

Budget at a Glance

USD 303 - Ness City

2022-2023



Kansas leads the world in the success of each student.

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Summary of Total Expenditures by Function (All Funds)

	2020-2021 Actual	% of Total	2021-2022 Actual	% of Total	% Change	2022-2023 Budget	% of Total	% Change
Instruction	\$2,358,451	54%	\$2,694,467	57%	14%	\$2,844,632	51%	6%
Student Support Services	\$41,564	1%	\$54,909	1%	32%	\$91,412	2%	66%
Instructional Support Services	\$129,252	3%	\$148,434	3%	15%	\$78,835	1%	-47%
Administration & Support	\$799,862	18%	\$645,063	14%	-19%	\$750,812	13%	16%
Operations & Maintenance	\$466,775	11%	\$539,682	11%	16%	\$709,935	13%	32%
Transportation	\$173,984	4%	\$269,188	6%	55%	\$204,040	4%	-24%
Food Services	\$232,447	5%	\$178,382	4%	-23%	\$231,979	4%	30%
Capital Improvements	\$179,740	4%	\$205,444	4%	14%	\$663,129	12%	223%
Debt Services	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$0	0%	\$0	0%	0%	\$0	0%	0%
Total Expenditures¹	4,382,075	100%	\$4,735,569	100%	8%	\$5,574,774	100%	18%
Amount per Pupil	\$15,689		\$17,158		9%	\$20,126		17%
Current Expenditures²	\$4,154,929	100%	\$4,456,209	100%	7%	\$4,647,213	100%	4%
Amount per Pupil	\$14,876		\$16,146		9%	\$16,777		4%

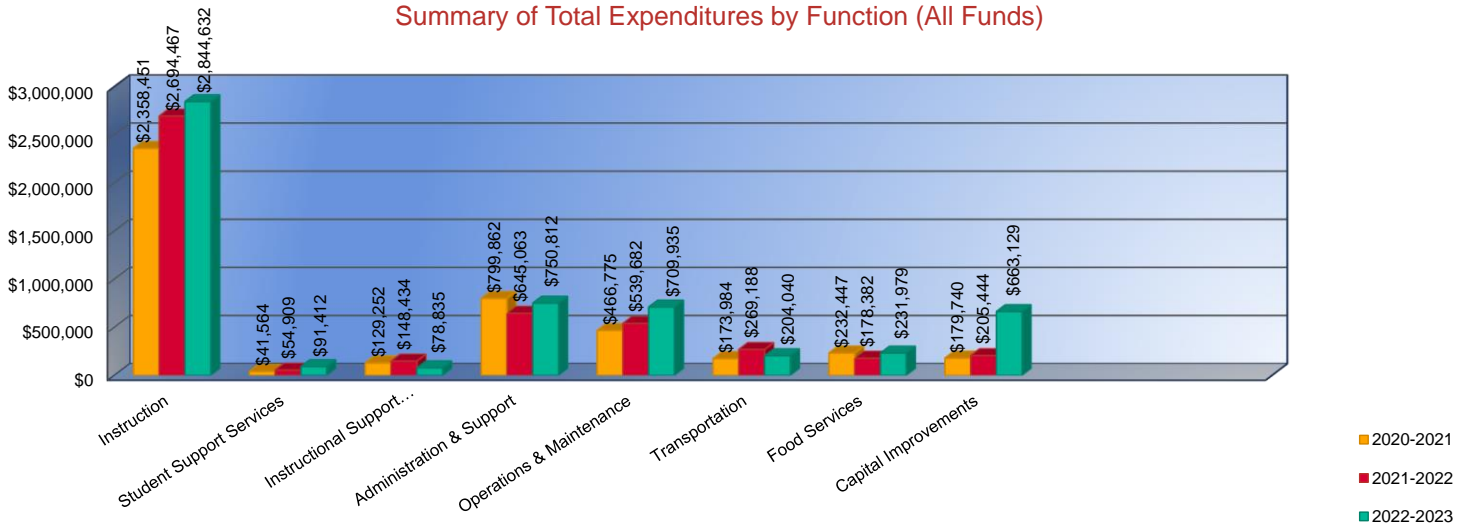
Percent of Expenditures for Instruction³

Total Expenditures	\$2,322,104	53%	\$2,654,646	56%	3%	\$2,719,857	49%	-7%
Current Expenditures	\$2,322,104	56%	\$2,654,646	60%	4%	\$2,719,857	59%	-1%

- Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School Program, (26) Professional Development, (28) Parent Education, (29) Summer School, (30) Special Education, (34) Career and Postsecondary Education, (35) Gifts & Grants, (42) Special Liability Expense, (44) School Retirement, (51) KPERs Special Retirement Contribution, (53) Contingency Reserve, (55) Textbook & Student Material Revolving, (56) Activity Fund, (62) Bond & Interest #1, (63) Bond & Interest #2, (66) No-Fund Warrant, (67) Special Assessment, and (78) Special Education Coop Fund.
- Current Expenditures excludes Capital Outlay (Code 16) and Bond Debt expenditures (Code 62 & 63)
- Instruction excludes Capital Outlay (Code 16) and Bond Debt expenditures (Code 62 & 63)

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

Summary of Total Expenditures by Function (All Funds)

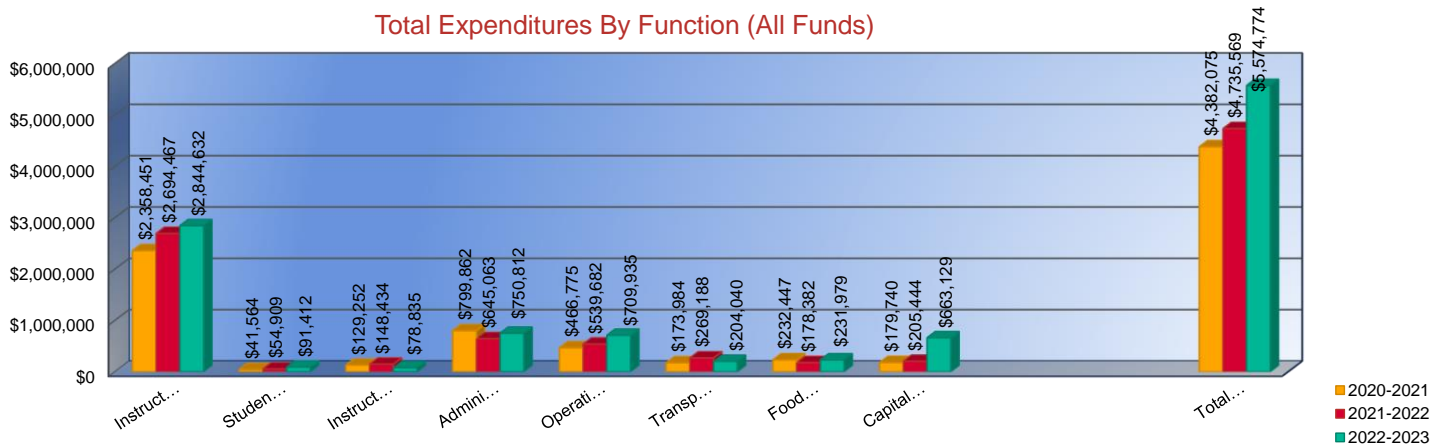


Total Expenditures By Function (All Funds)

	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget
Instruction	\$2,358,451	\$2,694,467	\$2,844,632
Student Support	\$41,564	\$54,909	\$91,412
Instructional Support	\$129,252	\$148,434	\$78,835
Administration & Support	\$799,862	\$645,063	\$750,812
Operations & Maintenance	\$466,775	\$539,682	\$709,935
Transportation	\$173,984	\$269,188	\$204,040
Food Services	\$232,447	\$178,382	\$231,979
Capital Improvements	\$179,740	\$205,444	\$663,129
Debt Services	\$0	\$0	\$0
Other Costs	\$0	\$0	\$0
Total Expenditures¹	\$4,382,075	\$4,735,569	\$5,574,774

1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School Program, (26) Professional Development, (28) Parent Education, (29) Summer School, (30) Special Education, (34) Career and Postsecondary Education, (35) Gifts & Grants, (42) Special Liability Expense, (44) School Retirement, (51) KPERs Special Retirement Contribution, (53) Contingency Reserve, (55) Textbook & Student Material Revolving, (56) Activity Fund, (62) Bond & Interest #1, (63) Bond & Interest #2, (66) No-Fund Warrant, (67) Special Assessment, and (78) Special Education Coop Fund.

Total Expenditures By Function (All Funds)

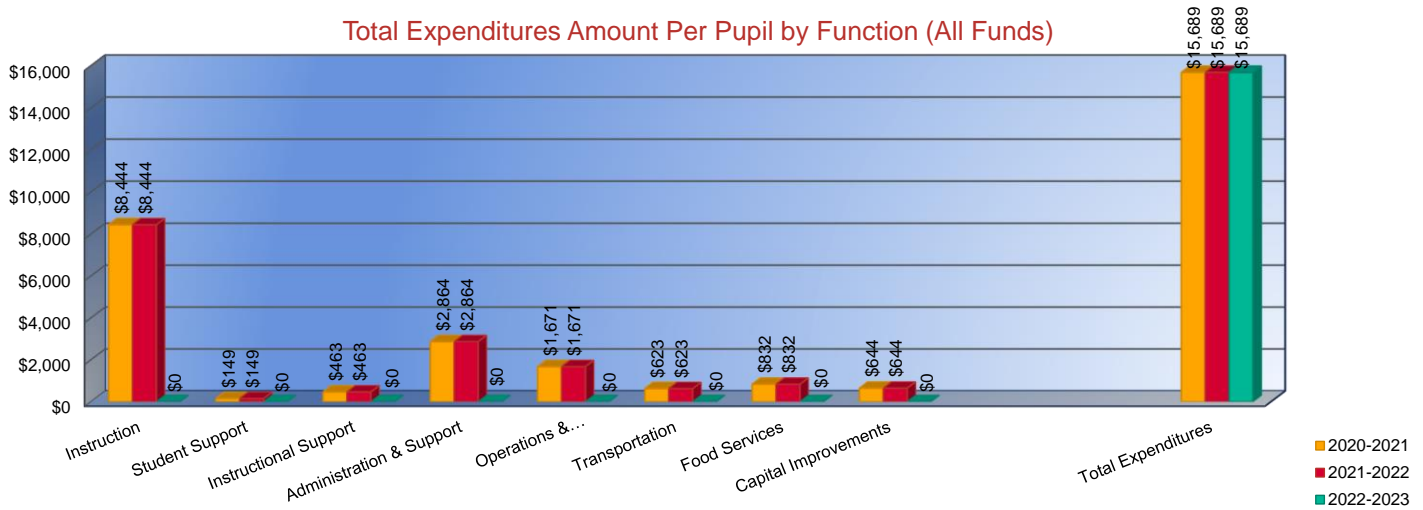


Total Expenditures Amount Per Pupil by Function (All Funds)

	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget
Instruction	\$8,444	\$9,763	10269.4296
Student Support	\$149	\$199	\$330
Instructional Support	\$463	\$538	\$285
Administration & Support	\$2,864	\$2,337	\$2,711
Operations & Maintenance	\$1,671	\$1,955	\$2,563
Transportation	\$623	\$975	\$737
Food Services	\$832	\$646	\$837
Capital Improvements	\$644	\$744	\$2,394
Debt Services	\$0	\$0	\$0
Other Costs	\$0	\$0	\$0
Total Expenditures¹	\$15,689	\$17,158	\$20,126
Enrollment (FTE) ²	279.3	276.0	277.0

1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School Program, (26) Professional Development, (28) Parent Education, (29) Summer School, (30) Special Education, (34) Career and Postsecondary Education, (35) Gifts & Grants, (42) Special Liability Expense, (44) School Retirement, (51) KPERs Special Retirement Contribution, (53) Contingency Reserve, (55) Textbook & Student Material Revolving, (56) Activity Fund, (62) Bond & Interest #1, (63) Bond & Interest #2, (66) No-Fund Warrant, (67) Special Assessment, and (78) Special Education Coop Fund.

Total Expenditures Amount Per Pupil by Function (All Funds)

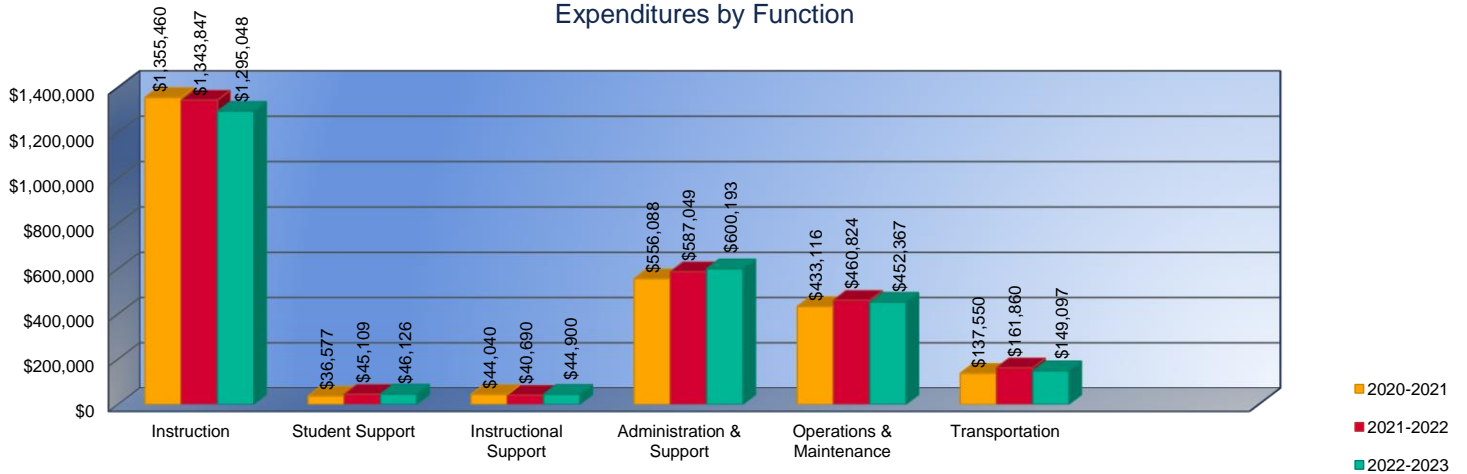


Summary of General and Supplemental General Fund Expenditures by Function*

	2020-2021 Actual	% of Total	2021-2022 Actual	% of Total	% Change	2022-2023 Budget	% of Total	% Change
Instruction	\$1,355,460	53%	\$1,343,847	51%	-1%	\$1,295,048	50%	-4%
Student Support	\$36,577	1%	\$45,109	2%	23%	\$46,126	2%	2%
Instructional Support	\$44,040	2%	\$40,690	2%	-8%	\$44,900	2%	10%
Administration & Support	\$556,088	22%	\$587,049	22%	6%	\$600,193	23%	2%
Operations & Maintenance	\$433,116	17%	\$460,824	17%	6%	\$452,367	17%	-2%
Transportation	\$137,550	5%	\$161,860	6%	18%	\$149,097	6%	-8%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$0	\$0	\$0	\$0	0%	\$0	0%	0%
Total Expenditures	\$2,562,831	100%	\$2,639,379	100%	3%	\$2,587,731	100%	-2%
Amount per Pupil	\$9,176		\$9,563		4%	\$9,342		-2%

*The Summary of General and Supplemental General Fund Expenditures by Function comes from pages 6-13 and is the sum of the "General Fund" and "Supplemental General Fund" line items.

Summary of General and Supplemental General Fund Expenditures by Function

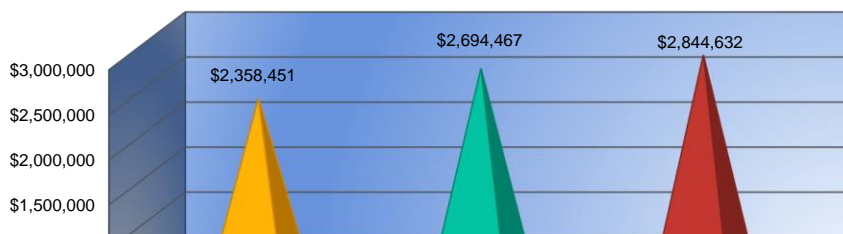


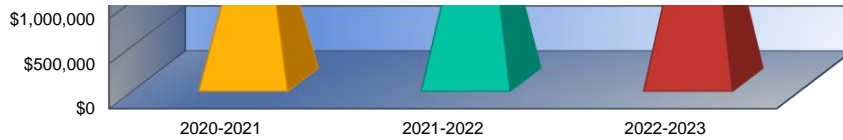
Instruction Expenditures (1000)

	2020-2021 Actual	2021-2022 Actual	% Change	2022-2023 Budget	% Change
General	\$1,355,007	\$1,080,108	-20%	\$1,077,038	0%
Federal Funds	\$78,464	\$176,761	125%	\$50,000	-72%
Supplemental General	\$453	\$263,739	58121%	\$218,010	-17%
Preschool-Aged At-Risk	\$44,675	\$38,635	-14%	\$61,365	59%
At Risk (K-12)	\$143,316	\$235,655	64%	\$371,100	57%
Bilingual Education	\$39,320	\$36,565	-7%	\$49,328	35%
Virtual Education	\$0	\$0	0%	\$0	0%
Capital Outlay	\$36,347	\$39,821	10%	\$124,775	213%
Driver Education	\$3,508	\$5,069	44%	\$19,179	278%
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	\$0	0%	\$998	0%
Special Education	\$330,094	\$344,025	4%	\$433,374	26%
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$135,210	\$197,604	46%	\$212,661	8%
Gifts & Grants ¹	\$11,724	\$7,092	-40%	\$17,059	141%
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%	\$0	0%
KPERS Spec. Ret. Contribution	\$180,329	\$190,736	6%	\$209,745	10%
Contingency Reserve	\$0	\$0	0%		
Text Book & Student Material	\$4	\$78,657	1966325%		
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	\$2,358,451	\$2,694,467	14%	\$2,844,632	6%
Enrollment (FTE) ³	279.3	276.0	-1%	277.0	0%
Amount per Pupil ²	\$8,444	\$9,763	16%	\$10,269	5%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$2,358,451	\$2,694,467	14%	\$2,844,632	6%

1. Gifts & Grants includes private grants and grants from non-federal sources.
2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.
3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.

Instruction Expenditures (1000)





Sources of Revenue and Proposed Budget for 2022-2023

Fund	2022-2023 Amount Budgeted	July 1, 2022 Cash Balance	Estimated Sources of Revenue - 2022-2023					Estimated July 1, 2023 Cash Balance
			State	Federal	Local			
					Interest	Transfers	Other	
General	\$2,718,121	\$0	\$2,718,121	\$0			\$0	\$0
Supplemental General	\$853,010	\$61,808	\$54,678			\$0	\$736,524	
Adult Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Preschool-Aged At-Risk (4 yr Old)	\$61,365	\$11,365		\$0	\$0	\$50,000	\$0	\$0
Adult Supplemental Education	\$0	\$0				\$0	\$0	\$0
At Risk (K-12)	\$371,100	\$61,100		\$0	\$0	\$310,000	\$0	\$0
Bilingual Education	\$49,328	\$9,328		\$0	\$0	\$40,000	\$0	\$0
Virtual Education	\$0	\$0				\$0	\$0	\$0
Capital Outlay	\$927,561	\$546,663	\$0	\$0	\$3,000	\$0	\$377,898	\$0
Driver Training	\$24,748	\$20,223	\$2,025	\$0	\$0	\$0	\$2,500	\$0
Declining Enrollment	\$0	\$0					\$0	\$0
Extraordinary School Program	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Food Service	\$224,150	\$35,618	\$1,011	\$64,796	\$0	\$65,000	\$57,725	\$0
Professional Development	\$28,575	\$15,575	\$3,000	\$0	\$0	\$10,000	\$0	\$0
Parent Education Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Summer School	\$998	\$998		\$0	\$0	\$0	\$0	\$0
Special Education	\$437,674	\$63,364	\$0	\$8,410	\$0	\$358,400	\$7,500	\$0
Career and Postsecondary Education	\$215,161	\$23,161	\$0	\$0	\$0	\$150,000	\$42,000	\$0
Special Liability Expense Fund	\$0	\$0				\$0	\$0	\$0
Special Reserve Fund		\$0						
Gifts and Grants	\$17,059	\$4,977	\$5,082	\$0			\$7,000	\$0
Textbook & Student Materials Revolving		\$4,387						
School Retirement	\$0	\$0				\$0	\$0	\$0
Extraordinary Growth Facilities	\$0	\$0					\$0	\$0
KPERS Special Retirement Contribution	\$313,981	\$0	\$313,981					
Contingency Reserve		\$230,472						
Activity Funds		\$0						
Bond and Interest #1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Bond and Interest #2	\$0	\$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	\$0
Federal Funds	\$315,343	-\$114,477		\$429,820				\$0
Cost of Living	\$0	\$0					\$0	\$0
SUBTOTAL	\$6,558,174	\$974,562	\$3,097,898	\$503,026	\$3,000	\$983,400	\$1,231,147	\$0
Less Transfers	\$983,400							
TOTAL Budget Expenditures	\$5,574,774							

Sources of Revenue

	2020-2021	2021-2022	2022-2023
State Revenues	2,854,107	2,897,476	3,097,898
Federal Revenues	375,128	458,986	503,026
Local Revenues ¹	1,148,231	1,200,051	1,234,147
Total Revenues	4,377,466	4,556,513	4,835,071
Revenues Per Pupil	15,673	16,509	17,455

1. Excludes "Transfers" to avoid duplication of revenue.

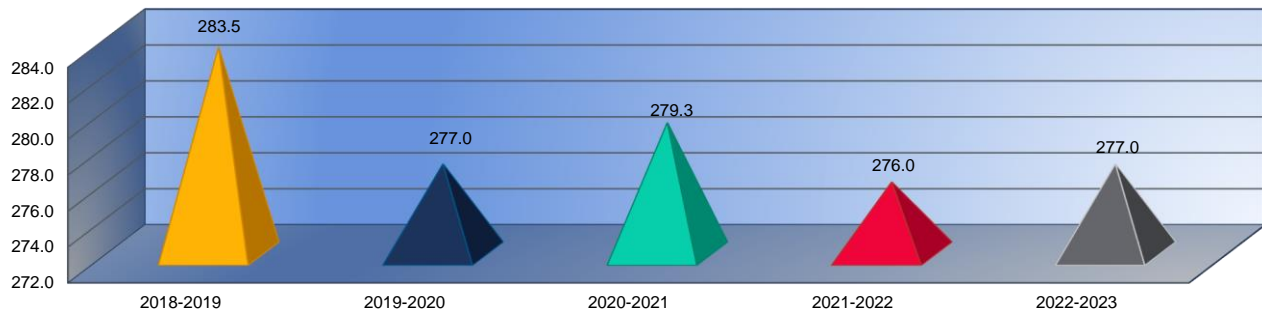
Note: Effective July 1, 2014 (2014-2015 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as State Foundation (General State) Aid.

Enrollment Information

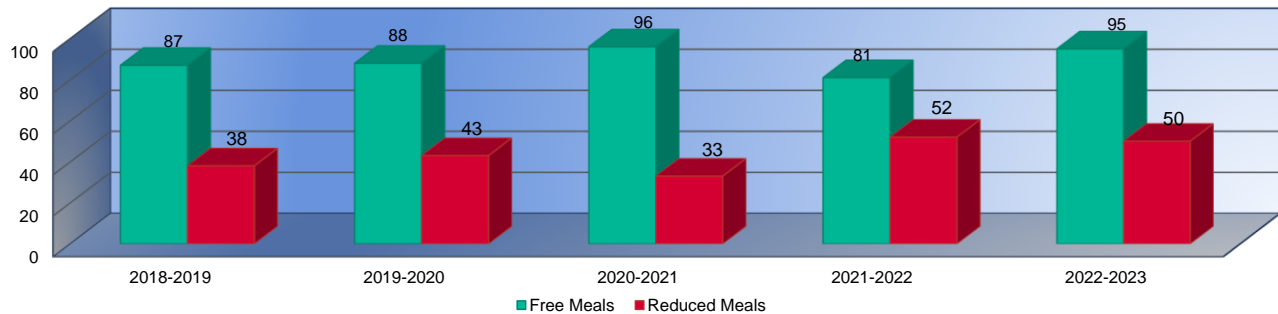
	2018-2019 Actual	2019-2020 Actual	% Change	2020-2021 Actual	% Change	2021-2022 Actual	% Change	2022-2023 Budget	% Change
FTE Enrollment (excl. Virtual) ¹	283.5	277.0	-2%	279.3	1%	276.0	-1%	277.0	0%
Free Meal Student Headcount	87	88	1%	96	9%	81	-16%	95	17%
Reduced Meal Student Headcount	38	43	13%	33	-23%	52	58%	50	-4%

1. FTE Enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year olds). Beginning in the 2017-2018 school year, full-day Kindergarten is funded as 1.0 FTE. KAMS FTE is excluded.

FTE Enrollment for Computing State Foundation Aid
(excludes Virtual)



Low Income Students

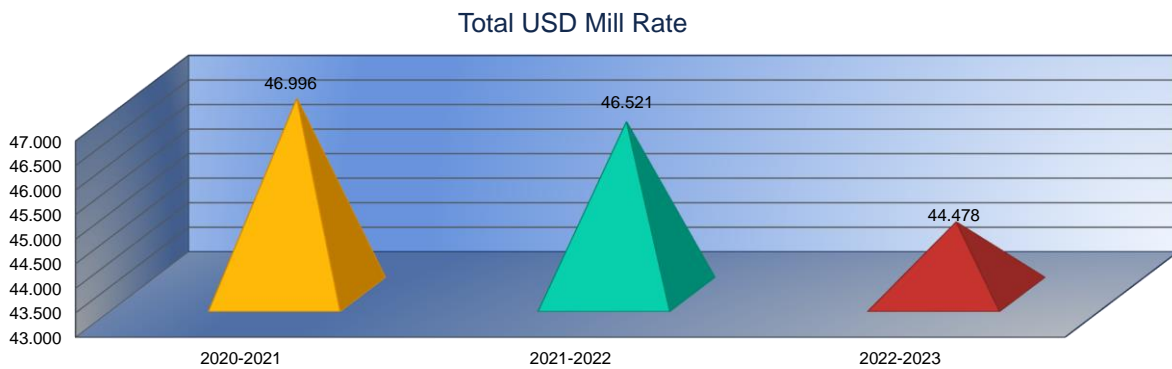


Mill Rates by Fund

	2020-2021 Actual
General	20.000
Supplemental General	18.998
Adult Education	0.000
Capital Outlay	7.998
Declining Enrollment	0.000
Cost of Living	0.000
Special Liability	0.000
School Retirement	0.000
Extraordinary Growth Facilities	0.000
Bond and Interest #1	0.000
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	46.996
Historical Museum	0.000
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	1.966
Rec Comm Employee Bnfts	0.434
TOTAL OTHER	2.400

	2021-2022 Actual
General	20.000
Supplemental General	18.527
Adult Education	0.000
Capital Outlay	7.994
Declining Enrollment	0.000
Cost of Living	0.000
Special Liability	0.000
School Retirement	0.000
Extraordinary Growth Facilities	0.000
Bond and Interest #1	0.000
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	46.521
Historical Museum	0.000
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	2.641
Rec Comm Employee Bnfts	1.021
TOTAL OTHER	3.662

	2022-2023 Budget
General	20.000
Supplemental General	16.478
Adult Education	0.000
Capital Outlay	8.000
Declining Enrollment	0.000
Cost of Living	0.000
Special Liability	0.000
School Retirement	0.000
Extraordinary Growth Facilities	0.000
Bond and Interest #1	0.000
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	44.478
Historical Museum	0.000
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	2.000
Rec Comm Employee Bnfts	0.400
TOTAL OTHER	2.400



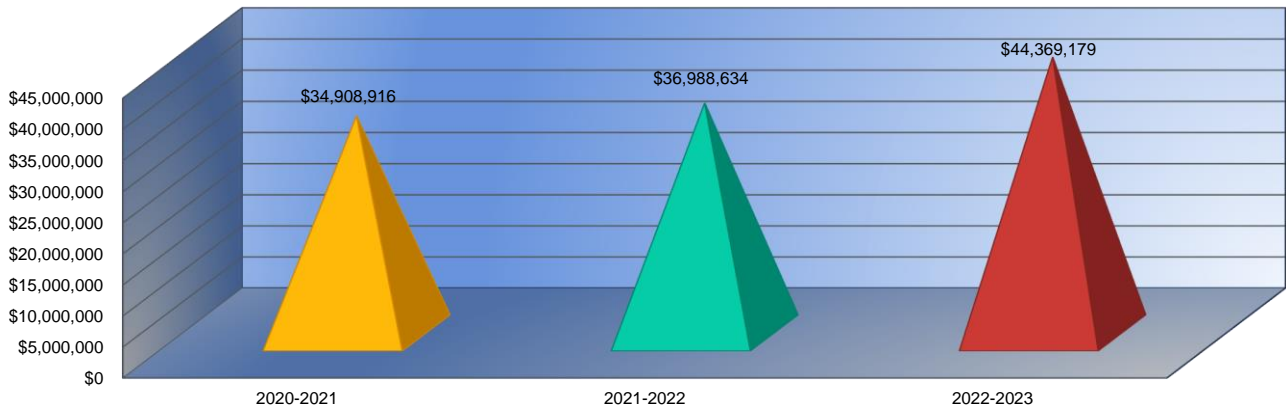
Other Information

	2020-2021 Actual
Assessed Valuation	\$34,908,916
Total USD Debt	\$1,600,667

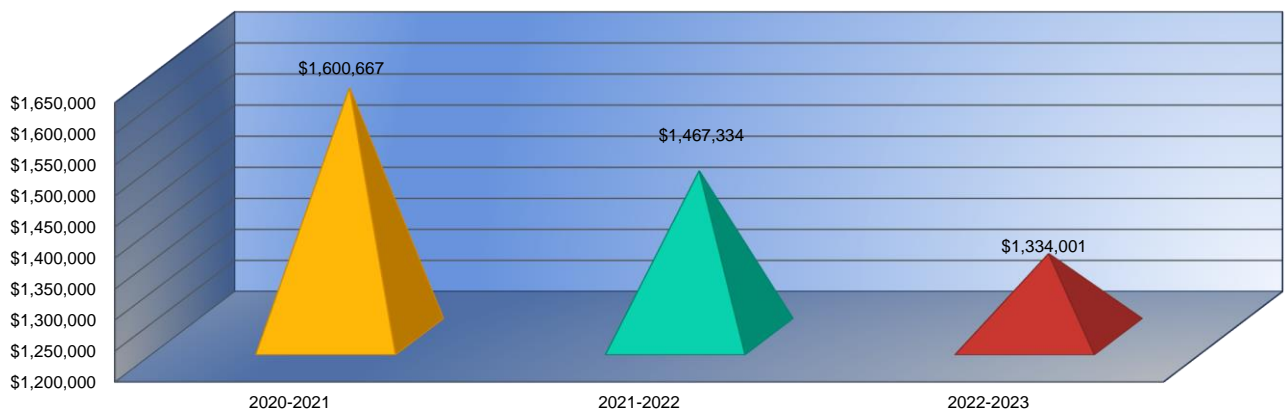
	2021-2022 Actual
Assessed Valuation	\$36,988,634
Total USD Debt	\$1,467,334

	2022-2023 Budget
Assessed Valuation	\$44,369,179
Total USD Debt	\$1,334,001

Assessed Valuation



Total USD Debt



Salaries

	2020-21 Actual			2021-22 Actual			2022-23 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	2.0	\$192,810	\$96,405	2.0	\$202,736	\$101,368	2.0	\$215,105	\$107,553
Teachers (Full Time)	25.0	\$1,015,608	\$40,624	26.0	\$1,099,250	\$42,279	23.0	\$1,037,125	\$45,092
Other Certified (Licensed) Personnel	1.6	\$82,844	\$51,778	2.9	\$134,325	\$46,319	2.3	\$119,385	\$51,907
Classified Personnel	27.0	\$651,108	\$24,115	17.0	\$536,118	\$31,536	16.0	\$561,285	\$35,080
Substitutes/Temporary Help	~~~~~	\$84,039	~~~~~	~~~~~	\$112,604	~~~~~	~~~~~	\$110,000	~~~~~

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.

Administrators: ** 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, Rule 10 Coaches, Coaching Assistants and other short term temporary help.

Total Salary: Report total salary including employee reduction plans***, supplemental, extra pay for summer school, and board paid fringe benefits (employer paid)****.

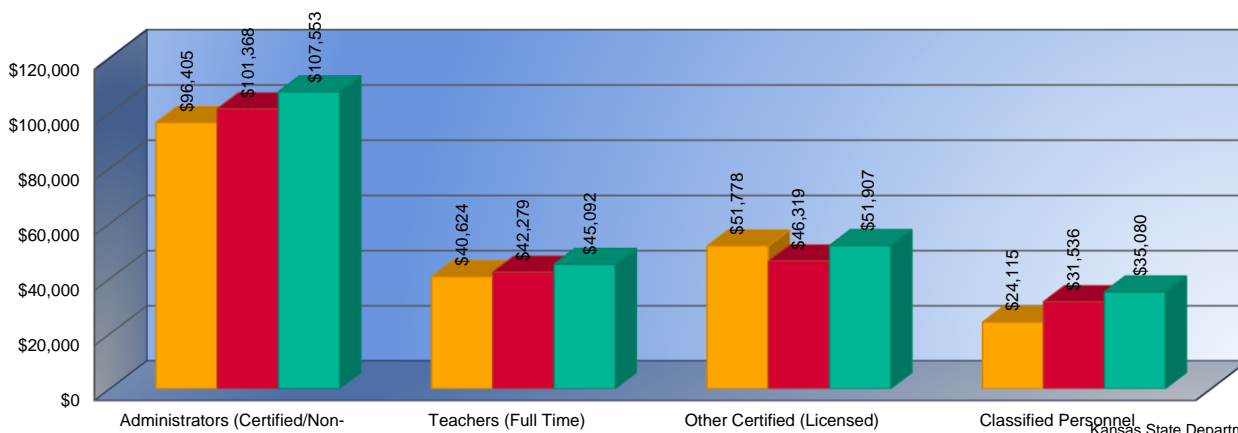
*FTE for Certified Administrators, Teachers and Other Certified (Licensed) Personnel is defined by the local school board. Generally FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents 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.

Average Salaries



Certified)

Personnel

■ 2020-21 Actual ■ 2021-22 Actual ■ 2022-23 Contracted

Public School District Reports

KSDE's Data Central

Kansas K-12 Reports

- Attendance & Enrollment
- Inclement Weather & In-Service Date
- Graduate & Dropout
- Crime
- Building
- Personnel (Certified & Non-Certified)
- Suspension & Expulsion
- Transportation

School Finance Reports

Warehouse

- Assessed Valuation
- Cash Balance
- Headcount Enrollment
- Mill Levies
- Personnel (Certified & Non-Certified)
- Salary
- Bond
- State Foundation Aid & LOB
- Expenditure
- Kindergarten Formats
- Meal Pricing
- Expenditure
- Pupil to Teacher Ratio
- Transportation

Comparative Performance & Fiscal System (CPFS)

Budget Reports by Fund, Function and Object Code.

Budgets

Budget, At a Glance, Profile, Form 150, and Summary.

CPA Reports

School District Funding Report

Kansas State Building Report Card

- Attendance Rate
- IDEA Performance Plan
- Performance Level
- School Violence
- Assessments (NAEP)
 - Reading
 - Mathematics
- Similar Schools
- Grade Range
- Title I status
- Website & Contact info
- Post-Secondary Progress
- Dropout and Graduation Rate & Post-Secondary Progress
- Teacher Quality

- Enrollment
- ACT Scores

- Demographic