# Budget at a Glance

# 2003 - 2004

## USD 303 Ness City

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USD# 303

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

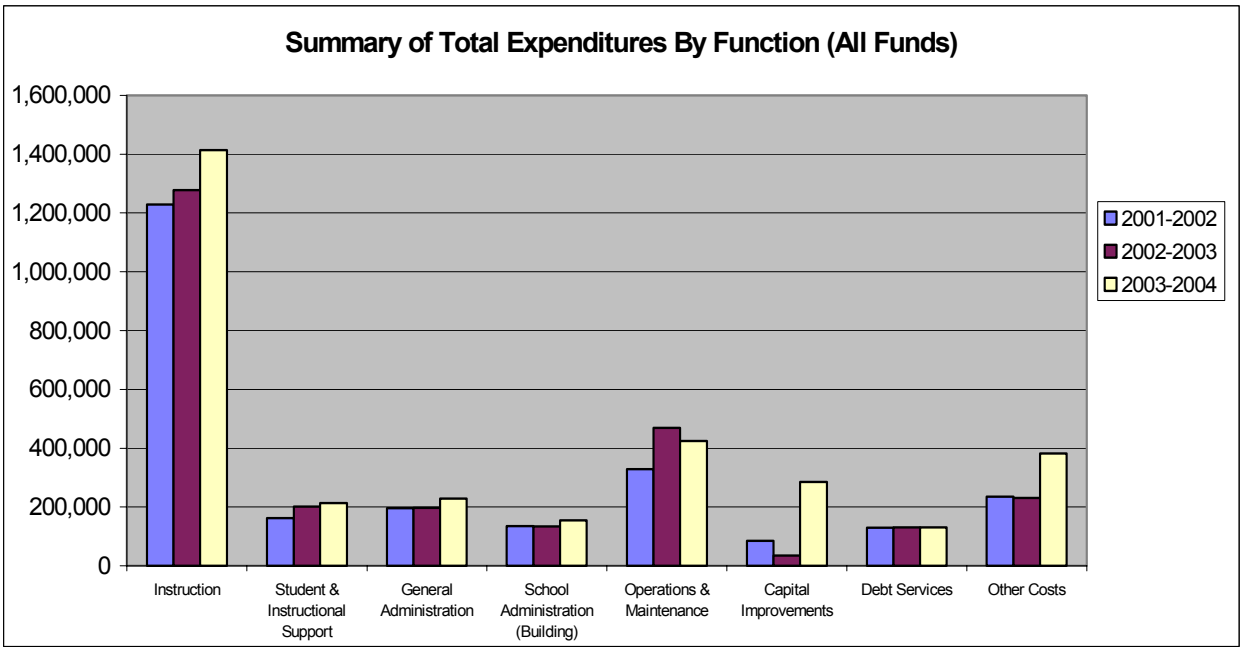
| | 2001-2002 Actual | % of Tot | 2002-2003 Actual | % of Tot | % inc/ dec | 2003-2004 Budget | % of Tot | % inc/ dec |
|---|---|---|---|---|---|---|---|---|
| Instruction | 1,228,476 | 49% | 1,277,205 | 48% | 4% | 1,413,655 | 44% | 11% |
| Student & Instructional Support | 163,206 | 7% | 201,642 | 8% | 24% | 213,348 | 7% | 6% |
| General Administration | 196,133 | 8% | 196,869 | 7% | 0% | 228,411 | 7% | 16% |
| School Administration (Building) | 135,624 | 5% | 134,524 | 5% | -1% | 154,412 | 5% | 15% |
| Operations & Maintenance | 328,826 | 13% | 469,983 | 18% | 43% | 425,076 | 13% | -10% |
| Capital Improvements | 85,308 | 3% | 35,372 | 1% | -59% | 285,658 | 9% | 708% |
| Debt Services | 129,853 | 5% | 130,243 | 5% | 0% | 130,353 | 4% | 0% |
| Other Costs | 234,694 | 9% | 230,287 | 9% | -2% | 382,653 | 12% | 66% |
| **Total Expenditures** | 2,502,120 | 100% | 2,676,125 | 100% | 7% | 3,233,566 | 100% | 21% |

*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Technology Education, Vocational Education, School Retirement, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, Technology Education, School Retirement, Student Materials Revolving & Textbook Rental, Gifts/Grants, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Area Vocational Education, and Special Education Coop.*

Note: Percentages on charts are within +-1% due to rounding used. Pie graph percentages may differ from charts for this reason also.

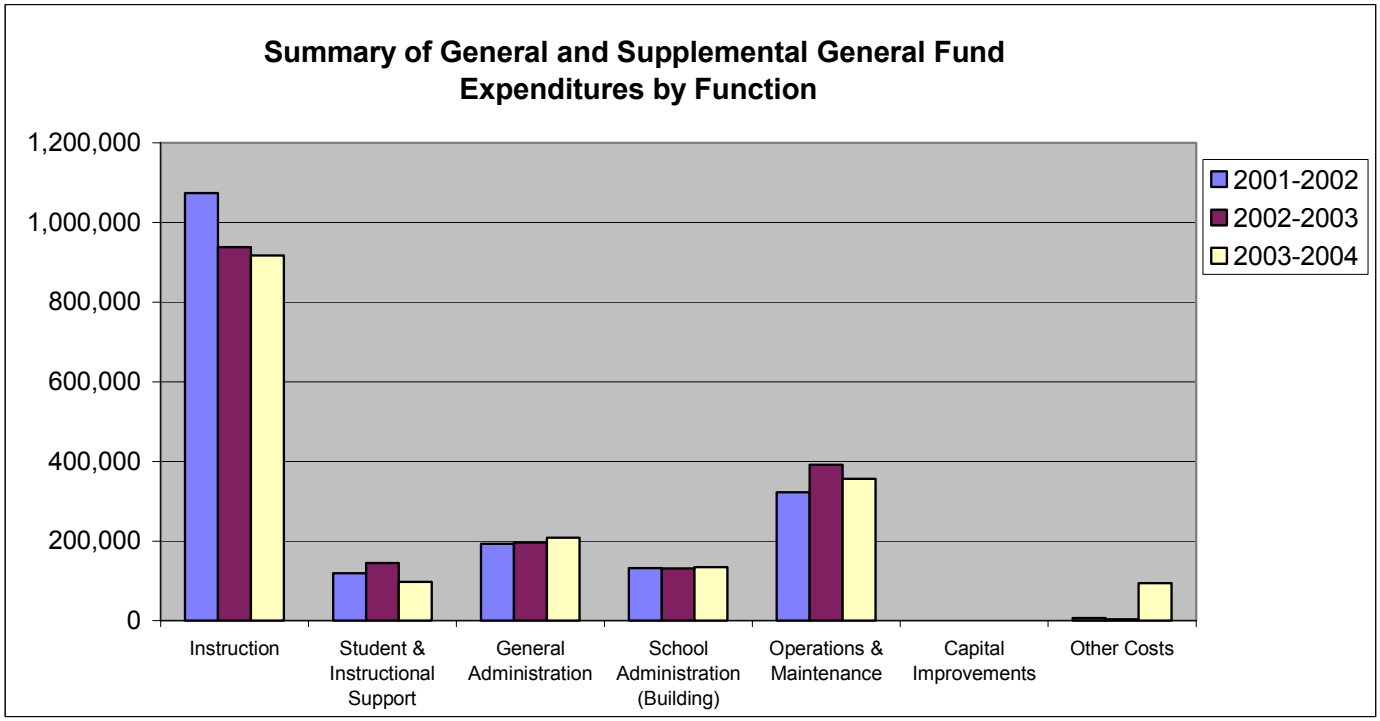
Further definition of what goes into each category:

Instruction - 1000
Student & Instructional Support - 2100 & 2200
General Administration - 2300
School Administration (Building) - 2400
Operations & Maintenance - 2600
Other Costs - 2500, 2800, 2900 and 3000 and all others not included elsewhere
Capital Improvements - 4000
Debt Services - 5100 Transfers - 5200



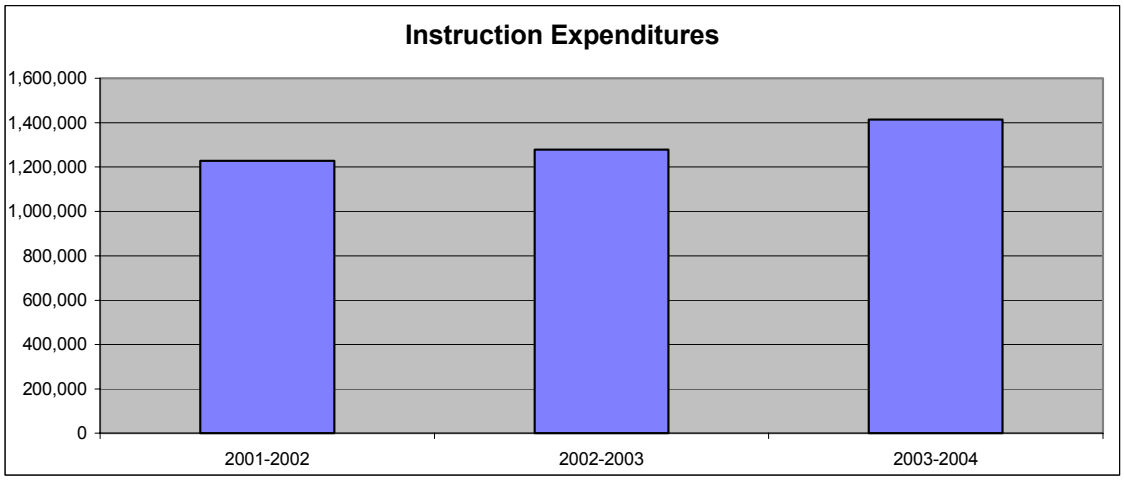
## Summary of General and Supplemental General Fund Expenditures by Function

| | 2001-2002 Actual | % of Tot | 2002-2003 Actual | % of Tot | % inc/ dec | 2003-2004 Budget | % of Tot | % inc/ dec |
|---|---|---|---|---|---|---|---|---|
| Instruction | 1,073,811 | 58% | 937,868 | 52% | -13% | 917,000 | 51% | -2% |
| Student & Instructional Support | 119,522 | 6% | 145,388 | 8% | 22% | 97,669 | 5% | -33% |
| General Administration | 193,555 | 10% | 195,817 | 11% | 1% | 208,411 | 12% | 6% |
| School Administration (Building) | 131,575 | 7% | 131,283 | 7% | 0% | 134,412 | 7% | 2% |
| Operations & Maintenance | 322,628 | 17% | 391,964 | 22% | 21% | 356,076 | 20% | -9% |
| Capital Improvements | 0 | 0% | 0 | 0% | 0% | 0 | 0% | 0% |
| Other Costs | 6,628 | 0% | 3,769 | 0% | -43% | 94,000 | 5% | 2394% |
| **Total Expenditures** | 1,847,719 | 100% | 1,806,089 | 100% | -2% | 1,807,568 | 100% | 0% |
| Amount per Pupil | $6,112 | | $6,682 | | 9% | $7,333 | | 10% |



## Instruction Expenditures (1000)

| | 2001-2002 Actual | | 2002-2003 Actual | % inc/ dec | | 2003-2004 Budget | % inc/ dec |
|---|---|---|---|---|---|---|---|
| General | 1,059,055 | | 937,868 | -11% | | 907,000 | -3% |
| Federal Funds | 27,573 | | 41,651 | 51% | | 39,265 | -6% |
| Supplemental General | 14,756 | | 0 | -100% | | 10,000 | 0% |
| Bilingual Education | 0 | | 0 | 0% | | 0 | 0% |
| Capital Outlay | 1,973 | | 15,182 | 669% | | 70,000 | 361% |
| Driver Education | 54 | | 5,190 | 9511% | | 6,327 | 22% |
| 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% | | 0 | 0% |
| Special Education | 79,077 | | 226,199 | 186% | | 337,563 | 49% |
| Technology Education | 0 | | 0 | 0% | | | |
| Transportation | 0 | | 0 | 0% | | | |
| Vocational Education | 43,635 | | 43,595 | 0% | | 43,500 | 0% |
| Gifts/Grants | 0 | | 0 | 0% | | 0 | 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% | | | |
| Contingency Reserve | 0 | | 0 | 0% | | | |
| Text Book & Student Material | 2,353 | | 7,520 | 220% | | | |
| Bond & Interest #1 | 0 | | 0 | 0% | | 0 | 0% |
| Bond & 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** | 1,228,476 | | 1,277,205 | 4% | | 1,413,655 | 11% |
| Enrollment (FTE)* | 302.3 | | 270.3 | -11% | | 246.5 | -9% |
| Amount per Pupil | 4,064 | | 4,725 | 16% | | 5,735 | 21% |
| | | | | | | | |
| Adult Education | 0 | | 0 | 0% | | 0 | 0% |
| Adult Supplemental Education | 0 | | 0 | 0% | | 0 | 0% |
| Area Vocational School | 0 | | 0 | 0% | | 0 | 0% |
| Special Education Coop | 0 | | 0 | 0% | | 0 | 0% |
| **TOTAL** | 1,228,476 | | 1,277,205 | 4% | | 1,413,655 | 11% |




NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education and Special Education Coop.

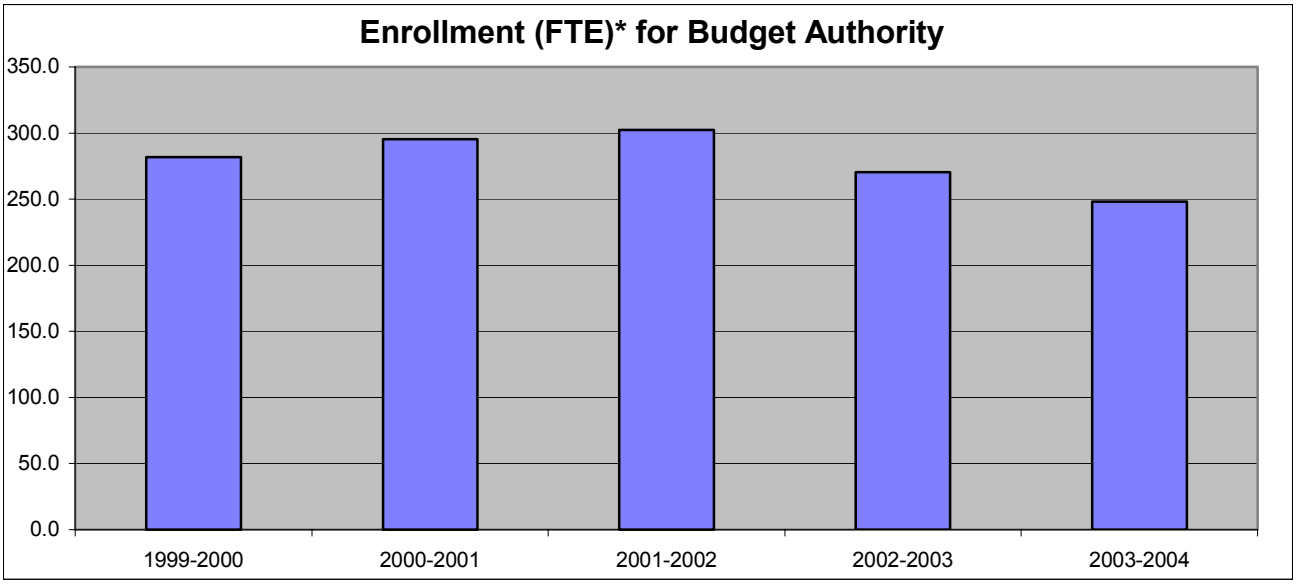
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

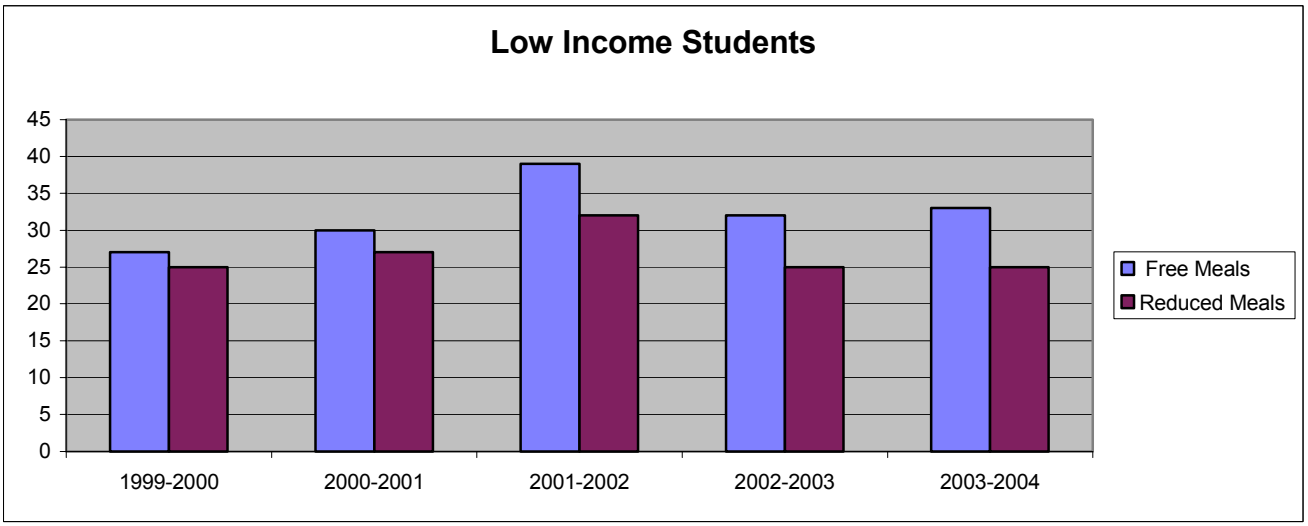
# Sources of Revenue and Proposed Budget for 2003-04

| | 2003-04 | | Estimated Sources of Revenue--2003-04 | | | | |
|---|---|---|---|---|---|---|---|
| | Amount | July 1, 2003 | State | Federal | Local | | |
| Fund | Budgeted | Cash Balance | | | Interest | Transfers | Other |
| General | 1,983,264 | 2,749 | 1,560,623 | 0 | | 0 | 419,892 |
| Supplemental General | 235,000 | 35,131 | 0 | | | | 199,869 |
| Adult Education | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Adult Supplemental Education | 0 | 0 | | | 0 | 0 | 0 |
| Bilingual Education | 0 | | | 0 | 0 | 0 | 0 |
| Capital Outlay | 575,658 | 455,574 | | 0 | 15,000 | 0 | 105,084 |
| Driver Training | 7,327 | 4,327 | 1,500 | | 0 | 0 | 1,500 |
| Extraordinary School Program | 0 | 0 | | | 0 | 0 | 0 |
| Food Service | 153,653 | 35,149 | 1,537 | 28,796 | 0 | 35,000 | 53,171 |
| Professional Development | 43,829 | 22,829 | 0 | 0 | 0 | 21,000 | 0 |
| Parent Education Program | 11,135 | 1,135 | 0 | 0 | 0 | 10,000 | 0 |
| Summer School | 0 | 0 | | 0 | 0 | 0 | 0 |
| Special Education | 399,563 | 99,867 | 0 | 0 | 0 | 299,696 | 0 |
| Vocational Education | 45,000 | | | 0 | 0 | 45,000 | 0 |
| Area Vocational School | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Special Liability Expense Fund | 0 | 0 | | | | 0 | 0 |
| Special Reserve Fund | | | | | | | |
| Gifts and Grants | 0 | 0 | | | | | 0 |
| Textbook & Student Materials Revolving | | | | | | | |
| School Retirement | 0 | 0 | | | 0 | | 0 |
| Extraordinary Growth Facilities | 0 | 0 | | | | | 0 |
| Bond and Interest #1 | 130,353 | 135,755 | 0 | | 0 | | 166,019 |
| Bond and Interest #2 | 0 | 0 | 0 | | 0 | | 0 |
| No Fund Warrant | 0 | 0 | | | | | 0 |
| Special Assessment | | 0 | | | | | 0 |
| Temporary Note | 0 | 0 | | | 0 | | 0 |
| Coop Special Education | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Federal Funds | 59,480 | 0 | xxxxxxxxxxx | 59,480 | xxxxxxxxxxxx | xxxxxxxxxxxx | xxxxxxxxxxx |
| SUBTOTAL | 3,644,262 | 792,516 | 1,563,660 | 88,276 | 15,000 | 410,696 | 945,535 |
| Less Transfers | 410,696 | | | | | | |
| TOTAL Budget Expenditures | $3,233,566 | | | | | | |

## Other Information

| | 1999-2000 Actual | 2000-2001 Actual | % inc/ dec | 2001-2002 Actual | % inc/ dec | 2002-2003 Actual | % inc/ dec | 2003-2004 Budget | % inc/ dec |
|---|---|---|---|---|---|---|---|---|---|
| Enrollment (FTE)* | 281.8 | 295.2 | 5% | 302.3 | 2% | 270.3 | -11% | 248.0 | -8% |
| Number of Students - Free Meals | 27 | 30 | 11% | 39 | 30% | 32 | -18% | 33 | 3% |
| Number of Students - Reduced Meals | 25 | 27 | 8% | 32 | 19% | 25 | -22% | 25 | 0% |

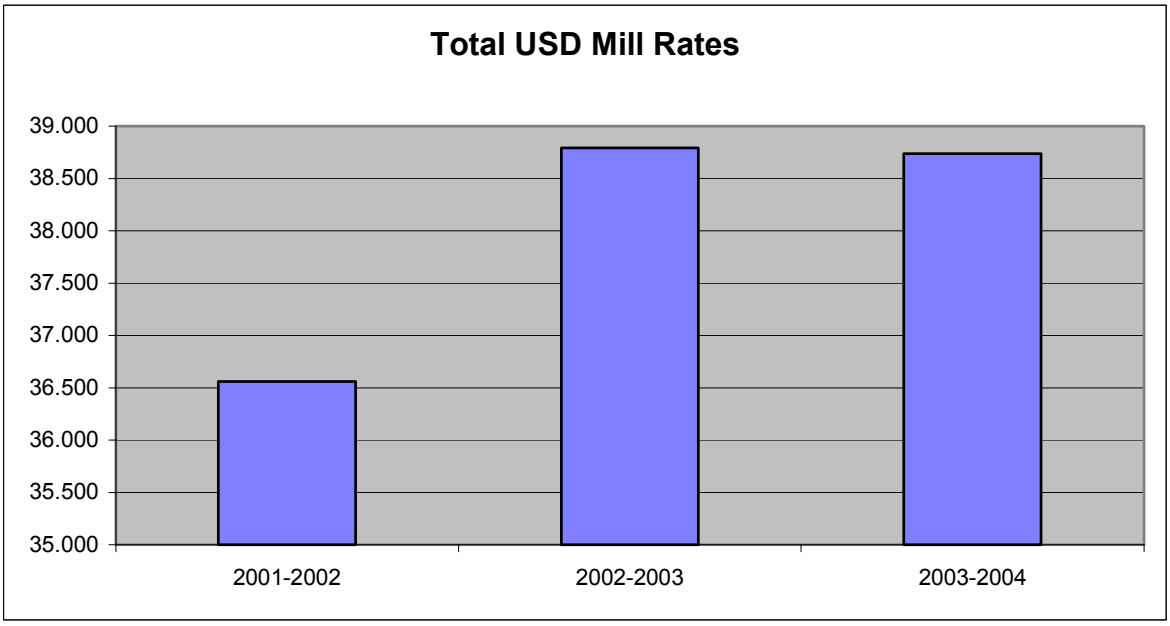



*FTE for state aid and budget authority purposes for general fund.

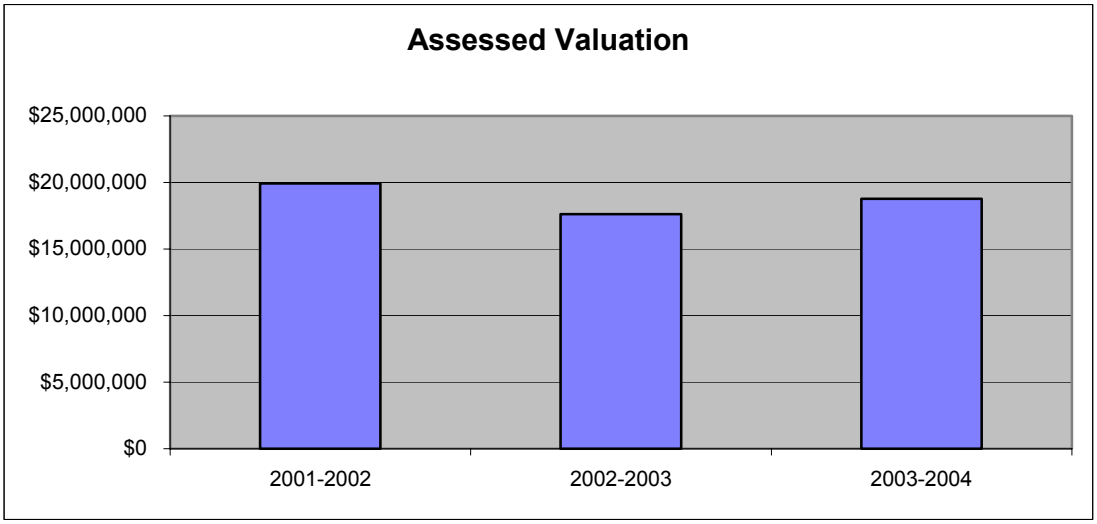
## Miscellaneous Information
## Mill Rates by Fund

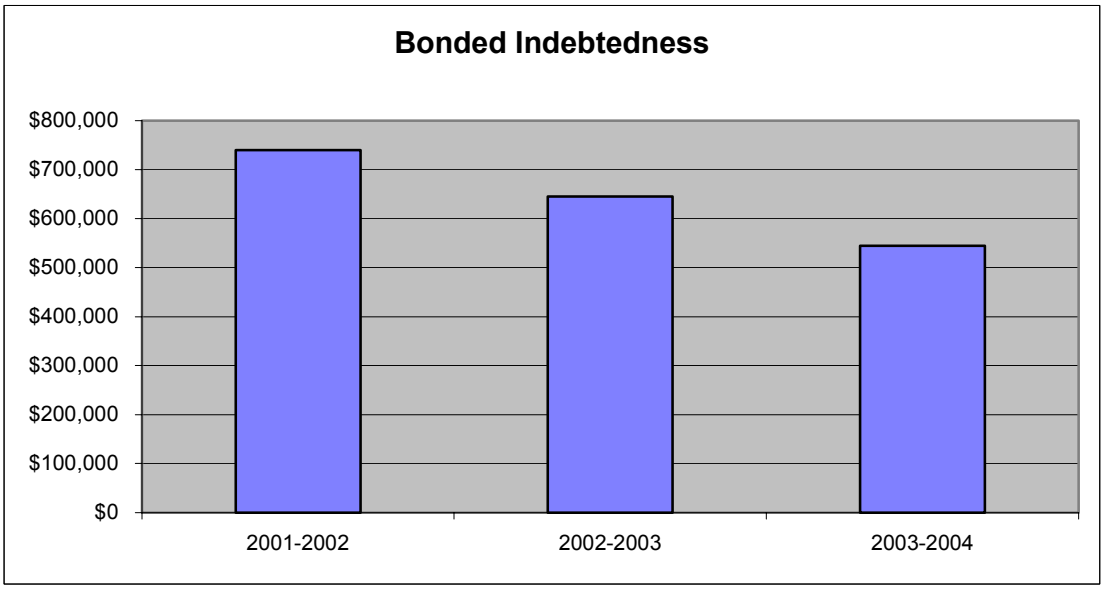
| | 2001-2002 Actual | 2002-2003 Actual | 2003-2004 Budget |
|---|---|---|---|
| General | 20.000 | 20.000 | 20.000 |
| Supplemental General | 7.057 | 8.224 | 8.163 |
| Adult Education | 0.000 | 0.000 | 0.000 |
| Capital Outlay | 4.000 | 3.993 | 4.000 |
| Special Liability | 0.000 | 0.000 | 0.000 |
| School Retirement | 0.000 | 0.000 | 0.000 |
| Extraordinary Growth Facilities | 0.000 | 0.000 | 0.000 |
| Bond & Interest 1 | 5.506 | 6.575 | 6.574 |
| Bond & 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** | **36.563** | **38.792** | **38.737** |
| Historical Museum | 0.000 | 0.000 | 0.000 |
| Public Library Board | 0.000 | 0.000 | 0.000 |
| Public Library Board & Employee Benefits | 0.000 | 0.000 | 0.000 |
| Recreation Commission | 1.798 | 2.096 | 2.100 |
| Recreation Commission Employee Benefit | 0.302 | 1.139 | 0.899 |
| **TOTAL OTHER** | **2.100** | **3.235** | **2.999** |



## Other Information

| | 2001-2002 Actual | 2002-2003 Actual | 2003-2004 Budget |
|---|---|---|---|
| Assessed Valuation | $19,927,692 | $17,617,803 | $18,781,878 |
| Bonded Indebtedness | 740,000 | 645,000 | 545,000 |



USD# 303
AVERAGE SALARY

| | 2002-03 Actual | | | 2003-04 Contracted | | |
|---|---|---|---|---|---|---|
| | FTE | Total Salary | Average Salary | FTE | Total Salary | Average Salary |
| Administrators (Certified/Non-Certified) | 2.0 | 142,706 | 71,353 | 2.0 | 144,346 | 72,173 |
| Teachers (Full Time) | 23.0 | 801,306 | 34,839 | 22.0 | 769,314 | 34,969 |
| Other Certified (Licensed) Personnel | 3.0 | 85,246 | 28,415 | 3.0 | 58,503 | 19,501 |
| Classified Personnel | 21.0 | 293,360 | 13,970 | 21.0 | 296,293 | 14,109 |
| Substitutes/Temporary Help | XXXXX | 35,595 | XXXXXXXXXXX | XXXXX | 35,000 | XXXXXXXXXXX |

**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.<br>** 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://www.ksde.org/k12/k12.html

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

**School Finance Reports and Publications**
http://www.ksde.org/leaf/reports.html

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

**Kansas Building Report Card**
http://www.ksde.org/reportcard.html

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