

Budget at a Glance

USD 417 - Morris County

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	\$6,513,984	50%	\$7,634,301	63%	17%	\$9,194,202	53%	20%
Student Support Services	\$451,242	3%	\$369,867	3%	-18%	\$840,698	5%	127%
Instructional Support Services	\$170,924	1%	\$193,164	2%	13%	\$639,543	4%	231%
Administration & Support	\$1,282,150	10%	\$1,305,310	11%	2%	\$1,739,998	10%	33%
Operations & Maintenance	\$952,099	7%	\$1,005,220	8%	6%	\$1,842,072	11%	83%
Transportation	\$516,769	4%	\$814,896	7%	58%	\$1,401,080	8%	72%
Food Services	\$602,699	5%	\$721,372	6%	20%	\$986,463	6%	37%
Capital Improvements	\$2,303,234	18%	\$0	0%	-100%	\$675,000	4%	0%
Debt Services	\$157,944	1%	\$133,819	1%	-15%	\$108,174	1%	-19%
Other Costs	\$0	0%	\$0	0%	0%	\$0	0%	0%
Total Expenditures¹	12,951,045	100%	\$12,177,949	100%	-6%	\$17,427,230	100%	43%
Amount per Pupil	\$17,165		\$16,248		-5%	\$21,730		34%
Current Expenditures²	\$10,875,824	100%	\$11,806,787	100%	9%	\$14,879,935	100%	26%
Amount per Pupil	\$14,415		\$15,753		9%	\$18,554		18%

Percent of Expenditures for Instruction³

Total Expenditures	\$6,446,168	50%	\$7,263,139	60%	10%	\$8,776,907	50%	-10%
Current Expenditures	\$6,446,168	59%	\$7,263,139	62%	3%	\$8,776,907	59%	-3%

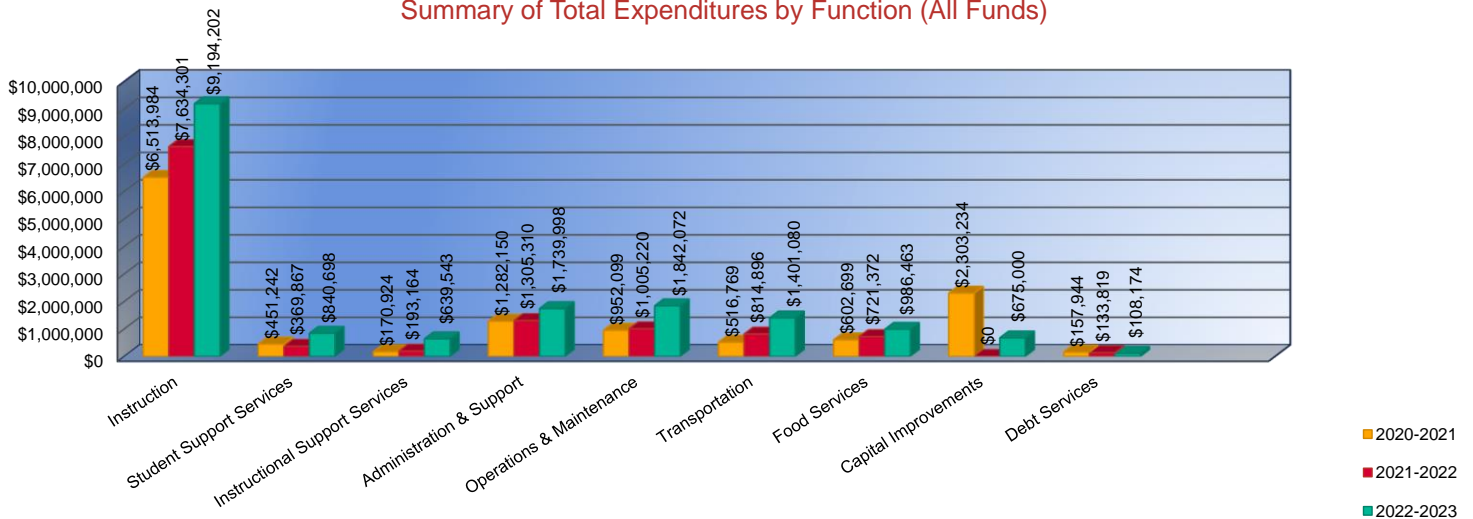
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School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

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)

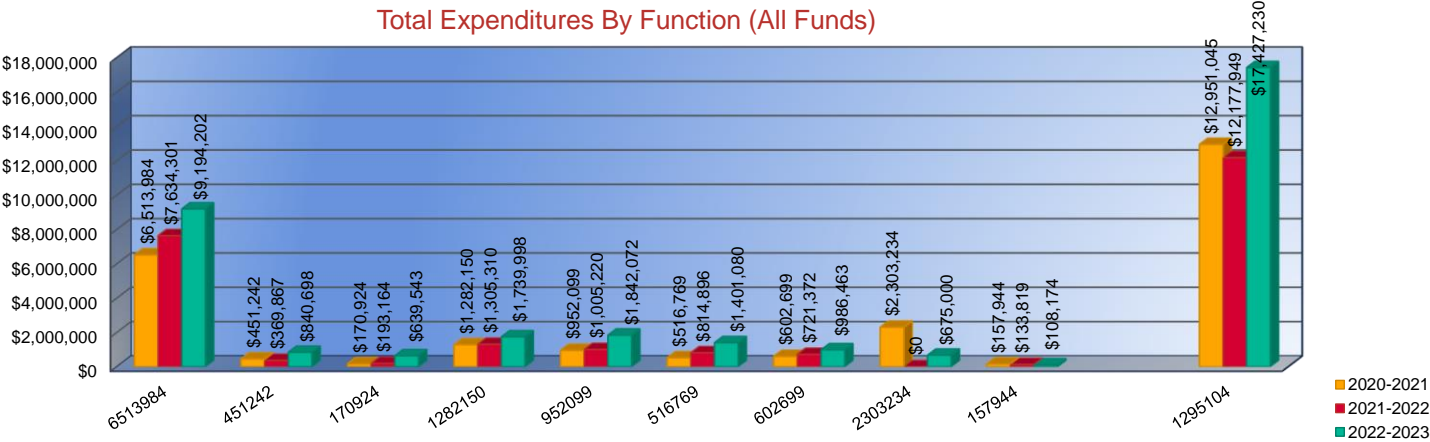
Summary of Total Expenditures by Function (All Funds)



Total Expenditures By Function (All Funds)

	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget
Instruction	\$6,513,984	\$7,634,301	\$9,194,202
Student Support	\$451,242	\$369,867	\$840,698
Instructional Support	\$170,924	\$193,164	\$639,543
Administration & Support	\$1,282,150	\$1,305,310	\$1,739,998
Operations & Maintenance	\$952,099	\$1,005,220	\$1,842,072
Transportation	\$516,769	\$814,896	\$1,401,080
Food Services	\$602,699	\$721,372	\$986,463
Capital Improvements	\$2,303,234	\$0	\$675,000
Debt Services	\$157,944	\$133,819	\$108,174
Other Costs	\$0	\$0	\$0
Total Expenditures¹	\$12,951,045	\$12,177,949	\$17,427,230

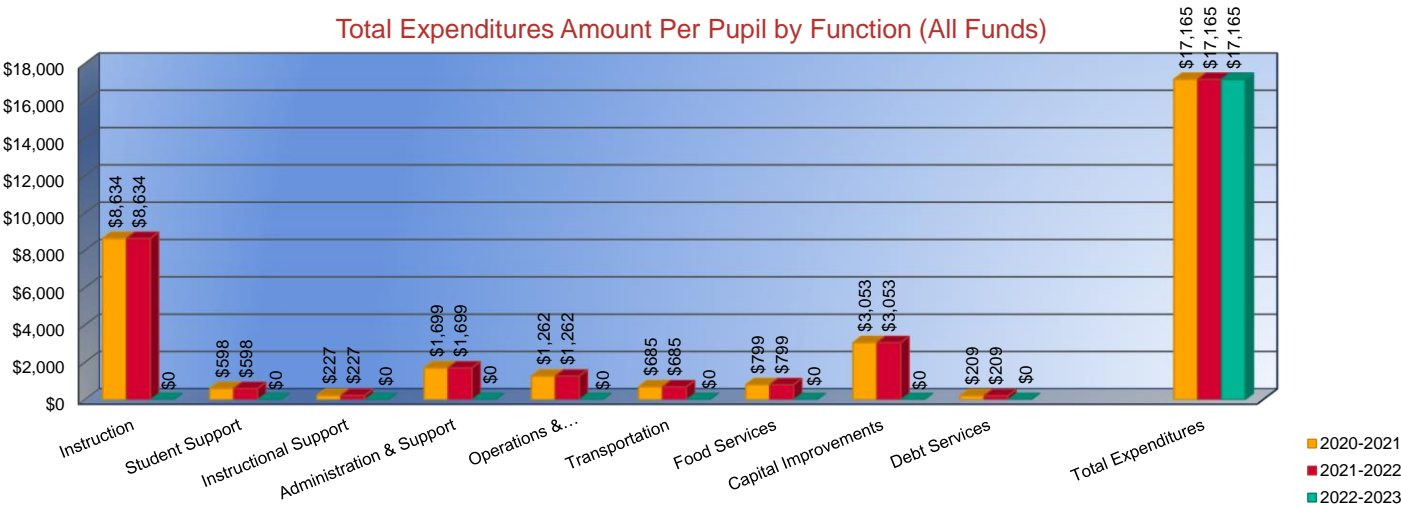
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Total Expenditures Amount Per Pupil by Function (All Funds)

	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget
Instruction	\$8,634	\$10,186	11464.09227
Student Support	\$598	\$493	\$1,048
Instructional Support	\$227	\$258	\$797
Administration & Support	\$1,699	\$1,742	\$2,170
Operations & Maintenance	\$1,262	\$1,341	\$2,297
Transportation	\$685	\$1,087	\$1,747
Food Services	\$799	\$962	\$1,230
Capital Improvements	\$3,053	\$0	\$842
Debt Services	\$209	\$179	\$135
Other Costs	\$0	\$0	\$0
Total Expenditures ¹	\$17,165	\$16,248	\$21,730
Enrollment (FTE) ²	754.5	749.5	802.0

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.

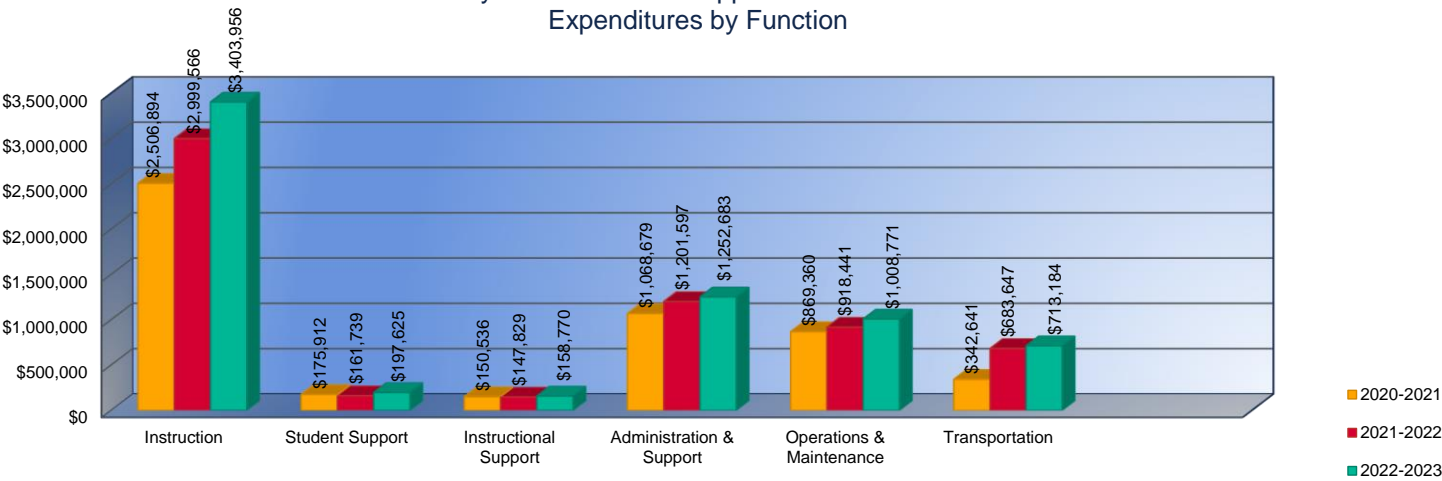


Summary of General and Supplemental General Fund Expenditures by Function*

	2020-2021 Actual	% of Total	2021-2022 Actual	% of Total	% Change	2022-2023 Budget	% of Total	% Change
Instruction	\$2,506,894	49%	\$2,999,566	49%	20%	\$3,403,956	51%	13%
Student Support	\$175,912	3%	\$161,739	3%	-8%	\$197,625	3%	22%
Instructional Support	\$150,536	3%	\$147,829	2%	-2%	\$158,770	2%	7%
Administration & Support	\$1,068,679	21%	\$1,201,597	20%	12%	\$1,252,683	19%	4%
Operations & Maintenance	\$869,360	17%	\$918,441	15%	6%	\$1,008,771	15%	10%
Transportation	\$342,641	7%	\$683,647	11%	100%	\$713,184	11%	4%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$0	\$0	\$0	\$0	0%	\$0	0%	0%
Total Expenditures	\$5,114,022	100%	\$6,112,819	100%	20%	\$6,734,989	100%	10%
Amount per Pupil	\$6,778		\$8,156		20%	\$8,398		3%

*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
General	\$2,199,949
Federal Funds	\$476,041
Supplemental General	\$306,945
Preschool-Aged At-Risk	\$90,218
At Risk (K-12)	\$1,110,847
Bilingual Education	\$41,375
Virtual Education	\$0
Capital Outlay	\$67,816
Driver Education	\$10,052
Declining Enrollment	\$0
Extraordinary School Program	\$27,391
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$1,368,093
Cost of Living	\$0
Career and Postsecondary Ed.	\$191,682
Gifts & Grants ¹	\$84,191
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$525,934
Contingency Reserve	\$0
Text Book & Student Material	\$1,624
Activity Fund	\$11,826
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$6,513,984
Enrollment (FTE) ³	754.5
Amount per Pupil ²	\$8,634
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$6,513,984

	2021-2022 Actual	% Change
	\$2,503,534	14%
	\$935,887	97%
	\$496,032	62%
	\$112,957	25%
	\$980,325	-12%
	\$41,419	0%
	\$5,950	0%
	\$371,162	447%
	\$9,997	-1%
	\$0	0%
	\$27,512	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$1,258,268	-8%
	\$0	0%
	\$227,279	19%
	\$72,610	-14%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$480,379	-9%
	\$0	0%
	\$74,092	4462%
	\$36,898	212%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$7,634,301	17%
	749.5	-1%
	\$10,186	18%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$7,634,301	17%

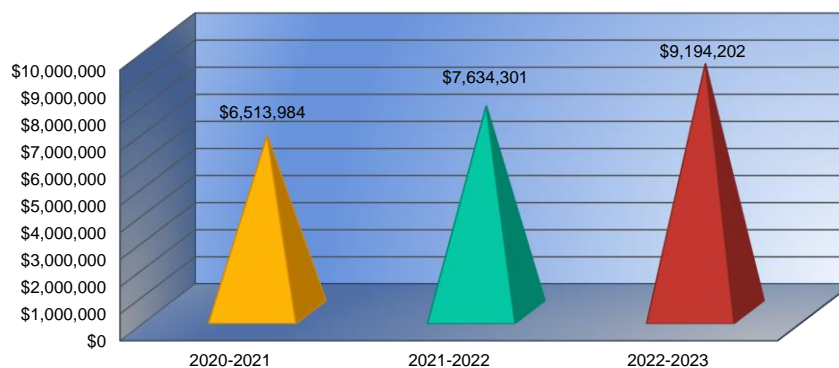
	2022-2023 Budget	% Change
	\$2,851,974	14%
	\$680,911	-27%
	\$551,982	11%
	\$308,000	173%
	\$1,207,645	23%
	\$115,000	178%
	\$10,000	68%
	\$417,295	12%
	\$41,645	317%
	\$0	0%
	\$97,797	255%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$1,716,058	36%
	\$0	0%
	\$548,835	141%
	\$97,060	34%
	\$0	0%
	\$0	0%
	\$0	0%
	\$550,000	14%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$9,194,202	20%
	802.0	7%
	\$11,464	13%
	\$0	0%
	\$0	0%
	\$0	0%
	\$9,194,202	20%

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	\$7,508,071	\$0	\$7,508,071	\$0			\$0	\$0
Supplemental General	\$2,494,563	\$180,700	\$940,201			\$0	\$1,373,662	
Adult Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Preschool-Aged At-Risk (4 yr Old)	\$315,000	\$115,000		\$0	\$0	\$200,000	\$0	\$0
Adult Supplemental Education	\$0	\$0			\$0	\$0	\$0	\$0
At Risk (K-12)	\$1,377,645	\$100,000		\$0	\$0	\$1,277,645	\$0	\$0
Bilingual Education	\$115,000	\$50,000		\$0	\$0	\$65,000	\$0	\$0
Virtual Education	\$10,000	\$0			\$0	\$10,000	\$0	\$0
Capital Outlay	\$2,547,295	\$1,703,217	\$130,451	\$0	\$19,000	\$0	\$694,627	\$0
Driver Training	\$51,145	\$36,320	\$6,750	\$0	\$0	\$0	\$8,075	\$0
Declining Enrollment	\$0	\$0				\$0		\$0
Extraordinary School Program	\$97,797	\$54,797		\$0	\$0	\$30,000	\$13,000	\$0
Food Service	\$961,463	\$196,005	\$5,200	\$383,458	\$0	\$0	\$376,800	\$0
Professional Development	\$318,374	\$260,874	\$7,500	\$0	\$0	\$50,000	\$0	\$0
Parent Education Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Summer School	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Special Education	\$2,066,732	\$786,732	\$0	\$0	\$0	\$1,280,000	\$0	\$0
Career and Postsecondary Education	\$658,835	\$272,535	\$20,300	\$6,000	\$0	\$355,000	\$5,000	\$0
Special Liability Expense Fund	\$0	\$0			\$0	\$0	\$0	\$0
Special Reserve Fund		\$0						
Gifts and Grants	\$318,091	\$129,426	\$103,665	\$30,000			\$55,000	\$318,091
Textbook & Student Materials Revolving		\$322,012						
School Retirement	\$0	\$0			\$0		\$0	\$0
Extraordinary Growth Facilities	\$0	\$0				\$0	\$0	
KPERS Special Retirement Contribution	\$886,578	\$0	\$886,578					
Contingency Reserve		\$783,670						
Activity Funds		\$0						
Bond and Interest #1	\$668,174	\$1,978,736	\$146,998	\$0	\$0		\$1,060,722	\$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	\$922,512	-\$728,437		\$1,650,949				\$0
Cost of Living	\$0	\$0				\$0	\$0	
SUBTOTAL	\$21,317,275	\$6,241,587	\$9,755,714	\$2,070,407	\$19,000	\$3,267,645	\$3,586,886	\$318,091
Less Transfers	\$3,267,645							
TOTAL Budget Expenditures	\$18,049,630							

Sources of Revenue

	2020-2021	2021-2022	2022-2023
State Revenues	8,714,573	8,876,255	9,755,714
Federal Revenues	1,200,200	1,482,660	2,070,407
Local Revenues ¹	4,237,199	3,204,341	3,605,886
Total Revenues	14,151,972	13,563,256	15,432,007
Revenues Per Pupil	18,757	18,096	19,242

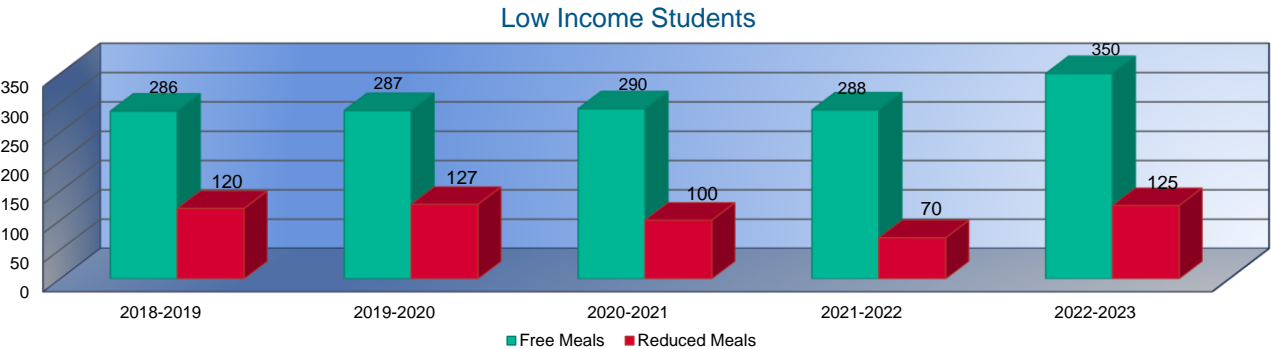
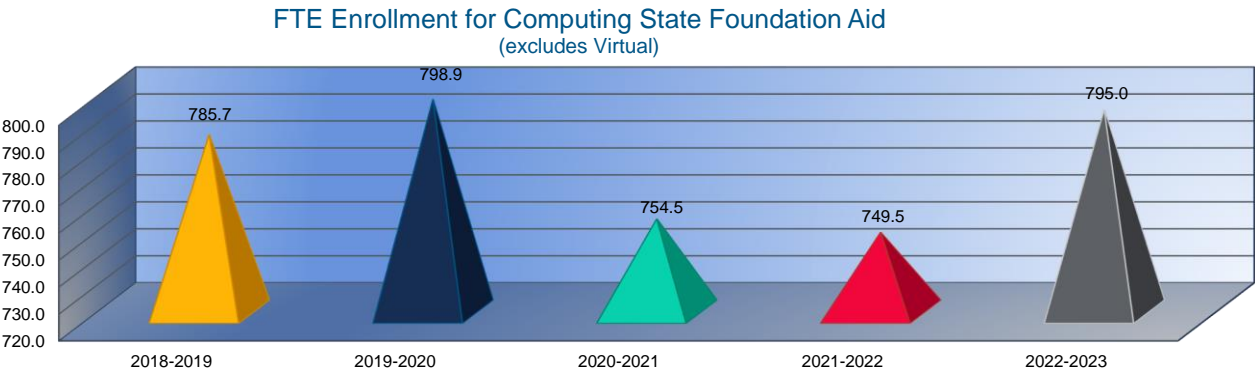
1. Excludes "Transfers" to avoid duplication of revenue.

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	785.7	798.9	2%	754.5	-6%	749.5	-1%	795.0	6%
Free Meal Student Headcount	286	287	0%	290	1%	288	-1%	350	22%
Reduced Meal Student Headcount	120	127	6%	100	-21%	70	-30%	125	79%

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.

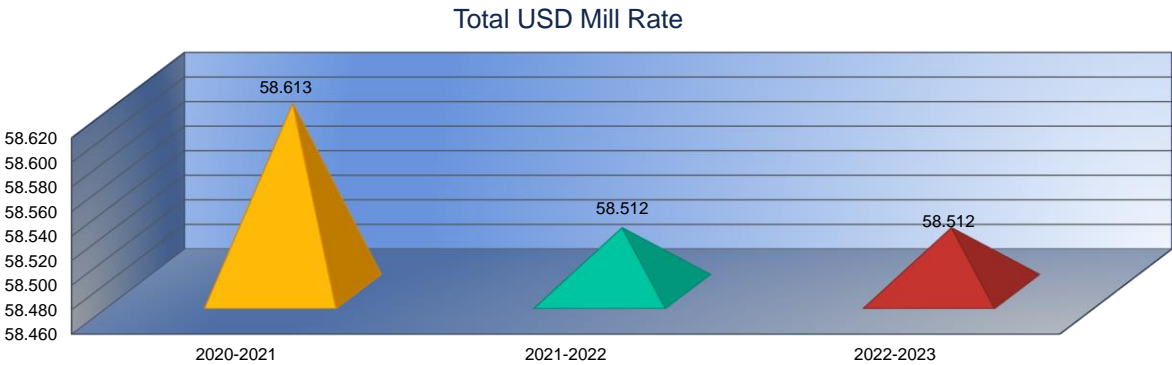


Mill Rates by Fund

	2020-2021 Actual
General	20.000
Supplemental General	19.033
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	11.580
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	58.613
Historical Museum	0.000
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	0.000
Rec Comm Employee Bnfts	0.000
TOTAL OTHER	0.000

	2021-2022 Actual
	20.000
	15.070
	0.000
	7.976
	0.000
	0.000
	0.000
	0.000
	0.000
	15.466
	0.000
	0.000
	0.000
	0.000
	0.000
TOTAL USD	58.512
Historical Museum	0.000
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	0.000
Rec Comm Employee Bnfts	0.000
TOTAL OTHER	0.000

	2022-2023 Budget
	20.000
	17.401
	0.000
	8.000
	0.000
	0.000
	0.000
	0.000
	0.000
	13.111
	0.000
	0.000
	0.000
	0.000
	0.000
TOTAL USD	58.512
Historical Museum	0.000
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	0.000
Rec Comm Employee Bnfts	0.000
TOTAL OTHER	0.000



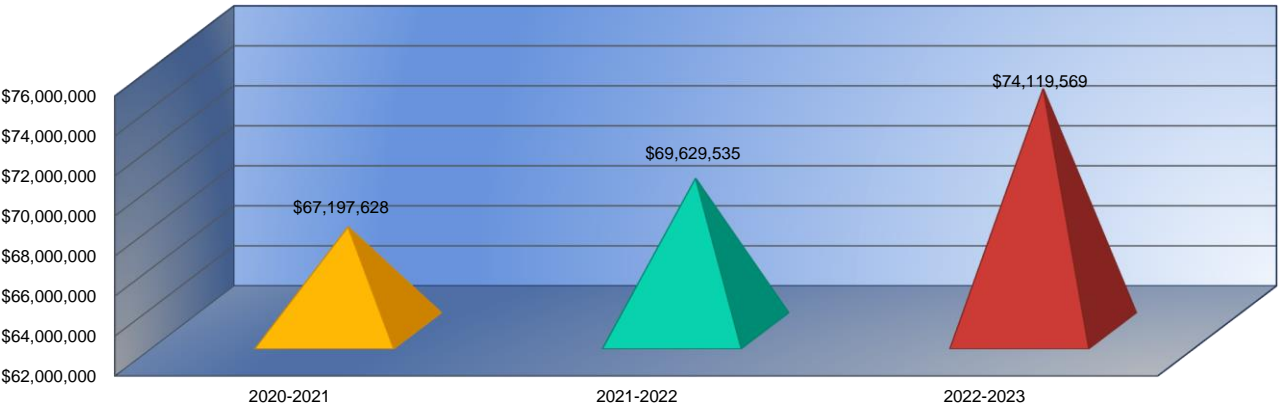
Other Information

	2020-2021 Actual
Assessed Valuation	\$67,197,628
Total USD Debt	\$5,610,000

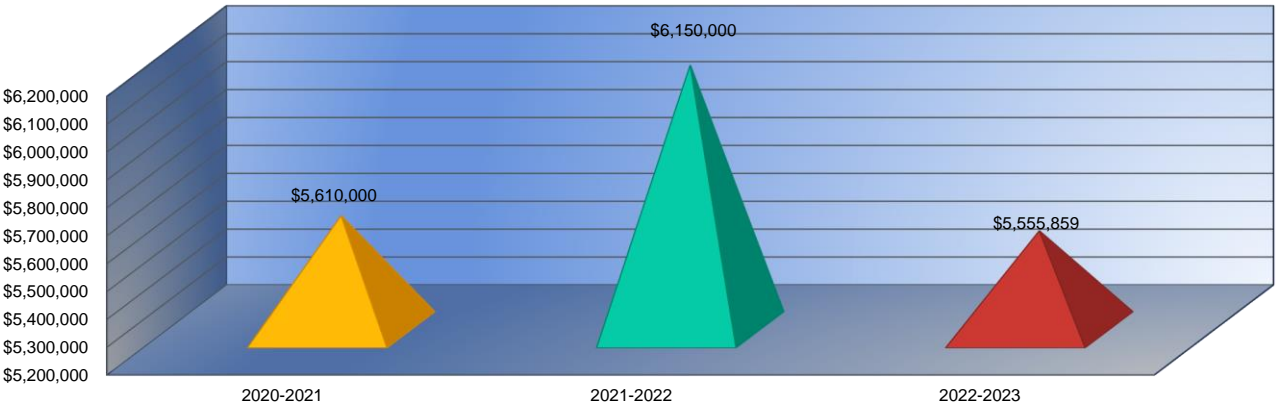
	2021-2022 Actual
Assessed Valuation	\$69,629,535
Total USD Debt	\$6,150,000

	2022-2023 Budget
Assessed Valuation	\$74,119,569
Total USD Debt	\$5,555,859

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)	11.0	\$773,771	\$70,343	11.5	\$887,652	\$77,187	12.0	\$940,911	\$78,409
Teachers (Full Time)	58.0	\$2,981,328	\$51,402	60.0	\$3,141,424	\$52,357	59.0	\$3,235,667	\$54,842
Other Certified (Licensed) Personnel	8.5	\$403,350	\$47,453	8.5	\$422,474	\$49,703	10.5	\$548,598	\$52,247
Classified Personnel	46.0	\$1,199,057	\$26,066	52.5	\$1,352,060	\$25,754	54.5	\$1,434,663	\$26,324
Substitutes/Temporary Help	~~~~~	\$95,123	~~~~~	~~~~~	\$125,883	~~~~~	~~~~~	\$132,177	~~~~~

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)****.

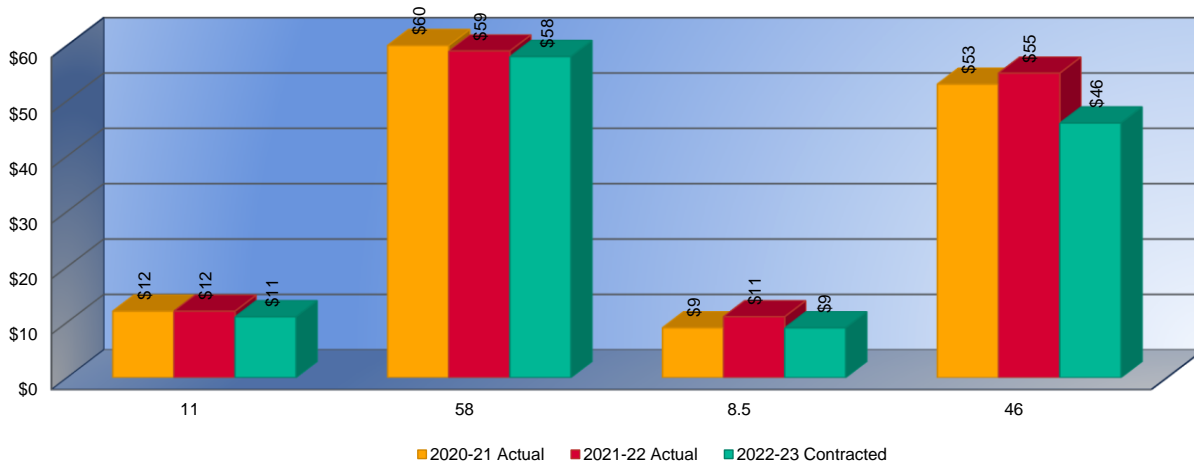
*FTE for Certified Administrators, Teachers and Other Certified (Licensed) Personnel is defined by the local school board. Generally FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents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



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