

2014-2015 Budget at a Glance



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)

	2012-2013 Actual	% of Tot	2013-2014 Actual	% of Tot	% inc/ dec	2014-2015 Budget	% of Tot	% inc/ dec
Instruction	2,021,010	55%	2,095,111	52%	4%	2,664,939	51%	27%
Student Support Services	65,273	2%	66,929	2%	3%	206,874	4%	209%
Instructional Support Services	119,769	3%	114,322	3%	-5%	247,493	5%	116%
Administration & Support	502,370	14%	536,672	13%	7%	599,703	12%	12%
Operations & Maintenance	443,048	12%	524,246	13%	18%	621,275	12%	19%
Transportation	156,278	4%	246,869	6%	58%	301,753	6%	22%
Food Services	144,431	4%	167,958	4%	16%	193,011	4%	15%
Capital Improvements	216,845	6%	255,755	6%	18%	347,609	7%	36%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures*	3,669,024	100%	4,007,862	100%	9%	5,182,657	100%	29%
Amount per Pupil	\$11,836		\$12,846		9%	\$16,611		29%
Current Expenditures**	3,359,723	100%	3,606,937	100%	7%	3,948,842	100%	9%
Amount per Pupil	\$10,838		\$11,561		7%	\$12,657		9%

Percent of Expenditures

Instruction*** (Total Expenditures)	1,969,316	54%	2,023,998	51%	-3%	2,484,082	48%	-3%
Instruction*** (Current Expenditures)	1,969,316	59%	2,023,998	56%	-3%	2,484,082	63%	7%

* 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)

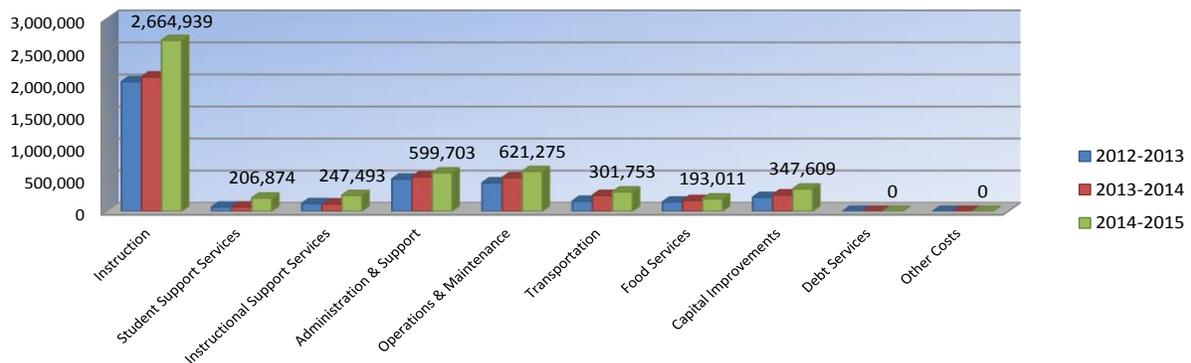
*** Instruction excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

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:

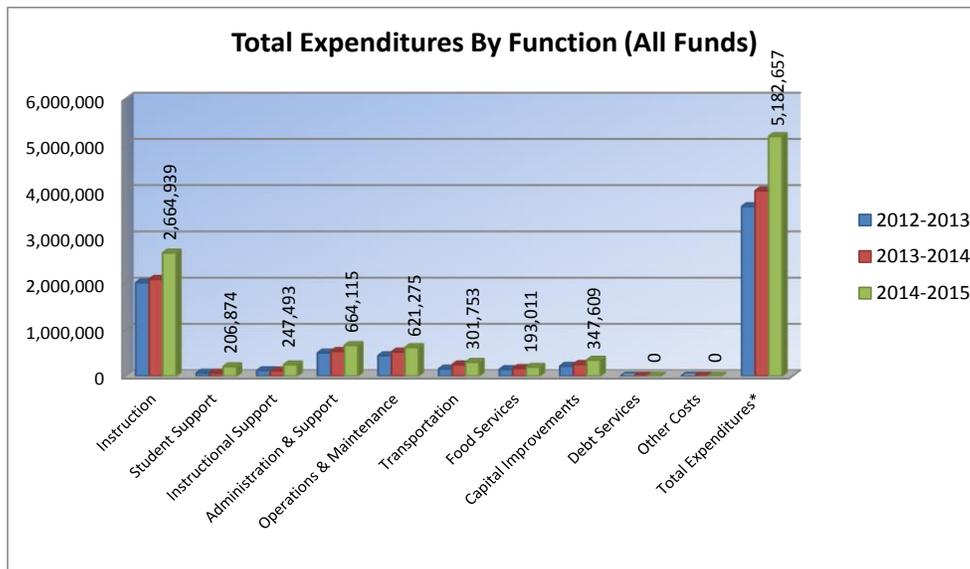
- Instruction - 1000
- Student Support Services - 2100
- Instructional Support Services - 2200
- Administration & Support - 2300, 2400 and 2500
- Operations & Maintenance - 2600
- Transportation - 2700
- Food Service - 3100
- Other Costs - 2900 and 3300
- Capital Improvements - 4000
- Debt Services -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

Summary of Total Expenditures by Function (All Funds)



Total Expenditures By Function (All Funds)

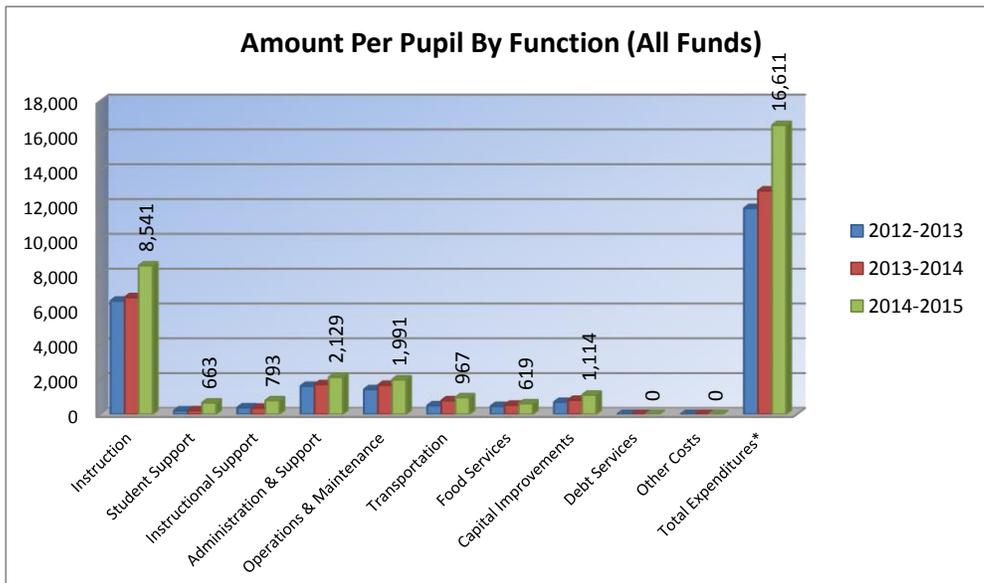
	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Instruction	2,021,010	2,095,111	2,664,939
Student Support	65,273	66,929	206,874
Instructional Support	119,769	114,322	247,493
Administration & Support	502,370	536,672	664,115
Operations & Maintenance	443,048	524,246	621,275
Transportation	156,278	246,869	301,753
Food Services	144,431	167,958	193,011
Capital Improvements	216,845	255,755	347,609
Debt Services	0	0	0
Other Costs	0	0	0
Total Expenditures*	3,669,024	4,007,862	5,182,657



*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)

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Instruction	6,519	6,715	8,541
Student Support	211	215	663
Instructional Support	386	366	793
Administration & Support	1,621	1,720	2,129
Operations & Maintenance	1,429	1,680	1,991
Transportation	504	791	967
Food Services	466	538	619
Capital Improvements	700	820	1,114
Debt Services	0	0	0
Other Costs	0	0	0
Total Expenditures*	11,836	12,846	16,611
Enrollment (FTE)*	310.0	312.0	312.0

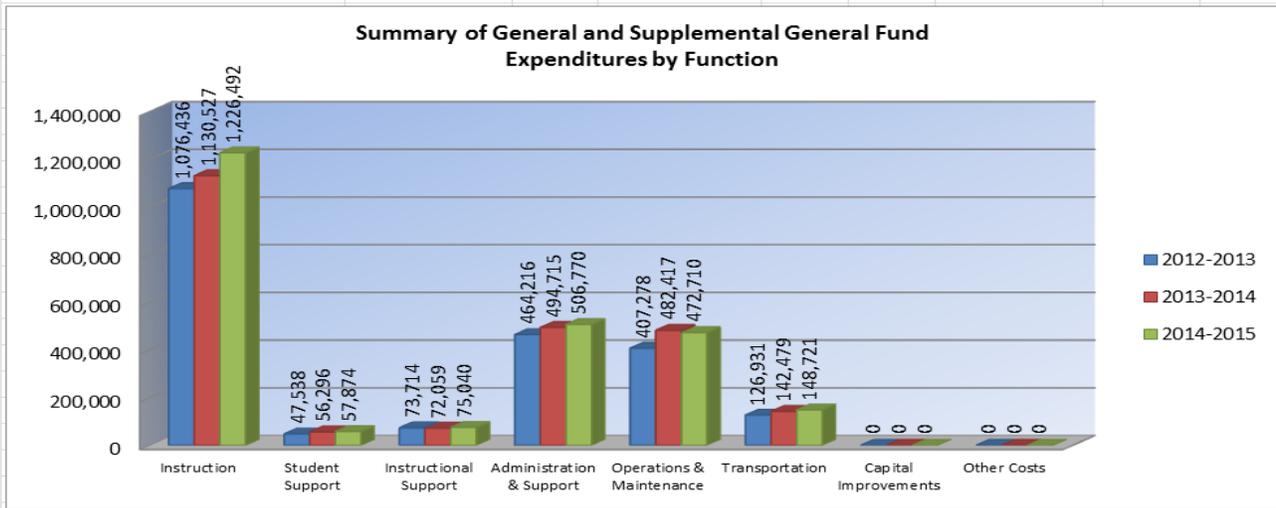


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development,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

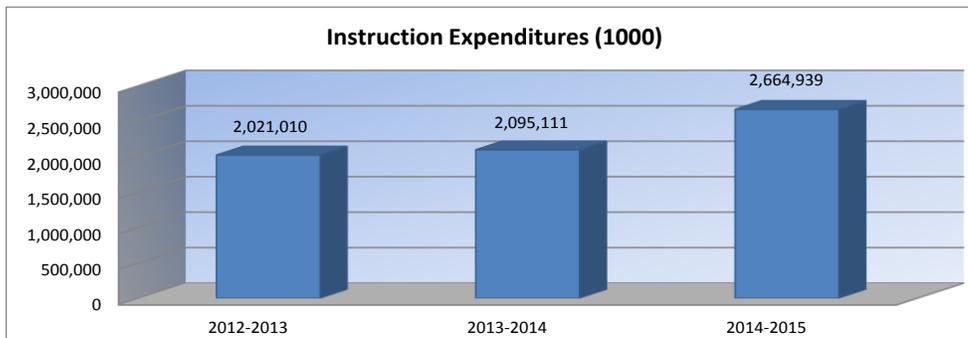
	2012-2013 Actual	% of Tot	2013-2014 Actual	% of Tot	% inc/ dec	2014-2015 Budget	% of Tot	% inc/ dec
Instruction	1,076,436	49%	1,130,527	48%	5%	1,226,492	49%	8%
Student Support	47,538	2%	56,296	2%	18%	57,874	2%	3%
Instructional Support	73,714	3%	72,059	3%	-2%	75,040	3%	4%
Administration & Support	464,216	21%	494,715	21%	7%	506,770	20%	2%
Operations & Maintenance	407,278	19%	482,417	20%	18%	472,710	19%	-2%
Transportation	126,931	6%	142,479	6%	12%	148,721	6%	4%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	2,196,113	100%	2,378,493	100%	8%	2,487,607	100%	5%
Amount per Pupil	\$7,084		\$7,623		8%	\$7,973		5%

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)

	2012-2013 Actual	2013-2014 Actual	% inc/ dec	2014-2015 Budget	% inc/ dec
General	948,460	1,038,008	9%	1,078,805	4%
Federal Funds	99,159	98,890	0%	140,500	42%
Supplemental General	127,976	92,519	-28%	147,687	60%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	232,553	212,288	-9%	272,228	28%
Bilingual Education	12,638	23,440	85%	26,922	15%
Virtual Education	0	0	0%	0	0%
Capital Outlay	51,694	71,113	38%	225,857	218%
Driver Education	3,476	4,400	27%	21,443	387%
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	2,186	2,012	-8%	2,302	14%
Special Education	324,370	325,229	0%	473,516	46%
Cost of Living	0	0	0%	0	0%
Vocational Education	116,385	117,450	1%	130,081	11%
Gifts/Grants	0	0	0%	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	102,112	109,562	7%	140,000	28%
Contingency Reserve	0	0	0%		
Text Book & Student Material	1	200	19900%		
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%
SUBTOTAL	2,021,010	2,095,111	4%	2,664,939	27%
Enrollment (FTE)*	310.0	312.0	1%	312.0	0%
Amount per Pupil	6,519	6,715	3%	8,541	27%
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%
TOTAL	2,021,010	2,095,111	4%	2,664,939	27%



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 2014-15

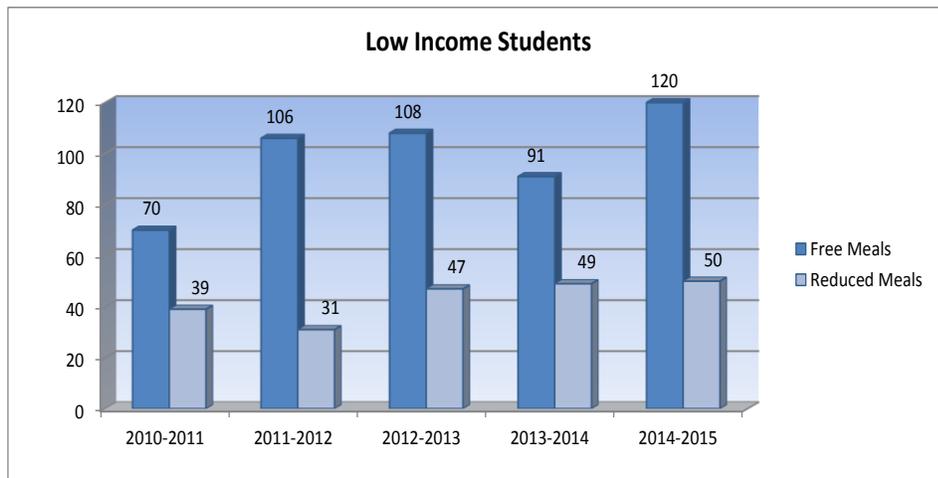
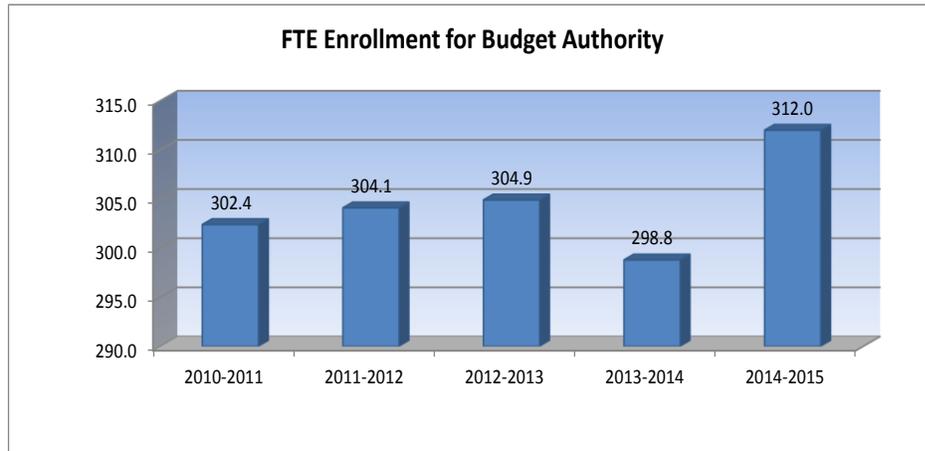
Fund	2014-15 Amount Budgeted	July 1, 2014 Cash Balance	Estimated Sources of Revenue--2014-15					Estimated July 1, 2015 Cash Balance
			State	Federal	Interest	Local		
						Transfers	Other	
General	2,409,041	26,158	2,382,883	0		0	0	XXXXXXXX
Supplemental General	789,786	78,741	0				711,045	XXXXXXXX
Adult 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)	272,228	55,932		0		216,296	0	0
Bilingual Education	26,922	6,922		0	0	20,000	0	0
Virtual Education	0	0			0	0	0	0
Capital Outlay	1,233,815	864,321	0	0	12,000	0	357,494	0
Driver Training	22,196	17,571	2,125	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	195,658	42,571	1,592	73,686	0	18,477	59,332	0
Professional Development	25,856	16,856		0	0	9,000	0	0
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	2,302	302		0	0	2,000	0	0
Special Education	476,552	120,418	0	0	0	356,134	0	0
Vocational Education	130,081	30,768	0	0	0	89,313	10,000	0
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund		0						XXXXXXXX
Gifts and Grants	5,598	5,598					0	0
Textbook & Student Materials Revolving		81,425						XXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXX
KPERS Special Retirement Contribution	218,254	0	218,254					XXXXXXXX
Contingency Reserve		230,742						XXXXXXXX
Activity Funds		2,264						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	150,000	0	XXXXXXXX	150,000	XXXXXXXX	XXXXXXXX	XXXXXXXX	0
Cost of Living	0	0	XXXXXXXX	XXXXXXXX	XXXXXXXX		0	XXXXXXXX
SUBTOTAL	5,958,289	1,580,589	2,604,854	223,686	12,000	711,220	1,140,371	
Less Transfers	711,220							
TOTAL Budget Expenditures	\$5,247,069							

Sources of Revenue - - State, Federal, Local

	2012-2013	2013-2014	2014-2015
State Revenues	1,487,503	1,356,578	2,604,854
Federal Revenues	181,806	186,802	223,686
Local Revenues	2,793,747	2,863,304	1,863,591
Total Revenues	4,463,056	4,406,684	4,692,131
Revenues Per Pupil	14,397	14,124	15,039

Enrollment Information

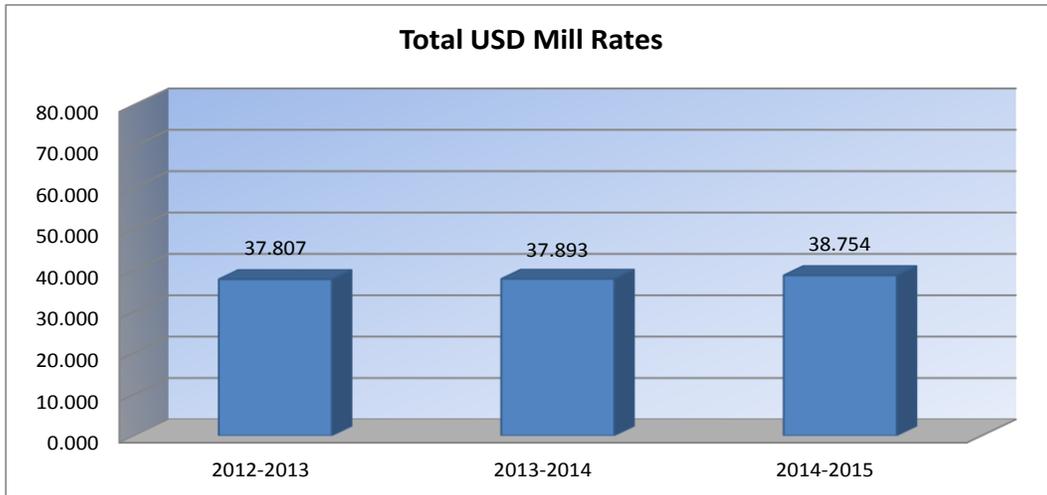
	2010-2011 Actual	2011-2012 Actual	% inc/ dec	2012-2013 Actual	% inc/ dec	2013-2014 Actual	% inc/ dec	2014-2015 Budget	% inc/ dec
Enrollment (FTE)*	302.4	304.1	1%	304.9	0%	298.8	-2%	312.0	4%
Number of Students - Free Meals	70	106	51%	108	2%	91	-16%	120	32%
Number of Students - Reduced Meals	39	31	-21%	47	52%	49	4%	50	2%



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

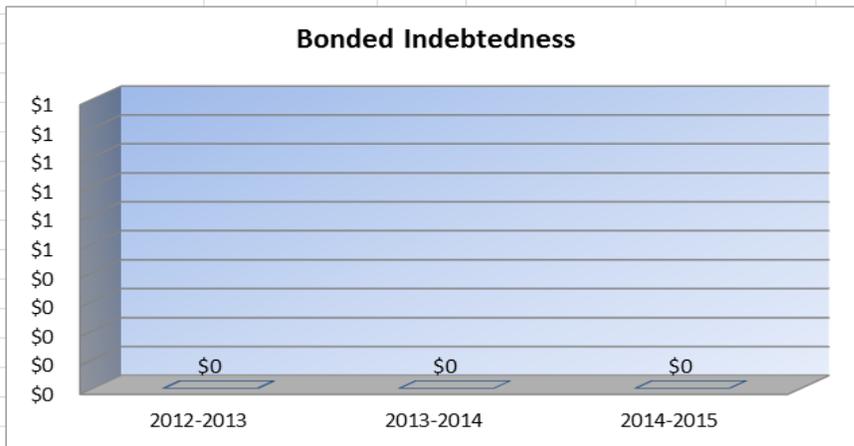
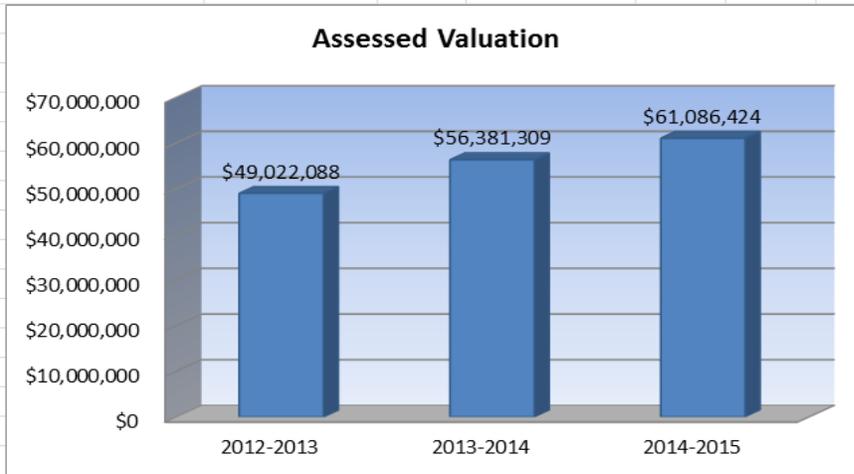
**Miscellaneous Information
Mill Rates by Fund**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
General	20.000	20.000	20.000
Supplemental General	12.452	12.093	12.954
Adult Education	0.000	0.000	0.000
Capital Outlay	5.355	5.800	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
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	37.807	37.893	38.754
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	2.084	2.308	2.400
Rec Comm Employee Bnfts	0.398	0.429	0.778
TOTAL OTHER	2.482	2.737	3.178



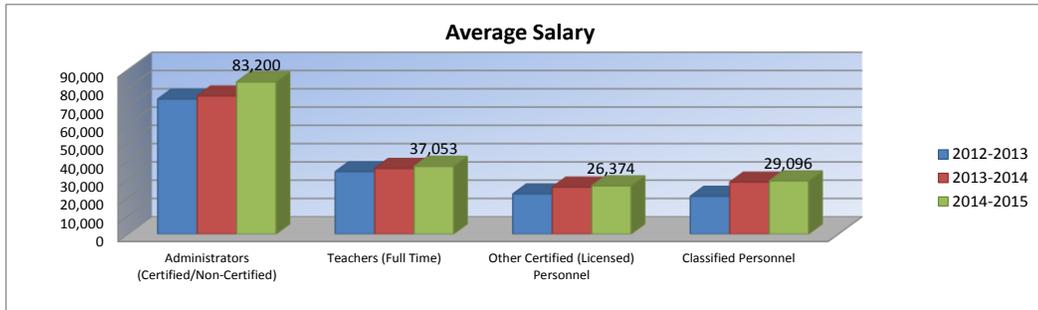
Other Information

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Assessed Valuation	\$49,022,088	\$56,381,309	\$61,086,424
Bonded Indebtedness	0	0	0



USD# 303
AVERAGE SALARY

	2012-13 Actual			2013-14 Actual			2014-15 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	2.0	147,700	73,850	2.0	151,036	75,518	2.0	166,400	83,200
Teachers (Full Time)	25.0	854,000	34,160	25.0	897,653	35,906	27.0	1,000,438	37,053
Other Certified (Licensed) Personnel	2.0	43,900	21,950	2.5	64,191	25,676	2.5	65,934	26,374
Classified Personnel	16.0	331,000	20,688	18.0	510,959	28,387	18.0	523,733	29,096
Substitutes/Temporary Help	XXXXX	87,700	XXXXXXXXXX	XXXXX	106,168	XXXXXXXXXX	XXXXX	110,000	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/Agency/FiscalandAdministrativeServices/SchoolFinance/ReportsandPublications.aspx>

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