

Budget at a Glance 2020-21



USD 303 - Ness City

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Summary of Total Expenditures By Function (All Funds)

	2018-2019 Actual	% of Tot	2019-2020 Actual	% of Tot	% inc/ dec	2020-2021 Budget	% of Tot	% inc/ dec
Instruction	2,028,857	50%	2,323,333	52%	15%	3,003,972	55%	29%
Student Support Services	63,697	2%	67,212	2%	6%	115,022	2%	71%
Instructional Support Services	189,158	5%	112,902	3%	-40%	147,551	3%	31%
Administration & Support	564,195	14%	597,417	13%	6%	683,153	12%	14%
Operations & Maintenance	397,425	10%	406,671	9%	2%	686,643	13%	69%
Transportation	394,531	10%	203,055	5%	-49%	211,680	4%	4%
Food Services	122,194	3%	214,213	5%	75%	308,119	6%	44%
Capital Improvements	290,290	7%	443,925	10%	53%	304,107	6%	-31%
Debt Services	0	0%	59,057	1%	0%	0	0%	-100%
Other Costs	0	0%	29,531	1%	0%	25,340	0%	-14%
Total Expenditures*	4,050,347	100%	4,457,316	100%	10%	5,485,587	100%	23%
Amount per Pupil	\$14,287		\$16,091		13%	\$20,507		27%
Current Expenditures**	3,495,597	100%	3,864,668	100%	11%	4,634,648	100%	20%
Amount per Pupil	\$12,330		\$13,952		13%	\$17,326		24%

Percent of Expenditures

Instruction*** (Total Expenditures)	1,991,532	49%	2,286,628	51%	2%	2,950,558	54%	3%
Instruction*** (Current Expenditures)	1,991,532	57%	2,286,628	59%	2%	2,950,558	64%	5%

* The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, 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)

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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

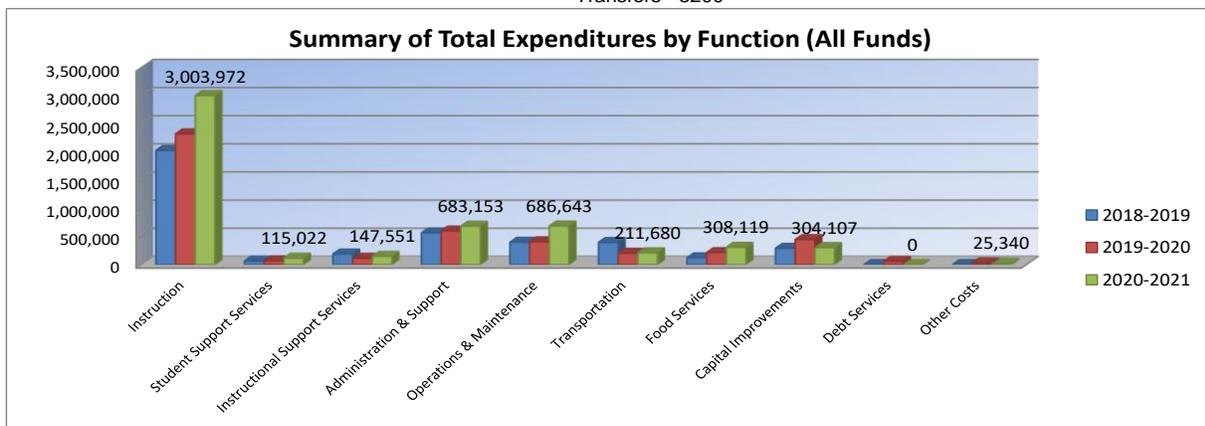
Food Service - 3100

Other Costs - 2900 and 3300

Capital Improvements - 4000

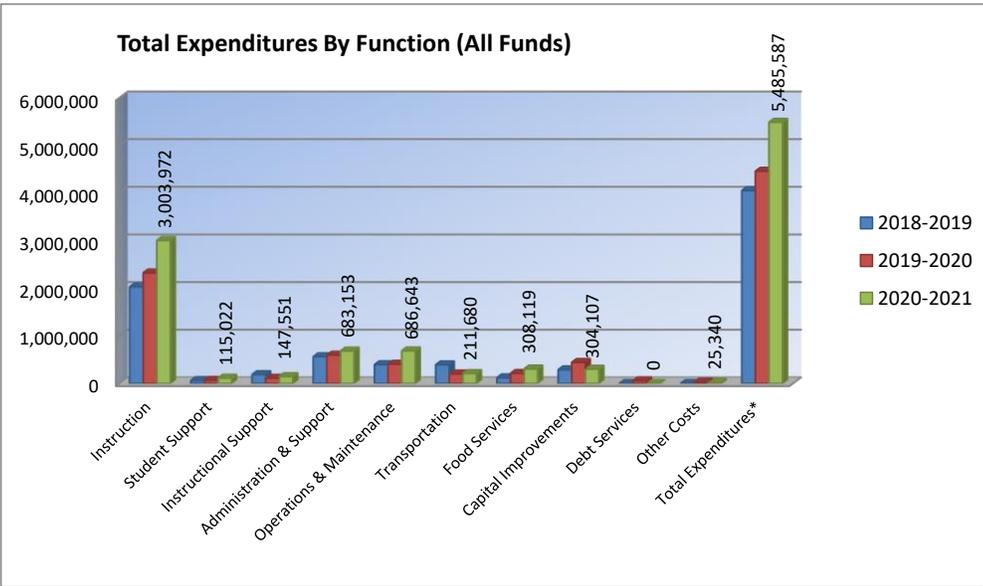
Debt Services - 5100

Transfers - 5200



Total Expenditures By Function (All Funds)

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
Instruction	2,028,857	2,323,333	3,003,972
Student Support	63,697	67,212	115,022
Instructional Support	189,158	112,902	147,551
Administration & Support	564,195	597,417	683,153
Operations & Maintenance	397,425	406,671	686,643
Transportation	394,531	203,055	211,680
Food Services	122,194	214,213	308,119
Capital Improvements	290,290	443,925	304,107
Debt Services	0	59,057	0
Other Costs	0	29,531	25,340
Total Expenditures*	4,050,347	4,457,316	5,485,587

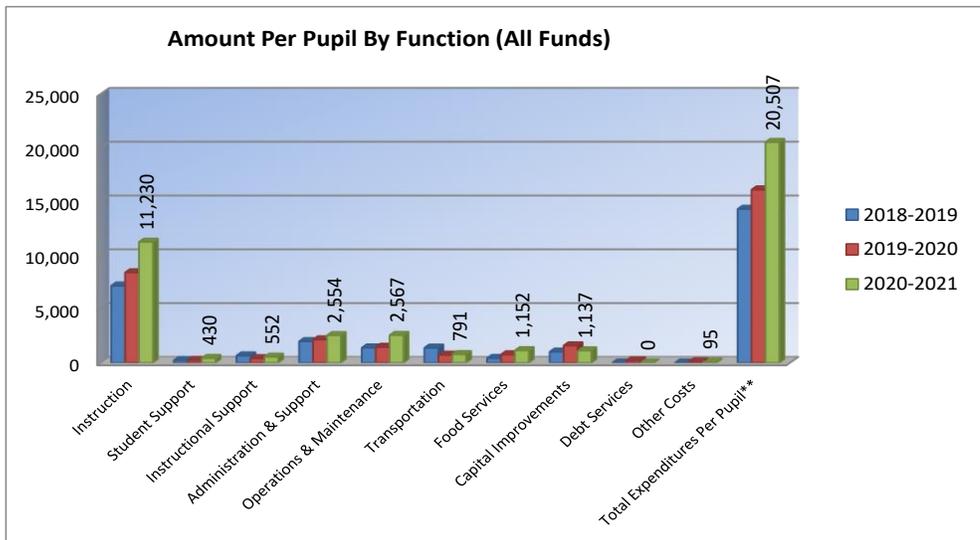


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Total Expenditures Amount Per Pupil By Function (All Funds)

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
Instruction	7,156	8,387	11,230
Student Support	225	243	430
Instructional Support	667	408	552
Administration & Support	1,990	2,157	2,554
Operations & Maintenance	1,402	1,468	2,567
Transportation	1,392	733	791
Food Services	431	773	1,152
Capital Improvements	1,024	1,603	1,137
Debt Services	0	213	0
Other Costs	0	107	95
Total Expenditures Per Pupil**	14,287	16,091	20,507
Enrollment (FTE)*	283.5	277.0	267.5

*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.

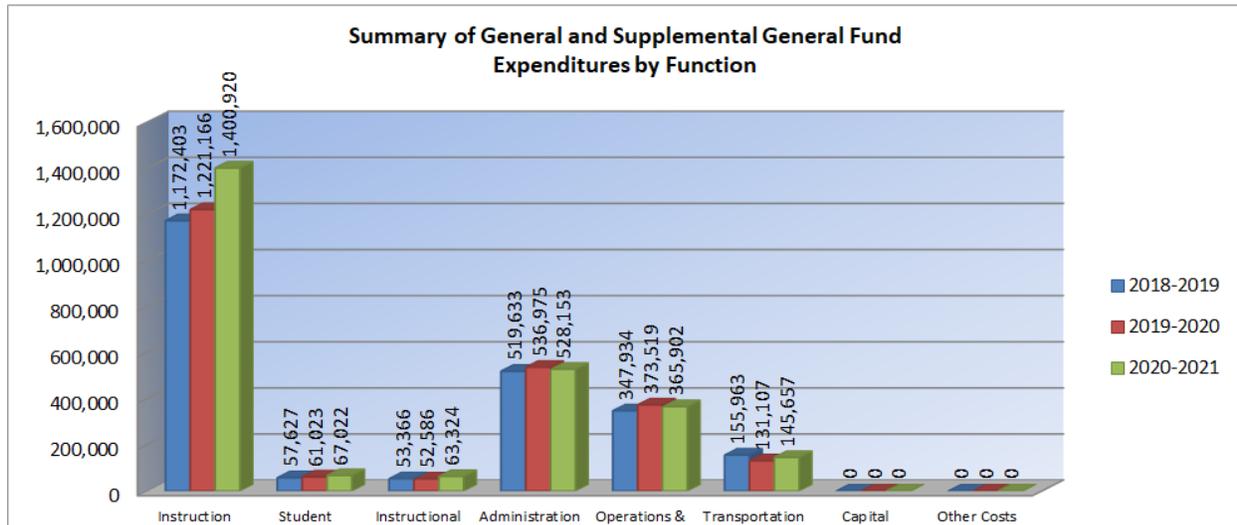


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, 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

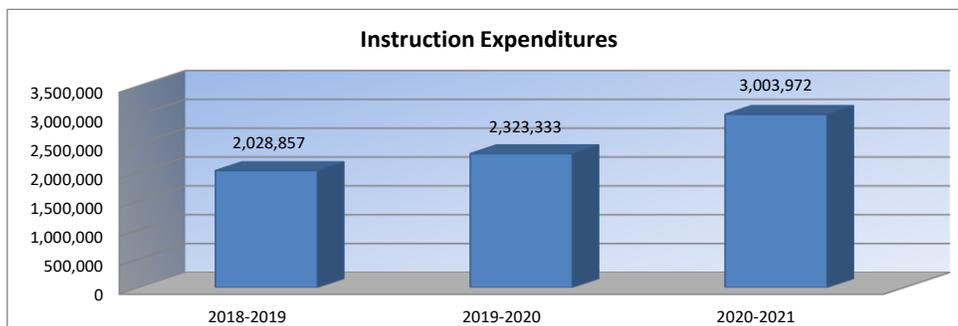
	2018-2019 Actual	% of Tot	2019-2020 Actual	% of Tot	% inc/ dec	2020-2021 Budget	% of Tot	% inc/ dec
Instruction	1,172,403	51%	1,221,166	51%	4%	1,400,920	54%	15%
Student Support	57,627	2%	61,023	3%	6%	67,022	3%	10%
Instructional Support	53,366	2%	52,586	2%	-1%	63,324	2%	20%
Administration & Support	519,633	23%	536,975	23%	3%	528,153	21%	-2%
Operations & Maintenance	347,934	15%	373,519	16%	7%	365,902	14%	-2%
Transportation	155,963	7%	131,107	6%	-16%	145,657	6%	11%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	2,306,926	100%	2,376,376	100%	3%	2,570,978	100%	8%
Amount per Pupil	\$8,137		\$8,579		5%	\$9,611		12%

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)

	2018-2019 Actual	2019-2020 Actual	% inc/ dec	2020-2021 Budget	% inc/ dec
General	1,161,834	1,208,519	4%	1,343,920	11%
Federal Funds	54,684	111,911	105%	115,227	3%
Supplemental General	10,569	12,647	20%	57,000	351%
Preschool-Aged At-Risk	20,825	25,000	20%	50,000	100%
At Risk (K-12)	231,253	224,861	-3%	328,150	46%
Bilingual Education	32,900	27,174	-17%	60,212	122%
Virtual Education	0	0	0%	0	0%
Capital Outlay	37,325	36,705	-2%	53,414	46%
Driver Education	3,934	2,152	-45%	15,478	619%
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	136	0	-100%	998	0%
Special Education	272,423	295,625	9%	536,179	81%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	64,590	126,701	96%	201,337	59%
Gifts/Grants	6,167	46,736	658%	14,051	-70%
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	131,808	185,706	41%	228,006	23%
Contingency Reserve	0	0	0%		
Text Book & Student Material	409	19,596	4691%		
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	2,028,857	2,323,333	15%	3,003,972	29%
Enrollment (FTE)*	283.5	277.0	-2%	267.5	-3%
Amount per Pupil	7,156	8,387	17%	11,230	34%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	2,028,857	2,323,333	15%	3,003,972	29%



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 2017-18 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 2020-21

Fund	2020-21 Amount Budgeted	July 1, 2020 Cash Balance	Estimated Sources of Revenue--2020-21					Estimated July 1, 2021 Cash Balance
			State	Federal	Interest	Local		
						Transfers	Other	
General	2,729,978	1	2,729,977	0	0	0	0	XXXXXXXXXX
Supplemental General	794,500	74,290	0	0	0	0	720,210	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	50,000	0	0	0	0	50,000	0	0
Adult Supplemental Education	0	0	0	0	0	0	0	0
At Risk (K-12)	328,150	84,650	0	0	0	243,500	0	0
Bilingual Education	60,212	30,212	0	0	0	30,000	0	0
Virtual Education	0	0	0	0	0	0	0	0
Capital Outlay	850,939	347,615	0	0	3,000	0	500,324	0
Driver Training	21,047	16,672	1,875	0	0	0	2,500	0
Declining Enrollment	0	0	0	0	0	0	XXXXXXXXXX	0
Extraordinary School Program	0	0	0	0	0	0	0	0
Food Service	317,126	45,659	1,211	99,923	0	120,000	50,333	0
Professional Development	23,864	10,114	3,750	0	0	10,000	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	551,215	101,215	0	0	0	450,000	0	0
Career and Postsecondary Education	201,337	101,337	0	0	0	50,000	50,000	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	19,285	9,285	0	0	0	0	10,000	0
Textbook & Student Materials Revolving	0	48,938	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	319,506	0	319,506	0	0	0	0	XXXXXXXXXX
Contingency Reserve	0	230,472	0	0	0	0	0	XXXXXXXXXX
Activity Funds	0	3,986	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	170,930	-3,395	XXXXXXXXXX	174,325	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	6,439,087	1,102,049	3,056,319	274,248	3,000	953,500	1,333,367	
Less Transfers	953,500							
TOTAL Budget Expenditures	\$5,485,587							

Sources of Revenue - - State, Federal, Local

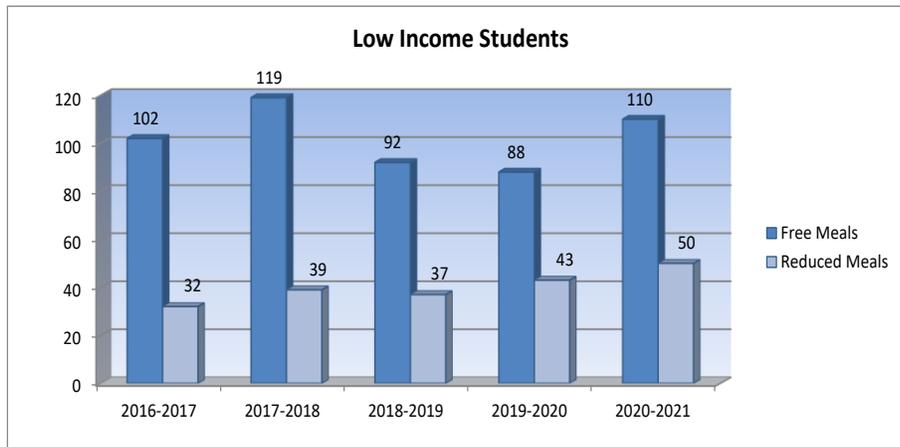
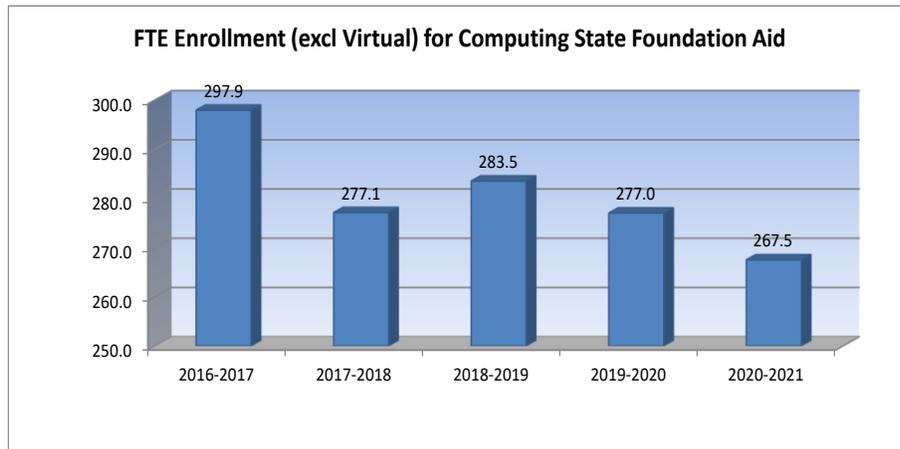
	2018-2019	2019-2020	2020-2021
State Revenues	2,606,870	2,772,348	3,056,319
Federal Revenues	158,377	253,003	274,248
Local Revenues*	1,343,363	1,375,790	1,336,367
Total Revenues	4,108,610	4,401,141	4,666,934
Revenues Per Pupil	14,492	15,889	17,446

Effective July 1, 2014 (2014-15 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 general aid.

*Excludes "Transfers" to avoid duplication of revenue.

Enrollment Information

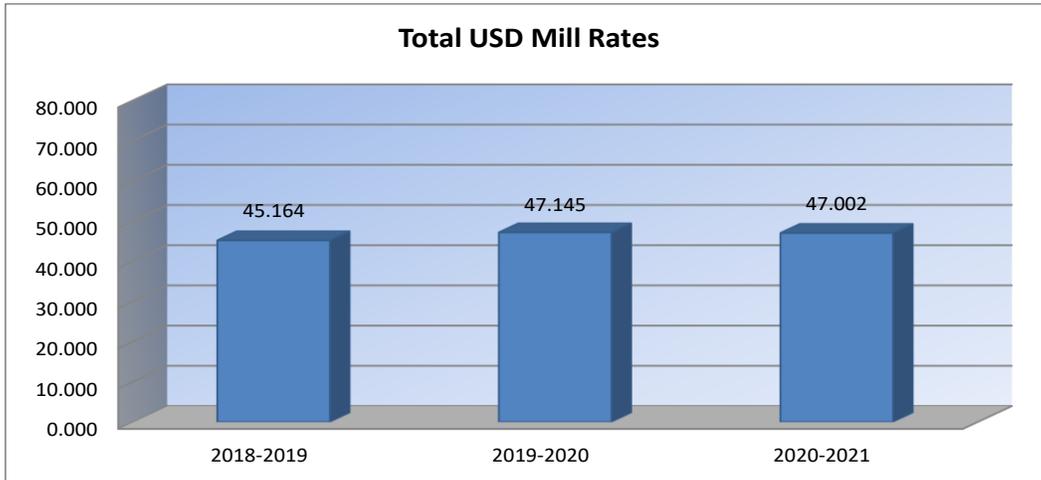
	2016-2017 Actual	2017-2018 Actual	% inc/ dec	2018-2019 Actual	% inc/ dec	2019-2020 Actual	% inc/ dec	2020-2021 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	297.9	277.1	-7%	283.5	2%	277.0	-2%	267.5	-3%
Number of Students - Free Meals	102	119	17%	92	-23%	88	-4%	110	25%
Number of Students - Reduced Meals	32	39	22%	37	-5%	43	16%	50	16%



*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.

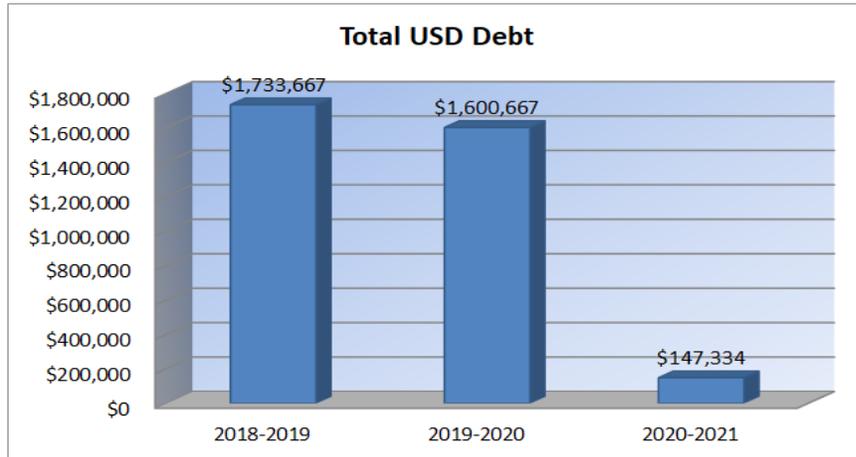
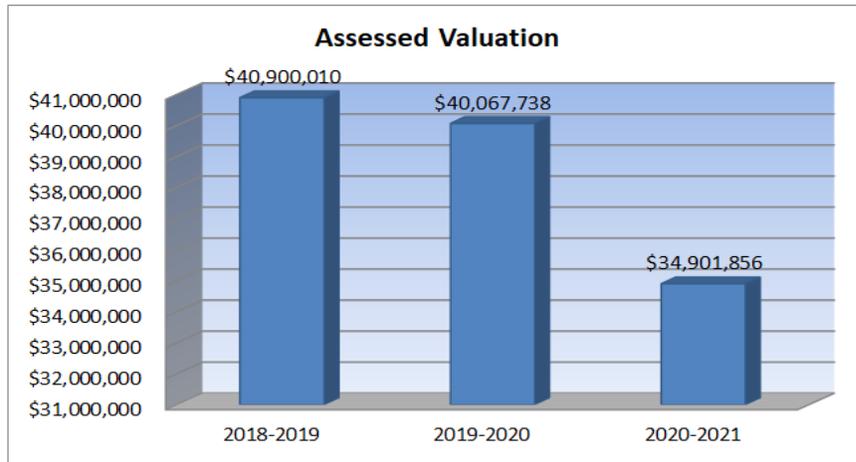
**Miscellaneous Information
Mill Rates by Fund**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
General	20.000	20.000	20.000
Supplemental General	17.164	19.145	19.002
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	45.164	47.145	47.002
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	2.000	1.480	1.967
Rec Comm Employee Bnfts	0.400	0.920	0.434
TOTAL OTHER	2.400	2.400	2.401



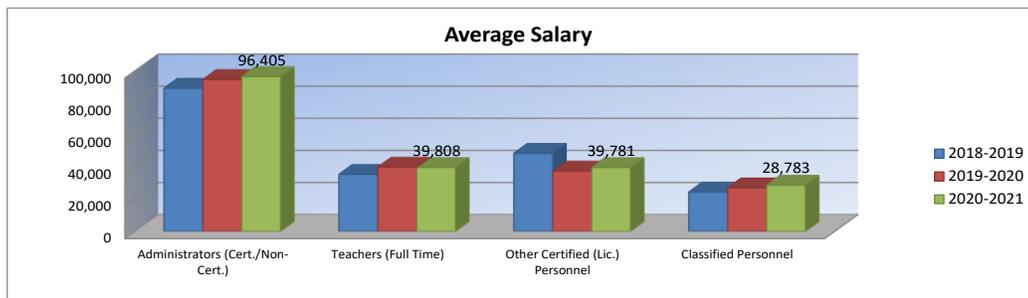
Other Information

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
Assessed Valuation	\$40,900,010	\$40,067,738	\$34,901,856
Bonded Indebtedness	1,733,667	1,600,667	147,334



USD# 303
AVERAGE SALARY

	2018-19 Actual			2019-20 Actual			2020-21 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	2.0	178,377	89,189	2.0	189,156	94,578	2.0	192,810	96,405
Teachers (Full Time)	26.0	924,058	35,541	25.0	999,707	39,988	26.0	1,035,000	39,808
Other Certified (Licensed) Personnel	1.6	77,821	48,638	1.6	60,177	37,611	1.6	63,650	39,781
Classified Personnel	20.0	491,013	24,551	20.6	558,886	27,130	20.0	575,653	28,783
Substitutes/Temporary Help	XXXXX	79,528	XXXXXXXXXX	XXXXX	91,869	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