

Budget at a Glance

417 - Morris County

2025-2026



Kansas leads the world in the success of each student.

Table of Contents

Summary of Total Expenditures by Function (All Funds).....	3
Total Expenditures by Function (All Funds).....	4
Total Expenditures Amount per Pupil by Function (All Funds).....	5
Summary of General and Supplemental General Fund Expenditures.....	6
Instruction Expenses.....	7
Sources of Revenue and Proposed Budget for 2025-2026.....	8
Enrollment and Low Income Students.....	9
Mill Rates by Fund.....	10
Assessed Valuation and Bonded Indebtedness.....	11
Average Salary.....	12
District Reports.....	13

	2023-2024 Actual	% of Total	2024-2025 Actual	% of Total	% Change	2025-2026 Budget	% of Total	% Change
Instruction	\$7,281,142	52%	\$7,245,300	51%	0%	\$9,428,629	49%	30%
Student Support Services	\$681,496	5%	\$592,685	4%	-13%	\$612,188	3%	3%
Instructional Support Services	\$506,312	4%	\$375,425	3%	-26%	\$503,470	3%	34%
Administration & Support	\$1,746,805	12%	\$1,466,672	10%	-16%	\$3,753,224	20%	156%
Operations & Maintenance	\$1,148,572	8%	\$1,316,805	9%	15%	\$1,599,300	8%	21%
Transportation	\$731,665	5%	\$1,268,537	9%	73%	\$1,302,127	7%	3%
Food Services	\$809,649	6%	\$804,552	6%	-1%	\$1,025,716	5%	27%
Capital Improvements	\$314,687	2%	\$205,338	1%	-35%	\$60,000	0%	-71%
Debt Services	\$761,978	5%	\$800,015	6%	5%	\$851,460	4%	6%
Other Costs	\$536	<1%	\$21,886	0%	3983%	\$7,500	<1%	-66%
Total Expenditures¹	13,982,842	100%	\$14,097,215	100%	1%	\$19,143,614	100%	36%
Amount per Pupil	\$18,706		\$18,910		1%	\$25,542		35%
Current Expenditures²	\$12,822,685	100%	\$12,070,936	100%	-6%	\$15,059,421	100%	25%
Amount per Pupil	\$17,154		\$16,192		-6%	\$20,093		24%

Percent of Expenditures for Instruction³

	2023-2024	%	2024-2025	%	% Change	2025-2026	%	% Change
Total Expenditures	\$7,263,939	52%	\$7,016,978	50%	-2%	\$9,371,129	49%	-1%
Current Expenditures	\$7,263,939	57%	\$7,016,978	58%	1%	\$9,371,129	62%	4%

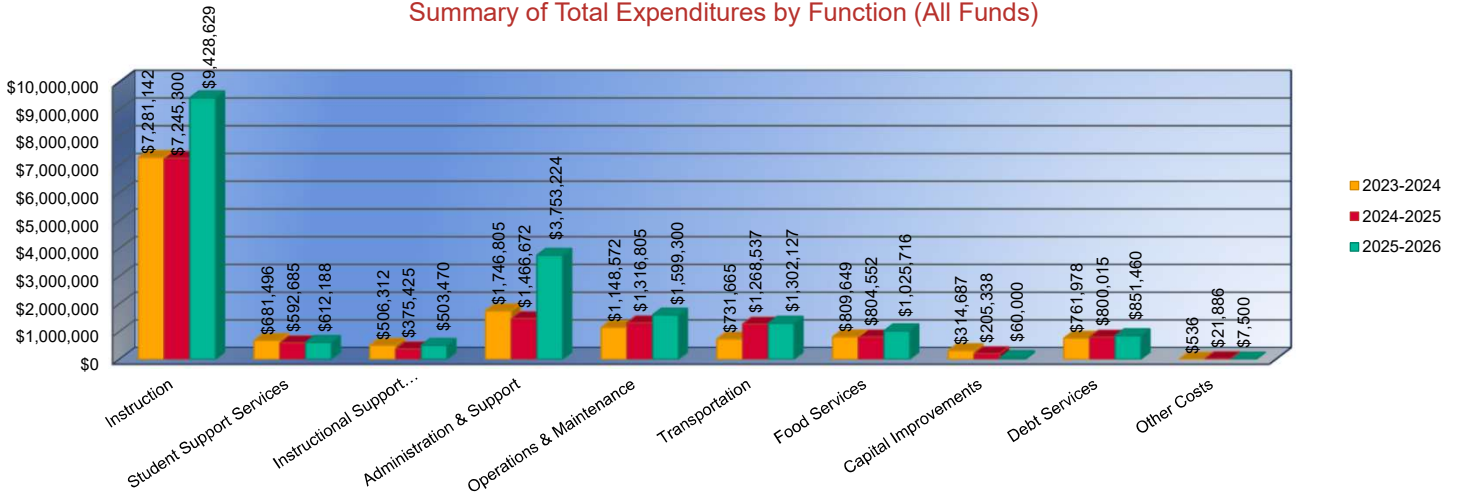
- Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At-Risk Education Fund, (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary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

- 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)

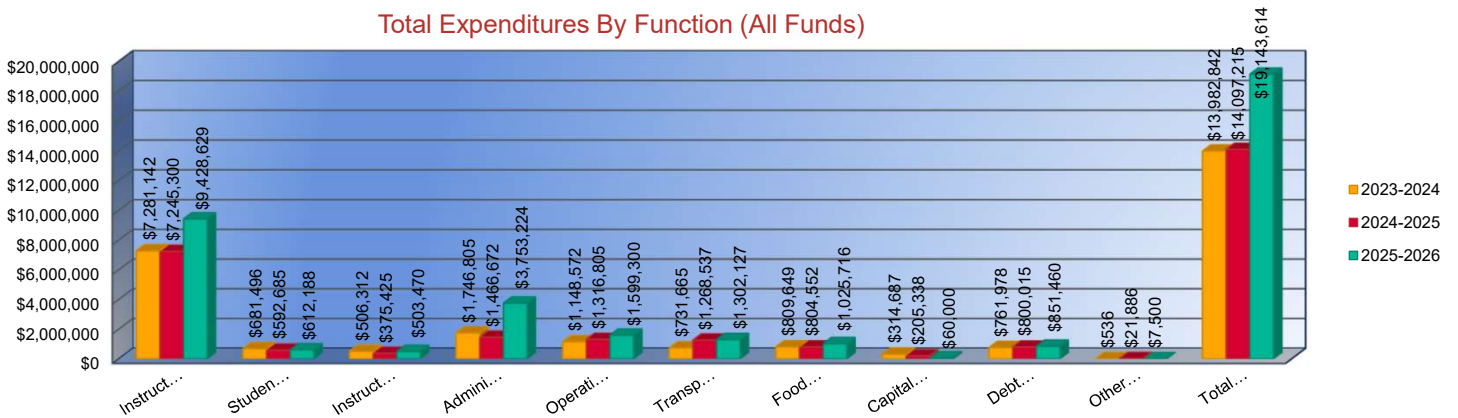


Total Expenditures By Function (All Funds)

	2023-2024 Actual	2024-2025 Actual	2025-2026 Budget
Instruction	\$7,281,142	\$7,245,300	\$9,428,629
Student Support	\$681,496	\$592,685	\$612,188
Instructional Support	\$506,312	\$375,425	\$503,470
Administration & Support	\$1,746,805	\$1,466,672	\$3,753,224
Operations & Maintenance	\$1,148,572	\$1,316,805	\$1,599,300
Transportation	\$731,665	\$1,268,537	\$1,302,127
Food Services	\$809,649	\$804,552	\$1,025,716
Capital Improvements	\$314,687	\$205,338	\$60,000
Debt Services	\$761,978	\$800,015	\$851,460
Other Costs	\$536	\$21,886	\$7,500
Total Expenditures¹	\$13,982,842	\$14,097,215	\$19,143,614

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)

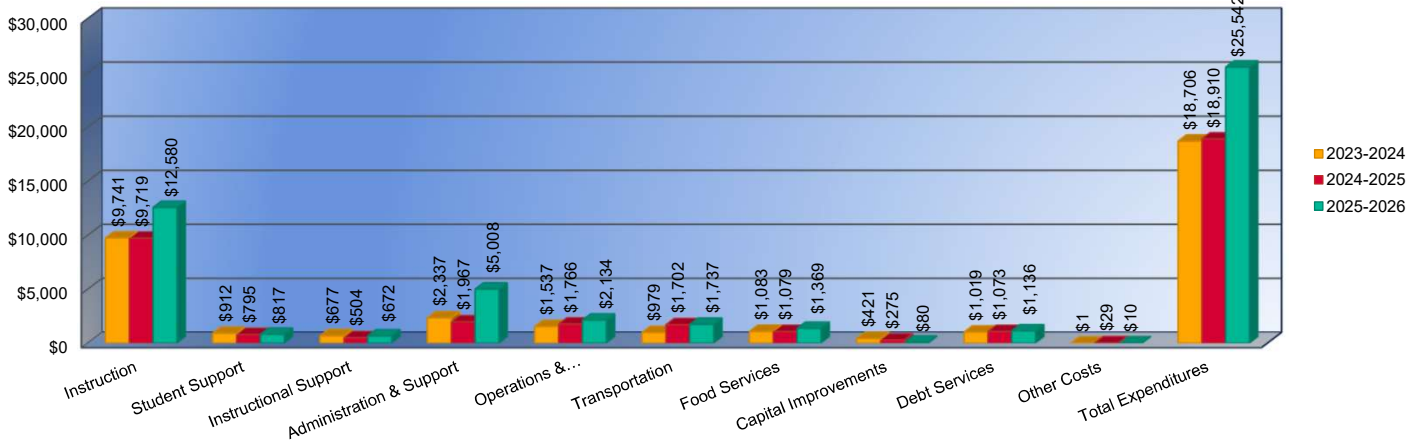


Total Expenditures Amount Per Pupil by Function (All Funds)

	2023-2024 Actual	2024-2025 Actual	2025-2026 Budget
Instruction	\$9,741	\$9,719	\$12,580
Student Support	\$912	\$795	\$817
Instructional Support	\$677	\$504	\$672
Administration & Support	\$2,337	\$1,967	\$5,008
Operations & Maintenance	\$1,537	\$1,766	\$2,134
Transportation	\$979	\$1,702	\$1,737
Food Services	\$1,083	\$1,079	\$1,369
Capital Improvements	\$421	\$275	\$80
Debt Services	\$1,019	\$1,073	\$1,136
Other Costs	\$1	\$29	\$10
Total Expenditures¹	\$18,706	\$18,910	\$25,542
Enrollment (FTE) ²	747.5	745.5	749.5

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 Amount Per Pupil by Function (All Funds)

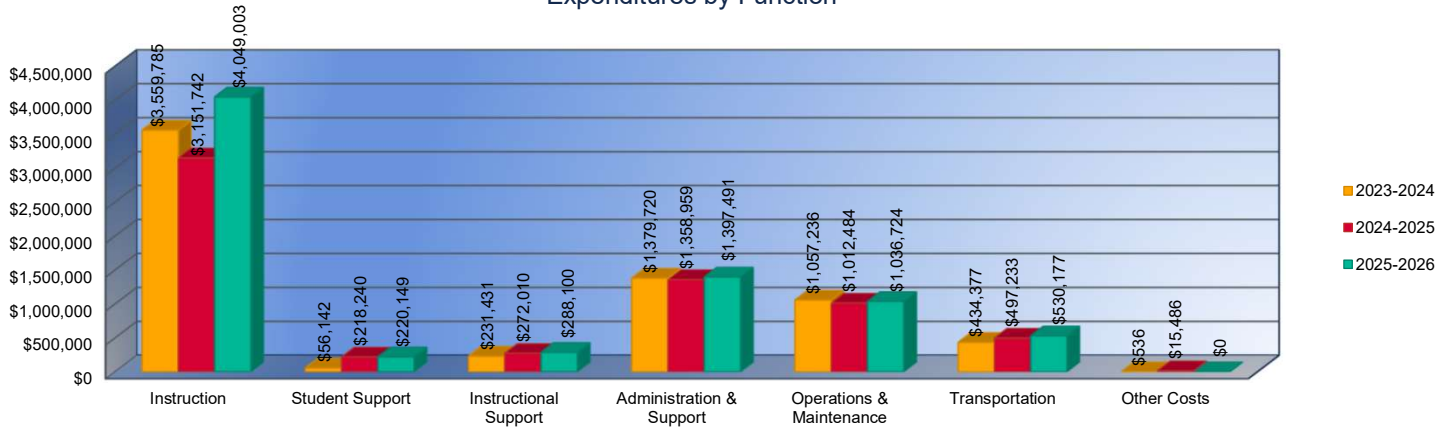


Summary of General and Supplemental General Fund Expenditures by Function*

	2023-2024 Actual	% of Total	2024-2025 Actual	% of Total	% Change	2025-2026 Budget	% of Total	% Change
Instruction	\$3,559,785	53%	\$3,151,742	48%	-11%	\$4,049,003	54%	28%
Student Support	\$56,142	1%	\$218,240	3%	289%	\$220,149	3%	1%
Instructional Support	\$231,431	3%	\$272,010	4%	18%	\$288,100	4%	6%
Administration & Support	\$1,379,720	21%	\$1,358,959	21%	-2%	\$1,397,491	19%	3%
Operations & Maintenance	\$1,057,236	16%	\$1,012,484	16%	-4%	\$1,036,724	14%	2%
Transportation	\$434,377	6%	\$497,233	8%	14%	\$530,177	7%	7%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$536	<1%	\$15,486	\$0	2789%	\$0	0%	-100%
Total Expenditures	\$6,719,227	100%	\$6,526,154	100%	-3%	\$7,521,644	100%	15%
Amount per Pupil	\$8,989		\$8,754		-3%	\$10,036		15%

*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)

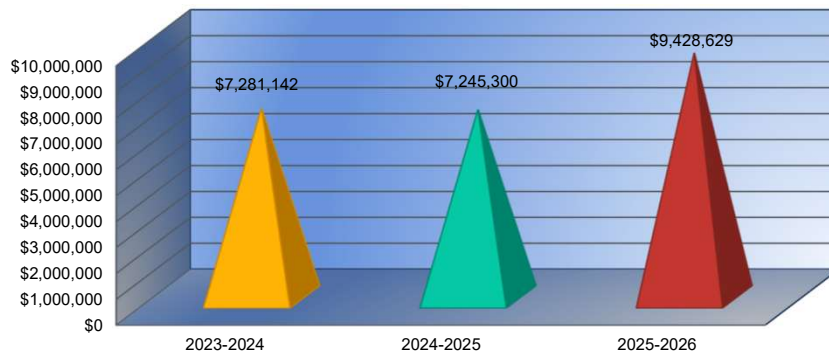
	2023-2024 Actual
General	\$2,722,198
Federal Funds	\$584,218
Supplemental General	\$837,587
Preschool-Aged At-Risk	\$105,505
At-Risk Education Fund	\$987,980
Bilingual Education	\$18,570
Virtual Education	\$1,000
Capital Outlay	\$17,203
Driver Education	\$18,777
Declining Enrollment	\$0
Extraordinary School Program	\$29,559
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$1,430,664
Cost of Living	\$0
Career and Postsecondary Ed.	\$241,776
Gifts & Grants ¹	\$57,650
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$218,832
Contingency Reserve	\$0
Text Book & Student Material	\$9,575
Activity Fund	\$48
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$7,281,142
Enrollment (FTE) ³	747.5
Amount per Pupil ²	\$9,741
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$7,281,142

	2024-2025 Actual	% Change
General	\$2,769,722	2%
Federal Funds	\$57,809	-90%
Supplemental General	\$382,020	-54%
Preschool-Aged At-Risk	\$0	-100%
At-Risk Education Fund	\$1,381,113	40%
Bilingual Education	\$2,363	-87%
Virtual Education	\$0	-100%
Capital Outlay	\$228,322	1227%
Driver Education	\$12,204	-35%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$20,215	-32%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$1,461,339	2%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$224,366	-7%
Gifts & Grants ¹	\$77,604	35%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$473,886	117%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$153,060	1499%
Activity Fund	\$1,277	2560%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$7,245,300	0%
Enrollment (FTE) ³	745.5	0%
Amount per Pupil ²	\$9,719	0%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$7,245,300	0%

	2025-2026 Budget	% Change
General	\$3,449,522	25%
Federal Funds	\$99,725	73%
Supplemental General	\$599,481	57%
Preschool-Aged At-Risk	\$206,295	0%
At-Risk Education Fund	\$1,496,028	8%
Bilingual Education	\$70,028	2864%
Virtual Education	\$40,989	0%
Capital Outlay	\$57,500	-75%
Driver Education	\$40,654	233%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$38,793	92%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$2,147,366	47%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$471,814	110%
Gifts & Grants ¹	\$210,434	171%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$500,000	6%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$0	0%
Activity Fund	\$0	0%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$9,428,629	30%
Enrollment (FTE) ³	749.5	1%
Amount per Pupil ²	\$12,580	29%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$9,428,629	30%

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 2025-2026

Fund	2025-2026 Amount Budgeted	July 1, 2025 Cash Balance	Estimated Sources of Revenue - 2025-2026					Estimated July 1, 2026 Cash Balance
			State	Federal	Local			
					Interest	Transfers	Other	
General	\$8,227,660	\$2,545	\$8,225,115	\$0			\$0	\$0
Supplemental General	\$2,747,656	\$119,339	\$988,881			\$0	\$1,639,436	
Adult Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Preschool-Aged At-Risk (3 and 4 yr Old)	\$212,636	\$203,966		\$0	\$0	\$150,000	\$0	\$141,330
Adult Supplemental Education	\$0	\$0			\$0	\$0	\$0	\$0
At-Risk Education Fund	\$1,772,290	\$376,832		\$0	\$0	\$1,395,458	\$0	\$0
Bilingual Education	\$70,028	\$45,713		\$0	\$0	\$24,315	\$0	\$0
Virtual Education	\$40,989	\$40,989			\$0	\$0	\$0	\$0
Capital Outlay	\$3,367,733	\$2,594,327	\$167,828	\$0	\$0	\$0	\$696,335	\$90,757
Driver Training	\$40,654	\$33,904	\$6,750	\$0	\$0	\$0	\$0	\$0
Declining Enrollment	\$0	\$0				\$0	\$0	\$0
Extraordinary School Program	\$38,793	\$26,793		\$0	\$0	\$0	\$12,000	\$0
Food Service	\$1,136,283	\$201,963	\$5,200	\$419,895	\$0	\$150,000	\$359,225	\$0
Professional Development	\$156,054	\$156,054	\$0	\$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	\$2,252,562	\$974,670	\$0	\$0	\$0	\$1,405,733	\$0	\$127,841
Career and Postsecondary Education	\$487,795	\$224,133	\$13,662	\$0	\$0	\$250,000	\$0	\$0
Special Liability Expense Fund	\$0	\$0			\$0	\$0	\$0	\$0
Special Reserve Fund		\$0						
Gifts and Grants	\$355,956	\$318,636	\$18,660	\$18,660			\$0	\$0
Textbook & Student Materials Revolving		\$294,303						
School Retirement	\$0	\$0			\$0		\$0	\$0
Extraordinary Growth Facilities	\$0	\$0				\$0	\$0	
KPERS Special Retirement Contribution	\$822,009	\$0	\$822,009					
Contingency Reserve		\$1,184,152						
Activity Funds		\$1,004						
Bond and Interest #1	\$716,460	\$3,508,200	\$171,950	\$0	\$0		\$981,557	\$3,945,247
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	\$151,728	-\$36,227		\$187,955				\$0
Cost of Living	\$0	\$0				\$0	\$0	
SUBTOTAL	\$22,597,286	\$10,271,296	\$10,420,055	\$626,510	\$0	\$3,375,506	\$3,688,553	\$4,305,175
Less Transfers	\$3,375,506							
TOTAL Budget Expenditures	\$19,221,780							

Sources of Revenue

	2023-2024	2024-2025	2025-2026
State Revenues	10,428,944	10,153,678	10,420,055
Federal Revenues	1,042,395	719,395	626,510
Local Revenues ¹	3,937,110	3,943,238	3,688,553
Total Revenues	15,408,449	14,816,311	14,735,118
Revenues Per Pupil	20,613	19,874	19,660

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

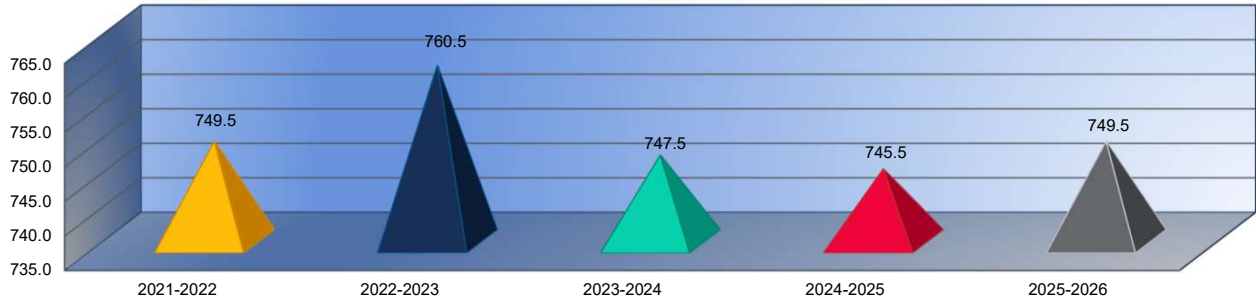
Note: Effective July 1, 2014 (2014-2015 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as State Foundation (General State) Aid.

Enrollment Information

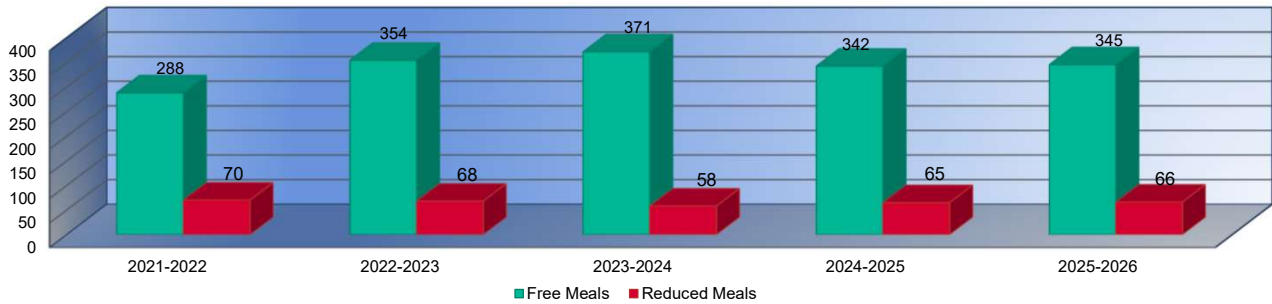
	2021-2022 Actual	2022-2023 Actual	% Change	2023-2024 Actual	% Change	2024-2025 Actual	% Change	2025-2026 Budget	% Change
FTE Enrollment (excl. Virtual) ¹	749.5	760.5	1%	747.5	-2%	745.5	0%	749.5	1%
Free Meal Student Headcount	288	354	23%	371	5%	342	-8%	345	1%
Reduced Meal Student Headcount	70	68	-3%	58	-15%	65	12%	66	2%

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



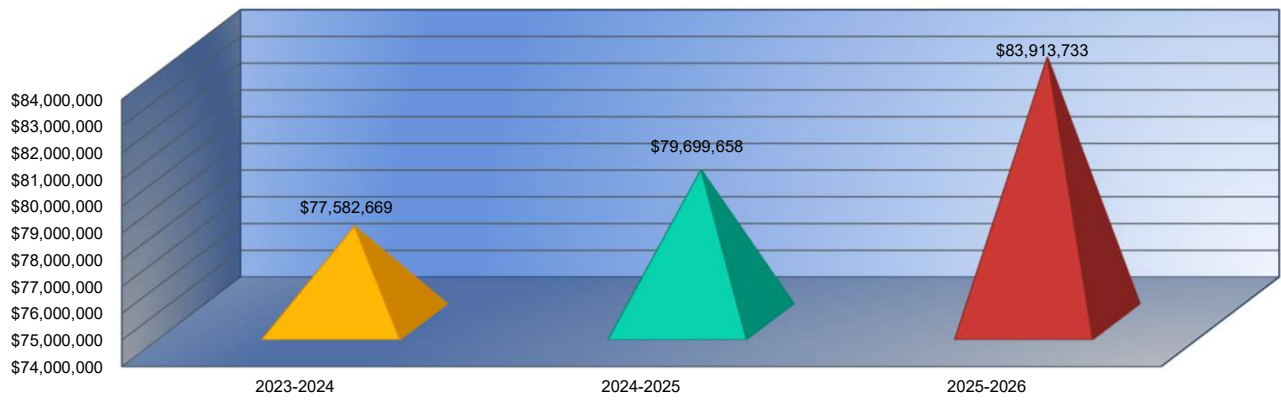
Other Information

	2023-2024 Actual
Assessed Valuation	\$77,582,669
Total USD Debt	\$4,904,464

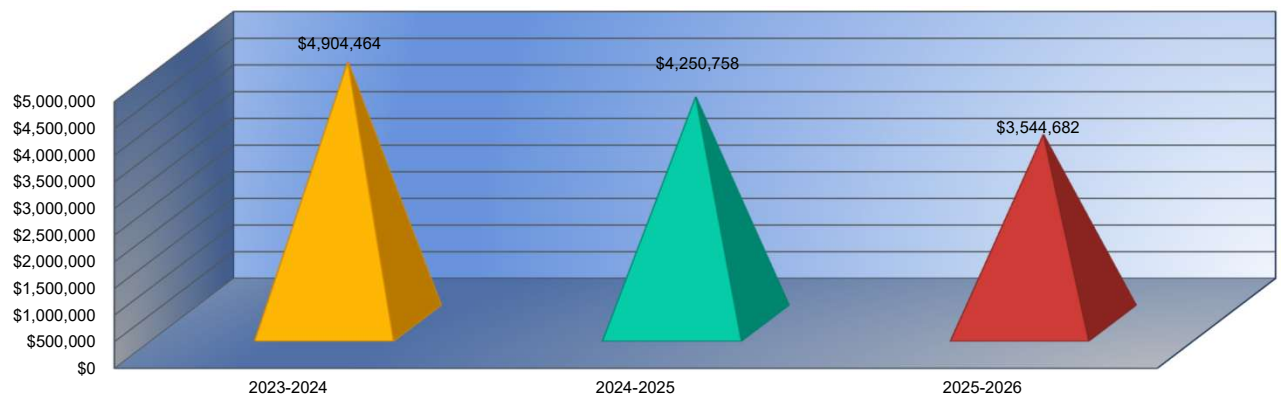
	2024-2025 Actual
Assessed Valuation	\$79,699,658
Total USD Debt	\$4,250,758

	2025-2026 Budget
Assessed Valuation	\$83,913,733
Total USD Debt	\$3,544,682

Assessed Valuation



Total USD Debt



Salaries

	2023-24 Actual			2024-25 Actual			2025-26 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Licensed/Non-Licensed)	13.5	\$942,351	\$69,804	13.5	\$926,216	\$68,609	12.5	\$994,042	\$79,523
Teachers (Full Time)	61.0	\$3,179,855	\$52,129	59.0	\$2,919,498	\$49,483	61.0	\$3,141,160	\$51,494
Other Licensed Personnel	10.0	\$535,592	\$53,559	9.0	\$460,662	\$51,185	10.0	\$538,045	\$53,805
Classified Personnel	59.5	\$1,255,528	\$21,101	61.5	\$1,225,416	\$19,925	61.5	\$1,459,179	\$23,726
Substitutes/Temporary Help	~~~~~	\$164,208	~~~~~	~~~~~	\$185,986	~~~~~	~~~~~	\$180,802	~~~~~

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)****.

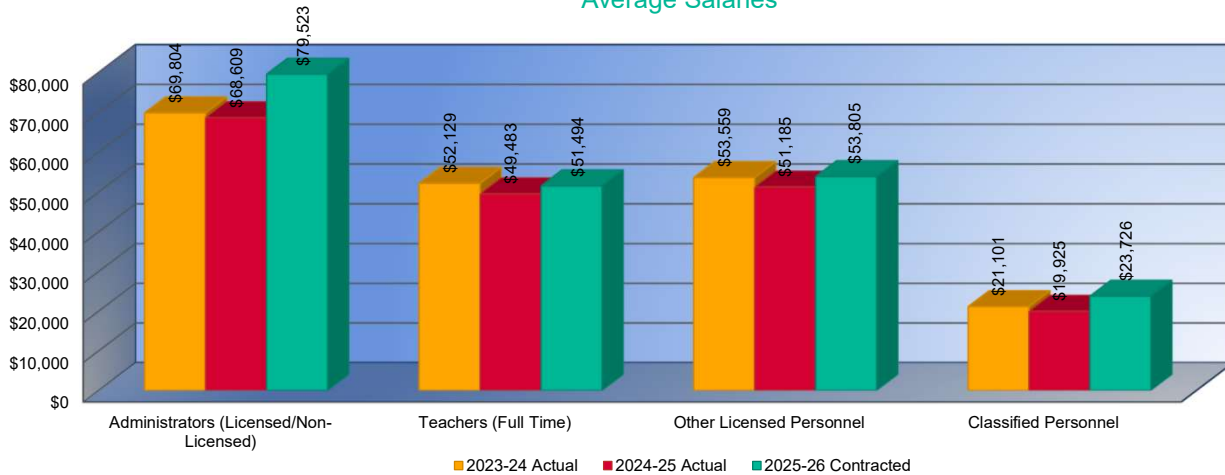
*FTE for Licensed Administrators, Teachers and Other Licensed Personnel is defined by the local school board. Generally FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12 month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



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