,348	14,974
Substitutes/Temporary Help	XXXX		XXXXXXXXXX	XXXX		XXXXXXXXXX	XXXX		XXXXXXXXXX



DEFINITIONS

Administrators:	*Certified (Licensed) - Superintendent; Assistant Superintendent; Administrative Assistants; Principals/Assistant Principals; Directors/Supervisors Special Education; Directors/Supervisors of Health; Directors/Supervisors of Voc Ed; 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://svapp15586.ksde.org/k12/k12.aspx>

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

### **School Finance Reports and Publications**

<http://www.ksde.org/Agency/FiscalandAdministrativeServices/SchoolFinance/ReportsandPublications.aspx>

- Assessed Valuation
- Cash Balances
- Headcount Enrollment
- Mill Levies
- Personnel (Certified/Non-Certified)
- Salary Reports

### **Kansas Building Report Card**

<http://svapp15586.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

