

Budget at a Glance 2018-19



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

Table of Contents

Summary of Total Expenditures by Function (All Funds).....	2
Total Expenditures by Function (All Funds).....	3
Total Expenditures Amount per Pupil by Function (All Funds).....	4
Summary of General and Supplemental General Fund Expenditures.....	5
Instruction Expenses.....	6
Sources of Revenue and Proposed Budget for 2018-19.....	7
Enrollment and Low Income Students.....	8
Mill Rates by Fund.....	9
Assessed Valuation and Bonded Indebtedness.....	10
Average Salary.....	11
KSDE Website Information.....	12

Summary of Total Expenditures By Function (All Funds)

	2016-2017 Actual	% of Tot	2017-2018 Actual	% of Tot	% inc/ dec	2018-2019 Budget	% of Tot	% inc/ dec
Instruction	2,114,278	54%	2,177,367	55%	3%	2,514,846	51%	15%
Student Support Services	66,813	2%	71,735	2%	7%	126,810	3%	77%
Instructional Support Services	139,173	4%	152,426	4%	10%	250,885	5%	65%
Administration & Support	528,186	13%	558,804	14%	6%	675,153	14%	21%
Operations & Maintenance	402,932	10%	397,156	10%	-1%	602,936	12%	52%
Transportation	156,966	4%	248,761	6%	58%	243,445	5%	-2%
Food Services	169,544	4%	149,670	4%	-12%	183,660	4%	23%
Capital Improvements	341,393	9%	195,647	5%	-43%	304,107	6%	55%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures*	3,919,285	100%	3,951,566	100%	1%	4,901,842	100%	24%
Amount per Pupil	\$13,538		\$14,260		5%	\$17,696		24%
Current Expenditures**	3,501,818	100%	3,580,090	100%	2%	3,971,935	100%	11%
Amount per Pupil	\$12,096		\$12,920		7%	\$14,339		11%

Percent of Expenditures

Instruction*** (Total Expenditures)	2,064,654	53%	2,145,589	54%	1%	2,454,846	50%	-4%
Instruction*** (Current Expenditures)	2,064,654	59%	2,145,589	60%	1%	2,454,846	62%	2%

* 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, Gifts/Grants, KPERS Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Activity Fund and Special Education Coop Fund.

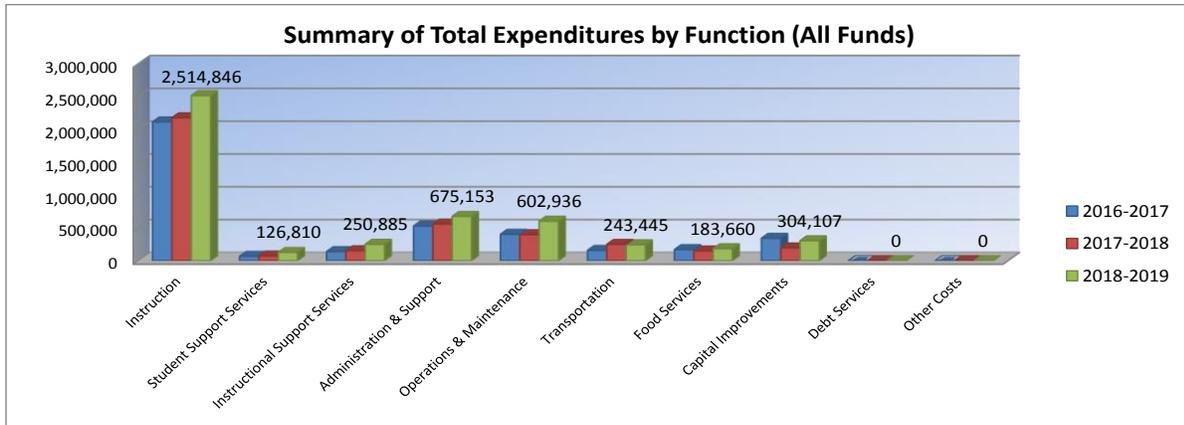
** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

*** 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.

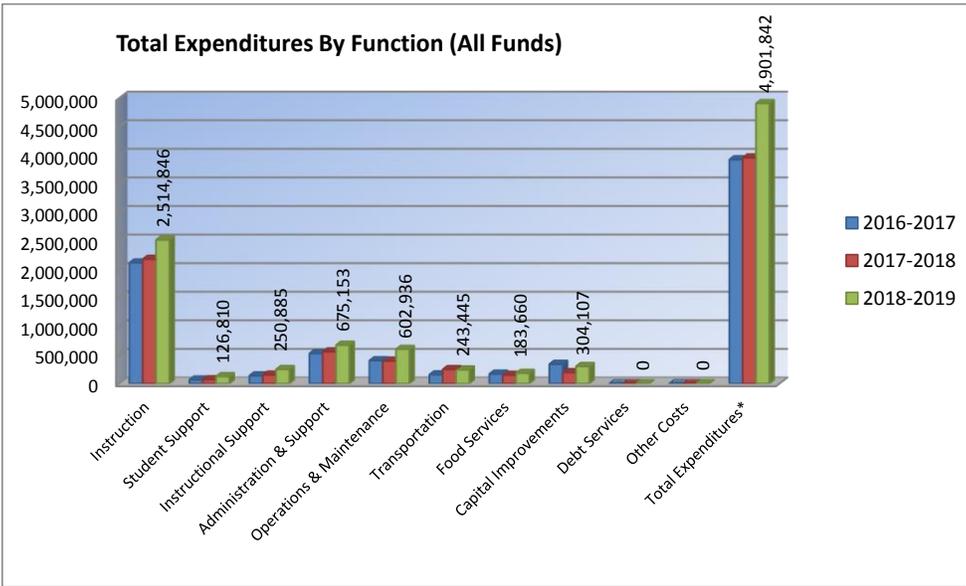
Further definition of what goes into each category:

- 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)

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Instruction	2,114,278	2,177,367	2,514,846
Student Support	66,813	71,735	126,810
Instructional Support	139,173	152,426	250,885
Administration & Support	528,186	558,804	675,153
Operations & Maintenance	402,932	397,156	602,936
Transportation	156,966	248,761	243,445
Food Services	169,544	149,670	183,660
Capital Improvements	341,393	195,647	304,107
Debt Services	0	0	0
Other Costs	0	0	0
Total Expenditures*	3,919,285	3,951,566	4,901,842

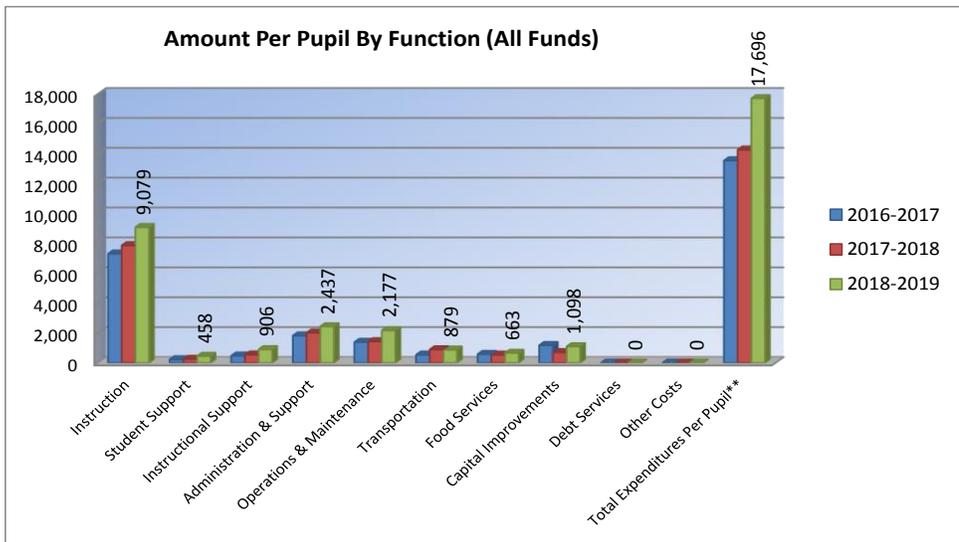


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional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

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Instruction	7,303	7,858	9,079
Student Support	231	259	458
Instructional Support	481	550	906
Administration & Support	1,824	2,017	2,437
Operations & Maintenance	1,392	1,433	2,177
Transportation	542	898	879
Food Services	586	540	663
Capital Improvements	1,179	706	1,098
Debt Services	0	0	0
Other Costs	0	0	0
Total Expenditures Per Pupil**	13,538	14,260	17,696
Enrollment (FTE)*	289.5	277.1	277.0

*FTE Enrollment is based on 9/20 and 2/20, including 4yr old at-risk. Beginning in the 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. If the district offered full-day kindergarten in the 2017-18 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Includes virtual enrollment.

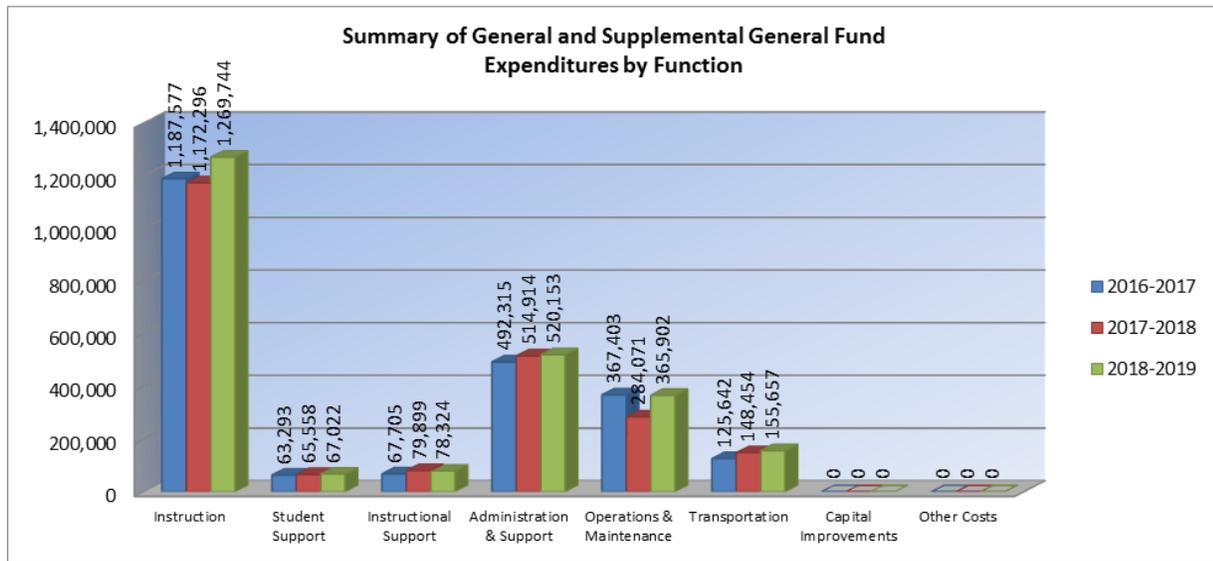


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional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

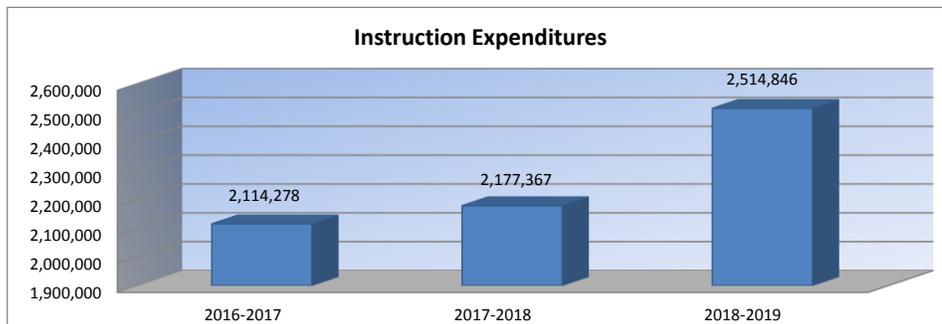
	2016-2017 Actual	% of Tot	2017-2018 Actual	% of Tot	% inc/ dec	2018-2019 Budget	% of Tot	% inc/ dec
Instruction	1,187,577	52%	1,172,296	52%	-1%	1,269,744	52%	8%
Student Support	63,293	3%	65,558	3%	4%	67,022	3%	2%
Instructional Support	67,705	3%	79,899	4%	18%	78,324	3%	-2%
Administration & Support	492,315	21%	514,914	23%	5%	520,153	21%	1%
Operations & Maintenance	367,403	16%	284,071	13%	-23%	365,902	15%	29%
Transportation	125,642	5%	148,454	7%	18%	155,657	6%	5%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	2,303,935	100%	2,265,192	100%	-2%	2,456,802	100%	8%
Amount per Pupil	\$7,958		\$8,175		3%	\$8,869		8%

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)

	2016-2017 Actual	2017-2018 Actual	% inc/ dec	2018-2019 Budget	% inc/ dec
General	1,023,771	1,161,407	13%	1,198,744	3%
Federal Funds	53,773	68,849	28%	143,972	109%
Supplemental General	163,806	10,889	-93%	71,000	552%
At Risk (4yr Old)	0	20,030	0%	20,825	4%
At Risk (K-12)	228,897	240,807	5%	244,268	1%
Bilingual Education	26,762	34,617	29%	40,075	16%
Virtual Education	0	0	0%	0	0%
Capital Outlay	49,624	31,778	-36%	60,000	89%
Driver Education	2,975	2,992	1%	15,275	411%
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	3,867	136	-96%	998	634%
Special Education	321,362	315,311	-2%	351,985	12%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	134,914	137,047	2%	141,483	3%
Gifts/Grants	3,218	1,473	-54%	7,911	437%
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	100,542	151,893	51%	218,310	44%
Contingency Reserve	0	0	0%		
Text Book & Student Material	767	138	-82%		
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	2,114,278	2,177,367	3%	2,514,846	15%
Enrollment (FTE)*	289.5	277.1	-4%	277.0	0%
Amount per Pupil	7,303	7,858	8%	9,079	16%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	2,114,278	2,177,367	3%	2,514,846	15%



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

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

*FTE enrollment is based on 9/20 and 2/20, including 4yr old at-risk. Beginning in the 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. If the district offered full-day kindergarten in the 2016-17 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Includes virtual enrollment.

Sources of Revenue and Proposed Budget for 2018-19

Fund	2018-19 Amount Budgeted	July 1, 2018 Cash Balance	Estimated Sources of Revenue--2018-19				Estimated July 1, 2019 Cash Balance	
			State	Federal	Interest	Local Transfers Other		
General	2,520,242	0	2,520,242	0	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Supplemental General	740,000	33,448	0	0	0	0	706,552	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	20,825	0	0	0	0	0	0	0
Adult Supplemental Education	0	0	0	0	0	0	0	0
At Risk (K-12)	244,268	768	0	0	0	243,500	0	0
Bilingual Education	40,075	75	0	0	0	40,000	0	0
Virtual Education	0	0	0	0	0	0	0	0
Capital Outlay	929,907	589,742	0	0	3,000	0	355,168	18,003
Driver Training	15,844	13,244	2,600	0	0	0	0	0
Declining Enrollment	XXXXXXXXXX	0	0	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Extraordinary School Program	0	0	0	0	0	0	0	0
Food Service	183,960	32,154	1,314	78,952	0	22,500	49,040	0
Professional Development	27,638	4,696	2,942	0	0	20,000	0	0
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	998	998	0	0	0	0	0	0
Special Education	367,021	50,406	0	0	0	316,615	0	0
Career and Postsecondary Education	141,483	1,483	0	0	0	140,000	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	13,145	3,911	5,234	0	0	0	4,000	0
Textbook & Student Materials Revolving	0	61,578	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	309,810	0	309,810	0	0	0	0	XXXXXXXXXX
Contingency Reserve	0	230,472	0	0	0	0	0	XXXXXXXXXX
Activity Funds	0	807	0	0	0	0	0	XXXXXXXXXX
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	150,066	9,305	XXXXXXXXXX	140,761	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	5,705,282	1,033,087	2,842,142	219,713	3,000	782,615	1,114,760	18,003
Less Transfers	782,615							
TOTAL Budget Expenditures	\$4,922,667							

Sources of Revenue - - State, Federal, Local

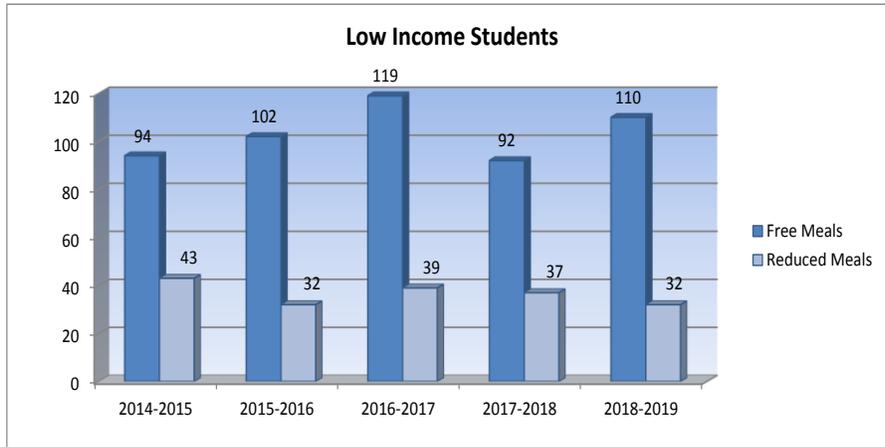
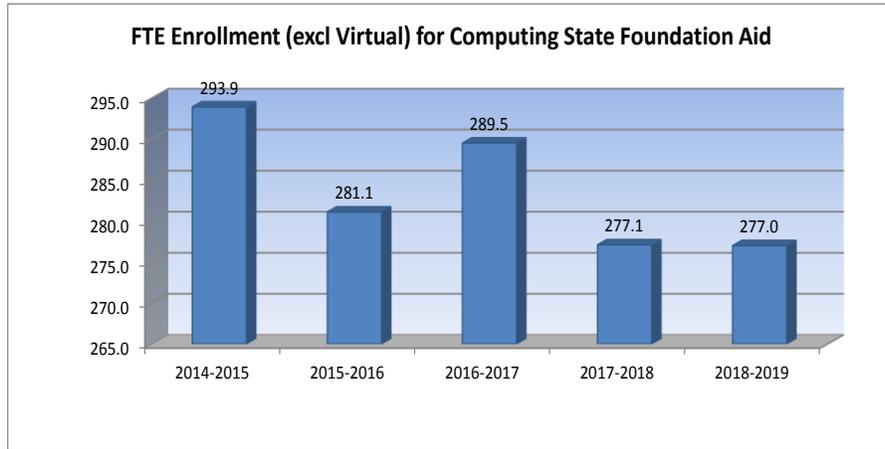
	2016-2017	2017-2018	2018-2019
State Revenues	2,298,681	2,589,349	2,842,142
Federal Revenues	163,150	185,425	219,713
Local Revenues*	1,179,434	1,078,449	1,117,760
Total Revenues	3,641,265	3,853,223	4,179,615
Revenues Per Pupil	12,578	13,906	15,089

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

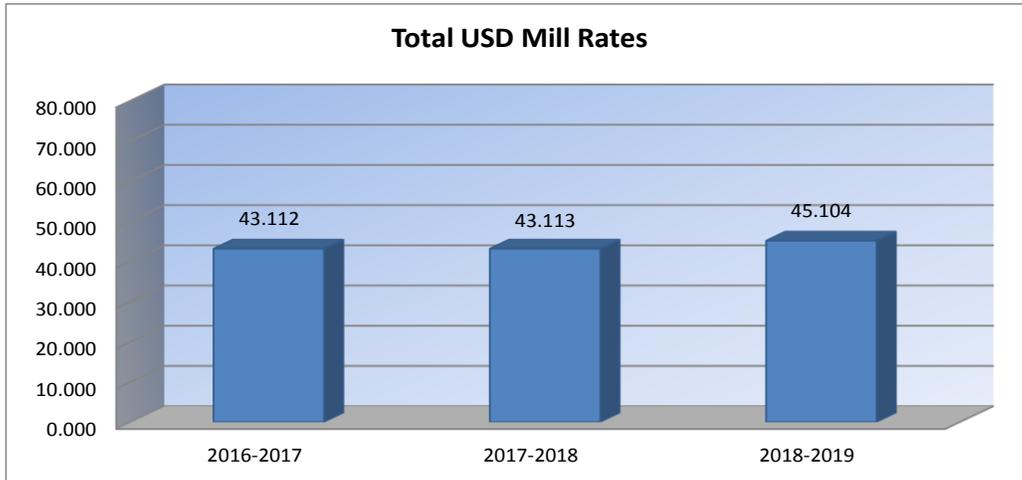
	2014-2015 Actual	2015-2016 Actual	% inc/ dec	2016-2017 Actual	% inc/ dec	2017-2018 Actual	% inc/ dec	2018-2019 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	293.9	281.1	-4%	289.5	3%	277.1	-4%	277.0	0%
Number of Students - Free Meals	94	102	9%	119	17%	92	-23%	110	20%
Number of Students - Reduced Meals	43	32	-26%	39	22%	37	-5%	32	-14%



*FTE Enrollment is based on 9/20 and 2/20, including 4yr old at-risk. Beginning 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. If the district offered full-day kindergarten in the 2016-17 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Virtual enrollment is excluded.

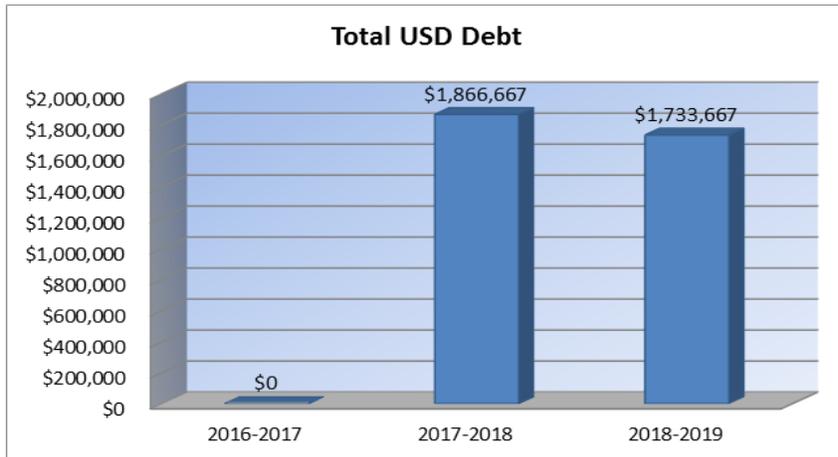
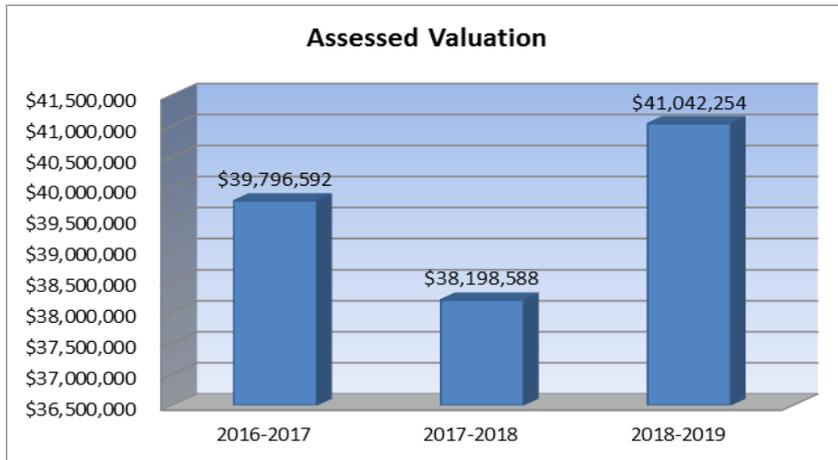
**Miscellaneous Information
Mill Rates by Fund**

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
General	20.000	20.000	20.000
Supplemental General	15.112	15.113	17.104
Adult Education	0.000	0.000	0.000
Capital Outlay	8.000	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	43.112	43.113	45.104
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	1.755	2.001	2.000
Rec Comm Employee Bnfts	0.648	0.407	0.400
TOTAL OTHER	2.403	2.408	2.400



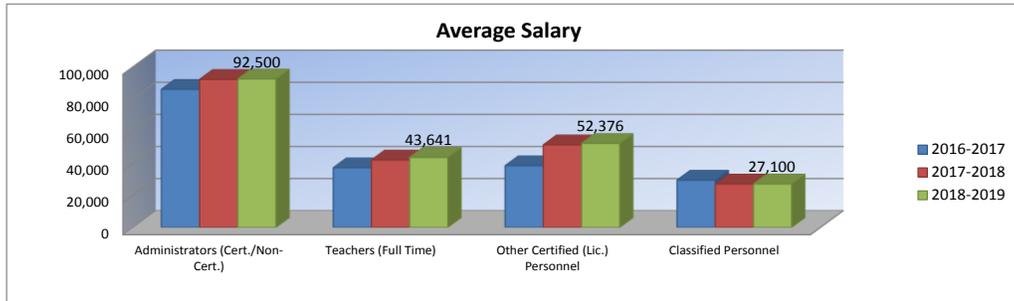
Other Information

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Assessed Valuation	\$39,796,592	\$38,198,588	\$41,042,254
Bonded Indebtedness	0	1,866,667	1,733,667



USD# 303
AVERAGE SALARY

	2016-17 Actual			2017-18 Actual			2018-19 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	184,403	92,202	2.0	185,000	92,500
Teachers (Full Time)	26.6	989,044	37,182	27.0	1,133,831	41,994	24.0	1,047,391	43,641
Other Certified (Licensed) Personnel	2.0	76,894	38,447	2.0	102,889	51,445	1.6	83,801	52,376
Classified Personnel	17.0	501,102	29,477	20.0	541,400	27,070	20.0	542,000	27,100
Substitutes/Temporary Help	XXXXX	81,660	XXXXXXXXXX	XXXXX	79,528	XXXXXXXXXX	XXXXX	80,000	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