

Budget at a Glance 2019-20



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)

	2017-2018 Actual	% of Tot	2018-2019 Actual	% of Tot	% inc/ dec	2019-2020 Budget	% of Tot	% inc/ dec
Instruction	2,177,367	55%	2,081,743	51%	-4%	2,744,920	52%	32%
Student Support Services	71,735	2%	63,697	2%	-11%	133,365	3%	109%
Instructional Support Services	152,426	4%	137,443	3%	-10%	272,861	5%	99%
Administration & Support	558,804	14%	564,195	14%	1%	709,795	14%	26%
Operations & Maintenance	397,156	10%	397,425	10%	0%	542,722	10%	37%
Transportation	248,761	6%	394,531	10%	59%	287,872	5%	-27%
Food Services	149,670	4%	122,194	3%	-18%	190,692	4%	56%
Capital Improvements	195,647	5%	290,290	7%	48%	304,107	6%	5%
Debt Services	0	0%	0	0%	0%	59,057	1%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures*	3,951,566	100%	4,051,518	100%	3%	5,245,391	100%	29%
Amount per Pupil	\$14,260		\$14,291		0%	\$18,734		31%
Current Expenditures**	3,580,090	100%	3,496,768	100%	-2%	4,278,821	100%	22%
Amount per Pupil	\$12,920		\$12,334		-5%	\$15,282		24%

Percent of Expenditures

Instruction*** (Total Expenditures)	2,145,589	54%	2,044,418	50%	-4%	2,659,920	51%	1%
Instruction*** (Current Expenditures)	2,145,589	60%	2,044,418	58%	-2%	2,659,920	62%	4%

* 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.

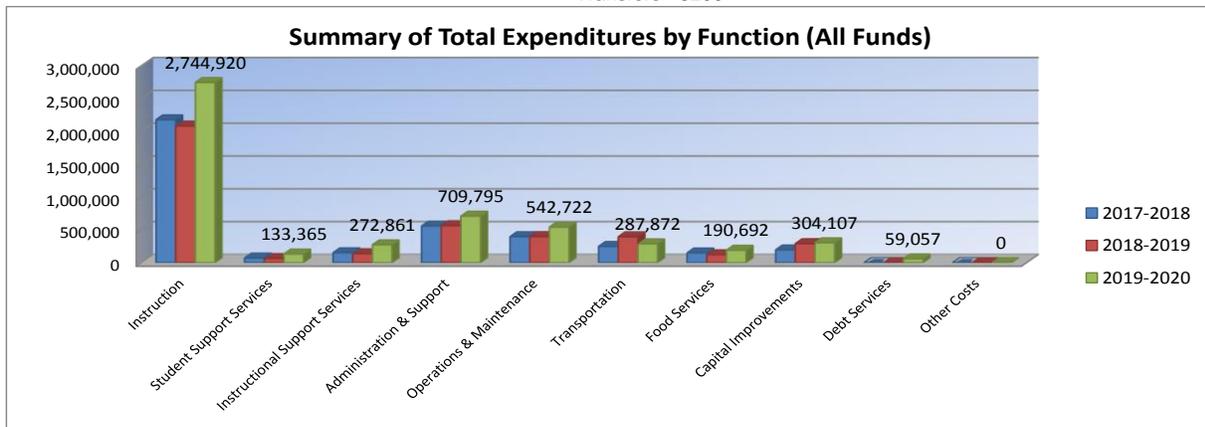
** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

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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.

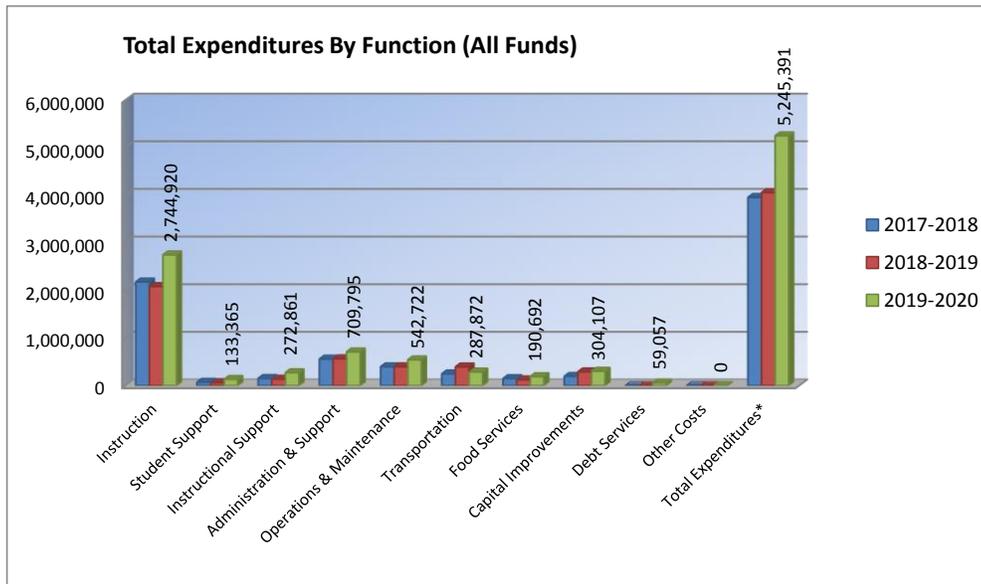
Further definition of what goes into each category:

- | | |
|--|-----------------------------|
| Instruction - 1000 | Transportation - 2700 |
| Student Support Services - 2100 | Food Service - 3100 |
| Instructional Support Services - 2200 | Other Costs - 2900 and 3300 |
| Administration & Support - 2300, 2400 and 2500 | Capital Improvements - 4000 |
| Operations & Maintenance - 2600 | Debt Services - 5100 |
| | Transfers - 5200 |



Total Expenditures By Function (All Funds)

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Instruction	2,177,367	2,081,743	2,744,920
Student Support	71,735	63,697	133,365
Instructional Support	152,426	137,443	272,861
Administration & Support	558,804	564,195	709,795
Operations & Maintenance	397,156	397,425	542,722
Transportation	248,761	394,531	287,872
Food Services	149,670	122,194	190,692
Capital Improvements	195,647	290,290	304,107
Debt Services	0	0	59,057
Other Costs	0	0	0
Total Expenditures*	3,951,566	4,051,518	5,245,391

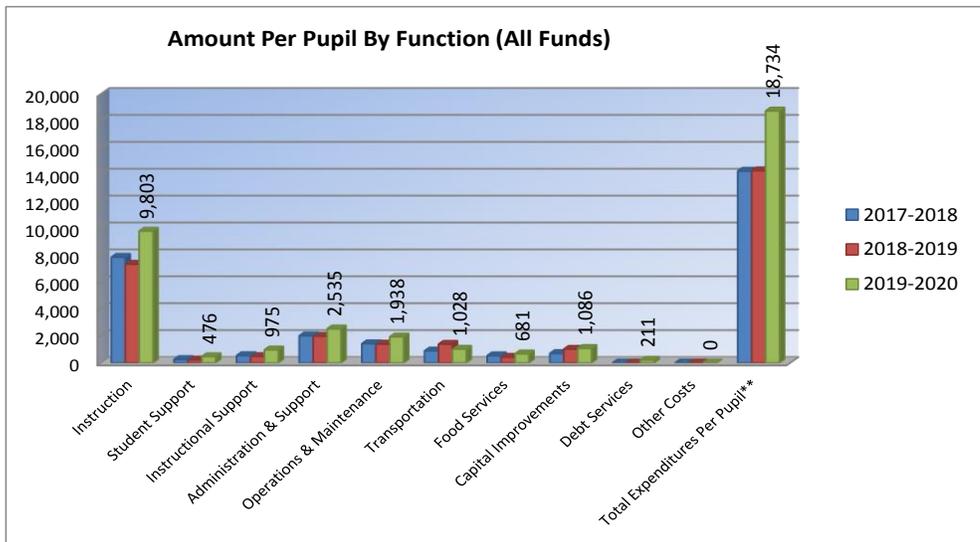


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Total Expenditures Amount Per Pupil By Function (All Funds)

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Instruction	7,858	7,343	9,803
Student Support	259	225	476
Instructional Support	550	485	975
Administration & Support	2,017	1,990	2,535
Operations & Maintenance	1,433	1,402	1,938
Transportation	898	1,392	1,028
Food Services	540	431	681
Capital Improvements	706	1,024	1,086
Debt Services	0	0	211
Other Costs	0	0	0
Total Expenditures Per Pupil**	14,260	14,291	18,734
Enrollment (FTE)*	277.1	283.5	280.0

*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.

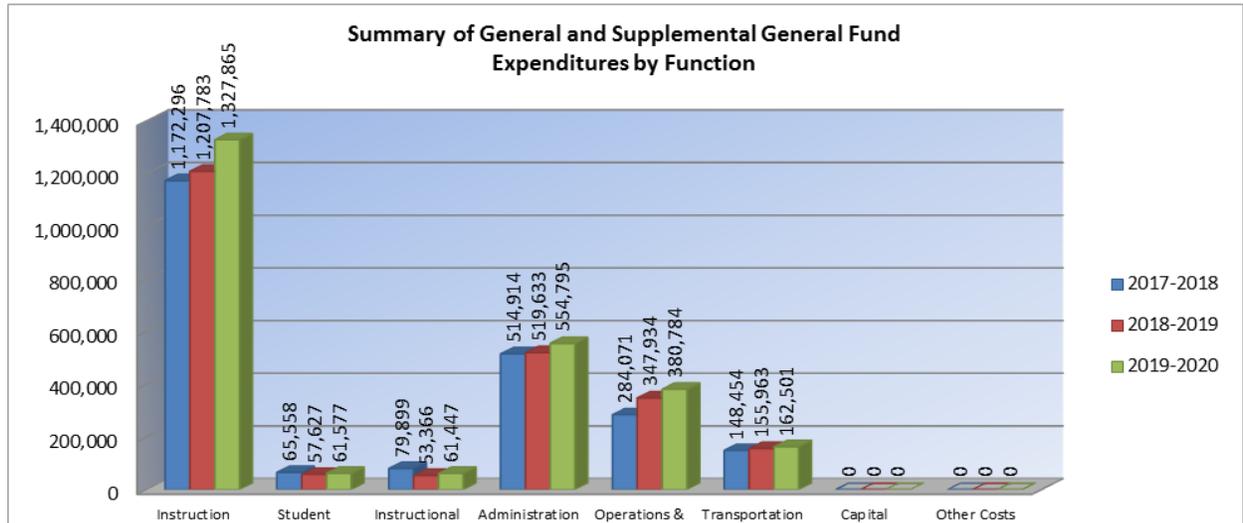


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education,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

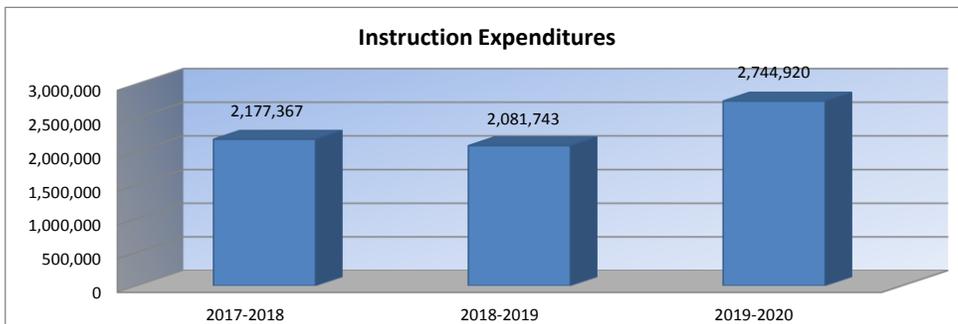
	2017-2018 Actual	% of Tot	2018-2019 Actual	% of Tot	% inc/ dec	2019-2020 Budget	% of Tot	% inc/ dec
Instruction	1,172,296	52%	1,207,783	52%	3%	1,327,865	52%	10%
Student Support	65,558	3%	57,627	2%	-12%	61,577	2%	7%
Instructional Support	79,899	4%	53,366	2%	-33%	61,447	2%	15%
Administration & Support	514,914	23%	519,633	22%	1%	554,795	22%	7%
Operations & Maintenance	284,071	13%	347,934	15%	22%	380,784	15%	9%
Transportation	148,454	7%	155,963	7%	5%	162,501	6%	4%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	2,265,192	100%	2,342,306	100%	3%	2,548,969	100%	9%
Amount per Pupil	\$8,175		\$8,262		1%	\$9,103		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)

	2017-2018 Actual	2018-2019 Actual	% inc/ dec	2019-2020 Budget	% inc/ dec
General	1,161,407	1,197,214	3%	1,272,865	6%
Federal Funds	68,849	54,684	-21%	52,812	-3%
Supplemental General	10,889	10,569	-3%	55,000	420%
Preschool-Aged At-Risk	20,030	20,825	4%	25,000	20%
At Risk (K-12)	240,807	195,875	-19%	339,512	73%
Bilingual Education	34,617	32,687	-6%	47,388	45%
Virtual Education	0	0	0%	0	0%
Capital Outlay	31,778	37,325	17%	85,000	128%
Driver Education	2,992	3,934	31%	14,578	271%
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	315,311	271,799	-14%	464,748	71%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	137,047	64,590	-53%	145,234	125%
Gifts/Grants	1,473	6,167	319%	11,198	82%
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	151,893	131,808	-13%	230,587	75%
Contingency Reserve	0	0	0%		
Text Book & Student Material	138	54,266	39223%		
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	2,177,367	2,081,743	-4%	2,744,920	32%
Enrollment (FTE)*	277.1	283.5	2%	280.0	-1%
Amount per Pupil	7,858	7,343	-7%	9,803	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	2,177,367	2,081,743	-4%	2,744,920	32%



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 2019-20

Fund	2019-20 Amount Budgeted	July 1, 2019 Cash Balance	Estimated Sources of Revenue--2019-20					Estimated July 1, 2020 Cash Balance
			State	Federal	Interest	Local		
						Transfers	Other	
General	2,598,609	2	2,598,607	0	0	0	0	XXXXXXXXXX
Supplemental General	798,903	39,165	0			0	759,738	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	25,000	0		0	0	25,000	0	0
Adult Supplemental Education	0	0		0	0	0	0	0
At Risk (K-12)	339,512	89,512		0	0	250,000	0	0
Bilingual Education	47,388	7,388		0	0	40,000	0	0
Virtual Education	0	0		0	0	0	0	0
Capital Outlay	907,513	407,746	0	0	3,000	0	496,767	0
Driver Training	19,264	14,164	2,600	0	0	0	2,500	0
Declining Enrollment	0	0				0	XXXXXXXXXX	0
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	196,992	41,659	1,233	65,037	0	40,000	49,063	0
Professional Development	29,330	6,205	3,125	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
Special Education	473,048	88,408	0	0	0	384,640	0	0
Career and Postsecondary Education	150,234	61,331	0	0	0	88,903	0	0
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund		0						XXXXXXXXXX
Gifts and Grants	16,432	4,198	5,234				7,000	0
Textbook & Student Materials Revolving		103,897						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	335,587	0	335,587			0		XXXXXXXXXX
Contingency Reserve		230,472						XXXXXXXXXX
Activity Funds		0						XXXXXXXXXX
Bond and Interest #1	59,057	59,057	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	96,067	0	XXXXXXXXXX	96,067	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	6,093,934	1,154,202	2,946,386	161,104	3,000	848,543	1,315,068	
Less Transfers	848,543							
TOTAL Budget Expenditures	\$5,245,391							

Sources of Revenue - - State, Federal, Local

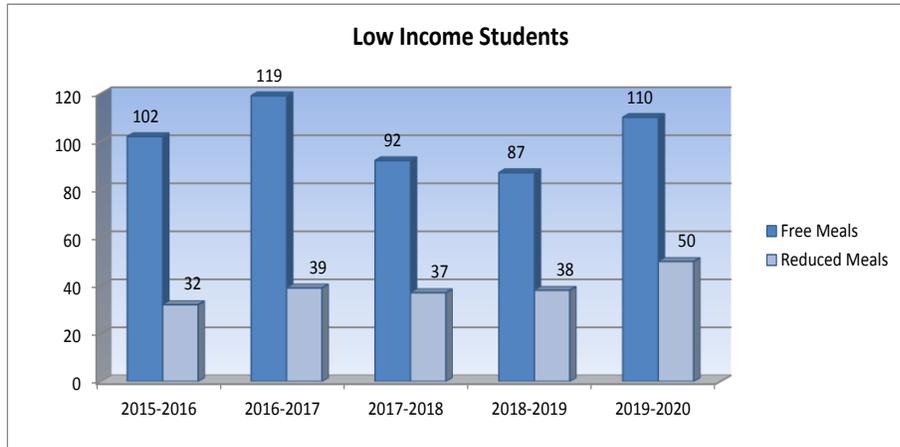
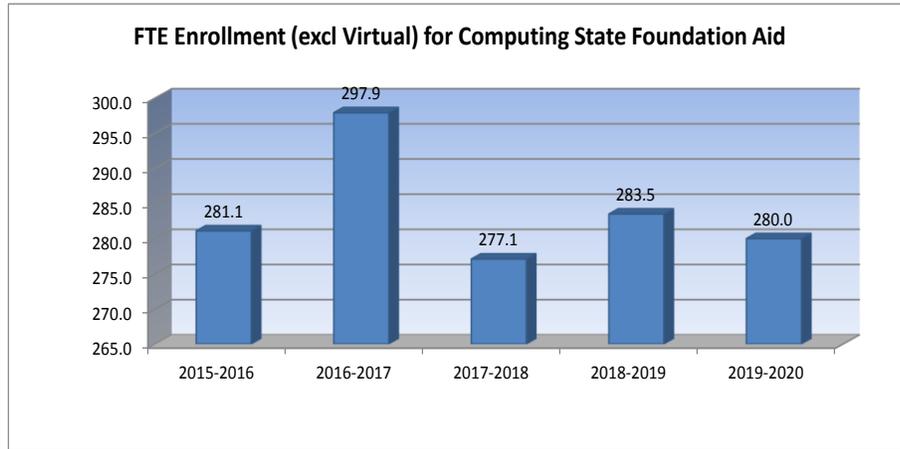
	2017-2018	2018-2019	2019-2020
State Revenues	2,589,349	2,601,636	2,946,386
Federal Revenues	185,425	158,377	161,104
Local Revenues*	1,070,701	1,356,882	1,318,068
Total Revenues	3,845,475	4,116,895	4,425,558
Revenues Per Pupil	13,878	14,522	15,806

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

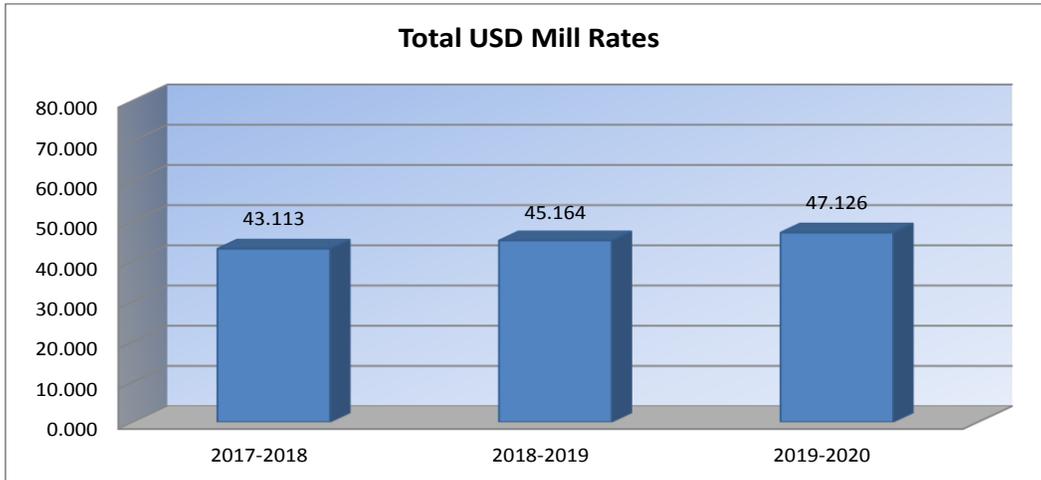
	2015-2016 Actual	2016-2017 Actual	% inc/ dec	2017-2018 Actual	% inc/ dec	2018-2019 Actual	% inc/ dec	2019-2020 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	281.1	297.9	6%	277.1	-7%	283.5	2%	280.0	-1%
Number of Students - Free Meals	102	119	17%	92	-23%	87	-5%	110	26%
Number of Students - Reduced Meals	32	39	22%	37	-5%	38	3%	50	32%



*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.

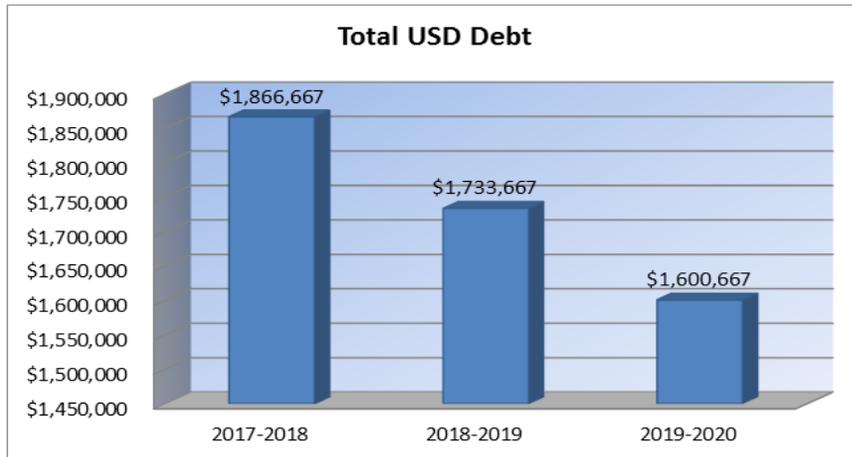
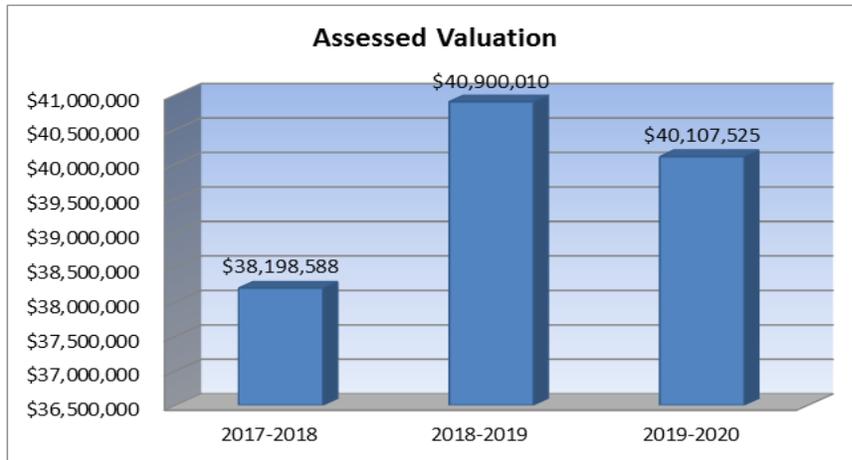
**Miscellaneous Information
Mill Rates by Fund**

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
General	20.000	20.000	20.000
Supplemental General	15.113	17.164	19.126
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	43.113	45.164	47.126
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	2.001	2.000	1.484
Rec Comm Employee Bnfts	0.407	0.400	0.919
TOTAL OTHER	2.408	2.400	2.403



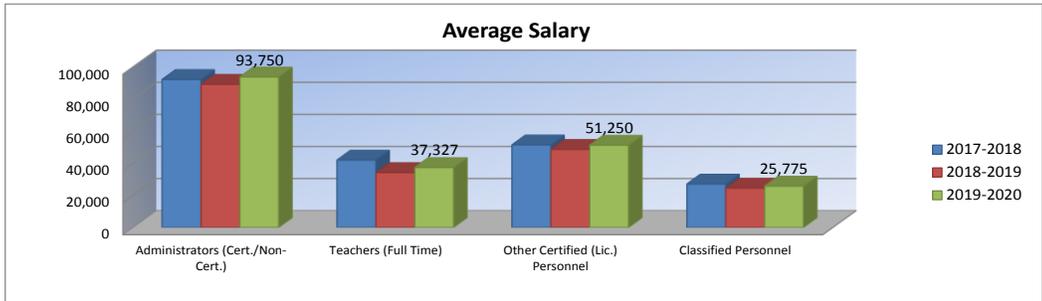
Other Information

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Assessed Valuation	\$38,198,588	\$40,900,010	\$40,107,525
Bonded Indebtedness	1,866,667	1,733,667	1,600,667



USD# 303
AVERAGE SALARY

	2017-18 Actual			2018-19 Actual			2019-20 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	2.0	184,403	92,202	2.0	178,377	89,189	2.0	187,500	93,750
Teachers (Full Time)	27.0	1,133,831	41,994	27.0	924,058	34,224	26.0	970,500	37,327
Other Certified (Licensed) Personnel	2.0	102,889	51,445	1.6	77,821	48,638	1.6	82,000	51,250
Classified Personnel	20.0	541,400	27,070	20.0	491,013	24,551	20.0	515,500	25,775
Substitutes/Temporary Help	XXXXX	79,528	XXXXXXXXXX	XXXXXX	78,670	XXXXXXXXXX	XXXXXX	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