

# 2013-2014 Budget at a Glance



303 - Ness City



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

	2011-2012 Actual	% of Tot	2012-2013 Actual	% of Tot	% inc/ dec	2013-2014 Budget	% of Tot	% inc/ dec
Instruction	1,853,013	52%	2,016,821	55%	9%	2,692,108	56%	33%
Student Support Services	53,433	1%	65,273	2%	22%	196,021	4%	200%
Instructional Support Services	117,902	3%	119,769	3%	2%	274,261	6%	129%
General Administration	182,092	5%	195,575	5%	7%	197,828	4%	1%
School Administration (Building)	201,796	6%	224,731	6%	11%	228,699	5%	2%
Operations & Maintenance	450,672	13%	443,048	12%	-2%	471,970	10%	7%
Transportation	208,026	6%	156,278	4%	-25%	335,495	7%	115%
Food Services	155,734	4%	144,431	4%	-7%	176,268	4%	22%
Capital Improvements	267,256	7%	216,845	6%	-19%	170,000	4%	-22%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	80,990	2%	82,064	2%	1%	84,938	2%	4%
<b>Total Expenditures*</b>	<b>3,570,914</b>	<b>100%</b>	<b>3,664,835</b>	<b>100%</b>	<b>3%</b>	<b>4,827,588</b>	<b>100%</b>	<b>32%</b>
Amount per Pupil	\$11,743		\$11,822		1%	\$15,473		31%
<b>Current Expenditures**</b>	<b>3,193,306</b>	<b>100%</b>	<b>3,355,534</b>	<b>100%</b>	<b>5%</b>	<b>4,021,588</b>	<b>100%</b>	<b>20%</b>
Amount per Pupil	\$10,501		\$10,824		3%	\$12,890		19%

**Percent of Expenditures**

Instruction*** (Total Expenditures)	1,847,824	52%	1,965,127	54%	2%	2,492,108	52%	-2%
Instruction*** (Current Expenditures)	1,847,824	58%	1,965,127	59%	1%	2,492,108	62%	3%

\* The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(#yr 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)

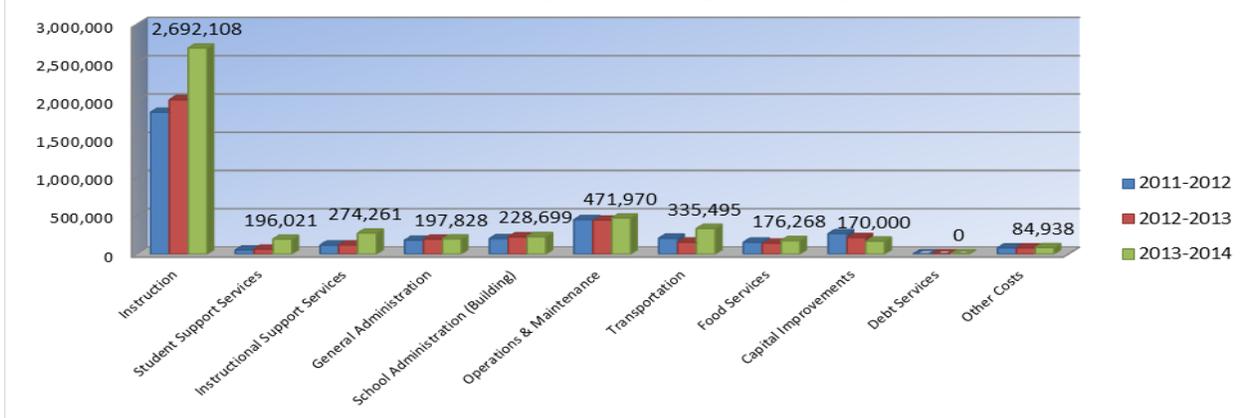
\*\*\* Instruction excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

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:

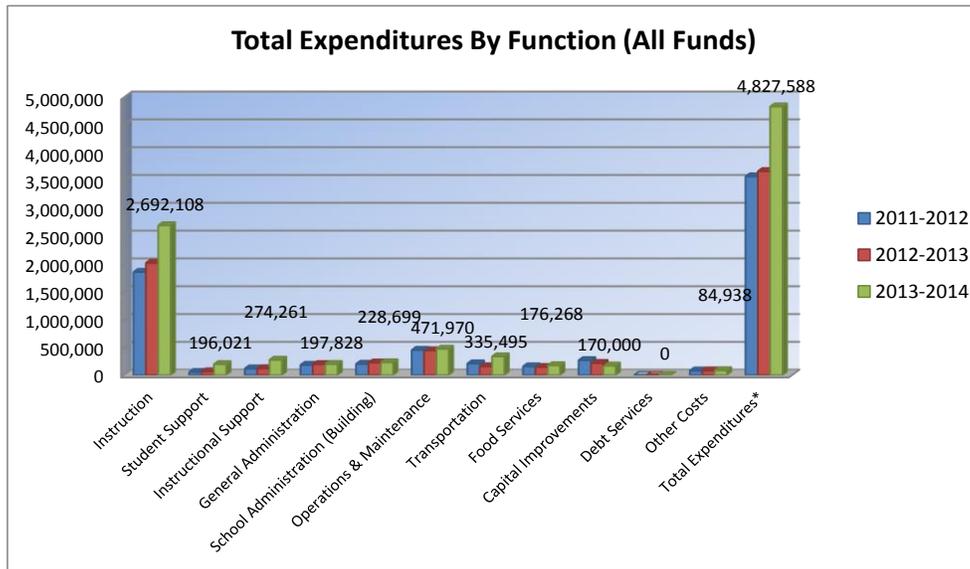
- Instruction - 1000
- Student Support Services - 2100
- Instructional Support Services - 2200
- General Administration - 2300
- School Administration (Building) - 2400
- Operations & Maintenance - 2600
- Transportation - 2700
- Food Service - 3100
- Other Costs - 2500/2900 and 3300
- Capital Improvements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

**Summary of Total Expenditures by Function (All Funds)**



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

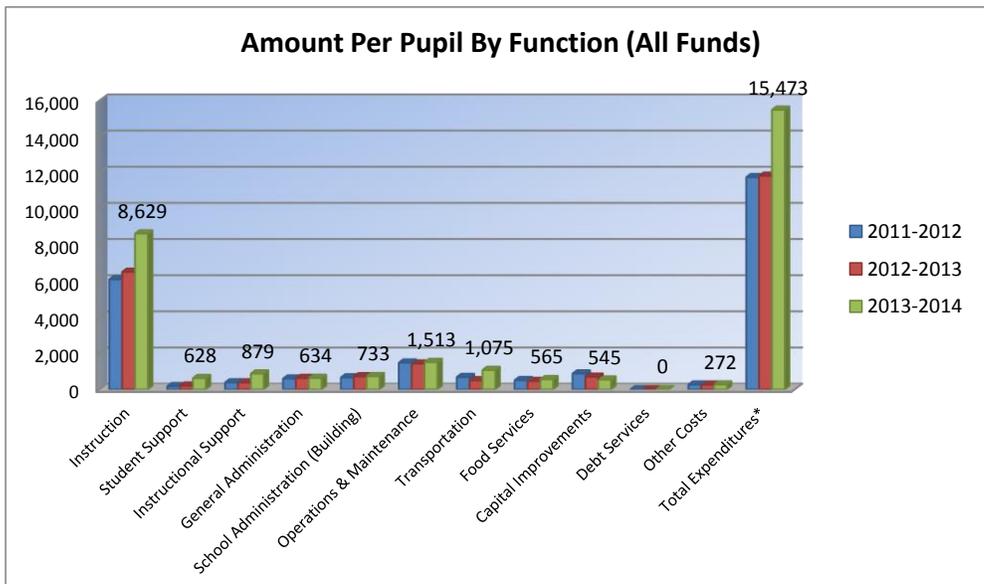
	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget
Instruction	1,853,013	2,016,821	2,692,108
Student Support	53,433	65,273	196,021
Instructional Support	117,902	119,769	274,261
General Administration	182,092	195,575	197,828
School Administration (Building)	201,796	224,731	228,699
Operations & Maintenance	450,672	443,048	471,970
Transportation	208,026	156,278	335,495
Food Services	155,734	144,431	176,268
Capital Improvements	267,256	216,845	170,000
Debt Services	0	0	0
Other Costs	80,990	82,064	84,938
<b>Total Expenditures*</b>	<b>3,570,914</b>	<b>3,664,835</b>	<b>4,827,588</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)**

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget
Instruction	6,093	6,506	8,629
Student Support	176	211	628
Instructional Support	388	386	879
General Administration	599	631	634
School Administration (Building)	664	725	733
Operations & Maintenance	1,482	1,429	1,513
Transportation	684	504	1,075
Food Services	512	466	565
Capital Improvements	879	700	545
Debt Services	0	0	0
Other Costs	266	265	272
<b>Total Expenditures*</b>	<b>11,743</b>	<b>11,822</b>	<b>15,473</b>
<b>Enrollment (FTE)*</b>	<b>304.1</b>	<b>310.0</b>	<b>312.0</b>

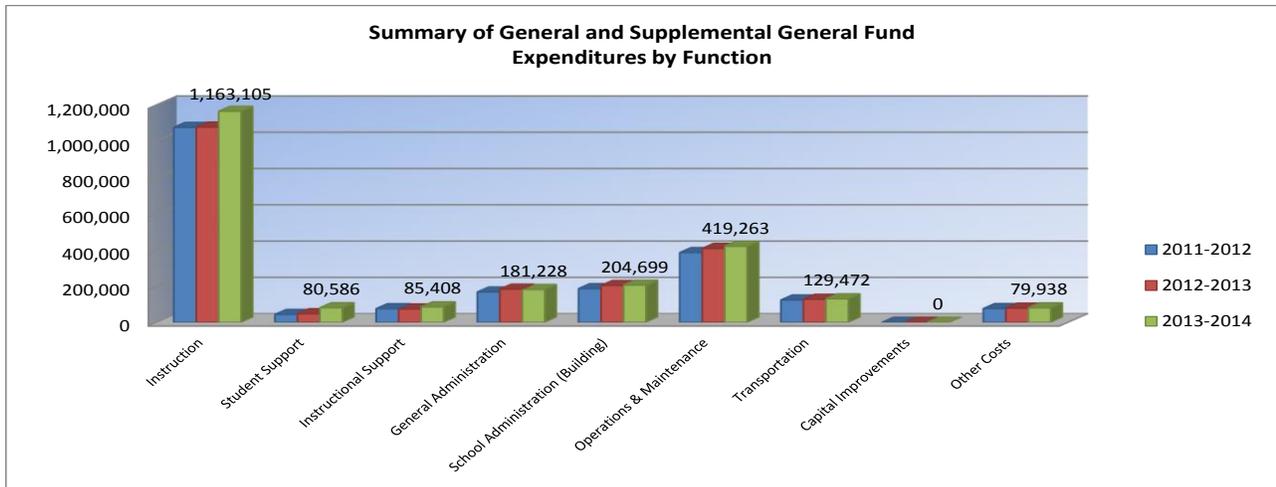


\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development,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

**Summary of General and Supplemental General Fund Expenditures by Function**

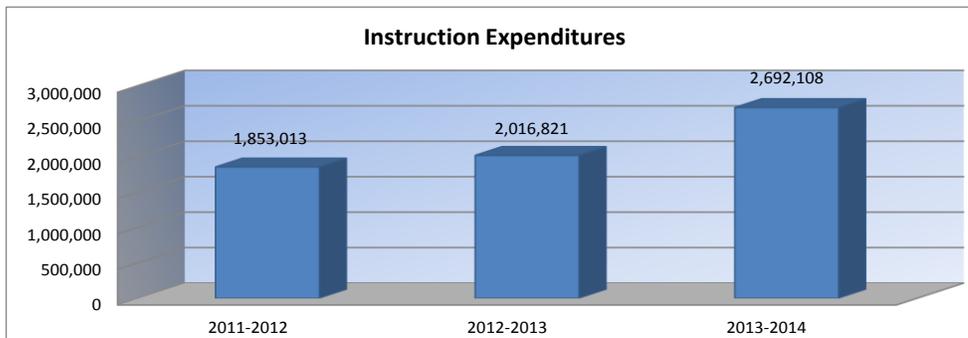
	2011-2012 Actual	% of Tot	2012-2013 Actual	% of Tot	% inc/dec	2013-2014 Budget	% of Tot	% inc/dec
Instruction	1,074,387	50%	1,076,436	49%	0%	1,163,105	50%	8%
Student Support	43,588	2%	47,538	2%	9%	80,586	3%	70%
Instructional Support	75,313	4%	73,714	3%	-2%	85,408	4%	16%
General Administration	167,078	8%	182,804	8%	9%	181,228	8%	-1%
School Administration (Building)	185,751	9%	203,042	9%	9%	204,699	9%	1%
Operations & Maintenance	384,547	18%	407,278	19%	6%	419,263	18%	3%
Transportation	123,201	6%	126,931	6%	3%	129,472	6%	2%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	75,987	4%	78,370	4%	3%	79,938	3%	2%
<b>Total Expenditures</b>	<b>2,129,852</b>	<b>100%</b>	<b>2,196,113</b>	<b>100%</b>	<b>3%</b>	<b>2,343,699</b>	<b>100%</b>	<b>7%</b>
Amount per Pupil	\$7,004		\$7,084		1%	\$7,512		6%

The Summary of General and Supplemental General Fund Expenditures chart information comes from pages 6-13 and adds together the 'General Fund' and 'Supplemental General Fund' line items.



## Instruction Expenditures (1000)

	2011-2012 Actual	2012-2013 Actual	% inc/ dec	2013-2014 Budget	% inc/ dec
General	960,173	948,460	-1%	999,418	5%
Federal Funds	64,658	94,970	47%	113,000	19%
Supplemental General	114,214	127,976	12%	163,687	28%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	164,303	232,553	42%	315,467	36%
Bilingual Education	0	12,638	0%	40,000	217%
Virtual Education	0	0	0%	0	0%
Capital Outlay	5,189	51,694	896%	200,000	287%
Driver Education	3,004	3,476	16%	22,668	552%
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	2,186	0%	7,838	259%
Special Education	319,303	324,370	2%	496,278	53%
Cost of Living	0	0	0%	0	0%
Vocational Education	115,818	116,385	0%	205,979	77%
Gifts/Grants	4,002	0	-100%	5,598	0%
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	102,147	102,112	0%	122,175	20%
Contingency Reserve	0	0	0%		
Text Book & Student Material	202	1	-100%		
Activity Fund	0	0	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>1,853,013</b>	<b>2,016,821</b>	<b>9%</b>	<b>2,692,108</b>	<b>33%</b>
Enrollment (FTE)*	304.1	310.0	2%	312.0	1%
Amount per Pupil	6,093	6,506	7%	8,629	33%
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>1,853,013</b>	<b>2,016,821</b>	<b>9%</b>	<b>2,692,108</b>	<b>33%</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 enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

## Sources of Revenue and Proposed Budget for 2013-14

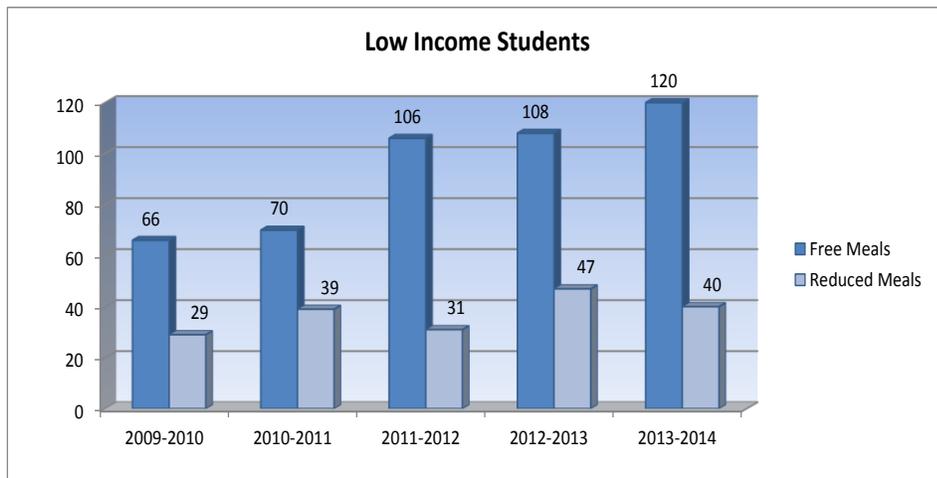
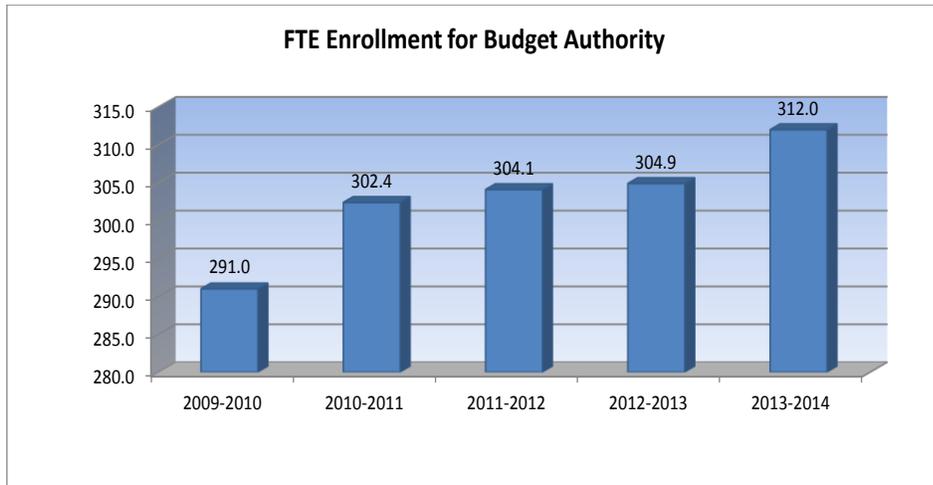
Fund	2013-14 Amount Budgeted	July 1, 2013 Cash Balance	Estimated Sources of Revenue--2013-14					Estimated July 1, 2014 Cash Balance
			State	Federal	Interest	Local		
						Transfers	Other	
General	2,398,750	21,500	1,382,996	0		0	994,254	XXXXXXXX
Supplemental General	731,000	103,741	0				627,259	XXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	0	0		0	0	0	0	0
Adult Supplemental Education	0	0			0	0	0	0
At Risk (K-12)	315,467	58,220		0		257,247	0	0
Bilingual Education	40,000	10,362		0	0	29,638	0	0
Virtual Education	0	0			0	0	0	0
Capital Outlay	806,000	952,330		0	12,000	0	335,259	493,589
Driver Training	23,428	18,053	2,875	0	0	0	2,500	0
Declining Enrollment	0	0				0	0	XXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	188,915	44,308	1,504	69,290	0	17,748	56,065	0
Professional Development	50,090	31,730		0	0	18,360	0	0
Parent Education Program	10,135	4,135	0	0	0	6,000	0	0
Summer School	7,838	314		0	0	7,524	0	0
Special Education	504,101	192,967	0	0	0	311,134	0	0
Vocational Education	215,979	77,579	0	0	0	138,400	0	0
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund	0	0						XXXXXXXX
Gifts and Grants	5,598	5,598					0	0
Textbook & Student Materials Revolving		58,179						XXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXX
KPERS Special Retirement Contribution	176,338	0	176,338					XXXXXXXX
Contingency Reserve		230,472						XXXXXXXX
Activity Funds		8,964						XXXXXXXX
Tuition Reimbursement		0	0	0			0	0
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	140,000	0	XXXXXXXX	140,000	XXXXXXXX	XXXXXXXX	XXXXXXXX	0
Cost of Living	0	0	XXXXXXXX	XXXXXXXX	XXXXXXXX		0	XXXXXXXX
<b>SUBTOTAL</b>	<b>5,613,639</b>	<b>1,818,452</b>	<b>1,563,713</b>	<b>209,290</b>	<b>12,000</b>	<b>786,051</b>	<b>2,015,337</b>	<b>493,589</b>
Less Transfers	786,051							
<b>TOTAL Budget Expenditures</b>	<b>\$4,827,588</b>							

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

	2011-2012	2012-2013	2013-2014
State Revenues	1,582,585	1,487,503	1,563,713
Federal Revenues	149,000	181,806	209,290
Local Revenues	2,755,560	2,832,666	2,813,388
<b>Total Revenues</b>	<b>4,487,145</b>	<b>4,501,975</b>	<b>4,586,391</b>
Revenues Per Pupil	14,755	14,523	14,700

**Enrollment Information**

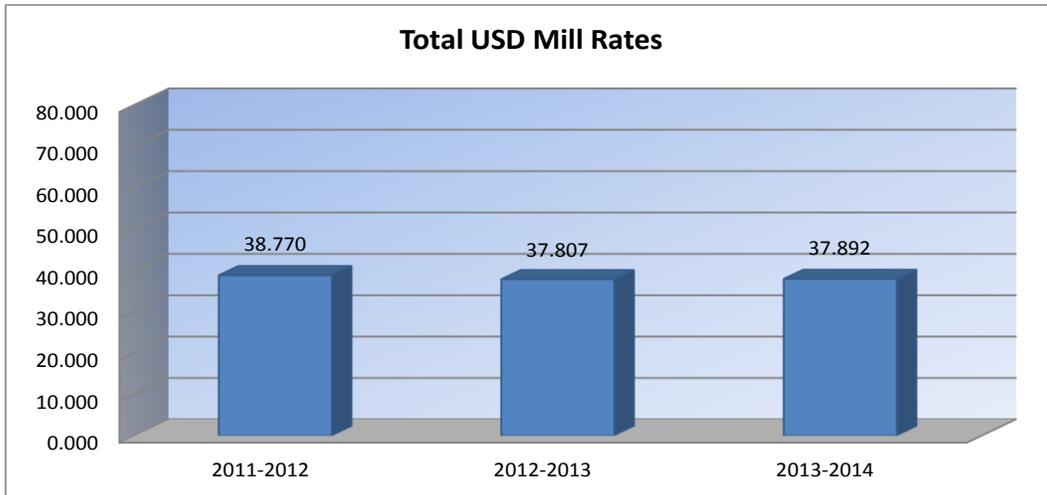
	2009-2010 Actual	2010-2011 Actual	% inc/ dec	2011-2012 Actual	% inc/ dec	2012-2013 Actual	% inc/ dec	2013-2014 Budget	% inc/ dec
Enrollment (FTE)*	291.0	302.4	4%	304.1	1%	304.9	0%	312.0	2%
Number of Students - Free Meals	66	70	6%	106	51%	108	2%	120	11%
Number of Students - Reduced Meals	29	39	34%	31	-21%	47	52%	40	-15%



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

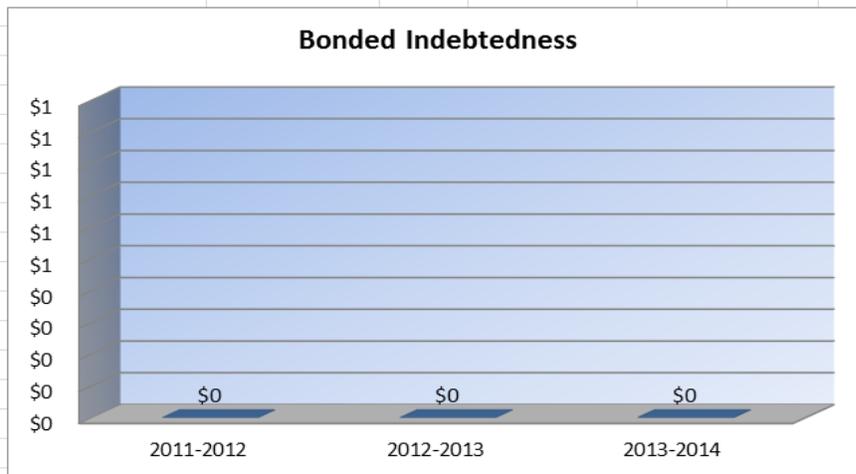
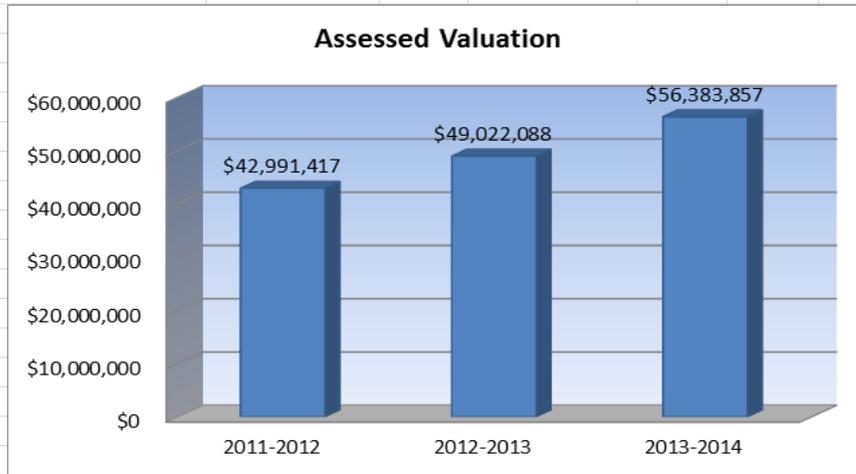
**Miscellaneous Information  
Mill Rates by Fund**

	<b>2011-2012 Actual</b>	<b>2012-2013 Actual</b>	<b>2013-2014 Budget</b>
General	20.000	20.000	20.000
Supplemental General	14.217	12.452	12.092
Adult Education	0.000	0.000	0.000
Capital Outlay	4.553	5.355	5.800
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
<b>SUBTOTAL</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
Enrollment (FTE)*	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>38.770</b>	<b>37.807</b>	<b>37.892</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	2.125	2.084	2.308
Rec Comm Employee Bnfts	0.426	0.398	0.429
<b>TOTAL OTHER</b>	<b>2.551</b>	<b>2.482</b>	<b>2.737</b>



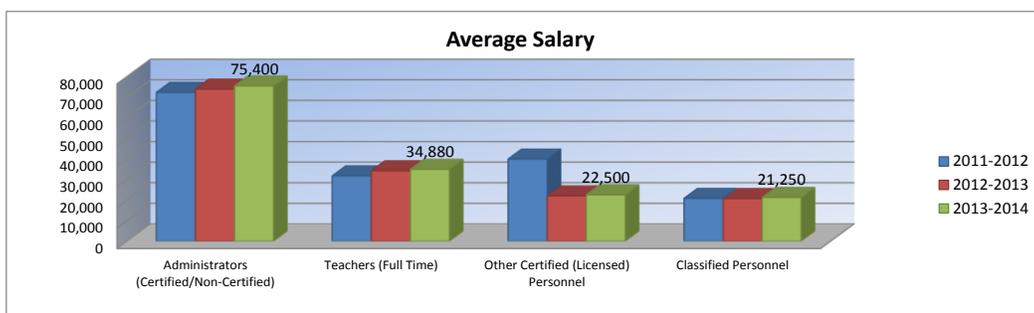
**Other Information**

	<b>2011-2012 Actual</b>	<b>2012-2013 Actual</b>	<b>2013-2014 Budget</b>
Assessed Valuation	\$42,991,417	\$49,022,088	\$56,383,857
Bonded Indebtedness	0	0	0



USD# 303  
AVERAGE SALARY

	2011-12 Actual			2012-13 Actual			2013-14 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	2.0	144,500	72,250	2.0	147,700	73,850	2.0	150,800	75,400
Teachers (Full Time)	24.0	760,874	31,703	25.0	854,000	34,160	25.0	872,000	34,880
Other Certified (Licensed) Personnel	1.5	59,800	39,867	2.0	43,900	21,950	2.0	45,000	22,500
Classified Personnel	17.0	353,000	20,765	16.0	331,000	20,688	16.0	340,000	21,250
Substitutes/Temporary Help	XXXXX	62,200	XXXXXXXXXX	XXXXXX	87,700	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)**

<http://svapp15586.ksde.org/k12/k12.aspx>

- Attendance / Enrollment Reports
- Staff Reports
- Graduates / Dropouts Reports
- Crime / Violence Reports

### **School Finance Reports and Publications**

<http://www.ksde.org/Default.aspx?tabid=1870>

- Certified Personnel
- Enrollment
- Dropouts
- Graduates
- Salary Reports

### **Kansas Building Report Card**

<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