

Budget at a Glance



2021-2022

USD 339 - Jefferson County

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	\$3,926,961	58%	\$4,226,627	59%	8%	\$4,615,669	56%	9%
Student Support Services	\$224,896	3%	\$231,239	3%	3%	\$261,399	3%	13%
Instructional Support Services	\$83,182	1%	\$50,853	1%	-39%	\$57,256	1%	13%
Administration & Support	\$766,465	11%	\$825,257	12%	8%	\$858,345	10%	4%
Operations & Maintenance	\$710,327	11%	\$768,879	11%	8%	\$878,525	11%	14%
Transportation	\$474,029	7%	\$443,353	6%	-6%	\$657,125	8%	48%
Food Services	\$276,343	4%	\$344,888	5%	25%	\$363,700	4%	5%
Capital Improvements	\$57,993	1%	\$36,574	1%	-37%	\$317,500	4%	768%
Debt Services	\$204,388	3%	\$206,238	3%	1%	\$207,163	3%	0%
Other Costs	\$1,696	<1%	\$1,000	<1%	-41%	\$1,000	<1%	0%
Total Expenditures¹	6,726,280	100%	\$7,134,908	100%	6%	\$8,217,682	100%	15%
Amount per Pupil	\$14,686		\$16,088		10%	\$18,041		12%
Current Expenditures²	\$6,267,811	100%	\$6,700,094	100%	7%	\$7,234,519	100%	8%
Amount per Pupil	\$13,685		\$15,107		10%	\$15,883		5%

Percent of Expenditures for Instruction³

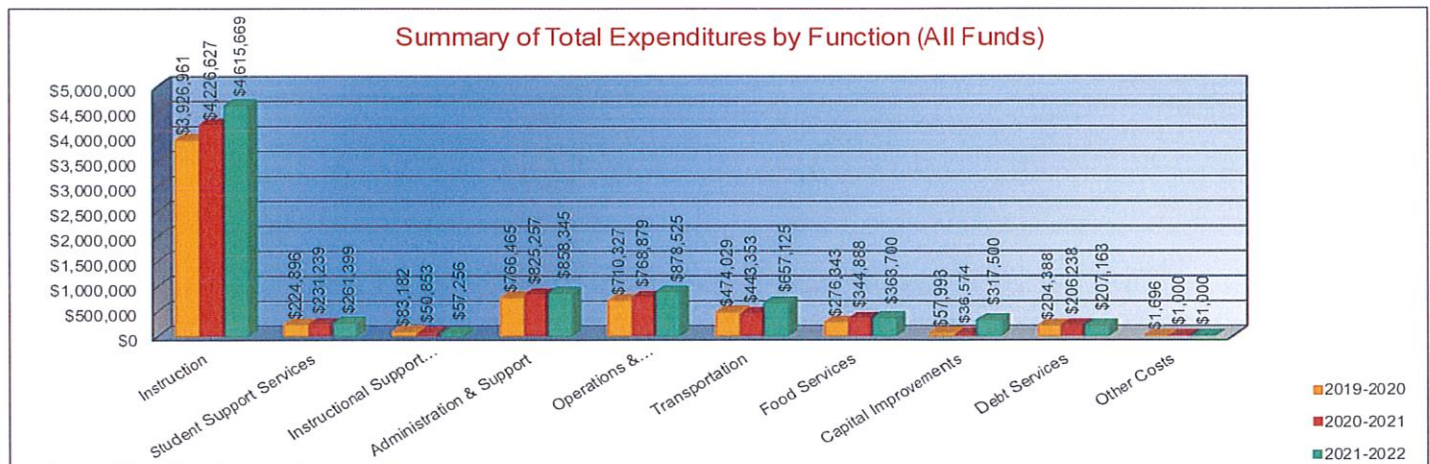
Total Expenditures	\$3,926,961	58%	\$4,205,522	59%	1%	\$4,530,669	55%	-4%
Current Expenditures	\$3,926,961	63%	\$4,205,522	63%	0%	\$4,530,669	63%	0%

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)

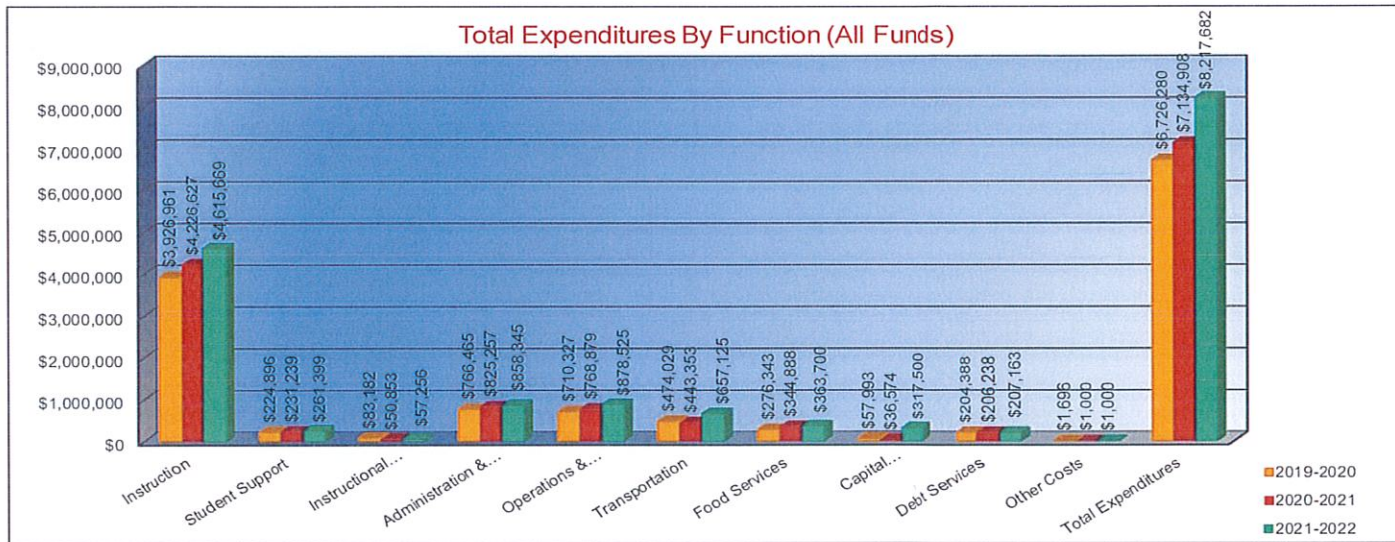
Functions Included: Instruction (1000), Student Support Services (2100), Instructional Support Services (2200), Administration & Support (2300, 2400, 2500), Operations & Maintenance (2600), Transportation (2700), Food Service (3100), Other Costs (2900, 3300), Capital Improvements (4000), Debt Services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



Total Expenditures By Function (All Funds)

	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget
Instruction	\$3,926,961	\$4,226,627	\$4,615,669
Student Support	\$224,896	\$231,239	\$261,399
Instructional Support	\$83,182	\$50,853	\$57,256
Administration & Support	\$766,465	\$825,257	\$858,345
Operations & Maintenance	\$710,327	\$768,879	\$878,525
Transportation	\$474,029	\$443,353	\$657,125
Food Services	\$276,343	\$344,888	\$363,700
Capital Improvements	\$57,993	\$36,574	\$317,500
Debt Services	\$204,388	\$206,238	\$207,163
Other Costs	\$1,696	\$1,000	\$1,000
Total Expenditures¹	\$6,726,280	\$7,134,908	\$8,217,682

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.

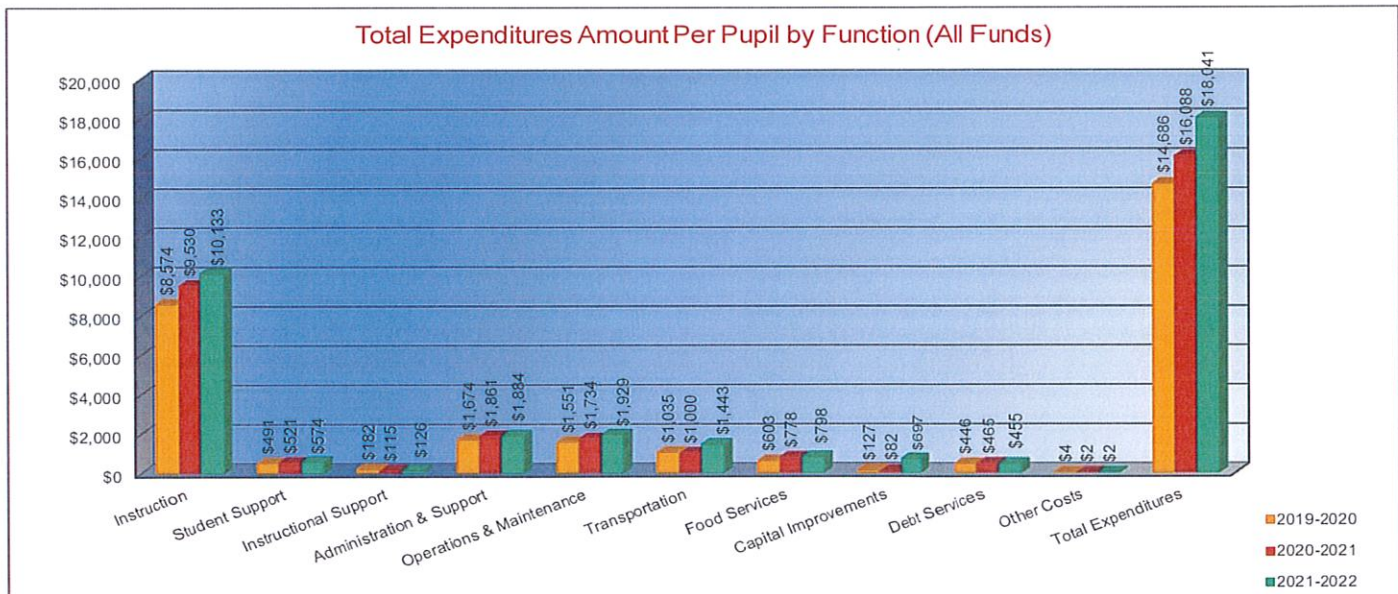


Total Expenditures Amount Per Pupil by Function (All Funds)

	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget
Instruction	\$8,574	\$9,530	\$10,133
Student Support	\$491	\$521	\$574
Instructional Support	\$182	\$115	\$126
Administration & Support	\$1,674	\$1,861	\$1,884
Operations & Maintenance	\$1,551	\$1,734	\$1,929
Transportation	\$1,035	\$1,000	\$1,443
Food Services	\$603	\$778	\$798
Capital Improvements	\$127	\$82	\$697
Debt Services	\$446	\$465	\$455
Other Costs	\$4	\$2	\$2
Total Expenditures¹	\$14,686	\$16,088	\$18,041
Enrollment (FTE) ²	458.0	443.5	455.5

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.

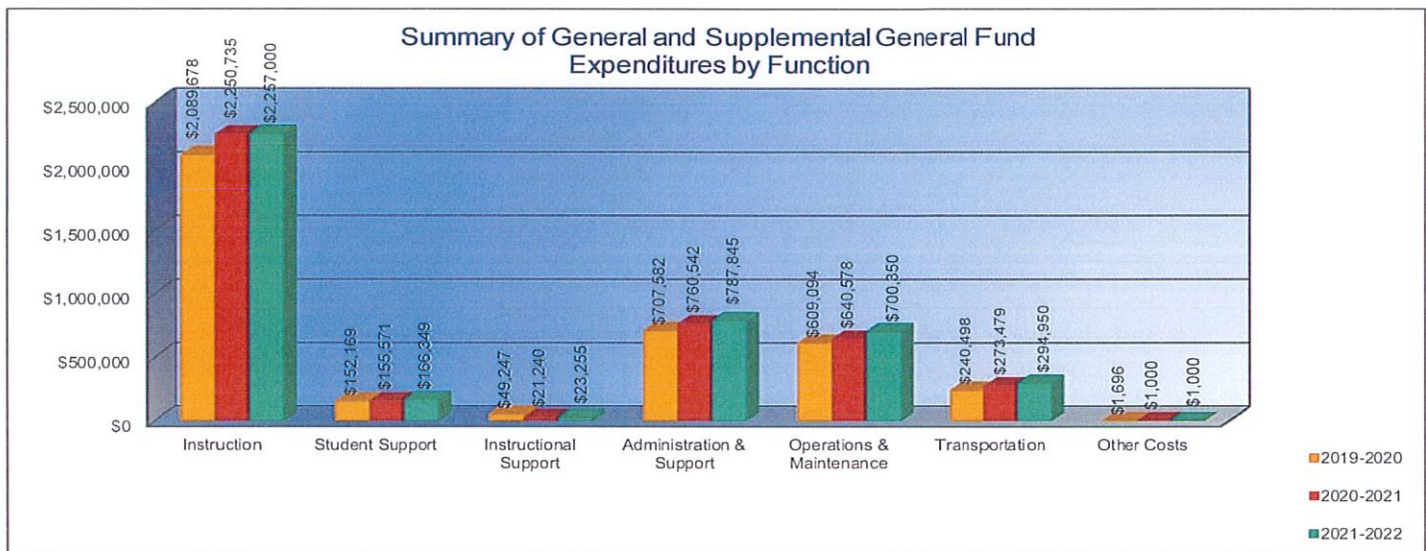
2. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year old) and Virtual. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.



**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	\$2,089,678	54%	\$2,250,735	55%	8%	\$2,257,000	53%	0%
Student Support	\$152,169	4%	\$155,571	4%	2%	\$166,349	4%	7%
Instructional Support	\$49,247	1%	\$21,240	1%	-57%	\$23,255	1%	9%
Administration & Support	\$707,582	18%	\$760,542	19%	7%	\$787,845	19%	4%
Operations & Maintenance	\$609,094	16%	\$640,578	16%	5%	\$700,350	17%	9%
Transportation	\$240,498	6%	\$273,479	7%	14%	\$294,950	7%	8%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$1,696	<1%	\$1,000	<1%	-41%	\$1,000	<1%	0%
Total Expenditures	\$3,849,984	100%	\$4,103,145	100%	7%	\$4,230,749	100%	3%
Amount per Pupil	\$8,406		\$9,252		10%	\$9,288		0%

*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
General	\$1,900,945
Federal Funds	\$90,041
Supplemental General	\$188,733
Preschool-Aged At-Risk	\$62,340
At Risk (K-12)	\$254,484
Bilingual Education	\$0
Virtual Education	\$0
Capital Outlay	\$0
Driver Education	\$1,316
Declining Enrollment	\$0
Extraordinary School Program	\$14,359
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$974,211
Cost of Living	\$0
Career and Postsecondary Ed.	\$109,893
Gifts & Grants ¹	\$9,587
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$289,689
Contingency Reserve	\$5,838
Text Book & Student Material	\$1,428
Activity Fund	\$24,097
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$3,926,961
Enrollment (FTE) ³	458.0
Amount per Pupil ²	\$8,574
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$3,926,961

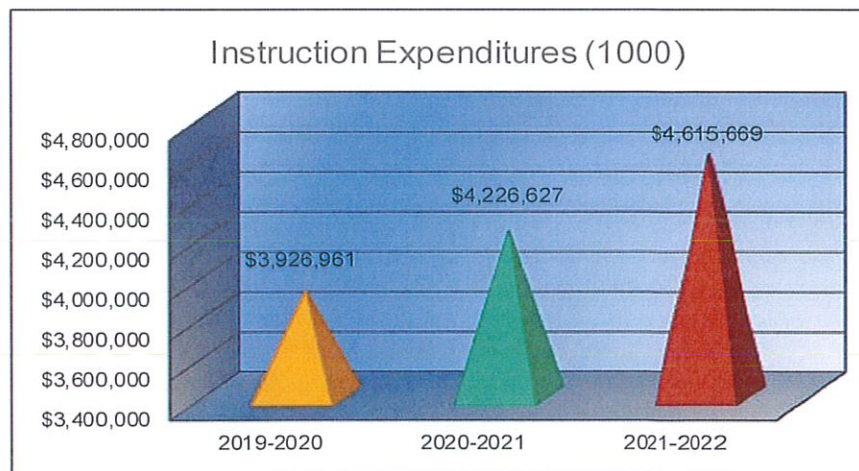
	2020-2021 Actual	% Change
	\$2,074,221	9%
	\$299,490	233%
	\$176,514	-6%
	\$57,328	-8%
	\$260,962	3%
	\$0	0%
	\$0	0%
	\$21,105	0%
	\$9,445	618%
	\$0	0%
	\$13,299	-7%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$906,834	-7%
	\$0	0%
	\$111,505	1%
	\$0	-100%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$274,989	-5%
	\$0	-100%
	\$244	-83%
	\$20,691	-14%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$4,226,627	8%
	443.5	-3%
	\$9,530	11%
	\$0	0%
	\$0	0%
	\$0	0%
	\$4,226,627	8%

	2021-2022 Budget	% Change
	\$2,059,000	-1%
	\$266,050	-11%
	\$198,000	12%
	\$44,100	-23%
	\$374,300	43%
	\$0	0%
	\$0	0%
	\$85,000	303%
	\$26,200	177%
	\$0	0%
	\$31,525	137%
	\$0	0%
	\$0	0%
	\$1,017,894	12%
	\$0	0%
	\$151,650	36%
	\$12,950	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$349,000	27%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$4,615,669	9%
	455.5	3%
	\$10,133	6%
	\$0	0%
	\$0	0%
	\$0	0%
	\$4,615,669	9%

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	\$4,400,521	\$3	\$4,400,518	\$0			\$0	\$0
Supplemental General	\$1,359,445	\$51,598	\$799,490			\$0	\$508,357	
Adult Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Preschool-Aged At-Risk (4 yr Old)	\$44,100	\$25,646		\$0	\$0	\$20,000	\$0	\$1,546
Adult Supplemental Education	\$0	\$0			\$0	\$0	\$0	\$0
At Risk (K-12)	\$420,350	\$76,530		\$0	\$0	\$393,000	\$0	\$49,180
Bilingual Education	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Virtual Education	\$0	\$0			\$0	\$0	\$0	\$0
Capital Outlay	\$776,000	\$521,701	\$87,531	\$0	\$0	\$0	\$187,690	\$20,922
Driver Training	\$26,950	\$20,242	\$2,640	\$0	\$0	\$0	\$5,000	\$932
Declining Enrollment	\$0	\$0				\$0		\$0
Extraordinary School Program	\$31,525	\$18,555		\$0	\$0	\$0	\$20,000	\$7,030
Food Service	\$375,125	\$43,451	\$0	\$274,851	\$20,000	\$35,000	\$2,382	\$559
Professional Development	\$22,500	\$7,740	\$0	\$0	\$0	\$15,000	\$0	\$240
Parent Education Program	\$12,000	\$6,000	\$0	\$0	\$0	\$6,000	\$0	\$0
Summer School	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Special Education	\$1,097,069	\$301,232	\$0	\$0	\$0	\$965,217	\$0	\$169,380
Career and Postsecondary Education	\$151,650	\$93,788	\$0	\$1,000	\$0	\$95,000	\$0	\$38,138
Special Liability Expense Fund	\$0	\$0			\$0	\$0	\$0	\$0
Special Reserve Fund		\$0						
Gifts and Grants	\$12,950	\$14,521	\$0	\$0			\$0	\$1,571
Textbook & Student Materials Revolving		\$158,441						
School Retirement	\$0	\$0			\$0		\$0	\$0
Extraordinary Growth Facilities	\$0	\$0				\$0	\$0	
KPERS Special Retirement Contribution	\$521,079	\$0	\$521,079					
Contingency Reserve		\$199,640						
Activity Funds		\$22,005						
Bond and Interest #1	\$207,163	\$557,579	\$103,582	\$0	\$0		\$140,010	\$594,008
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	\$288,472	\$0		\$288,472				\$0
Cost of Living	\$0	\$0				\$0	\$0	
SUBTOTAL	\$9,746,899	\$2,118,672	\$5,914,840	\$564,323	\$20,000	\$1,529,217	\$863,439	\$883,506
Less Transfers	\$1,529,217							
TOTAL Budget Expenditures	\$8,217,682							

Sources of Revenue

	2019-2020	2020-2021	2021-2022
State Revenues	5,553,240	5,558,853	5,914,840
Federal Revenues	251,624	639,633	564,323
Local Revenues ¹	1,079,627	1,034,975	883,439
Total Revenues	6,884,491	7,233,461	7,362,602
Revenues Per Pupil	15,032	16,310	16,164

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

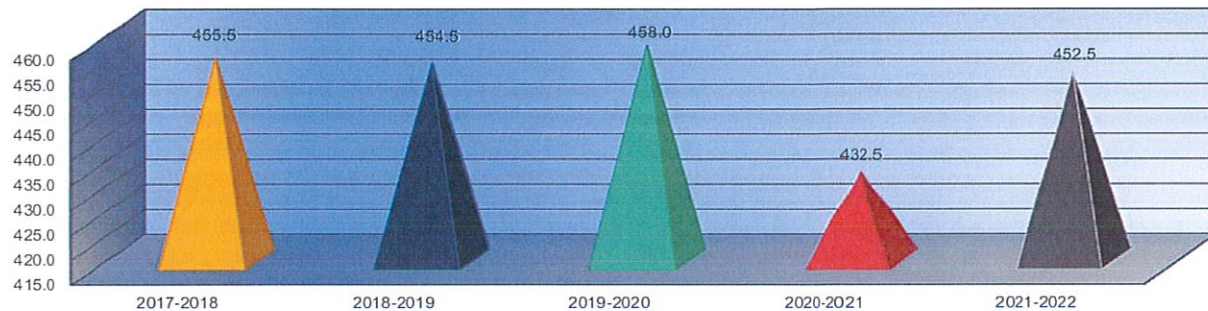
Note: Effective July 1, 2014 (2014-2015 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as State Foundation (General State) Aid.

Enrollment Information

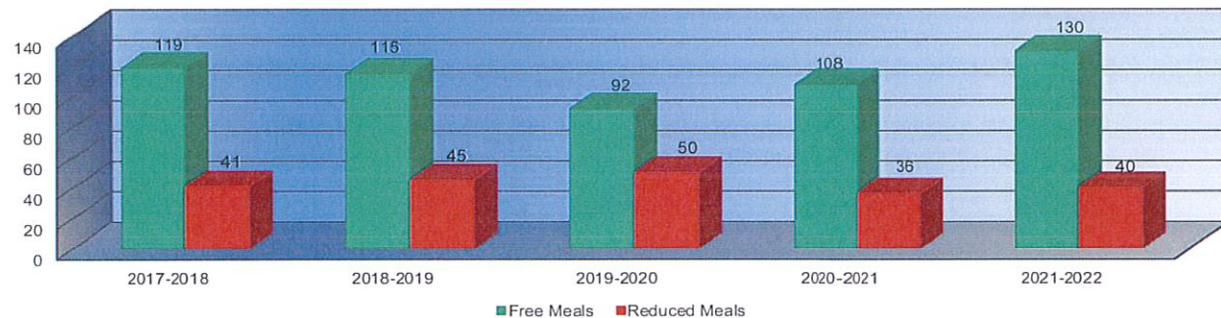
	2017-2018 Actual	2018-2019 Actual	% Change	2019-2020 Actual	% Change	2020-2021 Actual	% Change	2021-2022 Budget	% Change
FTE Enrollment (excl. Virtual) ¹	455.5	454.5	0%	458.0	1%	432.5	-6%	452.5	5%
Free Meal Student Headcount	119	115	-3%	92	-20%	108	17%	130	20%
Reduced Meal Student Headcount	41	45	10%	50	11%	36	-28%	40	11%

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)

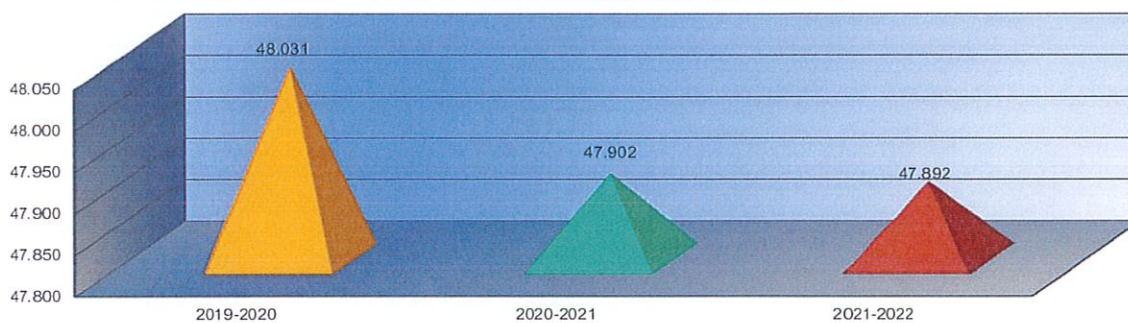


Low Income Students



Mill Rates by Fund

	2019-2020 Actual
General	20.000
Supplemental General	16.788
Adult Education	0.000
Capital Outlay	6.344
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	4.898
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	48.031
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

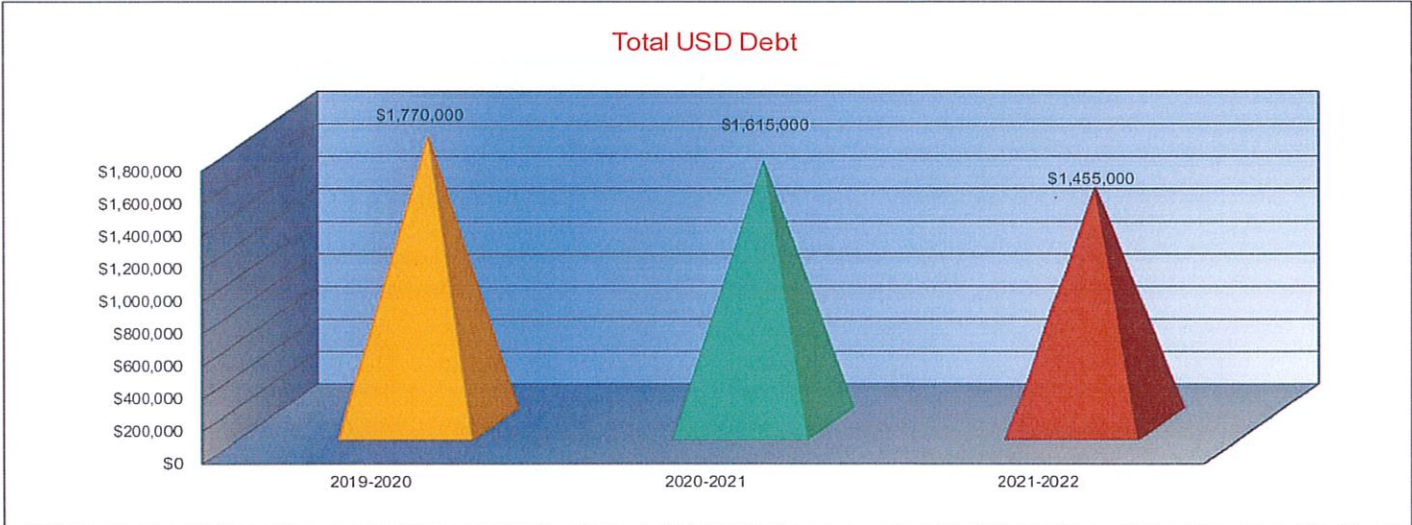
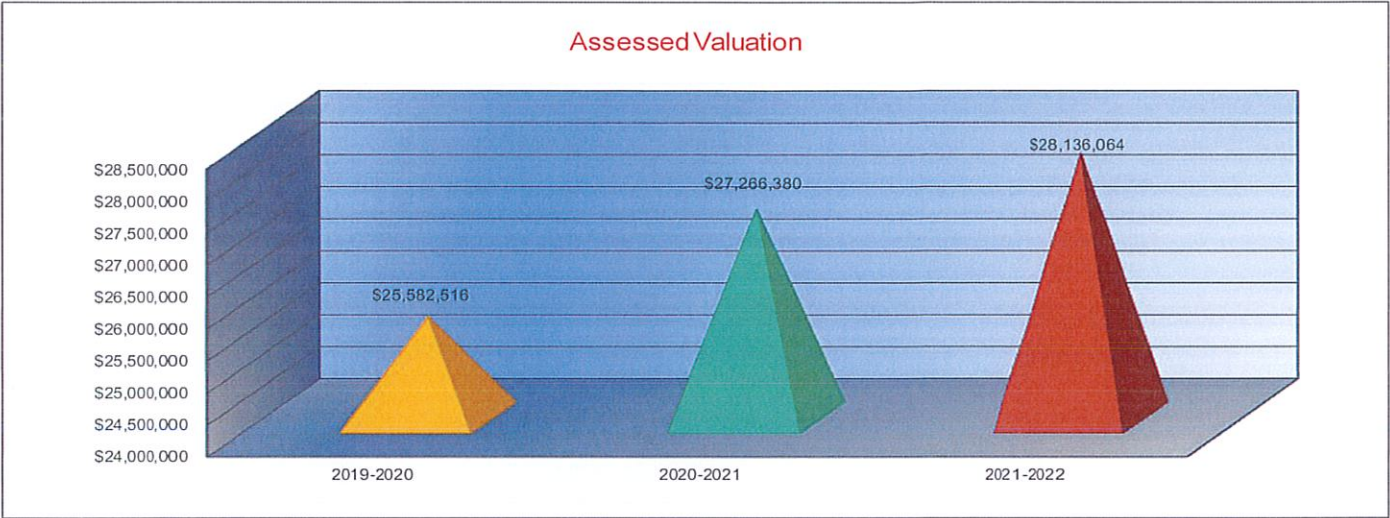
[illegible][illegible]

Other Information

	2019-2020 Actual
Assessed Valuation	\$25,582,516
Total USD Debt	\$1,770,000

	2020-2021 Actual
	\$27,266,380
	\$1,615,000

	2021-2022 Budget
	\$28,136,064
	\$1,455,000



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)	3.0	\$271,735	\$90,578	3.0	\$292,124	\$97,375	3.0	\$298,633	\$99,544
Teachers (Full Time)	36.5	\$2,007,960	\$55,013	38.0	\$2,195,429	\$57,774	37.0	\$2,156,488	\$58,283
Other Certified (Licensed) Personnel	3.9	\$261,292	\$66,998	2.9	\$207,597	\$71,585	2.9	\$202,912	\$69,970
Classified Personnel	24.3	\$757,216	\$31,161	27.5	\$924,874	\$33,632	27.6	\$933,951	\$33,839
Substitutes/Temporary Help		\$98,625			\$95,557			\$112,000	

DEFINITIONS

Administrators: *Certified (Licensed) - Superintendent, Assistant Superintendent, Administrative Assistants; Principals/ Assistant Principals; 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, extra pay for summer school, and board paid fringe benefits (employer

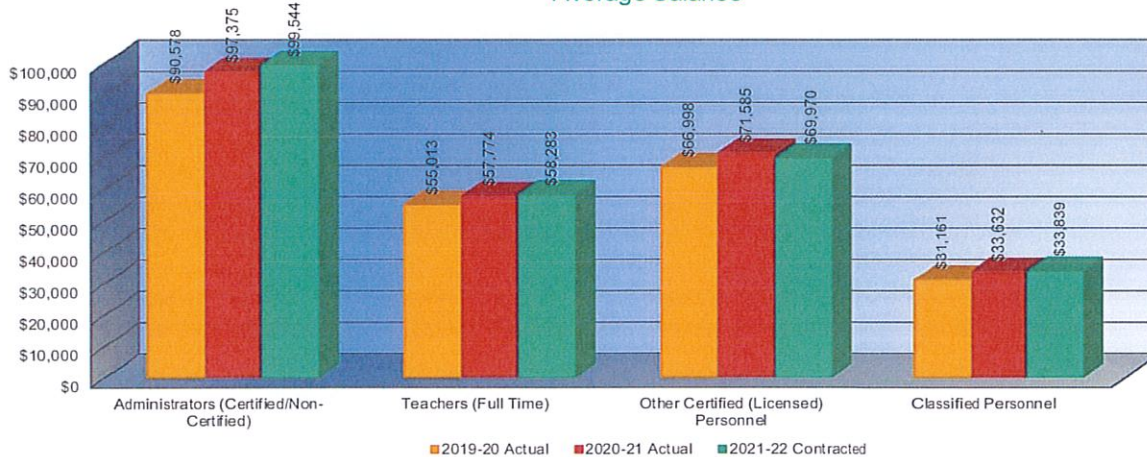
*FTE for Certified Administrators, Teachers and Other Certified (Licensed) Personnel is defined by the local school board. **Generally** FTE for teachers with a 9-10 month contract should be

**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

****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.

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