

Budget at a Glance



2021-2022

USD 475 - Junction City

Table of Contents

<u>Summary of Total Expenditures by Function (All Funds).....</u>	<u>3</u>
<u>Total Expenditures by Function (All Funds).....</u>	<u>4</u>
<u>Total Expenditures Amount per Pupil by Function (All Funds).....</u>	<u>5</u>
<u>Summary of General and Supplemental General Fund Expenditures...</u>	<u>6</u>
<u>Instruction Expenses.....</u>	<u>7</u>
<u>Sources of Revenue and Proposed Budget for 2021-2022</u>	<u>8</u>
<u>Enrollment and Low Income Students.....</u>	<u>9</u>
<u>Mill Rates by Fund.....</u>	<u>10</u>
<u>Assessed Valuation and Bonded Indebtedness.....</u>	<u>11</u>
<u>Average Salary.....</u>	<u>12</u>
<u>District Reports.....</u>	<u>13</u>

Summary of Total Expenditures by Function (All Funds)

	2019-2020 Actual	% of Total	2020-2021 Actual	% of Total	% Change	2021-2022 Budget	% of Total	% Change
Instruction	\$54,068,910	53%	\$52,771,259	51%	-2%	\$62,051,870	35%	18%
Student Support Services	\$8,783,840	9%	\$8,326,172	8%	-5%	\$9,330,415	5%	12%
Instructional Support Services	\$5,125,099	5%	\$5,258,565	5%	3%	\$7,674,955	4%	46%
Administration & Support	\$11,181,820	11%	\$13,206,746	13%	18%	\$13,492,321	8%	2%
Operations & Maintenance	\$7,973,220	8%	\$10,379,595	10%	30%	\$10,870,908	6%	5%
Transportation	\$2,161,151	2%	\$1,787,441	2%	-17%	\$2,254,240	1%	26%
Food Services	\$3,062,344	3%	\$3,181,034	3%	4%	\$3,848,256	2%	21%
Capital Improvements	\$1,817,253	2%	\$1,535,049	1%	-16%	\$61,224,284	34%	3888%
Debt Services	\$7,787,581	8%	\$7,780,631	7%	0%	\$7,074,923	4%	-9%
Other Costs	\$8,764	<1%	\$3,900	<1%	-55%	\$3,850	<1%	-1%
Total Expenditures¹	101,969,982	100%	\$104,230,392	100%	2%	\$177,826,022	100%	71%
Amount per Pupil	\$13,693		\$14,472		6%	\$23,936		65%
Current Expenditures²	\$88,546,895	100%	\$89,969,335	100%	2%	\$153,475,342	100%	71%
Amount per Pupil	\$11,890		\$12,492		5%	\$20,658		65%

Percent of Expenditures for Instruction³

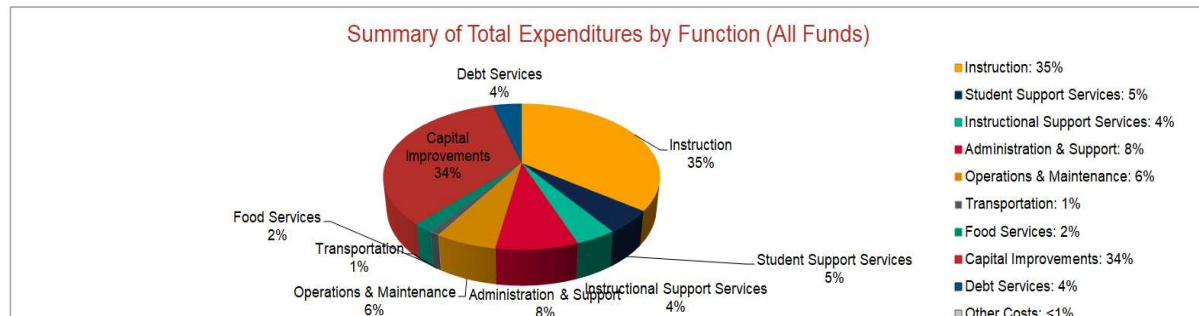
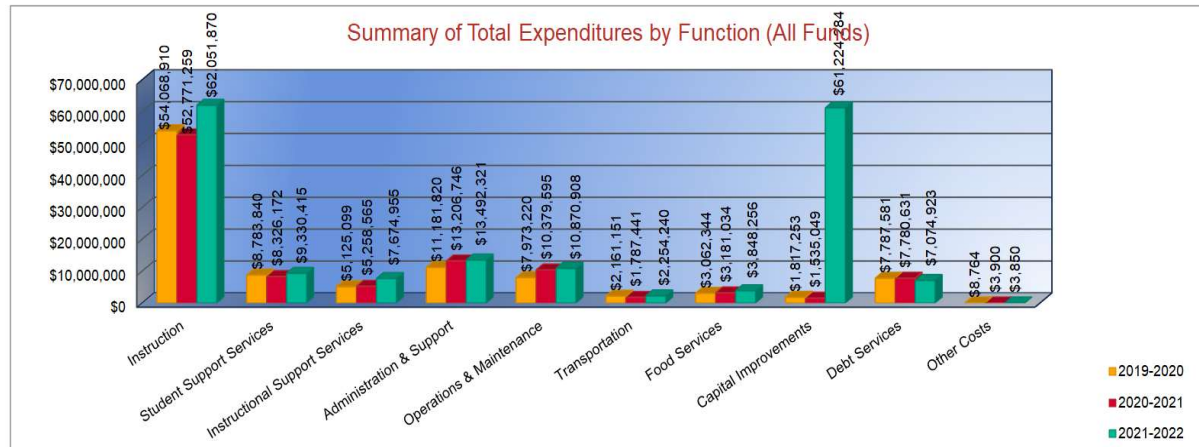
Total Expenditures	\$54,048,502	53%	\$52,477,857	50%	-3%	\$60,783,370	34%	-16%
Current Expenditures	\$54,048,502	61%	\$52,477,857	58%	-3%	\$60,783,370	40%	-18%

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.

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)

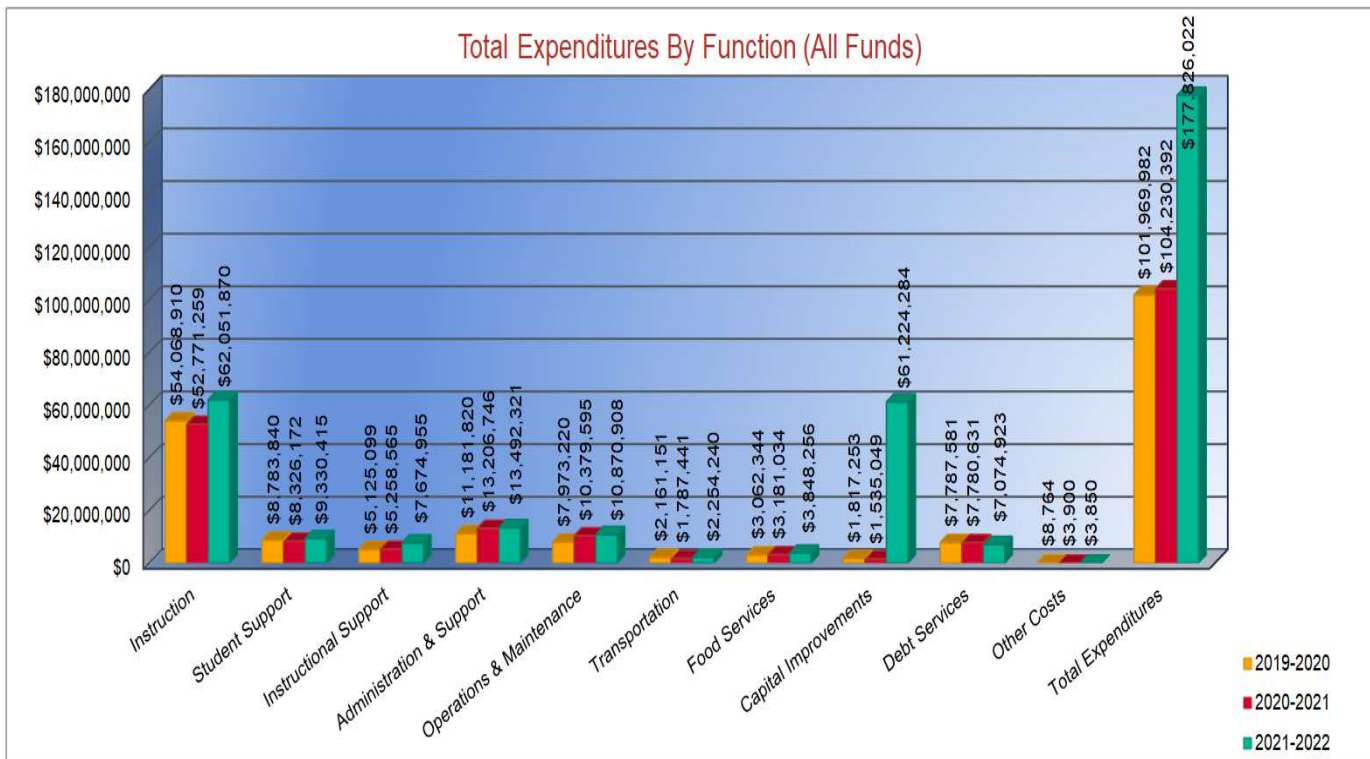
Functions Included: Instruction (1000), Student Support Services (2100), Instructional Support Services (2200), Administration & Support (2300, 2400, 2500), Operations & Maintenance (2600), Transportation (2700), Food Service (3100), Other Costs (2900, 3300), Capital Improvements (4000), Debt Services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



Total Expenditures By Function (All Funds)

	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget
Instruction	\$54,068,910	\$52,771,259	\$62,051,870
Student Support	\$8,783,840	\$8,326,172	\$9,330,415
Instructional Support	\$5,125,099	\$5,258,565	\$7,674,955
Administration & Support	\$11,181,820	\$13,206,746	\$13,492,321
Operations & Maintenance	\$7,973,220	\$10,379,595	\$10,870,908
Transportation	\$2,161,151	\$1,787,441	\$2,254,240
Food Services	\$3,062,344	\$3,181,034	\$3,848,256
Capital Improvements	\$1,817,253	\$1,535,049	\$61,224,284
Debt Services	\$7,787,581	\$7,780,631	\$7,074,923
Other Costs	\$8,764	\$3,900	\$3,850
Total Expenditures¹	\$101,969,982	\$104,230,392	\$177,826,022

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.

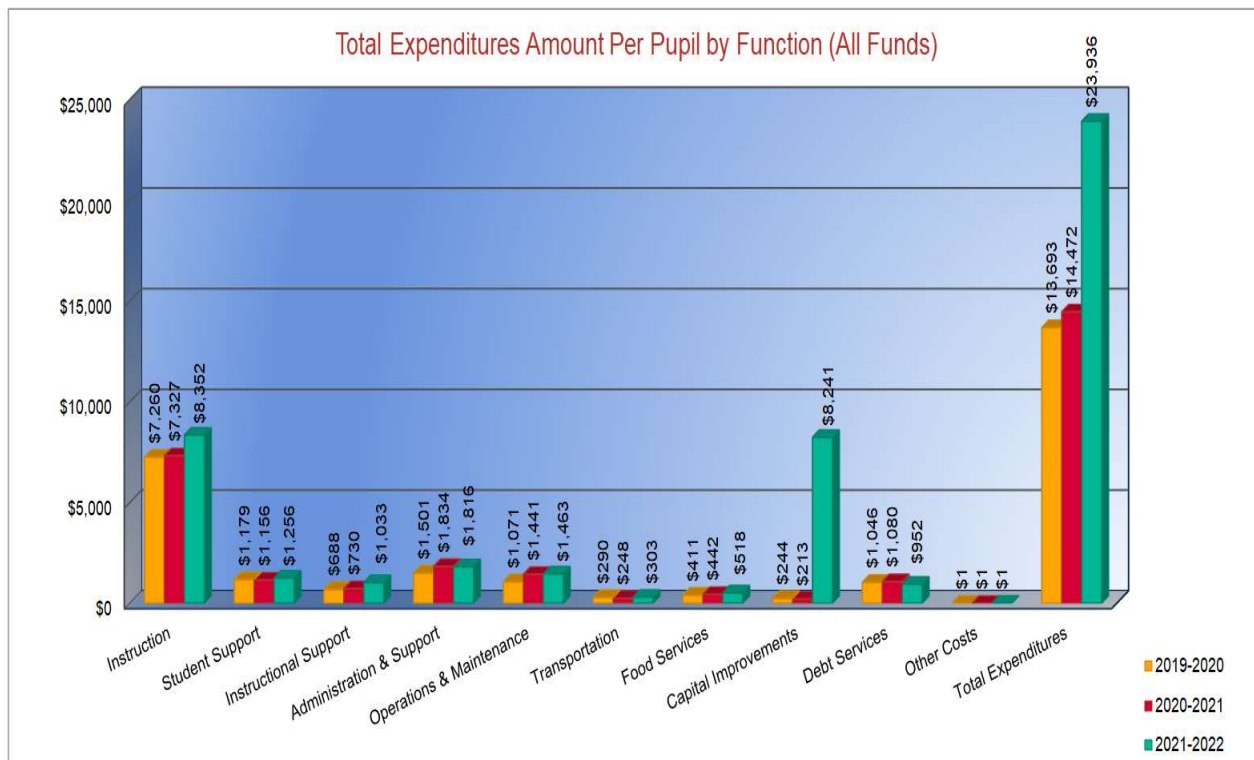


Total Expenditures Amount Per Pupil by Function (All Funds)

	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget
Instruction	\$7,260	\$7,327	\$8,352
Student Support	\$1,179	\$1,156	\$1,256
Instructional Support	\$688	\$730	\$1,033
Administration & Support	\$1,501	\$1,834	\$1,816
Operations & Maintenance	\$1,071	\$1,441	\$1,463
Transportation	\$290	\$248	\$303
Food Services	\$411	\$442	\$518
Capital Improvements	\$244	\$213	\$8,241
Debt Services	\$1,046	\$1,080	\$952
Other Costs	\$1	\$1	\$1
Total Expenditures¹	\$13,693	\$14,472	\$23,936
Enrollment (FTE) ²	7,447.1	7,202.1	7,429.3

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.

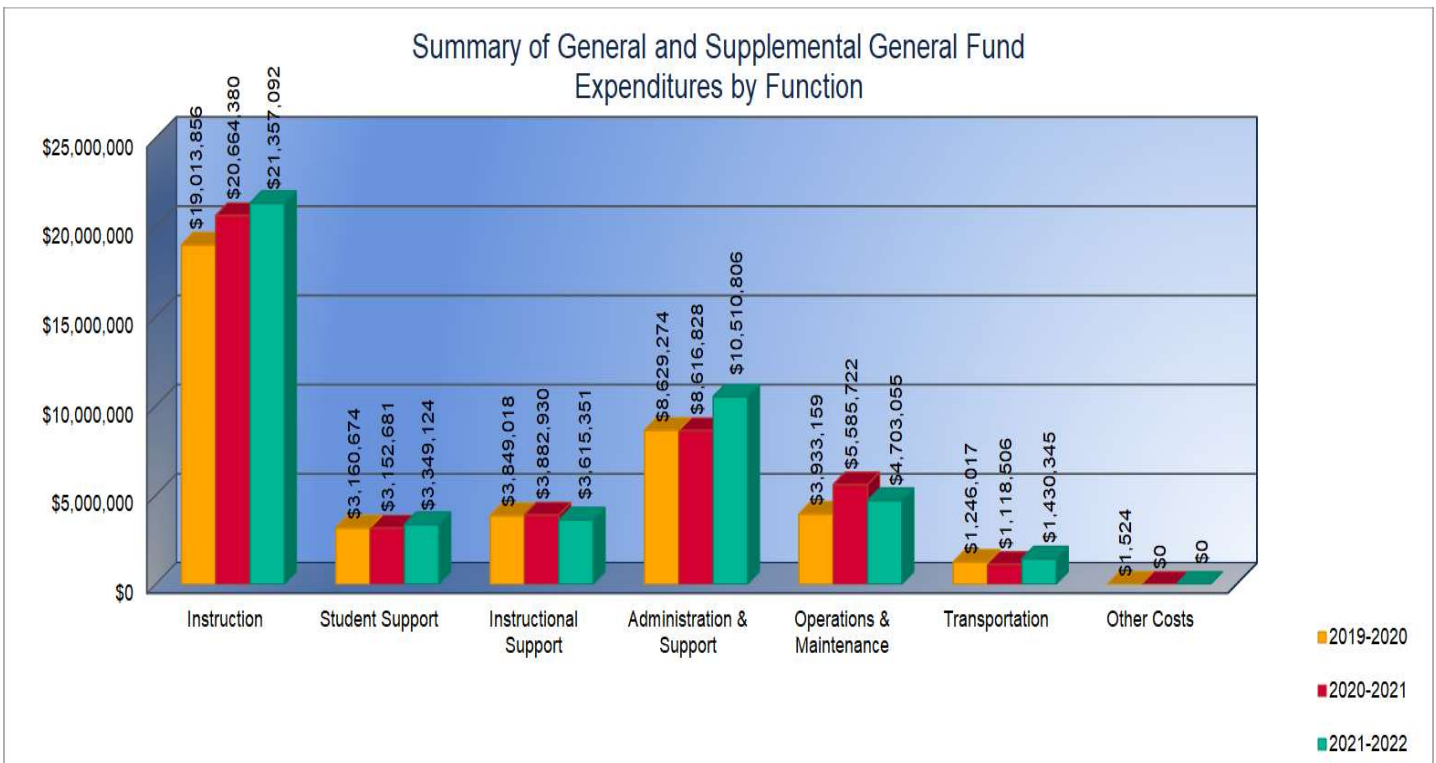
2. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year old) and Virtual. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.



Summary of General and Supplemental General Fund Expenditures by Function*

	2019-2020 Actual	% of Total	2020-2021 Actual	% of Total	% Change	2021-2022 Budget	% of Total	% Change
Instruction	\$19,013,856	48%	\$20,664,380	48%	9%	\$21,357,092	47%	3%
Student Support	\$3,160,674	8%	\$3,152,681	7%	0%	\$3,349,124	7%	6%
Instructional Support	\$3,849,018	10%	\$3,882,930	9%	1%	\$3,615,351	8%	-7%
Administration & Support	\$8,629,274	22%	\$8,616,828	20%	0%	\$10,510,806	23%	22%
Operations & Maintenance	\$3,933,159	10%	\$5,585,722	13%	42%	\$4,703,055	10%	-16%
Transportation	\$1,246,017	3%	\$1,118,506	3%	-10%	\$1,430,345	3%	28%
Capital Improvements	\$31,604	<1%	\$0	0%	-100%	\$0	0%	0%
Other Costs	\$1,524	<1%	\$0	\$0	-100%	\$0	0%	0%
Total Expenditures	\$39,865,126	100%	\$43,021,047	100%	8%	\$44,965,773	100%	5%
Amount per Pupil	\$5,353		\$5,973		12%	\$6,052		1%

*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.



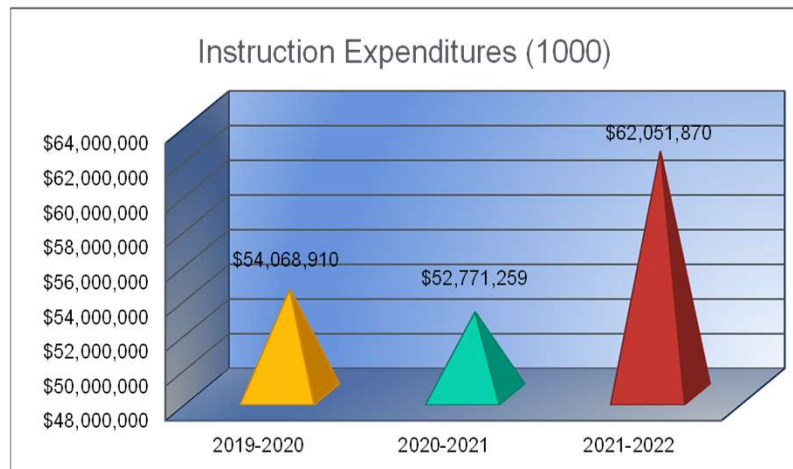
Instruction Expenditures (1000)

	2019-2020 Actual	2020-2021 Actual	% Change	2021-2022 Budget	% Change
General	\$14,072,467	\$16,558,082	18%	\$17,039,474	3%
Federal Funds	\$3,408,120	\$3,378,779	-1%	\$8,490,664	151%
Supplemental General	\$4,941,389	\$4,106,298	-17%	\$4,317,618	5%
Preschool-Aged At-Risk	\$1,022,314	\$898,927	-12%	\$1,016,511	13%
At Risk (K-12)	\$8,985,200	\$6,426,997	-28%	\$7,317,625	14%
Bilingual Education	\$2,069,726	\$2,111,533	2%	\$2,491,443	18%
Virtual Education	\$59,100	\$46,216	-22%	\$300,000	549%
Capital Outlay	\$20,408	\$293,402	1338%	\$1,268,500	332%
Driver Education	\$12,536	\$48,866	290%	\$50,250	3%
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	\$11,287,359	\$11,304,645	0%	\$12,032,576	6%
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$1,352,275	\$1,316,923	-3%	\$1,515,827	15%
Gifts & Grants ¹	\$602,926	\$355,054	-41%	\$428,991	21%
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%	\$0	0%
KPERS Spec. Ret. Contribution	\$5,621,540	\$5,105,121	-9%	\$5,782,391	13%
Contingency Reserve	\$0	\$0	0%		
Text Book & Student Material	\$137,956	\$366,555	166%		
Activity Fund	\$475,594	\$453,861	-5%		
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	\$54,068,910	\$52,771,259	-2%	\$62,051,870	18%
Enrollment (FTE) ³	7,447.1	7,202.1	-3%	7,429.3	3%
Amount per Pupil ²	\$7,260	\$7,327	1%	\$8,352	14%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$54,068,910	\$52,771,259	-2%	\$62,051,870	18%

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.



Sources of Revenue and Proposed Budget for 2021-2022

Fund	2021-2022 Amount Budgeted	July 1, 2021 Cash Balance	Estimated Sources of Revenue - 2021-2022					Estimated July 1, 2022 Cash Balance
			State	Federal	Local			
					Interest	Transfers	Other	
General	\$54,317,706	\$0	\$43,642,706	\$10,675,000			\$0	\$0
Supplemental General	\$16,746,810	\$487,632	\$13,065,861			\$0	\$3,193,317	
Adult Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Preschool-Aged At-Risk (4 yr Old)	\$1,102,507	\$1,269,556		\$0	\$0	\$1,000,000	\$0	\$1,167,049
Adult Supplemental Education	\$0	\$0			\$0	\$0	\$0	\$0
At Risk (K-12)	\$9,204,926	\$7,999,377		\$0	\$0	\$9,262,882	\$0	\$8,057,333
Bilingual Education	\$2,582,535	\$2,106,554		\$0	\$0	\$1,217,979	\$0	\$741,998
Virtual Education	\$300,000	\$354,097			\$0	\$0	\$0	\$54,097
Capital Outlay	\$17,275,757	\$17,559,619	\$1,228,526	\$6,900,000	\$40,000	\$0	\$1,668,141	\$10,120,529
Driver Training	\$50,250	\$28,443	\$16,800	\$0	\$0	\$0	\$28,430	\$23,423
Declining Enrollment	\$0	\$0				\$0		\$0
Extraordinary School Program	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Food Service	\$3,710,290	\$1,034,356	\$22,000	\$3,429,346	\$500	\$0	\$37,500	\$813,412
Professional Development	\$1,125,000	\$954,798	\$0	\$0	\$0	\$1,300,000	\$0	\$1,129,798
Parent Education Program	\$227,196	\$90,463	\$144,797	\$0	\$0	\$70,000	\$0	\$78,064
Summer School	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Special Education	\$16,542,611	\$4,054,702	\$0	\$3,909,724	\$0	\$12,922,882	\$3,000	\$4,347,697
Career and Postsecondary Education	\$1,522,827	\$1,346,041	\$0	\$94,193	\$0	\$325,000	\$0	\$242,407
Special Liability Expense Fund	\$0	\$0			\$0	\$0	\$0	\$0
Special Reserve Fund		\$0						
Gifts and Grants	\$538,391	\$351,712	\$168,150	\$168,150			\$44,000	\$193,621
Textbook & Student Materials Revolving		\$1,461,590						
School Retirement	\$0	\$0			\$0		\$0	\$0
Extraordinary Growth Facilities	\$0	\$0				\$0	\$0	
KPERS Special Retirement Contribution	\$8,787,403	\$0	\$8,787,403					
Contingency Reserve		\$3,100,000						
Activity Funds		\$197,638						
Bond and Interest #1	\$7,074,923	\$1,065,852	\$4,385,216	\$0	\$0		\$5,187,892	\$3,564,037
Bond and Interest #2	\$0	\$0	\$0	\$0	\$0		\$0	\$0
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	\$62,815,633	\$89,181,627		\$46,615,514				\$72,981,508
Cost of Living	\$0	\$0				\$0	\$0	
SUBTOTAL	\$203,924,765	\$132,644,057	\$71,461,459	\$71,791,927	\$40,500	\$26,098,743	\$10,162,280	\$103,514,973
Less Transfers	\$26,098,743							
TOTAL Budget Expenditures	\$177,826,022							

Sources of Revenue

	2019-2020	2020-2021	2021-2022
State Revenues	67,712,553	65,024,484	71,461,459
Federal Revenues	26,364,057	40,238,759	71,791,927
Local Revenues ¹	11,380,896	10,918,571	10,202,780
Total Revenues	105,457,506	116,181,814	153,456,166
Revenues Per Pupil	14,161	16,132	20,656

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

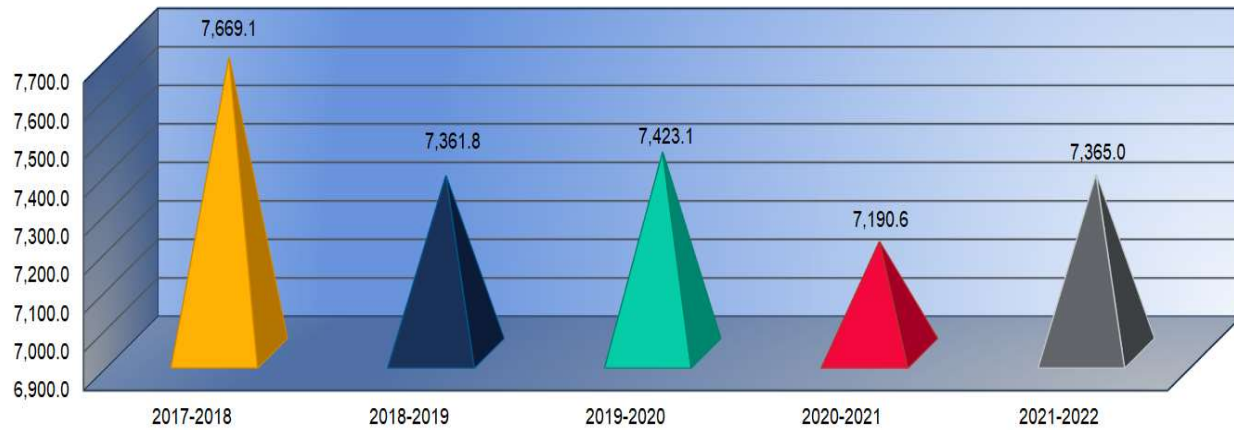
Note: Effective July 1, 2014 (2014-2015 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as State Foundation (General State) Aid.

Enrollment Information

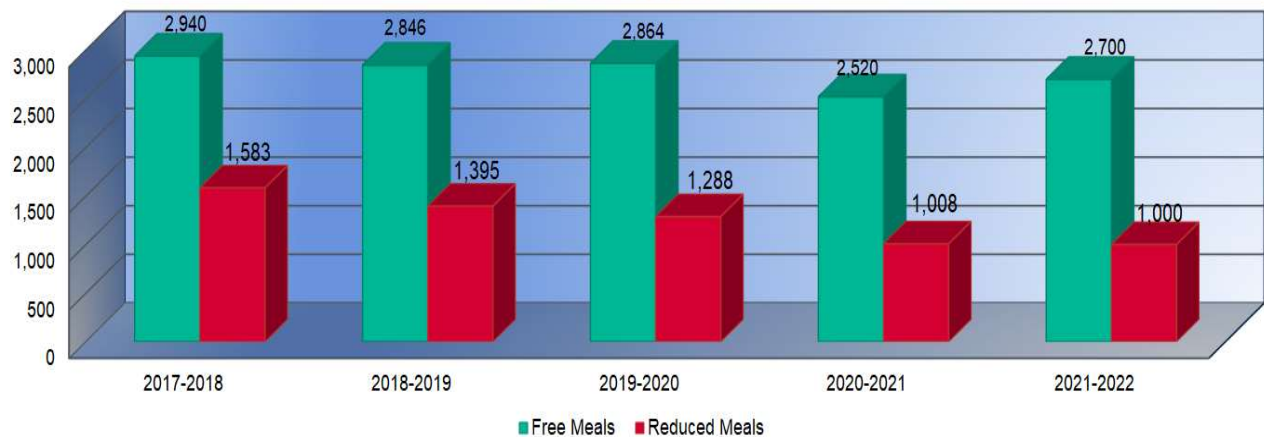
	2017-2018 Actual	2018-2019 Actual	% Change	2019-2020 Actual	% Change	2020-2021 Actual	% Change	2021-2022 Budget	% Change
FTE Enrollment (excl. Virtual) ¹	7,669.1	7,361.8	-4%	7,423.1	1%	7,190.6	-3%	7,365.0	2%
Free Meal Student Headcount	2,940	2,846	-3%	2,864	1%	2,520	-12%	2,700	7%
Reduced Meal Student Headcount	1,583	1,395	-12%	1,288	-8%	1,008	-22%	1,000	-1%

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



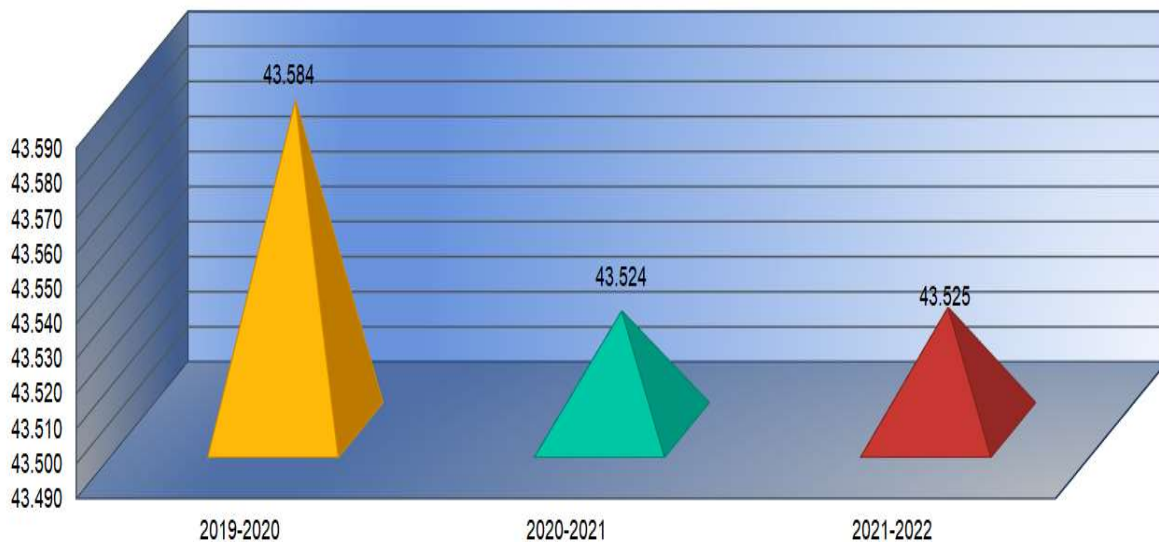
Mill Rates by Fund

	2019-2020 Actual
General	20.000
Supplemental General	14.097
Adult Education	0.000
Capital Outlay	5.482
Declining Enrollment	0.000
Cost of Living	0.000
Special Liability	0.000
School Retirement	0.000
Extraordinary Growth Facilities	0.000
Bond and Interest #1	4.005
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	43.584
Historical Museum	0.000
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	0.000
Rec Comm Employee Bnfts	0.000
TOTAL OTHER	0.000

	2020-2021 Actual
General	20.000
Supplemental General	14.841
Adult Education	0.000
Capital Outlay	4.692
Declining Enrollment	0.000
Cost of Living	0.000
Special Liability	0.000
School Retirement	0.000
Extraordinary Growth Facilities	0.000
Bond and Interest #1	3.991
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	43.524
Historical Museum	0.000
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	0.000
Rec Comm Employee Bnfts	0.000
TOTAL OTHER	0.000

	2021-2022 Budget
General	20.000
Supplemental General	13.001
Adult Education	0.000
Capital Outlay	6.533
Declining Enrollment	0.000
Cost of Living	0.000
Special Liability	0.000
School Retirement	0.000
Extraordinary Growth Facilities	0.000
Bond and Interest #1	3.991
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	43.525
Historical Museum	0.000
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	0.000
Rec Comm Employee Bnfts	0.000
TOTAL OTHER	0.000

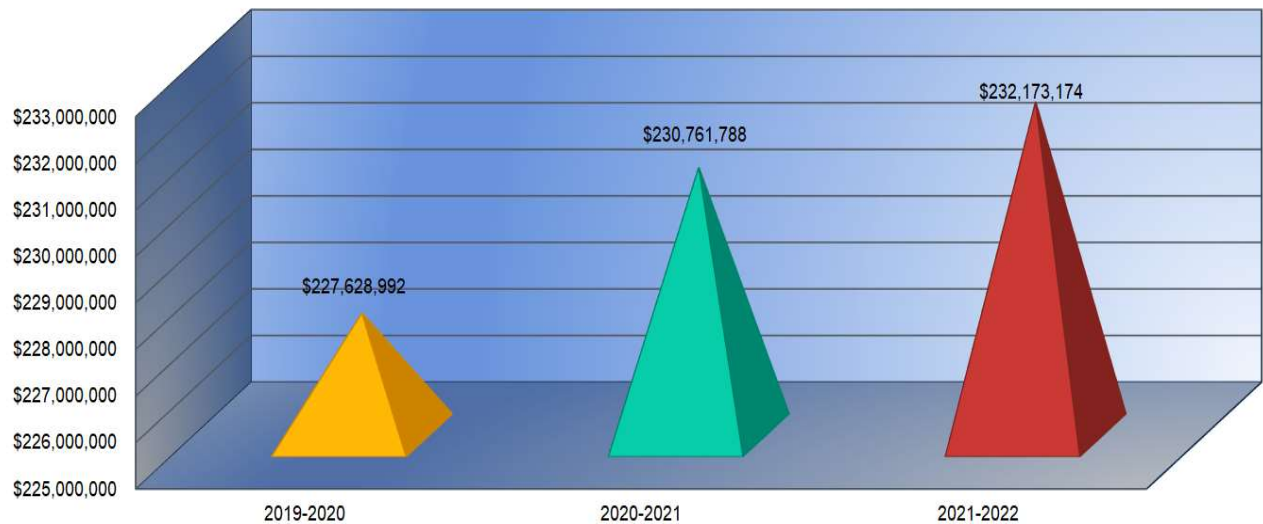
Total USD Mill Rate



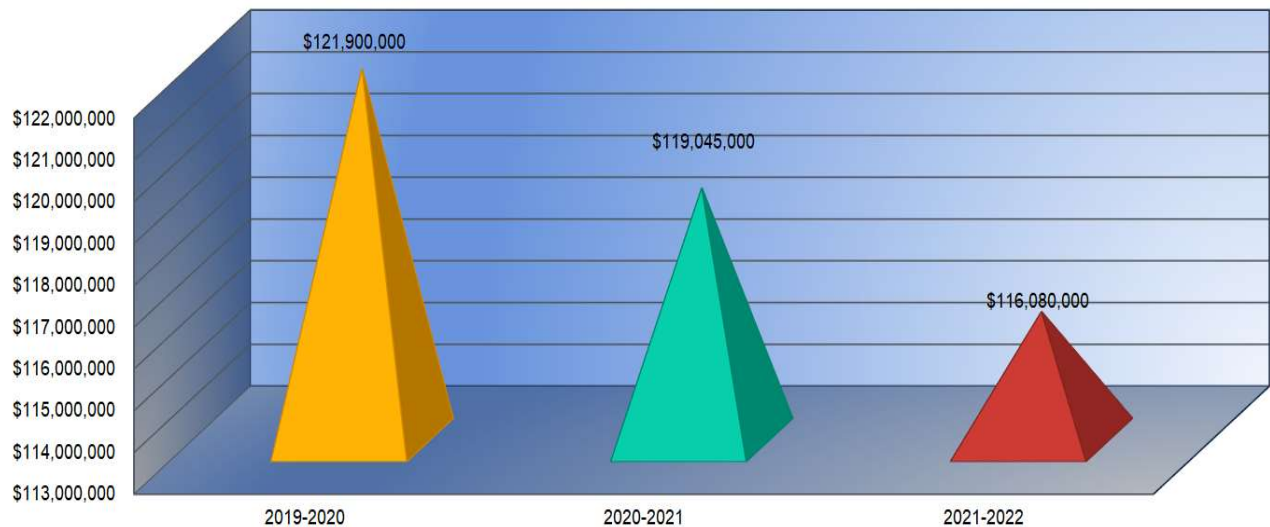
Other Information

	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget
Assessed Valuation	\$227,628,992	\$230,761,788	\$232,173,174
Total USD Debt	\$121,900,000	\$119,045,000	\$116,080,000

Assessed Valuation



Total USD Debt



Salaries

	2019-20 Actual			2020-21 Actual			2021-22 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	55.0	\$5,240,221	\$95,277	53.1	\$5,317,189	\$100,135	54.0	\$5,477,775	\$101,440
Teachers (Full Time)	612.0	\$33,933,726	\$55,447	602.0	\$34,362,789	\$57,081	595.0	\$35,387,300	\$59,474
Other Certified (Licensed) Personnel	96.5	\$5,894,786	\$61,086	95.1	\$5,978,826	\$62,869	95.0	\$6,217,771	\$65,450
Classified Personnel	421.8	\$14,680,444	\$34,804	394.0	\$15,363,972	\$38,995	390.0	\$15,583,990	\$39,959
Substitutes/Temporary Help		\$458,602			\$439,517			\$450,000	

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, extra pay for summer school, and board paid fringe benefits (employer

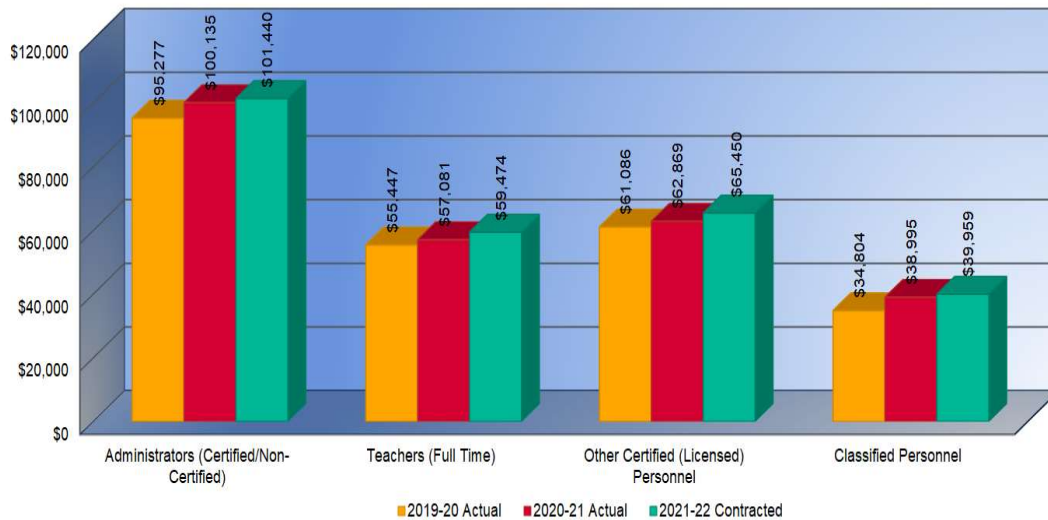
*FTE for Certified Administrators, Teachers and Other Certified (Licensed) Personnel is defined by the local school board. **Generally** FTE for teachers with a 9-10 month contract should be reported

**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

****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

Average Salaries



Public School District Reports on KSDE's Data Central

DataCentral.KSDE.org

Kansas K-12 Reports

DataCentral.KSDE.org/Report_Gen.aspx

- 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

KSReportCard.KSDE.org/default.aspx

- 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