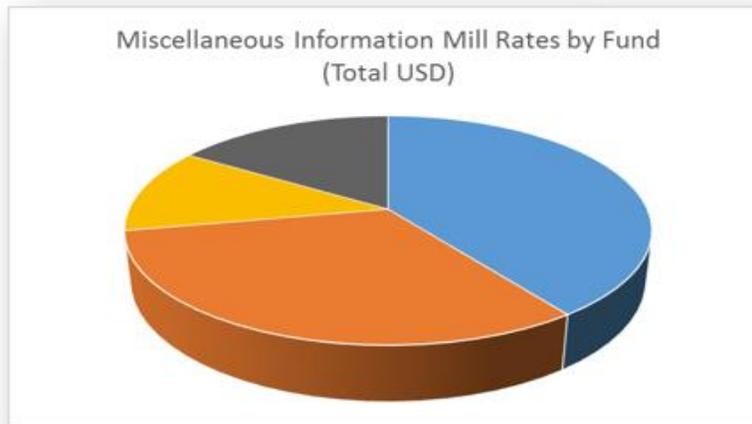
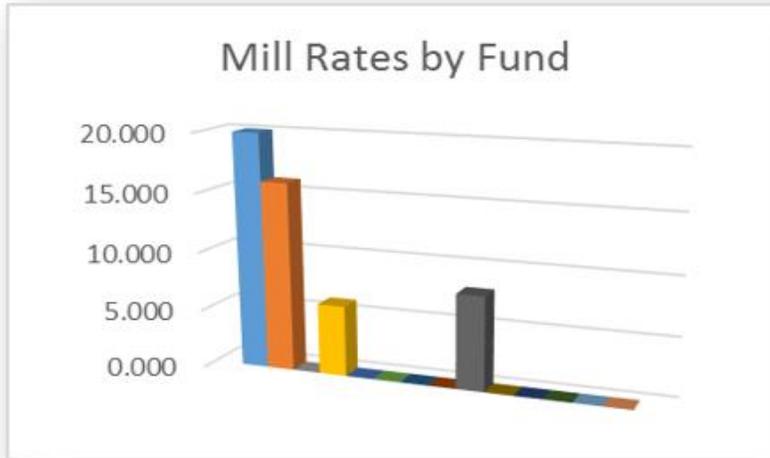


# BUDGET AT A GLANCE

2016-17



USD 303 - Ness City



School Finance  
Kansas State Department of Education  
Landon State Office Building  
900 SW Jackson Street, Suite 356  
Topeka, Kansas 66612-1212

[www.ksde.org](http://www.ksde.org)



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

	2014-2015 Actual	% of Tot	2015-2016 Actual	% of Tot	% inc/ dec	2016-2017 Budget	% of Tot	% inc/ dec
Instruction	2,067,185	52%	2,154,095	56%	4%	2,342,722	51%	9%
Student Support Services	65,706	2%	62,746	2%	-5%	164,441	4%	162%
Instructional Support Services	145,046	4%	127,343	3%	-12%	237,092	5%	86%
Administration & Support	602,950	15%	601,499	16%	0%	652,296	14%	8%
Operations & Maintenance	388,705	10%	381,310	10%	-2%	476,361	10%	25%
Transportation	150,290	4%	143,062	4%	-5%	170,549	4%	19%
Food Services	190,082	5%	161,458	4%	-15%	195,953	4%	21%
Capital Improvements	401,190	10%	125,700	3%	-69%	331,499	7%	164%
Debt Services	0	0%	59,056	2%	0%	0	0%	-100%
Other Costs	0	0%	0	0%	0%	7,095	0%	0%
<b>Total Expenditures*</b>	<b>4,011,154</b>	<b>100%</b>	<b>3,816,269</b>	<b>100%</b>	<b>-5%</b>	<b>4,578,008</b>	<b>100%</b>	<b>20%</b>
Amount per Pupil	\$13,648		\$13,576		-1%	\$15,260		12%
<b>Current Expenditures**</b>	<b>3,490,272</b>	<b>100%</b>	<b>3,378,086</b>	<b>100%</b>	<b>-3%</b>	<b>3,678,914</b>	<b>100%</b>	<b>9%</b>
Amount per Pupil	\$11,876		\$12,017		1%	\$12,263		2%

**Percent of Expenditures**

Instruction*** (Total Expenditures)	2,043,513	51%	2,052,257	54%	3%	2,286,373	50%	-4%
Instruction*** (Current Expenditures)	2,043,513	59%	2,052,257	61%	2%	2,286,373	62%	1%

\* 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.

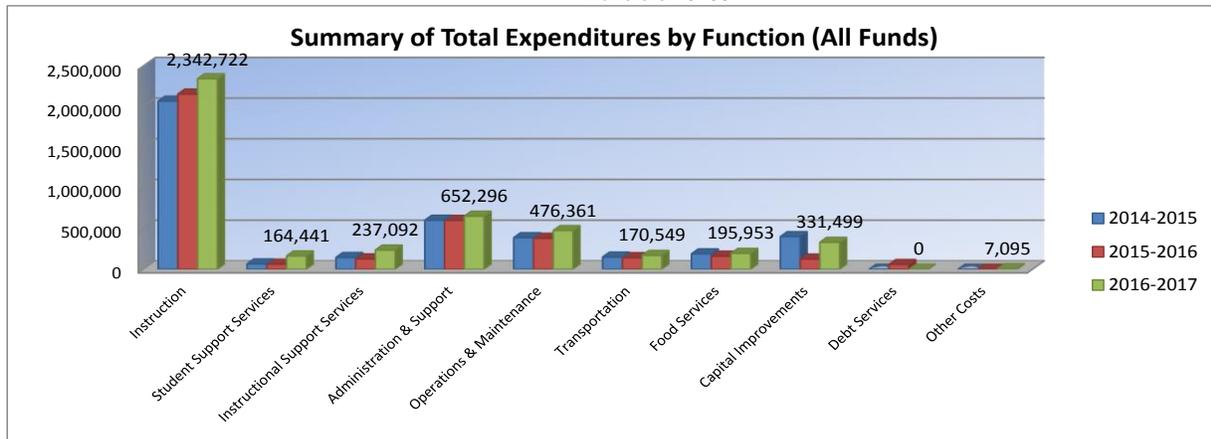
\*\* Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

\*\*\* 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.

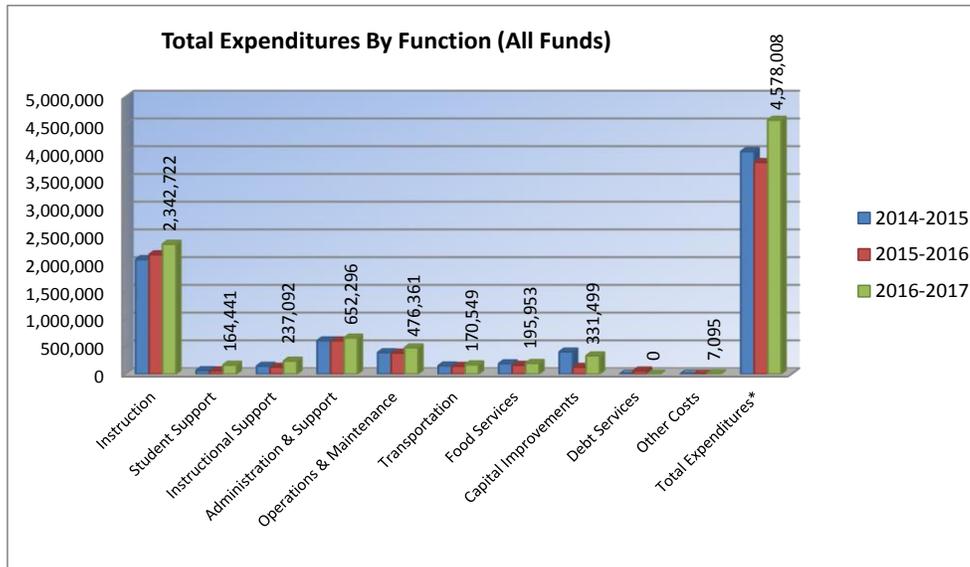
Further definition of what goes into each category:

- 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



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

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget
Instruction	2,067,185	2,154,095	2,342,722
Student Support	65,706	62,746	164,441
Instructional Support	145,046	127,343	237,092
Administration & Support	602,950	601,499	652,296
Operations & Maintenance	388,705	381,310	476,361
Transportation	150,290	143,062	170,549
Food Services	190,082	161,458	195,953
Capital Improvements	401,190	125,700	331,499
Debt Services	0	59,056	0
Other Costs	0	0	7,095
<b>Total Expenditures*</b>	<b>4,011,154</b>	<b>3,816,269</b>	<b>4,578,008</b>

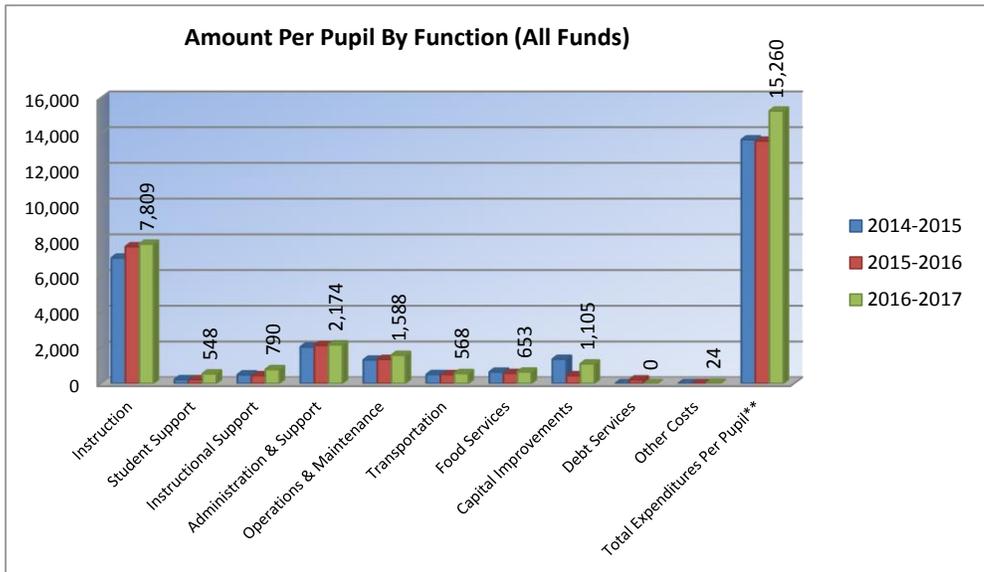


\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development,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

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget
Instruction	7,034	7,663	7,809
Student Support	224	223	548
Instructional Support	494	453	790
Administration & Support	2,052	2,140	2,174
Operations & Maintenance	1,323	1,356	1,588
Transportation	511	509	568
Food Services	647	574	653
Capital Improvements	1,365	447	1,105
Debt Services	0	210	0
Other Costs	0	0	24
<b>Total Expenditures Per Pupil**</b>	<b>13,648</b>	<b>13,576</b>	<b>15,260</b>
Enrollment (FTE)*	293.9	281.1	300.0

\*Enrollment (FTE) includes the current year enrollment on September 20, February 20, 4 yr old at-risk, and virtual. It does not include non-funded preschool or full-day kindergarten not on an IEP.

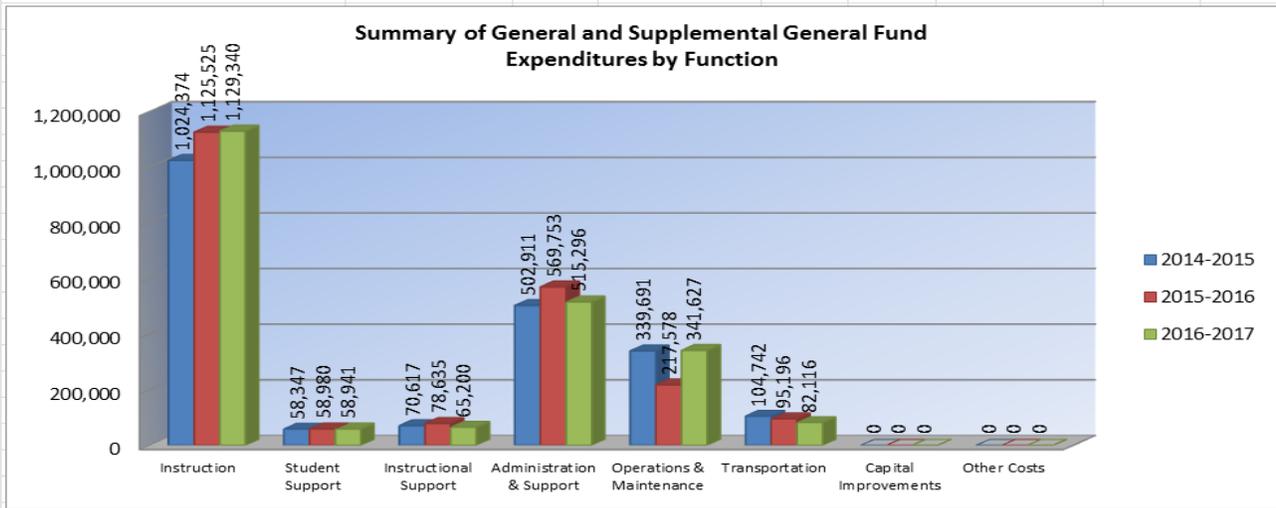


\*\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development,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

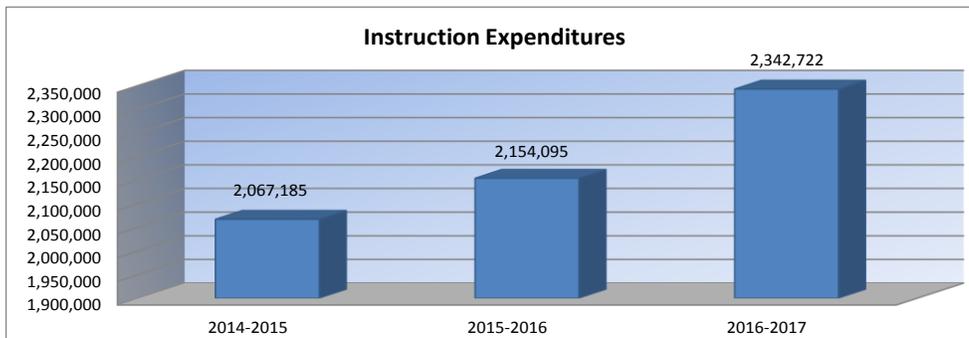
	2014-2015 Actual	% of Tot	2015-2016 Actual	% of Tot	% inc/ dec	2016-2017 Budget	% of Tot	% inc/ dec
Instruction	1,024,374	49%	1,125,525	52%	10%	1,129,340	52%	0%
Student Support	58,347	3%	58,980	3%	1%	58,941	3%	0%
Instructional Support	70,617	3%	78,635	4%	11%	65,200	3%	-17%
Administration & Support	502,911	24%	569,753	27%	13%	515,296	24%	-10%
Operations & Maintenance	339,691	16%	217,578	10%	-36%	341,627	16%	57%
Transportation	104,742	5%	95,196	4%	-9%	82,116	4%	-14%
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>2,100,682</b>	<b>100%</b>	<b>2,145,667</b>	<b>100%</b>	<b>2%</b>	<b>2,192,520</b>	<b>100%</b>	<b>2%</b>
Amount per Pupil	\$7,148		\$7,633		7%	\$7,308		-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)

	2014-2015 Actual	2015-2016 Actual	% inc/ dec	2016-2017 Budget	% inc/ dec
General	1,001,831	1,100,357	10%	1,014,191	-8%
Federal Funds	87,286	104,215	19%	65,977	-37%
Supplemental General	22,543	25,168	12%	115,149	358%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	272,228	239,279	-12%	252,654	6%
Bilingual Education	26,885	27,322	2%	27,047	-1%
Virtual Education	0	0	0%	0	0%
Capital Outlay	23,672	101,838	330%	56,349	-45%
Driver Education	2,858	6,458	126%	5,491	-15%
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	8	0	-100%	5,001	0%
Special Education	315,399	317,720	1%	484,503	52%
Cost of Living	0	0	0%	0	0%
Vocational Education	128,360	118,007	-8%	173,590	47%
Gifts/Grants	6,348	0	-100%	0	0%
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	113,897	100,651	-12%	142,770	42%
Contingency Reserve	0	0	0%		
Text Book & Student Material	65,870	13,080	-80%		
Activity Fund	0	0	0%		
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>2,067,185</b>	<b>2,154,095</b>	<b>4%</b>	<b>2,342,722</b>	<b>9%</b>
Enrollment (FTE)*	293.9	281.1	-4%	300.0	7%
Amount per Pupil	7,034	7,663	9%	7,809	2%
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>2,067,185</b>	<b>2,154,095</b>	<b>4%</b>	<b>2,342,722</b>	<b>9%</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 current year enrollment on September 20, February 20, 4 yr old at-risk, and virtual. It does not include non-funded preschool or full-day kindergarten not on an IEP.

## Sources of Revenue and Proposed Budget for 2016-17

Fund	2016-17 Amount Budgeted	July 1, 2016 Cash Balance	Estimated Sources of Revenue--2016-17					Estimated July 1, 2017 Cash Balance
			State	Federal	Interest	Local		
						Transfers	Other	
General	2,408,340	0	2,408,340	0	0	0	0	0
Supplemental General	771,787	180,795	0	0	0	0	590,992	XXXXXXXX
Adult Education	0	0	0	0	XXXXXXXXXXXX	0	0	0
At Risk (4yr Old)	0	0	0	0	XXXXXXXXXXXX	0	0	0
Adult Supplemental Education	0	0	0	0	XXXXXXXXXXXX	0	0	0
At Risk (K-12)	252,654	55,421	0	0	XXXXXXXXXXXX	197,233	0	0
Bilingual Education	27,047	7,047	0	0	XXXXXXXXXXXX	20,000	0	0
Virtual Education	0	0	0	0	0	0	0	0
Capital Outlay	899,094	638,182	0	0	3,000	0	395,028	137,116
Driver Training	13,155	8,405	2,250	0	XXXXXXXXXXXX	0	2,500	0
Declining Enrollment	0	0	0	0	0	0	0	XXXXXXXX
Extraordinary School Program	0	0	0	0	XXXXXXXXXXXX	0	0	0
Food Service	201,953	54,212	1,360	74,333	0	18,477	53,571	0
Professional Development	34,063	25,063	0	0	XXXXXXXXXXXX	9,000	0	0
Parent Education Program	0	0	0	0	XXXXXXXXXXXX	0	0	0
Summer School	5,001	5,001	0	0	XXXXXXXXXXXX	0	0	0
Special Education	500,184	115,510	0	0	XXXXXXXXXXXX	384,674	0	0
Vocational Education	173,590	28,137	0	0	XXXXXXXXXXXX	145,453	0	0
Special Liability Expense Fund	0	0	0	0	0	0	0	0
Special Reserve Fund	0	0	0	0	0	0	0	XXXXXXXX
Gifts and Grants	0	0	0	0	0	0	0	0
Textbook & Student Materials Revolving	0	50,340	0	0	0	0	0	XXXXXXXX
School Retirement	0	0	0	0	XXXXXXXXXXXX	0	0	0
Extraordinary Growth Facilities	0	0	0	0	0	0	0	XXXXXXXX
KPERS Special Retirement Contribution	212,770	0	0	0	0	212,770	0	XXXXXXXX
Contingency Reserve	0	230,472	0	0	0	0	0	XXXXXXXX
Activity Funds	0	0	0	0	0	0	0	XXXXXXXX
Tuition Reimbursement	0	0	0	0	0	0	0	0
Bond and Interest #1	0	0	0	0	0	0	0	0
Bond and Interest #2	0	0	0	0	0	0	0	0
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	XXXXXXXXXXXX	0	0	0
Coop Special Education	0	0	0	0	0	0	0	0
Federal Funds	65,977	1,472	XXXXXXXXXXXX	64,505	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	0	0	XXXXXXXX
<b>SUBTOTAL</b>	<b>5,565,615</b>	<b>1,400,057</b>	<b>2,411,950</b>	<b>138,838</b>	<b>3,000</b>	<b>987,607</b>	<b>1,042,091</b>	<b>137,116</b>
Less Transfers	987,607							
<b>TOTAL Budget Expenditures</b>	<b>\$4,578,008</b>							

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

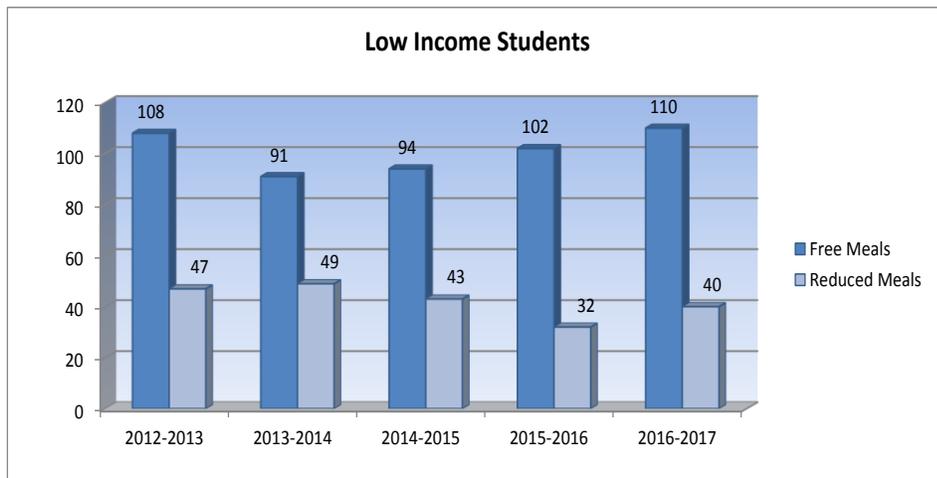
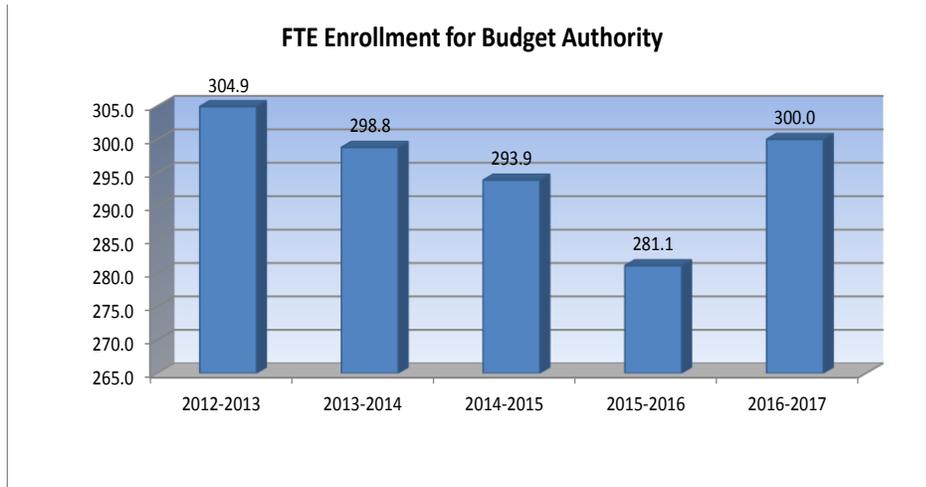
	2014-2015	2015-2016	2016-2017
State Revenues	2,381,035	2,559,247	2,411,950
Federal Revenues	200,194	193,282	138,838
Local Revenues*	1,156,072	1,085,183	1,045,091
<b>Total Revenues</b>	<b>3,737,301</b>	<b>3,837,712</b>	<b>3,595,879</b>
Revenues Per Pupil	12,716	13,652	11,986

Effective July 1, 2014 (2014-15 school year) KSA 72-6431 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**

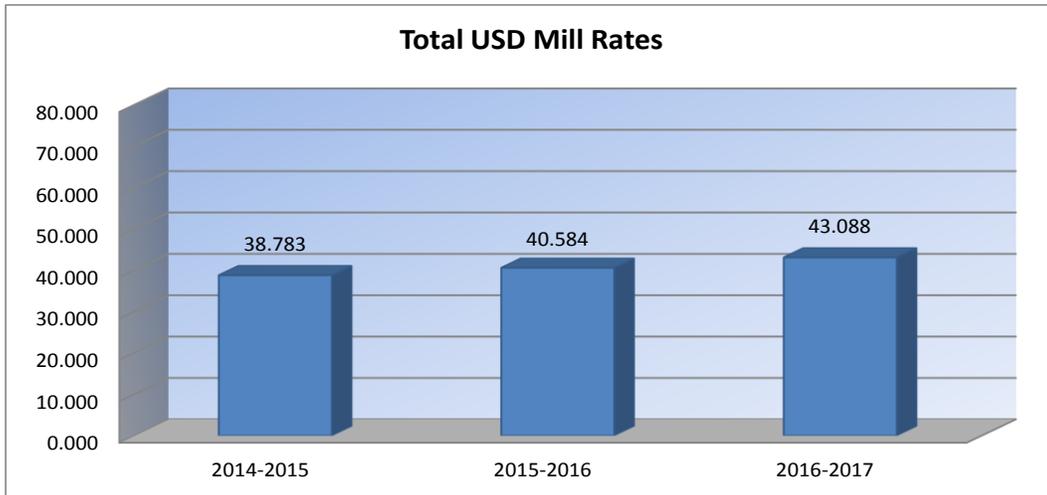
	2012-2013 Actual	2013-2014 Actual	% inc/ dec	2014-2015 Actual	% inc/ dec	2015-2016 Actual	% inc/ dec	2016-2017 Budget	% inc/ dec
Enrollment (FTE)*	304.9	298.8	-2%	293.9	-2%	281.1	-4%	300.0	7%
Number of Students - Free Meals	108	91	-16%	94	3%	102	9%	110	8%
Number of Students - Reduced Meals	47	49	4%	43	-12%	32	-26%	40	25%



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

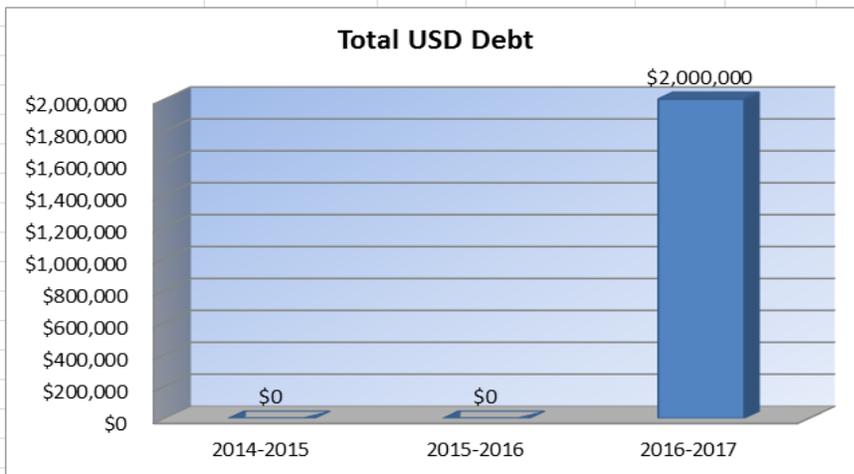
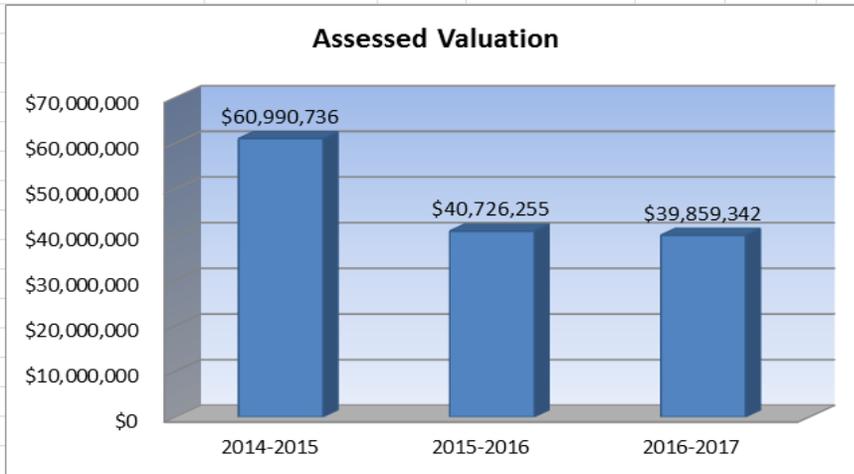
**Miscellaneous Information  
Mill Rates by Fund**

	<b>2014-2015 Actual</b>	<b>2015-2016 Actual</b>	<b>2016-2017 Budget</b>
General	20.000	20.000	20.000
Supplemental General	12.974	12.693	15.088
Adult Education	0.000	0.000	0.000
Capital Outlay	5.809	7.891	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	0.000	0.000	0.000
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>38.783</b>	<b>40.584</b>	<b>43.088</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	2.400	1.684	1.753
Rec Comm Employee Bnfts	0.779	0.493	0.647
<b>TOTAL OTHER</b>	<b>3.179</b>	<b>2.177</b>	<b>2.400</b>



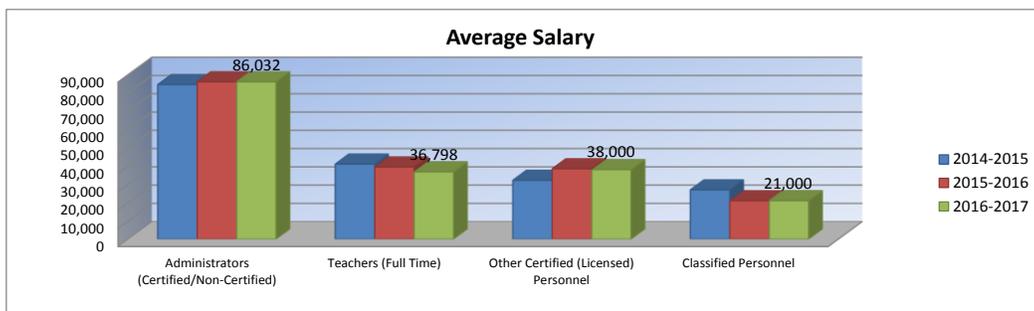
**Other Information**

	<b>2014-2015 Actual</b>	<b>2015-2016 Actual</b>	<b>2016-2017 Budget</b>
Assessed Valuation	\$60,990,736	\$40,726,255	\$39,859,342
Bonded Indebtedness	0	0	2,000,000



USD# 303  
AVERAGE SALARY

	2014-15 Actual			2015-16 Actual			2016-17 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	2.0	169,038	84,519	2.0	172,063	86,032	2.0	172,063	86,032
Teachers (Full Time)	27.0	1,107,177	41,007	28.0	1,103,936	39,426	30.0	1,103,936	36,798
Other Certified (Licensed) Personnel	2.5	80,334	32,134	2.0	76,894	38,447	2.0	76,000	38,000
Classified Personnel	19.0	510,984	26,894	20.0	418,805	20,940	20.0	420,000	21,000
Substitutes/Temporary Help	XXXXX	94,413	XXXXXXXXXX	XXXXXX	25,157	XXXXXXXXXX	XXXXXX	30,000	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