

Budget at a Glance 2018-19



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)

	2016-2017 Actual	% of Tot	2017-2018 Actual	% of Tot	% inc/ dec	2018-2019 Budget	% of Tot	% inc/ dec
Instruction	5,307,445	55%	5,976,918	55%	13%	6,960,263	53%	16%
Student Support Services	194,536	2%	246,937	2%	27%	268,258	2%	9%
Instructional Support Services	159,880	2%	147,676	1%	-8%	264,118	2%	79%
Administration & Support	968,933	10%	1,056,058	10%	9%	1,079,779	8%	2%
Operations & Maintenance	762,444	8%	815,495	8%	7%	1,044,343	8%	28%
Transportation	526,260	5%	530,358	5%	1%	745,855	6%	41%
Food Services	399,536	4%	452,427	4%	13%	629,404	5%	39%
Capital Improvements	696,935	7%	856,860	8%	23%	1,198,277	9%	40%
Debt Services	712,469	7%	737,413	7%	4%	824,512	6%	12%
Other Costs	0	0%	0	0%	0%	45,490	0%	0%
Total Expenditures*	9,728,438	100%	10,820,142	100%	11%	13,060,299	100%	21%
Amount per Pupil	\$13,962		\$14,341		3%	\$17,124		19%
Current Expenditures**	8,256,861	100%	8,616,172	100%	4%	10,135,163	100%	18%
Amount per Pupil	\$11,850		\$11,420		-4%	\$13,289		16%

Percent of Expenditures

Instruction*** (Total Expenditures)	5,307,445	55%	5,506,753	51%	-4%	6,382,916	49%	-2%
Instruction*** (Current Expenditures)	5,307,445	64%	5,506,753	64%	0%	6,382,916	63%	-1%

* The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), 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)

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

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

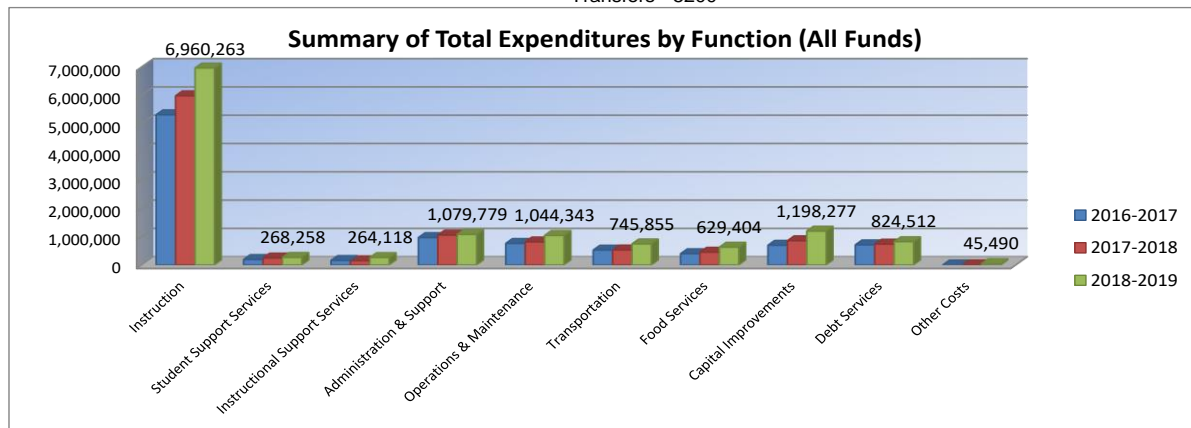
Food Service - 3100

Other Costs - 2900 and 3300

Capital Improvements - 4000

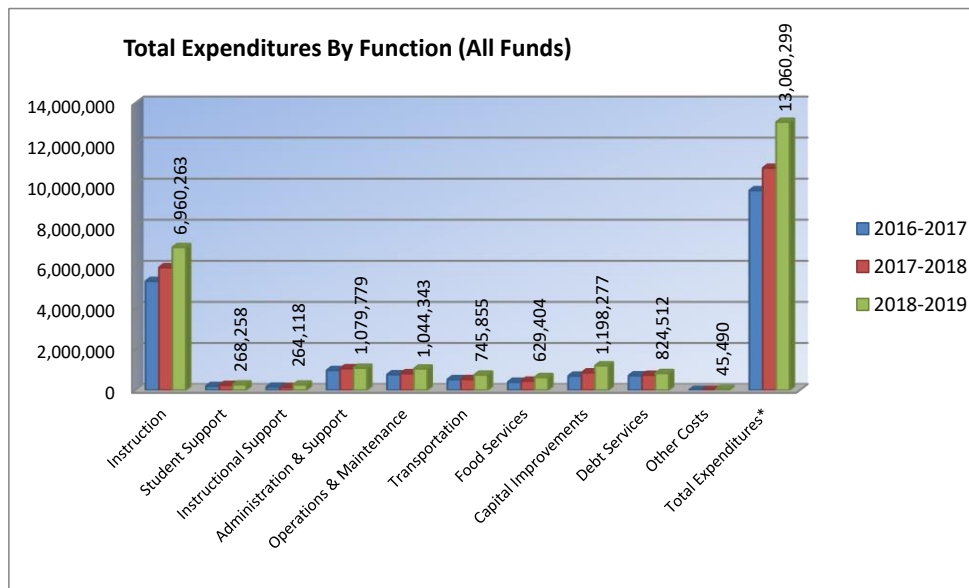
Debt Services - 5100

Transfers - 5200



Total Expenditures By Function (All Funds)

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Instruction	5,307,445	5,976,918	6,960,263
Student Support	194,536	246,937	268,258
Instructional Support	159,880	147,676	264,118
Administration & Support	968,933	1,056,058	1,079,779
Operations & Maintenance	762,444	815,495	1,044,343
Transportation	526,260	530,358	745,855
Food Services	399,536	452,427	629,404
Capital Improvements	696,935	856,860	1,198,277
Debt Services	712,469	737,413	824,512
Other Costs	0	0	45,490
Total Expenditures*	9,728,438	10,820,142	13,060,299

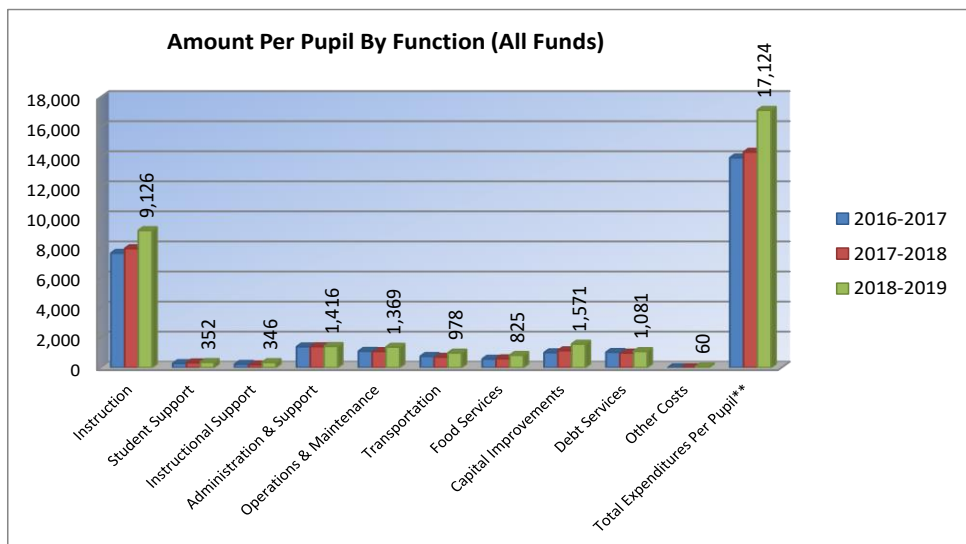


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional 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)

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Instruction	7,617	7,922	9,126
Student Support	279	327	352
Instructional Support	229	196	346
Administration & Support	1,391	1,400	1,416
Operations & Maintenance	1,094	1,081	1,369
Transportation	755	703	978
Food Services	573	600	825
Capital Improvements	1,000	1,136	1,571
Debt Services	1,022	977	1,081
Other Costs	0	0	60
Total Expenditures Per Pupil**	13,962	14,341	17,124
Enrollment (FTE)*	696.8	754.5	762.7

*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.

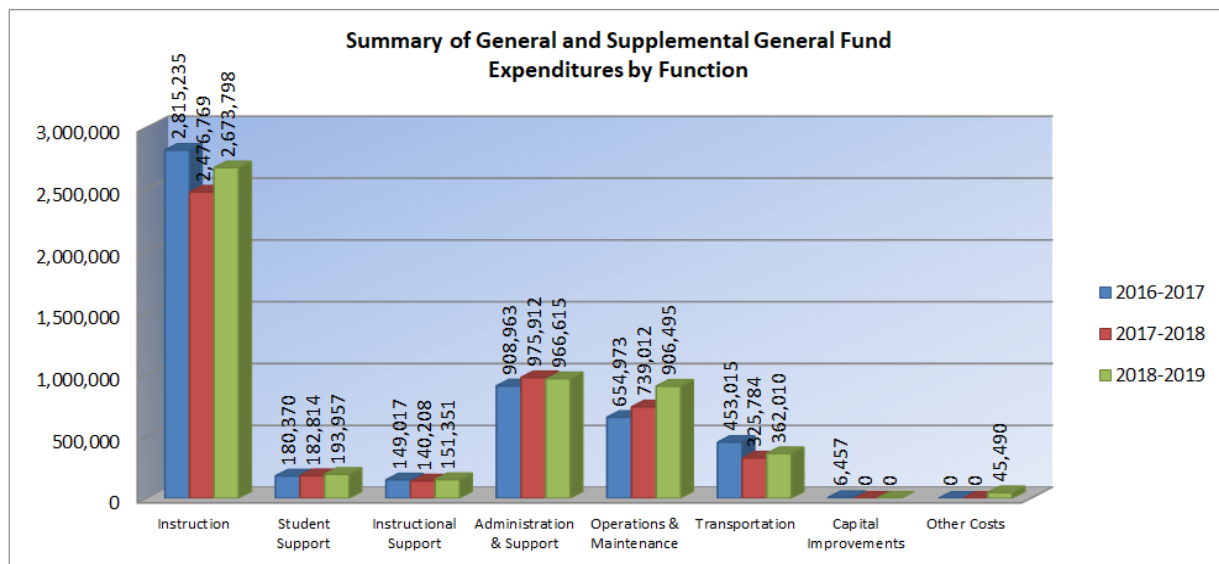


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional 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**

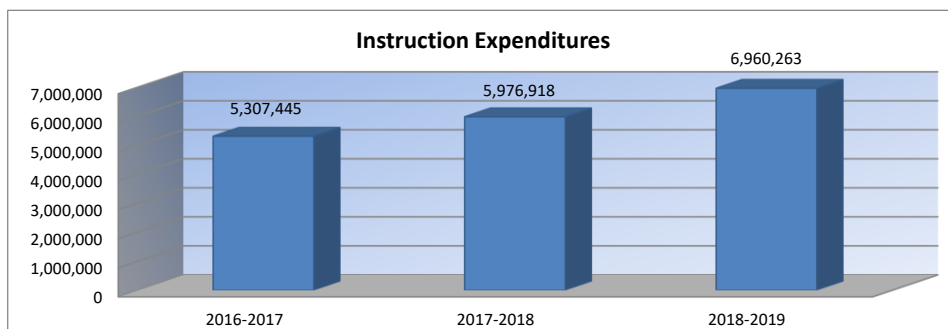
	2016-2017 Actual	% of Tot	2017-2018 Actual	% of Tot	% inc/ dec	2018-2019 Budget	% of Tot	% inc/ dec
Instruction	2,815,235	54%	2,476,769	51%	-12%	2,673,798	50%	8%
Student Support	180,370	3%	182,814	4%	1%	193,957	4%	6%
Instructional Support	149,017	3%	140,208	3%	-6%	151,351	3%	8%
Administration & Support	908,963	18%	975,912	20%	7%	966,615	18%	-1%
Operations & Maintenance	654,973	13%	739,012	15%	13%	906,495	17%	23%
Transportation	453,015	9%	325,784	7%	-28%	362,010	7%	11%
Capital Improvements	6,457	0%	0	0%	-100%	0	0%	0%
Other Costs	0	0%	0	0%	0%	45,490	1%	0%
Total Expenditures	5,168,030	100%	4,840,499	100%	-6%	5,299,716	100%	9%
Amount per Pupil	\$7,417		\$6,416		-14%	\$6,949		8%

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)

	2016-2017 Actual	2017-2018 Actual	% inc/ dec	2018-2019 Budget	% inc/ dec
General	2,374,620	2,050,878	-14%	2,264,282	10%
Federal Funds	199,157	201,045	1%	194,439	-3%
Supplemental General	440,615	425,891	-3%	409,516	-4%
At Risk (4yr Old)	70,942	70,618	0%	75,000	6%
At Risk (K-12)	614,139	1,036,754	69%	1,281,243	24%
Bilingual Education	37,168	37,754	2%	40,620	8%
Virtual Education	0	4,700	0%	7,409	58%
Capital Outlay	0	470,165	0%	577,347	23%
Driver Education	7,209	5,821	-19%	33,434	474%
Declining Enrollment	0	0	0%	0	0%
Extraordinary School Program	26,094	19,980	-23%	55,843	179%
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	894,125	1,040,167	16%	1,232,902	19%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	157,358	162,012	3%	191,801	18%
Gifts/Grants	34,939	38,606	10%	45,441	18%
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	263,135	394,623	50%	550,986	40%
Contingency Reserve	0	0	0%		
Text Book & Student Material	44,649	17,904	-60%		
Activity Fund	143,295	0	-100%		
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	5,307,445	5,976,918	13%	6,960,263	16%
Enrollment (FTE)*	696.8	754.5	8%	762.7	1%
Amount per Pupil	7,617	7,922	4%	9,126	15%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	5,307,445	5,976,918	13%	6,960,263	16%



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 2018-19

	2018-19 Amount Budgeted	July 1, 2018 Cash Balance	Estimated Sources of Revenue--2018-19					Estimated July 1, 2019 Cash Balance
Fund			State	Federal	Interest	Local		
						Transfers	Other	
General	5,912,130	0	5,912,130	0	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Supplemental General	1,891,389	38,802	588,411			0	1,264,176	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	75,000	7,500		0	0	67,500	0	0
Adult Supplemental Education	0	0			0	0	0	0
At Risk (K-12)	1,325,834	7,500		0	0	1,318,334	0	0
Bilingual Education	40,620	7,500		0	0	33,120	0	0
Virtual Education	7,409	0			0	7,409	0	0
Capital Outlay	2,292,193	1,721,925	97,901	0	0	0	472,367	0
Driver Training	36,934	29,734	2,600	0	0	0	4,600	0
Declining Enrollment	XXXXXXXXXX	0				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Extraordinary School Program	55,843	34,843		0	0	0	21,000	0
Food Service	649,404	131,840	5,040	284,379	0	0	228,145	0
Professional Development	103,232	96,982	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	1,348,632	431,192	0	0	0	917,440	0	0
Career and Postsecondary Education	209,916	40,885	9,031	0	0	160,000	0	0
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund		0						XXXXXXXXXX
Gifts and Grants	45,441	25,441	0				20,000	0
Textbook & Student Materials Revolving		127,509						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	742,743	0	742,743			XXXXXXXXXX		XXXXXXXXXX
Contingency Reserve		213,485						XXXXXXXXXX
Activity Funds		48,502						XXXXXXXXXX
Bond and Interest #1	632,943	502,850	120,259	0	0		579,829	569,995
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	194,439		XXXXXXXXXX	194,439	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX			XXXXXXXXXX
SUBTOTAL	15,564,102	3,466,490	7,484,365	478,818	0	2,503,803	2,590,117	569,995
Less Transfers	2,503,803							
TOTAL Budget Expenditures	\$13,060,299							

Sources of Revenue - - State, Federal, Local

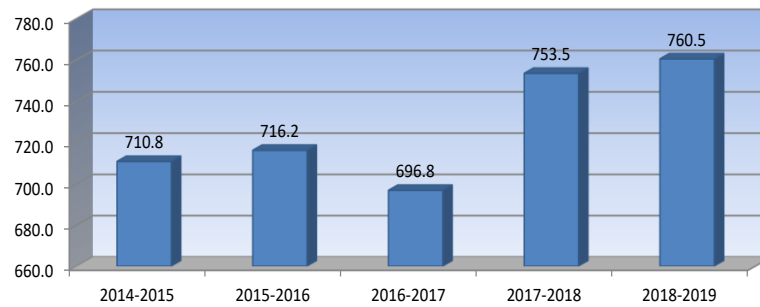
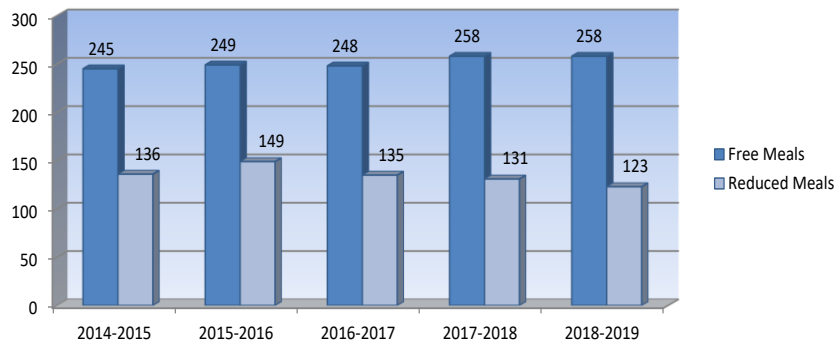
	2016-2017	2017-2018	2018-2019
State Revenues	6,234,920	6,817,940	7,484,365
Federal Revenues	450,468	466,317	478,818
Local Revenues*	2,979,829	4,148,651	2,590,117
Total Revenues	9,665,217	11,432,908	10,553,300
Revenues Per Pupil	13,871	15,153	13,837

Effective July 1, 2014 (2014-15 school year) KSA 72-6431 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

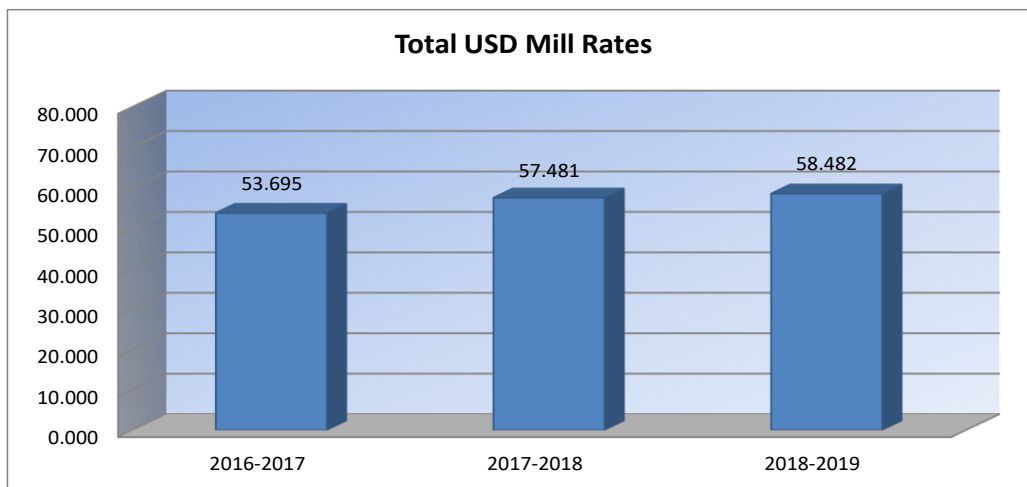
	2014-2015 Actual	2015-2016 Actual	% inc/ dec	2016-2017 Actual	% inc/ dec	2017-2018 Actual	% inc/ dec	2018-2019 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	710.8	716.2	1%	696.8	-3%	753.5	8%	760.5	1%
Number of Students - Free Meals	245	249	2%	248	0%	258	4%	258	0%
Number of Students - Reduced Meals	136	149	10%	135	-9%	131	-3%	123	-6%

FTE Enrollment (excl Virtual) for Computing State Foundation Aid**Low Income Students**

*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 2017-18 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Virtual enrollment is excluded.

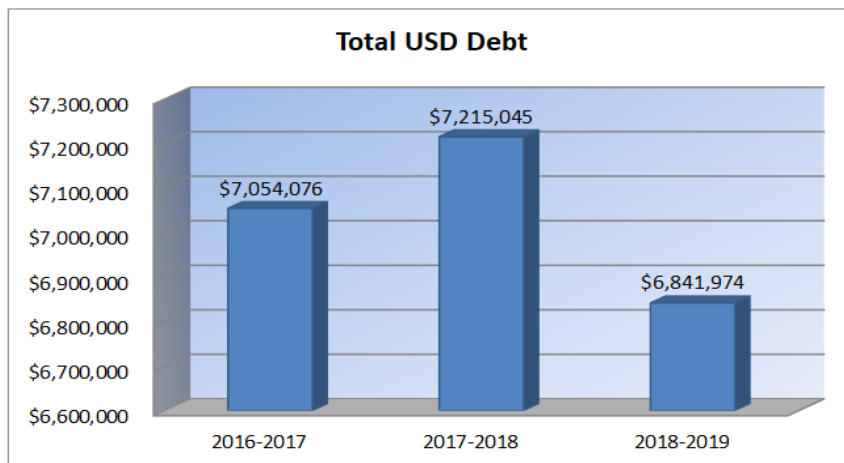
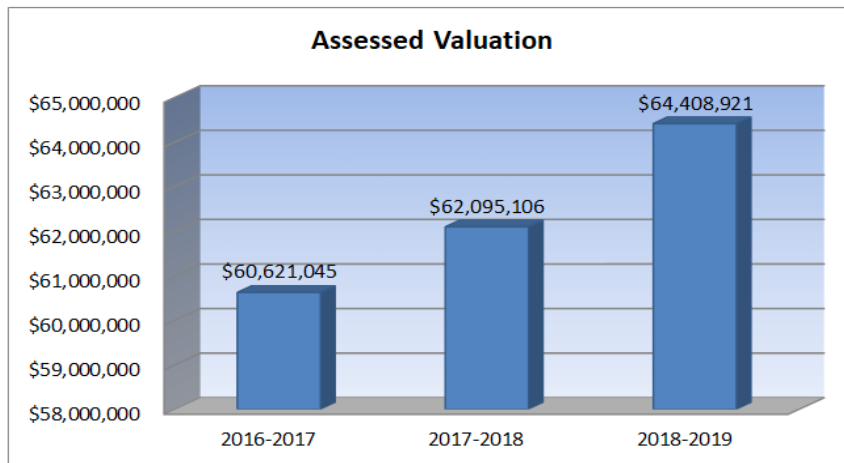
**Miscellaneous Information
Mill Rates by Fund**

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
General	20.000	20.000	20.000
Supplemental General	18.141	21.644	20.926
Adult Education	0.000	0.000	0.000
Capital Outlay	6.968	7.000	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	8.586	8.837	9.556
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	53.695	57.481	58.482
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



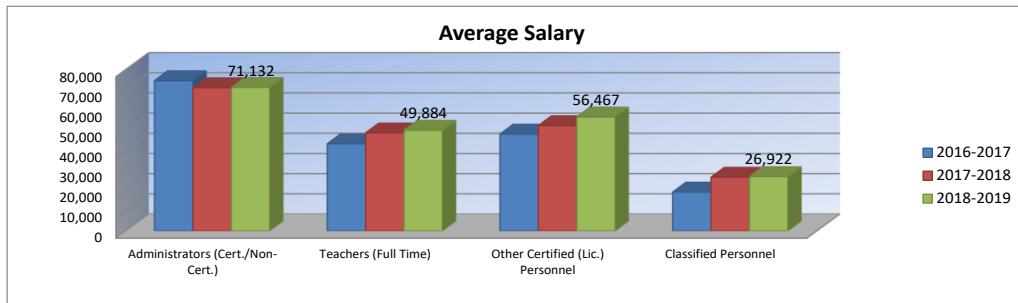
Other Information

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Assessed Valuation	\$60,621,045	\$62,095,106	\$64,408,921
Bonded Indebtedness	7,054,076	7,215,045	6,841,974



USD# 417
AVERAGE SALARY

	2016-17 Actual			2017-18 Actual			2018-19 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	6.0	446,868	74,478	11.0	780,715	70,974	11.0	782,448	71,132
Teachers (Full Time)	54.9	2,370,583	43,180	54.0	2,623,351	48,581	56.0	2,793,499	49,884
Other Certified (Licensed) Personnel	5.6	268,804	48,001	7.0	365,334	52,191	7.0	395,272	56,467
Classified Personnel	58.0	1,118,372	19,282	39.5	1,052,891	26,655	39.5	1,063,402	26,922
Substitutes/Temporary Help	XXXXX	99,915	XXXXXXX	XXXXX	130,357	XXXXXXX	XXXXX		XXXXXXX



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