

# Budget at a Glance



2021-2022

USD 303 - Ness City

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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	\$2,263,398	50%	\$2,358,451	54%	4%	\$2,931,818	51%	24%
Student Support Services	\$67,212	1%	\$40,665	1%	-39%	\$83,099	1%	104%
Instructional Support Services	\$112,902	2%	\$129,252	3%	14%	\$110,862	2%	-14%
Administration & Support	\$762,075	17%	\$800,761	18%	5%	\$1,126,966	20%	41%
Operations & Maintenance	\$406,671	9%	\$466,775	11%	15%	\$677,778	12%	45%
Transportation	\$203,055	4%	\$173,984	4%	-14%	\$199,660	3%	15%
Food Services	\$214,213	5%	\$232,447	5%	9%	\$240,496	4%	3%
Capital Improvements	\$443,925	10%	\$179,740	4%	-60%	\$397,786	7%	121%
Debt Services	\$59,057	1%	\$0	0%	-100%	\$0	0%	0%
Other Costs	\$995	<1%	\$0	0%	-100%	\$0	0%	0%
<b>Total Expenditures<sup>1</sup></b>	<b>4,533,503</b>	<b>100%</b>	<b>\$4,382,075</b>	<b>100%</b>	<b>-3%</b>	<b>\$5,768,465</b>	<b>100%</b>	<b>32%</b>
Amount per Pupil	\$16,366		\$15,689		-4%	\$18,313		17%
<b>Current Expenditures<sup>2</sup></b>	<b>\$3,940,855</b>	<b>100%</b>	<b>\$4,154,929</b>	<b>100%</b>	<b>5%</b>	<b>\$4,905,679</b>	<b>100%</b>	<b>18%</b>
Amount per Pupil	\$14,227		\$14,876		5%	\$15,574		5%

Percent of Expenditures for Instruction<sup>3</sup>

Total Expenditures	\$2,226,693	49%	\$2,322,104	53%	4%	\$2,871,818	50%	-3%
Current Expenditures	\$2,226,693	57%	\$2,322,104	56%	-1%	\$2,871,818	59%	3%

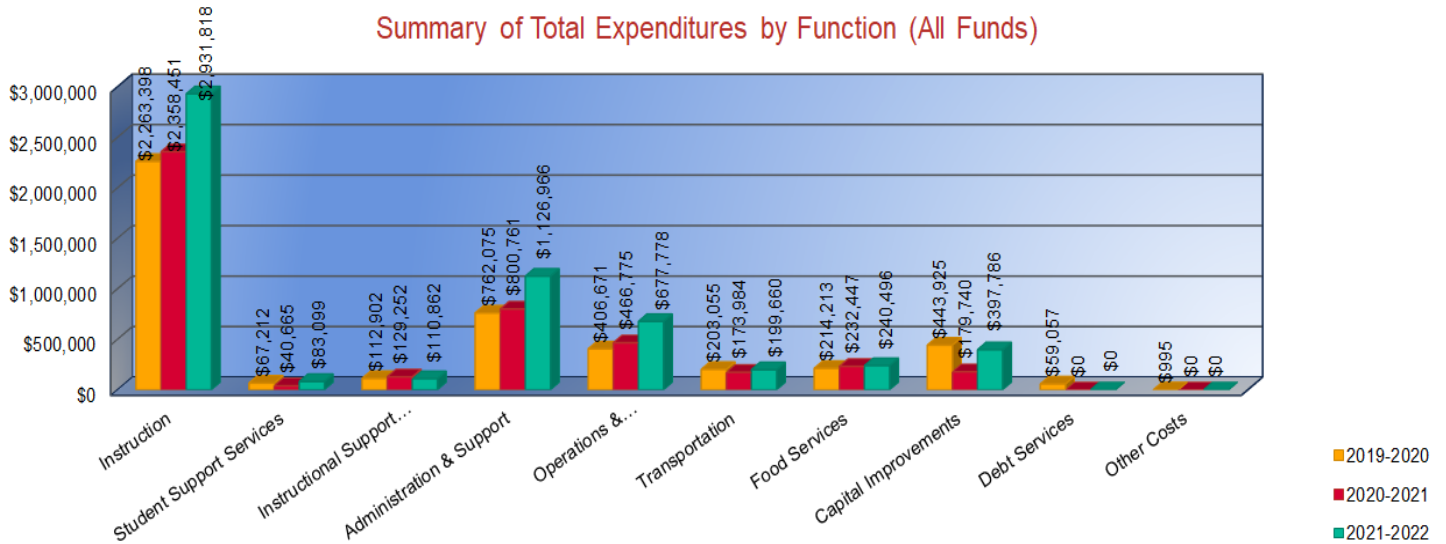
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School 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)

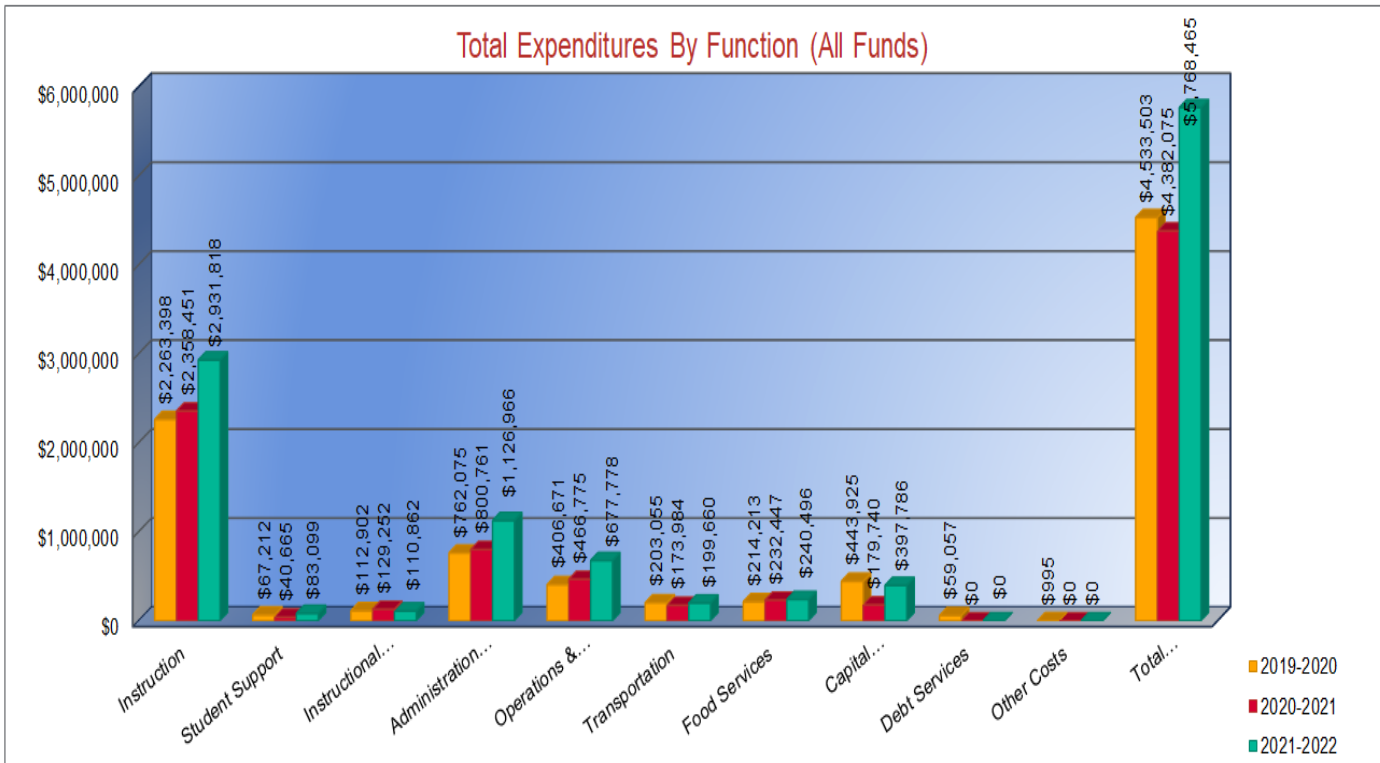
Summary of Total Expenditures by Function (All Funds)



### Total Expenditures By Function (All Funds)

	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget
Instruction	\$2,263,398	\$2,358,451	\$2,931,818
Student Support	\$67,212	\$40,665	\$83,099
Instructional Support	\$112,902	\$129,252	\$110,862
Administration & Support	\$762,075	\$800,761	\$1,126,966
Operations & Maintenance	\$406,671	\$466,775	\$677,778
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Food Services	\$214,213	\$232,447	\$240,496
Capital Improvements	\$443,925	\$179,740	\$397,786
Debt Services	\$59,057	\$0	\$0
Other Costs	\$995	\$0	\$0
<b>Total Expenditures<sup>1</sup></b>	<b>\$4,533,503</b>	<b>\$4,382,075</b>	<b>\$5,768,465</b>

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.

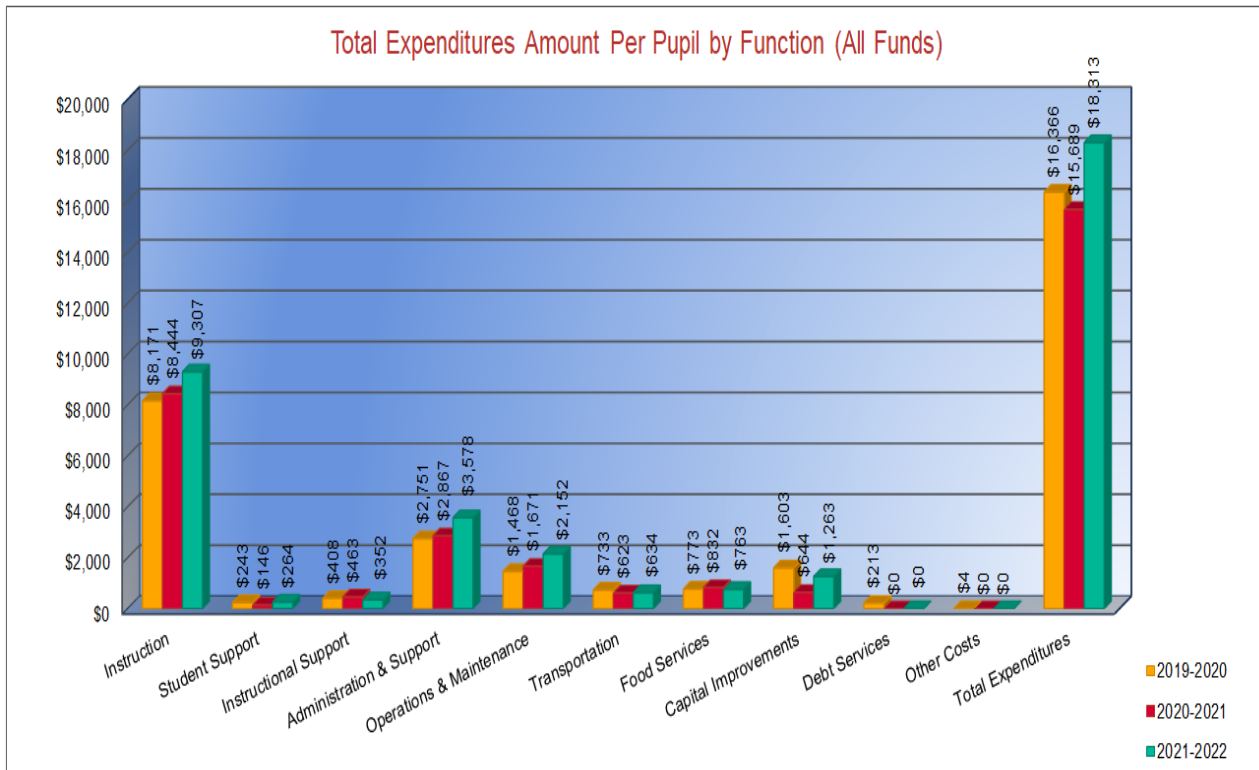


### Total Expenditures Amount Per Pupil by Function (All Funds)

	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget
Instruction	\$8,171	\$8,444	\$9,307
Student Support	\$243	\$146	\$264
Instructional Support	\$408	\$463	\$352
Administration & Support	\$2,751	\$2,867	\$3,578
Operations & Maintenance	\$1,468	\$1,671	\$2,152
Transportation	\$733	\$623	\$634
Food Services	\$773	\$832	\$763
Capital Improvements	\$1,603	\$644	\$1,263
Debt Services	\$213	\$0	\$0
Other Costs	\$4	\$0	\$0
<b>Total Expenditures<sup>1</sup></b>	<b>\$16,366</b>	<b>\$15,689</b>	<b>\$18,313</b>
Enrollment (FTE) <sup>2</sup>	277.0	279.3	315.0

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.

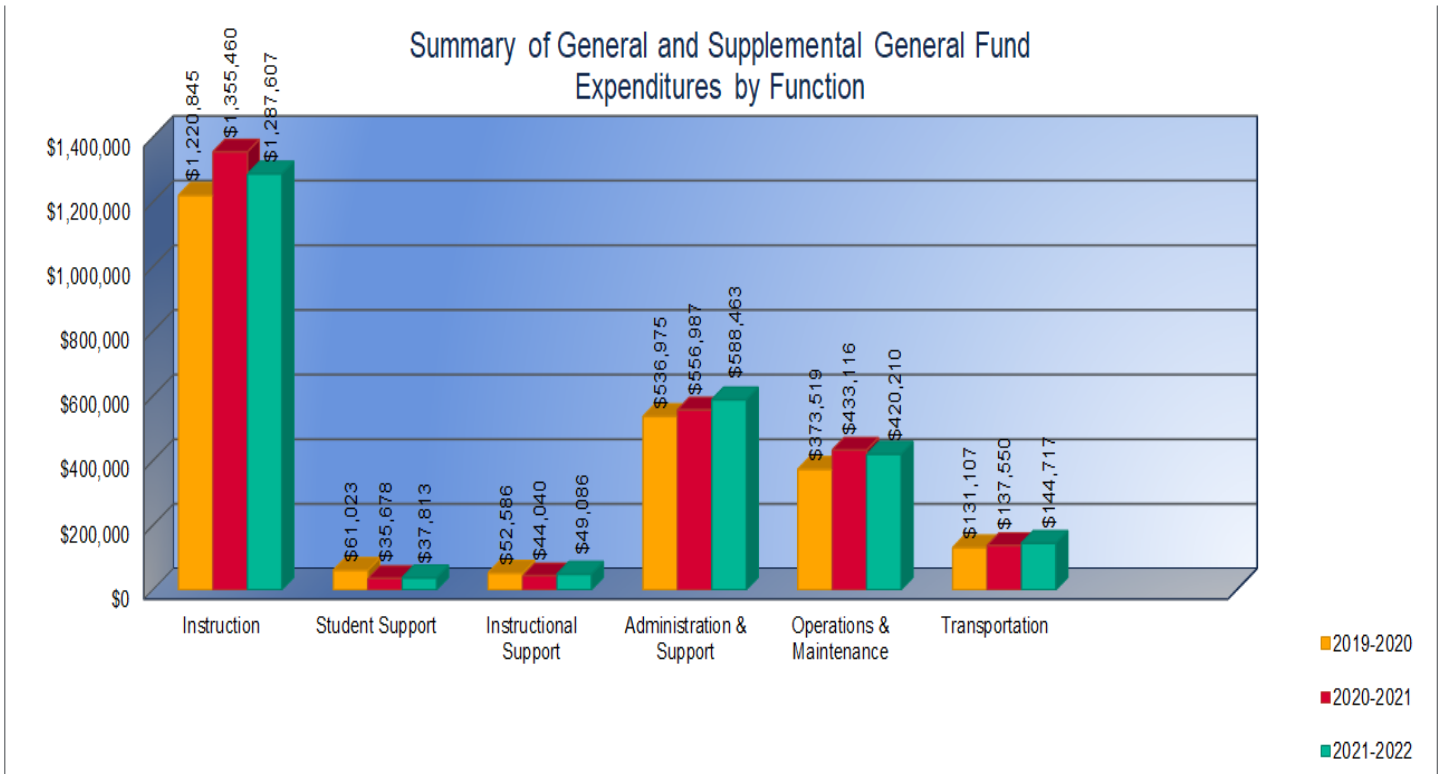
2. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year old) and Virtual. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.



### 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	\$1,220,845	51%	\$1,355,460	53%	11%	\$1,287,607	51%	-5%
Student Support	\$61,023	3%	\$35,678	1%	-42%	\$37,813	1%	6%
Instructional Support	\$52,586	2%	\$44,040	2%	-16%	\$49,086	2%	11%
Administration & Support	\$536,975	23%	\$556,987	22%	4%	\$588,463	23%	6%
Operations & Maintenance	\$373,519	16%	\$433,116	17%	16%	\$420,210	17%	-3%
Transportation	\$131,107	6%	\$137,550	5%	5%	\$144,717	6%	5%
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>\$2,376,055</b>	<b>100%</b>	<b>\$2,562,831</b>	<b>100%</b>	<b>8%</b>	<b>\$2,527,896</b>	<b>100%</b>	<b>-1%</b>
Amount per Pupil	\$8,578		\$9,176		7%	\$8,025		-13%

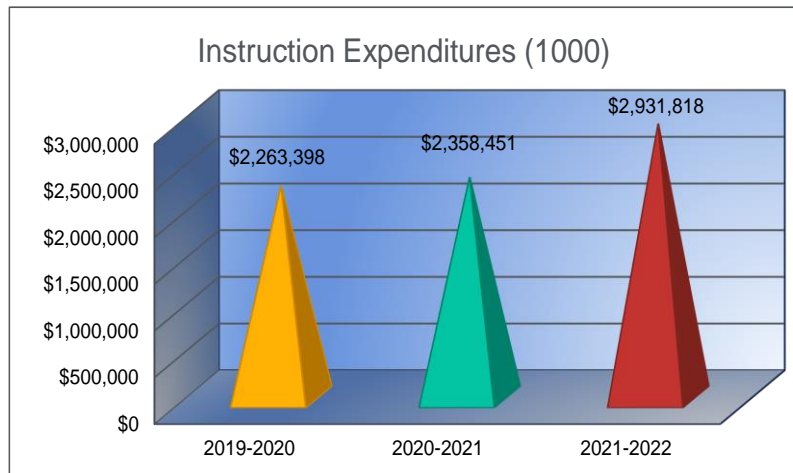
\*The Summary of General and Supplemental General Fund Expenditures by Function comes from pages 6-13 and is the sum of the "General Fund" and "Supplemental General Fund" line items.



Instruction Expenditures (1000)

	2019-2020 Actual	2020-2021 Actual	% Change	2021-2022 Budget	% Change
General	\$1,208,518	\$1,355,007	12%	\$1,119,607	-17%
Federal Funds	\$53,231	\$78,464	47%	\$116,585	49%
Supplemental General	\$12,327	\$453	-96%	\$168,000	36986%
Preschool-Aged At-Risk	\$25,000	\$44,675	79%	\$50,000	12%
At Risk (K-12)	\$224,861	\$143,316	-36%	\$346,114	142%
Bilingual Education	\$27,174	\$39,320	45%	\$45,893	17%
Virtual Education	\$0	\$0	0%	\$0	0%
Capital Outlay	\$36,705	\$36,347	-1%	\$60,000	65%
Driver Education	\$2,152	\$3,508	63%	\$18,149	417%
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	\$0	0%	\$998	0%
Special Education	\$294,691	\$330,094	12%	\$475,553	44%
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$126,701	\$135,210	7%	\$285,265	111%
Gifts & Grants <sup>1</sup>	\$46,736	\$11,724	-75%	\$12,707	8%
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%	\$0	0%
KPERS Spec. Ret. Contribution	\$185,706	\$180,329	-3%	\$232,947	29%
Contingency Reserve	\$0	\$0	0%		
Text Book & Student Material	\$19,596	\$4	-100%		
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>\$2,263,398</b>	<b>\$2,358,451</b>	<b>4%</b>	<b>\$2,931,818</b>	<b>24%</b>
Enrollment (FTE) <sup>3</sup>	277.0	279.3	1%	315.0	13%
Amount per Pupil <sup>2</sup>	\$8,171	\$8,444	3%	\$9,307	10%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
<b>TOTAL</b>	<b>\$2,263,398</b>	<b>\$2,358,451</b>	<b>4%</b>	<b>\$2,931,818</b>	<b>24%</b>

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	\$2,662,655	\$0	\$2,662,655	\$0			\$0	\$0
Supplemental General	\$768,000	\$75,055	\$12,902			\$0	\$680,043	
Adult Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Preschool-Aged At-Risk (4 yr Old)	\$50,000	\$0		\$0	\$0	\$50,000	\$0	\$0
Adult Supplemental Education	\$0	\$0			\$0	\$0	\$0	\$0
At Risk (K-12)	\$0	\$41,755		\$0	\$0	\$304,359	\$0	\$0
Bilingual Education	\$45,893	\$30,893		\$0	\$0	\$15,000	\$0	\$0
Virtual Education	\$0	\$0			\$0	\$0	\$0	\$0
Capital Outlay	\$862,786	\$548,950	\$0	\$0	\$3,000	\$0	\$310,836	\$0
Driver Training	\$23,718	\$18,338	\$2,880	\$0	\$0	\$0	\$2,500	\$0
Declining Enrollment	\$0	\$0				\$0		\$0
Extraordinary School Program	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Food Service	\$232,667	\$12,084	\$1,078	\$151,418	\$0	\$65,000	\$3,087	\$0
Professional Development	\$34,364	\$24,364	\$0	\$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
Special Education	\$479,853	\$105,543	\$0	\$8,410	\$0	\$358,400	\$7,500	\$0
Career and Postsecondary Education	\$287,765	\$145,765	\$0	\$0	\$0	\$100,000	\$42,000	\$0
Special Liability Expense Fund	\$0	\$0			\$0	\$0	\$0	\$0
Special Reserve Fund		\$0						
Gifts and Grants	\$12,707	\$5,207	\$0	\$0			\$7,500	\$0
Textbook & Student Materials Revolving		\$61,058						
School Retirement	\$0	\$0			\$0		\$0	\$0
Extraordinary Growth Facilities	\$0	\$0				\$0	\$0	
KPERS Special Retirement Contribution	\$337,183	\$0	\$337,183					
Contingency Reserve		\$230,472						
Activity Funds		\$8,715						
Bond and Interest #1	\$0	\$0	\$0	\$0	\$0		\$0	\$0
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	\$526,521	-\$87,184		\$613,705				\$0
Cost of Living	\$0	\$0				\$0	\$0	
<b>SUBTOTAL</b>	<b>\$6,325,110</b>	<b>\$1,222,013</b>	<b>\$3,016,698</b>	<b>\$773,533</b>	<b>\$3,000</b>	<b>\$902,759</b>	<b>\$1,053,466</b>	<b>\$0</b>
Less Transfers	\$902,759							
<b>TOTAL Budget Expenditures</b>	<b>\$5,422,351</b>							

Sources of Revenue

	2019-2020	2020-2021	2021-2022
State Revenues	2,772,348	2,854,107	3,016,698
Federal Revenues	254,401	372,391	773,533
Local Revenues <sup>1</sup>	1,071,836	1,148,231	1,056,466
<b>Total Revenues</b>	<b>4,098,585</b>	<b>4,374,729</b>	<b>4,846,697</b>
Revenues Per Pupil	14,796	15,663	15,386

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

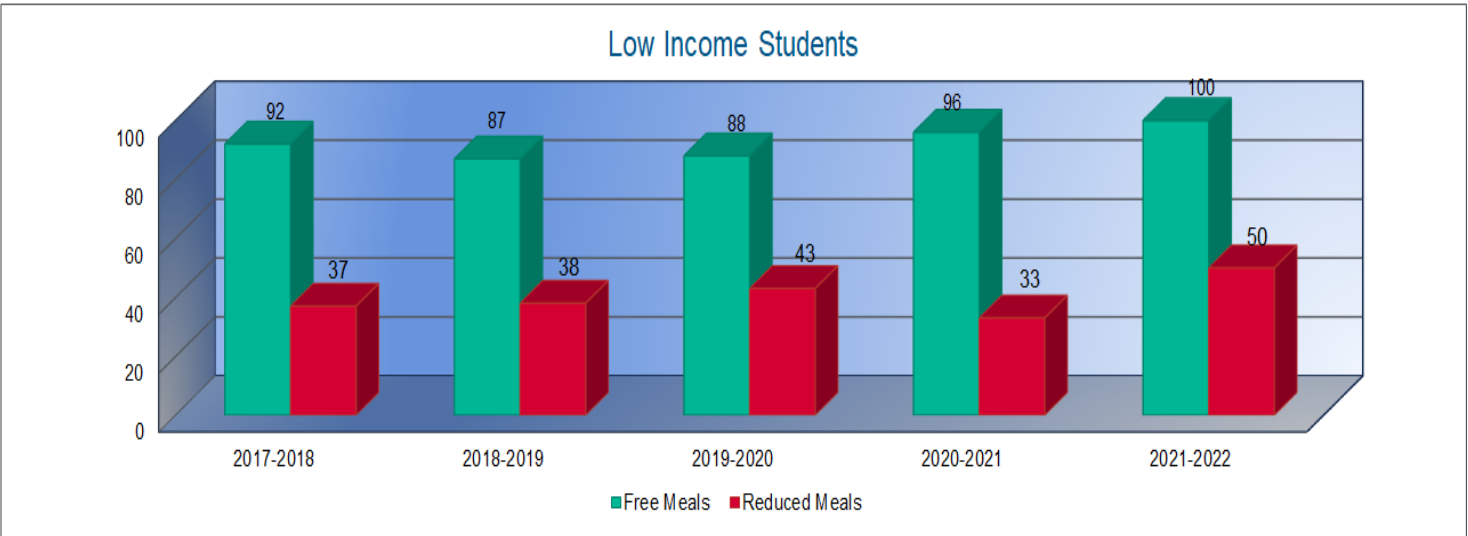
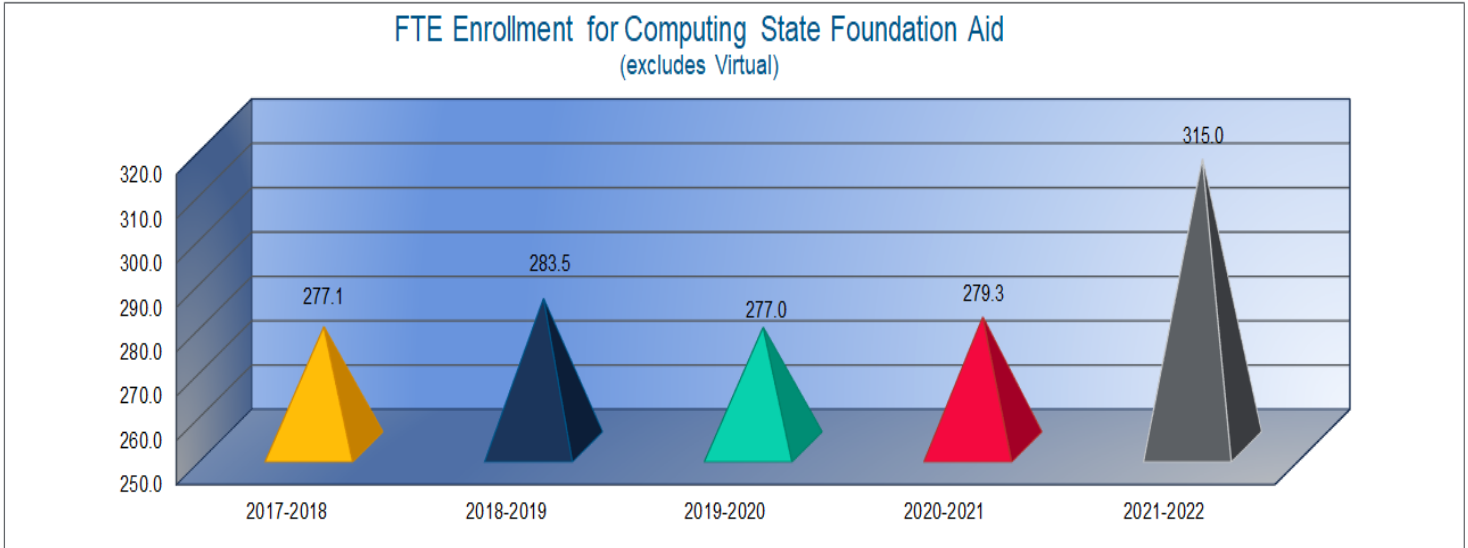
**Note:** Effective July 1, 2014 (2014-2015 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as State Foundation (General State) Aid.



### Enrollment Information

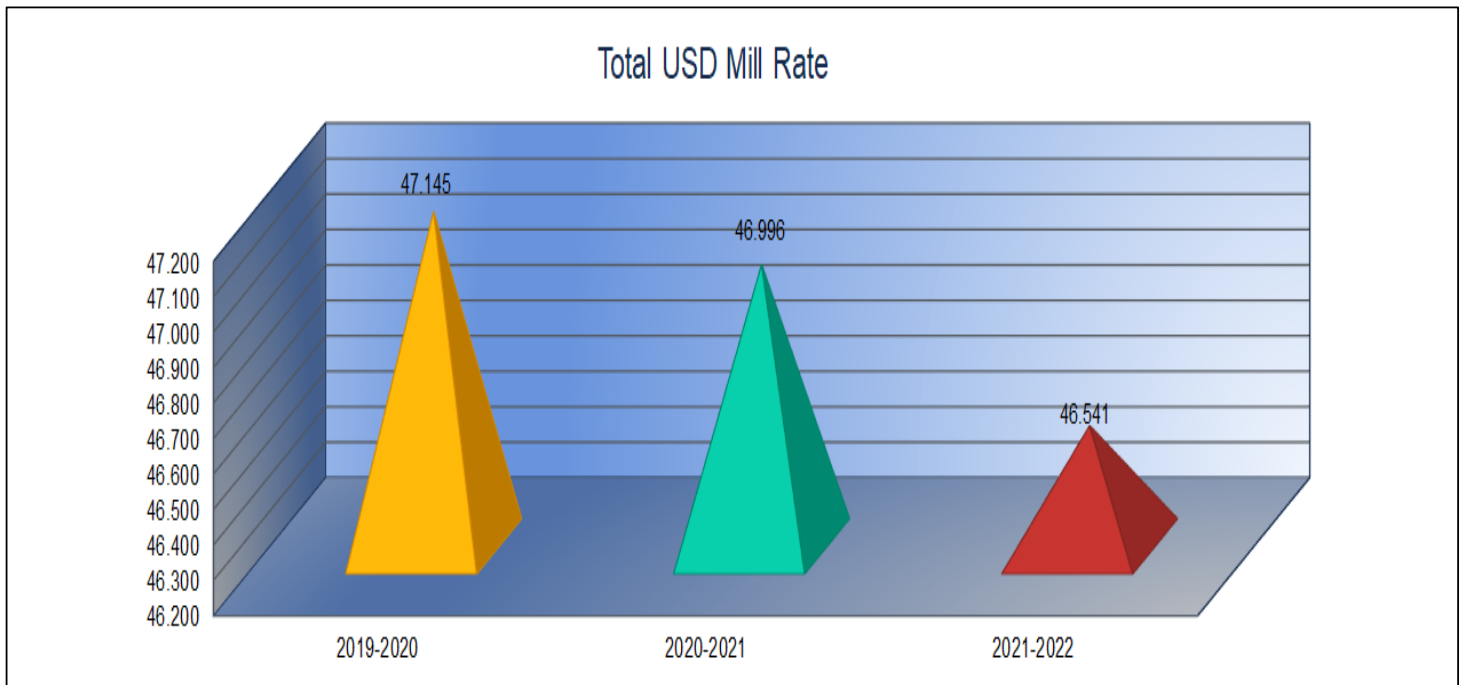
	2017-2018 Actual	2018-2019 Actual	% Change	2019-2020 Actual	% Change	2020-2021 Actual	% Change	2021-2022 Budget	% Change
FTE Enrollment (excl. Virtual) <sup>1</sup>	277.1	283.5	2%	277.0	-2%	279.3	1%	315.0	13%
Free Meal Student Headcount	92	87	-5%	88	1%	96	9%	100	4%
Reduced Meal Student Headcount	37	38	3%	43	13%	33	-23%	50	52%

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.



### Mill Rates by Fund

	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget
General	20.000	20.000	20.000
Supplemental General	19.145	18.998	18.541
Adult Education	0.000	0.000	0.000
Capital Outlay	8.000	7.998	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>47.145</b>	<b>46.996</b>	<b>46.541</b>
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Board & Emp Benefits	0.000	0.000	0.000
Recreation Commission	1.480	1.966	2.000
Rec Comm Employee Bnfts	0.920	0.434	0.400
<b>TOTAL OTHER</b>	<b>2.400</b>	<b>2.400</b>	<b>2.400</b>



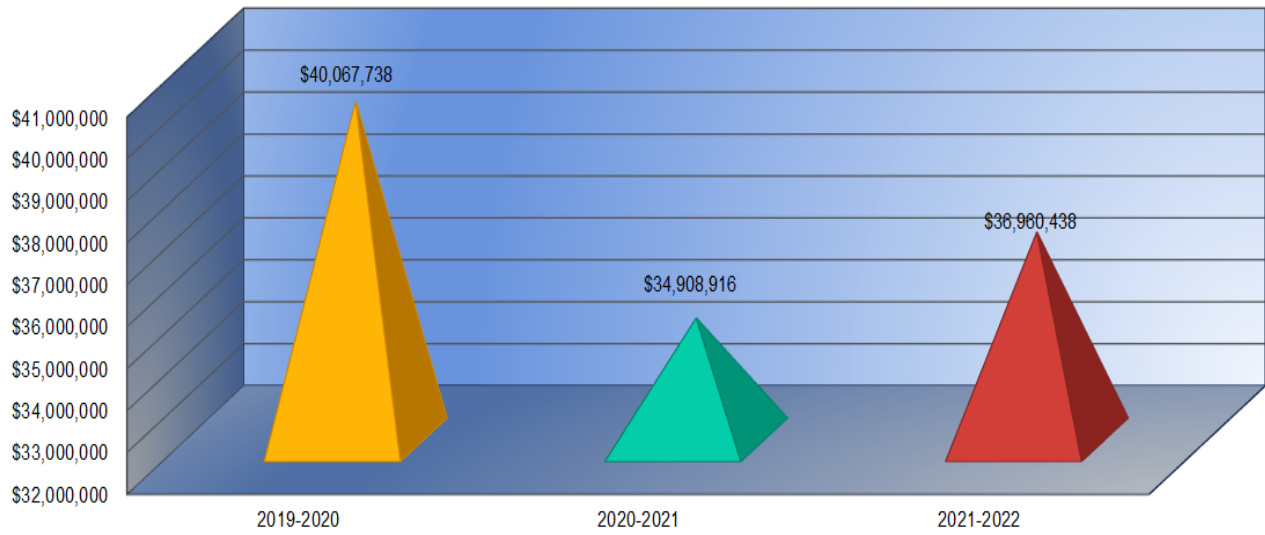
Other Information

	2019-2020 Actual
Assessed Valuation	\$40,067,738
Total USD Debt	\$1,733,667

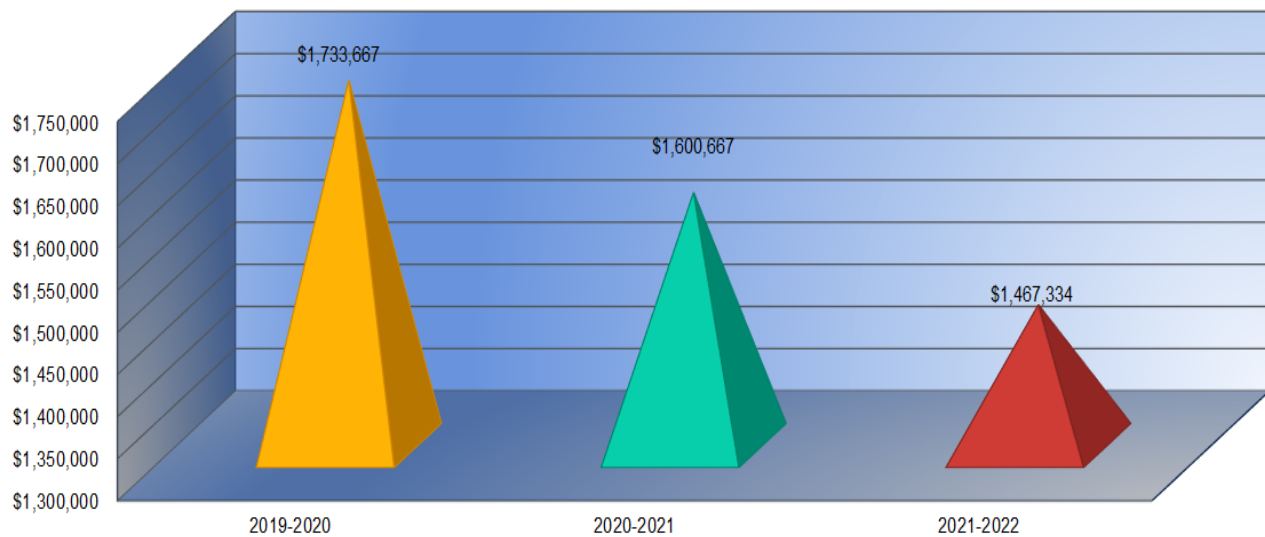
	2020-2021 Actual
Assessed Valuation	\$34,908,916
Total USD Debt	\$1,600,667

	2021-2022 Budget
Assessed Valuation	\$36,960,438
Total USD Debt	\$1,467,334

Assessed Valuation



Total USD Debt



### 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)	2.0	\$189,156	\$94,578	2.0	\$192,810	\$96,405	2.0	\$202,720	\$101,360
Teachers (Full Time)	25.0	\$999,707	\$39,988	25.0	\$1,015,608	\$40,624	26.0	\$1,067,810	\$41,070
Other Certified (Licensed) Personnel	1.6	\$60,177	\$37,611	1.6	\$82,844	\$51,778	1.6	\$87,102	\$54,439
Classified Personnel	20.6	\$558,886	\$27,130	27.0	\$651,108	\$24,115	27.0	\$684,575	\$25,355
Substitutes/Temporary Help	~~~~~	\$91,869	~~~~~	~~~~~	\$84,039	~~~~~	~~~~~	\$0	~~~~~

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.

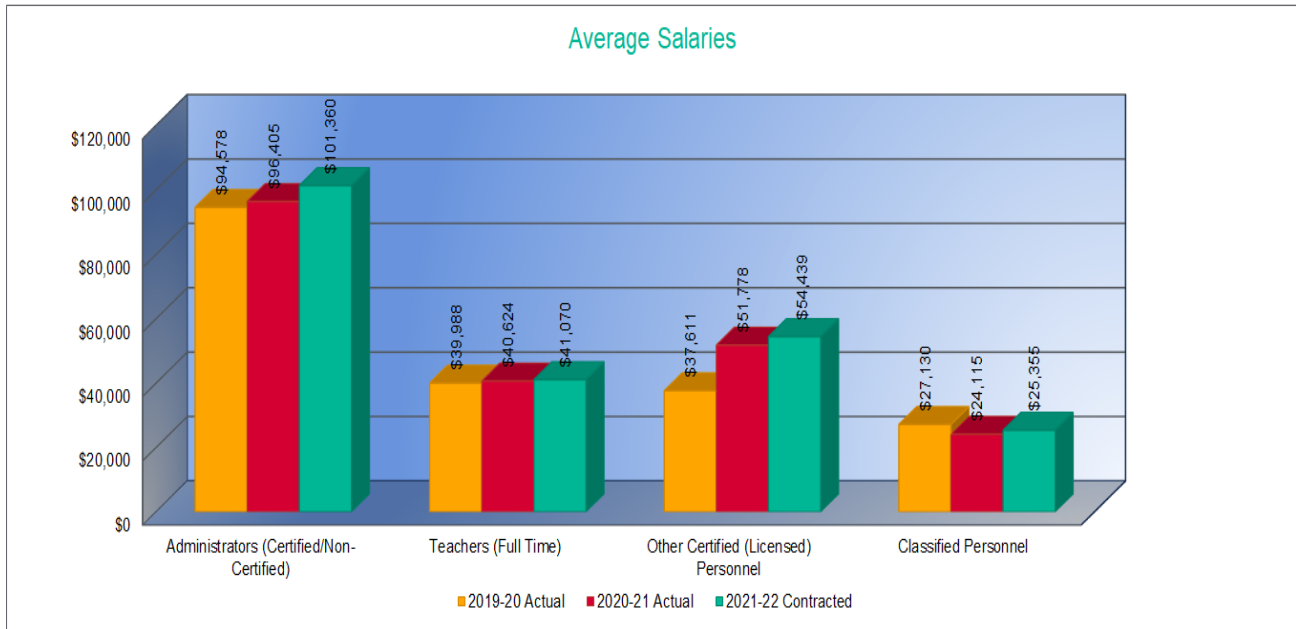
Total Salary: Report total salary including employee reduction plans\*\*\*, supplemental, extra pay for summer school, and board paid fringe benefits (employer

\*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 reported

\*\*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

\*\*\*\*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



## Public School District Reports on KSDE's Data Central

[DataCentral.KSDE.org](http://DataCentral.KSDE.org)

### Kansas K-12 Reports

[DataCentral.KSDE.org/Report\\_Gen.aspx](http://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](http://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