

Budget at a Glance

303 - Ness City

2026-2027



Kansas leads the world in the success of each student.

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Summary of Total Expenditures by Function (All Funds)

	2024-2025 Actual	% of Total	2025-2026 Actual	% of Total	% Change	2026-2027 Budget	% of Total	% Change
Instruction	\$2,573,065	56%	\$2,831,957	55%	10%	\$2,795,496	53%	-1%
Student Support Services	\$97,767	2%	\$93,331	2%	-5%	\$127,800	2%	37%
Instructional Support Services	\$107,254	2%	\$65,610	1%	-39%	\$68,520	1%	4%
Administration & Support	\$756,121	16%	\$783,070	15%	4%	\$766,000	15%	-2%
Operations & Maintenance	\$586,636	13%	\$848,765	17%	45%	\$997,729	19%	18%
Transportation	\$199,590	4%	\$233,175	5%	17%	\$167,699	3%	-28%
Food Services	\$165,328	4%	\$133,691	3%	-19%	\$188,549	4%	41%
Capital Improvements	\$135,408	3%	\$133,333	3%	-2%	\$133,333	3%	0%
Debt Services	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$14,825	0%	\$15,479	0%	4%	\$16,000	0%	3%
Total Expenditures ¹	4,635,994	100%	\$5,138,411	100%	11%	\$5,261,126	100%	2%
Amount per Pupil	\$17,990		\$19,538		9%	\$18,331		-6%
Current Expenditures ²	\$4,364,161	100%	\$4,404,873	100%	1%	\$4,806,562	100%	9%
Amount per Pupil	\$16,935		\$16,749		-1%	\$16,748		0%

Percent of Expenditures for Instruction³

Total Expenditures	\$2,537,868	55%	\$2,778,692	54%	-1%	\$2,747,496	52%	-2%
Current Expenditures	\$2,537,868	58%	\$2,778,692	63%	5%	\$2,747,496	57%	-6%

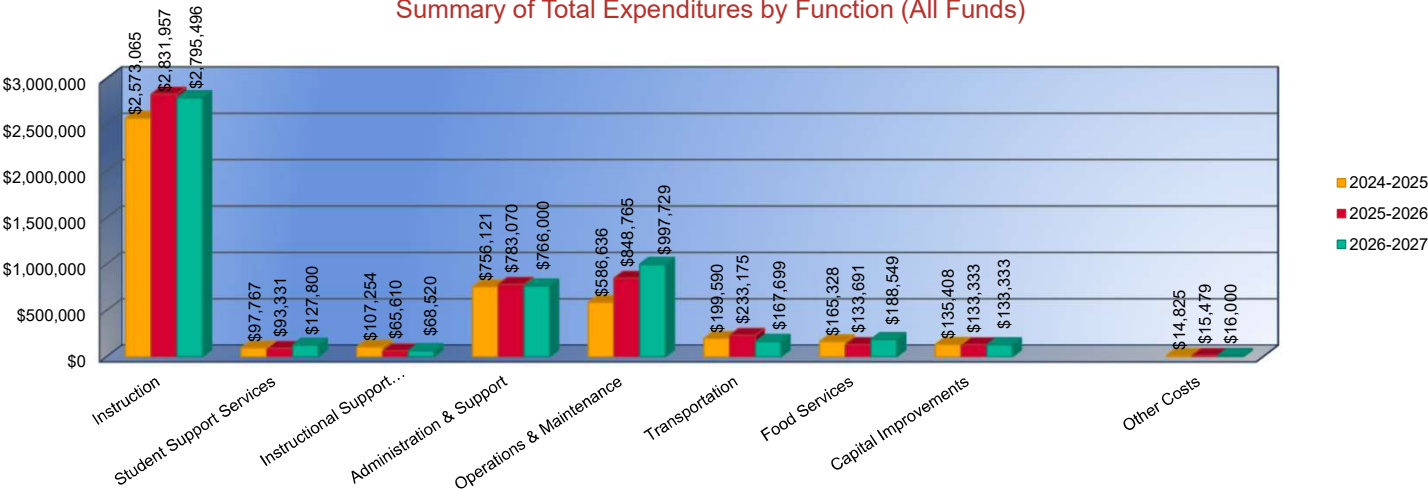
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At-Risk Education Fund, (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary 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.

Note: The Budgeted Total Expenditures may not match Code 99 due to budgeted transfers from (06) General and (08) Supplemental General to (53) Contingency Reserve and (55) Textbook & Student Material Revolving, which are not budgeted funds.

2. Current Expenditures excludes Capital Outlay (Code 16) and Bond Debt expenditures (Code 62 & 63)
3. 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)

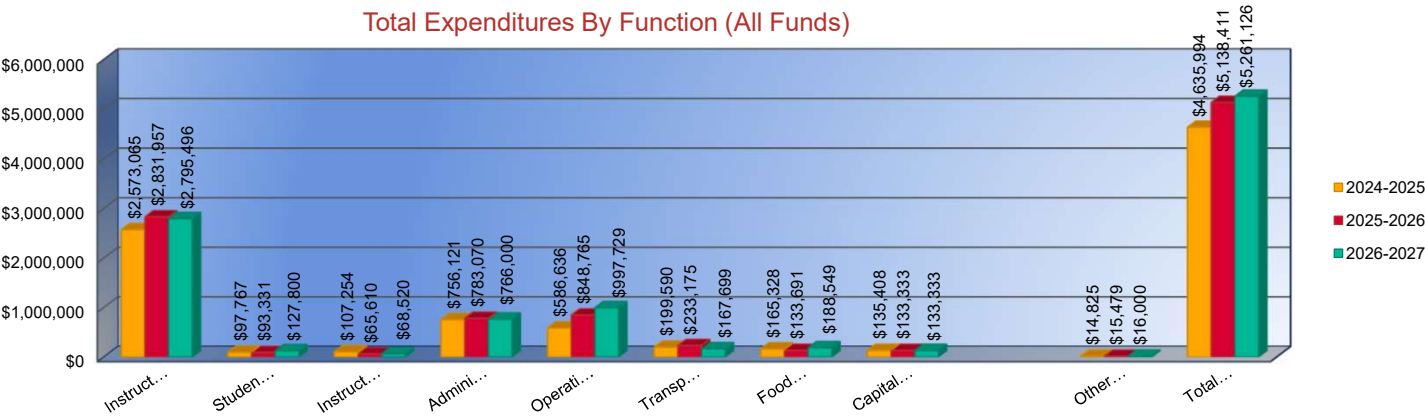


Total Expenditures By Function (All Funds)

	2024-2025 Actual	2025-2026 Actual	2026-2027 Budget
Instruction	\$2,573,065	\$2,831,957	\$2,795,496
Student Support	\$97,767	\$93,331	\$127,800
Instructional Support	\$107,254	\$65,610	\$68,520
Administration & Support	\$756,121	\$783,070	\$766,000
Operations & Maintenance	\$586,636	\$848,765	\$997,729
Transportation	\$199,590	\$233,175	\$167,699
Food Services	\$165,328	\$133,691	\$188,549
Capital Improvements	\$135,408	\$133,333	\$133,333
Debt Services	\$0	\$0	\$0
Other Costs	\$14,825	\$15,479	\$16,000
Total Expenditures¹	\$4,635,994	\$5,138,411	\$5,261,126

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 Education Fund, (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.

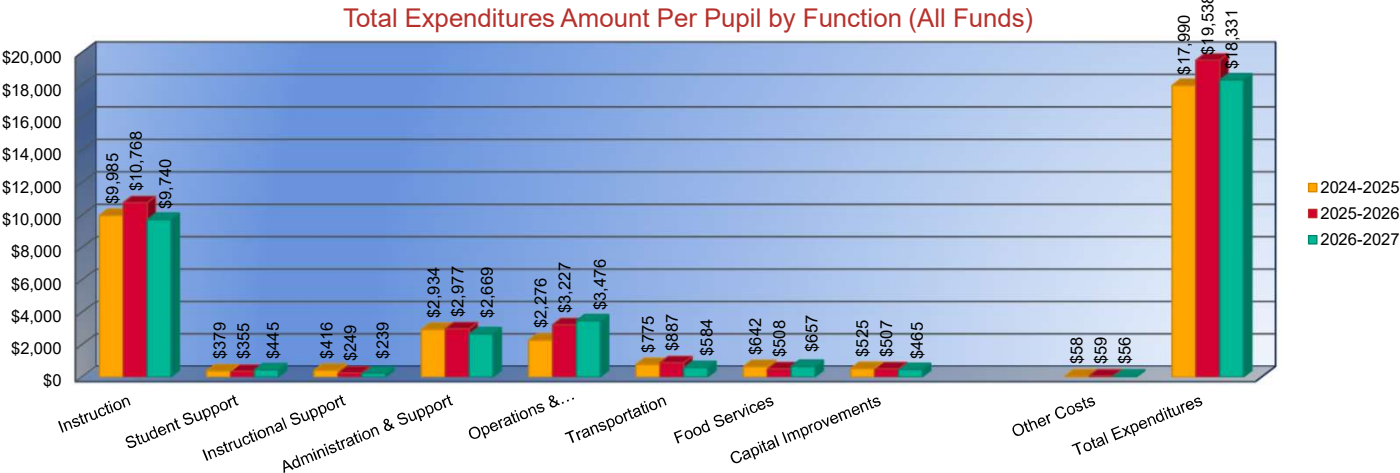
Total Expenditures By Function (All Funds)



Total Expenditures Amount Per Pupil by Function (All Funds)

	2024-2025 Actual	2025-2026 Actual	2026-2027 Budget
Instruction	\$9,985	\$10,768	\$9,740
Student Support	\$379	\$355	\$445
Instructional Support	\$416	\$249	\$239
Administration & Support	\$2,934	\$2,977	\$2,669
Operations & Maintenance	\$2,276	\$3,227	\$3,476
Transportation	\$775	\$887	\$584
Food Services	\$642	\$508	\$657
Capital Improvements	\$525	\$507	\$465
Debt Services	\$0	\$0	\$0
Other Costs	\$58	\$59	\$56
Total Expenditures ¹	\$17,990	\$19,538	\$18,331
Enrollment (FTE) ²	257.7	263.0	287.0

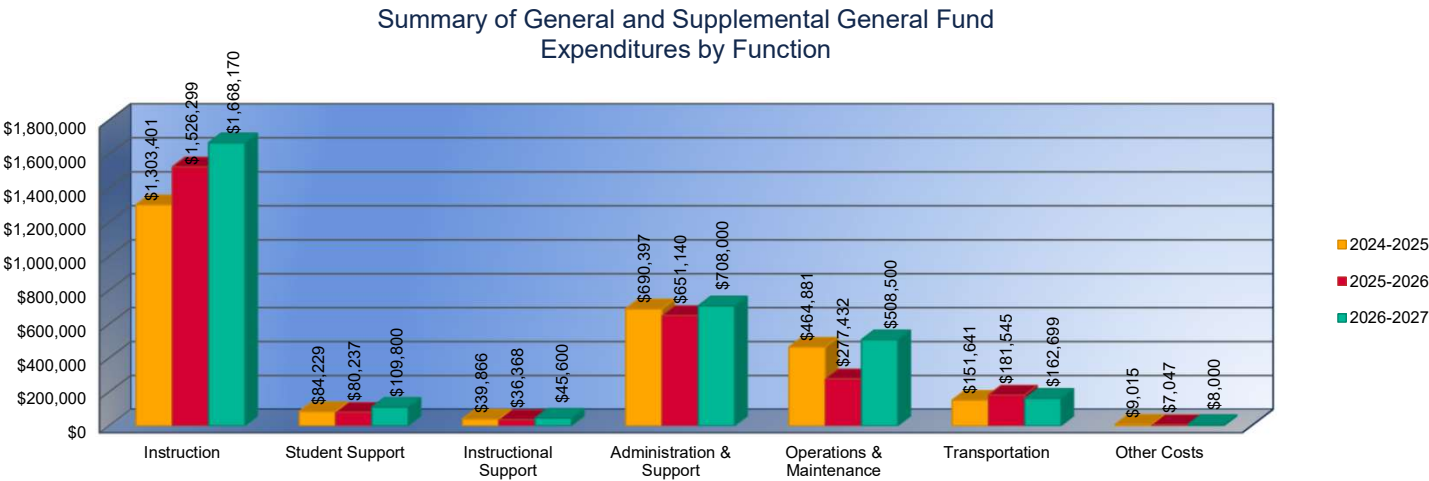
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At-Risk Education Fund, (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary 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.



Summary of General and Supplemental General Fund Expenditures by Function*

	2024-2025 Actual	% of Total	2025-2026 Actual	% of Total	% Change	2026-2027 Budget	% of Total	% Change
Instruction	\$1,303,401	48%	\$1,526,299	55%	17%	\$1,668,170	52%	9%
Student Support	\$84,229	3%	\$80,237	3%	-5%	\$109,800	3%	37%
Instructional Support	\$39,866	1%	\$36,368	1%	-9%	\$45,600	1%	25%
Administration & Support	\$690,397	25%	\$651,140	24%	-6%	\$708,000	22%	9%
Operations & Maintenance	\$464,881	17%	\$277,432	10%	-40%	\$508,500	16%	83%
Transportation	\$151,641	6%	\$181,545	7%	20%	\$162,699	5%	-10%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$9,015	\$0	\$7,047	\$0	-22%	\$8,000	0%	14%
Total Expenditures	\$2,743,430	100%	\$2,760,068	100%	1%	\$3,210,769	100%	16%
Amount per Pupil	\$10,646		\$10,495		-1%	\$11,187		7%

*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.



Instruction Expenditures (1000)

	2024-2025 Actual
General	\$1,046,247
Federal Funds	\$152,389
Supplemental General	\$257,154
Preschool-Aged At-Risk	\$40,983
At-Risk Education Fund	\$352,805
Bilingual Education	\$43,835
Virtual Education	\$0
Capital Outlay	\$35,197
Driver Education	\$647
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$343,353
Cost of Living	\$0
Career and Postsecondary Ed.	\$130,360
Gifts & Grants¹	\$0
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$167,318
Contingency Reserve	\$0
Text Book & Student Material	\$2,777
Activity Fund	\$0
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$2,573,065
Enrollment (FTE)³	257.7
Amount per Pupil²	\$9,985
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$2,573,065

2025-2026 Actual	% Change
\$1,299,770	24%
\$62,283	-59%
\$226,529	-12%
\$67,559	65%
\$312,756	-11%
\$50,075	14%
\$0	0%
\$53,265	51%
\$3,930	507%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$413,907	21%
\$0	0%
\$168,407	29%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$169,968	2%
\$0	0%
\$3,508	26%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$2,831,957	10%
263.0	2%
\$10,768	8%
\$0	0%
\$0	0%
\$0	0%
\$2,831,957	10%

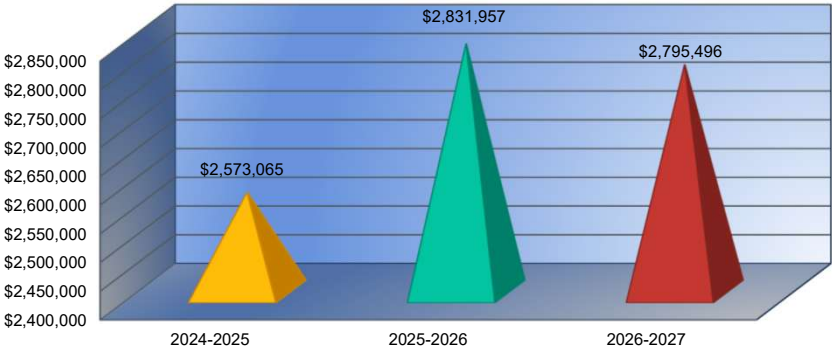
2026-2027 Budget	% Change
\$1,375,093	6%
\$60,804	-2%
\$293,077	29%
\$15,329	-77%
\$303,609	-3%
\$32,190	-36%
\$0	0%
\$48,000	-10%
\$25,297	544%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$998	0%
\$350,952	-15%
\$0	0%
\$100,000	-41%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$190,147	12%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$2,795,496	-1%
287.0	9%
\$9,740	-10%
\$0	0%
\$0	0%
\$0	0%
\$2,795,496	-1%

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 (3 and 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 2026-2027

Fund	2026-2027 Amount Budgeted	July 1, 2026 Cash Balance	Estimated Sources of Revenue - 2026-2027					Estimated July 1, 2027 Cash Balance
			State	Federal	Local			
					Interest	Transfers	Other	
General	\$3,076,785	\$0	\$3,076,785	\$0			\$0	\$0
Supplemental General	\$1,017,577	\$6,023	\$0			\$0	\$1,011,554	
Adult Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Preschool-Aged At-Risk (3 and 4 yr Old)	\$15,329	\$15,329		\$0	\$0	\$76,000	\$0	\$76,000
Adult Supplemental Education	\$0	\$0			\$0	\$0	\$0	\$0
At-Risk Education Fund	\$303,609	\$0		\$0	\$0	\$303,609	\$0	\$0
Bilingual Education	\$32,190	\$2,190		\$0	\$0	\$50,000	\$0	\$20,000
Virtual Education	\$0	\$0			\$0	\$0	\$0	\$0
Capital Outlay	\$454,564	\$118,679	\$0	\$0	\$0	\$0	\$335,885	\$0
Driver Training	\$25,297	\$22,867	\$2,430	\$0	\$0	\$0	\$0	\$0
Declining Enrollment	\$0	\$0				\$0		\$0
Extraordinary School Program	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Food Service	\$194,549	\$41,920	\$920	\$60,884	\$0	\$50,000	\$60,825	\$20,000
Professional Development	\$14,920	\$4,170	\$750	\$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	\$350,952	\$56,968	\$0	\$0	\$0	\$293,984	\$0	\$0
Career and Postsecondary Education	\$100,000	\$0	\$0	\$0	\$0	\$100,000	\$0	\$0
Special Liability Expense Fund	\$0	\$0			\$0	\$0	\$0	\$0
Special Reserve Fund		\$0						
Gifts and Grants	\$206,998	\$147,446	\$39,552	\$0			\$20,000	\$0
Textbook & Student Materials Revolving		\$31,891						
School Retirement	\$0	\$0			\$0		\$0	\$0
Extraordinary Growth Facilities	\$0	\$0				\$0	\$0	
KPERS Special Retirement Contribution	\$290,147	\$0	\$290,147					
Contingency Reserve		\$151,876						
Activity Funds		\$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	\$60,804	\$0		\$60,804				\$0
Cost of Living	\$0	\$0				\$0	\$0	
SUBTOTAL	\$6,144,719	\$600,357	\$3,410,584	\$121,688	\$0	\$883,593	\$1,428,264	\$116,000
Less Transfers	\$883,593							
TOTAL Budget Expenditures	\$5,261,126							

Sources of Revenue

	2024-2025	2025-2026	2026-2027
State Revenues	3,120,891	3,174,926	3,410,584
Federal Revenues	193,719	81,962	121,688
Local Revenues¹	1,359,809	1,494,652	1,428,264
Total Revenues	4,674,419	4,751,540	4,960,536
Revenues Per Pupil	18,139	18,067	17,284

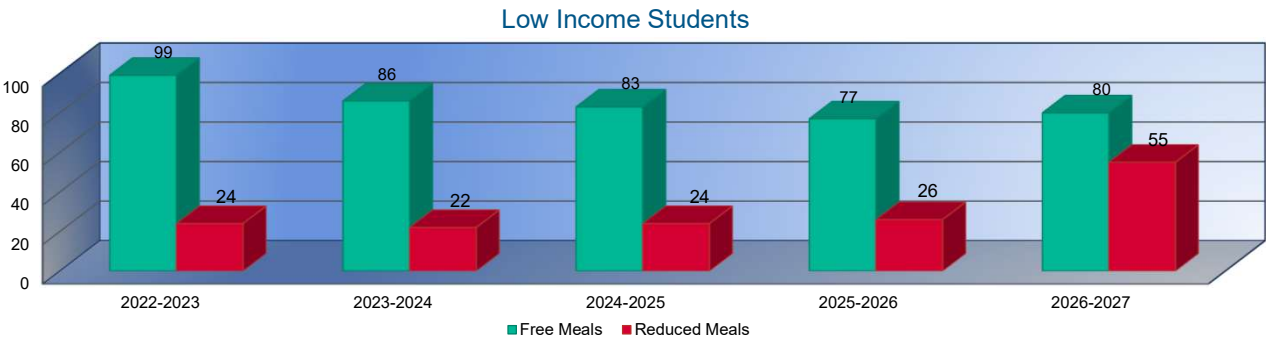
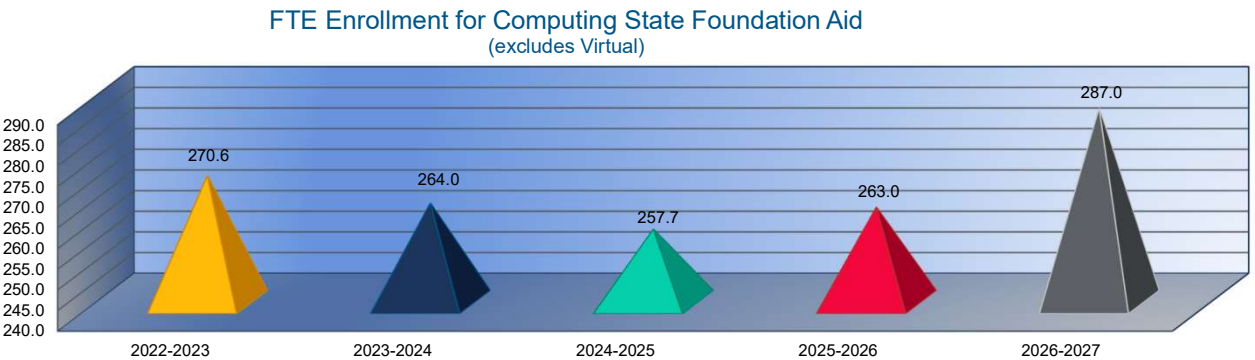
1. Excludes "Transfers" to avoid duplication of revenue.

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

	2022-2023	2023-2024	%	2024-2025	%	2025-2026	%	2026-2027	%
	Actual	Actual	Change	Actual	Change	Actual	Change	Budget	Change
FTE Enrollment (excl. Virtual)*	270.6	264.0	-2%	257.7	-2%	263.0	2%	287.0	9%
Free Meal Student Headcount	99	86	-13%	83	-3%	77	-7%	80	4%
Reduced Meal Student Headcount	24	22	-8%	24	9%	26	8%	55	112%

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.

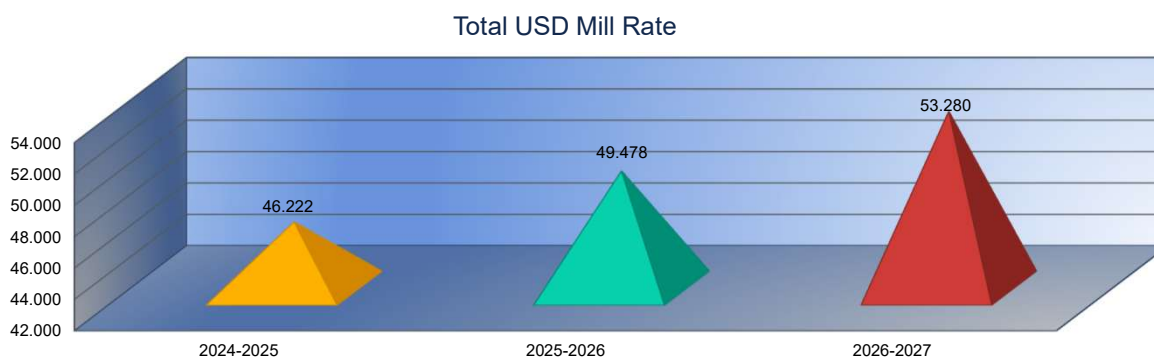


Mill Rates by Fund

	2024-2025 Actual
General	20.000
Supplemental General	18.224
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	46.222
Historical Museum	0.000
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	1.444
Rec Comm Employee Bnfts	0.462
TOTAL OTHER	1.906

2025-2026 Actual
20.000
21.478
0.000
8.000
0.000
0.000
0.000
0.000
0.000
0.000
0.000
0.000
0.000
49.478
0.000
0.000
0.000
2.000
0.400
2.400

2026-2027 Budget
20.000
25.280
0.000
8.000
0.000
0.000
0.000
0.000
0.000
0.000
0.000
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0.000
0.000
1.800
0.600
2.400



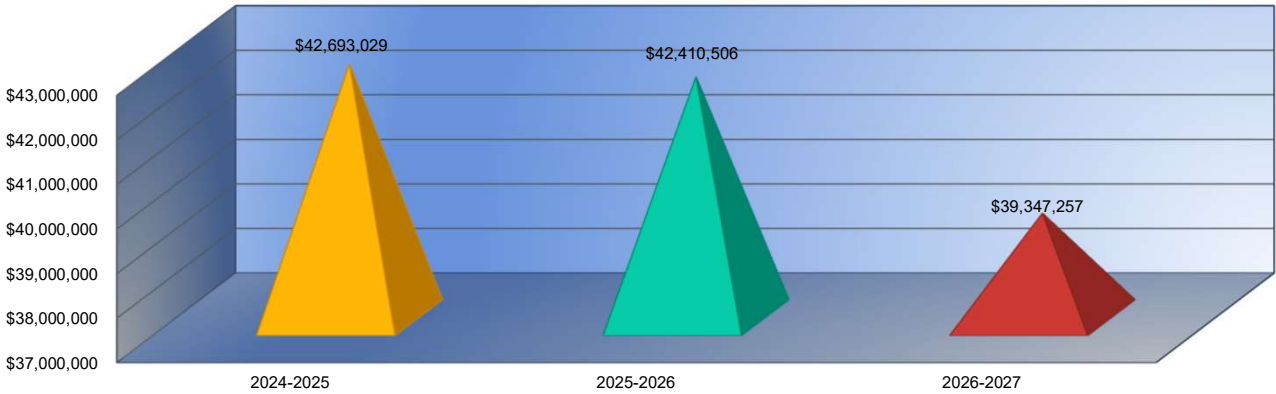
Other Information

	2024-2025 Actual
Assessed Valuation	\$42,693,029
Total USD Debt	\$933,366

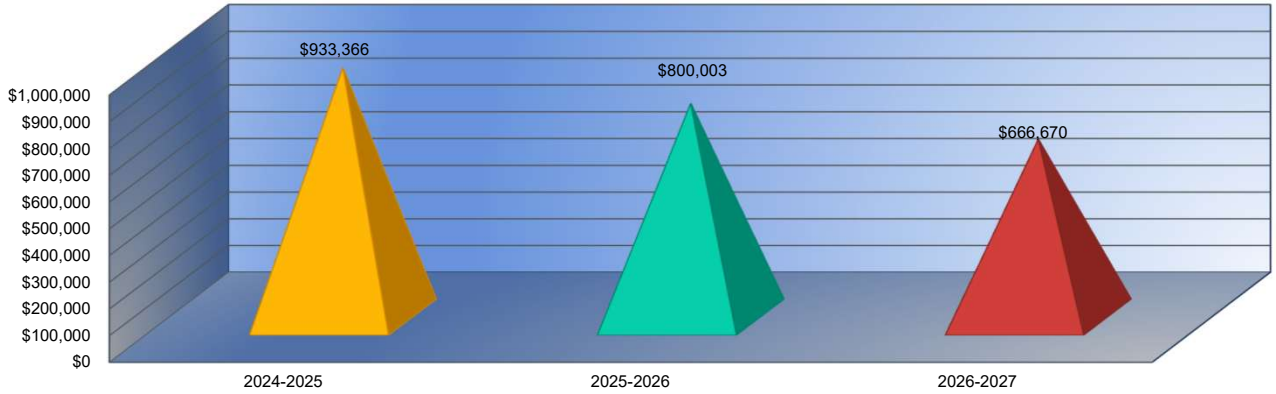
	2025-2026 Actual
	\$42,410,506
	\$800,003

	2026-2027 Budget
	\$39,347,257
	\$666,670

Assessed Valuation



Total USD Debt



Salaries

	2024-25 Actual			2025-26 Actual			2026-27 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Licensed/Non-Licensed)	2.0	\$221,154	\$110,577	2.0	\$187,988	\$93,994	2.0	\$210,400	\$105,200
Teachers (Full Time)	24.0	\$1,098,172	\$45,757	27.0	\$1,247,961	\$46,221	24.0	\$1,199,255	\$49,969
Other Licensed Personnel	1.5	\$125,281	\$83,521	1.5	\$72,322	\$48,215	1.3	\$63,911	\$49,162
Classified Personnel	22.0	\$769,742	\$34,988	22.0	\$621,266	\$28,239	21.0	\$600,580	\$28,599
Substitutes/Temporary Help	~~~~~	\$0	~~~~~	~~~~~	\$0	~~~~~	~~~~~	\$0	~~~~~

Administrators:	*Licensed Personnel - 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-Licensed Personnel - 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)****.	

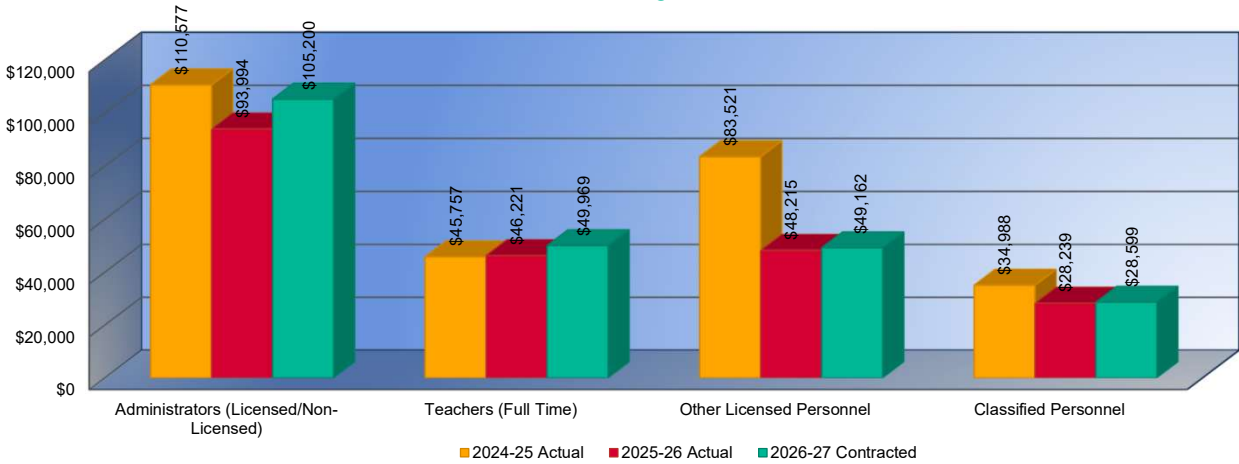
*FTE for Licensed Administrators, Teachers and Other Licensed Personnel is defined by the local school board. Generally FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12 month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

**FTE of 1.0 for Non-Licensed 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



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
- Enrollment
- ACT Scores
- Similar Schools
- Grade Range
- Title I status
- Website & Contact info
- Post-Secondary Progress
- Dropout and Graduation Rate & Post-Secondary Progress
- Teacher Quality
- Demographic