

Budget at a Glance 2019-20



USD 417 - Morris County



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)

	2017-2018 Actual	% of Tot	2018-2019 Actual	% of Tot	% inc/ dec	2019-2020 Budget	% of Tot	% inc/ dec
Instruction	6,037,763	56%	6,114,267	56%	1%	7,574,788	55%	24%
Student Support Services	247,215	2%	330,682	3%	34%	386,504	3%	17%
Instructional Support Services	147,676	1%	203,611	2%	38%	226,531	2%	11%
Administration & Support	1,055,718	10%	1,142,611	10%	8%	1,285,385	9%	12%
Operations & Maintenance	814,388	7%	788,883	7%	-3%	1,048,579	8%	33%
Transportation	529,969	5%	688,866	6%	30%	1,319,517	10%	92%
Food Services	452,430	4%	495,843	5%	10%	550,301	4%	11%
Capital Improvements	850,392	8%	54,356	0%	-94%	750,000	5%	1280%
Debt Services	737,413	7%	1,103,444	10%	50%	594,819	4%	-46%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures*	10,872,964	100%	10,922,563	100%	0%	13,736,424	100%	26%
Amount per Pupil	\$14,430		\$13,902		-4%	\$16,892		22%
Current Expenditures**	8,658,339	100%	9,304,244	100%	7%	11,049,393	100%	19%
Amount per Pupil	\$11,491		\$11,842		3%	\$13,588		15%

Percent of Expenditures

Instruction*** (Total Expenditures)	5,550,473	51%	5,865,242	54%	3%	7,005,424	51%	-3%
Instruction*** (Current Expenditures)	5,550,473	64%	5,865,242	63%	-1%	7,005,424	63%	0%

* The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent 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, Activity Fund and Special Education Coop Fund.

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

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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

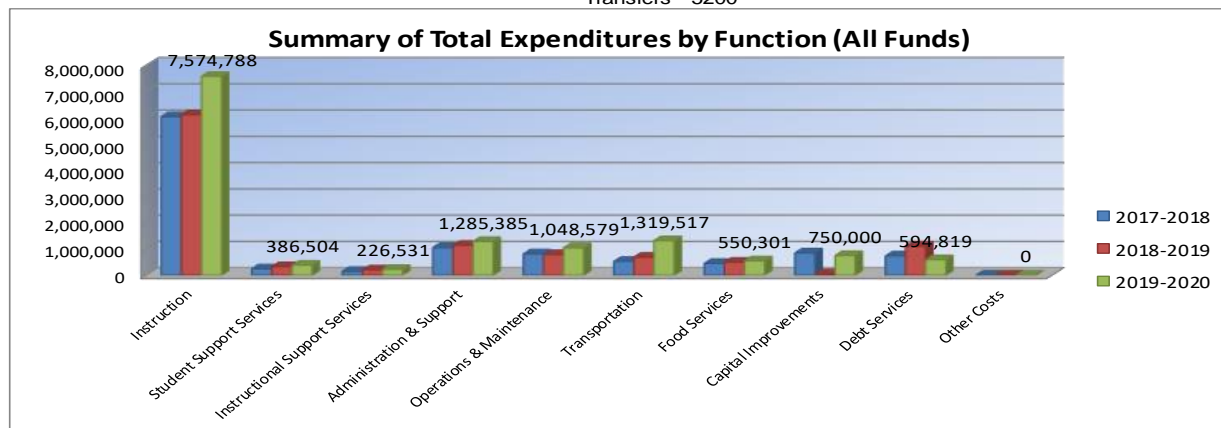
Food Service - 3100

Other Costs - 2900 and 3300

Capital Improvements - 4000

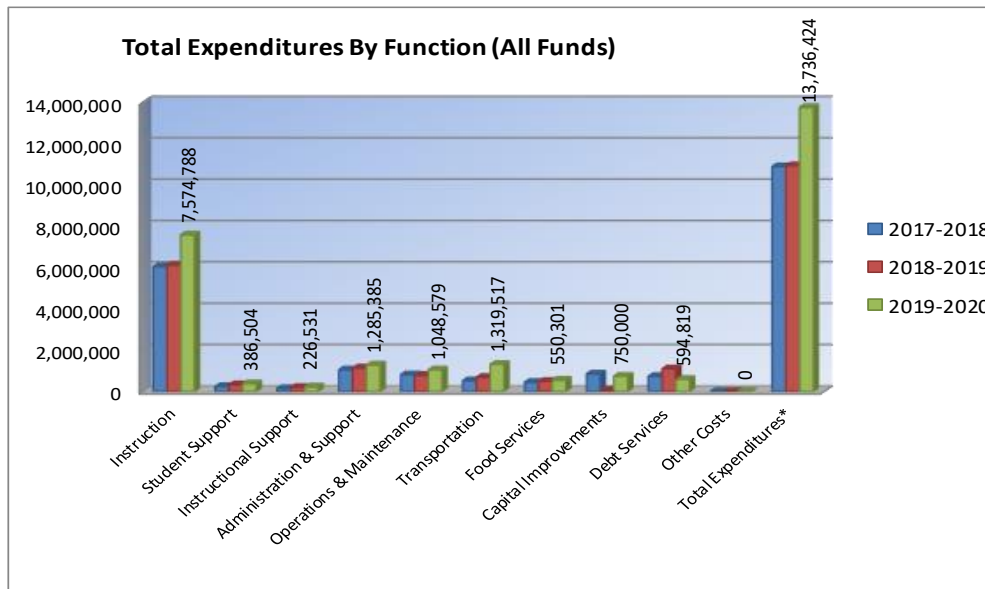
Debt Services - 5100

Transfers - 5200



Total Expenditures By Function (All Funds)

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Instruction	6,037,763	6,114,267	7,574,788
Student Support	247,215	330,682	386,504
Instructional Support	147,676	203,611	226,531
Administration & Support	1,055,718	1,142,611	1,285,385
Operations & Maintenance	814,388	788,883	1,048,579
Transportation	529,969	688,866	1,319,517
Food Services	452,430	495,843	550,301
Capital Improvements	850,392	54,356	750,000
Debt Services	737,413	1,103,444	594,819
Other Costs	0	0	0
Total Expenditures*	10,872,964	10,922,563	13,736,424

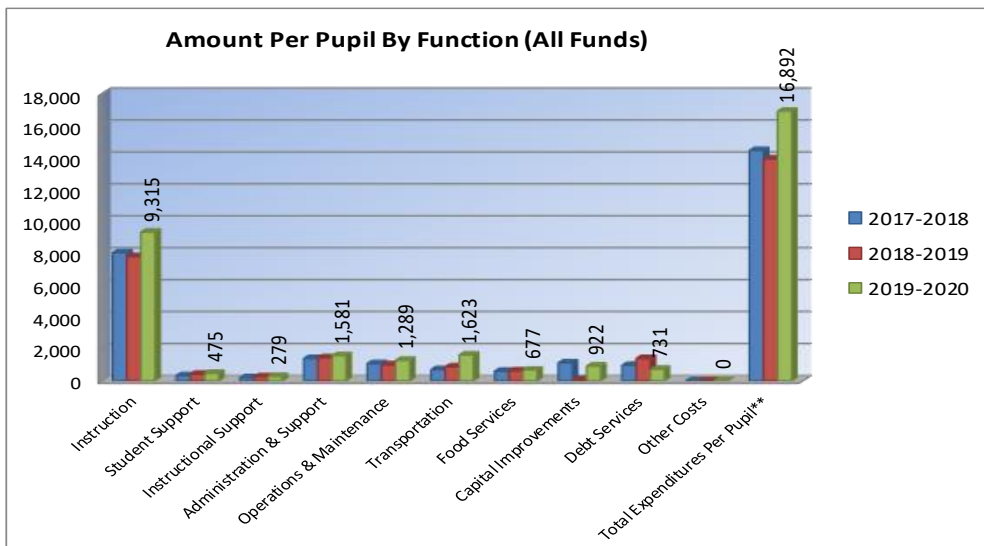


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent 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, Activity Fund and Special Education Coop Fund.

Total Expenditures Amount Per Pupil By Function (All Funds)

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Instruction	8,013	7,782	9,315
Student Support	328	421	475
Instructional Support	196	259	279
Administration & Support	1,401	1,454	1,581
Operations & Maintenance	1,081	1,004	1,289
Transportation	703	877	1,623
Food Services	600	631	677
Capital Improvements	1,129	69	922
Debt Services	979	1,404	731
Other Costs	0	0	0
Total Expenditures Per Pupil**	14,430	13,902	16,892
Enrollment (FTE)*	753.5	785.7	813.2

*FTE Enrollment is based on 9/20 and 2/20, including 4yr old at-risk. Beginning in the 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. If the district offered full-day kindergarten in the 2017-18 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Includes virtual enrollment.

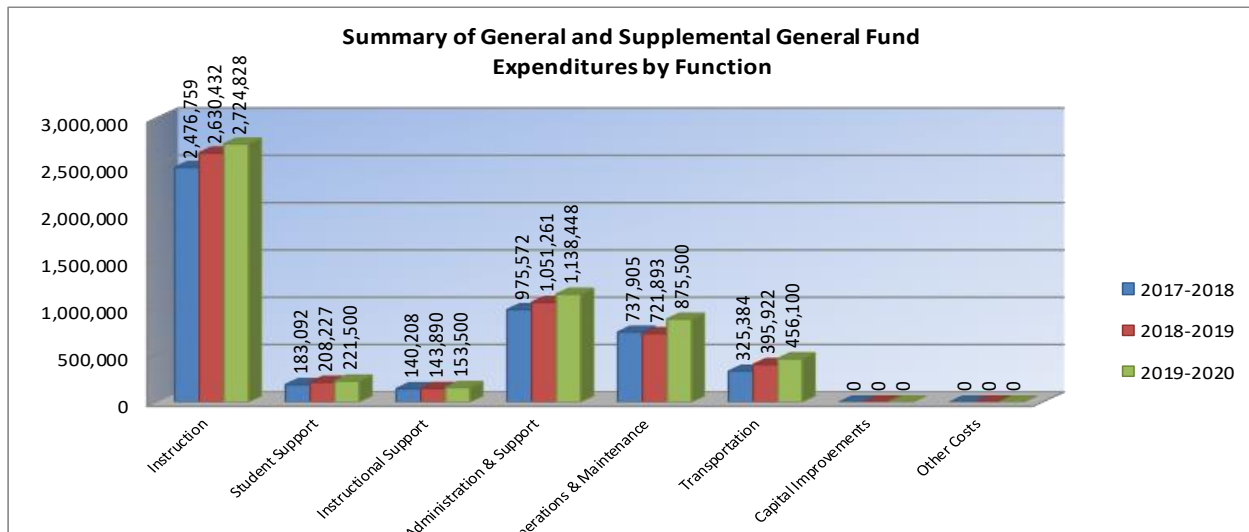


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent 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, Activity Fund and Special Education Coop Fund.

Summary of General and Supplemental General Fund Expenditures by Function

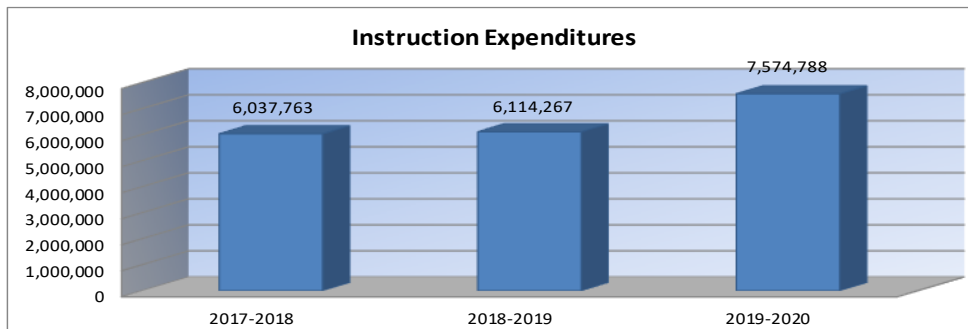
	2017-2018 Actual	% of Tot	2018-2019 Actual	% of Tot	% inc/ dec	2019-2020 Budget	% of Tot	% inc/ dec
Instruction	2,476,759	51%	2,630,432	51%	6%	2,724,828	49%	4%
Student Support	183,092	4%	208,227	4%	14%	221,500	4%	6%
Instructional Support	140,208	3%	143,890	3%	3%	153,500	3%	7%
Administration & Support	975,572	20%	1,051,261	20%	8%	1,138,448	20%	8%
Operations & Maintenance	737,905	15%	721,893	14%	-2%	875,500	16%	21%
Transportation	325,384	7%	395,922	8%	22%	456,100	8%	15%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	4,838,920	100%	5,151,625	100%	6%	5,569,876	100%	8%
Amount per Pupil	\$6,422		\$6,557		2%	\$6,849		4%

The Summary of General and Supplemental General Fund Expenditures chart information comes from pages 6-13 of the Sumexpen and adds together the 'General Fund' and 'Supplemental General Fund' line items.



Instruction Expenditures (1000)

	2017-2018 Actual	2018-2019 Actual	% inc/ dec	2019-2020 Budget	% inc/ dec
General	2,050,878	2,042,327	0%	2,109,599	3%
Federal Funds	201,045	175,300	-13%	184,755	5%
Supplemental General	425,881	588,105	38%	615,229	5%
Preschool-Aged At-Risk	70,617	86,797	23%	97,500	12%
At Risk (K-12)	1,036,754	1,017,278	-2%	1,071,121	5%
Bilingual Education	37,753	38,753	3%	40,503	5%
Virtual Education	0	4,700	0%	7,409	58%
Capital Outlay	487,290	249,025	-49%	569,364	129%
Driver Education	5,821	7,205	24%	13,200	83%
Declining Enrollment	0	0	0%	0	0%
Extraordinary School Program	19,980	21,069	5%	33,304	58%
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	1,040,096	1,219,655	17%	1,921,881	58%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	162,013	172,733	7%	178,500	3%
Gifts/Grants	38,606	43,801	13%	102,252	133%
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	394,623	366,651	-7%	630,171	72%
Contingency Reserve	0	0	0%		
Text Book & Student Material	17,904	55,179	208%		
Activity Fund	48,502	25,689	-47%		
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	6,037,763	6,114,267	1%	7,574,788	24%
Enrollment (FTE)*	753.5	785.7	4%	813.2	4%
Amount per Pupil	8,013	7,782	-3%	9,315	20%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	6,037,763	6,114,267	1%	7,574,788	24%



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

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

*FTE enrollment is based on 9/20 and 2/20, including 4yr old at-risk. Beginning in the 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. If the district offered full-day kindergarten in the 2017-18 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Includes virtual enrollment.

Sources of Revenue and Proposed Budget for 2019-20

Fund	2019-20 Amount Budgeted	July 1, 2019 Cash Balance	Estimated Sources of Revenue--2019-20					Estimated July 1, 2020 Cash Balance
			State	Federal	Interest	Local		
						Transfers	Other	
General	6,433,399	0	6,433,399	0	0	0	0	XXXXXXXXXX
Supplemental General	2,171,450	101,220	735,904			0	1,334,326	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	97,500	7,500		0	0	90,000	0	0
Adult Supplemental Education	0	0		0	0	0	0	0
At Risk (K-12)	1,202,062	7,500		0	0	1,194,562	0	0
Bilingual Education	40,503	7,501		0	0	33,002	0	0
Virtual Education	7,409	0		0	0	7,409	0	0
Capital Outlay	2,092,212	1,434,451	127,874	0	0	0	529,887	0
Driver Training	14,700	27,852	2,600	0	0	0	0	15,752
Declining Enrollment	0	0				0	XXXXXXXXXX	0
Extraordinary School Program	33,304	33,304		0	0	0	0	0
Food Service	579,301	126,802	3,822	275,930	0	0	172,747	0
Professional Development	57,999	51,749	6,250	0	0	0	0	0
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0	0
Special Education	2,093,781	598,781	0	0	0	1,495,000	0	0
Career and Postsecondary Education	197,169	4,339	7,830	0	0	0	185,000	0
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund	0	0						XXXXXXXXXX
Gifts and Grants	102,252	102,252	0					0
Textbook & Student Materials Revolving		120,466						XXXXXXXXXX
School Retirement	0	0				0	0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	851,582	0	851,582			0		XXXXXXXXXX
Contingency Reserve		213,485						XXXXXXXXXX
Activity Funds		0						XXXXXXXXXX
Bond and Interest #1	594,819	609,601	142,757	0	0		668,744	826,283
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
Coop Special Education	0	0	0	0	0		0	0
Federal Funds	201,955	76	XXXXXXXXXX	201,879	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	16,771,397	3,446,879	8,312,018	477,809	0	3,004,973	2,705,704	842,035
Less Transfers	3,004,973							
TOTAL Budget Expenditures	\$13,766,424							

Sources of Revenue - - State, Federal, Local

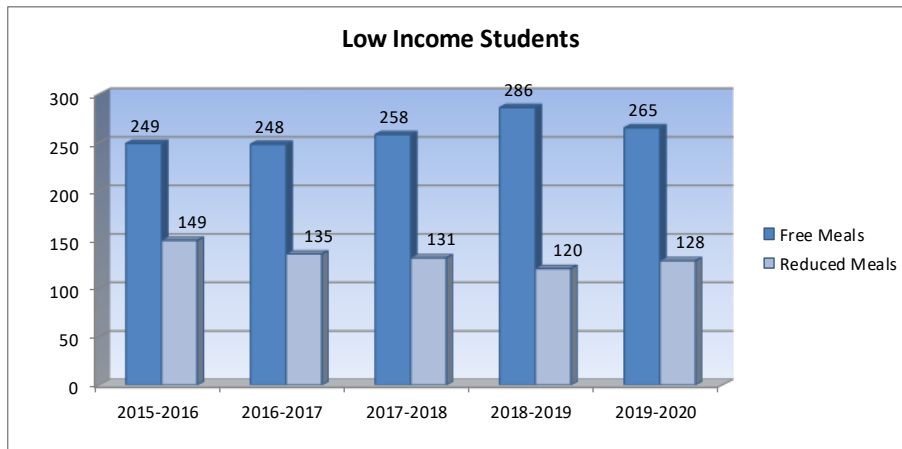
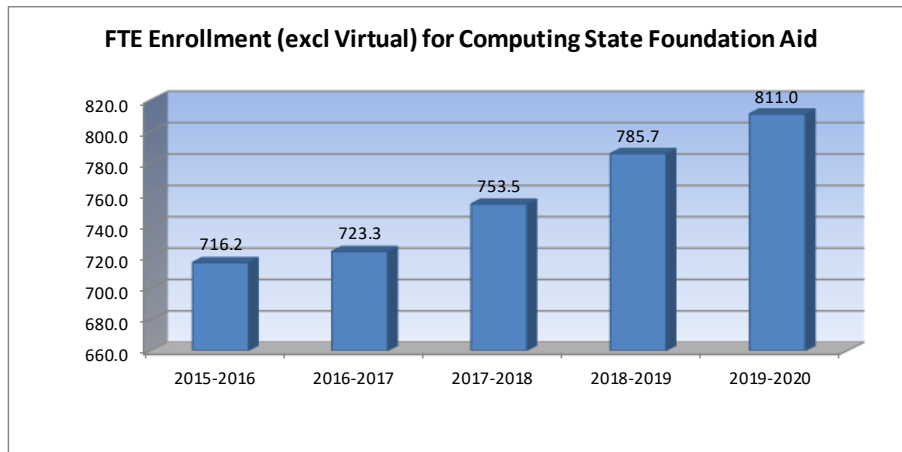
	2017-2018	2018-2019	2019-2020
State Revenues	6,817,940	7,375,384	8,312,018
Federal Revenues	466,317	483,069	477,809
Local Revenues*	4,136,475	3,067,922	2,705,704
Total Revenues	11,420,732	10,926,375	11,495,531
Revenues Per Pupil	15,157	13,907	14,136

Effective July 1, 2014 (2014-15 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 general aid.

*Excludes "Transfers" to avoid duplication of revenue.

Enrollment Information

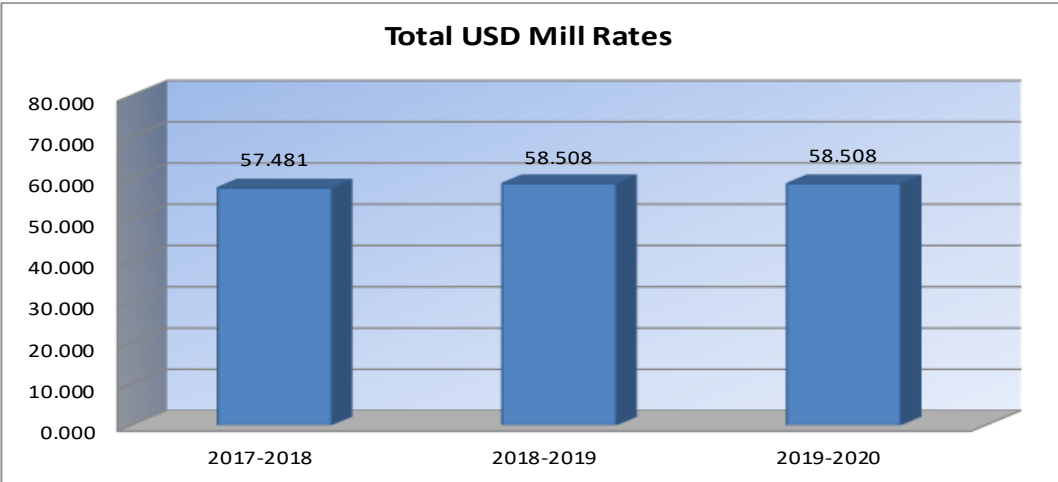
	2015-2016 Actual	2016-2017 Actual	% inc/ dec	2017-2018 Actual	% inc/ dec	2018-2019 Actual	% inc/ dec	2019-2020 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	716.2	723.3	1%	753.5	4%	785.7	4%	811.0	3%
Number of Students - Free Meals	249	248	0%	258	4%	286	11%	265	-7%
Number of Students - Reduced Meals	149	135	-9%	131	-3%	120	-8%	128	7%



*FTE Enrollment is based on 9/20 and 2/20, including 4yr old at-risk. Beginning 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. If the district offered full-day kindergarten in the 2016-17 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Virtual enrollment is excluded.

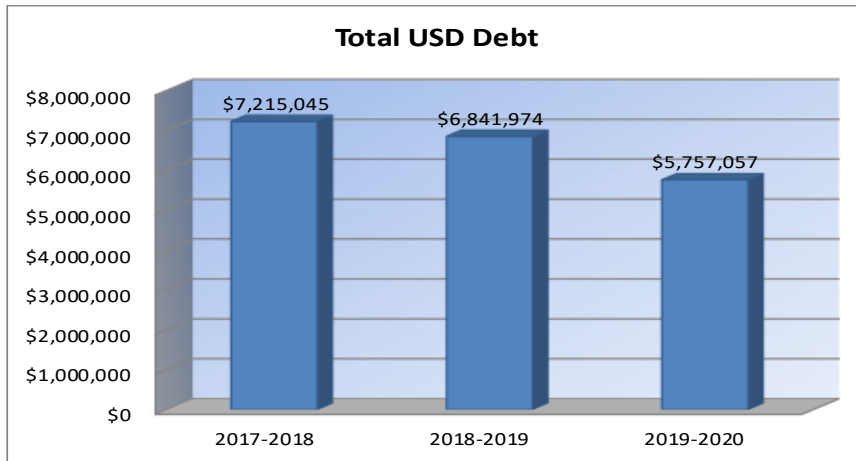
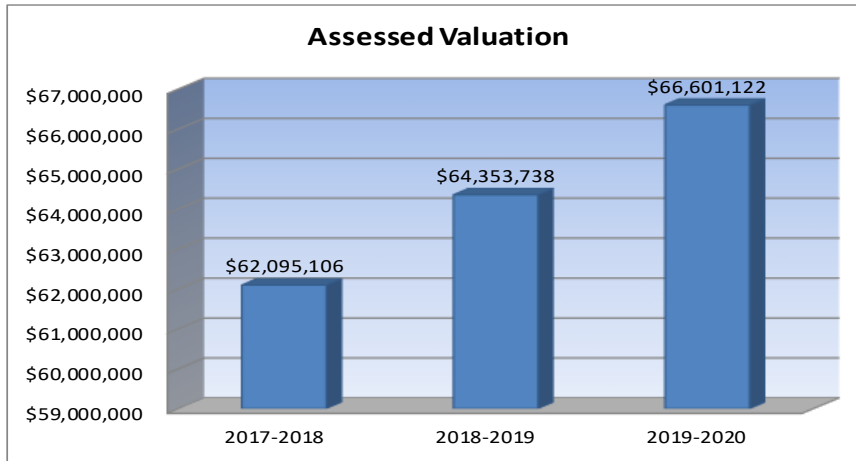
**Miscellaneous Information
Mill Rates by Fund**

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
General	20.000	20.000	20.000
Supplemental General	21.644	20.944	20.345
Adult Education	0.000	0.000	0.000
Capital Outlay	7.000	8.000	8.000
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	8.837	9.564	10.163
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	57.481	58.508	58.508
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	0.000	0.000	0.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	0.000	0.000	0.000



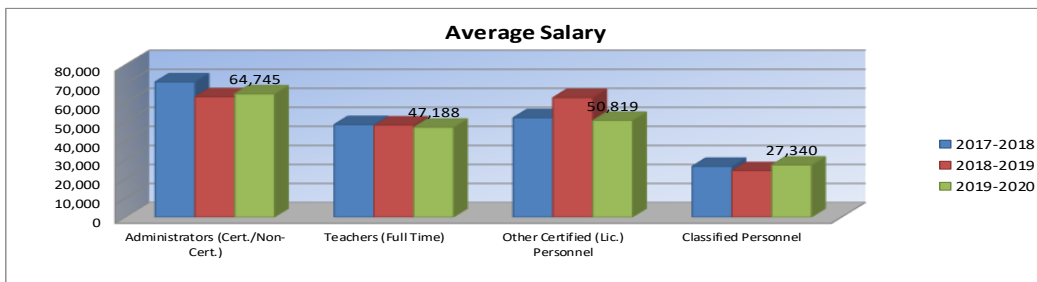
Other Information

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Assessed Valuation	\$62,095,106	\$64,353,738	\$66,601,122
Bonded Indebtedness	7,215,045	6,841,974	5,757,057



USD# 417
AVERAGE SALARY

	2017-18 Actual			2018-19 Actual			2019-20 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	11.0	780,715	70,974	11.0	695,477	63,225	12.0	776,935	64,745
Teachers (Full Time)	54.0	2,623,351	48,581	56.0	2,707,453	48,347	58.0	2,736,912	47,188
Other Certified (Licensed) Personnel	7.0	365,334	52,191	6.0	376,435	62,739	6.0	304,914	50,819
Classified Personnel	39.5	1,052,891	26,655	39.5	964,199	24,410	43.0	1,175,607	27,340
Substitutes/Temporary Help	XXXXX		XXXXXXXXXX	XXXXX	64,465	XXXXXXXXXX	XXXXX	150,000	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) website below:

<http://svapp15586.ksde.org/k12/k12.aspx>

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

School Finance Reports and Publications website below:

<http://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Reports-and-Publications>

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

Kansas Building Report Card website below:

<http://ksreportcard.ksde.org/>

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