

2014-2015 Budget at a Glance



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)

	2012-2013 Actual	% of Tot	2013-2014 Actual	% of Tot	% inc/ dec	2014-2015 Budget	% of Tot	% inc/ dec
Instruction	5,266,945	58%	5,324,789	57%	1%	5,743,787	53%	8%
Student Support Services	182,942	2%	192,549	2%	5%	195,944	2%	2%
Instructional Support Services	189,834	2%	145,595	2%	-23%	351,204	3%	141%
Administration & Support	956,997	11%	1,038,790	11%	9%	1,058,257	10%	2%
Operations & Maintenance	817,851	9%	720,190	8%	-12%	828,841	8%	15%
Transportation	533,590	6%	556,295	6%	4%	561,233	5%	1%
Food Services	447,999	5%	460,983	5%	3%	675,806	6%	47%
Capital Improvements	31,682	0%	249,244	3%	687%	707,490	7%	184%
Debt Services	592,117	7%	607,080	7%	3%	620,668	6%	2%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures*	9,019,957	100%	9,295,515	100%	3%	10,743,230	100%	16%
Amount per Pupil	\$12,239		\$13,157		8%	\$14,538		10%
Current Expenditures**	8,322,432	100%	8,422,447	100%	1%	9,004,261	100%	7%
Amount per Pupil	\$11,292		\$11,921		6%	\$12,184		2%

Percent of Expenditures

Instruction*** (Total Expenditures)	5,266,945	58%	5,321,495	57%	-1%	5,582,767	52%	-5%
Instruction*** (Current Expenditures)	5,266,945	63%	5,321,495	63%	0%	5,582,767	62%	-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, Vocational Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Tuition Reimbursement, 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

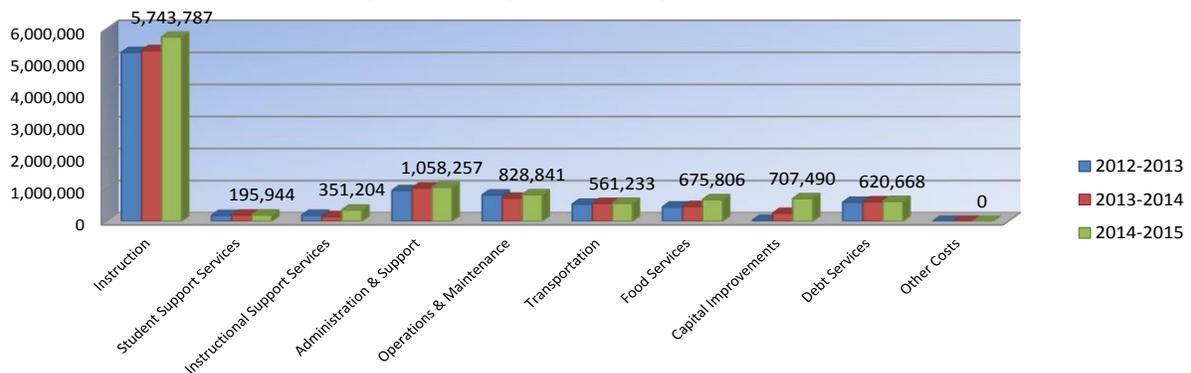
Other Costs - 2900 and 3300

Capital Improvements - 4000

Debt Services - 5100

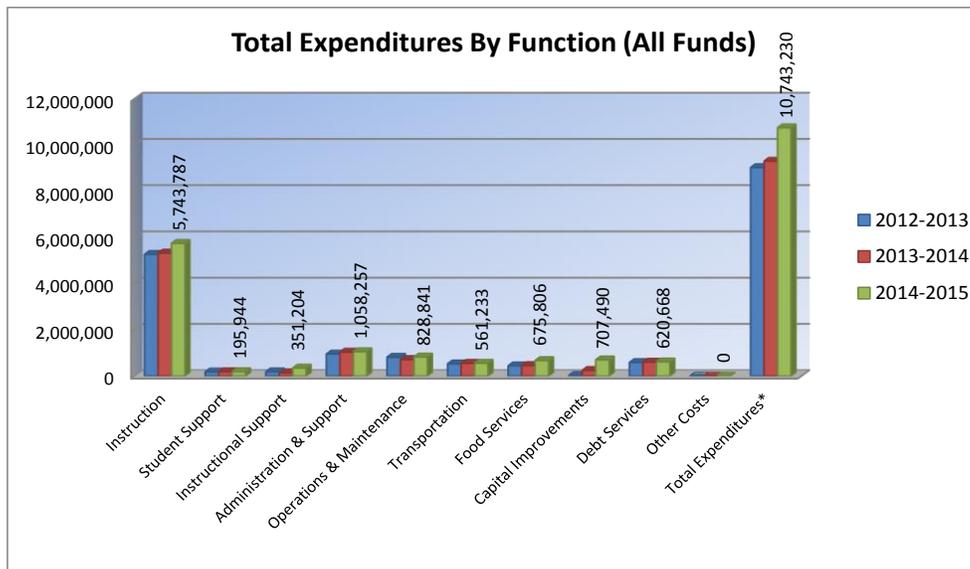
Transfers - 5200

Summary of Total Expenditures by Function (All Funds)



Total Expenditures By Function (All Funds)

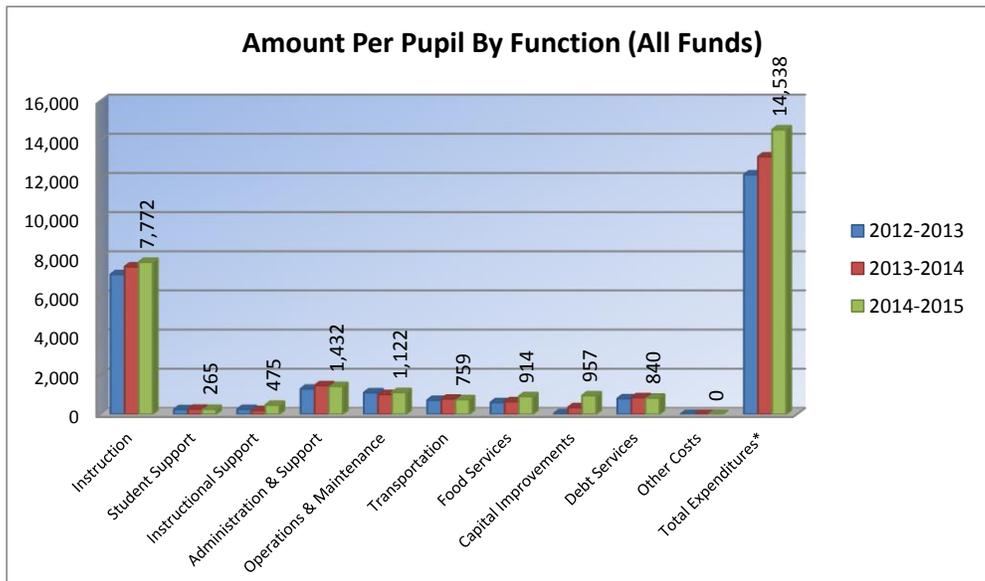
	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Instruction	5,266,945	5,324,789	5,743,787
Student Support	182,942	192,549	195,944
Instructional Support	189,834	145,595	351,204
Administration & Support	956,997	1,038,790	1,058,257
Operations & Maintenance	817,851	720,190	828,841
Transportation	533,590	556,295	561,233
Food Services	447,999	460,983	675,806
Capital Improvements	31,682	249,244	707,490
Debt Services	592,117	607,080	620,668
Other Costs	0	0	0
Total Expenditures*	9,019,957	9,295,515	10,743,230



*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, Vocational Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Tuition Reimbursement, 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)

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Instruction	7,146	7,537	7,772
Student Support	248	273	265
Instructional Support	258	206	475
Administration & Support	1,299	1,470	1,432
Operations & Maintenance	1,110	1,019	1,122
Transportation	724	787	759
Food Services	608	652	914
Capital Improvements	43	353	957
Debt Services	803	859	840
Other Costs	0	0	0
Total Expenditures*	12,239	13,157	14,538
Enrollment (FTE)*	737.0	706.5	739.0

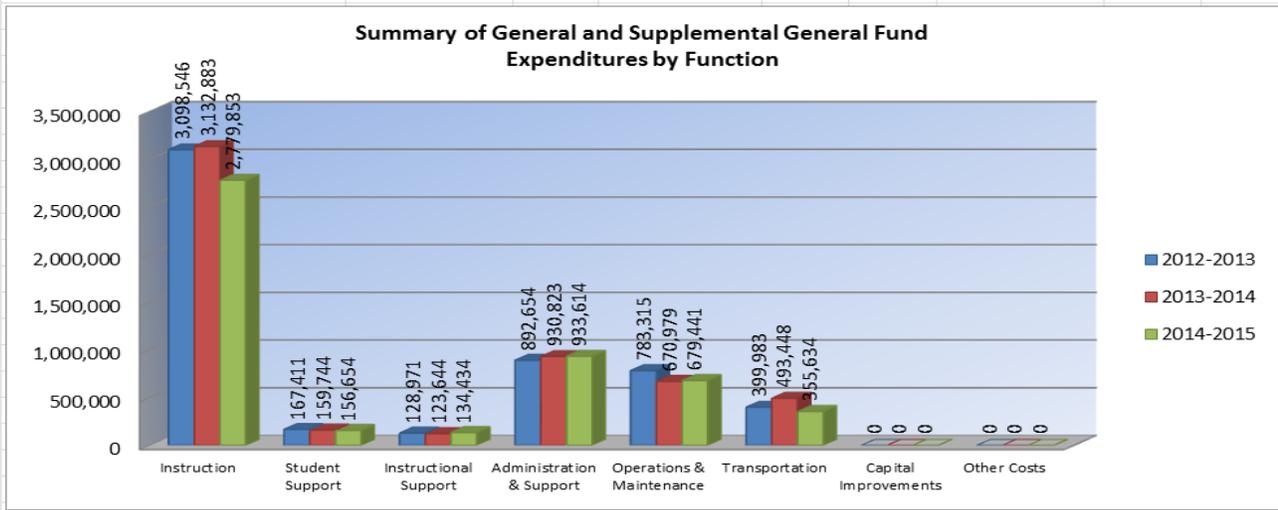


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Tuition Reimbursement, 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

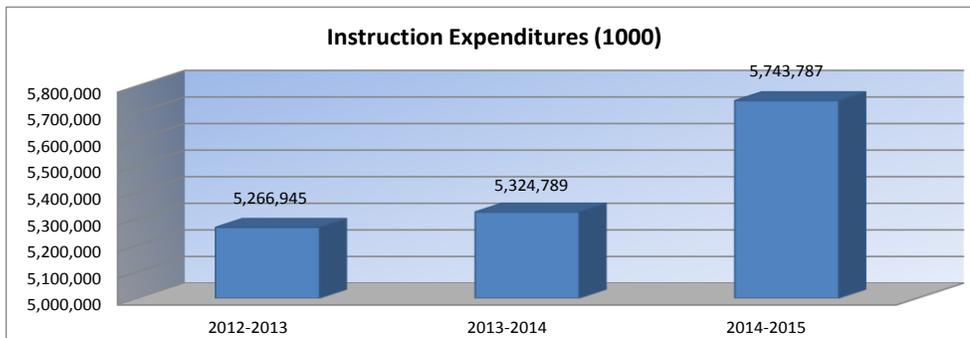
	2012-2013 Actual	% of Tot	2013-2014 Actual	% of Tot	% inc/ dec	2014-2015 Budget	% of Tot	% inc/ dec
Instruction	3,098,546	57%	3,132,883	57%	1%	2,779,853	55%	-11%
Student Support	167,411	3%	159,744	3%	-5%	156,654	3%	-2%
Instructional Support	128,971	2%	123,644	2%	-4%	134,434	3%	9%
Administration & Support	892,654	16%	930,823	17%	4%	933,614	19%	0%
Operations & Maintenance	783,315	14%	670,979	12%	-14%	679,441	13%	1%
Transportation	399,983	7%	493,448	9%	23%	355,634	7%	-28%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	5,470,880	100%	5,511,521	100%	1%	5,039,630	100%	-9%
Amount per Pupil	\$7,423		\$7,801		5%	\$6,820		-13%

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



Instruction Expenditures (1000)

	2012-2013 Actual	2013-2014 Actual	% inc/ dec	2014-2015 Budget	% inc/ dec
General	2,658,621	2,720,792	2%	2,397,449	-12%
Federal Funds	187,957	179,003	-5%	186,743	4%
Supplemental General	439,925	412,091	-6%	382,404	-7%
At Risk (4yr Old)	42,344	38,271	-10%	85,440	123%
At Risk (K-12)	536,293	514,031	-4%	632,449	23%
Bilingual Education	51,291	52,213	2%	54,086	4%
Virtual Education	0	0	0%	0	0%
Capital Outlay	0	3,294	0%	211,020	6306%
Driver Education	7,941	8,258	4%	10,533	28%
Declining Enrollment	0	0	0%	0	0%
Extraordinary School Program	22,975	24,487	7%	58,884	140%
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	650,158	763,365	17%	1,166,568	53%
Cost of Living	0	0	0%	0	0%
Vocational Education	158,119	170,080	8%	228,244	34%
Gifts/Grants	1,389	26,142	1782%	19,918	-24%
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	307,958	260,894	-15%	310,049	19%
Contingency Reserve	0	0	0%		
Text Book & Student Material	106,515	46,552	-56%		
Activity Fund	95,459	105,316	10%	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	5,266,945	5,324,789	1%	5,743,787	8%
Enrollment (FTE)*	737.0	706.5	-4%	739.0	5%
Amount per Pupil	7,146	7,537	5%	7,772	3%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	5,266,945	5,324,789	1%	5,743,787	8%



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

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

*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

Sources of Revenue and Proposed Budget for 2014-15

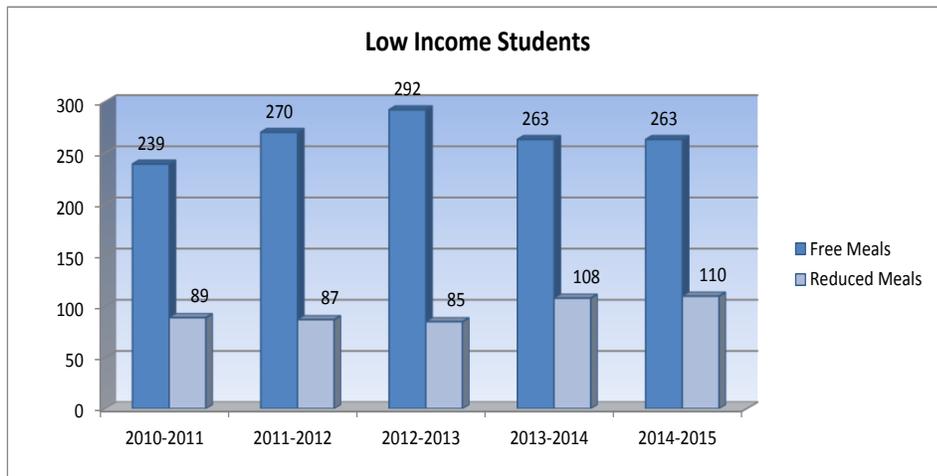
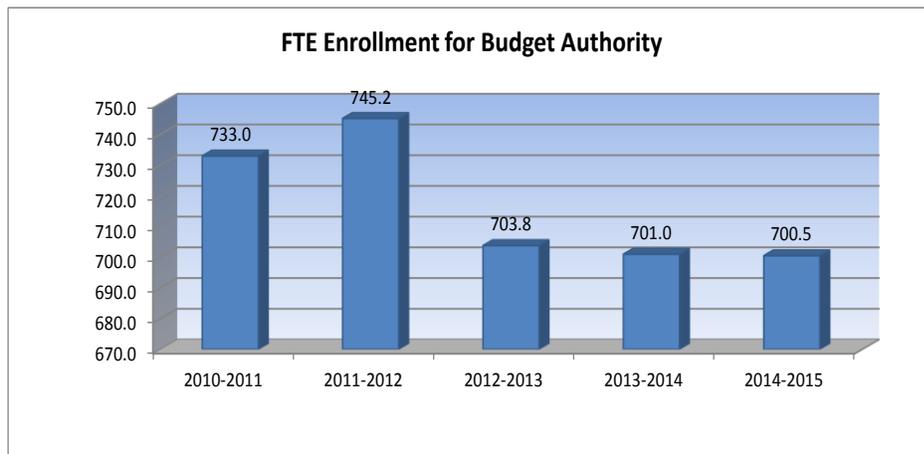
Fund	2014-15 Amount Budgeted	July 1, 2014 Cash Balance	Estimated Sources of Revenue--2014-15				Estimated July 1, 2015 Cash Balance	
			State	Federal	Interest	Local Transfers Other		
General	5,206,328	7,707	5,179,781	0		18,840	0	XXXXXXXXXX
Supplemental General	1,796,351	136,042	548,246				1,112,063	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	85,440	22,447		0	0	62,993	0	0
Adult Supplemental Education	0	0		0	0	0	0	0
At Risk (K-12)	632,449	15,698		0	0	616,751	0	0
Bilingual Education	54,086	12,341		0	0	41,745	0	0
Virtual Education	0	0		0	0	0	0	0
Capital Outlay	1,118,301	680,339	34,052	0	9,791	0	394,119	0
Driver Training	36,231	26,831	2,550	0	0	0	6,850	0
Declining Enrollment	0	0				0	0	XXXXXXXXXX
Extraordinary School Program	58,884	26,341		0	0	15,543	17,000	0
Food Service	650,737	123,556	3,584	279,866	0	40,000	203,731	0
Professional Development	112,947	112,947		0	0	0	0	0
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	18,840	18,840		0	0	0	0	0
Special Education	1,235,090	340,507	0	0	0	894,583	0	0
Vocational Education	250,821	56,650	22,577	0	0	171,594	0	0
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund	0	0						XXXXXXXXXX
Gifts and Grants	99,918	4,918					95,000	0
Textbook & Student Materials Revolving		95,819						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	561,285	0	561,285					XXXXXXXXXX
Contingency Reserve		330,285						XXXXXXXXXX
Activity Funds		26,125						XXXXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	620,668	492,984	62,067	0	0		536,106	470,489
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	186,743	0	XXXXXXXXXXXX	186,743	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX		0	XXXXXXXXXXXX
SUBTOTAL	12,725,119	2,530,377	6,414,142	466,609	9,791	1,862,049	2,364,869	470,489
Less Transfers	1,862,049							
TOTAL Budget Expenditures	\$10,863,070							

Sources of Revenue - - State, Federal, Local

	2012-2013	2013-2014	2014-2015
State Revenues	5,389,482	5,155,226	6,414,142
Federal Revenues	393,544	389,853	466,609
Local Revenues	5,282,370	5,421,577	4,236,709
Total Revenues	11,065,396	10,966,656	11,117,460
Revenues Per Pupil	15,014	15,523	15,044

Enrollment Information

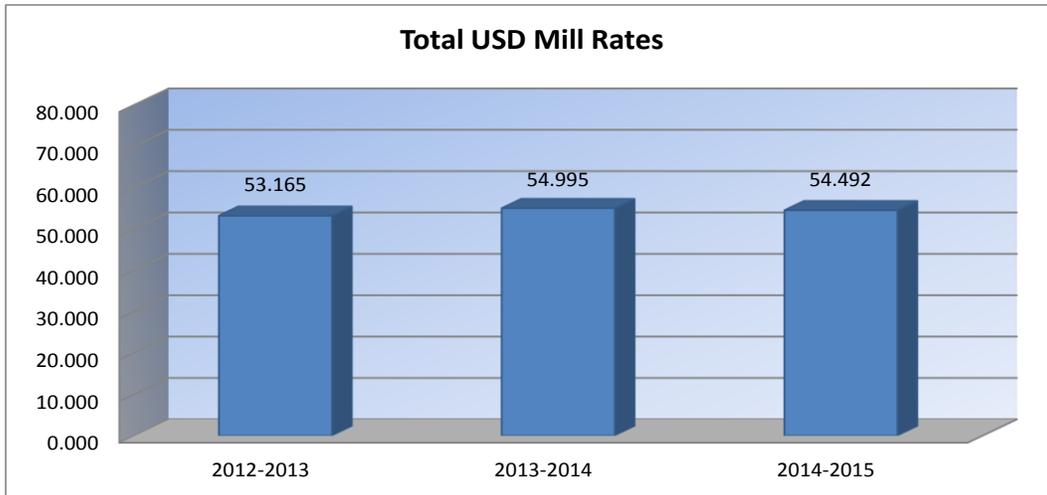
	2010-2011 Actual	2011-2012 Actual	% inc/ dec	2012-2013 Actual	% inc/ dec	2013-2014 Actual	% inc/ dec	2014-2015 Budget	% inc/ dec
Enrollment (FTE)*	733.0	745.2	2%	703.8	-6%	701.0	0%	700.5	0%
Number of Students - Free Meals	239	270	13%	292	8%	263	-10%	263	0%
Number of Students - Reduced Meals	89	87	-2%	85	-2%	108	27%	110	2%



*FTE for state aid and budget authority purposes for the general fund.

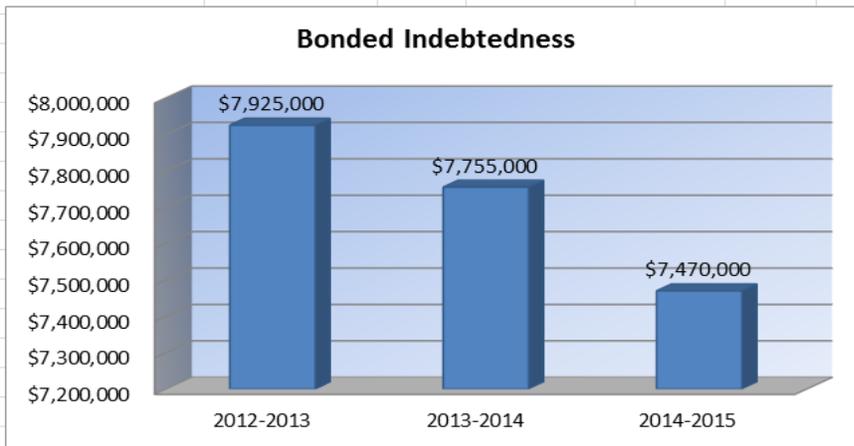
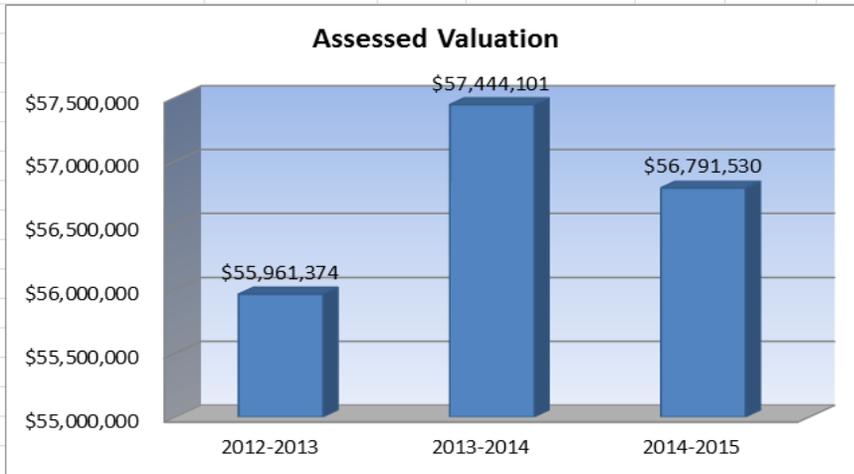
**Miscellaneous Information
Mill Rates by Fund**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
General	20.000	20.000	20.000
Supplemental General	22.198	22.423	19.127
Adult Education	0.000	0.000	0.000
Capital Outlay	2.996	3.996	5.996
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	7.971	8.576	9.369
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	53.165	54.995	54.492
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

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Assessed Valuation	\$55,961,374	\$57,444,101	\$56,791,530
Bonded Indebtedness	7,925,000	7,755,000	7,470,000



USD# 417
AVERAGE SALARY

	2012-13 Actual			2013-14 Actual			2014-15 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	8.8	581,696	66,102	7.0	480,682	68,669	7.0	480,682	68,669
Teachers (Full Time)	60.0	2,872,896	47,882	60.0	2,961,320	49,355	59.0	2,911,965	49,355
Other Certified (Licensed) Personnel	6.6	315,259	47,767	6.6	319,075	48,345	6.6	319,075	48,345
Classified Personnel	29.9	1,006,773	33,671	29.9	1,021,875	34,176	28.9	1,002,875	34,702
Substitutes/Temporary Help	XXXXX	151,258	XXXXXXXXXX	XXXXXX	158,254	XXXXXXXXXX	XXXXXX	159,000	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)

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

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

School Finance Reports and Publications

<http://www.ksde.org/Agency/FiscalandAdministrativeServices/SchoolFinance/ReportsandPublications.aspx>

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

Kansas Building Report Card

<http://svapp15586.ksde.org/rcard/>

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