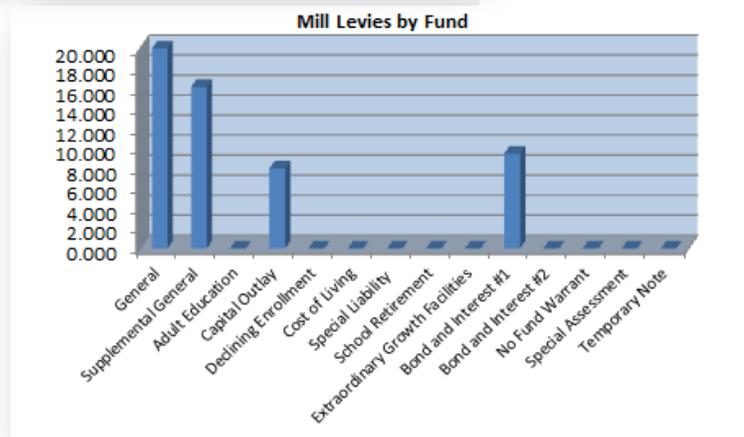
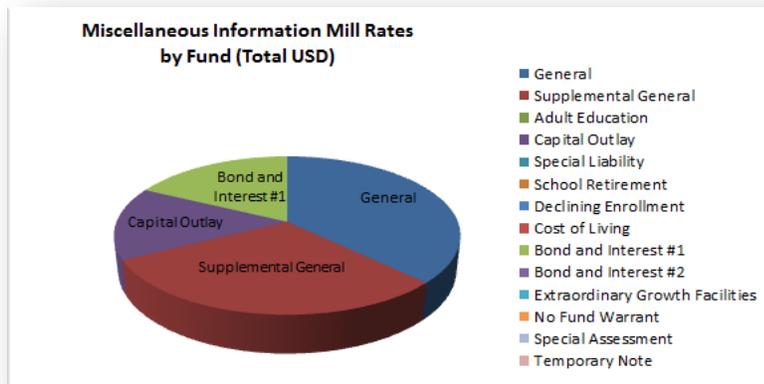


# BUDGET AT A GLANCE

2015-16



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)

	2013-2014 Actual	% of Tot	2014-2015 Actual	% of Tot	% inc/ dec	2015-2016 Budget	% of Tot	% inc/ dec
Instruction	2,095,110	52%	2,067,218	52%	-1%	2,398,228	51%	16%
Student Support Services	66,928	2%	65,707	2%	-2%	167,702	4%	155%
Instructional Support Services	114,455	3%	145,046	4%	27%	256,124	5%	77%
Administration & Support	536,477	13%	602,950	15%	12%	616,706	13%	2%
Operations & Maintenance	524,246	13%	388,705	10%	-26%	480,160	10%	24%
Transportation	247,067	6%	150,287	4%	-39%	210,600	5%	40%
Food Services	167,959	4%	190,081	5%	13%	192,445	4%	1%
Capital Improvements	255,755	6%	401,190	10%	57%	347,609	7%	-13%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
<b>Total Expenditures*</b>	<b>4,007,997</b>	<b>100%</b>	<b>4,011,184</b>	<b>100%</b>	<b>0%</b>	<b>4,669,574</b>	<b>100%</b>	<b>16%</b>
Amount per Pupil	\$13,414		\$13,648		2%	\$15,565		14%
<b>Current Expenditures**</b>	<b>3,607,072</b>	<b>100%</b>	<b>3,490,302</b>	<b>100%</b>	<b>-3%</b>	<b>3,741,828</b>	<b>100%</b>	<b>7%</b>
Amount per Pupil	\$12,072		\$11,876		-2%	\$12,473		5%

### Percent of Expenditures

Instruction*** (Total Expenditures)	2,023,997	50%	2,043,546	51%	1%	2,341,879	50%	-1%
Instruction*** (Current Expenditures)	2,023,997	56%	2,043,546	59%	3%	2,341,879	63%	4%

\* 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

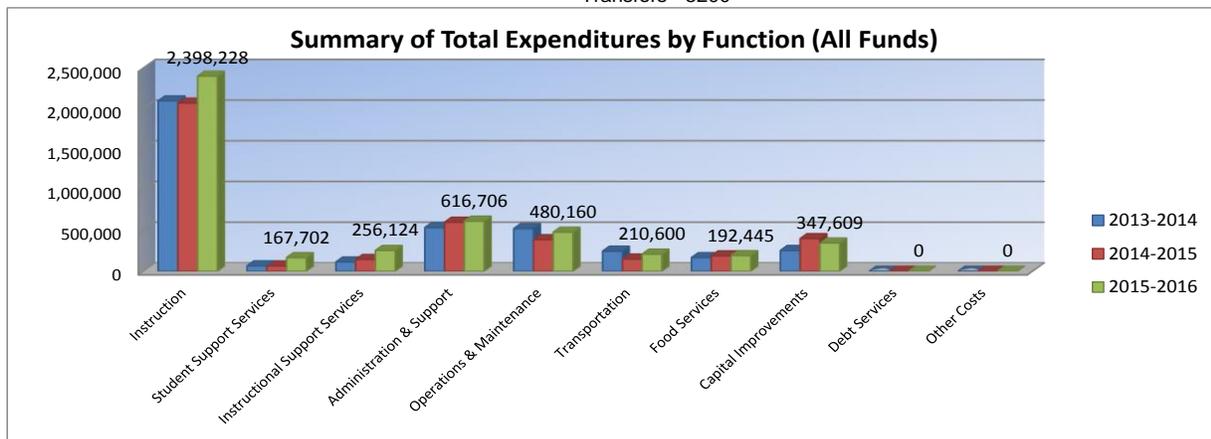
Food Service - 3100

Other Costs - 2900 and 3300

Capital Improvements - 4000

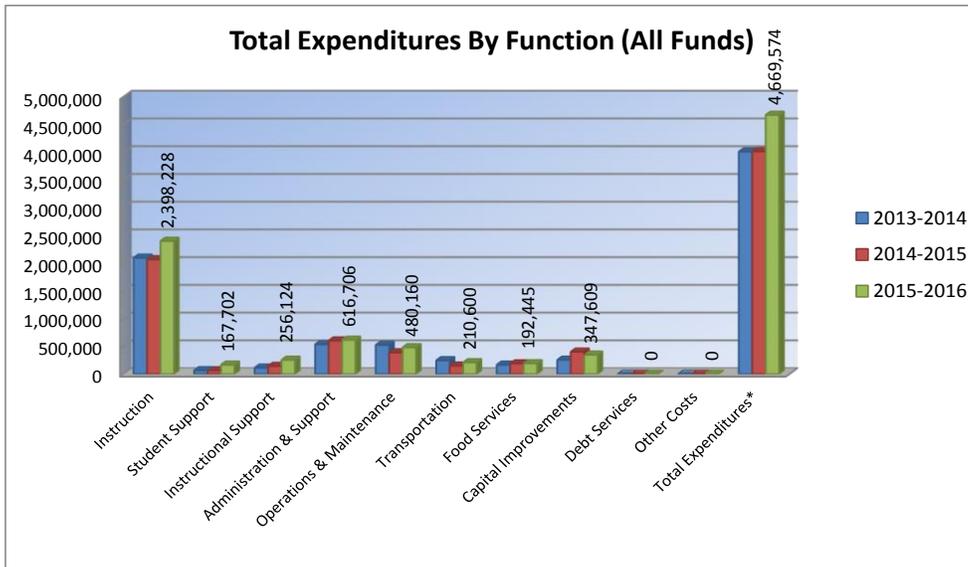
Debt Services - 5100

Transfers - 5200



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

	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
Instruction	2,095,110	2,067,218	2,398,228
Student Support	66,928	65,707	167,702
Instructional Support	114,455	145,046	256,124
Administration & Support	536,477	602,950	616,706
Operations & Maintenance	524,246	388,705	480,160
Transportation	247,067	150,287	210,600
Food Services	167,959	190,081	192,445
Capital Improvements	255,755	401,190	347,609
Debt Services	0	0	0
Other Costs	0	0	0
<b>Total Expenditures*</b>	<b>4,007,997</b>	<b>4,011,184</b>	<b>4,669,574</b>

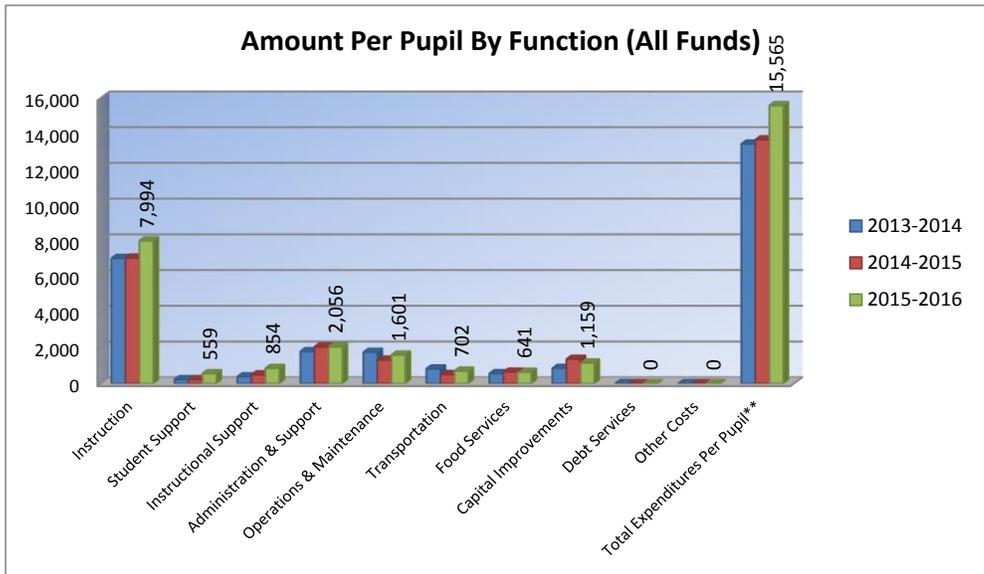


\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development,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

	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
Instruction	7,012	7,034	7,994
Student Support	224	224	559
Instructional Support	383	494	854
Administration & Support	1,795	2,052	2,056
Operations & Maintenance	1,755	1,323	1,601
Transportation	827	511	702
Food Services	562	647	641
Capital Improvements	856	1,365	1,159
Debt Services	0	0	0
Other Costs	0	0	0
<b>Total Expenditures Per Pupil**</b>	<b>13,414</b>	<b>13,648</b>	<b>15,565</b>
Enrollment (FTE)*	298.8	293.9	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.

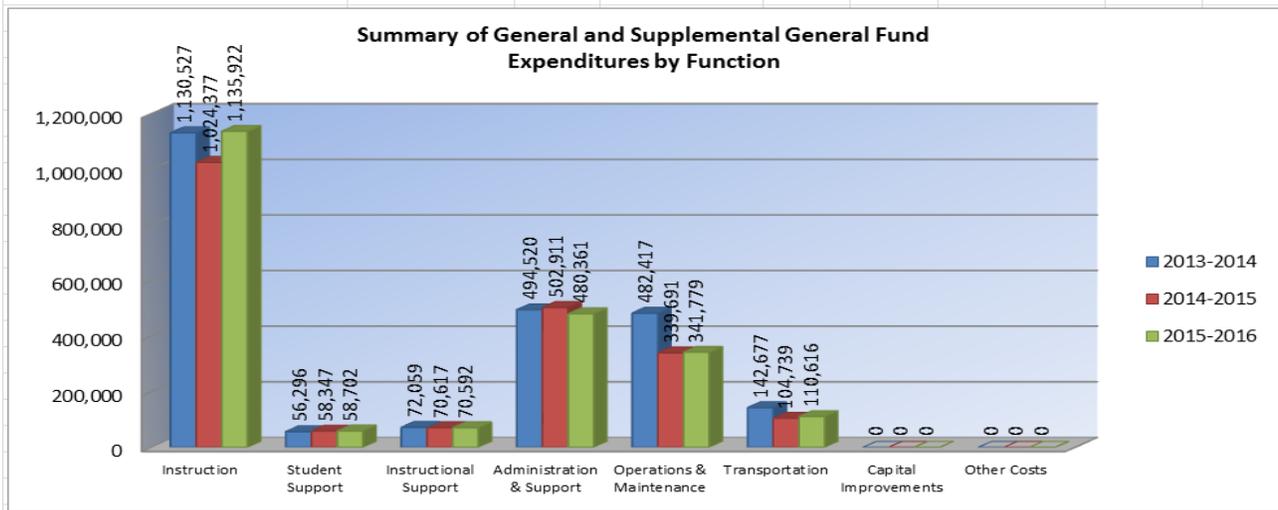


\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development,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

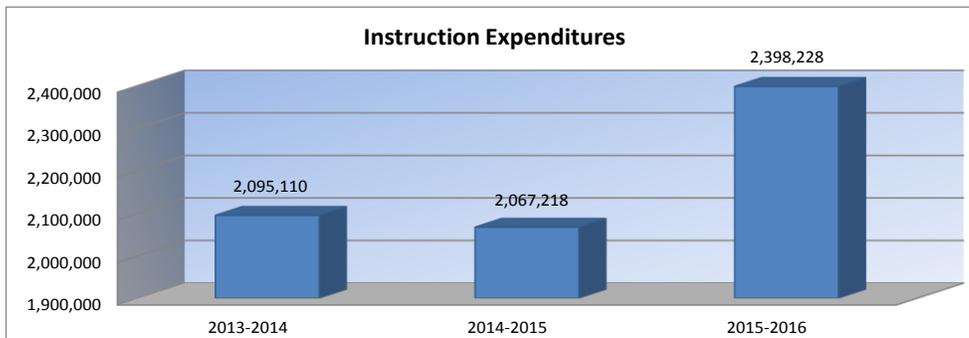
	2013-2014 Actual	% of Tot	2014-2015 Actual	% of Tot	% inc/ dec	2015-2016 Budget	% of Tot	% inc/ dec
Instruction	1,130,527	48%	1,024,377	49%	-9%	1,135,922	52%	11%
Student Support	56,296	2%	58,347	3%	4%	58,702	3%	1%
Instructional Support	72,059	3%	70,617	3%	-2%	70,592	3%	0%
Administration & Support	494,520	21%	502,911	24%	2%	480,361	22%	-4%
Operations & Maintenance	482,417	20%	339,691	16%	-30%	341,779	16%	1%
Transportation	142,677	6%	104,739	5%	-27%	110,616	5%	6%
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>2,378,496</b>	<b>100%</b>	<b>2,100,682</b>	<b>100%</b>	<b>-12%</b>	<b>2,197,972</b>	<b>100%</b>	<b>5%</b>
Amount per Pupil	\$7,960		\$7,148		-10%	\$7,327		3%

*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)

	2013-2014 Actual	2014-2015 Actual	% inc/ dec	2015-2016 Budget	% inc/ dec
General	1,038,008	1,001,834	-3%	1,020,773	2%
Federal Funds	98,890	87,286	-12%	68,033	-22%
Supplemental General	92,519	22,543	-76%	115,149	411%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	212,288	272,228	28%	252,932	-7%
Bilingual Education	23,440	26,885	15%	27,369	2%
Virtual Education	0	0	0%	0	0%
Capital Outlay	71,113	23,672	-67%	56,349	138%
Driver Education	4,400	2,858	-35%	3,089	8%
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	2,012	8	-100%	294	3575%
Special Education	325,229	315,399	-3%	499,773	58%
Cost of Living	0	0	0%	0	0%
Vocational Education	117,449	128,360	9%	197,870	54%
Gifts/Grants	0	6,348	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	109,562	113,897	4%	156,597	37%
Contingency Reserve	0	0	0%		
Text Book & Student Material	200	65,900	32850%		
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>2,095,110</b>	<b>2,067,218</b>	<b>-1%</b>	<b>2,398,228</b>	<b>16%</b>
Enrollment (FTE)*	298.8	293.9	-2%	300.0	2%
Amount per Pupil	7,012	7,034	0%	7,994	14%
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>2,095,110</b>	<b>2,067,218</b>	<b>-1%</b>	<b>2,398,228</b>	<b>16%</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 2015-16

Fund	2015-16 Amount Budgeted	July 1, 2015 Cash Balance	Estimated Sources of Revenue--2015-16					Estimated July 1, 2016 Cash Balance
			State	Federal	Interest	Local		
						Transfers	Other	
General	2,466,440	0	2,446,209	0	0	20,231	0	0
Supplemental General	771,787	85,302				0	686,485	XXXXXXXXXX
Adult Education	0	0	0	0	XXXXXXXXXXXX	0	0	0
At Risk (4yr Old)	0	0		0	XXXXXXXXXXXX	0	0	0
Adult Supplemental Education	0	0			XXXXXXXXXXXX	0	0	0
At Risk (K-12)	252,932	55,699		0	XXXXXXXXXXXX	197,233	0	0
Bilingual Education	27,369	7,369		0	XXXXXXXXXXXX	20,000	0	0
Virtual Education	0	0				0	0	0
Capital Outlay	927,746	663,617		0		3,000	261,129	0
Driver Training	23,889	20,249	1,140	0	XXXXXXXXXXXX	0	2,500	0
Declining Enrollment	0	0				0	0	XXXXXXXXXX
Extraordinary School Program	0	0		0	XXXXXXXXXXXX	0	0	0
Food Service	195,092	42,775	1,498	72,013	XXXXXXXXXXXX	18,477	60,329	0
Professional Development	25,187	16,187		0	XXXXXXXXXXXX	9,000	0	0
Parent Education Program	0	0	0	0	XXXXXXXXXXXX	0	0	0
Summer School	294	294		0	XXXXXXXXXXXX	0	0	0
Special Education	515,454	120,444	0	0	XXXXXXXXXXXX	395,010	0	0
Vocational Education	197,870	32,186	0	0	XXXXXXXXXXXX	165,684	0	0
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund	0	0						XXXXXXXXXX
Gifts and Grants	0	0					0	0
Textbook & Student Materials Revolving		39,864						XXXXXXXXXX
School Retirement	0	0			XXXXXXXXXXXX		0	0
Extraordinary Growth Facilities	0	0				0		XXXXXXXXXX
KPERS Special Retirement Contribution	234,851	0				234,851		XXXXXXXXXX
Contingency Reserve		230,472						XXXXXXXXXX
Activity Funds		42						XXXXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	0	59,055	0	0	0			59,055
Bond and Interest #2	0	0	0	0	0			0
No Fund Warrant	0	0					0	0
Special Assessment	0	0					0	0
Temporary Note	0	0			XXXXXXXXXXXX		0	0
Coop Special Education	0	0	0	0		0		0
Federal Funds	91,149	-2,540	XXXXXXXXXXXX	93,689	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	0	0	XXXXXXXXXX
<b>SUBTOTAL</b>	<b>5,730,060</b>	<b>1,370,973</b>	<b>2,448,847</b>	<b>165,702</b>	<b>3,000</b>	<b>1,060,486</b>	<b>1,010,443</b>	<b>59,055</b>
Less Transfers	1,060,486							
<b>TOTAL Budget Expenditures</b>	<b>\$4,669,574</b>							

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

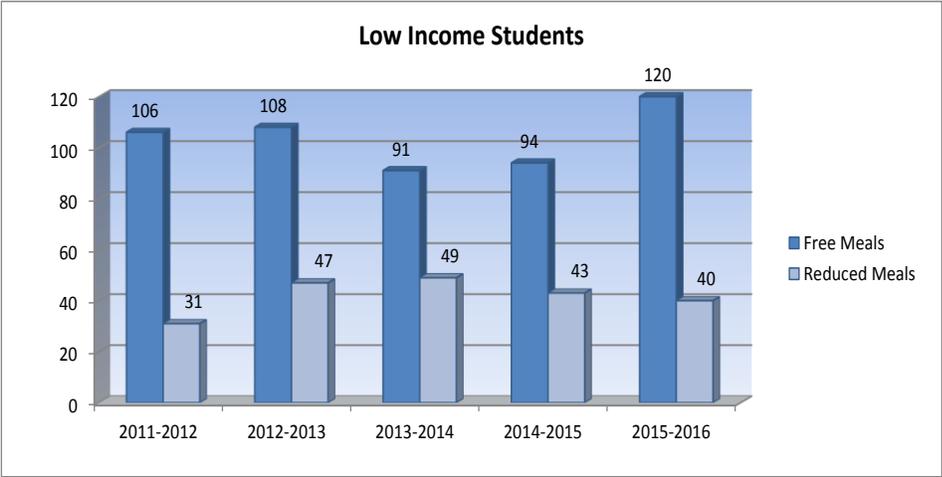
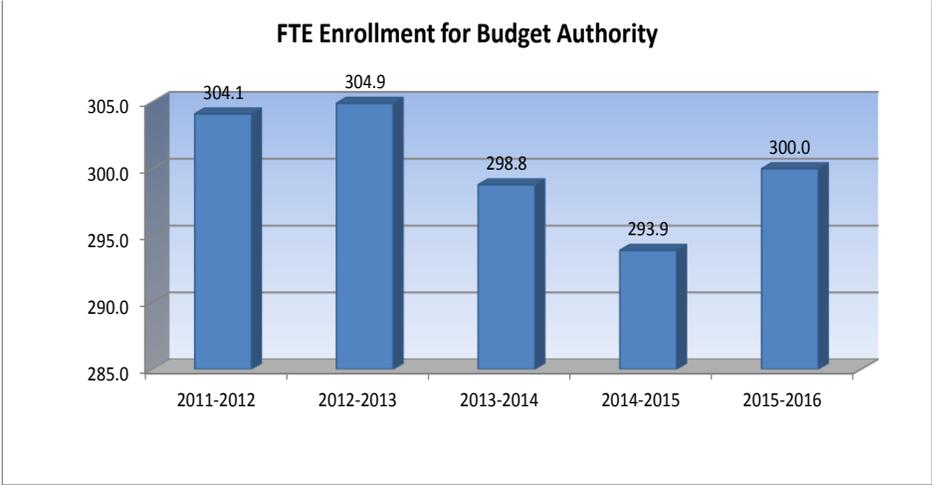
	2013-2014	2014-2015	2015-2016
State Revenues	1,356,578	2,381,035	2,448,847
Federal Revenues	188,243	201,705	165,702
Local Revenues*	2,272,944	1,155,196	1,013,443
<b>Total Revenues</b>	<b>3,817,765</b>	<b>3,737,936</b>	<b>3,627,992</b>
Revenues Per Pupil	12,777	12,718	12,093

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**

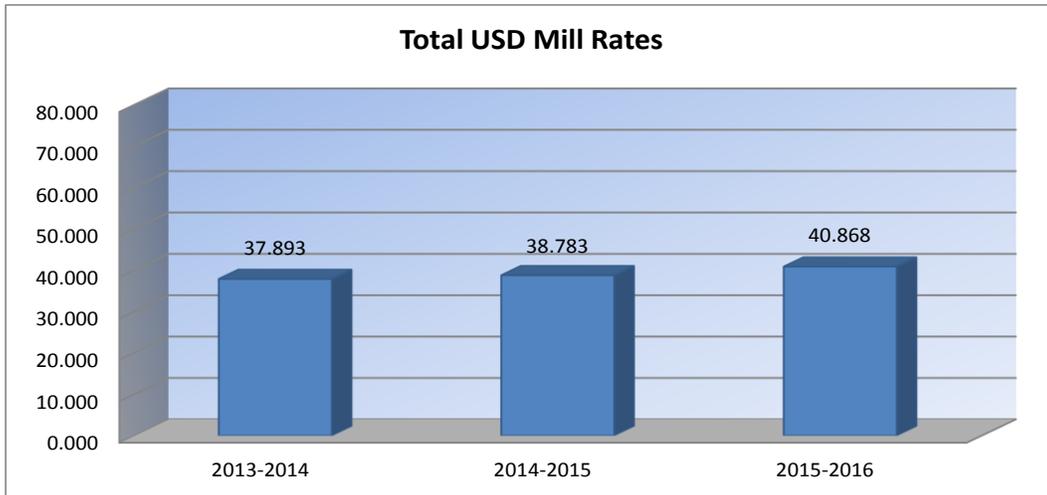
	2011-2012 Actual	2012-2013 Actual	% inc/ dec	2013-2014 Actual	% inc/ dec	2014-2015 Actual	% inc/ dec	2015-2016 Budget	% inc/ dec
Enrollment (FTE)*	304.1	304.9	0%	298.8	-2%	293.9	-2%	300.0	2%
Number of Students - Free Meals	106	108	2%	91	-16%	94	3%	120	28%
Number of Students - Reduced Meals	31	47	52%	49	4%	43	-12%	40	-7%



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

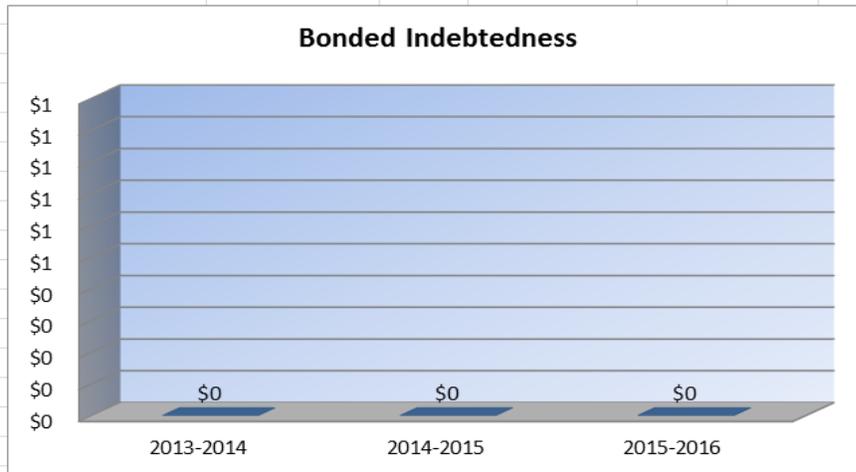
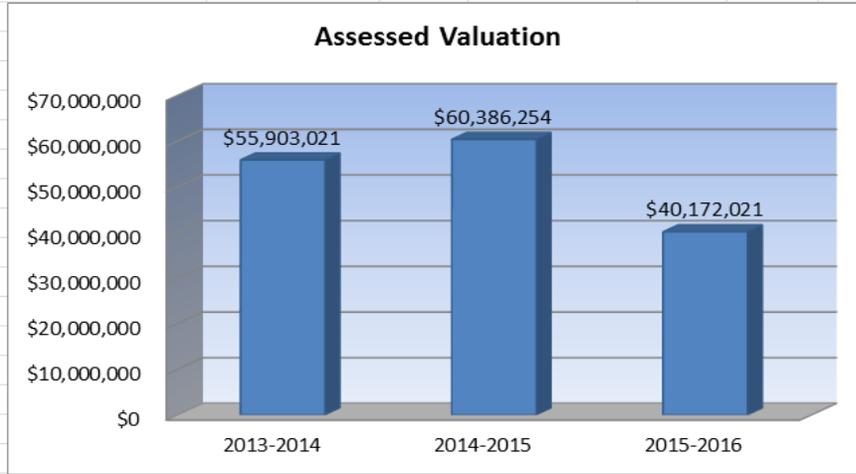
**Miscellaneous Information  
Mill Rates by Fund**

	<b>2013-2014 Actual</b>	<b>2014-2015 Actual</b>	<b>2015-2016 Budget</b>
General	20.000	20.000	20.000
Supplemental General	12.093	12.974	12.868
Adult Education	0.000	0.000	0.000
Capital Outlay	5.800	5.809	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>37.893</b>	<b>38.783</b>	<b>40.868</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	2.308	2.400	1.707
Rec Comm Employee Bnfts	0.429	0.779	0.500
<b>TOTAL OTHER</b>	<b>2.737</b>	<b>3.179</b>	<b>2.207</b>



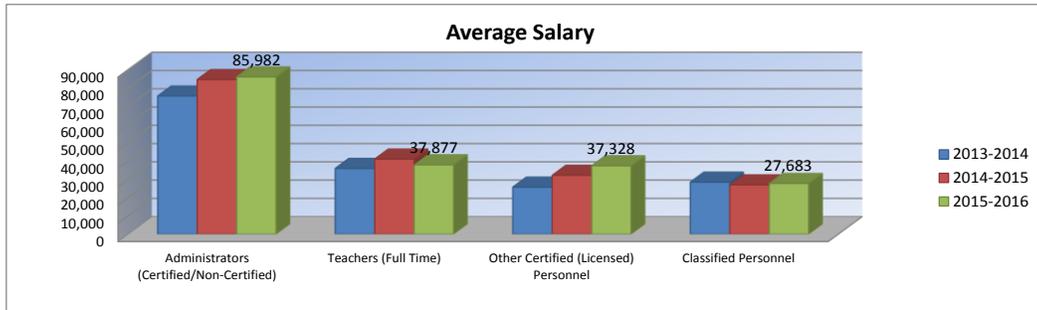
**Other Information**

	<b>2013-2014 Actual</b>	<b>2014-2015 Actual</b>	<b>2015-2016 Budget</b>
Assessed Valuation	\$55,903,021	\$60,386,254	\$40,172,021
Bonded Indebtedness	0	0	0



USD# 303  
AVERAGE SALARY

	2013-14 Actual			2014-15 Actual			2015-16 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	2.0	151,036	75,518	2.0	169,038	84,519	2.0	171,963	85,982
Teachers (Full Time)	25.0	897,653	35,906	27.0	1,107,177	41,007	25.0	946,913	37,877
Other Certified (Licensed) Personnel	2.5	64,191	25,676	2.5	80,334	32,134	2.5	93,319	37,328
Classified Personnel	18.0	510,959	28,387	19.0	510,984	26,894	14.5	401,407	27,683
Substitutes/Temporary Help	XXXXX	106,168	XXXXXXXXXX	XXXXXX	94,413	XXXXXXXXXX	XXXXXX	90,000	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/FiscalandAdministrativeServices/SchoolFinance/ReportsandPublications.aspx>

- Assessed Valuation
- Cash Balances
- Headcount Enrollment
- Mill Levies
- Personnel (Certified/Non-Certified)
- Salary Reports

### **Kansas Building Report Card website below:**

<http://svapp15586.ksde.org/rcard/>

- Attendance Rate
- Graduation Rate
- Dropout Rate
- School Violence
- Assessments
  - Reading
  - Mathematics
  - Writing
- Graduates Passing Adv. Science Courses
- Graduates Passing Adv. Math Courses