

Budget at a Glance 2017-18



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

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Summary of Total Expenditures By Function (All Funds)

	2015-2016 Actual	% of Tot	2016-2017 Actual	% of Tot	% inc/ dec	2017-2018 Budget	% of Tot	% inc/ dec
Instruction	2,141,135	57%	2,114,278	54%	-1%	2,470,505	50%	17%
Student Support Services	62,746	2%	66,813	2%	6%	173,286	4%	159%
Instructional Support Services	145,342	4%	139,654	4%	-4%	242,371	5%	74%
Administration & Support	601,499	16%	526,878	13%	-12%	660,610	13%	25%
Operations & Maintenance	381,310	10%	402,932	10%	6%	607,611	12%	51%
Transportation	143,062	4%	156,966	4%	10%	237,667	5%	51%
Food Services	161,458	4%	169,544	4%	5%	209,608	4%	24%
Capital Improvements	125,700	3%	341,393	9%	172%	298,873	6%	-12%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures*	3,762,252	100%	3,918,458	100%	4%	4,900,531	100%	25%
Amount per Pupil	\$13,384		\$13,535		1%	\$17,502		29%
Current Expenditures**	3,383,125	100%	3,500,991	100%	3%	3,919,412	100%	12%
Amount per Pupil	\$12,035		\$12,093		0%	\$13,998		16%

Percent of Expenditures

Instruction*** (Total Expenditures)	2,039,297	54%	2,064,654	53%	-1%	2,410,505	49%	-4%
Instruction*** (Current Expenditures)	2,039,297	60%	2,064,654	59%	-1%	2,410,505	62%	3%

* 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, 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, 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.

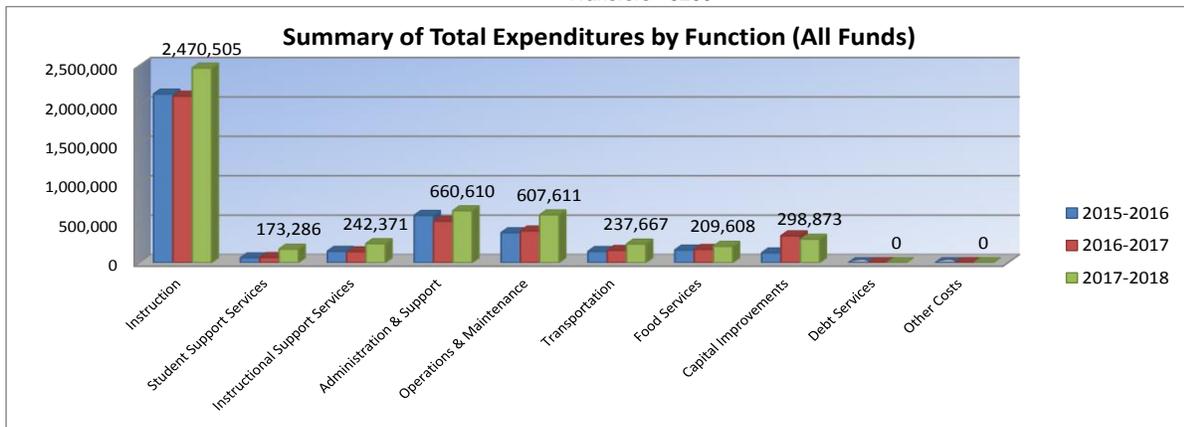
** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

*** 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.

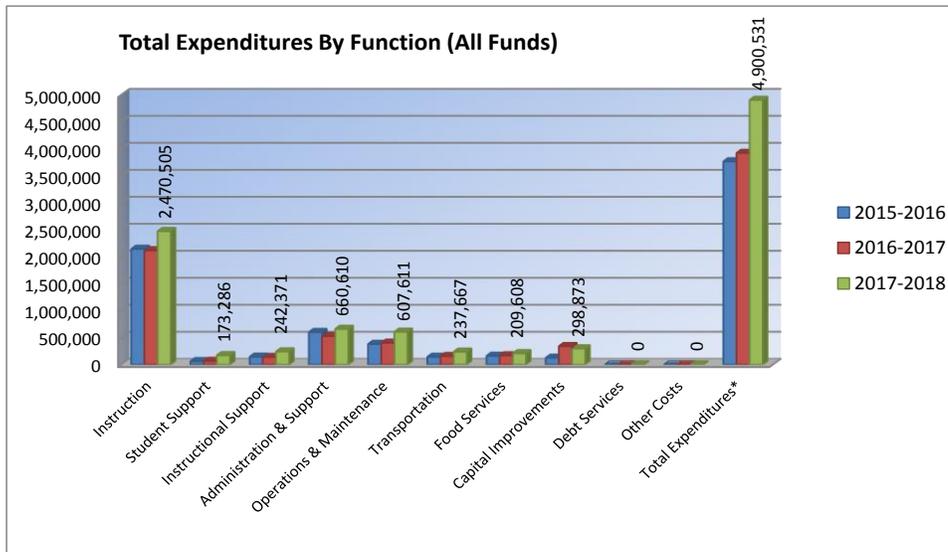
Further definition of what goes into each category:

- 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)

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
Instruction	2,141,135	2,114,278	2,470,505
Student Support	62,746	66,813	173,286
Instructional Support	145,342	139,654	242,371
Administration & Support	601,499	526,878	660,610
Operations & Maintenance	381,310	402,932	607,611
Transportation	143,062	156,966	237,667
Food Services	161,458	169,544	209,608
Capital Improvements	125,700	341,393	298,873
Debt Services	0	0	0
Other Costs	0	0	0
Total Expenditures*	3,762,252	3,918,458	4,900,531

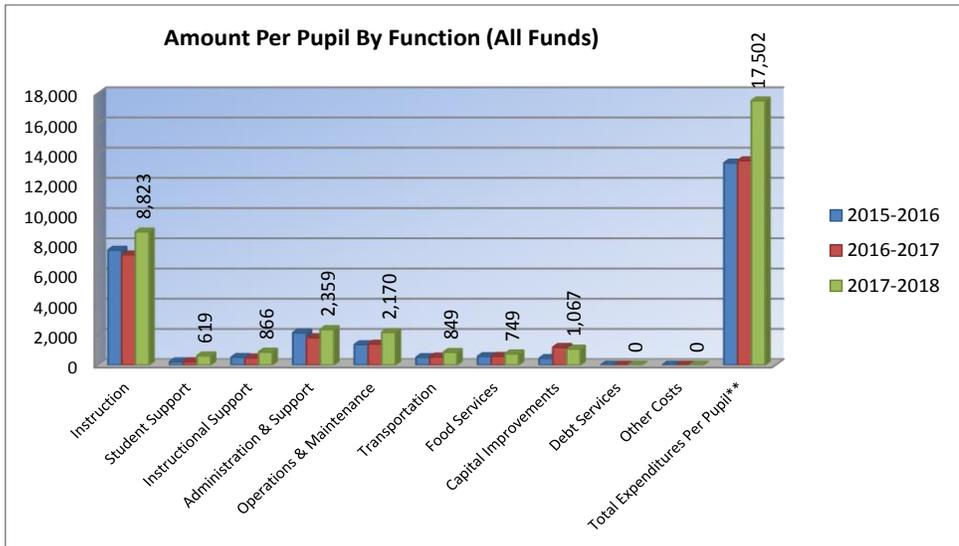


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Total Expenditures Amount Per Pupil By Function (All Funds)

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
Instruction	7,617	7,303	8,823
Student Support	223	231	619
Instructional Support	517	482	866
Administration & Support	2,140	1,820	2,359
Operations & Maintenance	1,356	1,392	2,170
Transportation	509	542	849
Food Services	574	586	749
Capital Improvements	447	1,179	1,067
Debt Services	0	0	0
Other Costs	0	0	0
Total Expenditures Per Pupil**	13,384	13,535	17,502
Enrollment (FTE)*	281.1	289.5	280.0

*FTE is the audited enrollment 9/20 and 2/20 (if applicable) and estimated for the budget year, which includes 4yr old at-risk and virtual enrollment. Enrollment does not include non-funded preschool. Beginning 2017-18, full-day Kindergarten is 1.0 FTE.

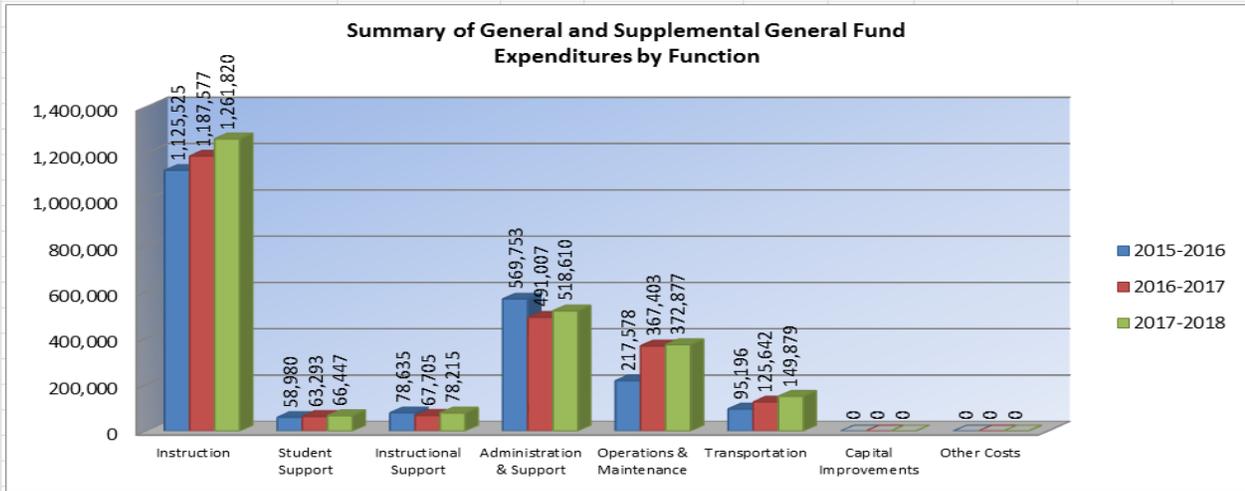


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, 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

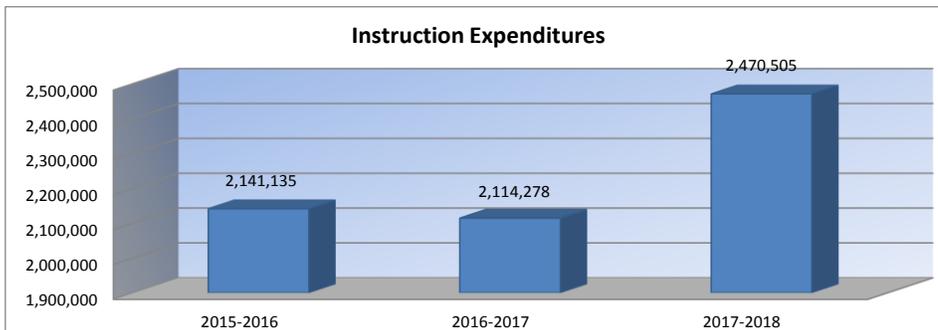
	2015-2016 Actual	% of Tot	2016-2017 Actual	% of Tot	% inc/ dec	2017-2018 Budget	% of Tot	% inc/ dec
Instruction	1,125,525	52%	1,187,577	52%	6%	1,261,820	52%	6%
Student Support	58,980	3%	63,293	3%	7%	66,447	3%	5%
Instructional Support	78,635	4%	67,705	3%	-14%	78,215	3%	16%
Administration & Support	569,753	27%	491,007	21%	-14%	518,610	21%	6%
Operations & Maintenance	217,578	10%	367,403	16%	69%	372,877	15%	1%
Transportation	95,196	4%	125,642	5%	32%	149,879	6%	19%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	2,145,667	100%	2,302,627	100%	7%	2,447,848	100%	6%
Amount per Pupil	\$7,633		\$7,954		4%	\$8,742		10%

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)

	2015-2016 Actual	2016-2017 Actual	% inc/ dec	2017-2018 Budget	% inc/ dec
General	1,100,357	1,023,771	-7%	1,110,960	9%
Federal Funds	104,215	53,773	-48%	82,170	53%
Supplemental General	25,168	163,806	551%	150,860	-8%
At Risk (4yr Old)	0	0	0%	30,045	0%
At Risk (K-12)	239,279	228,897	-4%	240,990	5%
Bilingual Education	27,322	26,762	-2%	40,286	51%
Virtual Education	0	0	0%	0	0%
Capital Outlay	101,838	49,624	-51%	60,000	21%
Driver Education	6,458	2,975	-54%	26,519	791%
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	3,867	0%	1,134	-71%
Special Education	317,720	321,362	1%	422,461	31%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	118,007	134,914	14%	138,397	3%
Gifts/Grants	0	3,218	0%	0	-100%
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	100,651	100,542	0%	166,683	66%
Contingency Reserve	0	0	0%		
Text Book & Student Material	120	767	539%		
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%
SUBTOTAL	2,141,135	2,114,278	-1%	2,470,505	17%
Enrollment (FTE)*	281.1	289.5	3%	280.0	-3%
Amount per Pupil	7,617	7,303	-4%	8,823	21%
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%
TOTAL	2,141,135	2,114,278	-1%	2,470,505	17%



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.

*FTE is the audited enrollment for 9/20 and 2/20 (if applicable) and estimated for the budget year, which includes 4yr old at-risk and virtual enrollment. Enrollment does not include non-funded preschool. Beginning 2017-18, full-day Kindergarten is 1.0 FTE. This information is used for calculating Amount Per Pupil for Sumexpen.xlsx and Budget At A Glance (BAG).

Sources of Revenue and Proposed Budget for 2017-18

Fund	2017-18 Amount Budgeted	July 1, 2017 Cash Balance	Estimated Sources of Revenue--2017-18					Estimated July 1, 2018 Cash Balance
			State	Federal	Interest	Local Transfers	Other	
General	2,461,687	0	2,461,687	0	XXXXXXXXXX	0	0	XXXXXXXXXX
Supplemental General	818,091	60,869	0	0	0	166,450	590,772	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	30,045	0	0	30,045	0	0	0	0
Adult Supplemental Education	0	0	0	0	0	0	0	0
At Risk (K-12)	240,990	23,757	0	0	0	217,233	0	0
Bilingual Education	40,286	286	0	0	0	40,000	0	0
Virtual Education	0	0	0	0	0	0	0	0
Capital Outlay	981,119	643,956	0	0	3,000	0	334,163	0
Driver Training	27,088	10,388	4,200	0	0	10,000	2,500	0
Declining Enrollment	0	0	0	0	0	0	0	XXXXXXXXXX
Extraordinary School Program	0	0	0	0	0	0	0	0
Food Service	209,608	39,571	1,481	89,560	0	20,000	58,996	0
Professional Development	25,430	430	0	0	0	25,000	0	0
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	1,134	1,134	0	0	0	0	0	0
Special Education	437,497	52,823	0	0	0	384,674	0	0
Career and Postsecondary Education	138,397	3,374	0	0	0	135,023	0	0
Special Liability Expense Fund	0	0	0	0	0	0	0	0
Special Reserve Fund	0	0	0	0	0	0	0	XXXXXXXXXX
Gifts and Grants	2,339	2,339	0	0	0	0	0	0
Textbook & Student Materials Revolving	0	41,702	0	0	0	0	0	XXXXXXXXXX
School Retirement	0	0	0	0	0	0	0	0
Extraordinary Growth Facilities	0	0	0	0	0	0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	235,683	0	235,683	0	0	XXXXXXXXXX	0	XXXXXXXXXX
Contingency Reserve	0	230,472	0	0	0	0	0	XXXXXXXXXX
Activity Funds	0	0	0	0	0	0	0	XXXXXXXXXX
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	0	0	0	0
Coop Special Education	0	0	0	0	0	0	0	0
Federal Funds	83,067	9,305	XXXXXXXXXX	73,762	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	5,732,461	1,120,406	2,703,051	193,367	3,000	998,380	986,431	
Less Transfers	998,380							
TOTAL Budget Expenditures	\$4,734,081							

Sources of Revenue - - State, Federal, Local

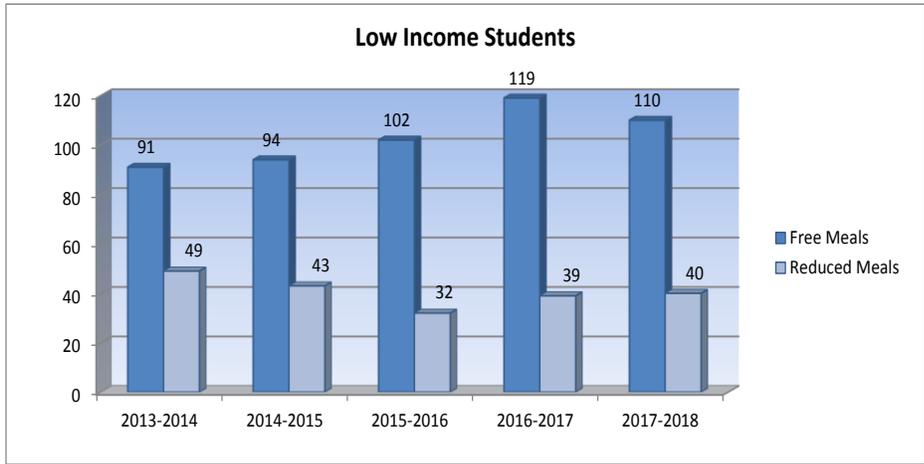
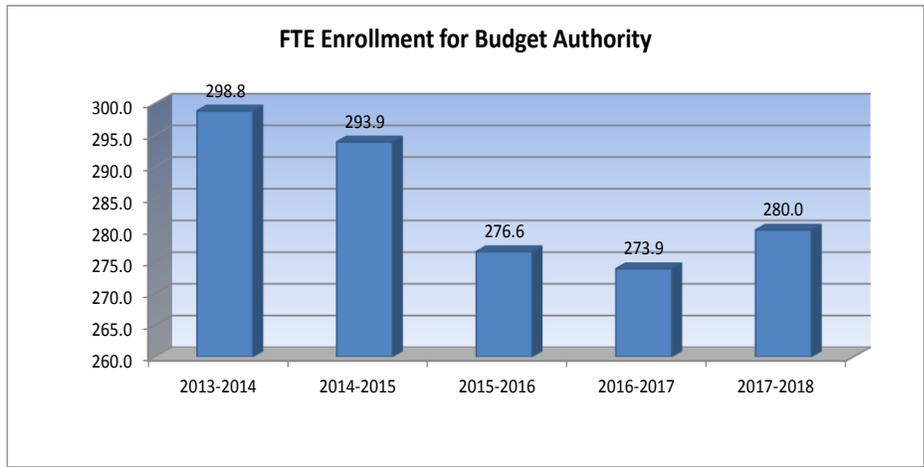
	2015-2016	2016-2017	2017-2018
State Revenues	2,304,312	2,298,681	2,703,051
Federal Revenues	193,282	163,404	193,367
Local Revenues*	1,085,182	1,178,126	989,431
Total Revenues	3,582,776	3,640,211	3,885,849
Revenues Per Pupil	12,746	12,574	13,878

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

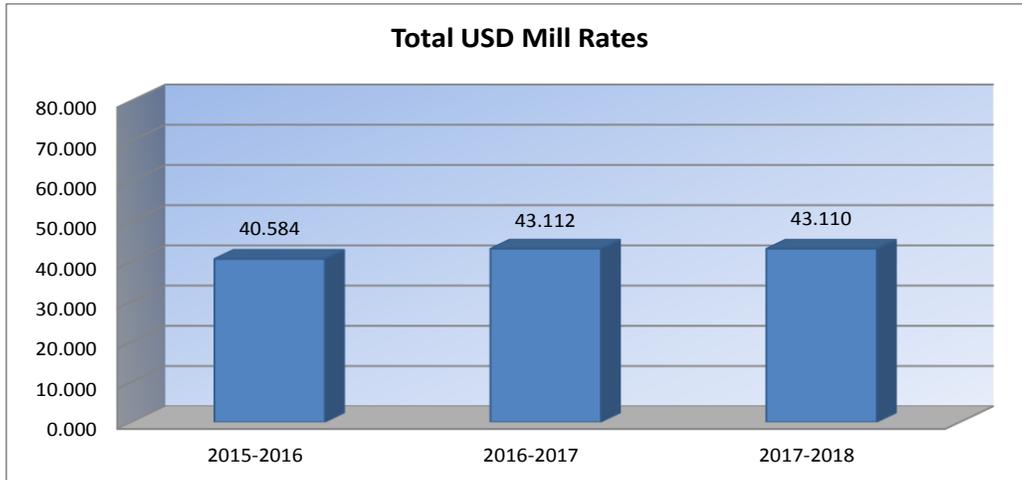
	2013-2014 Actual	2014-2015 Actual	% inc/ dec	2015-2016 Actual	% inc/ dec	2016-2017 Actual	% inc/ dec	2017-2018 Budget	% inc/ dec
Enrollment (FTE)*	298.8	293.9	-2%	276.6	-6%	273.9	-1%	280.0	2%
Number of Students - Free Meals	91	94	3%	102	9%	119	17%	110	-8%
Number of Students - Reduced Meals	49	43	-12%	32	-26%	39	22%	40	3%



*FTE is based on actual enrollment for 9/20 and 2/20, including 4yr old at-risk. Beginning 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. Virtual enrollment is excluded.

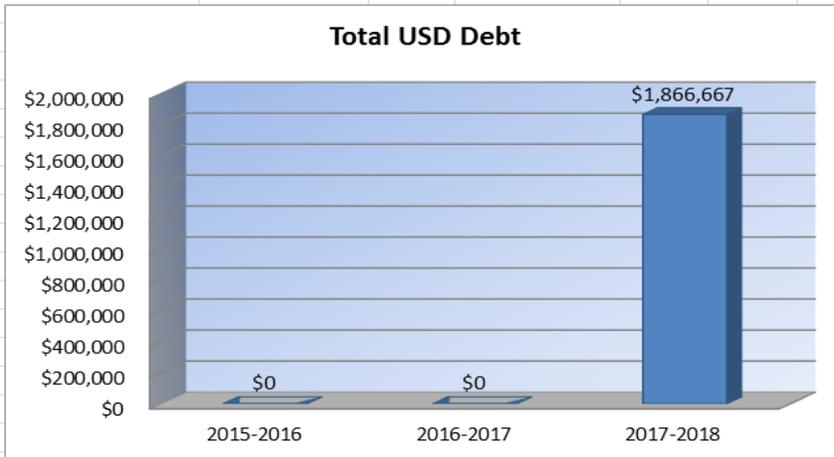
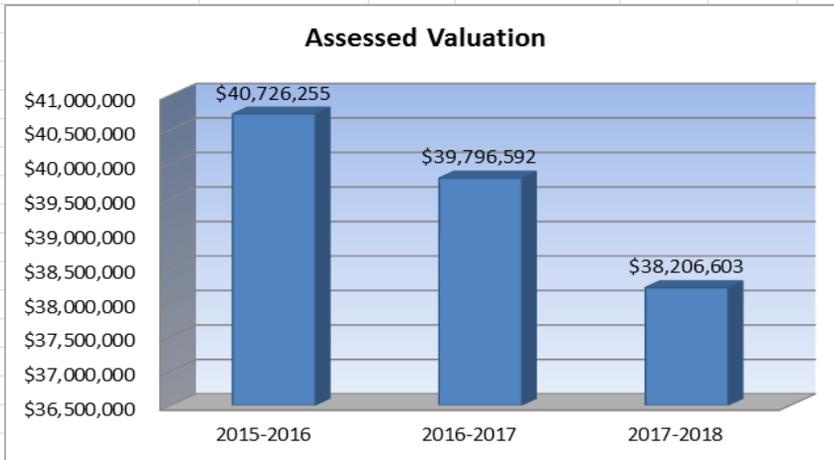
**Miscellaneous Information
Mill Rates by Fund**

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
General	20.000	20.000	20.000
Supplemental General	12.693	15.112	15.110
Adult Education	0.000	0.000	0.000
Capital Outlay	7.891	8.000	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	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
TOTAL USD	40.584	43.112	43.110
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	1.684	1.755	2.001
Rec Comm Employee Bnfts	0.493	0.648	0.407
TOTAL OTHER	2.177	2.403	2.408



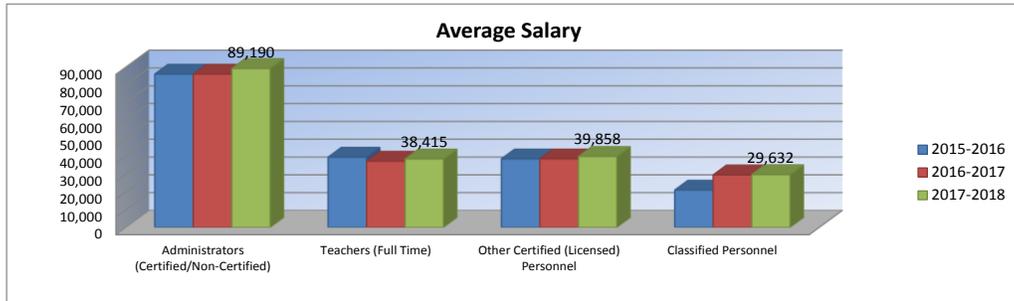
Other Information

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
Assessed Valuation	\$40,726,255	\$39,796,592	\$38,206,603
Bonded Indebtedness	0	0	1,866,667



USD# 303
AVERAGE SALARY

	2015-16 Actual			2016-17 Actual			2017-18 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	2.0	172,063	86,032	2.0	172,063	86,032	2.0	178,380	89,190
Teachers (Full Time)	28.0	1,103,936	39,426	26.6	989,044	37,182	25.8	991,099	38,415
Other Certified (Licensed) Personnel	2.0	76,894	38,447	2.0	76,894	38,447	2.0	79,716	39,858
Classified Personnel	20.0	418,805	20,940	17.0	501,102	29,477	16.0	474,119	29,632
Substitutes/Temporary Help	XXXXX	25,157	XXXXXXX	XXXXX	81,660	XXXXXXX	XXXXX	50,000	XXXXXXX



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