Budget at a Glance

2004 - 2005

Ness City

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Summary of Total Expenditures By Function
(All Funds)

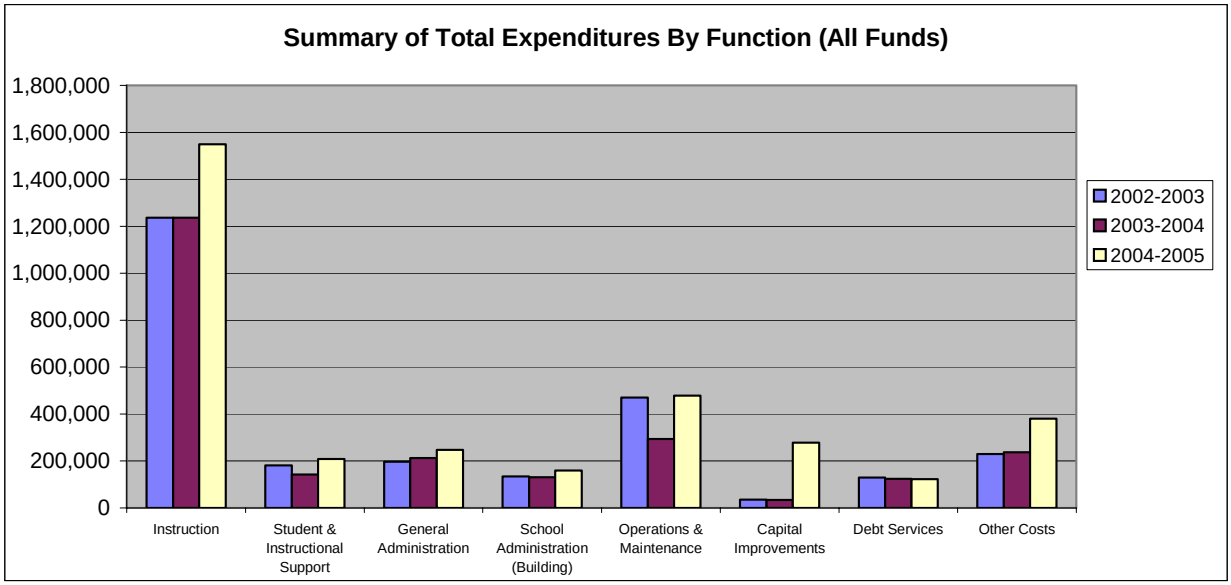
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	1,235,555	47%	1,235,755	51%	0%	1,549,753	45%	25%
Student & Instructional Support	180,903	7%	142,791	6%	-21%	208,424	6%	46%
General Administration	196,869	8%	212,496	9%	8%	246,768	7%	16%
School Administration (Building)	134,524	5%	130,870	5%	-3%	159,765	5%	22%
Operations & Maintenance	469,983	18%	293,377	12%	-38%	478,573	14%	63%
Capital Improvements	35,372	1%	34,036	1%	-4%	277,870	8%	716%
Debt Services	130,243	5%	123,818	5%	-5%	123,351	4%	0%
Other Costs	230,287	9%	237,191	10%	3%	380,826	11%	61%
Total Expenditures	2,613,736	100%	2,410,334	100%	-8%	3,425,330	100%	42%
Amount per Pupil	$9,670		$9,065		-6%	$14,125		56%

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, KPERS Special Retirement Contribution, 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.

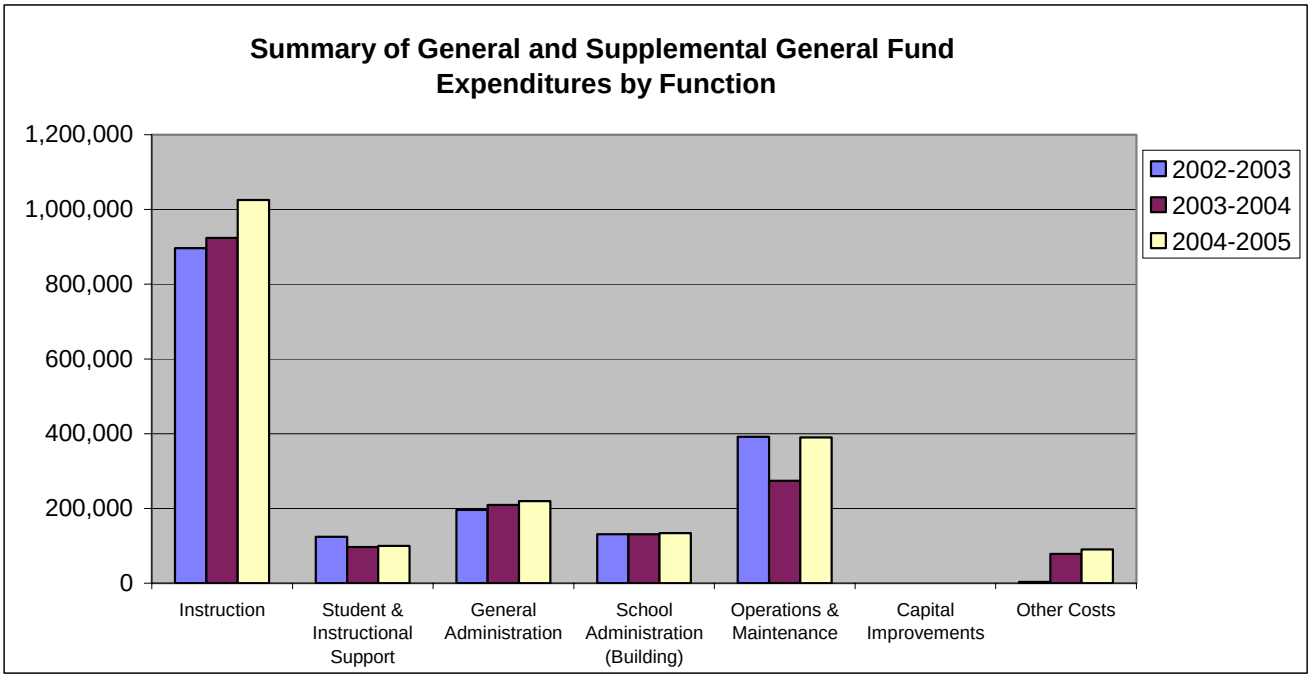
Further definition of what goes into each category:

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



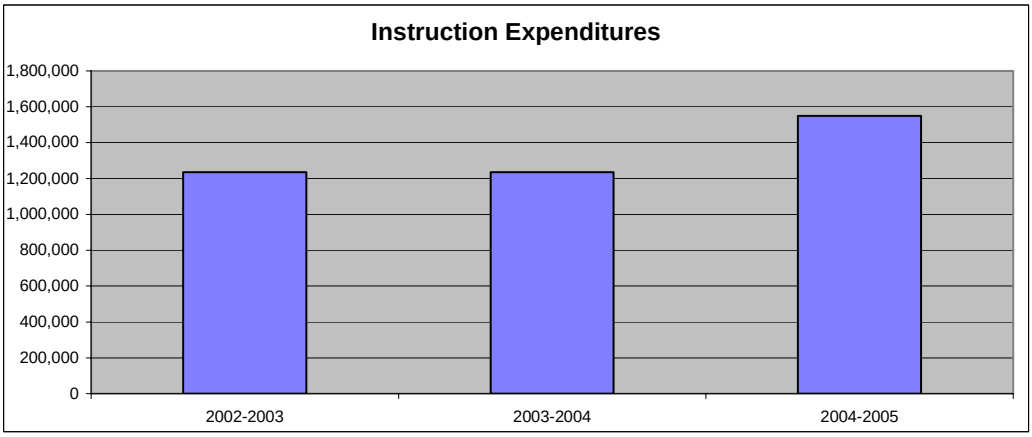
Summary of General and Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	896,218	51%	923,682	54%	3%	1,025,500	52%	11%
Student & Instructional Support	124,649	7%	96,798	6%	-22%	100,262	5%	4%
General Administration	195,817	11%	209,167	12%	7%	219,566	11%	5%
School Administration (Building)	131,283	8%	130,870	8%	0%	134,172	7%	3%
Operations & Maintenance	391,964	22%	273,635	16%	-30%	389,926	20%	42%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	3,769	0%	78,773	5%	1990%	90,126	5%	14%
Total Expenditures	1,743,700	100%	1,712,925	100%	-2%	1,959,552	100%	14%
Amount per Pupil	$6,451		$6,442		0%	$8,081		25%



Instruction Expenditures (1000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	896,218		923,682	3%		950,500	3%
Federal Funds	41,651		47,028	13%		50,931	8%
Supplemental General	0		0	0%		75,000	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	15,182		7,261	-52%		75,000	933%
Driver Education	5,190		2,329	-55%		6,624	184%
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	226,199		211,851	-6%		305,149	44%
Technology Education	0						
Transportation	0						
Vocational Education	43,595		43,604	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%			
KPERS Spec. Ret. Contribution						43,049	
Contingency Reserve	0		0	0%			
Text Book & Student Material	7,520		0	-100%			
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	1,235,555		1,235,755	0%		1,549,753	25%
Enrollment (FTE)*	270.3		265.9	-2%		242.5	-9%
Amount per Pupil	4,571		4,647	2%		6,391	38%
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	1,235,555		1,235,755	0%		1,549,753	25%



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.

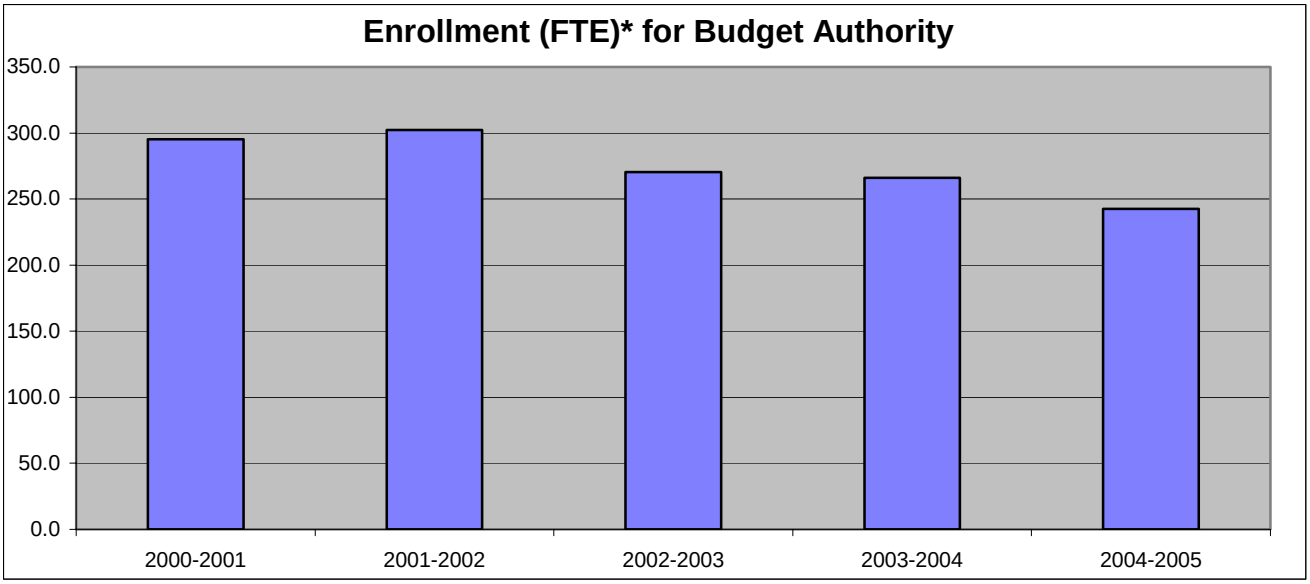
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

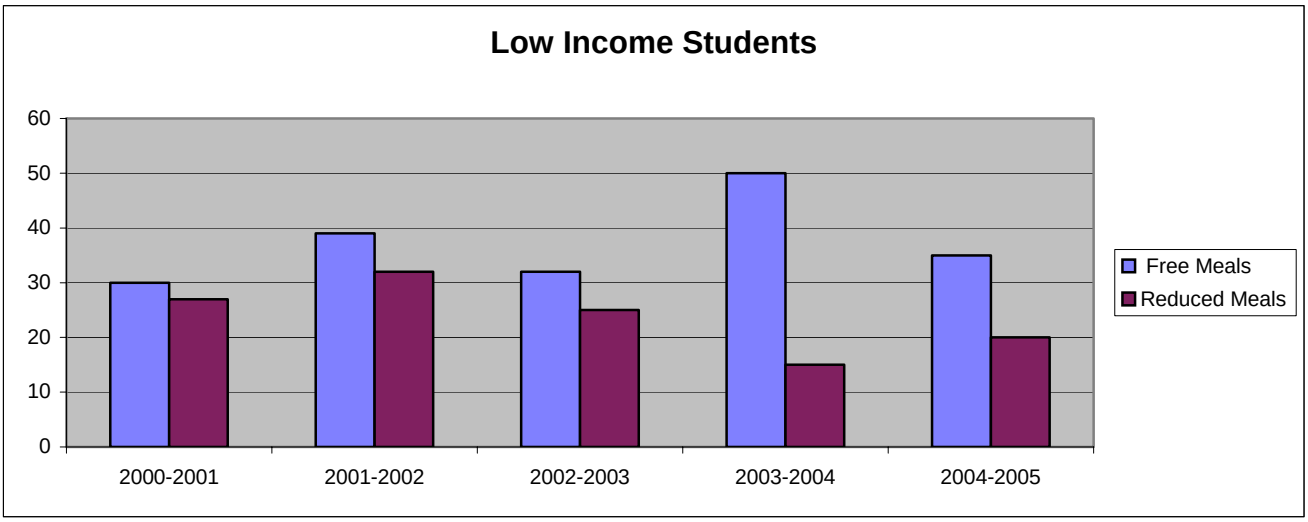
Sources of Revenue and Proposed Budget for 2004-05

	2004-05		Estimated Sources of Revenue--2004-05				
	Amount	July 1, 2004	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	1,967,812	360	1,630,390	0		0	337,062
Supplemental General	350,000	197,391	0				152,609
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	592,870	485,892		0	14,000	0	92,978
Driver Training	7,624	5,064	1,260		0	0	1,300
Extraordinary School Program	0	0			0	0	0
Food Service	161,073	39,137	1,470	31,530	0	40,000	48,936
Professional Development	46,591	26,591	0	0	0	20,000	0
Parent Education Program	11,135	1,135	0	0	0	10,000	0
Summer School	0	0		0	0	0	0
Special Education	352,149	108,889	0	0	0	243,260	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
KPERS Special Retirement Contribution	69,054	0	69,054				
Bond and Interest #1	123,351	186,080	0		0		104,956
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	56,931	0	xxxxxxxxxxx	56,931	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	3,783,590	1,050,539	1,702,174	88,461	14,000	358,260	737,841
Less Transfers	358,260						
TOTAL Budget Expenditures	$3,425,330						

Other Information

	2000-2001 Actual	2001-2002 Actual	% inc/ dec	2002-2003 Actual	% inc/ dec	2003-2004 Actual	% inc/ dec	2004-2005 Budget	% inc/ dec
Enrollment (FTE)*	295.2	302.3	2%	270.3	-11%	265.9	-2%	242.5	-9%
Number of Students - Free Meals	30	39	30%	32	-18%	50	56%	35	-30%
Number of Students - Reduced Meals	27	32	19%	25	-22%	15	-40%	20	33%

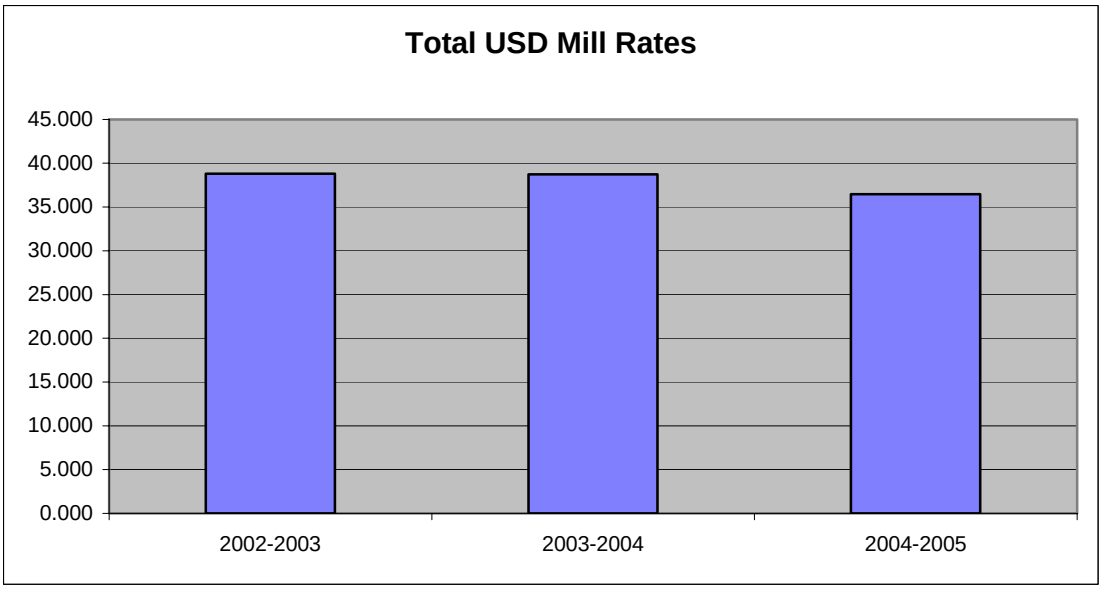




*FTE for state aid and budget authority purposes for general fund.

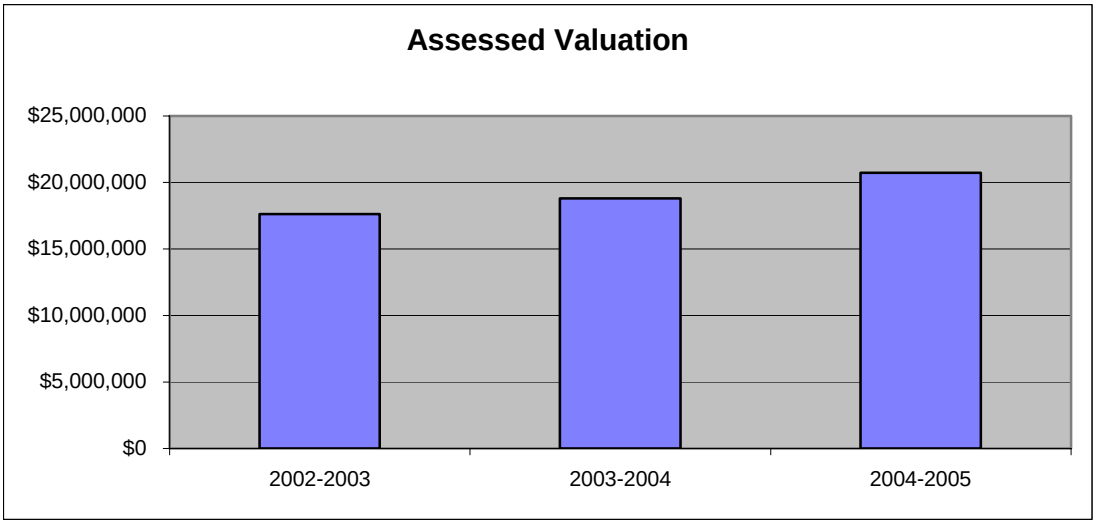
Miscellaneous Information
Mill Rates by Fund

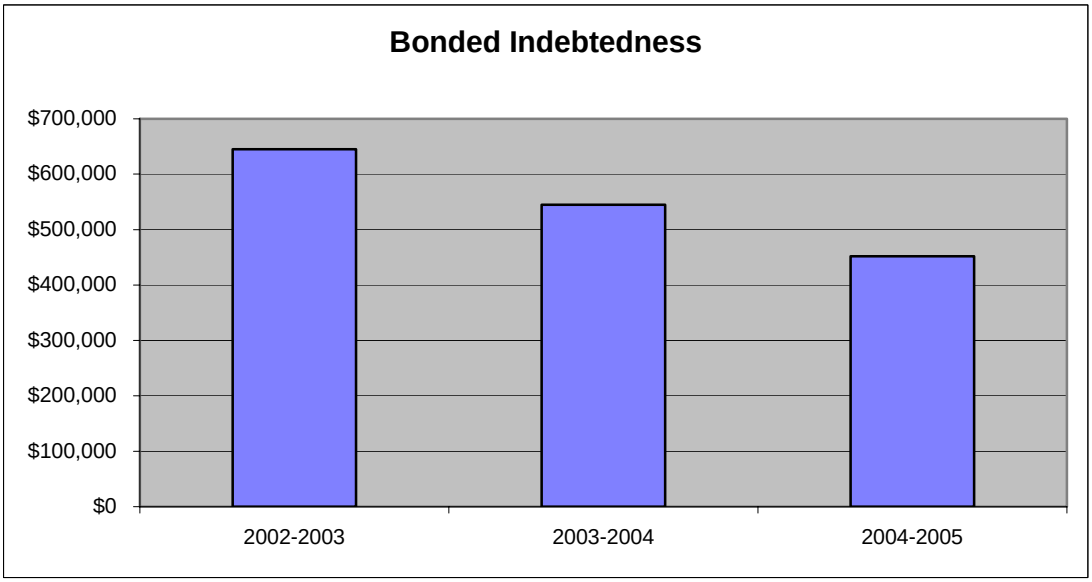
	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	8.224	8.163	7.601
Adult Education	0.000	0.000	0.000
Capital Outlay	3.993	3.997	4.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	6.575	6.570	4.850
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	**38.792**	**38.730**	**36.451**
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	2.096	2.099	2.100
Recreation Commission Employee Benefit	1.139	0.899	0.834
TOTAL OTHER	**3.235**	**2.998**	**2.934**



Other Information

	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
Assessed Valuation	$17,617,803	$18,792,500	$20,717,387
Bonded Indebtedness	645,000	545,000	452,000





USD# 303
AVERAGE SALARY

	2002-03 Actual			2003-04 Actual			2004-05 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified	2.0	142,706	71,353	3.0	184,651	61,550	3.0	186,698	62,233
Teachers (Full Time)	23.0	801,306	34,839	22.0	801,264	36,421	22.0	799,029	36,320
Other Certified (Licensed) Personnel	3.0	85,246	28,415	1.7	59,380	34,929	1.7	60,295	35,468
Classified Personnel	21.0	293,360	13,970	17.6	296,007	16,819	16.9	292,300	17,296
Substitutes/Temporary Help	XXXXXXX	35,595	XXXXXXXXXXX	XXXXXXX	49,599	XXXXXXXXXXX	XXXXXXX	46,000	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.

** 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_and_publications/reports.html

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

Kansas Building Report Card
http://online.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